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BY Kielpinski & Wooduch

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J. MICIGIA Ja Byison

WHEN RECORDED RETURN TO: KIELPINSKI & WOODRICH P.O. Box 510 Stevenson, WA. 98648

STATUTORY WARRANTY DEED ESTATE EXCISE TAX

APR 1 9 2003

Grantor: MARIE WATERS, A Widowed Woman

Grantee: MICHAEL K. WATERS, A Single Man

Additional Grantor(s): Additional Grantee(s): PAIDCEKORCHT Vicky Clelland, 10 SKAMANIA COUNTY TREASURER

Abbreviated Legal: Lot #2 Emerald Estates Subdvision recorded in Book B Page 88,

County of Skamania, State of Washington. Additional Legal on page(s): 1

Assessors Tax Parcel No. 3-8-17-4-911

## RECITALS

WHEREAS, John H. Waters died on March 25, 2002 leaving a will with a provision establishing a credit trust to be funded with assets sufficient to fund the minimum pecuniary amount necessary to exhaust the maximum otherwise unused unified credit and state death tax credit against federal estate taxes as provided by Sections 2010 and 2011 of the Internal Revenue Code of 1986 as amended from time to time.

WHERES, Marie Waters, surviving spouse of John H. Waters, desires to transfer the subject real property during her lifetime and has therefore funded the credit trust established under the Last Will and Testament of John H. Waters dated December 31, 1997 with the cash equivalent of the one-half share of fair market value that would have otherwise passed to the credit trust.

## **DEED**

THE GRANTOR, MARIE WATERS, a widowed woman, grantor, for good and sufficient consideration to MICHAEL K. WATERS, grantee, warrants and conveys the real estate situated in the County of Skamania, State of Washington, including any after-acquired title, described as:

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Lot #2 Emerald Estates Subdvision recorded in Book B Page 88, County of Skamania, State of Washington. Assessor's Tax Parcel No. 3-8-17-4-911.

SUBJECT TO a reservation of a life estate interest in favor of the Grantor, MARIE WATERS for as long as MARIE WATERS resides on the property above described as her primary residence.

Assessors Tax Parcel No. 3-8-12-4-911

Gary H. Martin, Skamania County Assessor

Date 4-1-03
Parcel # 3-8-11-1-51/ 4/10/03/01 3-8-17-4-911

DATED this <u>3/1</u> day of March, 2003.

MARIE WATERS, GRANTOR

STATE OF WASHINGTON )

County of Skamania

I, the undersigned, a notary public in and for the State of Washington hereby certify that on this 38 day of March 2003, personally appeared before me MARIE WATERS, to me know to be the individual described in and who executed the foregoing instrument, and acknowledged that she signed and sealed the same as her free and voluntary act and deed for the supposes the signed and sealed the same as her free and voluntary act and deed for the purposes therein mentioned. Given under my hand and official seal the day and year last above written.

NOTARY PUBLIC,