

## Durable General Power of Attorney

Know All Men By These Presents:

That I, **Clarice Namie Tsuchiya**, also known as **Clarice N. Tsuchiya**, a resident of Hawaii, by these presents do make, constitute and appoint **Eric Watanabe**, a resident of Hawaii, my true and lawful attorney, to act in, manage and conduct my affairs, and for that purpose for me and in my name, place and stead, and for my use and benefit, and as my act and deed, to do and execute, or to concur with persons jointly interested with me therein, in the doing or executing of all or any of the following acts, deeds and things, that is to say:

**1. Authority to Enter Into Transactions Regarding Property.**

To buy, purchase, receive, lease, accept or otherwise acquire; to sell, convey, mortgage hypothecate, pledge, quitclaim, lease, exchange or otherwise encumber or dispose of; or to contract or agree for the acquisition, disposal or encumbrance of; any property whatsoever, real or personal, or any custody, possession, interest or right therein, upon such terms as my said attorney shall think proper, including into any trust I may create.

**2. Authority to Deal With Property.**

To take, hold, possess, invest, lease, let or otherwise manage any or all of my property, real or personal, or any interest therein; to eject, remove or relieve tenants or other persons from and recover possession of, such property by all lawful means; and to maintain, protect, preserve, insure, remove, store, transport, repair, rebuild, modify or improve the same or any part thereof.

**3. Authority to Transact Business.**

To make, do and transact all and every kind of business of whatever kind or nature, including the receipt, recovery, collection, payment, compromise, settlement and adjustment of all accounts, legacies, bequests, interest, dividends, annuities, demands, debts, taxes and obligations which may now or hereafter be due, owing or payable by me or to me.

**4. Authority to Execute Documents on Behalf of Principal.**

To make, endorse, accept, receive, sign, seal, execute, acknowledge and deliver deeds, leases, assignments, agreements, certificates, mortgages, releases of mortgages, hypothecation, checks, notes, bonds, vouchers, dividend warrants, receipts and such other instruments in writing of whatever kind and nature as may be necessary, convenient or proper in the premises.

State of Oregon, County of Klamath  
Recorded 12/23/2002 8:44 A.m.  
Vol M02, Pg 74708-11  
Linda Smith, County Clerk  
Fee \$ 36.00 # of Pgs 4

**5. Authority to Deal With Regard to Banking Matters.**

To deposit and withdraw for the purposes hereof, or any other purpose, in either the name of my attorney or in my name, in or from any institution (including, without limitation, banks, savings and loan associations, credit unions and securities dealers), or any account therein, any funds, negotiable paper or moneys which may come into my said attorney's hands as such attorney, or to which I now or hereafter may have on deposit or be entitled.

**6. Authority to Deal With Controversy and Litigation Matters.**

To institute, prosecute, defend, compromise, arbitrate and dispose of legal, equitable or administrative hearings, actions, suits, attachments, arrests, distresses or other proceedings, or otherwise engage in litigation in connection with the premises.

**7. Authority to Deal With Securities, Bonds and Other Investments.**

To act as my attorney or proxy with respect to any stocks, shares, bonds or other investments, rights or interests I may now or hereafter hold; and to appoint any other person or persons as my proxy or proxies.

**8. Authority to Deal With the Hiring and Firing of Agents, Etc.**

To engage and dismiss agents, counsel and employees, and to appoint and remove at pleasure any substitute for, or agent of my attorney, with respect to all or any of the matters or things herein mentioned and upon such terms as my attorney shall think fit.

**9. Authority to Prepare, Execute and File Tax Returns, Etc.**

To prepare, execute and file income and other tax returns, claims for refunds and other governmental reports, applications, requests and documents; and to waive any statute of limitation, including restrictions on assessment and collection of deficiencies and limitations on assessment of income and profit taxes under any sections of the Internal Revenue Code, where required therewith.

**10. Authority to Disclaim and Refuse Acceptance of Assets.**

To irrevocably and unqualifiedly refuse to accept an entire interest, or a portion thereof, in any property, real or personal, by way of qualified disclaimer on my behalf under any section of the Internal Revenue Code.

**11. Authority to Deal With Shipping and Receipt of Property.**

To have access to, take possession and order the removal and shipment of any of my property from any post, warehouse, depot, dock, safe deposit box or other place of storage or safekeeping, governmental or private; and to execute and deliver any release, voucher, receipt, shipping ticket, certificate or other instrument necessary or convenient for such purpose.

**12. Authority to Create Trusts.**

To create for my benefit and/or for the benefit of others who are the natural objects of my bounty revocable or irrevocable trusts, which trusts may extend beyond my disability or lifetime, and to transfer to any such trust any of my assets or my interest in such assets.

**13. Authority to Make Gifts.**

To continue during the lifetime of the undersigned a gift program the undersigned previously commenced, or to make gifts during the lifetime of the undersigned, for use of the available Federal Gift Tax annual exclusion, in the event the undersigned is incapacitated, or in the Attorney In Fact's judgment, reasonable doubt exists regarding the undersigned's capacity; provided however that no Attorney In Fact shall be empowered under this paragraph to make gifts to himself or herself which exceed the amounts provided for in Code Section 2514(e).

**14. Authority to Act In Matters Regarding Government Programs.**

To act in matters pertaining to Social Security, Supplemental Security income matters, Medicare and Medicaid.

**General Nature of This Power.** GIVING AND GRANTING unto my said attorney full power and authority to do and perform all and every act, deed, matter and thing whatsoever in and about my estate, property and affairs as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present, the above specifically enumerated powers being in aid and exemplification of the full, complete and general powers being herein granted and not in limitation or definition thereof; hereby ratifying all that my said attorney shall lawfully do or cause to be done by virtue of these presents.

**Durable Nature of This Power.** This power of attorney shall not be affected by disability or incompetence of the undersigned principal.

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**Revocable Nature of This Power.** This power of attorney:**a. Voluntary Revocation by Executed Instrument.**

may be revoked by the undersigned at any time by means of recordation of such a revoking document in the Bureau of Conveyances of the State of Hawaii.

**b. Voluntary Revocation by Divorce of Principal and Agent.**

shall be revoked by the undersigned upon the dissolution of the marriage of the undersigned and the agent named hereinabove.

**c. Involuntary Revocation Upon Death of Agent or Principal.**

shall be revoked by the undersigned upon the death of either the principal or the agent named hereinabove.

IN WITNESS WHEREOF, I have hereunto set my hand on this 13th day of December, 2002.

  
Clarice Namie Tsuchiya

Individually


STATE OF HAWAII )

) ss.

CITY AND COUNTY OF HONOLULU )

On this 13<sup>th</sup> day of December, 2002, before me personally appeared Clarice Namie Tsuchiya, also known as Clarice N. Tsuchiya, to me known to be the person described in and who executed the foregoing instrument, and acknowledged that she executed the same as her free act and deed.



  
STEPHEN H. REESE  
Notary Public, State of Hawaii

My commission expires: 12-5-2003

Retto  
Law Office of  
Stephen H. Reese  
1000 Bishop St. Suite 908  
Honolulu, HI 96813