

WHEN RECORDED RETURN TO:

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## GENERAL DURABLE POWER OF ATTORNEY

GRANTOR(S): EVELYN M. BIRKELAND  
GRANTEE(S): CLINTON KOPLIN, AMANDA BIRKELAND.  
ABBREVIATED LEGAL DESCRIPTION: N/A  
ASSESSOR'S TAX PARCEL ID#: N/A  
REFERENCE NO.: N/A

**EVELYN M. BIRKELAND**, ("principal"), hereby designates **CLINTON KOPLIN** as the attorney in fact for the undersigned principal. In the event **CLINTON KOPLIN** is unable or unwilling to act as attorney in fact, **AMANDA BIRKELAND** is designated as alternate attorney in fact. The inability of the attorney in fact to act shall be evidenced by a signed writing by the declining attorney in fact or an affidavit of explanation by the alternate attorney in fact.

### ***FOR THE FOLLOWING PURPOSES:***

1. General: The attorney in fact shall have all the powers of an absolute owner over the principal's assets and liabilities, as provided by RCW 11.94, to act as the principal's fiduciary in the principal's name and for the principal's benefit, whether such

asset or liability is located within the State of Washington or elsewhere, to do all things that the principal might do if personally present and legally competent.

a. Purposes: The attorney in fact shall have the full power to provide for the support, maintenance, emergencies, welfare, comfort, investments, necessities and health of the principal.

b. Durable Power: 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, the principal specifies, without limiting the purposes otherwise set forth herein, that 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 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: The attorney in fact shall have authority to make medical and health care decisions on behalf of the principal including the authority to give informed consent to obtain medical, surgical, health and/or nursing care treatment or non-treatment on behalf of the principal, as provided in Chapter 7.70 RCW; provided, however, the 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. The principal has also executed a Health Care Directive under the Natural Death Act of the State of Washington. The 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 nasogastric tube and intravenous nutrition as set forth therein.

e. Government Benefits: The attorney in fact shall have authority to act as the principal's agent or representative payee with respect to any federal or state government benefits or entitlements from Social Security, military service, Veterans Administration, Railroad Retirement, Medicare, Medicaid as well as any others to which the principal might be entitled.

f. Disclaimers: The 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 the principal might be entitled as a beneficiary. In disclaiming, the attorney in fact may rely on the advice of the attorney regarding the principal's estate planning objectives.

g. Gifts: The attorney in fact is authorized to make gifts to the principal's spouse, if any, and to the principal's family members, provided that the sum of all gifts to any persons(s) other than the principal's spouse, if any, together with all prior

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gifts that the principal has made, shall not exceed the unified credit amount allowed by the Internal Revenue Code or the law of any state in which the principal is domiciled at the time such gift is made. In making any such gift, the attorney in fact shall make the gift consistent with any estate plan that the principal currently has in place. Further, the attorney in fact may consider a pattern of gifting established by the principal, the principal's 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, reduction of death taxes at the time of the principal's death and other estate planning considerations.

h. Beneficiary Designations & Nonprobate Transfers: The attorney in fact is authorized to make, alter, amend or revoke the beneficiary designation of the principal's life insurance, annuity or any similar contract of which the principal has an ownership interest including employment benefit plan beneficiary designations, trust agreements, registration of the principal's 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 principal with respect to any of the principal's property, community property agreements or any other provisions for nonprobate transfer at death contained in nontestamentary instruments described in RCW 11.02.091.

i. Governmental Assistance Programs: The attorney in fact, in addition to the authority in the preceding paragraph, is authorized to make transfers of property to the principal's spouse, if any, family members, beneficiaries of the principal's estate plan or third person(s) to qualify the principal for benefits offered by government programs, provided however that such transfers take advantage of planning options available under program rules or that reasonable consideration be made to keep such transfers consistent with the principal's estate plan, provided however that all transfers must be approved by the special agent as designated herein. The 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, spouse of the principal, children of the principal or beneficiaries of the principal's estate plan and to execute assignments or transfers of assets pursuant to RCW 74.09.585. This authorization shall include the power to make transfers for the purpose of facilitating an application or avoiding an estate recovery program of any government assistance program. It shall specifically include authority to waive statutory rights including but not limited to, a waiver of homestead, rights in lieu of homestead, award in addition to the homestead and for a family allowance under RCW 11.12.095, rights to property under RW 11.04.015 and rights to quasi-community property under RCW 26.16.220 to 26.16.250.

j. Establish Trust: The attorney in fact shall have authority to establish a trust, make transfers to a trust, amend a trust or restate a trust for the principal's benefit so long as the trust is consistent with any estate plan the principal currently has in place. This authority shall specifically include authority to establish a trust which avoids the need for probate of the principal's estate, qualifies the principal, the principal's spouse or the principal's children, if any, for entitlement benefits, reduces federal or state estate taxes or reduces federal or state income taxes.

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k. Tax Matters: The attorney in fact shall have authority to handle all the principal's tax matters including but not limited to those before the Internal Revenue Service and the taxing authority of any state of which the principal is a resident, whether such residence is the principal's 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. The 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 the principal resides, 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 the principal's 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. Effectiveness: This power of attorney shall become effective upon the incapacity of the principal as defined herein 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. The principal shall be deemed to have full capacity and not be incapacitated unless the principal's physician determines otherwise in a signed writing delivered to the 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 the principal's request, the principal's physician shall determine whether the principal is no longer incapacitated and evidence the determination in a signed writing delivered to the attorney in fact. Alternatively, capacity or incapacity may be established by: (a) a finding of a court having jurisdiction over the principal; (b) a qualified physician who has attended the principal and has sufficient familiarity with the principal with which to make a determination; or (c) by the principal's consent in writing which consent shall be notarized or witnessed by two persons other than the designated attorney in fact.

4. Guardian. In the event it is necessary to appoint a guardian or limited guardian for the person or estate of the principal, **CLINTON KOPLIN** is hereby designated for that purpose. In the event **CLINTON KOPLIN** is unable or unwilling to



act as guardian or limited guardian, **AMANDA BIRKELAND** is hereby designated as alternate guardian or limited guardian for the person or estate of the principal.

5. Revocation: Any powers of attorney the principal may have previously executed are hereby revoked in their entirety. This General Durable Power of Attorney is revoked as to the spouse of the principal upon dissolution, legal separation or declaration of invalidity of the marriage of the principal.

6. Termination: Notwithstanding any uncertainty as to whether the principal is alive or dead, this Power of Attorney shall continue in effect to the extent permitted by law until revoked or terminated.

a. While competent, the principal may revoke this power of attorney by written notice to the attorney in fact and by recording a document of revocation in the office of the Auditor of SKAMANIA County, Washington.

b. The appointment of a guardian of the principal's estate shall vest in that guardian, with court approval, the power to revoke, suspend or terminate this power of attorney. a guardian of the person for the principal only shall not have such power.

c. The death of the principal shall revoke this power of attorney only at such time as the attorney in fact receives actual written notice of the principal's death.

7. Reliance: As long as neither the attorney in fact nor any person dealing with the 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, the attorney in fact and persons dealing with the attorney in fact shall be entitled to rely upon this Power of Attorney.

8. Indemnity: The estate of the principal shall hold harmless and indemnify the 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 the attorney in fact.

9. Petition to Court & Power to Sue Third Parties Who Fail to Recognize Power of Attorney: The attorney in fact is specifically authorized to follow the procedures set forth in RCW 11.94 to petition the court for the purposes set forth therein. Further, if any third party (including stock transfer agents, title insurance companies, banks, credit unions, and savings and loan associations) with whom the principal's attorney in fact seeks to transact refuses to recognize the attorney in fact's authority to act on the principal's behalf pursuant to this Power of Attorney, the principal authorizes the attorney in fact to sue and recover from such third party all resulting damages, costs, expenses, and attorney's fees that are incurred because of such failure to act. The costs, expenses and attorney's fees incurred in bringing such action shall be charged against the principal's general assets, to the extent they are not recovered from said third party. The principal expressly directs

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the attorney in fact to move the principal's assets from any brokerage, transfer agent or other entity that refuses to recognize the full extent of powers that the principal intends to convey by this power of attorney.

10. Accounting and Fees: The attorney in fact shall be required to account, within a reasonable period of time, to the principal, any successor attorney in fact, guardian or personal representative. The attorney in fact shall be entitled to a reasonable fee for services performed as the attorney in fact.

11. RCW 11.95: The principal intends to grant the authority granted herein irrespective of the provisions of RCW 11.95 and does not issue such grant subject to the restrictions of RCW 11.95.100 and RCW 11.95.110.

12. Governing Law: The terms of this Power of Attorney shall be governed by the laws of the State of Washington.

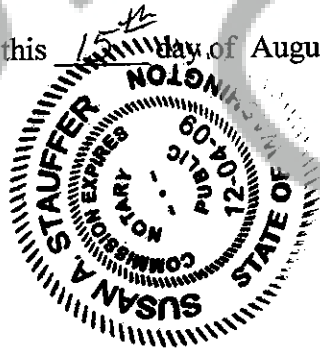
DATED this 15<sup>th</sup> day of August, 2006.

  
EVELYN M. BIRKELAND, Principal

STATE OF WASHINGTON )  
 ) ss.  
County of Clark

I certify that I know or have satisfactory evidence that **EVELYN M. BIRKELAND** is the person who appeared before me, and said person acknowledged that she signed this instrument and acknowledged it to be her free and voluntary act and deed for the uses and purposes mentioned in this instrument.

DATED this 15<sup>th</sup> day of August, 2006.



  
Notary Public

Printed Name: Susan A. Stauffer

My appointment expires: 12/04/09.

Residing at: Washougal, WA.

Susan Stauffer  
Attorney at Law  
PO Box 719  
Washougal, WA 98671  
360-835-5300

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