

Return Address:
WHITNEY RAE NIU
34465 HAMILTON CEMETERY RD.
SEDRO WOOLLEY, WA 98284



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WASHINGTON STATE COUNTY AUDITOR/RECORDER'S INDEXING FORM (Cover Sheet)

Please print or type information **CHICAGO TITLE CO. 1035601✓**

Document Title(s) (or transactions contained therein):

1. DURABLE POWER OF ATTORNEY

Reference Number(s) of Documents assigned or released:

Auditor's File No.: Document Title:

Grantor(s) (Last name first, then first name and initials):

1. NIU, LELAND MAILE PITTON

2.
3.
4.

5. _____ Additional names on page _____ of document.

Grantee(s) (Last name first, then first name and initials):

1. NIU, WHITNEY RAE NIU

2.
3.
4.

5. _____ Additional names on page _____ of document.

Legal Description (abbreviated: i.e. lot, block, plat or section, township, range):

**LOT 1, CEDAR PARK PLAT ACCORDING TO THE PLAT THEREOF, RECORDED JUNE 5, 2002
UNDER AUDITOR'S FILE NO. 200206050104, RECORDS OF SKAGIT COUNTY, WASHINGTON.
SITUATED IN SKAGIT COUNTY, WASHINGTON.**

Assessor's Property Tax Parcel/Account Number:

4795 000 001 0000

_____ Additional legal is on page _____ of document.

The Auditor/Recorder will rely on the information provided on the form. The staff will not read the document to verify the accuracy or completeness of the indexing information provided herein.

PREAMBLE: This is a MILITARY POWER OF ATTORNEY prepared pursuant to Title 10 United States Code, Section 1044b, and executed by a person authorized to receive legal assistance from the military services. Federal law exempts this power of attorney from any requirement of form, substance, formality, or recording that is prescribed for powers of attorney by the laws of a State, the District of Columbia, or a territory, commonwealth or possession of the United States. Federal law specifies that this power of attorney shall be given the same legal effect as a power of attorney prepared and executed in accordance with the laws of the jurisdiction where it is presented.

DURABLE POWER OF ATTORNEY

KNOW EVERYONE BY THESE PRESENTS, which are intended to constitute a General Power of Attorney, **THAT I, LELAND MAILE PITTON NIU**, having an address at 34465 Hamilton Cemetary Road, Sedro-Woolley, Washington 98284, hereby make, constitute and appoint my wife **WHITNEY RAE NIU**, having an address at 34465 Hamilton Cemetary Road, Sedro-Woolley, Washington 98284, or if **WHITNEY RAE NIU** is unable, unwilling or unavailable to act, then **BARBARA SUZANNE NIU**, having an address at 315 West San Angelo Street, Gilbert, Arizona 85233, as my attorney-in-fact TO ACT in my name, place and stead in any way which I could do, if I were personally present, to the extent that I am permitted by law to act through an agent:

- (a) to ask, demand, sue for, recover and receive all manner of goods, chattels, debts, rents, interest, sums of money and demands whatsoever, due or to become due, and to execute, acknowledge and deliver acquittances, receipts, releases, satisfactions or other discharges for the same;
- (b) to make, execute, endorse, accept and deliver in my name or in the name of my attorney-in-fact all checks, notes, drafts, warrants, securities, stock certificates, certificates of deposit, bonds, acknowledgments, and any other agreements, certificates or instruments of any nature, as my attorney-in-fact may deem necessary or appropriate;
- (c) to cause securities or other property to be held or registered in the name of a nominee or nominees or in any other form; to vote any and all shares of stock or other securities and to execute proxies or other instruments with respect to such stock or securities;
- (d) to deposit and withdraw any sums to or from any bank, savings or similar account maintained by me; to open or cause to be opened any safe deposit box in my name and to examine and remove any or all of the contents of such box; and to conduct such other banking transactions as my attorney-in-fact may deem necessary or appropriate;



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(e) to deal with all matters relating to insurance, including the procurement and maintenance thereof; however, notwithstanding the powers given my attorney-in-fact in this and other provisions of this power of attorney, my attorney-in-fact shall have no incidents of ownership in any life insurance policy in which I own an interest and which insures the life of my attorney-in-fact;

(f) to enter and take possession of any real or personal property belonging to me or to which I may be entitled, and to receive and take for me and in my name any rents, issues and profits of any such property; and to purchase, invest in, reinvest in, sell, exchange, lease, grant options upon, convey, assign, transfer, encumber or otherwise dispose of any real or personal property of any nature and wherever situate; and to execute, acknowledge and deliver all contracts, deeds, leases, mortgages, transfers to trusts, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any real or personal property, as my attorney-in-fact may deem necessary or appropriate;

(g) to commence any actions or proceedings, for the recovery of any real or personal property or for any other purpose; to appear in, answer and defend any actions or proceedings commenced against me; and to prosecute, maintain, appeal, discontinue, compromise, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist, as my attorney-in-fact may deem necessary or appropriate;

(h) to create, amend or terminate one or more trusts, partnerships, corporations, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that I may have or hereafter acquire, under such terms and with such provisions as my attorney-in-fact may deem necessary or appropriate; and to transfer any or all property in which I have an interest into any trusts, partnerships, corporations, co-tenancies or other entities, whether created by me or my attorney-in-fact or otherwise (and, in this regard, that my attorney-in-fact may be a remainderman, partner, shareholder, co-tenant or beneficiary of any such entity shall not affect the validity of any action hereunder, and shall not, by itself, constitute a breach of fiduciary duty); and to remove property from any such entity; and to give to any such entity, or to any person acting as agent or trustee under any instrument executed by me or on my behalf, such instructions or authorizations as I may have the right to give;

(i) to take all steps and remedies necessary or appropriate for the conduct and management of my business and personal affairs, and for recovering, obtaining and holding all real or personal property including debts, interest, demands, duties, sums of money or any other things whatsoever, as aforesaid, that are thought to be due, owing, belonging or payable to me in my own right or otherwise;



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(j) to employ such agents, attorneys, accountants, investment counsel, trustees, caretakers and other persons and entities, and to delegate duties hereunder and pay such compensation, as my attorney-in-fact may deem necessary or appropriate; and

(k) to do, execute, perform and finish for me and in my name all things which my attorney-in-fact shall deem necessary or appropriate, in and about or concerning my property or any part thereof.

In addition, I specifically authorize my attorney-in-fact to make gifts, outright or in trust, of my property to or for the benefit of such persons as, in the opinion of my attorney-in-fact, would be the donees I might choose, having in mind the resources, both public and private, available for my care after the making of such gifts, and having in mind the objective of preserving the largest amount of my property for my family as a whole. The gifts to each donee shall not exceed in aggregate, in any calendar year, the amount excludible from gifts for gift tax purposes by virtue of Section 2503(b) of the Internal Revenue Code, or any successor thereto, in effect in the year in question (currently \$10,000 subject to adjustment for inflation), provided that during any time that I am married the gift to each donee shall not exceed twice the amount so excludible (currently \$20,000 subject to adjustment for inflation). I authorize my attorney-in-fact to consent to splitting gifts with my wife so that the annual exclusions, unified credits, and generation-skipping transfer tax exemptions and exclusions of both my wife and myself may be used. Gifts in excess of said limit may be made to pay tuition costs and medical expenses so long as the payment of such gifts is made in a manner so as not to be subject to gift or generation-skipping transfer taxes pursuant to Sections 2503(e) and 2611(b)(1) of the Internal Revenue Code, or any successor thereto. Notwithstanding the foregoing, any gifts that are made to my attorney-in-fact, or to the creditors of my attorney-in-fact, or to the estate of my attorney-in-fact, or to the creditors of the estate of my attorney-in-fact, pursuant to the foregoing power (1) shall in no event exceed in aggregate (with respect to each attorney-in-fact) the greater of \$5,000 or five percent of all assets subject to this power in a given calendar year, on a non-cumulative basis, and (2) may be made only during the first ninety (90) days after the effective date of this power of attorney or during the first ninety (90) days of each calendar year thereafter while this power of attorney is in effect.

In addition, I specifically authorize my attorney-in-fact to disclaim, within the meaning of Section 2518 of the Internal Revenue Code and applicable State law, any interest in whole or in part or with respect to specific amounts, parts, fractional shares or assets, any devise, legacy, interest, right, privilege, or power to which I otherwise succeed under the Last Will of my wife or any other person, by operation of law, under a beneficiary designation of any policy of insurance, under a beneficiary designation for any IRA, pension plan, investment account or other asset, or in any joint tenancy or survivorship interest I may have.

In addition, I specifically authorize my attorney-in-fact to deal with tax authorities, to execute and sign on my behalf any and all Federal, state, local and foreign income and gift tax returns, including estimated returns and interest, dividends, gains and transfer returns, for all periods between 1975 and 2050, and to pay any taxes, penalties and interest due thereon; to allocate generation-skipping transfer tax exemptions (within the meaning of Section



2642(a) of the Internal Revenue Code) and to make tax elections; to represent me or to sign an Internal Revenue Service Form 2848 (Power of Attorney or Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my attorney-in-fact if so qualified) to represent me before any office of the Internal Revenue Service or any state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years; to receive from or inspect confidential information in any office of the Internal Revenue Service or state, local or foreign tax authority; to receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment of any refund of Federal, state, local or foreign taxes, penalties and interest; to pay by check drawn on any bank account of mine or of any revocable trust of mine and have accounts to permit my attorney-in-fact to draw checks for payment of said items; to execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund; to execute consents extending the statutory period for assessment or collection of such taxes; to execute offers in compromise and closing Agreements under Section 7121 or comparable provisions of the Internal Revenue Code or any Federal, state, local or foreign tax statutes or regulations; to delegate authority or to substitute another representative for any one previously appointed by me or my attorney-in-fact; and to receive copies of all notices and other written communications involving my Federal, state, local or foreign taxes at such address as my attorney-in-fact may designate.

In addition, I authorize my attorney-in-fact to make voluntary contributions to, transfer assets between, and withdraw amounts from any qualified retirement benefit plan or IRA; to waive spousal rights on any such plan or IRA; to make elections with respect to the timing, method and amounts of withdrawals, distributions and/or rollovers, methods of calculating minimum required distributions, and methods of distribution as a beneficiary of another's plan or IRA; and to take any other actions with respect to any such plan or IRA as I could take.

In addition, I specifically authorize my attorney-in-fact to sell, transfer, convey, or otherwise dispose of the real property at 4841 Old Field Road, Fayetteville, NC 28304, together with all improvements thereon and rights relating thereto, upon such terms and conditions as my attorney-in-fact may deem advisable, and to execute and sign on my behalf any and all agreements, closing documents and other instruments relating thereto, including without limitation contracts of sale, brokerage agreements, deeds, assignments, consents, releases, escrows agreements, affidavits and tax returns, and to take such other actions relating to said real property and the sale thereof as my attorney-in-fact may deem advisable.

This power of attorney shall take effect upon my becoming physically disabled, mentally incompetent or otherwise incapacitated. Any third party may rely upon the written declaration of my attorney-in-fact that such contingency has occurred.

It is my desire and request that no guardian or conservator of my person or property be appointed in the event of my disability or incapacity. If, however, a guardian or



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conservator of my person or property is to be appointed for me, I hereby nominate and appoint my attorney-in-fact hereunder to serve as guardian and conservator without bond.

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this power of attorney may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this power of attorney.

IN WITNESS WHEREOF, I have executed this power of attorney this 23rd day of August, 2004.



LELAND MAILE PITTON NIU

WITNESS:


print: Subwers, Romie J

having an address at

WETLANDS Co
Kleber Kasern


Chulgoert
print: Chulgoert

having an address at

Pulverlet Dental Clinic
Room 402

WITH THE UNITED STATES ARMED FORCES
AT KAISERSLATUERN, GERMANY



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On this day personally appeared before me LELAND MAILE PITTON NIU, known to me to be the individual described in and who executed the aforesaid power of attorney, and acknowledged that he had signed as his free and voluntary act and deed for the uses and purposes therein mentioned.

Given under my hand and official seal this 23rd day of August, 2004.

Department of the Army
HQ 21st FSC
SJA, Client Services Center
APO AF 09263



Notary Public
My commission expires on

OFFICIAL DOCUMENT
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WITH THE UNITED STATES
ARMED FORCES IN EUROPE



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