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Document Title(s): Durable Power of Attorney
Reference Number(s) of Documents assigned or released: (on page __ of document(s))
Grantor(s): Sue H. Larsen Additional Names on page ___ of document.
Grantee(s): Lenora Larsen Heller Additional Names on page ___ of document.
Abbreviated Legal Description: Lot 4, SP-04-010, AF #200706040018, being a ptn SE NE, 23-35-1 E W.M. Additional legal is on page ___ of document.
Tax Parcel Number(s): 350123-0-009-0300/P126175

DURABLE POWER OF ATTORNEY
(GENERAL/ FINANCIAL AND HEALTH CARE)
OF
SUE H. LARSEN

1. **Revocation of Previous Powers of Attorney; Designations.** I, SUE H. LARSEN, being of sound mind, hereby revoke any Durable Power of Attorney I have previously executed and designate my spouse, THOMAS H. LARSEN, as my Attorney-in-fact. I designate as alternate Attorney-in-fact, to act as Attorney-in-fact at any time that my Spouse is unable or unwilling to act as such, the first of the following, in descending order of preference, who is able and willing to act as such:

My daughter, LENORA LARSEN HELLER (currently residing at 1606 Northeast 70th Street, Seattle, Washington 98115, Phone: 206-523-1918)

My daughter WENDY JO LARSEN (currently residing at 4423 West Kimberly Way, Glendale, Arizona 85308, Phone: 623-587-0205)

My daughter LAURIE LARSEN QUILL (currently residing at 432 Winding Way, Dayton, Ohio 45429-1426, Phone: 937-422-8360)

If any alternate, after taking office as Attorney-in-fact, becomes unable or unwilling to act as such, the next person down the above list shall immediately take office as her successor.

2. **Effectiveness; Duration.** This power of attorney shall become effective immediately, shall not be affected in the event of my disability or incapacity, and shall continue until revoked or terminated under Section 6, below, notwithstanding any uncertainty as to whether I am dead or alive.

3. **Powers with Respect to my Property.** Subject to the Limitations described in Section 4, below, my Attorney-in-fact, as a fiduciary acting on my behalf, shall have all of the power and authority of an absolute owner over my assets and liabilities, whether located within or without the State of Washington, including but not limited to the following:

(a) **Real Property.** My 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.

(b) **Personal Property.** My 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.

(c) **Financial Accounts.** My Attorney-in-fact shall have the authority to deal with accounts maintained by me or on my behalf with financial institutions, including, without limitation, banks, savings and loan associations, credit unions and brokerages. My Attorney-in-

fact's authority shall include the authority to open and close accounts, to buy and sell securities, savings bonds, and certificates of deposit, to make deposits, transfers, and withdrawals, to write checks, and to order the issuance of bank checks such as cashier's checks. Subject to any limitations expressed in Section 4 of this document, this authority shall extend to individual accounts and joint accounts, including but not limited to accounts with beneficiary designations such as retirement accounts, payable- or transfer-on-death accounts, or joint tenancy accounts with rights of survivorship.

(d) **United States Treasury Bonds.** My Attorney-in-fact shall have authority to purchase and redeem United States Treasury Bonds.

(e) **Moneys Due.** My Attorney-in-fact shall have authority to request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, bequests, dividends, annuities, rents, and payments due me.

(f) **Claims Against Me.** My Attorney-in-fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against me and, in so doing, may use any of my funds or other assets, or may use the funds or other assets of the Attorney-in-fact and obtain reimbursement out of my funds or other assets.

(g) **Legal Proceedings.** My Attorney-in-fact shall have authority to prosecute, defend, or participate in any legal action in my name or otherwise.

(h) **Tax Matters.** My Attorney-in-fact shall have authority to prepare, or arrange for the preparation of all federal and state income tax and gift tax returns on my behalf, to execute and file such returns, and to pay any taxes that may be due. My Attorney-in-fact shall also have the authority to represent me with respect to audits, appeals, and lawsuits related to any income or gift tax return filed on my behalf, and to pay any assessments for interest or penalties levied against me in connection with such tax returns.

(i) **Written Instruments.** My 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 my Attorney-in-fact as fully as I could do if personally present.

(j) **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.

(k) **Transfers to Trust.** My Attorney-in-fact shall have the authority to transfer assets to any trust I have created that directs the distribution of my assets at my death, to any trust for my sole benefit that provides for termination upon my death with the proceeds distributable to my estate, or to any trust if such transfer is consistent with the gifting authority described below.

(l) **Disclaimer.** My Attorney-in-fact shall have the authority to disclaim any interest, as defined in RCW 11.86.010, in any property to which I would otherwise succeed and to decline to act or resign if appointed or serving as an officer, director, executor, trustee, or other fiduciary.

(m) **Gifts.** To the extent that my Attorney-in-fact determines it to be in my best interests, he or she shall have the power to make gifts of my assets during my lifetime to the beneficiaries named in my Will or trust, in proportion to the respective shares of my estate to which those beneficiaries would be entitled if I died on the date of the gift. HOWEVER, any such gifts must either be consistent with my previous pattern of gifting or made for purposes of qualifying me for government benefits, such as those available through the Medicaid or COPES programs. Unless my spouse is then acting as Attorney-in-fact, any gifts made by the Attorney-in-fact to himself or herself shall be applied only for the Attorney-in-fact's health, maintenance, education, or support.

(n) **Community Property Agreement.** If I become incapacitated, my Attorney-in-fact shall have the power to revoke, terminate, or consent on my behalf to the revocation or termination of any Community Property Agreement, Agreement as to the Status of Property, or the like, between my Spouse and myself. For purposes of this paragraph, I shall be deemed incapacitated upon receipt by my Attorney-in-fact of written notice, signed by my duly-licensed attending physician or by two duly-licensed physicians who have examined me, declaring that I am unable to manage my own affairs.

(o) **Medicare & Health Insurance Matters.** My Attorney-in-fact shall have the same power and authority I now have to deal with any and all Medicare and health insurance matters on my behalf.

4. **Limitations on Powers with Respect to my Property.** Except as specifically provided above, my Attorney-in-fact shall not have authority to make, amend, alter, or revoke, or create or change a beneficiary designation to my Will, any other document controlling the testamentary disposition of my property, or any agreement between my Spouse and me regarding the status of community or separate property. My Attorney-in-fact shall not have the power to exercise any power of appointment on my behalf. My Attorney-in-fact shall not have the authority to change the beneficiary designation on any asset, including but not limited to life insurance policies, employee benefit plans, retirement accounts, annuities, transfer on death accounts, or payable on death accounts, nor to add or remove owners to or from any joint tenancy account. These limitations shall not affect the authority of my Attorney-in-fact to disclaim an interest on my behalf.

5. **Powers with Respect to Health Care.**

(a) **General Statement of Authority Granted.** As permitted by RCW 11.94.010(3), my Attorney-in-fact shall have full power and authority to make health care decisions for me to the same extent that I could make such decisions if I had the capacity to do so. In exercising this authority, my Attorney-in-fact shall make health care decisions that are consistent with my desires as stated in this document or otherwise made known to my Attorney-in-fact, including, but not limited to, my desires concerning obtaining, refusing, or withdrawing life-prolonging

care, treatment, services, and procedures. "Health care decisions" shall include consent, refusal of consent, or withdrawal of consent to any care, treatment, service, or procedure to maintain, diagnose, or treat my physical or mental condition

(b) **Inspection and Disclosure of Information Relating to My Physical or Mental Health.** My Attorney-in-fact shall have the power and authority to receive and authorize the disclosure and use of my protected health information as provided in HIPAA and 45 C.F.R. Part 164, as amended, and to perform any or all of the following:

- (i) Request, review, and receive any information, verbal or written, regarding my physical or mental health, including, but not limited to, medical and hospital records;
- (ii) Execute, on my behalf, any releases or other documents that may be required in order to obtain the above information; or
- (iii) Consent to disclosure of the above information.

(c) **Signing Documents, Waivers, and Releases.** Where necessary to implement the health care decisions that my Attorney-in-fact is authorized by this document to make, my Attorney-in-fact shall have the power and authority to exercise and execute, on my behalf, any or all of the following:

- (i) Documents titled or purporting to be a "Refusal to Permit Treatment" and "Leaving Hospital Against Medical Advice" and
- (ii) Any necessary waiver or release from liability required by a hospital or physician.

(d) **Visitation.** My Attorney-in-fact shall have first priority in visitation if I am a patient in any hospital, health care facility, hospice or other institution, and I am unable to express a preference otherwise because of illness or disability.

(e) **Reserved Rights.** Notwithstanding any provision herein to the contrary, I retain the right to make medical and other health care decisions for myself so long as I am able to give informed consent with respect to a particular decision. In addition, no treatment may be given to me over my objection, and health care necessary to keep me alive shall be continued if I so demand.

6. **Termination.** This power of attorney may be terminated by:

- (a) Written notice of revocation by me to my Attorney-in-fact and, if this power of attorney has been recorded, by recording of the written instrument of revocation in the office of the recorder or auditor where the power was recorded;
- (b) A guardian of my estate after court approval of such revocation; or

(c) My death, upon actual knowledge or receipt of written notice by the Attorney-in-fact.

The filing of a petition for marital dissolution, annulment, or legal separation by my spouse or myself shall automatically terminate any powers granted to my spouse, but shall not affect the authority and powers given to any other person.

7. **Guardian.** It is my intent that this power of attorney will eliminate the need for a guardian to be appointed by any court on my behalf; however, in the event a guardian should be appointed for me for any reason, I nominate the person then acting as my Attorney-in-fact as my guardian, and his or her alternate(s) as standby guardian(s).

8. **Accounting.** Upon my request or upon request of the guardian or personal representative of my estate, the Attorney-in-fact shall account for all actions taken by the Attorney-in-fact for me or on my behalf.

9. **Reliance.** Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby, and any such action, unless otherwise invalid or unenforceable, shall be binding upon my heirs and personal representatives.

10. **Indemnity.** My estate shall hold harmless and indemnify my Attorney-in-fact from all liability for acts done in good faith and not in fraud of me.

11. **Reimbursements.** My Attorney-in-fact shall be reimbursed for all costs and expenses reasonably incurred in such capacity, including but not limited to travel and lodging expenses. My Attorney-in-fact is further authorized to employ and compensate from my estate others to aid in the management of my assets, or the exercise of powers pursuant to this power of attorney, including, but not limited to lawyers, accountants, and financial advisors.

12. **Applicable Law.** The laws of the State of Washington shall govern this power of attorney. It is my intention, however, that this document shall be valid in any state and throughout the World, and that the invalidity of any provision herein under local law shall not affect the validity of the remainder of the document.

This Durable Power of Attorney is signed at Anacortes, Washington on this 25th day of June, 2012.

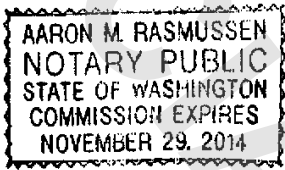


SUE H. LARSEN

STATE OF WASHINGTON)
)
COUNTY OF SKAGIT) ss.

On this day personally appeared before me SUE H. LARSEN, to me known to be the individual described in and who executed the foregoing document, consisting of 6 pages, of which this is the last, and acknowledged that she signed said document as her free and voluntary act and deed for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 25 day of June, 2012.



Aaron M. Rasmussen

Notary Public in and for the State of Washington,
residing at Anacortes.

My appointment expires 11-29-14