

WHEN RECORDED RETURN TO:

Marian M. Nelson
14825 Channel Drive
LaConner, WA 98257



201110210085
Skagit County Auditor

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DOCUMENT TITLE(S):
Durable Power of Attorney

GUARDIAN NORTHWEST TITLE CO.
102427-2

REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED:

GRANTOR:

Marian M. Nelson, who acquired title as a married woman, as her separate estate

GRANTEE:

Thomas M. Nelson

ABBREVIATED LEGAL DESCRIPTION:

, , 18564 Cedar Point Condominium, according to the Plat thereof filed in Volume 18 of Plats at Page(s) 564, records of Skagit County, Washington.

TAX PARCEL NUMBER(S):

P118764, 4788-000-015-0200

Return to:
Tom Nelson
14825 Channel Dr.
LaConner, WA 98251



20030514002914

CHICAGO TITLE PA 25.00
PAGE 001 OF 007
05/14/2003 14:36
KING COUNTY, WA

INFORMATION FOR RECORDER
DOCUMENT TITLE: DURABLE POWER OF ATTORNEY
REFERENCE NUMBERS NOT APPLICABLE
GRANTOR. NELSON, MARIAN M.
GRANTEE NELSON, THOMAS M
LEGAL DESCRIPTION NOT APPLICABLE
TAX PARCEL NUMBER NOT APPLICABLE

⑦ CHICAGO TITLE INS. CO
REF# 8835749-12

DURABLE POWER OF ATTORNEY

OF

MARIAN M. NELSON

I, MARIAN M NELSON, currently a resident of the State of Washington, hereby revoke all powers of attorney I have previously granted and give my son THOMAS M NELSON (referred to below as the "attorney-in-fact") a durable power of attorney, with the intention that it shall remain in effect and not be limited by any future disability or incompetence I may have

1 POWERS

A The attorney-in-fact shall act as a fiduciary for me and shall have all powers over my estate that I have or acquire, both within and outside of Washington, and all powers granted to Trustees by RCW 11.98 070 and any amendments thereto. These powers shall include, but not be limited to, the following.

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- (1) the power to take all actions regarding all of my banking and investment affairs, including transactions with any financial or investment institution, and to control, deal with, open and close, make deposits to and payments from bank accounts, investment accounts, deposits, and certificates, including individual retirement accounts (IRA's) and other retirement arrangements, in which I am named or have any interest,
- (2) the power to make deposits to and payments from, or terminate any account in my name in any financial institution, including IRA's and certificates of deposit,
- (3) the power to open and remove items from any safe deposit box in my name, unless a contrary provision is in the safe deposit agreement, and to close out said box;
- (4) the power to purchase, sell, exchange or transfer title to stocks, bonds, commodities or other securities and receive, approve, and confirm all related notices and demands of any sort intended for me,
- (5) the power to liquidate, annuitize or elect distributions from all kinds of life insurance or annuity policies that I may own, including, but not limited to, life insurance, liability insurance, hospital insurance, medical insurance, Medicare supplement insurance, disability income insurance and long term care insurance, and to borrow against any such policies of insurance;
- (6) the power to sell, convey, purchase, lease, assign, exchange, or encumber any real or personal property that I own or in which I have an interest;
- (7) the power to disclaim any interest, as defined in RCW 11 86.011;
- (8) the power to make all decisions requisite for the conduct of or termination of any business, profession, or employment in which I am engaged, including decisions as to retirement, disability, other benefits, continuation of salary, receipt or disposition of business shares, and all other matters relating to my business or employment;
- (9) the power to act for me and represent me in all tax matters, including the preparation, signing, and filing of any state or federal tax returns or extensions thereof. The attorney-in-fact may represent me in any tax audit, appeal, controversy, or court action involving any state or federal

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tax return filed on my behalf and pay any assessments for interest or penalties levied against me in connection with such tax returns.

- (10) the power to enter into contracts on my behalf,
- (11) the power to pay, settle, compromise, or otherwise discharge any debts, claims, or liabilities asserted against me,
- (12) the power to request, recover, sue for and receive any money, gifts, dividends, interest, annuities, receivables, or assets due to me;
- (13) the power to participate in any legal action on my behalf;
- (14) the power to deal with all of my estate or trust matters where I am a beneficiary and make all elections permissible in relation thereof,
- (15) the power to apply for and/or receive on my behalf insurance, social security, pension, disability, annuity, medical, Medicare, Medicaid, Veterans, or any other medical or income benefit, either private or governmental, to which I may be eligible;
- (16) the power to make transfers of my property, both real and personal, to any trust created by me of which I am the primary beneficiary during my lifetime,
- (17) the power to make gifts, whether outright or in trust, to my relatives and the spouses of such relatives, in accordance with any pattern of making gifts to such persons which I have established or planned to establish, or in such amounts as the attorney-in-fact shall determine appropriate, so long as such gifts would be in the best interests of myself and those interested in my estate, with such determination to be made in the sole discretion of the attorney-in-fact;
- (18) the power to make transfers of my property whether outright or in trust, including gifts to the attorney-in-fact (notwithstanding RCW 11.95.100) or family members, for the purpose of qualifying or maintaining eligibility for governmental medical assistance or long-term care coverage, or to avoid estate recovery related to such assistance or coverage, to the full extent provided by law, should there be an actual or anticipated need for medical care or long-term care. Any transfers made

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pursuant to this paragraph shall be deemed not to be a breach of fiduciary duty by the attorney-in-fact;

- (19) the power to take whatever steps are necessary to resign from any fiduciary position I may hold or have the right to hold such as serving as a trustee of a trust or as a personal representative of an estate.

B The attorney-in-fact shall have the power to revoke or change any life insurance beneficiary designations or estate planning or testamentary documents previously executed by me, (other than a will or codicil), including taking all of the actions listed under RCW 11 94 050(1), if deemed appropriate by my attorney-in-fact, for the purpose of preserving my estate from estate taxes or the cost of long-term care or from any claims against my estate by any entity which has provided me with coverage for medical or long-term care services, provided that any such changes be reasonably consistent with my previously executed estate plan. My attorney-in-fact shall have the power to establish and fund a trust for myself, my spouse or a disabled child for the purpose of transferring property pursuant to the gifting provisions of the preceding section. My attorney-in-fact shall have the power to revoke any community property agreement previously executed by me.

C The attorney-in-fact shall have all powers over my estate necessary or desirable to provide for my support, maintenance, health, education, or comfort.

D. Notwithstanding any of the foregoing, the attorney-in-fact shall be authorized to make transfers of any property to the attorney-in-fact or to exercise any of the foregoing powers in favor of the attorney-in-fact only (i) for the purpose of providing for said attorney-in-fact's health, education, support, or maintenance, (ii) for the purpose of qualifying me or my spouse for governmental medical assistance or long-term care coverage or to avoid estate recovery related to such assistance, or (iii) if the transfer constitutes an excludable gift under applicable federal gift and estate tax law.

2 EFFECTIVE DATE

This power of attorney shall become effective immediately.

3 DURATION, REVOCATION, and TERMINATION

Notwithstanding any uncertainty as to whether I am alive or dead, this power of attorney shall continue in effect, to the extent permitted by law, until revoked or terminated. I may revoke this power of attorney by giving written notice to the attorney-in-fact and, if this power of attorney is recorded in any county, by recording the written instrument of revocation in the office of the recorder or auditor of any such county in which this power of attorney is recorded. This

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power of attorney shall be terminated upon receipt of written notice or actual knowledge by the attorney-in-fact of my death, and further may be terminated by the guardian of my estate following court approval of such termination.

4 RIGHTS and DUTIES OF THE ATTORNEY-IN-FACT

A. Reliance. The attorney-in-fact and all persons dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as it is effective and has not been revoked. Any action taken in reliance on this document, unless otherwise invalid or unenforceable, shall be binding on my heirs, devisees, legatees, or personal representatives.

B. Indemnity. My estate shall hold harmless and indemnify the attorney-in-fact from all liability for acts done for me in good faith based on this power of attorney

C. Accounting. The attorney-in-fact shall be required to account to any subsequently appointed personal representative

5 NOMINATION OF GUARDIAN

I nominate the attorney-in-fact for consideration by the court as my guardian or limited guardian in the event that any guardianship proceeding for my person or estate should be commenced. It is my intention that the powers given to the attorney-in-fact designated herein be so broad as to avoid the need for the appointment of a guardian or limited guardian of the person or estate

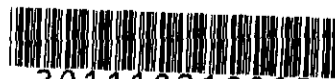
6. HEALTH CARE DECISIONS

A. Effective Date. My attorney-in-fact shall have the authority to make health decisions for me, as described in subparagraph B below, if the attorney-in-fact has obtained written evidence of my incompetence as determined by a court of competent jurisdiction or upon receipt of a written statement of determination of my disability, which shall include the inability to effectively manage my health care for reasons such as mental illness, mental deficiency, physical illness or disability, or advanced age. Such written statement shall be made by my then-regularly attending physician, or if I do not have a regularly attending physician, by another qualified physician

B. Authority. My attorney-in-fact shall have the authority to make health care decisions for me and to provide informed consent to and contract for health care on my behalf as provided in RCW 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. This authority includes the

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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," "dnr," or similar order or designation. It is my wish that my attorney-in-fact act in these matters in accordance with my expressions of intent, if possible; but if not, the attorney-in-fact 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 decisions and dispositions regarding any anatomical gift by me under the Uniform Anatomical Gift Act and make any advance decisions and directions as to any autopsy

7 SUCCESSOR ATTORNEY-IN-FACT

In the event that my son THOMAS M. NELSON is unable or unwilling to serve as my attorney-in-fact, I appoint my daughter EVELYN L. NELSON as my attorney-in-fact. My successor attorney-in-fact shall have all the duties, rights, and responsibilities of my original attorney-in-fact.

8 APPLICABLE LAW

The laws of the State of Washington shall govern this power of attorney

Dated August 20, 2002.



Marian M. Nelson

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NOTARY

On August 20, 2002, a person whom I know to be MARIAN M NELSON appeared before me in person, signed above, and acknowledged that the signing was done freely and voluntarily for the purposes mentioned above.

Dated: August 20, 2002.

Sean R. Bleck
Notary Public, State of Washington,
residing at Seattle
My commission expires 7/25/04



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[Faint, mostly illegible text from a document, possibly a power of attorney, with some words like "I, the undersigned" and "do hereby" visible.]



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STATE OF WASHINGTON }
County of King

The Director of Records & Licensing, King County, State of Washington and exofficio Recorder of Deeds and other instruments, do hereby certify the foregoing copy has been compared with the original instrument as the same appears on file and of record in the office and that the same is a true and perfect transcript of said original and of the whole thereof.

Witness my hand and official seal this _____ day
of SEP 20 2011 20

Director of Records & Licensing

By [Signature]

Deputy

DAVID J. MEASER



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