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WHEN RECORDED RETURN TO: Bernice M. Aman PO Box 1002 Stevenson, WA 98648

DOCUMENT TITLE(S):

Durable Power of Attorney

GRANTOR:

Wayne L. Aman

GRANTEE:

Bernice M. Aman

ABBREVIATED LEGAL:

Lt. 15 & Ptn of Lt. 4 1st ADD. Hill Crest Acres A/97

TAX PARCEL:

03-75-36-3-2-2800-00

DURABLE POWER OF ATTORNEY

WAYNE L. AMAN, as Principal, domiciled in the State of Washington, hereby revokes any prior Power of Attorney executed by Principal, and designates BERNICE M. AMAN as Attorney-in-Fact for the Principal, or, if she is not able or willing to act as Attorney-in-Fact for the Principal, WAYNE MARK AMAN shall be the alternate Attorney-in-Fact, as follows:

- 1. When Operative. Pursuant to the Revised Code of Washington 11.94.010-020, this Power of Attorney shall become effective upon the disability or incompetence of the Principal. Disability shall include the Principal's inability to manage the Principal's property and affairs due to mental illness or deficiency, physical illness or disability, or unexplained absence raising doubt as to the continued existence of the Principal. Such disability may be evidenced by a written statement of a qualified physician regularly attending the Principal, or by other qualified persons with any knowledge of the absence of the Principal. Incompetence may be established by a finding of a court having jurisdiction over the Principal.
- 2. Authorization and Powers. The Attorney-in-Fact shall have a general power of attorney and is hereby authorized to do and perform all acts in the Principal's place and stead as fully as the Principal might do and perform such acts as principal. Specifically included within this general authority, and not by way of limitation (except as specifically provided), shall be the following powers and authority:
 - 2.1 Property. To purchase, receive, take possession of, lease, sell, convey, exchange, endorse, pledge, mortgage, release, hypothecate, encumber or otherwise dispose of property or any interest in property (including life insurance and annuity policies), whether real, personal, mixed, tangible or intangible. This power shall specifically include the power to buy, sell, invest and reinvest in stocks, bonds and other securities.
 - 2.2 Financial Accounts. To deal with accounts (including, but not limited to, custodial accounts) maintained or owned by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loan associations, credit unions, stock brokerages, custodians, trust companies, escrow agents, trustees and securities dealers). This power shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges, and withdrawals with respect to all such accounts.

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J. S. C. C. C.

- 2.3 Moneys Due. To request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the Principal.
- 2.4 <u>Claims Against the Principal</u>. To pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against the Principal and, in so doing, use any of the Principal's funds or other assets or use funds or other assets of the Attorney-in-Fact and obtain reimbursement out of the Principal's funds or other assets.
- 2.5 <u>Legal Proceedings</u>. To participate in any legal action in the name of the Principal or otherwise, either as plaintiff, defendant or other capacity.
- 2.6 <u>Written Instruments</u>. To sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be required pursuant to such written instruments.
- 2.7 <u>Proxies</u>. To act as the Principal's attorney or proxy in respect to any stock, shares, bonds or other securities or investments, rights or interest the Principal may now or hereafter hold.
- 2.8 Agents. With respect to all or any of the matters or things herein mentioned and upon such terms as the Attorney-in-Fact shall think fit, to engage and dismiss agents, counsel and employees, and to appoint and remove substitutes.
- 2.9 Taxes. The Attorney-in-Fact shall have the authority to represent the Principal in all tax matters, including, without limitation, the authority to prepare, sign and file federal, state, and local income, gift and other tax returns of all kinds, including, where appropriate, joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time to file returns and/or pay taxes, extensions and waivers of applicable periods of limitation, protests and petitions to all administrative agencies or courts regarding tax matters, and any and all other tax-related documents. The authority herein granted shall include the authority generally to represent the Principal in all tax matters and proceedings of all kinds and for all periods before all officers of the Internal Revenue Service and all other federal, state and local taxing agencies.
- 2.10 <u>Safe Deposit Boxes</u>. To access any safe deposit box to which the Principal has the right of access (individually or with another) and to remove any or all of the contents thereof which

the Principal would have the right to remove, or to add items thereto.

- 2.11 <u>Community Property Agreements</u>. To agree with the Principal's spouse to the partial or total revocation or termination of any community property agreement or property status agreement.
- 2.12 <u>Gifts</u>. Subject to paragraph 3, to make gifts outright, in trust or to a custodian, on the Principal's behalf to the Principal's spouse or to any of the Principal's lineal descendants, not in excess of the annual exclusion provided by Section 2503(b) of the Internal Revenue Code of 1986, as amended from time to time (the "Code"); and to make gifts consistent with the Principal's previous gifting activity. This power shall include the power to make such gifts to, or from, any account, guardianship estate, custodianship or trust estate from which, or to which, the Principal could make such gifts, and the power to cause the custodian, guardian or trustee to do so, or accept such. If the property, however, is subject to trust, then this power may only be exercised in a manner whereby the trustee distributes the property to the Principal so that the Principal (or the Principal's legal guardian or Attorney-in-Fact) may independently use such property for such gifting purposes.
- Appointment. To disclaim pursuant to Chapter 1986 of the Revised Code of Washington or otherwise, all or any assets, property or interest to which the Principal might otherwise be entitled as a beneficiary (as that term is defined in RCW 11.86.011 or otherwise), the power pursuant to RCW 11.95 (or otherwise) to release in whole or part any power of appointment the Principal may possess, and the power to exercise any general power of appointment the Principal possesses in favor of the Principal or the Principal's estate.
- 2.14 Gifts to Qualify for Assistance. Subject to paragraph 3 below, to make transfers to the Principal's spouse and/or family members pursuant to RCW 11.94.050, as amended from time to time, which would not be prohibited by applicable law or regulation, including RCW 74.09 and applicable rules and regulations thereunder (as amended from time to time), for the purposes of qualifying the Principal for medical assistance (Medicaid), Community Options Program Entry System Project (COPES), the limited casualty program for the medically needy or other similar public or private assistance. This power shall only apply in the event the Principal requires, or is reasonably expected to require, the type of services and benefits available under such programs. This paragraph shall not be construed to prohibit

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transfers which would cause there to be a waiting period or disqualification if, in the Attorney-in-Fact's judgment, incurring the waiting period or disqualification is in the overall best interest of the Principal and the Principal's estate. The Attorney-in-Fact is authorized to make gifts and other transfers of property from trust in order to implement the provisions of this paragraph.

- 2.15 <u>Funding Trusts</u>. To complete the funding of any of the Principal's living trusts which have been established by the Principal either alone or in conjunction with the Principal's spouse, by executing any and all documents, including, without limitation, change of beneficiary designations and ownership forms on any and all IRAs, annuities, retirement plans, profit sharing plans, life insurance policies and other accounts; stock powers, assignments, bills of sale, deeds, endorsements and the like; as may be required to carry out the Principal's purposes as set forth in such trust or trusts. Notwithstanding the foregoing, this paragraph shall only apply with respect to a trust if the Principal then has the power (whether or not the Principal can effectively exercise it because of disability or otherwise) to amend, modify or revoke such trust with respect to property attributable to the Principal.
- 3. Ascertainable Standard. Notwithstanding any provision of this Power of Attorney or of applicable law seemingly to the contrary, any right or power exercisable by the Attorney-in-Fact, which would otherwise constitute a general power of appointment in the Attorney-in-Fact under Sections 2041 or 2514 of the Code, may be exercised by the Attorney-in-Fact in his or her favor for the purpose of providing for the Attorney-in-Fact's health, education, support or maintenance.
- 4. Health Care. This Power of Attorney is intended to grant all necessary authority to the Attorney-in-Fact named herein to make such decisions as the Attorney-in-Fact may deem appropriate to make proper medical care available to the Principal in the case of the Principal's illness or disability. In order to assure that proper medical care is available to the Principal during the pendency of any such illness or disability, the powers granted by this document are specifically intended to include the power over the person of the Principal. This power is intended to include all decisions relating to the person of the Principal, including, but not by way of limitation, the power to consent to medical and surgical procedures, medication, therapy and medical treatment of any kind whatsoever.
- 5. <u>Life-Sustaining Systems</u>. In addition to the other powers granted by this Durable Power of Attorney to the Attorney-in-Fact, the Principal hereby specifically authorizes and directs that the Attorney-in-Fact, to the extent permitted by law, shall have full authority to

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order the withholding or withdrawal of life-sustaining procedures if at any time the Principal should have an incurable injury, disease or illness certified to be a terminal condition by two physicians, and where the application of such life-sustaining procedures would serve only to artificially prolong the moment of the Principal's death and the Principal's physician determines that death is imminent whether or not life-sustaining procedures are utilized.

- 6. Additional Life-Sustaining Procedures. In addition to the authority granted in paragraph 5 above, the Principal, recognizing that the law in the State of Washington concerning the matters set forth in this paragraph is unclear at the present time, specifically authorizes and directs the Attorney-in-Fact to communicate to attending physicians and other health care providers the Principal's desire that life not be prolonged through the use of feeding tubes, intubation, hydration, life-sustaining drugs, mechanical ventilation or cardiopulmonary resuscitation in the event the circumstances set forth in paragraph 5, above, exist, and, further, authorizes and directs the Attorney-in-Fact to execute all consents to treatment and other documents implementing the desires of the Principal contained in this paragraph 6.
- 7. Irreversible Coma. In addition to the authority granted in paragraphs 5 and 6 above, and whether or not the death of the Principal is imminent, or the condition of the Principal is terminal, if two physicians certify that the Principal is in an "irreversible coma," the Principal hereby states that he does not wish to receive medical treatment that will only postpone the moment of death, including, but not limited to, the types of medical treatment described in paragraph 6 above, and the Principal hereby authorizes the Attorney-in-Fact to execute all consents to treatment and other documents implementing the desires of the Principal contained in this paragraph 7.

For this purpose, an "irreversible coma" refers to a permanent loss of consciousness from which there is no reasonable possibility of a return to a cognitive and sapient life, and shall include, but not be limited to, a persistent vegetative state.

- 8. Accounting. The Attorney-in-Fact shall keep a reasonable record of actions taken on the Principal's behalf and shall be reimbursed for all costs and expenses reasonably incurred. In addition, the Attorney-in-Fact shall be entitled to receive at least annually, without court approval, reasonable compensation for services performed on the Principal's behalf. The Attorney-in-Fact may waive this right to compensation from time to time.
- 9. <u>Guardian</u>. If it becomes necessary to appoint a guardian of the Principal's person or estate, the Principal hereby nominates Wayne M. Aman to serve in that capacity.

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10. Revocation or Termination. This Power of Attorney may be revoked by the Principal giving written notice of such revocation to the Attorney-in-Fact and recording a written instrument of revocation in the office of the Auditor of the county in which the Durable Power of Attorney was recorded and the county of residence of the principal. If a guardian shall be appointed for the Principal, the Attorney-in-Fact shall account to the guardian of the Principal during the continuance of the appointment of the guardian, rather than to the Principal. The guardian shall have the same power to revoke, suspend or terminate all or any part of this Power of Attorney as the Principal would have had if the Principal was not disabled or incompetent. The Attorney-in-Fact shall be required to account to any subsequently appointed personal representative of the Principal's estate. However, the estate of the Principal shall hold the Attorney-in-Fact harmless and indemnify the Attorney-in-Fact from all actions done in good faith and not in fraud of the Principal.

- 11. Reliance. All acts done by the Attorney-in-Fact pursuant to this power during any period of disability, incompetence or uncertainty as to whether the principal is dead or alive shall have the same effect and inure to the benefit of and bind the Principal and the Principal's guardian, heirs, devisees and personal representative, as if the Principal was alive, competent and not disabled. All persons dealing with the Attorney-in-Fact are entitled to rely on the apparent authority of the Attorney-in-Fact, unless such persons have actual knowledge or notice of any revocation or termination of the Power of Attorney by death or otherwise.
- 12. <u>Durable Nature</u>. All acts done by the Attorney-in-Fact during any period of the Principal's disability, incapacity or uncertainty as to whether the Principal is dead or alive shall have the same effect and inure to the Principal's benefit and bind the Principal or the Principal's guardians, heirs, beneficiaries and personal representatives as if the Principal were alive, competent and not disabled. This Power of Attorney shall not be affected by the disability of the Principal.
- 13. Governing Law. This Power of Attorney shall be governed, construed and interpreted in accordance with the internal laws of the State of Washington.

DATED this ____ day of July, 1993.

WAYNE LAMAN
Dringing

Principal

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STATE OF WASHINGTON)
:ss
County of Spokane)

This is to certify that on the ______ day of July, 1993, before me, the undersigned Notary Public in and for the State of Washington, duly commissioned and qualified, personally appeared WAYNE L. AMAN, to me known to be the individual described in and who executed the foregoing Durable Power of Attorney, as Principal, and acknowledged to me that he signed and sealed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

Notary Public in and for the State of Washington, residing at Spokane

My Appointment Expires: 10-94

