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Recording Requested by: )

Mike Pavlakis, Esq. )

And When Recorded Mail to: )

Mike Pavlakis, Esq. )

P. O. Box 646 )

Carson City, NV 89702 )

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Inge Marie Costa, Principal, to Peter Norman Costa, Agent:

**DURABLE POWER OF ATTORNEY  
AND NOMINATION OF GUARDIAN**

**TO PERSON EXECUTING THIS DOCUMENT:**

**THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY. BEFORE EXECUTING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS.**

**1. THIS DOCUMENT MAY PROVIDE THE PERSON YOU DESIGNATE AS YOUR ATTORNEY-IN-FACT WITH BROAD POWERS TO DISPOSE, SELL, CONVEY AND ENCUMBER YOUR REAL AND PERSONAL PROPERTY.**

**2. THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL AND OTHER HEALTH CARE DECISIONS FOR YOU.**

**3. THESE POWERS WILL EXIST FOR AN INDEFINITE PERIOD OF TIME UNLESS YOU LIMIT THEIR DURATION IN THIS DOCUMENT. THESE POWERS WILL CONTINUE TO EXIST NOTWITHSTANDING YOUR SUBSEQUENT DISABILITY OR INCAPACITY.**

**4. YOU HAVE THE RIGHT TO REVOKE OR TERMINATE THIS DURABLE POWER OF ATTORNEY AT ANY TIME.**

TO WHOM IT MAY CONCERN:

Inge Marie Costa (the principal), presently a resident of Minden, Nevada, hereby appoints Peter Norman Costa (the agent), presently a resident of Minden, Nevada, as the principal's true and lawful attorney-in-fact for the principal and in the principal's name, place and stead:

1. To manage, control, lease, sublease and otherwise act concerning any real property which the principal may own, collect and receive rents or income therefrom; pay taxes, charges and assessments on the same; repair, maintain, protect, preserve, alter and improve the same; and do all things necessary or expedient to be done in the agent's judgment in connection with the property.
2. To manage and control all partnership interests owned by the principal and to make all decisions the principal could make as a general partner, limited partner, or both, and to execute all documents required of the principal as such partner, all to the extent that the agent's designation for such purposes is allowed by law and is not in contravention of any partnership or other agreement.
3. To purchase, sell, invest, reinvest and generally deal with all stocks, bonds, debentures, warrants, partnership interests, rights and securities owned by the principal.
4. To collect and deposit for the benefit of the principal all debts, interest dividends or other assets that may be due or belong to the principal, and to execute and deliver receipts and other discharges therefore; to demand, arbitrate and pursue litigation on the principal's behalf concerning all rights and benefits to which the principal may be entitled; and to compromise, settle and discharge all such matters as the agent considers appropriate under the circumstances.
5. To pay any sums of money which may at any time be or become owing from the principal, to sell, and to adjust and compromise any claims which may be made against the principal as the agent considers appropriate under the circumstances.
6. To grant, sell, transfer, mortgage, deed in trust, pledge and otherwise deal in all property, real and personal, which the principal may own; including but not limited to any real

property described on any exhibit attached to this instrument including property acquired after execution of this instrument; to attach exhibits to this instrument which provide legal descriptions of all such property; and to execute such instruments as the agent deems proper in conjunction with all matters covered in this paragraph 6.

7. To prepare and file all income and other federal and state returns which the principal is required to file; to sign the principal's name on tax returns; hire preparers and advisors and pay for their services; and to do whatever is necessary to protect the principal's assets from assessments for income taxes and other taxes. The agent is specifically authorized to receive confidential information; to receive checks in payment of any refund of taxes, penalties or interest; to execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of claims for credit or refund; to execute consents extending the statutory period for assessment or collection of taxes; to execute closing agreements under Internal Revenue Code section 7121, or any successor statute; and to delegate authority or substitute another representative with respect to all above matters.

8. To deposit in and draw on any checking, savings, agency, or other accounts which the principal may have in any banks, savings and loan associations, and any accounts with securities brokers or other commercial institutions, and to establish and terminate all such accounts.

9. To invest and reinvest the principal's funds in every kind of property, real, personal or mixed, and every kind of investment, specifically including, but not limited to, corporate obligations of every kind; preferred or common stocks; shares of investment trusts, investment companies, and mutual funds; mortgage participation; that, under the circumstances then prevailing (specifically including but not limited to the general economic conditions and the principal's anticipated needs) persons of skill, prudence and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an enterprise of a similar character and with similar aims, to attain the principal's goals; and to consider individual investments as part of an overall plan.

10. To have access to all safe deposit boxes in the principal's name or to which the principal is an authorized signatory; to contract with financial institutions for the maintenance and continuation of safe deposit boxes in the principal's name; to add to and remove the contents of all such safe deposit boxes; and to terminate contracts for all such safe deposit boxes.

11. To make additions and transfer assets to any and all living revocable trusts of which the principal is a settlor.

12. To make direct payments to the provider for tuition and medical care for the principal's issue under Internal Revenue Code section 2503(e) or any successor statute, which excludes such payments from gift tax liability.

13. To make gifts on the principal's behalf to a class composed of the principal's children, any of their issue, or both, to the full extent of the federal annual gift tax exclusion in effect from time to time, including the Ten Thousand and No/100 Dollars (\$10,000.00) per donee annual exclusion under Internal Revenue Code section 2503(b) or any successor statute, and for such purposes to remove the principal's assets from any grantor revocable trust of which the principal is a grantor.

14. To use any credit cards in the principal's name to make purchases and to sign charge slips on behalf of the principal as may be required to use such credit cards; and to close the principal's charge accounts and terminate the principal's credit cards under circumstances where the agent considers such acts to be in the principal's best interest.

15. To do all things and enter into all transactions necessary to provide for the principal's personal care and to maintain the principal's customary standard of living; to provide suitable living quarters for the principal; and to hire and compensate household, nursing and other employees as the agent considers advisable for the principal's well being. The above shall specifically include, but not be limited to, the authority to pay the ongoing costs of maintenance of the principal's present and future residence, such as interest, taxes, and repairs; to procure and pay for clothing, transportation, medicine, medical care, food and other needs; and to make

arrangements, enter into contracts and commit the principal's resources on the principal's behalf with respect to provisions of residential care for the principal in a convalescent hospital, skilled nursing home, or other alternative residential facility.

16. Generally to do, execute and perform any other act, deed, matter or thing, that in the opinion of the agent should be done, executed or performed in conjunction with this power of attorney, of every kind and nature, as fully and effectively as the principal could do if personally present. The enumeration of specific items, acts, rights or powers in this instrument does not limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers granted to the agent except where powers are expressly restricted.

The agent is authorized and directed to commence enforcement proceedings, at the principal's expense, against any third party who fails to honor this Durable Power of Attorney.

17. Notwithstanding any other possible language to the contrary in this instrument, the agent is specifically not granted the following powers:

(a) To use the principal's assets for the agent's own legal obligations, including but not limited to support of the agent's dependents;

(b) To exercise any trustee powers under an irrevocable trust of which the agent is a settlor and the principal is a trustee; and

(c) To exercise incidents of ownership over any life insurance policies which the principal owns on the agent's life.

18. Any third party from whom the agent may request information, records or other documents regarding the principal's personal affairs may release and deliver all such information, records or documents to the agent. The principal hereby waives any privilege that may apply to release of such information, records or other documents.

19. The agent's signature under the authority granted in this power of attorney may be accepted by any third party or organization with the same force and effect as if the principal was personally present and acting on the principal's own behalf. No person or organization who

relies on the agent's authority under this instrument shall incur any liability to the principal, the principal's estate, heirs, successors or assigns, because of reliance on this instrument.

20. The principal's estate, heirs, successors and assigns shall be bound by the agent's acts under this power of attorney.

21. This power of attorney shall not be affected by the principal's subsequent disability or incapacity.

22. The principal hereby ratifies and confirms all that the agent shall do, or cause to be done, by virtue of this power of attorney.

23. The principal declares that the principal understands the importance of this Durable Power of Attorney, recognizes that the agent is granted broad power to hold, administer and control the principal's assets, and recognizes that this Durable Power of Attorney will become effective immediately on execution and will continue indefinitely until specifically revoked or terminated by death, even if the principal later becomes incapacitated.

24. If Peter Norman Costa is unable or unwilling to act as principal's true and lawful attorney, the principal hereby appoints James P. Costa of Carson City, Nevada, as the principal's successor true and lawful attorney. If James P. Costa is unable or unwilling to act as principal's true and lawful attorney, the principal hereby appoints Christa Estabrook of Minden, Nevada, as the principal's successor true and lawful attorney.

25. If a guardian of the principal's person or estate or both is deemed necessary, the principal hereby nominates Peter Norman Costa as guardian of the principal's person and estate, to serve without posting bond. If Peter Norman Costa is for any reason unwilling or unable to serve, the principal hereby nominates James P. Costa of Carson City, Nevada, as such guardian, to serve without bond. If James P. Costa is for any reason unwilling or unable to serve, the principal hereby nominates Christa Estabrook of Minden, Nevada, as such guardian, to serve without bond.

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On this appointment of a guardian of the principal's estate, this power of attorney shall terminate and the agent shall deliver the assets of the principal under the agent's control as directed by the guardian of the principal's estate.

IN WITNESS WHEREOF, the principal has signed this Durable Power of Attorney on August 29, 2001.

Inge Marie Costa  
INGE MARIE COSTA

STATE OF NEVADA )  
                                  ) : ss.  
CARSON CITY

On August 29<sup>th</sup>, 2001, before me, a notary public in and for said county and state, residing therein, duly commissioned and sworn, personally appeared Inge Marie Costa, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the foregoing Durable Power of Attorney and Nomination of Guardian, who acknowledged to me that such person executed the same.

WITNESS my hand and official seal.

Anna Winston  
NOTARY PUBLIC



REQUESTED BY  
Mike Pavlakis Esq  
IN OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA

2001 SEP -6 AM 11:39

LINDA SLATER  
RECORDER

\$13<sup>50</sup> PAID KJ DEPUTY