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GARYH. CLSON

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GORDON L. KAYS

INDIVIDUAL GENERAL DURABLE POWER OF ATTORNEY

THE UNDERSIGNED INDIVIDUAL, domiciled and residing in the state of Washington, designates the following-named person(s) as attorney-in-fact to act for the undersigned as the principal.

- 1. **Designations.** DANL KAYS is designated as attorney-in-fact for the principal. If for any reason DANL, KAYS is unable r unwilling to act as attorney-in-fact, KARL T. KAYS is designated as alternate attorney-in-fact for the principal.
- 2, Nomination of Gunt dian. Said attorney-in-fact is hereby nominated guardian of the estate said/or person if protective proceedings for the principal are hereafter commenced.
- 3. Powers. The attorney-in-fact, as fiduciary, shall have all powers of an absolute owner over the assets and liabilities of the principal, whether located within or without the state of Washington and power to contract for the principal. With court approval the attorney-in-fact shall have the power to revoke or change any estage plan or testamentary document executed by the principal. In addition to the powers listed above, the attorney-in-fact shall have the power:
- (a) Management. To take possession of, manage, administer, of erate, maintain, improve and control all property, real and personal; to insure and keep the same insured; and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof;
- (b) Collections. To collect and receive any money, property, debts or claims whatsoever, now or hereafter due, owing and payable or belonging to the principal; and to forgive debts; and to give receipts, acquittance or other sufficient discharges for any of the same;
- checks and Notes. To sign, endorse, sell, discount, deliver and/or deposit checks, drafts, notes and negotiable or nonnegotiable instruments, including any payments to the principal drawn on the Treasury of the United States or the state of Washington or any other state or governmental entity, and to accept drafts;
- (d) Investments. To retain any property in the hands of the attorney-in-fact in the form in which it was received; and to make investments and changes of investments in such securities, including common and preferred stocks of corporations or other property, real or personal, at the principal's attorney-in-fact may deem prudent;
 - (e) **Debts.** To pay debts and other obligations;

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- (f) Litigation. To sue upon, defend, compromise, submit to arbitration or adjust any controversies in which the principal may be interested; and to act in the principal's name in any complaints, proceedings or suits with all the powers principal would possess if personally present and under no legal disability;
- (g) Acquisition. To bargain for, buy and deal in real and personal property and goods of every descriptic 1;
- (h) Specific Real Property Rights. To exercise the principal's rights with respect to all real property, including, but not limited to, the right to hold, manage, lease, develop, subdivide, sell and encumber real property owned by the principal;
- (i) **Disposition.** To sell, convey, grant, exchange, transfer, option, convert, mortgage, convey deed of trust, pledge, consign, lease and otherwise dispose of any of the principal's property, whether real or personal, including, but not limited to, personal guarantees and unsecured borrowing on the principal's behalf;
- (j) B. rrowing. To advance or loan the attorney-in-fact's own funds on the principal's behalf; and to borrow any surus of money on such terms and at such rate of interest as the principal's att_ney-in-fact may deem proper and to give security for the repayment of the same;
- (k) Agreements. To make and dela my deeds, conveyances, contracts, covenants and other instruments, undertakings or agreemen in the orally or in which the attorney-in-fact may deem proper;
- meeting; (i) Voting. To appear and vote in person or by proxy at any corporate or other
- (m) Safe Deposit Box. To have access to any safe deposit box which has been rented in the name of the principal or in the names of the principal and any other person or persons;
- (n) Withdrawal of Funds. To withdraw any monies deposited with any bank, mutual savings bank, credit union, savings and loan association, mutual fund, money market account, investment advisor or broker in the name of the principal or in the names of the principal and any other person or persons and generally to do any business with any such financial institution or agency on behalf of the principal;
- (o) Tax Returns. To sign and file all city, county, state, federal and other governmental or quasi-governmental tax returns or reports, including income, gift, sales, business, and property tax returns or reports of every kind whatsoever; to execute waivers, extension

LAW OFFICES OF LANDERHOLM, MEMOVICH, LANSVERK & WHITESIDES, P.S. 915 Broadway P.O. Box 1086 Vancouver, Washington 98666 (360) 696-3312 agreements, settlement agreements and closing agreements with respect to those returns and to appear for the principal, in person or by attorney, and represent principal before the United States Treasury Department or the Washington Department of Revenue or the taxing authority of any other state or governmental entity;

- (p) Government Benefits. To do and perform every act necessary or desirable and to serve as representative payee with respect to rights and entitlements from Social Security, Medicare and military service;
- (q) Treasury Bonds. To purchase U.S. Treasury bonds or other instruments redeemable at par in payment of federal estate taxes;
- (r) Trusts. To create a trust on behan of the principal, to amend any trust the principal is entitled to amend by its terms, to transfer property owned by the principal to any trust, whether or not created by the principal, and to make such withdrawals from the trust as the principal is entitled to make by the terms of the trust; provided, such creation, amendments, transfers and withdrawals may be made only upon the unanimous consent of the then living and legally competent attorneys-in-fact;
 - (s) Disclaim Property. To disclaim property;
- (t) Community Property Agreements. To alter, amend or revoke community property agreements executed by the principal;
- (u) Waiver of Statutory Rights. To waive all statutory rights under RCW Chapter 11.54, as it now stands or is hereafter amended, including, but not limited to, a waiver of homestead, rights in lieu of homestead, award in addition to the homestead, and family allowance;
- (v) Gifts. To make gifts of property owned by the principal; provided, such gifts may be made only upon the unanimous consent of the then living and legally competent attorneys-in-fact. The attorney-in-fact shall not breach any fiduciary duty to the principal by reason of gifts made (including to himself or herself) or withheld in good faith. The principal intends to grant the above-stated power to make gifts irrespective of any provision of Title 11 of the Revised Code of Washington (including, but not limited to, RCW 11.95.100 and 11.95.110) that would otherwise restrict the power of an attorney-in-fact to make gifts to himself.
- (w) Business Interests. To continue as a going concern any business interest owned by the principal, either individually or as a co-partner;

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- (x) Substitution and Delegation. To appoint and substitute for said atterney-infact any attorneys-in-fact, nominees or attorneys to exercise any or all of the powers herein and to revoke their authority.
- (y) General Authority. To do and perform all and every act and thing necessary or desirable to conduct, manage and control all of principal's business and property, wheresoever situate, and whether now owned or hereafter acquired, as the principal's attorney-in-fact may deem for the principal's best interests and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers, hereby releasing all third persons from responsibility for the attorney-in-fact's acts and omissions and the principal empowers the attorney-in-fact to indemnify all such persons against loss, expense and liability.
- 4. Health and Personal Care Decisions. The attorney-in-fact, acting in the best interest of the principal may provide informed consent for health care decisions on the principal's behalf, subject to the same limitations as those that apply to a guardian under RCW 11.92.043(5), as amended.
- (a) Furthermore, the attorney-in-fact's powers under this paragraph shall include, but shall not be limited to the following:
- (1) obtaining access to medical records and other personal information including, but not limited to, medical and hospital records; executing any releases or other documents that may be required in order to obtain such information; and disclosing such information as attorney-in-fact deems appropriate.
- deem necessary for the principal's physical, mental and emotional well-being, and paying them (or causing to be paid to them) reasonable compensation.
- (3) giving or withholding consent to any medical procedure, test or treatment, including but not limited to surgery and life sustaining procedures; and arranging for the principal's hospitalization, convalescent care, hospice, or home care.
- (4) signing, executing and delivering any contract or other document that may be necessary, desirable, convenient or proper in order to exercise any of the powers described in this paragraph and incurring reasonable expenses in the exercise of such powers. The attorney-infact shall be reimbursed for all reasonable costs and expenses incurred on the principal's behalf.

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- (b) The principal may execute a statement setting out his personal values and desires regarding the use or non-use of life sustaining procedures. Should the principal execute such a statement, it will be attached to this document as an expression of his intent.
- 5. Purposes. The attorney-in-fact shall have full powers to provide for the support, maintenance, emergencies and necessities for the principal.
- **Duration.** The durable power of attorney becomes effective as provided in paragraph 7 and shall remain in effect until revoked or terminated under paragraph 8 or 9, notwithstanding any uncertainty as to whether the principal is dead or alive.
- 7. Effectiveness. This power of attorney shall be effective immediately and shall not be affected by the incapacity of the principal.
- 8. Revocation. This power of attorney may be revoked, suspended or terminated in writing by the principal with written notice to the designated attorney-in-fact. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the office of the recorder or auditor of any county in which the power of attorney is recorded.

9. Termination.

- (a) By Appointment of Guardian. The appointment of a guardian of the estate of the principal vests in the guardian, with court approval, the power to revoke, suspend or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend or terminate this power of attorney.
- (b) By Death of Principal. The death of the principal shall be deemed to revoke this power of attorney upon actual knowledge or actual notice being received by the attorney-in-fact.
- 10. Accounting. The attorney-in-fact shall be required to account to any subsequently appointed personal representative.
- 11. Reliance. Any person dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as such person has received no actual knowledge or actual notice of any revocation, suspension or termination of the power of attorney by death or otherwise at the time of any act taken pursuant to this power of attorney. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, devisees, legatees or personal representatives of the principal.

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- 12. Indemnity. The estate of the principal shall hold harmless and indemnify the attorney-in-fact from all liability for acts done in good faith and not in fraud of the principal.
- Applicable Law. The laws of the state of Washington, as amended, shall govern this 13. power of attorney.
- **Definition.** The term "attorney-in-fact" as used herein shall be deemed to mean "coattorneys-in-fact" or "successor attorney-in-fact" when such are functioning as the attorney-in-fact appointed by this document.
- Reimbursement. The attorney-in-fact shall be entitled to reimbursement for all 15. reasonable costs and e penses incurred on the principal's behalf in exercising the cowers granted Lerein.

This power of attorney is signed this 2 day of 1999, to become effective as provided in paragraph 7.

ORDON L. KAYS

STATE OF OREGON

County of Multnomah

I certify that I know or have satisfactory evidence that GORDON L. KAYS is the person who appeared before me, and said person acknowledged that he signed this instrument, and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED: 2 august 1999

Notary Public in and for the State of Oregon,

residing at wult-no mall My appointment expires: 11-5-99

OFFICIAL SEAL ARBARA LEE GLISZWEI NOTARY PUBLIC - OREGON COMMISSION NO.048881 MY COMMISSION EXPIRES NOV. 05, 19

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