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 E. F. Leibold
 272 Sunzoner Meadows
 Bellingham, WA 98232

MTC 41497-MO
 DURABLE POWER OF ATTORNEY

1. Designation. The undersigned Principal, John Joseph Leibold, residing and domiciled in the state of Washington, hereby designates Edwin J. Leibold as attorney-in-fact for the Principal in the manner hereinafter defined pursuant to RCW 11.94.

2. Effectiveness; Duration. This power of attorney shall become effective immediately, shall not be affected by the disability or incompetence of the Principal, and shall continue until revoked or terminated under paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive.

3. Powers. The attorney-in-fact shall have all of the powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Washington. These powers shall include, without limitation, the power and authority below.

3.1 Real Property. The attorney-in-fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property.

3.2 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.

3.3 Financial Accounts and Securities. The attorney-in-fact shall have the authority to deal with accounts maintained by or on behalf of the Principal 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, transfers, and withdrawals with respect to all such accounts, and to buy, sell and transfer securities.

3.4 United States Treasury Bonds. The attorney-in-fact shall have the authority to purchase United States Treasury Bonds which may be redeemed at par in payment of federal estate tax.

3.5 Moneys Due. The attorney-in-fact shall have authority to request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the Principal.

3.6 Claims Against Principal. The attorney-in-fact shall have authority 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.

3.7 Legal Proceedings. The attorney-in-fact shall have authority to participate in any legal action in the name of the Principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity, and any proceedings in connection with the authority granted in this instrument.

3.8 Written Instruments. The attorney-in-fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorney-in-fact as fully as the Principal could do if personally present.

3.9 Safe Deposit Box. The attorney-in-fact shall have the authority to enter any safe deposit box in which the Principal has a right of access.

3.10 Transfers to Trust. The attorney-in-fact shall have the authority to transfer assets of all kinds to the trustee of any trust which has been created by the Principal.

3.11 Disclaimer. The attorney-in-fact shall have the authority to disclaim any interest, as defined in RCW 11.86.011, in any property to which the Principal would otherwise succeed, and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or other fiduciary.

3.12 Taxes. The attorney-in-fact is authorized to represent the Principal before any office of the Internal Revenue Service for all types of taxes, all years or periods and all federal tax form numbers; to receive confidential information and to perform any and all acts that the Principal can perform with respect to all tax matters, including the right to sign returns, receive refund checks and endorse and cash refund checks.

3.13 Gifting. I authorize my attorney-in-fact in any calendar year to make gifts of up to the amount authorized for exclusion from gift tax under Section 2503(b) and 2503(e) of the Internal Revenue Code to any or all of my issue.

3.14 Health Care Decisions.

A. POWERS

The Principal grants to the attorney-in-fact full authority to make decisions for the Principal regarding health care as provided in RCW Chapter 7.70. In exercising this authority, the attorney-in-fact shall follow the desires of the Principal as stated in

this document or otherwise known to the attorney-in-fact. In making any decision, the attorney-in-fact shall attempt to discuss the proposed decision with the Principal to determine the Principal's desires. If the attorney-in-fact cannot determine the choice the Principal would want made, then the attorney-in-fact shall make a choice for the Principal based upon what the attorney-in-fact believes to be in the Principal's best interests. The attorney-in-fact's authority to interpret the desires of the Principal is intended to be as broad as possible, except for any limitations stated below. Accordingly, the attorney-in-fact is authorized as follows:

- 1) To consent, refuse, or withdraw consent to any and all types of medical care, treatment, surgical procedures, diagnostic procedures, medication, and the use of mechanical or other procedures that affect any bodily function, including (but not limited to) artificial respiration, nutritional support and hydration, and cardiopulmonary resuscitation;
- 2) To have access to medical records and information to the same extent that the Principal is entitled to, including the right to disclose the contents to others;
- 3) To authorize admission to or discharge (even against medical advice) the Principal from any hospital, nursing home, residential care, assisted living or similar facility or service;
- 4) To contract on the Principal's behalf for any health care related service or facility, without the attorney-in-fact incurring personal financial liability for such contracts;
- 5) To hire and fire medical, social service, and other support personnel responsible for care of the Principal;
- 6) To authorize any medication or procedure intended to relieve pain, even though such use may lead to physical damage, addiction, or hasten the moment of (but not intentionally cause) the Principal's death;
- 7) To make anatomical gifts of part or all of the Principal's body for medical purposes, authorize an autopsy, and direct the disposition of bodily remains, to the extent permitted by law;
- 8) To take any other action necessary to do what is authorized here, including (but not limited to) granting any waiver or release from liability required by any hospital, physician, or other health care provider; signing any documents relating to refusals of treatment or the leaving of a facility against medical advice, and pursuing any legal action in Principal's name, and at the expense of the Principal's estate to force compliance with the Principal's wishes as determined by the attorney-in-fact, or to seek actual or punitive damages for the failure to comply.

B. STATEMENT OF DESIRES, SPECIAL PROVISIONS, AND LIMITATIONS.

- 1) I specifically direct the attorney-in-fact to follow any Health care Directive, Directive to Physician, or "living will" executed by me.

2) 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.

3) If at any time I should have a terminal condition and my attending physician and another physician, independently of each other, have determined: (1) there can be no recovery from such condition; (2) my death will occur as a result of such condition; and (3) the application of life-prolonging procedures would serve only to prolong artificially the dying process, upon concurrence of my attorney-in-fact, I direct that such procedures be withheld or withdrawn and that I be permitted to die naturally and with only the administration of medication or the performance of any medical procedure deemed necessary to provide me with comfort or to alleviate pain. For purposes of this paragraph, life-prolonging procedure shall mean any medical procedure, treatment or intervention which (i) utilizes mechanical or other artificial means to sustain, restore or supplant a spontaneous vital function or is otherwise of such a nature as to afford a patient no reasonable expectation of recovery from a terminal condition, and (ii) when applied to a patient in a terminal condition, would serve only to prolong the dying process. "Life-prolonging procedure" shall not include the administration of medication or the performance of any medical procedure deemed necessary to provide comfort or to alleviate pain.

4) I do not want my life to be prolonged nor do I want life-sustaining treatment if I am in a coma or persistent vegetative state which is reasonably concluded to be irreversible.

4. Limitations on Powers. Notwithstanding the foregoing, the attorney-in-fact shall not have authority to make, amend, alter, revoke or change any life insurance policy, employee benefit, or testamentary disposition of the Principal's property or to exercise any power of appointment. This limitation shall not affect the authority of the attorney-in-fact to disclaim an interest as provided in paragraph 3.11.

5. Termination. This power of attorney shall be terminated upon the filing of a Petition for Dissolution or Petition for Separation. This power of attorney may be terminated by:

(a) The Principal by written notice to the attorney-in-fact and, if this power of attorney has been recorded, by recording the written instrument of revocation in the office of the recorder or auditor of the place where the power was recorded;

(b) A Guardian of the estate of the Principal after court approval of such revocation; or

(c) The death of the Principal upon actual knowledge or receipt of written notice by the attorney-in-fact.

6. Accounting. Upon request of the Principal or the Guardian of the estate of the Principal or the personal representative of the Principal's estate, the attorney-in-fact shall account for all actions taken by the attorney-in-fact for or on behalf of the Principal.

By Bernetha G. Letach, County Clerk
Kathleen Ross