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December 23 month day or month 2010
Klamath county

Durable Power of Attorney of Marie Hirai

Returned to County

GRANTOR: Marie Hirai

GRANTEE: Roland Giller or John Giller

1. DESIGNATION. The undersigned (the "Principal") designates Roland Giller as attorney in fact for the Principal. If Roland Giller declines, fails or is unable to act as attorney in fact for the Principal, the Principal designates John Giller to act as attorney in fact for the Principal.

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 Oregon. These powers shall include, without limitation, the power and authority specified 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. The attorney in fact shall have 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.

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 demand, recover, collect, endorse and receive all monies, 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 other proceedings for equitable or injunctive relief and (b) legal 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 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.

3.11 TRANSFERS. The attorney in fact shall have the authority to make any transfer of resources not prohibited by Chapter 74.09 RCW, including any subsequent amendments, for the purpose of qualifying the Principal for medical assistance or the limited casualty program for the medically needy. To effect such a transfer, the attorney in fact shall have the authority to revoke the Principal's community property agreement with the Principal's spouse.

3.12 GIFTS. The attorney in fact shall have the authority to continue making gifts on behalf of the Principal to the recipients, in the amounts, and in the manner, that Principal has made in the past.

3.13 HEALTH CARE DECISIONS. The attorney in fact shall have the authority to give informed consent on behalf of the Principal as to medical, surgical, health and/or nursing care and treatment or non-treatment, as provided in chapter 7.70 RCW; provided, however, that the attorney in fact may not consent, without court approval, to any procedure referred to in RCW 11.92.040(3) that requires court approval before a guardian may consent to it.

3.14 DEALINGS WITH INTERNAL REVENUE SERVICE. The attorney in fact shall have the authority to represent the Principal before the Internal Revenue Service or the State Department of Revenue relating to any matters for which the Principal was, or is, or may be required to file a return or other information. This authority shall extend to signing any returns for or on behalf of the Principal, and shall include litigating, negotiating and/or compromising claims for or against the Principal.

4. LIMITATIONS ON POWERS. Notwithstanding the foregoing, the attorney in fact shall not have the 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 3.10 or revoke a community property agreement as provided in paragraph 3.11.

5. TERMINATION. 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.

7. RELIANCE. Any person acting without negligence and in good faith in reasonable reliance upon this power of attorney shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs or personal representatives of the Principal.

8. INDEMNITY. The estate of the Principal 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.

9. APPLICABLE LAW. The laws of the State of Oregon shall govern this power of attorney.

Dated December 23, 2010.

Marie Hirai
Marie Hirai

State of Oregon)
 : ss.
County of Klamath)

I certify that I know or have satisfactory evidence that Marie Hirai 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 for the uses and purposes mentioned in the instrument.

Dated December 23, 2010.

M Russell
NOTARY PUBLIC in and for the State of Oregon, residing at Klamath Falls. My appointment expires January 21, 2011

