

FILED FOR RECORD
SKAMANIA CO. WASH
BY Pabst & Holland

**RECORDING REQUESTED BY
AND WHEN RECORDED RETURN TO:**

Pat L. Pabst, Attorney

900 Washington Street, Suite 820
Vancouver, WA 98660

AUG 25 3 31 PM '00

G. M. Olson
AUDITOR
GARY M. OLSON

DURABLE POWER OF ATTORNEY

Grantor: THEODORA W. YARBOROUGH
Grantee: KATHLEEN C. WALKER; JOHN W. COOPER
Abbreviated Legal: N/A
Assessor's Tax Parcel # N/A
Other Reference Nos: N/A

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The undersigned, as the principal, domiciled and residing in Skamania County, Washington, hereby revokes any and all previously executed powers of attorney which are inconsistent with this power of attorney and designates the following named person or persons in the alternative as attorney in fact.

1. **Designation.** KATHLEEN C. WALKER and JOHN W. COOPER are designated as co-attorneys in fact, with either authorized to act on behalf of the principal. All references herein to "attorney in fact" shall refer to the co-attorneys in fact.

2. **Powers.**

- a) **General.** 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. This shall include the power to:
- i) represent the principal in all Federal or state tax matters, including the signing and filing of all tax returns on behalf of the principal;
 - ii) transfer assets to and/or withdraw assets from the THEODORA W. YARBOROUGH LIVING TRUST dated November 11, 1999; and

- iii) lease, let, grant, bargain, sell, contract to sell, convey, exchange, encumber, release, subdivide, develop and dispose of any real or personal property of which the principal is now or hereafter may be possessed or in which the principal may have any right, title or interest, including rights of homestead, for any price or sum and upon such terms and conditions as to the attorney in fact may deem proper.
- b) **Securities.** As assurance to transfer agents, and not by way of limitation, this power includes the power to purchase or sell any stocks, bonds (including government bonds), shares of mutual funds, or other securities or any interest therein and in that regard to endorse any stock certificates, stock powers, affidavits of domicile or other documents necessary to effect the transfer of such property or interest, to take possession of any stock certificate, bond or other security or register same in the name of any stock broker, stock brokerage account, or mutual fund account.
- c) **Health Care Decisions.** The attorney in fact shall have all powers to make medical and health care decisions on behalf of the principal, including the power to withhold or withdraw treatment, grant informed consent or refuse treatment pursuant to RCW 7.70.065, and exercise any and all other powers necessary or appropriate to provide for health care and treatment of the principal. The undersigned has also executed a Directive under the Natural Death Act of the State of Washington. This Power of Attorney shall include the power to approve and direct the withholding of life sustaining procedures including, but not limited to, utilizing mechanical or other artificial means such as cardiopulmonary resuscitation, defibrillation, the use of a respirator, intubation, the insertion of a naso-gastric tube, and intravenous nutrition and hydration. Pursuant to RCW 11.94.010 and RCW 11.92.043, the attorney in fact may not, without Court approval, on behalf of the principal, consent to: therapy or other procedures which induce convulsion; surgery solely for the purpose of psychosurgery; amputation; or other psychiatric or mental health procedures which are intrusive on the person's body integrity or physical freedom of movement. It is the intent of the undersigned that this Power of Attorney and the Directive be interpreted to grant the broadest scope of power to make health care decisions and refuse treatment permitted under the laws of the State of Washington. In the event the principal is in a permanent coma or a persistent vegetative state, it is the principal's desire that artificial feeding be refused and further medical treatment be limited to the measures necessary or appropriate to achieve comfort and permit a natural death.
- d) **Gifting and Disclaimer.** The attorney in fact shall have power to establish or continue an annual exclusion gifting program to family members, outright or in trust, which is in the best interests of the family to minimize estate taxes and is consistent with the overall estate plan. This shall also include the power to execute, in the manner provided in RCW 11.86.021 as now enacted or hereafter amended, a disclaimer on behalf of the principal of any interest, in whole or in part, or with reference to specific parts, shares or assets, to which the principal may become entitled. Gifting to family members as

provided herein shall be done by mutual agreement of KATHLEEN C. WALKER and JOHN W. COOPER as co-attorneys in fact.

3. Purposes. The attorney in fact shall have full powers as described herein for any and all purposes on behalf of the principal, including, but not limited to, the support, maintenance, health, emergencies, welfare, comfort, investments or necessities of the principal.

4. Effectiveness. THIS POWER OF ATTORNEY SHALL BECOME EFFECTIVE IMMEDIATELY AND SHALL NOT BE AFFECTED BY THE DISABILITY OR INCAPACITY OF THE PRINCIPAL.

5. Duration. This durable power of attorney becomes effective as provided in paragraph 4 and shall remain in effect until revoked or terminated under paragraph 6 or 7, notwithstanding any uncertainty as to whether the principal is dead or alive.

6. 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 and by recording the written instrument of revocation in Skamania County, Washington.

7. 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. In the event it becomes necessary to appoint a guardian of the principal's person or estate, it is the principal's desire that the above person or persons be appointed.

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.

8. Accounting. The attorney in fact shall be required to account to any successor attorney in fact or subsequently appointed personal representative.

9. Reliance. Any person dealing with the attorney in fact shall be entitled to rely upon this power of attorney as 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. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, devisees, legatees or personal representatives of the principal.

10. 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.

DURABLE POWER OF ATTORNEY

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11. Applicable Law. The laws of the State of Washington shall govern this power of attorney.

This power of attorney is signed this 11 day of November, 1999 to become effective as provided in paragraph 4.

Theodora W. Yarbrough
THEODORA W. YARBROUGH

STATE OF WASHINGTON)
) ss.
County of Clark)

I certify that THEODORA W. YARBOROUGH appeared personally before me and that I know or have satisfactory evidence that she signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 11 day of November, 1999

NOTARY PUBLIC FOR WASHINGTON
My Commission Expires: 4-15-2008

PAT L. PABST
NOTARY PUBLIC
STATE OF WASHINGTON
COMMISSION EXPIRES
APRIL 16, 2000

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