W.

		<b>OFFICIAL RECORD</b> Requested By:		
RECORDING REQUESTED BY:	)	GERALD D FREER		
LaVonne A. Freer	)	Douglas County - NV Werner Christen - Recorder		
/ 1955 Beatty Street	)	Page: 1 Of 9 Fee: 22.00 BK-0508 PG-1867 RPTT: 0.00		
Gardnerville, NV 89410	)			
AND WHEN RECORDED, MAIL TO:	)			
Same	)			

05/08/2008 02:00 PM

Law Office of Karen L. Winters P.O. Box 1987 Minden, NV 89423 (775) 782-7933

LAVONNE A. FREER, Principal, to GERALD D. FREER, Agent:

## **Springing Durable Power of Attorney**

WARNING TO PERSON EXECUTING THIS DOCUMENT:

THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY THAT BECOMES EFFECTIVE ON YOUR INCAPACITY AS HEREAFTER SET FORTH. 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. 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.
- 3. YOU HAVE THE RIGHT TO REVOKE OR TERMINATE THIS DURABLE POWER OF ATTORNEY AT ANY TIME.

## POWER OF ATTORNEY TO BECOME EFFECTIVE ONLY ON INCAPACITY OF PRINCIPAL

This durable power of attorney shall become effective only upon the incapacity of the undersigned principal. The principal grants the following persons the power to determine conclusively that the principal has become incapacitated and therefore that this power of attorney has become effective:

- (a) The principal's treating physician;
- (b) GERALD D. FREER of 1955 Beatty Street, Gardnerville, Nevada, 89410;

This springing durable power of attorney shall become effective when the designated persons above execute written declarations under penalty of perjury that the principal does not have sufficient understanding or ability to make or communicate decisions about the principal's property, finances, or personal business. For purposes of this durable power of attorney, I hereby authorize all physicians and psychiatrists who have treated me and all other providers of health care, including hospitals, to release to my Agent all information and photocopies of any records that my Agent may request. If I am incompetent at the time my Agent shall request such information, all Persons are authorized to treat any such request for information by my Agent as the request of my Personal Representative as provided in the Health Insurance Portability and Accountability Act, and each health care provider or Covered Entity is hereby directed to release to my Agent such medical information as may be requested by him in order for him to perform his respective duties and/or for my Agent to make any decision authorized hereunder. I hereby waive all privileges that may be applicable to such information and records and to any communication pertaining to me and made in the course of any confidential relationship recognized by law. My Agent may also disclose such information to such Persons as my Agent shall deem appropriate.

The agent shall promptly attach such above declarations to this instrument. Any person may act in reliance on this instrument with such declarations attached without liability to the principal or to any other person regardless of whether the principal is later determined to have become incapacitated.

No licensed physician designated above who executes a medical opinion of the principal's incapacity shall be subject to liability because of such execution. The principal hereby waives any privilege that may apply to release of information included in such medical opinion.

While the principal is not incapacitated, this durable power of attorney may be modified by the principal at any time by written notice given by the principal to the agent, and may be terminated at any time by either the principal or the agent by written notice given by the terminating party to the other party.

This power of attorney shall continue after the principal's incapacity in accordance with its terms.

On the death of the principal, this power shall terminate and the assets of the principal shall be distributed to the duly appointed personal representative of the principal's estate; or, if no estate is being administered, to the persons who lawfully take the assets without the necessity of administration when they have supplied the agent with satisfactory documents as provided by law.

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## TO WHOM IT MAY CONCERN:

LAVONNE A. FREER (the principal), presently a resident of Douglas County, Nevada, hereby appoints GERALD D. FREER (the agent), presently a resident of Douglas County, Nevada, as the principal's true and lawful attorney in fact for the principal and in the principal's name, place, and stead on the principal's incapacity:

- 1. To manage, control, lease, sublease, and otherwise act concerning any real property that 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 purchase real property on the principal's behalf; to mortgage, pledge, or otherwise encumber such newly acquired property; to commit the resources of the principal with respect to the purchase of such property; to do all acts and execute all documents necessary for the purchase of such property; and to otherwise generally deal in all respects and have all powers described in this power of attorney with respect to such property.
- 3. 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.
- 4. To purchase, sell, invest, reinvest, and generally deal with all stocks, bonds, debentures, warrants, partnership interests, rights, and securities owned by the principal.
- 5. 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 therefor; 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.
- 6. To pay any sums of money that may at any time be or become owing from the principal, to sell, and to adjust and compromise any claims that may be made against the principal as the agent considers appropriate under the circumstances.
- 7. To grant, sell, transfer, convey, mortgage, deed in trust, pledge, and otherwise encumber and deal in all property, real and personal, that 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 that

provide legal descriptions of any such property; and to execute such instruments as the agent deems proper in conjunction with all matters covered in this paragraph 7.

- To prepare and file all income and other federal and state tax returns which the principal is required to file; to sign the principal's name on the returns, including Form 1040; 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 for the years 2000 to 2040. 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.
- To deposit in and draw on any checking, savings, agency, or other accounts that 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.
- To invest and reinvest the principal's funds in every kind of property, real, 10. 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, and mortgage participations 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.
- 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.
- 12. To make additions and transfer assets to any and all revocable living trusts of which the principal is a settlor/trustor and to create a revocable living trust.
- 13. 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.

- 14. To make gifts on the principal's behalf to a class composed of the principal's children, any of their issue, of both to the full extent of the federal annual gift tax exclusion in effect from time to time, including the \$12,000 per donee annual exclusion under Internal Revenue Code section 2503(b) or any successor statute and as it may be amended from time to time, and for such purposes to remove the principal's assets from any grantor revocable trust of which the principal is a grantor.
- 15. 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.
- 16. 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, 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 provision of residential care for the principal in a convalescent hospital, skilled nursing home, or other alternative residential facility.
- 17. Generally to do, execute, and perform any other act, deed, matter, or thing, that in the opinion of the agent ought to 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, including bringing suit against any bank or other entity that fails or refuses to honor this power of attorney. The enumeration of specific items, acts, rights, or powers 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.
- 18. 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.
- 19. Notwithstanding any other possible language to the contrary in this document, 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;

- (c) To exercise incidents of ownership over any life insurance policies that the principal owns on the agent's life;
- (d) Make a Will or Codicil to a Will for Principal or revoke Principal's Will or Codicil; or change, modify or direct the revocable Living Trust of the Principal; and
- (e) Exercise any powers under any revocable or irrevocable trust of which the Principal is a creator and/or the Trustee, including the revocation or amendment thereof, except that agent may act and exercise any powers with respect thereto which are granted to him or her personally by the terms thereof.
- 20. 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.
- 21. 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 were 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.
- 22. This power of attorney shall apply to all presently owned and future acquired assets of the principal, and shall include the power to acquire any assets as described herein on the principal's behalf.
- 23. The principal's estate, heirs, successors, and assigns shall be bound by the agent's acts under this power of attorney.
- 24. This power of attorney shall commence and take effect on the principal's subsequent disability or incapacity as set forth above.
- 25. The principal hereby ratifies and confirms all that the agent shall do, or cause to be done by virtue of this power of attorney.
- 26. The principal shall be deemed to have been restored to capacity when the following persons shall execute written declarations under penalty of perjury that in his or her opinion the principal has sufficient understanding or ability to make or communicate decisions about the principal's property, finances or business affairs, and when such declarations have been delivered to the agent:
  - (a) The principal;

- (b) The principal's treating physician.
- 27. The agent is authorized to make photocopies of this instrument and any attached documents as frequently and in such quantity as the agent deems appropriate. Each photocopy shall have the same force and effect as the original.
- 28. I nominate and appoint as Successor Agents to serve by virtue of the authority herein granted the following:

First Successor:

JACK R. FREER

Address:

1087 Canal Drive

Gardnerville, NV 89410

Telephone No.:

775-783-1404

The condition under which any person named above as Successor Agent may exercise any powers set forth herein is that any person who is at the time authorized hereunder to serve as my Attorney-In-Fact shall be unable or unwilling to serve or to continue to serve as agent, then in the order specified above, the first person named above as Successor Agent who is willing and able to serve as such agent shall be fully authorized to serve hereunder and shall have all of the power granted originally to my agent and term "agent" or "Attorney-In-Fact" shall refer to such person so serving. Any Successor Agent may execute an affidavit that my agent is unwilling or unable to serve or continue to serve and such affidavit shall be conclusive evidence, insofar as third parties are concerned, of the facts set forth therein, and in such event any person acting in reliance upon such affidavit shall incur no liability to my estate because of such reliance.

29. If a guardianship of the principal's estate is deemed necessary, the principal hereby nominates GERALD D. FREER as guardian of the principal's estate. If GERALD D. FREER is for any reason unwilling or unable so to serve, the principal hereby nominates JACK R. FREER as such guardian.

On the 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 Springing Durable Power of Attorney on May 8, 2008.

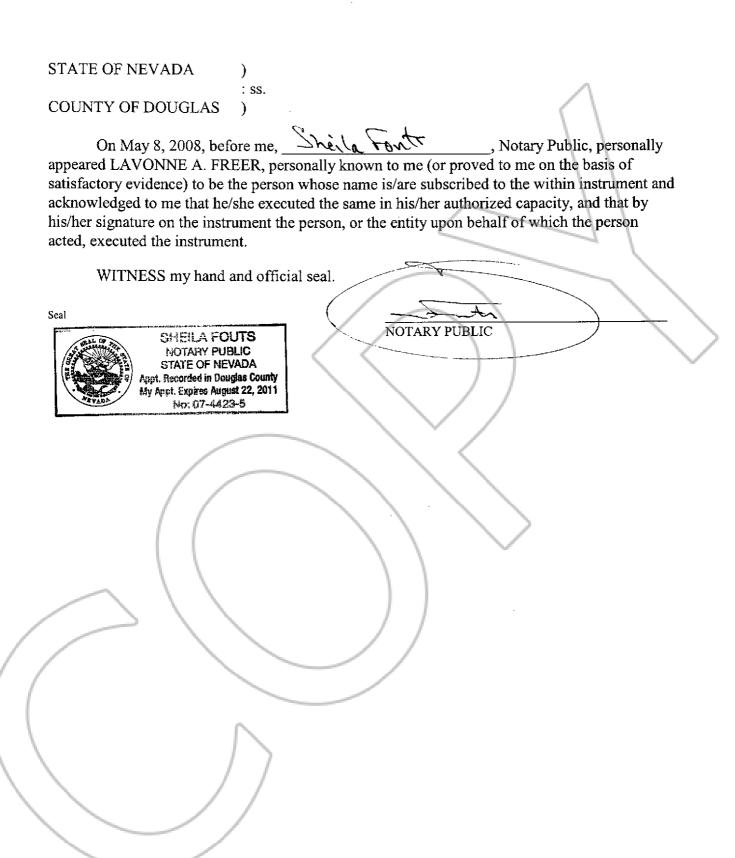
LAVONNE A. FREER

STATE OF NEVADA	)		^	
COUNTY OF DOUGLAS	: ss. )			
On May 8, 2008, befappeared LAVONNE A. FR satisfactory evidence) to be tacknowledged to me that he his/her signature on the instrumentated, executed the instrumentation.	EER, personally knows the person whose national states of the same the person, or the person of the p	own to me (or proved to me me is/are subscribed to the me in his/her authorized cap	within instrument and pacity, and that by	
WITNESS my hand and official seal.				
Seal		NOTARY PUBLIC	a. Free	

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