

131359

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## Return Address:

Skamania County Clerk  
to the Board of County  
Commissioners

FILED FOR RECORD  
SKAMANIA CO. WASH  
BY *Skamania County*

APR 28 8 52 AM '98

*P. Olson*  
AUDITOR  
GARY M. OLSON

Please Print or Type Information.

Document Title(s) or transactions contained therein:	
1. Durable Power of Attorney 2. 3. 4.	
GRANTOR(S) (Last name, first, then first name and initials)	
1. Monaghan, Patricia E. 2. 3. 4. [ ] Additional Names on page ____ of document.	
GRANTEE(S) (Last name, first, then first name and initials)	
1. Monaghan, James D. 2. 3. 4. [ ] Additional Names on page ____ of document.	
LEGAL DESCRIPTION (Abbreviated: I.E., Lot, Block, Plat or Section, Township, Range, Quarter/Quarter)	
N/A [ ] Complete legal on page ____ of document.	
REFERENCE NUMBER(S) Of Documents assigned or released:	
N/A [ ] Additional numbers on page ____ of document.	
ASSESSOR'S PROPERTY TAX PARCEL/ACCOUNT NUMBER	<i>Indexed, by</i> <i>direct</i> <i>used</i> <i>filed</i>
N/A [ ] Property Tax Parcel ID is not yet assigned. [ ] Additional parcel #'s on page ____ of document.	
The Auditor/Recorder will rely on the information provided on the form. The Staff will not read the document to verify the accuracy or completeness of the indexing information.	



9. Flower Bonds. Purchase U.S. Treasury bonds redeemable at par in payment of federal estate tax, and borrow funds and pledge the bonds as collateral to make the purchase.
10. Retirement Plans. Establish, modify, contribute to, select payment options under, make elections under, receive payments from, make rollovers to, and take any other steps I might take with respect to IRA accounts and other retirement plans.
11. Credit Cards. Cancel or continue my credit cards and charge accounts, use my credit cards to make purchases, and sign charge slips on my behalf.
12. Collections. Demand and collect any money or property owed to me and give a receipt or discharge for the money or property collected.
13. Debts. Pay my debts and other obligations.
14. Litigation. Sue upon, defend, compromise, or submit to arbitration any controversies in which I may be interested; and act in my name in connection with any complaint, proceeding, or suit.
15. Borrowing. Borrow in any manner and on any terms my Agent considers to be in my best interests (including borrowing from my Agent's own funds), and give security for repayment.
16. Lending. Lend funds to any person (including my Agent), provided that the loan is adequately secured and bears a reasonable rate of interest.
17. Taxes and Assessments. Do the following for all tax years: pay any tax or assessment; appear for and represent me, in person or by attorney, in all tax matters; execute any power of attorney forms required by the Internal Revenue Service, the Oregon Department of Revenue, or any other taxing authority; receive confidential information from any taxing authority; prepare, sign, and file federal, state, and local tax returns and reports for all tax matters, including income, gift, estate, inheritance, generation-skipping, sales, business, FICA, payroll, and property tax matters; execute waivers, including waivers of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund; execute consents, closing agreements, and other documents related to my tax liability; make any elections available under federal or state tax law; and delegate authority or substitute another representative with respect to all matters described in this paragraph.
18. Government Benefits. Perform any act necessary or desirable in order for me or my spouse to qualify for and receive all types of government benefits, including Medicare, Medicaid, Social Security, veterans', and workers' compensation benefits.
19. Disclaimer. Disclaim any property, interest in property, or power to which I may be entitled; and take all steps required to make the disclaimer effective under state and federal laws, including Section 2518 of the Internal Revenue Code or any successor statute. In deciding whether

to disclaim, my Agent shall consider the effect of disclaimer on taxes that may be payable, on qualification for government benefits, and on my existing estate plan.

20. Elective Share Rights. Exercise any right to claim an elective share in any estate or under any Will.

21. Fiduciary Positions. Resign from or renounce on my behalf fiduciary positions, including personal representative, trustee, conservator, guardian, attorney-in-fact, and officer or director of a corporation; and discharge me from further responsibility by filing accountings with a court or settling by formal or informal methods.

22. Safe Deposit Box. Have access to and make deposits to or withdrawals from any safe deposit box rented in my name alone or in my name and the name of any other person or persons.

23. Mail. Redirect my mail.

24. Custody of Documents. Take custody of important documents, including any Will, trust agreements, deeds, life insurance policies, and contracts.

25. Employees and Advisors. Employ, compensate, and discharge attorneys, accountants, investment advisors, property managers, custodians, physicians, dentists, nurses, household help, and others to render services to me or for my benefit.

26. Gifts. Make gifts and consent to split gifts on my behalf, whether outright, in trust, or in custodianship, to or for the benefit of my spouse and my lineal descendants, and any charitable organizations to which I have contributed.

26. (a) Gifts made under this paragraph shall be limited to the amount eligible for exclusion from taxable gifts under Section 2503 of the Internal Revenue Code or any successor statute.

26. (b) The power granted under this paragraph shall include the power, limited to a maximum of \$5,000 aggregate per calendar year, to make gifts to or for the benefit of my Agent, my Agent's estate, my Agent's creditors, the creditors of my Agent's estate, or any person whom my Agent has a legal duty to support.

26. (c) Gifts made under this paragraph shall be consistent with my existing estate plan to the extent reasonably possible and with the reduction or elimination of estate and inheritance taxes payable by reason of my death.

27. Beneficiary Designations. Designate or change beneficiaries under insurance policies, pay-on-death arrangements, retirement plans and accounts, and any other assets, provided that any beneficiary designation shall be consistent with my existing estate plan to the extent reasonably possible. This power does not include the power to designate my Agent as a beneficiary.

28. Perform Other Acts to Carry Out the Powers Granted. Execute and deliver any written instrument and perform any other act necessary or desirable to carry out any of the powers granted to my Agent under this power of attorney, as fully as I might do personally. I ratify and confirm all acts performed by my Agent pursuant to this power of attorney.

29. Third Party Reliance. Third parties who rely in good faith on the authority of my Agent under this power of attorney shall not be liable to me, to my estate, or to my heirs, successors, or assigns. Third parties without actual notice of revocation may conclusively rely on the continued validity of this power of attorney. If requested, my Agent shall furnish, and a third party may conclusively rely on, an affidavit or certificate stating that (1) I was competent at the time this power of attorney was executed, (2) the power of attorney has not been revoked, (3) my Agent continues to serve as attorney-in-fact under the power of attorney, and (4) my Agent is acting within the scope of authority granted under the power of attorney. My Agent may sue or pursue other action against any third party who refuses to honor this power of attorney after such an affidavit or certificate has been provided.

30. Disability. The powers granted to my Agent under this power of attorney shall continue to be exercisable even though I have become disabled or incompetent.

31. Governing Law. The validity and construction of this power of attorney shall be determined under Oregon law.

I have signed this power of attorney this 27<sup>th</sup> day of January, 1998.

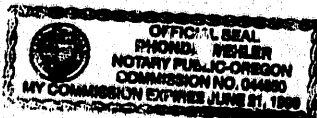
Patricia Monaghan  
PATRICIA E. MONAGHAN

STATE OF OREGON )

County of Marion )

ss.

On this 27<sup>th</sup> day of January, 1998, before me personally appeared PATRICIA E. MONAGHAN and acknowledged to me that she executed this power of attorney freely and voluntarily.



Rhonda Weeber  
Notary Public for Oregon  
My commission expires: 6/21/99