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AUDITOR
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DURABLE POWER OF ATTORNEY

Reference: 010416

WHEREAS, RICHARD E. TEMPLIN (hereinafter the "principal"), has the utmost trust in GLADYS M. TEMPLIN (hereinafter the "attorney-in-fact"), and is desirous of giving her authority over the principal's property and person in the event the principal becomes disabled or incompetent so that the attorney-in-fact may make the necessary decisions for the principal, rather than have such decisions made by an unknown person, now therefore, GLADYS M. TEMPLIN, if living, willing and able to serve, is appointed as attorney-in-fact for him, as principal. If, for any reason, GLADYS M. TEMPLIN becomes unwilling or unable to act as attorney-in-fact, then RICHARD W. TEMPLIN is designated as alternative attorney-in-fact for the principal. If, for any reason, RICHARD W. TEMPLIN becomes unwilling or unable to act as attorney-in-fact, then COLLEEN LOUISE GUNN is designated as alternative attorney-in-fact for the principal.

1. Powers over Assets and Liabilities:

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. Without limiting the generality of the foregoing, the attorney-in-fact shall have following specific powers:

(a) **Management.** To take possession of, manage, administer, operate, 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;

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Executed
Witnessed
Notarized
Signed
Filed

- (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;
- (c) **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, as the principal's attorney-in-fact may deem prudent;
- (e) **Debts.** To pay debts and other obligations;
- (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 description;
- (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, 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) **Borrowing.** To advance or loan the attorney-in-fact's own funds on the principal's behalf; and to borrow any sums of money on such terms and at such rate of interest as the principal's attorney-in-fact may deem proper and to give security for the repayment of the same;
- (k) **Agreements.** To make and deliver any deeds, conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, which the attorney-in-fact may deem proper;

- (l) **Voting.** To appear and vote in person or by proxy at any corporate or other meeting;
- (m) **Safety Deposit Box.** To have access to any safety 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 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) **Additions to Trust.** To add any or all of the principal's assets to a trust created by the principal or in conjunction with one or more other persons and already in existence at the time of the creation of this power if the trust provides that the income and principal shall be paid to the principal or applied for the principal's benefit during the principal's lifetime;
- (s) **Gifts.** To have the power to engage in reasonable and prudent income, estate and gift tax planning for the estate of the principal, including:
- (1) the power to disclaim property; and
 - (2) the right to make annual gifts to or for the benefit of one or more of the principal's children and other lawful descendants in an amount not to exceed the annual exclusion gift tax amount set forth in the Internal Revenue Code.

In making any such family gifts, the attorney-in-fact shall consider the pattern of giving established by the principal, the principal's financial ability to continue making such gift or gifts, the principal's continued health and well-being, the impact of inflation upon the value of such gifts, the reduction of death taxes at the time of the principal's death and other estate planning considerations.

(t) **Business Interests.** To continue as a going concern any business interest owned by the principal, either individually or as a co-partner;

(u) **Substitution and Delegation.** To appoint and substitute for said attorney in-fact any attorneys-in-fact, nominees or attorneys to exercise any or all of the powers herein and to revoke their authority.

(v) **Medicaid.** The attorney-in-fact's authority includes and the attorney-in-fact is expressly authorized to make any transfer of resources when the transfer is for the purpose of qualifying the principal for medical assistance or the limited casualty program for the medically needy.

(w) **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 I empower the attorney-in-fact to indemnify all such persons against loss, expense and liability.

2. Powers over the Person of the Principal:

The attorney-in-fact is specifically authorized to give informed consent for health care treatment when the principal is not capable of doing so. This includes but is not limited to consent to initiate, continue, discontinue or forgo medical care and treatment including artificially supplied nutrition and hydration, following and interpreting my instructions for the provision, withholding, or withdrawing of life-sustaining treatment, which are contained in any Health Care Directive the principal may have executed or elsewhere, and to receive and consent to the release of medical information. When the attorney-in-fact does not have any stated desires or instructions from the principal to follow, then the attorney-in-fact shall act in the principal's best interest in making health care decisions.

The attorney-in-fact shall have the authority regarding the person of the principal to make all decisions that a court-appointed guardian of the person would have authority to make under the laws of the State of Washington, including, but not limited to the authority to consent to the choice of living accommodations for the principal, if necessary, and to hire professional help and

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consultants and to pay all necessary and reasonable expenses incurred in relation to the broad authority herein given.

(A) Furthermore, the attorney-in-fact's powers under this paragraph shall include, but not be limited to the following:

(1) obtaining access to medical records and other personal information, 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.

(2) employing and discharging medical personnel as attorney-in-fact shall deem necessary for the principal's physical, mental and emotional well-being, and pay 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 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-in-fact shall be reimbursed for all reasonable costs and expenses incurred on the principal's behalf.

(B) The principal may execute a statement setting out his or her personal values and desires regarding the use or non-use of life sustaining procedures. Should the principal execute such a statement, it may be attached to this document as an expression of his or her intent.

3. **Effectiveness:** This power of attorney shall become effective upon the disability or incompetence of the principal. Disability shall include the inability to manage property and personal affairs for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power or disappearance. Disability may be evidenced by a written statement of a qualified physician attending the principal and may be further evidenced by other qualified persons with knowledge of any of the conditions hereinabove set forth.

4. **Duration:** This durable power of attorney becomes effective as provided in Paragraph 3 hereof and shall remain in effect to the extent permitted by R.C.W. 11.94.010 unless terminated as hereinbelow provided, notwithstanding any uncertainty as to whether the principal is dead or alive.

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5. **Revocation:** This power of attorney may be revoked in writing by the principal at any time unless the principal is disabled or incompetent. The written notice shall be given to the designated attorney-in-fact as hereinabove set forth and by recording the written instrument or revocation with the office of the recorder or auditor of any counties where this document has been recorded, or where the principal resides.

6. **Termination:**

A. **By Appointment of Guardian:** The appointment of a guardian of the property of the principal terminates this power of attorney as to the property. The appointment of a guardian of the person of the principal terminates this power of attorney as to the person of the principal.

B. **By Death of Principal:** The death of the principal shall be deemed to revoke the power of attorney upon proof of death being received by the attorney-in-fact.

7. **Accounting:** The attorney-in-fact shall keep accurate records of the principal's financial affairs including documentation of all transactions in which the attorney-in-fact is involved. The attorney-in-fact shall be required to account to any subsequently-appointed guardian of the estate of the principal or to any subsequently-appointed personal representative.

8. **Appointment of Guardian:** In the event that a guardian of the person or estate, or both, shall be required for the principal, the principal hereby nominates the attorney-in-fact as guardian and encourages the court petitioned to refuse any appointment made by any other person, be that person petitioning a member of the principal's family or not, in favor of the attorney-in-fact.

9. **Expenses:** The principal hereby authorizes and directs the attorney-in-fact to advance all reasonable and desirable expenses in the exercise of the responsibilities within this power of attorney, further, to reimburse the attorney-in-fact for reasonable and desirable expenses advanced by such attorney-in-fact. The attorney-in-fact is further authorized and encouraged when said attorney-in-fact deems it desirable or necessary to employ others to aid in the management of the principal's assets and in matters concerning the principal's person to include but not limited to lawyers, accountants, physicians, nurses and other medical paramedical personnel.

10. **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 neither the attorney-in-fact nor the person with whom they were dealing at the time of any act taken pursuant to this power of attorney had received actual knowledge or actual notice of the revocation or termination of the power of attorney by death or otherwise and any action so taken unless otherwise invalid or unenforceable shall be binding on the heirs, devisees, legatees or personal representative of the party-principal.

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11. **Harmless:** 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.

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

13. **Inconsistent Agreements Void:** Any prior power of attorney, to the extent the same is inconsistent with this Durable Power of Attorney is hereby agreed to be void and of no force nor effect.

14. **Execution:** This power of attorney is executed on this 13th day of April, 2001, to become effective as provided in Article 3.

Richard E. Templin
RICHARD E. TEMPLIN

STATE OF WASHINGTON)
: ss.
COUNTY OF CLARK)

I certify that I know or have satisfactory evidence that **RICHARD E. TEMPLIN** 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 this 13th day of April, 2001.



[Signature]
NOTARY PUBLIC in and for the State
of Washington; my appointment expires:
10/23/01