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Recorded at Request of: Jack R. Wallace, Attorney P.O. Box 372 Burlington, WA 98233

FIRST AMERICAN TITLE CO. $\mathcal{J}M - 1290$ ACCOMMODATION RECORDING ONLY

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COVER SHEET FOR RECORDING PURPOSES

RECIPROCAL DURABLE POWERS OF ATTORNEY

Signature: MERRITT, Lester C. & E. Bernice Merritt Attorney: MERRITT, Lester C. Legal Description: Those ptns of Gov Lt1 & of Gov Lt4 in Sec 18, T 35 N, R3 EWM additional legal on page 5 of document. Tax Parcel Number: P34489, P113600, and P34452



RECIPROCAL DURABLE POWERS OF ATTORNEY OF

LESTER C. MERRITT and E. BERNICE MERRITT

(Effective Upon Disability)

We hereby revoke that certain Reciprocal Durable Powers of Attorney (Effective Upon Disability) executed in duplicate on December 10, 1993.

1. Designations. Lester C. Merritt and E. Bernice Merritt, husband and wife, residing and domiciled in the State of Washington, as principals, each hereby 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 the principals appoint KRISTINE L. MERRITT, as the alternate or successor attorney-infact. In the event she is unable or unwilling to so act, then the principals appoint RANDAL C. MERRITT, as the alternate or successor attorney-in-fact. In the event Kristine L. Merritt or Randal C. Merritt are unable or unwilling to so act, then the principals appoint ALAN L. MERRITT as the alternate or successor attorney-infact.

2. **Purpose**. The primary purpose in granting these Reciprocal Powers of Attorney is to enable either principal to act in the other's place and stead in the absence and/or unavailability of the other. A secondary purpose of this reciprocal power of attorney is to allow the attorney-in-fact to provide for the support, maintenance, health, emergencies and urgent necessities of the principal, should he or she hereinafter become disabled or incompetent.

21 Effectiveness. The Durable Power of Attorney shall be 3. effective upon receipt by a named attorney in fact of written 22 evidence of the incompetency of the principal's spouse, as determined by a court of competent jurisdiction; or receipt of a 23 written statement of determination of the disability of the principal's spouse, which shall include the inability to 24 effectively manage his or her property and affairs for reasons such mental illness, mental deficiency, physical illness or as 25 drugs, chronic chronic use of disability, advanced age, intoxication, confinement, detention or disappearance // Such 26 written statement shall be made by the then regularly attending physician of the principal's spouse, or if there is no then 27 regularly attending physician then by another qualified physician WALLACE 28

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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. <u>Accounts of Financial Institutions</u>. 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.

b. <u>Safe Deposit Box</u>. To enter any safe deposit box in which the principal has the right of access.

12 c. <u>Real Property</u>. To have authority to purchase, take
 possession of, lease, sell, convey, exchange, mortgage, release and
 13 encumber real property of any interest in real property.

 14 d. <u>Personal Property</u>. To purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property, or any interest in personal property.

e. <u>Transfers to Trust</u>. To make transfers of property to
any trust (whether or not created by the principal) so long as the
trust benefits the principal(s) alone and/or does not have
dispositive provisions varying from those governing the property
had it not been transferred into the trust.

19 f. <u>Securities</u>. To deal in any manner with all types of 20 securities, including the right to transfer and sell securities.

To make gifts of property owned by the Gifts. q. 21 principal to the spouse of a principal and/or to any one or more of a principal's descendants (if any), of whatever degree (including 22 the named attorney-in-fact if a spouse or descendant of principal) in amounts not to exceed the greater of (i) the annual gift tax 23 exclusion currently available under IRC § 2503 (b); or (ii) Ten Thousand Dollars (\$10,000) annually with respect to any one gift to 24 an individual and gifts to any qualified charities not exceeding Twenty Percent (20%) of my adjusted gross income for federal income 25 tax purposes in any one calendar year.

26 h. <u>Disclaimer</u>. To renounce or disclaim any interest 27 otherwise passing to me by intestate or testate succession or by

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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. <u>Federal Taxes</u>. 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. <u>Monies Due</u>. To request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the principal.

k. U.S. Treasury Bonds. The attorney-in-fact shall have the authority to purchase U.S. Treasury Bonds which may be redeemed at par in the payment of federal estate tax.

10 5. Health Care Decisions. Attorney-in-fact is authorized to consent to such medical care and treatment as is necessary for the 11 principal's well-being If the principal is terminally ill, the attorney-in-fact shall have the power to consent to the withdrawal 12 and/or withholding of life-sustaining procedures consistent with the terms of any Health Care Directive executed by the principal. 13 Insofar as the terms of this instrument are inconsistent with the terms of any Health Care Directive or other special Health Care 14 Power of Attorney, the terms of the special Health Care Power of Attorney and/or Health Care Directive shall prevail. 15

6. <u>Revocation</u>. Either or both spouses while competent may revoke this power of attorney by giving to the other, if living, written notice personally delivered or mailed to the last known address. Divorce, dissolution of marriage, or legal separation shall effect automatic revocation of this power of attorney to each spouse by the other.

19 7. <u>Termination</u>. This power of attorney shall be terminated
20 as to the deceased spouse 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 surviving or non-disabled spouse shall be appointed.

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8. <u>Accounting</u>. 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.

26 9. <u>Reliance</u>. The attorney-in-fact and any person dealing with the attorney-in-fact each shall be entitled to rely upon this 27 power of attorney so long as such party has not received actual

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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.

10. <u>Indemnification</u>. 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.

1). <u>Compensation</u>. 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. <u>Applicable Law</u>. The laws of the State of Washington shall govern this power of attorney.

IN WITNESS WHEREOF, the undersigned have executed this Reciprocal Powers of Attorney on this <u>30</u> day of <u>Masch</u>, 2002, to become effective as provided in paragraph 3.

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<u>E. Bernice Merritt</u>

16 STATE OF WASHINGTON) COUNTY OF SKAGIT)

I certify that I know or have satisfactory evidence that Lester C. Merritt and E. Bernice Merritt, husband and wife, are the persons who appeared before me and that they signed this instrument and acknowledged it to be their free and voluntary act for the uses and purposes mentioned in the instrument.

20 March 30_, 2002. DATED: 21 Merbaral 22Notary Public BARBARA A. SCHILDT 23 (Print or Type Name of Nota) My Appointment Expires 24 25 26 27 28 Reciprocal Power of Attorney - 4 200606280068 bas/mecri(t-redip.poa71101 **Skagit County Auditor** 8 9:53AM 6 of 6/28/2006 Page FAX (360) 757-7783

EXHIBIT A LEGAL DESCRIPTION

Grantors: Lester & E. Bernice Merritt Grantee: Lester Merritt as Trustee of the Lester and Bernice Merritt Revocable Living Trust Agreement Tax Parcels: #P34452, #P113600, and #P34489

PARCEL "A": (P34489)

Those portion of Government Lot 1 in Section 19 and of Government Lot 4 in Section 18, all in Township 35 North, Range 3 East W.M., lying within the following described tract:

Beginning at a point on the South line of said Government Lot 1 that bears West 1131 feet from its Southeast corner; thence following along the West side of the County road as now traveled North 1 degree 28' East 357 feet; thence North 10 degrees 01' East 183 feet; thence North 26 degrees 40' East 340 feet; thence leaving said road North 37 degrees 39' West, to the meander line of said Government Lot 4, Section 18; thence Southerly following the Government meander line to the South line of said Government Lot 1; thence East to the place of beginning.

PARCEL "B": (P113600 and P34452)

Government Lot 1 in Section 19; Government Lot 4 in Section 18; and that portion of the Southwest 1/4 of the Southeast 1/4 in Section 18 lying South and West of the Joe Leary Slough; all in Township 35 North, Range 3 East W.M., EXCEPT the seven following described parcels:

- 1.) Dike, ditch and County road rights-of way;
- 2.) Beginning at a point on the South line of said Government Lot 1 that bears West 1131 feet from its Southeast corner; thence following along the West side of the County road as now traveled North 1 degree 28' East 357 feet; thence North 10 degrees 01' East 183 feet; thence North 26 degrees 40' East 340 feet; thence leaving said road North 37 degrees 39' West, to the meander line of said Government Lot 4, Section 18; thence Southerly following the Government meander line to the South line of said Government Lot 1; thence East to the place of beginning.
- 3.) Beginning at a point 1602 feet West of the Southeast corner of the Southwest 1/4 of the Southeast 1/4 of Section 18, Township 35 North, Range 3 East W.M.; thence North 4 degrees West 101.6 feet; thence West 154.5 feet; thence South 18 degrees West 432.2 feet; thence East 311.8 feet to the place of beginning.

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4.) Commencing at a point 1602 feet West of the Northeast corner of the Northwest 1/4 of the Northeast 1/4 of Section 19, Township 35 North, Range 3 East W.M.; thence South 4 degrees East 62 feet; thence Southwesterly on a curve to the left and along the Northerly boundary of the County road 323 feet; thence North 8 degrees 20' West, 214.3 feet; thence East 311.8 feet to the place of beginning.

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5.) Beginning at the Northeast corner of said Section 19; thence West along the North line of said subdivision 1331.31 feet to the Northwest corner of the Northeast 1/4 of the Northeast 1/4 of said Section 19; thence South 78 degrees 47'26" West for 2146.37 feet to the true point of beginning of this description on the Northwesterly

margin of Bay View-Edison County Road; thence North 37 degrees 39' West for 129.01 feet; thence South 63 degrees 34'33" West for 152.94 feet to the Northeasterly boundary of those premises conveyed to George W. McKay, et al, by Deed dated September 30, 1924, and recorded October 9, 1924, on page 27, in Volume 134 of Deeds, records of Skagit County, Washington; thence South 37 degrees 39' East along said boundary for 192.06 feet to the Northwesterly margin of County road; thence North 39 degrees 50'29" East along said Northwesterly margin for 153.65 feet to the true point of beginning.

- 6.) The East 20 acres of said portion of the Southwest 1/4 of the Southeast 1/4 lying South and West of the Joe Leary Slough, as it existed on January 9, 1984; (the West line of said East 20 acres being drawn in a straight line parallel with the West line of said Southwest 1/4 of the Southeast 1/4).
- 7.) That portion of the said Government Lot 1 lying Southerly of the County road right of way known as the Bayview-Edison Road.



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