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## MAIL TAX STATEMENTS:

David Doveri 505 Lincoln Street Klamath Falls, OR 97601

## DOCUMENT TO BE RECORDED:

Durable General Power of Attorney For Elodie Ellen Golden

#### **DIRECT PARTY/GRANTOR:**

Elodie Ellen Golden 2421 Discovery Place Langley, WA 98260

# INDIRECT PARTY/GRANTEE:

Christine L. Einwalter Attorney in Fact 2421 Discovery Place Langley, WA 98260

## CONSIDERATION:

\$0.00

# 2018-007735 Klamath County, Oregon



06/27/2018 03:32:01 PM

Fee: \$122.00

# **DURABLE GENERAL POWER OF ATTORNEY**

(Effective Immediately)

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- 1. <u>Designation</u>. I, ELODIE ELLEN GOLDEN, as principal (the "Principal"), currently residing in Washington State, do hereby appoint CHRISTINE LENWALTER as my true and lawful attorney-in-fact. If for any reason CHRISTINE LENWALTER declines, fails, resigns or for any reason cannot serve as attorney-in-fact, the Principal hereby appoints CHARLOTTE M. GRAHAM to be the Principal's attorney-in-fact hereunder, with all of the rights and powers of the original attorney-in-fact and with full power of substitution in the premises. The designated successor attorney-in-fact shall be entitled to act as attorney-in-fact for me only upon the death, disability, or incapacity of, or the written resignation by, the designated prior attorney-in-fact or pursuant to a written delegation of authority by the prior attorney-in-fact.
- 2. <u>Effectiveness</u>. The authority conferred by this power of attorney is effective immediately and shall remain in effect until revoked in writing by me or by my legal guardian; provided, however, that any person or entity relying in good faith upon the authority of my attorney-in-fact under this document, whether or not it has been revoked or amended, or any representation made by my attorney-in-fact regarding the existence of my attorney-in-fact's powers; the scope of my attorney-in-fact's powers; my competence or capability at the time this document is executed or later or that this document has not been revoked or amended or that my attorney-in-fact continues to serve as my attorney-in-fact, shall not incur any liability to me, my estate or my heirs, successors or assigns because of or resulting from such reliance.
- 3. <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, operate 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 is intended to become operative in anticipation of or upon the Principal's disability, and during any such period(s) of such disability, the nature, extent or duration of the Principal's disability will not suspend, invalidate or in any way limit or negatively affect the powers conferred upon the attorney-in-fact.
- 4. <u>Authorization and Powers</u>. The attorney-in-fact 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:
- 4.1 <u>Property</u>. 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.

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- Financial Accounts. To deal with accounts (including, but not limited to custodial 4.2 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.
- Moneys Due. To request, demand, recover, collect, endorse and receive all 4.3 moneys, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the Principal.
- Claims Against The Principal. To pay, settle, compromise or otherwise discharge 4.4 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.
- Legal Proceedings. To participate in any legal action in the name of the Principal 4.5 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.
- Written Instruments. To sign, seal, execute, deliver and acknowledge all written 4.6 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.
- Proxies. 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.
- 4.8 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.
- 4.9 Taxes. The attorney-in-fact shall have the authority to represent the Principal in all tax matters; 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 administrative agencies or courts, including the tax court, regarding tax matters, and any and all other tax-related documents, including but not limited to consents and agreements under Section 4034A of the Internal Revenue Code of 1986, as amended, and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and any state and local taxing authority to pay taxes due, collect and make such disposition of refunds as the attorney-in-

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fact shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and any state and local taxing authority; to exercise any elections the Principal may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which the Principal is entitled; and generally to represent the Principal or obtain professional representation for the Principal in all tax matters and proceedings of all kinds before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate and discharge attorneys, accountants and other tax and financial advisers and consultants to represent and assist the Principal in connection with any and all tax matters involving or in any way related to the principal or any property in which the Principal has or may have an interest or responsibility.

- Safe Deposit Boxes. 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.
- Exercise of Fiduciary Powers. To the extent permitted by law, in any case in which the Principal may now or hereafter be a fiduciary, to exercise for the Principal, and in the Principal's name, place, and stead, as such fiduciary, any or all of the powers and authorities granted thereby.
- Gifts. If the Principal has established a pattern of making gifts, or if the Principal's estate is large enough to warrant a plan for making gifts in order to minimize the risk of estate tax liability, then, subject to paragraph 5 below, then the attorney-in-fact shall have power and authority 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 4503(b) of the Internal Revenue Code of 1986, as amended from time to time (the "Code") (without modification pursuant to Section 4543(i) of such Code regarding a \$100,000 limitation for gifts to non-citizen spouses); 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.
- Transfers to Trust. To make transfers of my property, both real and personal, to any trust created by me, of which I am the beneficiary during my life; transfer assets of all kinds to the trustee of any trust which is for my sole benefit and which does not have dispositive provisions which are different from those which would have governed the property had it not been transferred into the trust.
- 4.14 Beneficiary Designations. To make, amend, alter or revoke any of my life insurance beneficiary designations and retirement plan beneficiary designations, so long as in the

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sole discretion of the attorney-in-fact such action would be in my best interests and the best interests of those interested in my estate.

- 4.15 <u>Tax Planning</u>. My attorney-in-fact shall have the power, though not the duty, to assess the status of my estate plan from time to time and to engage in such tax planning as may be appropriate under the circumstances. In exercising this power, primary consideration shall be given to my continued health and well being with consideration to the dispositive aspects of my estate plan, as reflected in my Will, revocable living trust(s) and other non-probate beneficiary designations together with my gifting patterns and stated intentions. No undertakings made pursuant to this grant of authority shall significantly alter the interest of any of my beneficiaries.
- 4.16 <u>Disclaimers, Releases and Exercise of Powers of Appointment</u>. To disclaim pursuant to Chapter 11.86 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.
- 4.17 Gifts to Qualify for Assistance. Subject to paragraph 5 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 4.17 shall not be construed to prohibit 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 long run best interest of the Principal and the Principal's estate. The provisions of paragraph 4.12 above regarding powers to cause distributions from a trust for gifting purposes are hereby incorporated in this paragraph 4.17 respecting the types of transfers and gifts contemplated by this paragraph 4.17.
- 4.18 <u>Sever Joint Tenancies</u>. To sever any joint tenancy with right of survivorship where all of the other tenants are either the Principal's spouse, the Principal's issue or the Principal's ancestors, or any of them, thereby creating a tenancy-in-common with respect to the Principal.
- 4.19 <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.
- 4.20 <u>Health Care Decisions</u>. To provide for the Principal's support, maintenance, health and urgent necessities, including full authority to provide informed consent on the

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Principal's behalf for health care (pursuant to RCW 7.70 and 11.94.010(3)), including medical, dental, or nursing care, social service, or assisted living assistance (including admission to or discharge from any facility providing medical, nursing home or residential care treatment or services) when the Principal is unable to do so, and to act as the Principal's guardian in such circumstances. This authority includes the power to consent to withhold, refuse, terminate or withdraw consent to the providing of any medical, nursing or life supporting procedure or treatment or to direct any "code", "no-code", Do Not Resuscitate (DNR), or similar order or designation. It is my wish that my Agent act in these matters in accordance with my expressions of intent, if possible, but if not, the Agent is authorized to exercise substituted judgment for me, according to my best interests. In addition, this authority includes the power to review and/or obtain, on my behalf, medical records of any kind including those pertaining to mental illness. Further, this power includes the power to make advance decision and disposition regarding any anatomical gift by me under the Uniform Anatomical Gift Act, and make any advance decisions and dispositions as to any autopsy. If the Principal must be hospitalized or placed in a nursing home or similar facility, it is the Principal's intention that the Principal return to the Principal's home as soon as practicable or possible.

- Authorization to Release Health Care Information. I hereby grant a broad Authorization of Disclosure to anyone who possesses or has any health or medical information about me, including any and all health care providers and health care facilities; that is, I authorize and direct such persons to disclose, transmit, and release any and all health information they may have about me (whether the holder considers such information to be my information or their information) to my attorney-in-fact as soon as he or she may request it. My intent is to enable any and every medical service provider who has health information about me to be able to freely share any such information to my attorney-in-fact, without inquiring into my attorney-in-fact's interest in or purpose for wanting the information, because I have confidence in my attorney-infact to do the right things on my behalf. I am further authorizing my-attorney-in-fact to use or deliver the information to anyone he or she wants to provide it to. My attorney-in-fact's purpose for requesting the information, if any purpose is revealed, shall be sufficient. If no purpose is stated, then the information provider is authorized to assume that the information is being sought because (i) the attorney-in-fact reasonably believes that it is needed by someone else who wants the information in order to enable himself or herself to make a more informed assessment about or recommendation to me or my attorney-in-fact about my health, whether under emergency circumstances or not, and/or (ii) such information is needed to facilitate payment or allocation of payments for services or rendered or goods provided, and/or (iii) another good reason. authorization shall continue in force until sixty (60) days after my death. This Release is intended to comply with federal HIPAA Privacy Rules and the provisions of RCW 70.02.030.
- Limitations on Powers. 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 4041 or 4514 of the Code, may only 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.

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- 6. <u>Accounting</u>. 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.
- 7. Guardian. It is my intent to avoid the necessity of guardianship proceedings, and the powers given to my attorney-in-fact should be broadly construed to accomplish that purpose. If, however, the appointment of a Guardian or Limited Guardian of my estate is sought, I nominate CHRISTINE EINWALTER to serve as Guardian or Limited Guardian of my estate. If she or he becomes unwilling or unable to serve as Guardian, I nominate CHARLOTTE M. GRAHAM to serve as Guardian or Limited Guardian of my estate.
- 8. <u>Indemnity</u>. The Principal and the Principal's estate shall hold harmless and indemnify the attorney-in-fact from all liability for acts (or omissions) done in good faith and not in fraud of the Principal, provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.
- 9. <u>Reliance</u>. Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and personal representatives of the Principal.
- 10. <u>Termination</u>. 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.
- 11. <u>Governing Law</u>. This power of attorney shall be governed, construed and interpreted in accordance with the internal laws of the State of Washington, without regard to choice of law or conflicts of law principles.

**PRINCIPAL** 

ELODIE ELLEN GOLDEN

Eloda Ellan Jolden

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STATE OF WASHINGTON	)	
1/1	)	SS.
COUNTY OF 45/149	)	

I certify that I know or have satisfactory evidence that ELODIE ELLEN GOLDEN is the person who appeared before me, and said person acknowledged that said person signed this instrument and acknowledged it to be said person's free and voluntary act for the uses and purposes mentioned in the instrument.

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Dated this 5 day of Ougust, 2013.

Notary Public State of Washington DIANE HEATHER ANDERSON My Appointment Expires May 17, 2016

Draw Weather Ouden Notary public in and for the State of
Washington, residing at Sallere
Washington, residing at Sallere
My appointment expires May 17, 2016

Date 8-15-13 Initials  $\mathcal{E}\mathcal{E}\mathcal{G}$ 

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# ACCEPTANCE OF AUTHORITY

I, CHRISTINE D. EINWALTER, hereby acc ELODIE ELLEN GOLDEN, and I will conduct this Durable Power of Attorney.	cept the responsibilities as attorney-in-fact for his or her affairs in accordance with the terms of
Dated: 8-15-13	Mrsseiel Enwage Signature
RESIGNATION OF A	ATTORNEY-IN-FACT
I, CHRISTINE D. EINWALTER, hereby resign for ELODIE ELLEN GOLDEN.	my position and authorities as Attorney-in-fact
Dated:	Signature
SUBSTITUTION/A SUCCESSOR ATT	APPOINTMENT OF CORNEY-IN-FACT
his or her alternate attorney-in-fact. ELODIE I fact is not now able to act as ELODIE ELLEN death, disability, incapacity, or her written resignation.	I GOLDEN's attorney-in-fact, due to his or her gnation. I hereby accept the responsibilities as GOLDEN, and I will conduct his or her affairs in
Dated:	Signature
[Note: This form for potential future use, if it becomes nec	cessary to activate or re-activate this Power of Attorney.]
Durable Power of Attorney - 8	Date $8-15-13$ Initials $\mathcal{E}\mathcal{E}\mathcal{G}$