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BOOK 221 PAGE 651 Deannal Wright Ear 13 11 44 km '02

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J. Michael Garvison

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GRANTEE(S) (Last name, first, then first name and initials)	
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GENERAL DURABLE POWER OF ATTORNEY

I, DEAN O. EVANS hereby appoint BETTY J. EVANS as my attorney in fact to act in my name and for my benefit. In the event BETTY J. EVANS is unable or unwilling to act as my attorney in fact, I hereby appoint DEANNA WRIGHT as my attorney in fact. In the event DEANNA WRIGHT is unable or unwilling to act, I hereby appoint ROBERT EVANS as my attorney in fact.

FOR THE FOLLOWING PURPOSES:

- 1. <u>General</u>. My attorney in fact shall have all the powers of an absolute owner over my assets and liabilities, as provided in RCW 11.94, to act as my fiduciary in my name and for my benefit, whether such asset or liability is located within the State of Washington or elsewhere, to do all things that I might do if personally present and legally competent.
- a. <u>Purposes</u>. My attorney in fact shall have full power to provide for my support, maintenance, emergencies, welfare, comfort, investments, necessities and health.
- b. <u>Durable Power.</u> This power of attorney shall not be affected by the incapacity of the principal and shall take effect as set forth in paragraph 2.
- c. Securities. As a specific assurance to transfer agents, I specify, without limiting the purposes otherwise set forth herein, this power shall include the power to purchase or sell any securities or any interest therein and in that regard to endorse or transfer any security including stock certificates, stock powers, bonds, mutual funds and to execute affidavits of domicile or other documents necessary to effect the transfer of such property or interest, to take possession of any security or register same in the name of any stock broker or stock brokerage account.
- d. Health Care Decisions. My attorney in fact shall have authority to give informed consent on behalf of the principal to obtain medical, surgical, health and/or nursing care treatment or non-treatment, as provided in Chapter 7.70 RCW; provided, however, that my attorney in fact may not consent, without court approval, to any procedure referred to in RCW 11.92.043(5)

that requires court approval before a guardian may consent to it. I have also executed a Directive to Physicians under the Natural Death Act of the State of Washington. My attorney in fact shall have power to approve and direct the withholding or withdrawing 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 as set forth therein.

- e. <u>Disclaimers</u>. My attorney in fact is authorized to disclaim pursuant to the laws of the State of Washington and the Internal Revenue Code all or any assets, property or interests to which I might be entitled as a beneficiary. In disclaiming, my attorney in fact may rely on the advice of my attorney regarding my estate planning objectives.
- f. Gifts. My attorney in fact is authorized to make gifts to my spouse, if any, and to my family members, provided a gift to any person other than my spouse, if any, shall not exceed my then available unified credit amount allowed by the Internal Revenue Code or the law of any state in which I am domiciled at the time such gift is made. In making any such gift my attorney in fact shall make the gift consistent with any estate plan that I currently have in place. Further, my attorney in fact may consider a pattern of gifting established by me, my ability to continue making such gift or gifts, my continued health and well-being, the impact of inflation upon the value of such gifts, reduction of death taxes at the time of my death and other estate planning considerations.
- g. Governmental Assistance Programs. My attorney in fact, in addition to the authority in the preceding paragraph, is authorized to make transfers of property to my spouse, if any, family members or third person(s) to qualify me for the benefits offered by government programs, provided however that such transfers shall be consistent with my estate plan. My attorney in fact is further authorized to make transfers of property to any trust, whether or not created by the principal, in the event the trust benefits the principal and does not have dispositive provisions which are different from those which would have governed the property had it not been transferred to the trust, and to execute assignments of assets pursuant to RCW 74.09.585. This authorization shall include the power to make transfers for the purpose of avoiding an estate recovery program of any government assistance program.
- h. Establish Trust. My attorney in fact shall have authority to establish a trust for my benefit or make transfers to a trust for my benefit so long as the trust is consistent with any estate plan I currently have in place. This authority shall specifically include authority to establish a trust which avoids the need for probate of my estate, qualifies me, or my spouse, if any, for entitlement benefits, reduces federal or state estate taxes or reduces federal or state income taxes.
- i. Tax Matters. My attorney in fact shall have authority to handle all my tax matters including but not limited to those before the Internal Revenue Service and the taxing authority of any state of which I am a resident, whether such residence is my domicile or otherwise, and of any state which has asserted a claim for tax. This authority shall include the authority to

submit an Internal Revenue Service Form 2848 with a statement attached to it indicating the validity of this power of attorney. My attorney in fact shall have authority to 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 state in which I reside, 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.

- 2. <u>Effectiveness</u>. This power of attorney shall become effective upon the incapacity of the principal and continue in effect only so long as the principal is incapacitated.
- 3. Definition of Incapacity. Incapacity shall include the inability to manage property and affairs effectively for reasons such as, but not limited to, mental illness, mental deficiency, developmental disability, mental retardation, physical illness, advanced age, chronic or excessive use of drugs, chronic intoxication, confinement by governmental authority, detention by a foreign power or disappearance. I shall be deemed to have full capacity and not be incapacitated unless my physician determines otherwise in a signed writing delivered to my attorney in fact. In the case of confinement, detention or disappearance, incapacity may be evidenced by a written statement of a qualified person with knowledge of such incapacity. Upon my request, my physician shall determine whether I am no longer incapacitated and evidence its determination in a signed writing delivered to my attorney in fact. Alternatively, capacity or incapacity may be established by a finding of a court having jurisdiction over me.
- 4. Guardian. In the event it is necessary to appoint a guardian or limited guardian for my person or estate, I designate BETTY J. EVANS for that purpose. In the event BETTY J. EVANS is unable or unwilling to act as guardian or limited guardian, I hereby designate DEANNA WRIGHT to act as guardian or limited guardian for my person or estate. In the event DEANNA WRIGHT is unable or unwilling to act, I designate ROBERT EVANS.

5. Revocation of Prior Powers of Attorney. Any powers of attorney I may have previously executed are hereby revoked in their entirety.

- Termination. Notwithstanding any uncertainty as to whether I am alive or dead, this
 Power of Attorney shall continue in effect to the extent permitted by law until revoked or terminated.
- a. While competent, I may revoke this power of attorney by written notice to my attorney in fact and by recording a document of revocation in the Office of the Auditor of Clark County, Washington.

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- b. The appointment of a guardian of my estate shall vest in that guardian, with court approval, the power to revoke, suspend or terminate this power of attorney. A guardian of my person only shall not have such power.
- c. My death shall revoke this power of attorney only at such time as my attorney in fact receives actual written notice of my death.
- 7. Reliance. As long as neither my attorney in fact nor any person dealing with my attorney in fact has, at the time of any act taken pursuant to this Power of Attorney, received actual knowledge or written notice of revocation or termination of this Power of Attorney by death or otherwise, my attorney in fact and persons dealing with my attorney in fact shall be entitled to rely upon this Power of Attorney.
- 8. <u>Indemnity</u>. My estate shall hold harmless and indemnify my attorney in fact from any and all liability from acts done in good faith. This indemnification shall not extend to any negligence or willful wrongdoing by my attorney in fact.
- 9. Accounting and Fees. My attorney in fact shall be required to account, within a reasonable period of time, to me, any successor attorney in fact, guardian or personal representative. My attorney in fact shall be entitled to a reasonable fee for services performed as my attorney in fact.
- 10. Governing Law. The terms of this Power of Attorney shall be governed by the laws of the State of Washington.

DATED this _____ day of ___

__, 1999.

DEÁN O. EVANS

STATE OF WASHINGTON

: ss.

County of Clark

I certify that I know or have satisfactory evidence that DEAN O. EVANS is the person who appeared before me, and said person acknowledged that DEAN O. EVANS signed this instrument

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and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this lotte day of December, 1999.



Notary Public
PRINTED NAME Down Harrison
My appointment expires: 11-9-01
Residing at: Vancoure

MARGARET MADISON PHELAN P.S. 1605 F Street Suite 103 Vancouver WA 98663-3445 360 696-2069 - 503 243-7810

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