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J. MICHAEL GARVISON
AUDITOR
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DURABLE POWER OF ATTORNEY

Reference numbers of related documents:

Grantor: Smith, Dorothy Mae
Grantee: Smith, Jeffrey Brian

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DURABLE POWER OF ATTORNEY

I, **DOROTHY MAE SMITH**, (hereinafter "the Principal") the undersigned individual, domiciled and residing in the State of Washington, hereby revoke all prior grants of durable power of attorney and designate the following person as Attorney-in-Fact to act for me.

1. **Designation.** I designate **Jeffrey Brian Smith** as my Attorney-in-Fact effective as provided in Paragraph 2, below.

2. **Effectiveness.** This Power of Attorney shall become effective immediately and shall be continue in effect regardless of my subsequent incapacity or disability until terminated below.

3. **General Powers.** The Attorney-in-Fact, as a fiduciary, shall have all powers of an absolute owner over my assets and liabilities, whether located within or without the State of Washington. Without limiting the power herein, the Attorney-in-Fact shall have full power, right and authority to sell, lease, rent, exchange, mortgage and otherwise deal with any and all property, real or personal, belonging to me the same as if s/he were the absolute owner thereof. In addition, the Attorney-in-Fact shall have specific powers including, but not limited to the following:

(a) **Real Property.** The Attorney-in-Fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, release and encumber real property or any interest in real property.

(b) **Personal Property.** The Attorney-in-Fact shall have authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.

(c) **Claims Against the Principal.** The Attorney-in-Fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against me and, in so doing, obtain reimbursement out of my funds or other assets.

(d) **Financial Accounts.** The Attorney-in-Fact shall have authority to deal with accounts maintained by or on behalf of me with institutions (including, without limitation, banks, savings and loan associations, credit unions and securities dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts and to make deposits and withdrawals with respect to all such accounts.

(e) **Beneficiary Designations.** The Attorney-in-Fact shall have authority to make, amend, alter or revoke any of my life insurance, annuity or similar contract beneficiary designations, employee benefit plan beneficiary designations, trust

agreements, registration of my securities in beneficiary form, payable on death or transfer on death beneficiary designations, designation of persons as joint tenants with right of survivorship with the me with respect to any of my property, community property agreements, or any other provisions for nonprobate transfer at death contained in nontestamentary instruments described in RCW 11.01.091 so long as in the sole discretion of the Attorney-in-Fact such action would be in the best interests of me and those interested in my estate.

(f) Transfer to Trust. The Attorney-in-Fact shall have the authority to make transfers of my property, both real and personal, to any trust created by me or a third party as long as the trust benefits me alone and does not have dispositive provisions which are different from those which would have governed the property had it not been transferred into the trust.

(g) Legal Proceedings. The Attorney-in-Fact shall have authority to participate in any legal action in my name or otherwise. This shall include (1) actions for attachment, execution, eviction, foreclosure, indemnity and any other proceeding for equitable or injunctive relief; and (2) legal proceedings in connection with the authority granted in this instrument.

(h) Disclaimer. The Attorney-in-Fact shall have the authority to disclaim any interest, as defined in RCW 11.86.010, in any property to which I would otherwise succeed, by Will, community property agreement or otherwise and to decline to act or resign if appointed or serving as an officer, director, executor, trustee, or other fiduciary.

(i) Medicaid Eligibility. The Attorney-in-Fact shall have the authority to execute such documents and take such actions as may be required in order to establish my eligibility for Medicaid or other similar programs whenever I am medically eligible for any such program. The power granted herein shall include, but not be limited to, executing documents transferring property of mine to my heirs or beneficiaries of mine without receiving fair market consideration in return as may be permitted by the agency from which eligibility is being sought and in accordance with RCW 11.94.050 and Chapter 74.09.532 RCW. The power granted herein shall also include the authority to execute a waiver on behalf of me waiving my right to a homestead, award in lieu of homestead, award in addition to homestead, and family allowance, as allowed under RCW 11.52.010 et seq. It is my intent that gifts made under this specific subparagraph be made at the discretion of the Attorney-in-Fact after first considering any established pattern of giving by me to any child or heir of mine and my Last Will and Testament.

(j) Tax Matters. The Attorney-in-Fact shall have the authority to prepare, sign, and file any returns of tax, refund claims, requests for extension of time to file or pay, petition to any court with respect to any tax, offers, waivers, consents, powers of attorney, and other documents relating to any type of federal, state, local, or foreign tax, and to execute any elections I may have under any such tax

laws. To give additional effect to this specific power, I waive any privileges I may have against disclosure of any confidential tax information to my Attorney-in-Fact.

(k) Safety Deposit Box. The Attorney-in-Fact shall have the authority to enter my safe deposit boxes, close them out or withdraw any item contained therein.

(l) Tax Planning. The Attorney-in-Fact shall have the power, though not the duty, to assess the status of my estate plan from time to time and to engage in such tax planning as may be appropriate under the circumstances. In exercising this power the Attorney-in-Fact shall give primary consideration to my continued health and well-being and shall consider the dispositive aspects of my estate plan, as reflected in my last will and testament and/or non-probate documentation together with my gifting patterns and stated intentions. No undertakings made pursuant to this grant of authority shall significantly alter the interests of any of the objects of my bounty as above reflected except as may be agreed upon by all required parties under RCW11.96.4.

4. Gifts Power. The Attorney-in-Fact shall have the power to make any gifts, whether outright or in trust, during my lifetime which are consistent with the most current Will executed by or on behalf of me or testamentary provisions of the most current *inter vivos* trust executed by or on behalf of me.

5. Cooperation With Health Care Attorney-in-Fact. The Attorney-in-Fact shall cooperate with my acting Health Care Attorney-in-Fact and shall pay for any services, procedures or accommodations recommended by my Health Care Attorney-in-Fact.

6. Intent to Prevent Need for Guardianship. It is my intent that the power given to the Attorney-in-Fact designated herein be interpreted to be so broad as to prevent the need for the appointment of a guardian for me or my estate. If the appointment of a guardian or limited guardian of my person or estate is sought, however, I nominate the then acting Attorney-in-Fact designated above, if any, as my guardian or limited guardian, or if no one is then acting as Attorney-in-Fact, I nominate the persons designated above as Attorney-in-Fact and successor Attorneys-in-Fact as guardian or limited guardian, in the same order of priority.

7. Duration. This Power of Attorney becomes effective as provided in Paragraph 2, above, and shall remain in effect to the extent permitted by the laws of the State of Washington or until revoked or terminated under Paragraphs 8 or 9, below, notwithstanding any uncertainty as to whether I am dead or alive.

8. Revocation. This Power of Attorney may be revoked, suspended or terminated in writing by me with written notice to the designated Attorney-in-Fact, and if the same has been recorded, then by recording the written instrument of revocation with the Auditor of the county where the Power of Attorney is recorded.

9. Termination.

(a) By Appointment of Guardian. The appointment of a guardian of my estate vests in the guardian, with court approval, the power to revoke, suspend or terminate this Power of Attorney. The appointment of a guardian over my person only shall not empower the guardian to revoke, suspend or terminate this power.

(b) By My Death. My death shall be deemed to revoke this Power of Attorney upon actual knowledge or actual notice being received by the Attorney-in-Fact.

10. Accounting. The Attorney-in-Fact shall be required to account to any subsequently appointed personal representative.

11. 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 any person with whom s/he was dealing at the time of any act taken pursuant to this Power of Attorney had 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 unenforceable, shall be binding on my heirs, devisees, legatees and personal representatives.

12. Indemnity. My estate 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.

13. Applicable Law. The laws of the State of Washington shall govern this Power of Attorney.

14. Photocopies. Any photocopy or reproduction of this Power of Attorney shall stand as an original and shall have the same force and effect as an original. Third parties shall be entitled to rely upon a photocopy of the signed original herein, as opposed to a certified copy of the same.

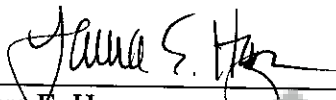
15. Execution. This Power of Attorney is signed on April 22, 2005, to become effective as provided in Paragraph 2.

Dorothy Mae Smith
DOROTHY MAE SMITH, Principal

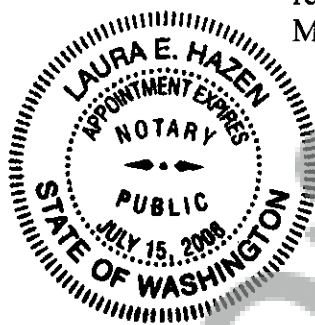
STATE OF WASHINGTON)
) ss.
COUNTY OF CLARK)

On this day personally appeared before me DOROTHY MAE SMITH to me known to be the individual described in and who executed the foregoing instrument, and acknowledged that she signed the same as her free and voluntary act and deed for the purposes therein mentioned.

GIVEN under my hand and official seal on April 22, 2005.



Laura E. Hazen
NOTARY PUBLIC acting in and for the State of
Washington,
residing in Washougal, Washington.
My commission expires 7/15/08.



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