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BOOK 206 PAGE 166

Following recording return to:

Terry E. Smith
3525 Ayres Way
The Dalles, OR 97058

FILED FOR RECORD
SKAM, WA CO. WASH.
BY *Terry E. Smith*
JAN 29 4 18 PM '01
Polony
AUDITOR
GARY M. OLSON

**GENERAL DURABLE POWER OF ATTORNEY
OF
H. VIRGINIA SMITH**

H. VIRGINIA SMITH, as principal, domiciled and residing in the State of Washington, hereby revokes any other general durable power of attorney which she may have previously executed, and as authorized by Chapter 11.94 of the Revised Code of Washington, as amended, designates and appoints her son, TERRY E. SMITH, as her attorney-in-fact.

1. Powers. The attorney-in-fact, as a 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, including, without limitation, the power and authority to:

Make deposits to and payments from any account in a financial institution in the name of the principal and to enter any safe deposit box to which the principal has a right of access and deposit or remove property therefrom.

Consent to medical and surgical care and non-treatment for the principal; consent to the withholding or withdrawal of life-sustaining treatment for the principal; consent to the admission of the principal to a medical, nursing, residential, or similar facility; and to enter into agreements for the principal's care.

Sell, exchange, or otherwise transfer title to the principal's stocks, bonds, or other securities.

Sell, convey, exchange, or otherwise transfer or encumber any real or personal property of the principal.

Disclaim, in whole or in part, any interest in property, whether outright, in trust, or otherwise, so long as in the sole discretion of the attorney-in-fact such disclaimer would not be detrimental to the best interests of the principal, and would be in the best interests of those interested in the estate

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of the principal and of those who take as a result of any such disclaimer.

Submit all federal and state income tax and gift tax returns on behalf of the principal and to pay all such taxes as may be due.

Represent the principal during audits, appeals, and lawsuits related to any income or gift tax return filed on behalf of the principal, and to pay any assessments for interest or penalties levied against the principal in connection with such tax returns.

Make transfers of the principal's property, both real and personal, to any trust created by the principal of which the principal is the beneficiary during the principal's life.

Make transfers of the principal's property, including but not limited to transfers to the principal's spouse and gifts to the principal's children, for the purpose of qualifying the principal for governmental medical assistance to the full extent provided by law should there be a need for medical care or for the purpose of preserving for the principal's spouse the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance; any transfers made pursuant to this paragraph shall not be deemed to be a breach of fiduciary duty by the attorney-in-fact.

Make gifts, whether outright or in trust, to the relatives of the principal and the spouses of any such relatives, in accordance with any pattern of making gifts to such persons which the principal has established or planned to establish or in such amounts as the attorney-in-fact shall determine appropriate so long as such gifts would be in the best interests of the principal and those interested in the estate of the principal, such determination to be made in the sole discretion of the attorney-in-fact.

Make, amend, alter or revoke any community property agreement, agreement as to status of property, or other document of similar import entered into by the principal and the principal's spouse, and make, amend, alter or revoke any of the principal's life insurance beneficiary designations and retirement plan beneficiary designations so long as in the sole discretion of the attorney-in-fact such action would be in the best interests of the principal and those interested in the estate of principal.

Except as otherwise provided above, the attorney-in-fact shall not have the power to revoke or change any estate planning or testamentary documents previously executed by the principal, unless the document authorizes changes with court approval.

2. Purposes. The attorney-in-fact shall have all powers as are necessary or desirable to provide for the support, maintenance, health, emergencies, and urgent necessities of the disabled or incompetent principal.

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3. Effectiveness. This power of attorney shall become effective immediately upon execution.

4. Duration. This durable power of attorney becomes effective as provided in Section 3 hereof and shall remain in effect for the period and to the extent permitted by Chapter 11.94 of the Revised Code of Washington, as amended, or until revoked or terminated under Section 5 or 6 hereof, notwithstanding any uncertainty as to whether the principal is dead or alive.

5. 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.

6. Termination.

6.1 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.

6.2 By Death of Principal. The death of the principal shall be deemed to revoke this power of attorney at the time the attorney-in-fact receives actual knowledge or actual notice of such death.

7. Nomination of Guardian. If it should at any time be necessary to appoint a guardian or limited guardian of the person or estate of the principal, the principal hereby nominates the then acting attorney-in-fact designated above as the principal's said guardian or limited guardian.

8. Accounting. The attorney-in-fact shall be required to account to any personal representative subsequently appointed for the principal.

9. Reliance. The designated and acting attorney-in-fact and all persons dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as at the time of any act taken pursuant to this power of attorney, the attorney-in-fact had not received 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. Liability of Attorney-in-Fact. The estate of the principal shall hold harmless and indemnify the attorney-in-fact from any and all liability for acts done in good faith and not in fraud on behalf of the principal.

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1. **Property.** This power of attorney shall apply to all the principal's interest in community property and to the principal's separate property, whether now owned or hereafter acquired.

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

IN WITNESS WHEREOF, the undersigned has executed this instrument as of the 24th day of July, 1997.

H. Virginia Smith
H. VIRGINIA SMITH, Principal

STATE OF WASHINGTON)
) ss
COUNTY OF SKAMANIA)

This is to certify that on this 24th day of July, 1997, before me, the undersigned Notary Public, personally appeared H. VIRGINIA SMITH, to me known to be the individual described in and who executed the foregoing General Durable Power of Attorney, and acknowledged to me that the Principal signed the same as a free and voluntary act and deed, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

Kirkpatrick Lerner
Notary Public in and for the State of Washington
Residing at White Salmon, therein.
My appointment expires: April 23, 2000.



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