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Document Title(s): Durable General Power of Attorney
Reference Number(s) of Documents assigned or released: (on page __ of document(s))
Grantor(s): James L. Wuerch Additional Names on page of document.
Grantee(s): Karen L. Barringer Additional Names on page of document.
Abbreviated Legal Description: Unit 302, 1800 Skyline Additional legal is on page of document.
Tax Parcel Number(s): 4448-000-302-0007/P82578

DURABLE GENERAL POWER OF ATTORNEY

1. Designation. I, **JAMES L. WUERCH**, as principal (the Principal), residing in Washington State, do hereby appoint **KAREN L. BARRINGER**, as my true and lawful Attorney-in-Fact.

2. Authorization and Powers. The Attorney-in-Fact is hereby authorized to do and perform all acts in the Principal's place and stead as fully as the Principal might do and perform such acts as Principal. Specifically included within this general authority, and not by way of limitation (except as specifically provided), shall be the following powers and authority:

2.1. Property. To enter and take possession of any real or personal property belonging to the Principal or to which the Principal may be entitled, and to receive and take for the Principal and in the Principal's name any rents and profits of any such property. To purchase, receive, lease, sell, convey, exchange, endorse, pledge, mortgage, release, hypothecate, encumber or otherwise dispose of property or an interest in property (including life insurance and annuity policies), whether real, personal, mixed, tangible or intangible.

2.2. Financial Accounts. To deal with accounts (including, but not limited to custodial accounts), maintained or owned by or on behalf of the Principal with institutions (including without limitation, banks, savings and loan associations, credit unions, stockbrokerage, custodians, trust companies, escrow agents, trustee, and securities dealers). This power shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges and withdrawals with respect to all such accounts.

2.3. Monies Due. To request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the Principal.

2.4. Claims Against the Principal. To pay, settle, compromise or other wise discharge any and all claims of liability indebtedness against the Principal and , in so doing, use any of the Principal's funds or other assets or use funds or other assets of the Attorney-in-Fact and obtain reimbursement out of the Principal's funds and other assets.

2.5. Legal Proceedings. To participate in any legal action in the name of the Principal or otherwise. This shall include: (a) actions for attachment, execution, eviction, foreclosure, indemnity, and any other proceedings for equitable or injunctive relief; and (b) legal proceedings in connection with the authority granted in this instrument. To appear in, answer, and defend any actions or proceedings commenced against the Principal; and to prosecute, maintain, appeal, discontinue, compromise, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist as my Attorney-in-Fact may deem necessary or appropriate.

2.6. Written Instruments. 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 and proper in the exercise of the powers and authority granted to the Attorney-in-Fact as fully as the Principal could do if personally present.

2.7. Proxies. To act as the Principal's attorney or proxy in respect to any stock, shares, bonds, or other securities or investments, rights, or interest the Principal may now or hereafter hold.

2.8. Agents. With respect to all or any of the matters or things herein mentioned and upon such terms as the Attorney-in-Fact shall think fit to engage, employ, and dismiss such agents, attorney, accountants, investment counsel, trustee, caretakers and other persons and entities, and to delegate duties hereunder and pay such compensation as my Attorney-in-Fact may deem necessary or appropriate.

2.9. Taxes. The Attorney-in-Fact shall have the authority to represent the Principal in all tax matters; to 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 arguments, 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 between the years 1985 and 2027; to pay taxers due, collect and make such disposition of refunds as the Attorney-on-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; to exercise any elections the Principal may have under federal, state or local tax law; to allocate any generations-skipping tax exemption to which the Principal is entitled; and generally to represent the Principal or obtain professional representation for the Principal in all tax matters and proceedings of all kinds and for all periods between the years 1985 and 2027 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 advisors and consultants to represent and assist the Principal in connection with any and all tax matters involving or in any way related to the Principal or any property in which the Principal has or may have an interest or responsibility.

2.10. Safe Deposit Boxes. To access any safe deposit box to which the Principal has the right of access (individually or with another), and to remove any and all of the contents thereof, which the Principal would have the right to remove, or to add items thereto.

2.11. Exercise of Fiduciary Powers. To the extent permitted by law, in any case in which the Principal may now or hereafter be a fiduciary, to exercise for the Principal, and in the

Principal's name, place, stead, as such fiduciary, any or all of the powers and authorities granted thereby.

2.12. Gifts. Subject to paragraph three (3) below, to make gifts outright, in trust or to a custodian on the Principal's behalf to the Principal's spouse or to any of the Principal's lineal descendants, not in excess of the annual exclusion provided by Section 2503(b) of the Internal Revenue Code of 1986, as amended from time to time (the "code") (without modification pursuant to Section 2523 (I) of such Code regarding a One Hundred Thousand Dollar (\$100,000.00) limitation for gifts to non citizen spouses); and to make gifts consistent with the Principal's previous gifting activity. This power shall include the power to make such gifts to, or from any account, guardianship estate, custodianship or trust estate from which, or to which, the Principal could make such gifts, and the power to cause the custodian, guardian or trustee to do so, or accept such. If the property, however, is subject to trust, then this power may only be exercised in a manner whereby the trustee distributes the property to the Principal so that the Principal (or the Principal's legal guardian or attorney-in-fact) may independently use such property for such gifting purposes.

2.13. Disclaimers, Releases and Exercise of Power of Appointment. To disclaim pursuant to Chapter 11.86 of the Revised Code of Washington or otherwise, all or any assets, property or interest which the Principal might otherwise be entitled as a beneficiary (as that term is defined in RCW 11.86.011 or otherwise), the power pursuant to RCW 11.95 (or otherwise) to release in whole or in part any power of appointment the Principal may possess, and the power to exercise any general power of appointment the Principal possesses in favor of the Principal or the Principal's estate.

2.14. Gifts to Qualify for Assistance. Subject to paragraph three (3) below, to make transfers to the Principal's spouse and/or family members pursuant to RCW 11.94.050, as amended from time to time, which would not be prohibited by applicable law or regulation, including RCW 74.09 and applicable rules and regulations thereunder (as amended from time to time), for the purposes of qualifying the Principal for medical assistance (Medicaid), Community Options Program Entry System Project (COPES), the limited casualty program for the medically needy or other similar public or private assistance. This power shall only apply in the event the Principal requires, or is reasonably expected to require, the type of services and benefits available under such programs. This paragraph 2.14 shall not be construed to prohibit transfers which would cause there to be a waiting period or disqualification in the long run best interest of the Principal and the Principal's estate. The provisions of paragraph 2.12 above regarding powers to cause distributions from a trust for gifting purposes are hereby incorporated in this paragraph 2.14 respecting the types of transfers and gifts contemplated by this paragraph 2.14.

2.15. Sever Joint Tenancies. To sever any joint tenancy with right of survivorship where all of the other tenants are either the Principal's spouse, the Principal's issue or the Principal's ancestors, or any of them, thereby creating a tenancy-in-common with respect to the Principal.

2.16. United States Treasury Bonds. To purchase United States Treasury Bonds which may be redeemed at par in payment of federal estate taxes.

2.17. Funding Revocable Trust. To complete the funding of any of the Principal's revocable living trusts which have been established by the Principal either alone or in conjunction with the Principal's spouse, in particular _____ under the Agreement dated the _____ day of _____, 20_____, by executing any and all documents, including without limitation, change of beneficiary designations and ownership forms on any and all IRAs, annuities, retirement plans, profit sharing plans life insurance policies and other accounts; stock powers, assignments, bills of sale, deeds, endorsements and the like; as may be required to carry out the principal's purposes as set forth in such revocable trust(s). Notwithstanding the foregoing, this paragraph 2.17 shall only apply with respect to a trust if the Principal then has the power (whether or not the Principal can effectively exercise it because of incapacity or otherwise) to amend, modify or revoke such trust with respect to property attributable to the Principal.

2.18. Forms of Ownership. To create, amend or terminate one or more trusts, partnerships, corporations, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that the Principal may have or hereafter acquire, under such terms and with such provisions as my Attorney-in-Fact may deem necessary or appropriate; and to transfer any or all property in which the Principal has an interest into any trusts, partnerships, corporations, co-tenancies or other entities, whether created by the Principal or my Attorney-in-Fact or otherwise (and, in this regard, that my Attorney-in-Fact may be a remainder man, partner, shareholder, co-tenant or beneficiary of any such entity shall not effect the validity of any action hereunder, and shall not by itself constitute a breach of fiduciary duty); to remove property from any such entity; and to give to any such entity, or to any person acting as agent or trustee under any instrument executed by the Principal or on my behalf, such instructions or authorizations as the Principal may have the right to give.

2.19. Business. To take all steps and remedies necessary or appropriate for the conduct and management of the Principal's business affairs, including but not limited to, executing contracts, agreements or obligations, making personnel and management decisions, and for recovering, obtaining and holding all real or personal property including debts, interest, demand, duties, sums of money or any other things whatsoever, as aforesaid, that are thought to be due, owing, belonging or payable to the Principal.

3. Ascertainable Standard. Notwithstanding any provision of this Power of Attorney or of a applicable law seemingly to the contrary, any right or power exercisable by the Attorney-in-Fact, which would otherwise constitute a general power of appointment the Attorney-in-Fact under Sections 2041 or 2514 of the Code, may only be exercised by the Attorney-in-Fact in his or her favor for the purpose of providing for the Attorney-in-Fact's health, education, support or maintenance.

4. Accounting. The Attorney-in-Fact shall keep a reasonable record of actions taken on the Principal's behalf and shall be reimbursed for all costs and expenses reasonably incurred. In addition, the Attorney-in-Fact shall be entitled to receive at least annually, without court approval reasonable compensation for services on the Principal's behalf. The Attorney-in-Fact may waive this right to compensation from time to time.
5. Guardian. If it becomes necessary to appoint a guardian of the Principal's person or estate, the Principal hereby nominates **KAREN L. BARRINGER** to serve in that capacity.
6. Effectiveness. This Power of Attorney shall only become effective upon the Principal's disability or incapacity, making the Principal incapable of effectively managing the Principal's own affairs. Disability or incapacity shall be evidenced by either a judgment or decree of a court of competent jurisdiction, or by written statements made by two (2) licensed physicians on the certificates attached to this Power of Attorney (or in similar separate statements which find the Principal incapable of effectively managing the Principal's own affairs). Following such judgment, decree or certification, this Power of Attorney shall continue in effect until a court of competent jurisdiction adjudges the Principal no longer to be disabled or incapacitated at law, or two (2) licensed physicians certify that the incapacity has abated, and the Principal thereafter revokes in writing this Power of Attorney.
7. Durable Nature. All acts done by the Attorney-in-Fact during any period of the Principal's disability, incapacity or uncertainty as to whether the principal is dead or alive shall have the same effect and inure to the Principal's benefit and bind the Principal or the Principal's guardians, heirs, beneficiaries, and Personal Representatives as if the Principal were alive, competent and not disabled. The subsequent disability or incapacity of the Principal shall not affect this Power of Attorney.
8. Indemnity. The Principal and the Principal's estate shall hold harmless and indemnify the Attorney-in-Fact from all liability for acts (or omissions) done in good faith and not in fraud of the Principal, provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.
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. Any action taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and Personal Representatives of the Principal.
10. Termination and Revocation.
- 10.1. In General. This Power of Attorney revokes and supercedes all prior executed powers of attorney of the Principal, whether recorded or not, and terminates all agency relationships created therein. This Power of Attorney may itself be revoked, suspended or terminated by the Principal at any time or by court order. If this Power of Attorney has been

recorded, the instrument of revocation may be recorded in the office of the recorder or auditor of the county where the power of attorney was recorded. Further, this Power of Attorney shall terminate upon the death of the Principal.

10.2. Termination By Guardian. The appointment of a Guardian of the estate of the Principal shall vest in the Guardian subject to the approval of the court, the power to revoke, suspend or terminate this Power of Attorney. The appointment of a Guardian of only the person of the Principal shall not empower the Guardian to revoke, suspend or terminate this power.

11. Governing Law. This Power of Attorney shall be governed, construed and interpreted in accordance with the internal laws of the State of Washington, without regard to choice of law or conflicts of law principles.

12. Captions. The captions are inserted for convenience only. The captions shall not be construed to limit the scope of the section to which each refers.

IN WITNESS WHEREOF, I set my hand in the State of Washington this 27 day of January, 2022.

PRINCIPAL:

James Wuerch
JAMES L. WUERCH

STATE OF WASHINGTON)
) :SS
COUNTY OF SKAGIT)

I certify that I know or have satisfactory evidence that **James L. Wuerch** is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes therein mentioned.

Dated this 27th day of January, 2022.



Shelly L. Ewing
NOTARY PUBLIC in and for the State of
Washington, residing at Anacortes
My commission expires: 02/04/22

The Everett Clinic

Part of Optum®

3901 Hoyt Avenue ■ Everett, WA 98201 ■ 425-259-0956

Patient: James Wuerch

Date of Birth: [REDACTED]

9/14/2023

To Whom It May Concern:

James Wuerch has been under the care of Dr. Helen Young since 05/23/2014. He has a diagnosis and documented history of Dementia. I have seen him in clinic on two occasions: 12/30/2022 and 07/18/2023.

Due to his dementia he is unable to make decisions on his own, and his daughter, Karen Berringer, is his legal power of attorney. She is responsible for all his decision making and legal documents.

If you have any questions please contact me directly.

Sincerely,



Erin Mallery, PA-C

The Everett Clinic Anacortes
912 32nd Street, Anacortes WA 98221
Ph 360-293-4343
Fx 360-588-1587

The Everett Clinic

Part of Optum®

3901 Hoyt Avenue ■ Everett, WA 98201 ■ 425-259-0966

Patient: James Wuerch

Date of Birth: [REDACTED]

9/14/2023

To Whom It May Concern:

James Wuerch has been under my care since 05/23/2014. He has a diagnosis and documented history of Dementia, and was last seen in clinic 08/31/2023. Due to his dementia he is unable to make decisions on his own, and his daughter, Karen Berringer, is his legal power of attorney. She is responsible for all his decision making and legal documents.

If you have any questions please contact me directly.

Sincerely,



Helen Young, MD

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912 32nd Street, Anacortes WA 98221
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Fx 360-588-1587