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| Document Title: | Reciprocal Durable |
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| Reference Number: | |
| Grantor(s): 1. Benson, John H. | additional grantor names on page |
| 2. Benson Karins. | |
| Grantee(s): 1. Bluson, John H | [] additional grantee names on page 3. Jack C. Rookhuyzen |
| 1. Benson, John H 2. Benson, Kerin S | |
| Abbreviated legal description: | [_] full legal on page(s) |
| Assessor Parcel / Tax ID Number: | [_] additional tax parcel number(s) on page |

RECIPROCAL DURABLE POWER OF ATTORNEY

JOHN H. BENSON and KARIN S. BENSON (Effective Immediately)

- 1. DESIGNATIONS. JOHN H. BENSON and KARIN S. BENSON, husband and wife, residing and domiciled in the state of Washington, as principals, each hereby revokes any and all Durable Powers of Attorney for financial and property matters previously executed by them and individually designates the other spouse as his/her attorney-in-fact in the manner hereinafter defined, pursuant to RCW 11.94. In the event one of the principals is unable or unwilling to so act, then they appoint JACK C. ROOKHUYZEN, of LaConner, Washington, as the alternate or successor attorney-in-fact and in the event he is unable to act, then they appoint DAVID M. BENSON, of Calgary, Alberta, Canada, as the alternate or successor attorney-in-fact.
- 2. PURPOSE. The purpose in granting these Reciprocal Durable Powers of Attorney is to enable the attorney-in-fact to act in the principal's place and stead in the absence and/or unavailability of the principal and to provide for either principal's needs if either of us, or both of us, should hereinafter become disabled or incompetent.
- 3. **EFFECTIVENESS.** These Durable Powers of Attorney shall be effective immediately as between the husband and wife named above. With respect to the alternate attorney-in-fact named above, the same shall be effective only upon receipt by the alternate attorney-in-fact of written evidence of the incompetency of a principal, as determined by a court of competent jurisdiction; or receipt of a written statement of determination of the disability of a principal, which shall include the inability to effectively manage his or her property and affairs for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention or disappearance. Such written statement shall be made by the then regularly attending physician for the principal, or if there is no then regularly attending physician, then by another qualified physician or by other persons with knowledge of any confinement, detention or disappearance.
- 4. POWERS. The attorney-in-fact, as fiduciary, shall have all powers of an absolute owner over the assets and liabilities of the principal, whether located within or without the state of Washington including, but not limited to, the power for the following:
- a. Accounts of Financial Institutions. To make deposits to, and payments from, any account in a financial institution including, but not limited to, banks, trust companies, mutual savings banks, savings and loan associations, or credit unions and securities dealers. This shall further include the authority to maintain and close existing accounts, to open, maintain and close other accounts, to make deposits, transfers and withdrawals with respect to all such accounts.

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- b. Safe Deposit Box. To enter any safe deposit box in which the principal has the right of access.
- c. Real Property. To purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property.
- d. Personal Property. To purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property, or any interest in personal property.
- e. Transfers to Trust. To make transfers of property to any trust (whether or not created by the principal) so long as the trust benefits the principal alone and/or does not have dispositive provisions varying from those governing the property had it not been transferred into the trust.
- f. Securities. To deal in any manner with all types of securities, including the right to transfer and sell securities.
- g. Gifts. To make gifts between the principals herein and to any persons, including charitable organizations, who are named as a beneficiary under the Will(s) of the principal(s) and/or the trust referred to in subparagraph e above. In making any such gift, the attorney-in-fact shall consider a pattern of giving established by the principal(s), ability of the principal(s) to continue making such gift or gifts, his/her/their continued health and well-being, the impact of inflation upon the value of such gifts, reduction of death taxes at the time of the surviving principal's death, and other estate planning considerations. The attorney-in-fact shall not breach any fiduciary duty to the principals by reason of gifts made or withheld in good faith.
- h. Disclaimer. To renounce or disclaim any interest otherwise passing to a principal by intestate or testate succession or by inter vivos transfer. In so disclaiming, the attorney-in-fact may rely with acquittance upon the advice of the principal's attorney regarding the principal's estate-planning objectives.
- i. Federal Taxes. To make all tax returns and pay all taxes required by law, including federal, state and gift returns, and to file all claims for abatement, refund and other papers relating thereto.
- j. Monies Due. To request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the principal.
- k. <u>Transfer of Assets</u>. To make any transfer of resources not prohibited under RCW Chapter 74.09, as now or hereafter amended or recodified, when the transfer is for the purpose of qualifying a principal for medical assistance or limited casualty program for the medically needy, or

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for the purpose of preserving for the principal(s) or principal(s)' relative(s), the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance, or in anticipation of such application. In addition to the authority herein granted, the attorney-in-fact shall have the further authority to make transfers of resources not otherwise

1. Revoke and Amend Documents. To make, amend, alter or revoke any Community Property Agreement, Agreement as to Status of Property, or other document of similar import entered into between the principals, and to make, amend, alter, or revoke any life insurance beneficiary designations and any retirement plan beneficiary designations of the principal(s), so long as in the sole discretion of the attorney-in-fact such action would be in the best interest of the principal(s) and in the best interest of those interested in the estate of the principal(s).

prohibited under the federal or state law for the purpose of avoiding the application of any lien

under RCW Chapter 74.09 and RCW 43.20(b) as now or hereinafter amended or recodified.

- m. <u>Delegation of Authority</u>. To delegate, in writing, to any alternate or successor attorney-in-fact named above, any authority granted under this Power of Attorney. Any such appointment of a temporary attorney-in-fact or delegation of authority shall set forth the period for which it is valid and specify the limits, if any, of such appointment or delegation during such period.
- 5. **HEALTH CARE DECISIONS**. The attorney-in-fact is authorized to consent to such medical care and treatment as is necessary for the principal's well-being. If the principal is terminally ill, the attorney-in-fact shall have the power to consent to the withdrawal and/or withholding of life-sustaining procedures consistent with the terms of any Health Care Directive executed by the principal. Insofar as the terms of this instrument are inconsistent with the terms of any Health Care Directive or other special Health Care Power of Attorney, the terms of the special Health Care Power of Attorney and/or Health Care Directive shall prevail.
- 6. **REVOCATION**. Either or both spouses while competent may at any time revoke this power of attorney by giving the attorney-in-fact written notice, personally delivered or mailed to the last known address for the attorney-in-fact. Divorce, dissolution of marriage, or legal separation shall effect automatic revocation of this power of attorney to each spouse by the other.
- 7. **TERMINATION**. This Power of Attorney shall be terminated upon receipt of written notice or actual knowledge by the attorney-in-fact of the death of the principal and further, may be terminated by the guardian of the estate of the principal following court approval of such termination. Should the court need to appoint a guardian, the principal desires that the attorney-in-fact or the alternate attorney-in-fact herein named be appointed by the court.
- 8. **ACCOUNTING.** The attorney-in-fact shall be required to account to any subsequently appointed guardian of the estate of the principal, or personal representative of the estate of the principal.

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- 9. **RELIANCE**. The attorney-in-fact and any person dealing with the attorney-in-fact each shall be entitled to rely upon this Power of Attorney so long as such party has not received actual knowledge or actual notice of revocation, suspension or termination of the Power of Attorney by death or otherwise. Any action so taken in good faith, unless otherwise invalid or unenforceable, shall be binding on the heirs, legatees, devisees and personal representatives of the principal. Third parties shall be entitled to rely upon a photocopy of the signed original.
- 10. **INDEMNIFICATION**. The estate of the principal shall hold harmless and indemnify the attorney-in-fact from any and all liability for acts done in good faith.
- 11. **COMPENSATION**. The attorney-in-fact shall be reimbursed for all costs and expenses reasonably incurred and shall receive at least annually, without court approval, such reasonable compensation for services performed as attorney-in-fact as is reasonable in the community for like services performed as attorney-in-fact and/or as guardian of the estate.
- 12. **APPLICABLE LAW**. The laws of the state of Washington shall govern this Power of Attorney.

IN WITNESS WHEREOF, the undersigned have executed in duplicate these Reciprocal Durable Powers of Attorney to become effective as provided in paragraph 3, on this 20th day of August, 2002.

JOHN H, BENSON

KARIN S. BENSON

STATE OF WASHINGTON

COUNTY OF SKAGIT

SS.

I certify that I know or have satisfactory evidence that MARY D. LYONS is the person who appeared before me, and said person acknowledged that she signed this instrument and acknowledged it to be her free and voluntary act for the uses and purposes mentioned in the instrument.

GIVEN UNDER MY HAND AND OFFICIAL SEAL this 20th day of August, 2002.

SOLIT FOWLERS
SOLITION ELGIPLE
SOLITION

Printed Name

AN E. CLARK

NOTARY PUBLIC in and for the State of Washington

My Commission Expires 1-2-2-03

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