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07/25/2018 03:03 PM Pages: 1 of 12 Fees: \$110.00  
Skagit County Auditor

**Return Address:**  
PHILLIPS ESTATE LAW  
Douglas L. Phillips, Esq.  
10655 NE 4<sup>th</sup> Street, Suite 701  
Bellevue, WA 98004

Please print or type information **WASHINGTON STATE RECORDER'S Cover Sheet** (RCW 65.04)

**Document title(s) (or transactions contained therein):** (all areas applicable to your document must be filled in)

Personal Representative Special Warranty Deed

**Reference number(s) of document assigned or released:**

9806120134

**Grantor(s) [last name, then first name and initial(s)]:**

Wilderman, Christine H. and Calender, Carol A., as co-Personal Representatives of the Estate of Frederick C. Bereswill and Wilderman, Christine H. and Calender, Carol A., as co-Attorneys-in-Fact for Lois M. Bereswill

**Grantee(s) [last name, then first name and initial(s)]:**

Wilderman, Christine H. and Calender, Carol A., as co-Trustees of the Bereswill Family Trust

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

Unit D, Washington Park Condominium, according to Declaration and Bylaws thereof recorded under Auditor's File No. 9708200032, and 9708290166, and Survey Map and Plans thereof recorded in Volume 16 of Plats, pages 181, 182, and 183, records of Skagit County, Washington. Subject to Easements, Restrictions, and Reservations of Record.

**Assessor's property tax parcel/account number(s):**

Assessor tax # not yet assigned

4698-000-0004-000

P111897

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.

"I am signing below and paying an additional \$50 recording fee (as provided in RCW 36.18.010 and referred to as an emergency nonstandard document), because this document does not meet margin and formatting requirements. Furthermore, I hereby understand that the recording process may cover up or otherwise obscure some part of the text of the original document as a result of this request."

Signature of Requesting Party

Note to submitter: Do not sign above nor pay additional \$50 fee if the document meets margin/formatting requirements

Recording at the request of:  
PHILLIPS ESTATE LAW  
10655 NE 4<sup>th</sup> Street, Suite 701  
Bellevue WA 98004  
(206) 686-8877

SKAGIT COUNTY WASHINGTON  
REAL ESTATE EXCISE TAX

2018 3254  
JUL 25 2018

Amount Paid \$ 0  
Skagit Co. Treasurer  
By *Mlm* Deputy

**PERSONAL REPRESENTATIVE'S SPECIAL WARRANTY DEED**

1. GRANTORS.

The undersigned Grantors, Christine H. Wilderman and Carol A. Calender, as the duly appointed, qualified and acting co-Personal Representatives of the Estate of Frederick C. Bereswill, Deceased, a true and correct copy of the Letters Testamentary issued to the co-Personal Representatives is attached as Exhibit "A" hereto, and incorporated herein by this reference; and Grantors, Christine H. Wilderman and Carol A. Calender, co-Attorneys-in-Fact for Lois M. Bereswill, surviving spouse, a true and correct copy of the Financial Durable Power of Attorney of Lois M. Bereswill is attached hereto as Exhibit "B", and incorporated herein by this reference.

2. ESTATE.

Frederick C. Bereswill ("Decedent") died on January 24, 2108, and Christine H. Wilderman and Carol A. Calender were appointed co-Personal Representatives on Febraury 8, 2018 in the State of Washington Superior Court for King County in Cause No. 18-4-008775 SEA ("probate proceedings").

3. NONINTERVENTION POWERS.

By Order of Solvency entered on February 8, 2018 in the probate proceedings, Grantors were authorized to settle the Estate without further court intervention or supervision.

4. DESCRIBED COMMUNITY PROPERTY.

Included among the property of the Estate of Frederick C. Bereswill, deceased, was real property located in Skagit County, Washington, which is legally described as follows ("Described Community Property"):

Unit D, Washington Park Condominium, according to Declaration and Bylaws thereof recorded under Auditor's File No. 9708200032, and 9708290166, and Survey Map and Plans thereof recorded in Volume 16 of Plats, pages 181, 182, and 183, records of Skagit County, Washington.

**Tax Parcel No: 4698-000-0004-000**

Subject to Easements, Restrictions, and Reservations of Record.

5. CONVEYANCE OF SURVIVING SPOUSE'S ONE-HALF INTEREST IN DESCRIBED COMMUNITY PROPERTY.

Grantors hereby grant, bargain, sell and convey to Grantees, Christine H. Wilderman and Carol A. Calender, and their successors, as co-Trustees of the Bereswill Family Trust, an undivided fifty percent (50%) interest in the Described Community Property, which interest represents Lois M. Bereswill's one-half interest in such property.

6. CONVEYANCE OF DECEDENT'S ONE-HALF INTEREST IN DESCRIBED COMMUNITY PROPERTY.

Grantors hereby grant, bargain, sell and convey to Grantees, Christine H. Wilderman and Carol A. Calender, and their successors, as co-Trustees of the Bereswill Family Trust, an undivided fifty percent (50%) interest in the Described Community Property, which interest represents the Decedent's one-half interest in such property.

**Following the above conveyances, Christine H. Wilderman and Carol A. Calender, and their successors, as co-Trustees of the Bereswill Family Trust, will own one-hundred percent (100%) of the Described Community Property.**

7. LIMITATION OF COVENANTS.

Grantors, for themselves and their successors-in-interest, do by these presents expressly limit the covenants of this deed to those herein expressed and excludes all covenants arising or to arise by statutory or other implication, and do hereby covenant that against all persons whomsoever lawfully claiming or to claim by, through or under the said Grantors and not otherwise, will forever warrant and defend the said described real property.

DATED: 07/19/2018

Christine H. Wilderman  
Christine H. Wilderman, as co-Personal Representative of the Estate of Frederick C. Bereswill, Deceased and as co-Attorney-in Fact for Lois M. Bereswill

DATED: 07/19/2018

Carol A. Calender  
Carol A. Calender, as co-Personal Representative of the Estate of Frederick C. Bereswill, Deceased and as co-Attorney-in Fact for Lois M. Bereswill

STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF KING )

On July 19, 2018, personally appeared before me Christine H. Wilderman and Carol A. Calender to me known to be the individuals described in and who executed the within instrument as co-Personal Representatives of the Estate of Frederick C. Bereswill, deceased, and as co-Attorneys-in-Fact for Lois M. Bereswill, and acknowledged said instrument to be the free and voluntary act and deed of such parties, for the use and purpose therein mentioned, and on oath, stated that they were authorized to execute said instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year above-written.

(SEAL)



Brandee Marvin  
Printed name: Brandee Marvin  
Notary Public in and for the State of Washington,  
residing at Mill Creek  
My appointment expires 3-27-22

FILED

2018 FEB -8 PM 2:05

KING COUNTY  
SUPERIOR COURT CLERK  
SEATTLE, WA

**CERTIFIED  
COPY**

IN THE SUPERIOR COURT FOR THE STATE OF WASHINGTON  
COUNTY OF KING

IN RE THE ESTATE OF  FREDERICK C. BERESWILL   DECEASED	NO: 18-4-00877-5 SEA  LETTERS TESTAMENTARY  (LTRTS)
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The last will of the above named decedent was duly exhibited, proven and filed on February 8, 2018 . It appears in and by said will that: CHRISTINE H. WILDERMAN and CAROL A. CALENDER are named Executor(s) and by order of this court are authorized to execute said will according to law.

WITNESS my hand and seal of said Court: February 8, 2018.



BARBARA MINER  
King County Superior Court Clerk

By: *L. Paits*, Deputy Clerk  
L. PAIT

• NOT OFFICIAL WITHOUT SEAL

I BARBARA MINER Clerk of the Superior Court of the State of Washington for King County do hereby certify that this copy is a true and perfect transcript of said original as it appears on file and of record in my office and of the whole thereof IN TESTIMONY WHEREOF I have affixed this seal of said Superior Court at my office at Seattle on this date FEB 08 2018



BARBARA MINER Superior Court Clerk

By: *L. Paits*  
Deputy Clerk

L. PAIT

**FINANCIAL DURABLE POWER OF ATTORNEY**

**OF**

**LOIS M. BERESWILL**

I, LOIS M. BERESWILL, as principal, domiciled and residing in the State of Washington, hereby revoke any other financial durable power of attorney which I may have previously executed, and as authorized by Chapter 11.94 of the Revised Code of Washington, as amended, designate and appoint FREDERICK C. BERESWILL as my attorney-in-fact. If FREDERICK C. BERESWILL is at any time unable or unwilling to serve, CHRISTINE H. WILDERMAN and CAROL A. CALENDER shall serve as my successor co-attorneys-in-fact, and if either CHRISTINE H. WILDERMAN or CAROL A. CALENDER is at any time unable or unwilling to serve, the other shall serve as my sole successor attorney-in-fact.

1. Powers. The attorney-in-fact, as a fiduciary, shall have all powers of an absolute owner over my assets and liabilities, whether located within or without the State of Washington, including, without limitation, the power and authority to:

a. Financial Accounts. My attorney-in-fact shall have the authority to deal with accounts maintained by me or on my behalf with institutions (including, without limitation, banks, trust companies, mutual savings banks, savings and loan associations, and credit unions). This shall include the authority to maintain and close existing accounts, to open, maintain, and close other accounts, and to endorse checks for deposit, to make transfers, and to sign checks covering withdrawals with respect to all such accounts.

b. Safe Deposit Box. My attorney-in-fact shall have the authority to enter any safe deposit box in which I have a right of access and to remove any of the contents of the box.

c. Real Property. My attorney-in-fact shall have the authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property and to provide for the care and maintenance of such property and pay expenses incurred in connection with such property, and to file and claim a homestead exemption.

d. Personal Property. My attorney-in-fact shall have the authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property including, without limitation, stocks, bonds and other securities owned by me, wills, deeds, life insurance policies, contracts and other important documents.

e. Securities/Brokerage Accounts. My attorney-in-fact shall have the authority to sell, exchange, or otherwise transfer title to my stocks, bonds, or other securities. My attorney-

*LMB*

EXHIBIT "B"

in-fact shall also have the authority to deal with any account maintained by me or on my behalf with any brokerage firm, securities firm, or other person or entity engaged in a similar business, including, but not limited to, the power to: (i) buy, sell (including short and long sales), trade in, endorse, receive, and deliver securities, and to order their receipt from, and delivery to, others; (ii) receive and make payments for my account and to order payments to, and order the receipt of payments from, others for my account; and (iii) receive, approve, and confirm any and all notices and demands of every nature.

f. Disclaimer. My attorney-in-fact shall have the authority to disclaim, in whole or in part, any interest in property, whether outright, in trust, or otherwise, so long as in the sole discretion of the attorney-in-fact such disclaimer would not be detrimental to my best interest, and would be in the best interests of those interested in my estate and of those who take as a result of any such disclaimer.

g. Transfers To Trust - Creation of Trust. My attorney-in-fact shall have the authority 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. In addition, my attorney-in-fact shall have the authority to create a revocable living trust for my benefit and to transfer all of my assets to such trust. My attorney-in-fact shall be the Trustee of such trust and shall have the ability to appoint a successor Trustee for such trust in the event my attorney-in-fact is unable or unwilling to serve as Trustee. Such trust shall incorporate to the extent possible the provisions of this Financial Durable Power of Attorney and shall provide for my health, maintenance, and support during my lifetime. Such trust shall also provide that upon my death the trust assets shall be distributed as provided in my Last Will and Testament.

h. Spousal Transfers. My attorney-in-fact shall have the authority to make transfers of my property, including but not limited to transfers to my husband and gifts to my children, for the purpose of qualifying me for governmental medical assistance to the full extent provided by law should there be a need for medical care or for the purpose of preserving for my husband the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance; any transfers made pursuant to this paragraph shall not be deemed to be a breach of fiduciary duty by my attorney-in-fact.

i. Gifts. My attorney-in-fact shall have the authority to make gifts, whether outright or in trust, to charitable organizations, my husband, children, or relatives of mine and the spouses of my children and any such relatives, in accordance with any pattern of making gifts to such organizations or persons which I have established or planned to establish or in such amounts as my attorney-in-fact shall determine appropriate so long as such gifts would be in my best interest and those interested in my estate, such determination to be made in the sole discretion of my attorney-in-fact; provided, however, my attorney-in-fact may make gifts to himself or herself from my property in accordance with any pattern of making gifts which I may have established or planned to establish, but shall make other gifts to himself or herself only to the extent such gifts are advisable for my attorney-in-fact's health, support, maintenance, or education. Notwithstanding the foregoing, no gifts shall be made that would otherwise meaningfully alter the

ultimate plan of disposition of my estate, including but not limited to the plan of disposition expressed in my Last Will and/or Living Trust, in my life insurance, retirement plan, and annuity beneficiary designations, and in any other form of testamentary non-probate asset transfer, unless all of the beneficiaries who would be affected by any such alteration agree in writing as permitted by RCW 11.96A.220, as it may be amended.

Notwithstanding the preceding paragraph, if based upon a medical diagnosis by my then attending physician that my anticipated life expectancy is less than one year, and after consultation with my tax advisors, my attorney-in-fact determines it is prudent to make gifts over and above the annual exclusion amount under Section 2503 of the Code for estate planning purposes or to avoid estate or inheritance taxes, then my attorney-in-fact shall have the power and authority to make gifts in contemplation of death in such amounts as my attorney-in-fact determines appropriate; provided such gifts are consistent with my overall estate plan; and provided further that this power may not be exercised by any attorney-in-fact hereunder in favor of himself or herself except with the consent of one or more persons having a financial interest in my estate whose financial interests would be adverse to the exercise of this power within the meaning of Sections 2514 and 2041 of the Code. My attorney-in-fact shall have no liability whatsoever for any gifts made in good faith pursuant to this paragraph, and my attorney-in-fact shall have no liability whatsoever for failing to make gifts pursuant to this paragraph.

j. Life Insurance and Annuities. My attorney-in-fact shall have the authority to assign or purchase life insurance and annuities, change insurance and annuity beneficiaries, execute owner's designation, exercise waiver of premium options, purchase increased coverage under existing policies, surrender existing policies, and borrow against policies and continue to pay premiums; provided, however, that all such powers shall be exercised in a manner consistent with the dispositive plan set out in my Will and any trusts created by me.

k. Tax Matters. My attorney-in-fact shall have the authority to represent me in all tax matters; 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 2032A 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 with respect to any tax year; pay taxes due, collect and make such disposition or refunds as the attorney-in-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; exercise any elections I may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which I am entitled; and generally to represent me or obtain professional representation for me in all tax matters and proceedings of all kinds and for all periods and 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 me in connection with any and all tax matters involving or in any way related to me or any property in which I have or may have an interest or responsibility.

l. Retirement Accounts. With respect to retirement plans, my attorney-in-fact shall have the power to deal with my "retirement accounts" including, but not limited to, the authority to make rollovers, make voluntary contributions, borrow from such plans, name beneficiaries, and elect payout provisions; provided, however, that all such powers shall be exercised in a manner consistent with the dispositive plan set forth in my Will and any trusts created by me.

m. Government Benefits. My attorney-in-fact shall have the authority to collect and recover assets and benefits, to demand, sue for, arbitrate, settle, collect, receive, deposit, and reinvest all property, sums of money, debts, dues, rights, accounts, legacies, bequests, interest, dividends, annuities, and benefits that are now or may later become due and payable to me, including any benefits payable by any governmental body or agency (such as Supplemental Social Security (SSI), Medicare, Medicaid, and Social Security Disability Insurance (SSDI) and for purposes of receiving Social Security benefits my agent is appointed my Representative Payee).

n. Tangible Personal Property. In the event that I am confined to a nursing home or other long-term care facility and am not expected to return to my former residence, my attorney-in-fact shall have the discretion to, if deemed appropriate by my attorney-in-fact, to transfer my tangible personal property to the beneficiaries designated in my last Will.

o. Mail, Credit Cards, Memberships. My attorney-in-fact shall have the authority to redirect my mail, or cancel or continue my credit cards, charge accounts, and memberships in clubs, churches and other associations.

p. Bills and Liabilities. My attorney-in-fact shall have the authority to pay from my funds all of my monthly bills and other obligations, including but not limited to, rent and mortgage payments, utilities, credit card or other loan payments, and all forms of taxes or other government obligations that may be due and owing. In addition my attorney-in-fact shall have the authority to pay from my funds all insurance premiums for any and all types of insurance, including but not limited to life insurance, health insurance, disability insurance, long term care insurance, property and casualty insurance and other forms of liability insurance.

q. Care for Pets. My attorney-in-fact shall have the authority to pay from my funds all amounts necessary for the care of my pets, including but not limited to food, veterinary expenses, and boarding expenses.

r. Community Property Agreements. My attorney-in-fact shall specifically have the authority to alter, amend or revoke community property agreements.

Except as otherwise provided above, my attorney-in-fact shall not have the power to revoke or change any estate planning or testamentary documents previously executed by me, unless the document authorizes changes with court approval.

2. Purposes. My attorney-in-fact shall have all powers as are necessary or desirable to provide for my support, maintenance, health, emergencies, and urgent necessities.

3. Effectiveness. The powers granted to my attorney-in-fact shall become effective immediately upon my execution hereof and shall not be affected by my disability or incompetence. Disability or incompetence shall include the inability to manage my property and affairs effectively for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power or terrorists, or disappearance.

4. Required Medical Examination and Release of Protected Health Information: Each individual named herein or appointed pursuant to the provisions hereof as my attorney-in-fact who either (i) fails within a reasonable time to undergo a medical examination at the written request of any person having an interest hereunder (including, but not limited to, another attorney-in-fact acting hereunder) for the sole purpose of determining if the individual lacks the required capacity to continue to so serve hereunder or (ii) fails to cause the results of such examination to be made available within a reasonable time to the person making the written request, shall be treated as resigning as such fiduciary, provided that there is reasonable basis to request the medical examination be undertaken and provided further that no such request may be made more than once every eighteen (18) months. The cost of the medical examination shall be borne by my estate.

5. Duration. This durable power of attorney becomes effective as provided in section 3 hereof and shall remain in effect for the period and to the extent permitted by Chapter 11.94 of the Revised Code of Washington, as amended, or until revoked or terminated under sections 6 or 7 hereof, notwithstanding any uncertainty as to whether I am dead or alive.

6. Revocation. This power of attorney may be revoked, suspended, or terminated in writing by me with written notice to the designated attorney-in-fact. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the office of the recorder or auditor of any county in which the power of attorney is recorded.

7. Termination.

a. By Appointment of Guardian. The appointment of a guardian of my estate vests in the guardian, with court approval, the power to revoke, suspend, or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend, or terminate this power of attorney.

b. By Death of Principal. My death shall be deemed to revoke this power of attorney at the time my attorney-in-fact receives actual knowledge or actual notice of such death.

8. Nomination of Guardian. If it should at any time be necessary to appoint a guardian or limited guardian of my estate, I hereby nominate my then acting attorney-in-fact designated above as my said guardian or limited guardian.

9. Accounting. My attorney-in-fact shall be required to account to any personal representative subsequently appointed for me.

10. Third-Party Reliance. For the purpose of inducing any bank, broker, custodian, insurer, lender, transfer agent, taxing authority, governmental agency or other party to act in accordance with the powers granted in this document, I hereby represent, warrant and agree that:

a. If this document is revoked or amended for any reason, I, my estate, my heirs, successors, and assigns will hold such party or parties harmless from any loss suffered or liability incurred by such party or parties in acting in accordance with this document prior to that party's receipt of written notice of any such termination or amendment.

b. The powers conferred on my attorney-in-fact by this document may be exercised by my attorney-in-fact alone and my attorney-in-fact's signature or act under the authority granted in this document may be accepted by third parties as fully authorized by me and with the same force and effect as if I were personally present, competent and acting on my own behalf.

c. No person who acts in reliance upon any representation my attorney-in-fact may make as to the scope of my attorney-in-fact's authority granted under this document shall incur any liability to me, my estate, my heirs, successors, or assigns for permitting my attorney-in-fact to exercise any such power, nor shall any person who deals with my attorney-in-fact be responsible to determine or ensure the proper application of funds or property.

d. My attorney-in-fact shall have the right to seek appropriate court orders mandating acts which my attorney-in-fact deems appropriate if a third party refuses to comply with actions taken by my attorney-in-fact which are authorized by this document, or enjoining acts by third parties which my attorney-in-fact has not authorized. In addition, my attorney-in-fact may bring legal action against any third party who fails to comply with actions I have authorized my attorney-in-fact to take and demand damages, including punitive damages, on my behalf for such non-compliance.

11. Liability of Attorney-in-Fact. My estate shall hold harmless and indemnify the attorney-in-fact from any and all liability for acts done in good faith and not in fraud on my behalf.

12. Reimbursements to Attorney-in-Fact under Medical Power of Attorney. My attorney-in-fact appointed under the Personal and Health Care Durable Power of Attorney executed concurrently with this document, shall be reimbursed for all reasonable costs and expenses incurred on my behalf. I direct that this provision be interpreted liberally in favor of full and complete reimbursement.

