

**Recording Requested By:** )  
Thomas and Jessica Rackley )  
1324 Judy Street )  
Minden, NV 89423 )



KAREN ELLISON, RECORDER

**When recorded Mail to:** )  
Thomas and Jessica Rackley )  
1324 Judy Street )  
Minden, NV 89423 )

**NEVADA STATUTORY POWER OF ATTORNEY  
NRS 162A.620**

***WARNING TO PERSON EXECUTING THIS DOCUMENT***

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

1. THIS DOCUMENT GIVES THE PERSON YOU DESIGNATE AS YOUR AGENT THE POWER TO MAKE DECISIONS CONCERNING YOUR PROPERTY FOR YOU. YOUR AGENT WILL BE ABLE TO MAKE DECISIONS AND ACT WITH RESPECT TO YOUR PROPERTY (INCLUDING YOUR MONEY) WHETHER OR NOT YOU ARE ABLE TO ACT FOR YOURSELF.
2. THIS POWER OF ATTORNEY BECOMES EFFECTIVE IMMEDIATELY UNLESS YOU STATE OTHERWISE IN THE SPECIAL INSTRUCTIONS.
3. THIS POWER OF ATTORNEY DOES NOT AUTHORIZE THE AGENT TO MAKE HEALTH CARE DECISIONS FOR YOU.
4. THE PERSON YOU DESIGNATE IN THIS DOCUMENT HAS A DUTY TO ACT CONSISTENT WITH YOUR DESIRES AS STATED IN THIS DOCUMENT OR OTHERWISE MADE KNOWN OR, IF YOUR DESIRES ARE UNKNOWN, TO ACT IN YOUR BEST INTERESTS.
5. YOU SHOULD SELECT SOMEONE YOU TRUST TO SERVE AS YOUR AGENT. UNLESS YOU SPECIFY OTHERWISE, GENERALLY THE AGENT'S AUTHORITY WILL CONTINUE UNTIL YOU DIE OR REVOKE THE POWER OF ATTORNEY OR

THE AGENT RESIGNS OR IS UNABLE TO ACT FOR YOU.

6. YOUR AGENT IS ENTITLED TO REASONABLE COMPENSATION UNLESS YOU STATE OTHERWISE IN THE SPECIAL INSTRUCTIONS.
7. THIS FORM PROVIDES FOR DESIGNATION OF ONE AGENT. IF YOU WISH TO NAME MORE THAN ONE AGENT YOU MAY NAME A CO-AGENT IN THE SPECIAL INSTRUCTIONS. CO-AGENTS ARE NOT REQUIRED TO ACT TOGETHER UNLESS YOU INCLUDE THAT REQUIREMENT IN THE SPECIAL INSTRUCTIONS.
8. IF YOUR AGENT IS UNABLE OR UNWILLING TO ACT FOR YOU, YOUR POWER OF ATTORNEY WILL END UNLESS YOU HAVE NAMED A SUCCESSOR AGENT. YOU MAY ALSO NAME A SECOND SUCCESSOR AGENT.
9. YOU HAVE THE RIGHT TO REVOKE THE AUTHORITY GRANTED TO THE PERSON DESIGNATED IN THIS DOCUMENT.
10. THIS DOCUMENT REVOKES ANY PRIOR DURABLE POWER OF ATTORNEY EXCEPT AS SPECIFICALLY PROVIDED OTHERWISE BY LAW OR IN THE DOCUMENT GRANTING THE PRIOR POWER OF ATTORNEY.
11. IF THERE IS ANYTHING IN THIS DOCUMENT THAT YOU DO NOT UNDERSTAND, YOU SHOULD ASK AN ATTORNEY TO EXPLAIN IT TO YOU.

**1. DESIGNATION OF AGENT.**

I, JESSICA MARIE RACKLEY, do hereby designate and appoint the below-named agent as my agent to make decisions for me and in my name, place and stead and for my use and benefit and to exercise the powers as authorized in this document:

THOMAS CHRISTOPHER RACKLEY (Husband)  
Address: 1324 Judy Street, Minden, NV 89423  
Phone number: 775-901-7580

**2. DESIGNATION OF ALTERNATE AGENT.**

If my agent is unable or unwilling to act for me, then I designate the below-named alternate agent to serve as my agent as authorized in this document. All references to “my agent” refer to an alternate agent only after the immediate predecessor has failed or ceased to act:

*(You are not required to designate any alternative agent but you may do so. Any alternative agent you designate will be able to make the same decisions as the agent designated above in the event that he or she is unable or unwilling to act as your agent. Also, if the agent designated in paragraph 1 is your spouse, his or her designation as your agent is automatically revoked by law if your marriage is dissolved.)*

I. First Alternate Agent:

SHERI DUNN  
Address: 1366 Ballard Ct., Minden, NV 89423  
Phone number: 775-230-8990

II. Second Alternate Agent:

LISA GIANNETTA  
Address: 1148 Rothwell Lane, Roseville, CA 95747  
Phone number: 530-320-7488

III. Third Alternate Agent:

RONALD THORN, JR.  
Address: 1760 Pacific Avenue, Apt. 2, San Francisco, CA 94109  
Phone number: 916-899-8405

### 3. DURABILITY AND EFFECTIVE DATE.

By this document, I hereby create a power of attorney by appointing the person designated above (including each alternate name herein) as my agent to make financial decisions for me.

EFFECTIVE IMMEDIATELY. This power of attorney will exist indefinitely from the date I execute this document.

DURABLE. This power of attorney shall not be affected by my subsequent incompetence, disability, or other incapacity.

SPRINGING POWER. It is my intention and direction that my designated agent, and any person or entity that my designated agent may transact business with on my behalf, may rely on a written medical opinion issued by a licensed medical doctor stating that I am disabled or incapacitated, and incapable of managing my affairs, and that said medical opinion shall establish whether or not I am under a disability for the purpose of establishing the authority of my designated agent to act in accordance with this Power of Attorney.

SPRINGING POWER. It is my intention and direction that my designated agent, and any person or entity that my designated agent may transact business with on my behalf, may rely on: (1) an acknowledged written medical opinion issued by at least two licensed medical doctors stating that I am disabled or incapacitated and incapable of managing my affairs by reason of acts, physical or mental illness, progressive or intermittent physical or mental deterioration or similar cause, and that said medical opinion shall establish whether or not I am under a disability for the purpose of establishing the authority of my designated agent to act in accordance with this Power of Attorney or (2) a court order holding me to be legally incapacitated to act on my own behalf or appointing a guardian of my estate or my person. Such incapacity shall be deemed to continue until such court order, medical opinions or circumstances become inapplicable or have been revoked or two licensed medical doctors certify that they have examined me and have concluded that I am no longer incapacitated; an agent named in this Power of Attorney may act as my personal representative pursuant to the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as amended, and applicable regulations, to obtain a determination of incapacity; I understand this Power of Attorney will continue in force until revoked by me or until my death, whichever occurs first. I understand that revocation of this Power of Attorney will not be effective as to my agent until my agent has actual knowledge of the revocation. If my agent acts in good faith and without actual knowledge of the revocation, any act so performed, unless otherwise invalid or unenforceable, binds me and my successors in interest.

### 4. OTHER POWERS OF ATTORNEY.

This Power of Attorney is intended to, and does, revoke any prior Power of Attorney for financial matters I have previously executed. This Power of Attorney does not affect any power of attorney for health care.

## 5. NOMINATION OF GUARDIAN.

If after execution of this Power of Attorney incompetency proceedings are initiated either for my estate or my person, I hereby nominate my agent as the guardian of my estate or my person, to the extent it does not conflict with any designations made by me in my trust if my trust exists at such time. This shall be superseded by any nomination of a guardian made in a document that I sign after the date of this Power of Attorney. If my agent fails or ceases to act as the guardian of my estate or my person, the alternate agent designated above shall serve in the order named. On the appointment of a guardian of my estate or my person, this Power of Attorney shall terminate, and the agent shall deliver my assets under his or her control as directed by the guardian of my estate or my person. If, upon request by my agent, the court allows my agent to retain specific powers, my agent shall file an accounting with the court and the guardian on a quarterly basis or such other period as the court may designate.

## 6. GRANT OF GENERAL AUTHORITY.

Subject to the limitations listed in this Power of Attorney, I grant my agent the general authority to do all acts that I could do with respect to the following subjects:

*(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. INITIAL ONLY the specific authority you WANT to give your agent.)*

JMR **Real Property:** to deal with any interest I may have in real property and sign all documents on my behalf concerning my interest, including, but not limited to, any interest in real property I may subsequently acquire or receive. These powers include, but are not limited to, the ability to:

- demand, buy, lease, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject an interest in real property or a right incident to real property;
- sell, exchange, convey with or without covenants, representations or warranties, quitclaim, release, surrender, retain title for security, encumber, partition, consent to partitioning, subject to an easement or covenant, subdivide, apply for zoning or other governmental permits, plat or consent to platting, develop, grant an option concerning, lease, sublease, contribute to an entity in exchange for an interest in that entity, or otherwise grant or dispose of, an interest in real property or a right incident to real property;
- pledge or mortgage an interest in real property or right incident to real property as security to borrow money or pay, renew or extend the time of payment of my debt or a debt guaranteed by me;
- release, assign, satisfy or enforce by litigation or otherwise a mortgage, deed of trust,

conditional sale contract, encumbrance, lien or other claim to real property which exists or is asserted;

- manage or conserve an interest in real property or a right incident to real property owned or claimed to be owned by me, including: insuring against liability or casualty or other loss, obtaining or regaining possession of or protecting the interest or right by litigation or otherwise, paying, assessing, compromising or contesting taxes or assessments or applying for and receiving refunds in connection with them and purchasing supplies, hiring assistance or labor, and making repairs or alterations to the real property;
- use, develop, alter, replace, remove, erect or install structures or other improvements upon real property in or incident to which I have, or claim to have, an interest or right;
- participate in a reorganization with respect to real property or an entity that owns an interest in or right incident to real property and receive, and hold, and act with respect to stocks and bonds or other property received in a plan of reorganization, including: selling or otherwise disposing of them, exercising or selling an option, right of conversion or similar right with respect to them and exercising any voting rights in person or by proxy;
- change the form of title of an interest in or right incident to real property;
- dedicate to public use, with or without consideration, easements or other real property in which I have, or claim to have, an interest;

JMP **Tangible Personal Property:** to deal with any interest I may have in tangible personal property and sign all documents on my behalf concerning my interest, including, but not limited to, any interest in tangible personal property I may subsequently acquire or receive. These powers include, but are not limited to, the ability to:

- demand, buy, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject ownership or possession of tangible personal property or an interest in tangible personal property;
- sell, exchange, convey with or without covenants, representations or warranties, quitclaim, release, surrender, create a security interest in, grant options concerning, lease, sublease or otherwise dispose of, tangible personal property or an interest in tangible personal property;
- grant a security interest in tangible personal property or an interest in tangible personal property as security to borrow money or pay, renew or extend the time of payment of my debt or a debt guaranteed by the me;
- release, assign, satisfy or enforce by litigation or otherwise, a security interest, lien or other claim on my behalf, with respect to tangible personal property or an interest in tangible personal property;
- manage or conserve tangible personal property or an interest in tangible personal property on my behalf, including: insuring against liability or casualty or other loss, obtaining or regaining possession of or protecting the property or interest, by litigation or otherwise, paying, assessing, compromising or contesting taxes or assessments, or applying for and receiving refunds in connection with taxes or assessments, moving the property from place

to place, storing the property for hire or on a gratuitous bailment and using and making repairs, alterations or improvements to the property;

- change the form of title of an interest in tangible personal property;

**Stocks and Bonds:** to do any act that I can do through an agent with regard to stocks and bonds, including, but not limited to: buy, sell and exchange stocks and bonds; establish, continue, modify or terminate an account with respect to stocks and bonds; pledge stocks and bonds as security to borrow, pay, renew or extend the time of payment of a debt of the principal; receive certificates and other evidences of ownership with respect to stocks and bonds; and exercise voting rights with respect to stocks and bonds in person or by proxy, enter into voting trusts and consent to limitations on the right to vote;

**Commodities and Options:** to do any act that I can do through an agent with regard to commodities and options, including, but not limited to: buy, sell, exchange, assign, settle and exercise commodity futures contracts and call or put options on stocks or stock indexes traded on a regulated option exchange; and establish, continue, modify and terminate option account;

**Banks and Other Financial Institutions:** to do any act that I can do through an agent with a bank or other financial institution, including, but not limited to:

- continue, modify and terminate an account or other banking arrangement made by me or on my behalf;
- establish, modify and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm or other financial institution selected by the agent;
- contract for services available from a financial institution, including renting a safe deposit box or space in a vault;
- withdraw, by check, order, electronic funds transfer or otherwise, my money or property deposited with or left in the custody of a financial institution;
- receive statements of account, vouchers, notices and similar documents from a financial institution and act with respect to them;
- enter a safe deposit box or vault and withdraw or add to the contents;
- borrow money and pledge as security personal property of mine necessary to borrow money or pay, renew or extend the time of payment of my debt or a debt guaranteed by me;
- make, assign, draw, endorse, discount, guarantee and negotiate promissory notes, checks, drafts and other negotiable or nonnegotiable paper of mine or payable to me or my order, transfer money, receive the cash or other proceeds of those transactions, and accept a draft drawn by a person upon me and pay it when due;
- receive for me and act upon a sight draft, warehouse receipt or other document of title whether tangible or electronic, or other negotiable or nonnegotiable instrument;
- apply for, receive and use letters of credit, credit and debit cards, electronic transaction

authorizations and traveler's checks from a financial institution and give an indemnity or other agreement in connection with letters of credit;

- consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution;

**[JMK] Safe Deposit Boxes:**

- to have access to any safe deposit box in my name or to which I am an authorized signatory, and its contents;
- to add and remove the contents of all such safe deposit boxes;
- to contract with financial institutions for the maintenance and continuation of all such safe deposit boxes;
- to terminate contracts for all such safe deposit boxes;

**[JMK] Operation of Entity or Business:** subject to the terms of a document or an agreement governing an entity or an entity ownership interest, to take any action my agent deems necessary with any business that I may own or have an interest in by doing any act which can be done through an agent, including, but not limited to:

- operate, buy, sell, enlarge, reduce or terminate an ownership interest;
- perform a duty or discharge a liability and exercise in person or by proxy a right, power, privilege or option that I have, may have or claim to have;
- enforce the terms of an ownership agreement;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose or accept a compromise with respect to litigation to which I am a party because of an ownership interest;
- exercise in person or by proxy, or enforce by litigation or otherwise, a right, power, privilege or option I have or claim to have as the holder of stocks and bonds;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose or accept a compromise with respect to litigation to which I am a party concerning stocks and bonds;
- with respect to an entity or business owned solely by me: 1) continue, modify, renegotiate, extend and terminate a contract made by me or on my behalf with respect to the entity or business before execution of the Power of Attorney; 2) determine: the location of its operation; the nature and extent of its business; the methods of manufacturing, selling, merchandising, financing, accounting and advertising employed in its operation; the amount and types of insurance carried; and the mode of engaging, compensating and dealing with its employees and accountants, attorneys or other advisors; 3) change the name or form of organization under which the entity or business is operated and enter into an ownership agreement with other persons to take over all or part of the operation of the entity or business; and 4) demand and receive money due or claimed by me or on my behalf in the operation of the entity or business and control and disburse the money in the



operation of the entity or business;

- put additional capital into an entity or business in which I have an interest;
- join in a plan of reorganization, consolidation, conversion, domestication or merger of the entity or business;
- sell or liquidate all or part of an entity or business;
- establish the value of an entity or business under a buy-out agreement to which I am a party;
- prepare, sign, file and deliver reports, compilations of information, returns or other papers with respect to an entity or business and make related payments;
- pay, compromise or contest taxes, assessments, fines or penalties and perform any other act to protect me from illegal or unnecessary taxation, assessments, fines or penalties with respect to an entity or business, including attempts to recover, in any manner permitted by law, money paid before or after the execution of the Power of Attorney;

**[Jm]** **Insurance and Annuities:** to do any act that I can do through an agent with any insurance policy, including, but not limited to:

- continue, pay the premium or make a contribution on, modify, exchange, rescind, release or terminate a contract procured by me or on my behalf which insures or provides an annuity to either me or another person, whether or not I am a beneficiary under the contract;
- procure new, different and additional contracts of insurance and annuities for me and my spouse, children and other dependents, select the amount, type of insurance or annuity, and mode of payment and name one or more beneficiaries in accordance with my established estate plan and any restrictions to designate beneficiaries contained within the Power of Attorney;
- pay the premium or make a contribution on, modify, exchange, rescind, release or terminate a contract of insurance or annuity procured by the agent;
- apply for and receive a loan secured by a contract of insurance or annuity;
- surrender and receive the cash surrender value on a contract of insurance or annuity;
- exercise an election;
- exercise investment powers available under a contract of insurance or annuity;
- change the manner of paying premiums on a contract of insurance or annuity;
- change or convert the type of insurance or annuity with respect to which I have or claim to have authority described in this section;
- apply for and procure a benefit or assistance under a statute or regulation to guarantee or pay premiums of a contract of insurance on my life;
- collect, sell, assign, hypothecate, borrow against or pledge the interest of mine in a contract of insurance or annuity;
- select the form and timing of the payment of proceeds from a contract of insurance or annuity;
- pay, from proceeds or otherwise, compromise or contest, and apply for refunds in

connection with, a tax or assessment levied by a taxing authority with respect to a contract of insurance or annuity or its proceeds or liability accruing by reason of the tax or assessment;

**[Jm]** **Estates, Trusts and Other Beneficial Interests** (“estates, trusts and other beneficial interests” means a trust, probate estate, escrow, custodianship or fund from which I am, may become or claim to be entitled to a share or payment): to do any act that I can do through an agent with regard to all matters that affect any estates, trusts and other beneficial interests, including, but not limited to:

- accept, receive, receipt for, sell, assign, pledge or exchange a share in or payment from the fund;
- demand or obtain money or another thing of value to which I am, may become or claim to be entitled by reason of the fund, by litigation or otherwise;
- exercise for my benefit a presently exercisable general power of appointment held by me;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose or accept a compromise with respect to litigation to ascertain the meaning, validity or effect of a deed, will, declaration of trust, or other instrument or transaction affecting my interest;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose or accept a compromise with respect to litigation to remove, substitute or surcharge a fiduciary;
- conserve, invest, disburse or use anything received for an authorized purpose;
- transfer my interest in real property, stocks and bonds, accounts with financial institutions or securities intermediaries, insurance, annuities and other property to the trustee of a revocable trust created by me as settlor or grantor;

**[Jm]** **Legal Affairs, Claims and Litigation**: to do any act that I can do through an agent with regard to legal affairs, claims and litigation, including, but not limited to:

- assert and maintain before a court or administrative agency a claim, claim for relief, cause of action, counterclaim, offset, recoupment or defense, including an action to recover property or other thing of value, recover damages sustained by me, eliminate or modify tax liability, or seek an injunction, specific performance or other relief;
- bring an action to determine adverse claims or intervene or otherwise participate in litigation;
- seek an attachment, garnishment, order of arrest or other preliminary, provisional or intermediate relief and use an available procedure to effect or satisfy a judgment, order or decree;
- make or accept a tender, offer of judgment or admission of facts, submit a controversy on an agreed statement of facts, consent to examination and bind me in litigation;
- submit to alternative dispute resolution, settle, and propose or accept a compromise;

- waive the issuance and service of process upon me, accept service of process, appear for me, designate persons upon which process directed to me may be served, execute and file or deliver stipulations on my behalf, verify pleadings, seek appellate review, procure and give surety and indemnity bonds, contract and pay for the preparation and printing of records and briefs, and receive, execute and file or deliver a consent, waiver, release, confession of judgment, satisfaction of judgment, notice, agreement or other instrument in connection with the prosecution, settlement or defense of a claim or litigation;
- act for me with respect to bankruptcy or insolvency, whether voluntary or involuntary, concerning me or some other person, or with respect to a reorganization, receivership or application for the appointment of a receiver or trustee which affects my interest in property or other thing of value;
- pay a judgment, award or order against me or a settlement made in connection with a claim or litigation;
- receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation;

**[JMR] Personal and Family Maintenance:** to make whatever expenditures are required (based on my customary standard of living) for the maintenance, education, benefit, medical care and general advancement of me, my spouse and dependent children, and other persons that I have chosen or which I am legally required to support, any of which may include my agent, including, but not limited to:

- make periodic payments of child support and other family maintenance required by a court or governmental agency or an agreement to which I am a party;
- provide normal domestic help, usual vacations and travel expenses, and funds for shelter, clothing, food, appropriate education, including postsecondary and vocational education, and other current living costs;
- pay expenses for necessary maintenance, education, benefit, medical care and general advancement;
- act as my personal representative pursuant to the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as amended, and applicable regulations, in making decisions related to the past, present or future payment for the provision of health care consented to by me or anyone authorized under the law of this State to consent to health care on my behalf;
- continue any provision made by me for automobiles or other means of transportation, including registering, licensing, insuring and replacing them;
- maintain credit and debit accounts for my convenience and open new accounts;
- continue payments incidental to my membership or affiliation in a religious institution, club, society, order or other organization or to continue contributions to those organization;
- appoint and employ any agents, servants, companions, or other persons, including nurses and other health care professionals;

- appoint and employ accountants, attorneys, clerks, workers and others for the management, preservation and protection of my property and estate, at such compensation and for such length of time as my agent considers advisable;

**[JMP] Benefits from Governmental Programs or Civil or Military Service:** to act on my behalf in all matters related to benefits from governmental programs or civil or military service, including, but not limited to:

- enroll in, apply for, select, reject, change, amend or discontinue, on my behalf, a benefit or program;
- prepare, file and maintain a claim by me for my benefit or assistance, financial or otherwise, to which I may be entitled under a statute or regulation;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose or accept a compromise with respect to litigation concerning any benefit or assistance I may be entitled to receive under a statute or regulation;
- receive the financial proceeds of a claim, and conserve, invest, disburse or use for a lawful purpose anything so received;
- execute vouchers in my name for allowances and reimbursements payable by the United States or a foreign government or by a state or subdivision of a state to me, including allowances and reimbursements for transportation and for shipment of household effects;
- take possession and order the removal and shipment of my property from a post, warehouse, depot, dock or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate or other instrument for that purpose;

**[JMP] Retirement Plans:** to act for me and represent my interests in all matters affecting any retirement savings or pension plans I may have, including, but not limited to:

Select the form and timing of payments under a retirement plan and withdraw benefits from a plan;

- make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another;
- establish a retirement plan in my name and name one or more beneficiaries in accordance with my established estate plan and any restrictions to designate beneficiaries contained within the Power of Attorney;
- make contributions to a retirement plan;
- exercise investment powers available under a retirement plan;
- borrow from, sell assets to or purchase assets from a retirement plan;

**[JMP] Taxes:** to act for me in all matters that affect all my taxes and to prepare, sign, and file documents with any governmental body or agency, including, but not limited to, authority to:

- prepare, sign and file federal, state, local and foreign income, gift, payroll, property, Federal Insurance Contributions Act and other tax returns, claims for refunds, requests for

extension of time, petitions regarding tax matters and any other tax-related documents, including receipts, offers, waivers, consents, including consents and agreements under section 2032A of the Internal Revenue Code, 26 U.S.C. § 2032A, as amended, closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;

- pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority;
- exercise any election available to me under federal, state, local or foreign tax law;
- act for me in all tax matters for all periods before the Internal Revenue Service or other taxing authority;
- hire preparers and advisors and pay for their services;

[JmR] **Co-owning:** my agent may continue to co-own assets on my behalf and for my benefit and can have any funds owned by him or her mixed with my funds to the same extent that the co-owning of assets and mixing of funds existed before operation of this Power of Attorney;

[JmR] **Electronic Access:** to access the contents of my cell phone, emails, and other electronic communication devices. I hereby authorize any and all electronic communication service providers to grant my agent access to my account(s) and/or device(s), if my agent does not have a login and/or password.

[JmR] **General Authority:** to do, execute and perform on my behalf and for my benefit any other act, deed, matter or thing, that in the opinion the agent should be done executed or performed in conjunction with this Power of Attorney, of every kind and nature. The enumeration of specific items, acts, rights or powers in this Power of Attorney 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 as stated in this Power of Attorney.

[JmR] **ALL PRECEDING SUBJECTS**

My agent is reminded of his or her duties as outlined by the applicable law (NRS 162A.010, et seq.), including, but not limited to, the duty to act in accordance with my reasonable expectations, in my best interest, in good faith, and only within the authority granted in this Power of Attorney.

## **7. GRANT OF SPECIFIC AUTHORITY.**

My agent MAY NOT do any of the following specific acts for me UNLESS I have INITIALED the specific authority listed below and it is not otherwise prohibited by another agreement or

instrument to which the authority or property is subject:

*(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. INITIAL ONLY the specific authority you WANT to give your agent.)*

**Trusts:** to create, amend, revoke or terminate an inter vivos, family, living, irrevocable or revocable trust;

**Make a gift**, including, but not limited to, cash gifts, always subject to the limitations of NRS 162A.610, as amended, and never to benefit the agent or a person to whom the agent owes an obligation of support:

to my spouse, children, grandchildren, great grandchildren, other family members, and to such other persons with whom I have an established pattern of giving on special occasions, including, but not limited to birthdays, weddings and seasonal holidays, in the amount not exceeding \$ \_\_\_\_\_ or as my agent may decide in his or her absolute discretion, having regard to all of the circumstances, including the gifts I made while I was capable of managing my own estate, the size of my estate and my income requirements;

to my spouse, children, grandchildren, great grandchildren, other family members, and to such other persons with whom I have an established pattern of giving if it is appropriate to make such gifts for estate planning and/or tax purposes;

to charitable organizations with whom I have an established pattern of giving or if it is appropriate to make such gifts for estate planning and/or tax purposes, in the amount not exceeding \$ \_\_\_\_\_ or as my agent may decide in his or her absolute discretion, having regard to all of the circumstances, including the gifts I made while I was capable of managing my own estate, the size of my estate and my income requirements;

**Create or change rights of survivorship;**

**Create or change a beneficiary designation;**

**Waive the principal's right to be a beneficiary** of a joint and survivor annuity, including a survivor benefit under a retirement plan;

**Exercise fiduciary powers** that the principal has authority to delegate;

**Disclaim or refuse an interest in property**, including a power of appointment, except to benefit the principal or a person to whom the principal owes an obligation of support;

**Consent** to a placement of the principal in an assisted living facility as defined in NRS

422.3962;

**Consent** to a placement of the principal in a facility for skilled nursing as defined in NRS 449.0039;

**Consent** to a placement of the principal in a secured residential long-term care facility as defined in NRS 159.0255.

## **8. LIMITATION ON AGENT'S AUTHORITY.**

An agent that is not my spouse MAY NOT use my property to benefit the agent or a person to whom the agent owes an obligation of support, whether by gift, right of survivorship, beneficiary designation, disclaimer or otherwise, unless I have included that authority in the Special Instructions.

## **9. AUTHORITY OF PRINCIPAL.**

Except as otherwise expressly provided in this Power of Attorney, the authority of a principal to act on his or her own behalf continues after executing this Power of Attorney and any decision or instruction communicated by the principal supersedes any inconsistent decision or instruction communicated by an agent appointed pursuant to this Power of Attorney.

## **10. SPECIAL INSTRUCTIONS OR OTHER OR ADDITIONAL AUTHORITY GRANTED TO AGENT:**

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## **11. AGENT'S COMPENSATION, EXPENSES, AND GAINS.**

My agent shall be entitled to fair and reasonable compensation ("customary") for the services my agent renders as my agent under this Power of Attorney.

My agent shall be reimbursed for his or her reasonable out-of-pocket costs and expenses incurred in connection with his or her duties under this Power of Attorney.

My agent shall be entitled to retain an attorney and any other professional personnel necessary to carry out his or her duties and my wishes under this Power of Attorney.

My agent is allowed to personally gain from any transaction my agent may complete on my behalf if the transaction is completed in good faith and with my agent believing it is in my best interest.

**12. POWER TO NEGATE DIRECTIVE.**

Notwithstanding anything to the contrary herein, I reserve the right to make any decisions for myself and object to any decisions made by my agent so long as I have sufficient mental capacity.

**13. THIRD PARTY PROTECTION.**

Third parties may rely upon the validity of this Power of Attorney or a copy and the representations of my agent as to all matters relating to any power granted to my agent, and no person or agency who relies upon the representation of my agent, or the authority granted by my agent, shall incur any liability to me or my estate as a result of permitting my agent to exercise any power unless a third party knows or has reason to know this Power of Attorney has terminated or is invalid.

The agent is authorized and directed to commence enforcement proceedings, at my expense, against any third party who unreasonably fails to honor this valid Power of Attorney.

**14. SEVERABILITY.**

If any part of any provision of this Power of Attorney is ruled invalid or unenforceable under applicable law, such part will be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of such provisions or the remaining provisions of this Power of Attorney.

**15. GOVERNING LAW.**

This Power of Attorney shall be governed by the laws of the State of Nevada. Further, my agent is directed to act in accordance with the laws of the State of Nevada at any time he or she may be acting on my behalf.

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**16. RELEASE OF INFORMATION.**

I agree to, authorize and allow full release of information, records or other documents, including any confidential information, records or other documents, by any government agency, business entity, creditor or third party who may have information pertaining to my assets, income or financial affairs, to my agent named herein. I hereby waive any privilege that may apply to release of such information, records or other documents.

I sign my name to this Statutory Power of Attorney on this 18 day of August, 2020, at 1624 10<sup>th</sup> St, Suite 3, Minden, Nevada. I understand the full importance of this document and I am emotionally and mentally competent to execute it. This document constitutes an affidavit of the declarations made herein, and, in compliance with NRS 53.045 (which permits unsworn declarations to serve as an affidavit without a notary), I declare under penalty of perjury that the foregoing is true and correct.

Jessica Rackley  
JESSICA MARIE RACKLEY

**CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC**

STATE OF NEVADA            )  
  ): ss  
COUNTY OF Douglas        )

On this \_\_\_\_\_ day of August, in the year 2020, before me, James Pike, personally appeared JESSICA MARIE RACKLEY, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that she executed it.



James D. Pike  
NOTARY PUBLIC

## IMPORTANT INFORMATION FOR AGENT

1. **Agent's Duties.** When you accept the authority granted under this Power of Attorney, a special legal relationship is created between you and the principal. This relationship imposes upon you legal duties that continue until you resign or the Power of Attorney is terminated or revoked. You must:
  - a. Do what you know the principal reasonably expects you to do with the principal's property or, if you do not know the principal's expectations, act in the principal's best interest;
  - b. Act in good faith;
  - c. Do nothing beyond the authority granted in this Power of Attorney; and
  - d. Disclose your identity as an agent whenever you act for the principal by writing or printing the name of the principal and signing your own name as "agent" in the following manner: (Principal's Name) by (Your Signature) as Agent
2. Unless the Special Instructions in this Power of Attorney state otherwise, you must also:
  - a. Act loyally for the principal's benefit;
  - b. Avoid conflicts that would impair your ability to act in the principal's best interest;
  - c. Act with care, competence, and diligence;
  - d. Keep a record of all receipts, disbursements and transactions made on behalf of the principal;
  - e. Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal's expectations, to act in the principal's best interest; and
  - f. Attempt to preserve the principal's estate plan if you know the plan and preserving the plan is consistent with the principal's best interest.
3. **Termination of Agent's Authority.** You must stop acting on behalf of the principal if you learn of any event that terminates this Power of Attorney or your authority under this Power of Attorney. Events that terminate a Power of Attorney or your authority to act under a Power of Attorney include:
  - a. Death of the principal;
  - b. The principal's revocation of the Power of Attorney or your authority;
  - c. The occurrence of a termination event stated in the Power of Attorney;
  - d. The purpose of the Power of Attorney is fully accomplished; or
  - e. If you are married to the principal, your marriage is dissolved.
4. **Liability of Agent.** The meaning of the authority granted to you is defined in NRS 162A.200 to 162A.660, inclusive. If you violate NRS 162A.200 to 162A.660, inclusive, or act outside the authority granted in this Power of Attorney, you may be liable for any damages caused by your violation.
5. If there is anything about this document or your duties that you do not understand, you should seek legal advice.

**NRS 162A.370 Liability for refusal to accept acknowledged power of attorney.**

1. Except as otherwise provided in subsection 2:

(a) A person shall either accept an acknowledged power of attorney, or request a certification, a translation or an opinion of counsel pursuant to NRS 162A.360, not later than 10 business days after presentation of the power of attorney for acceptance;

(b) If a person requests a certification, a translation or an opinion of counsel pursuant to NRS 162A.360, the person shall accept the power of attorney not later than 5 business days after receipt of the certification, translation or opinion of counsel; and

(c) A person may not require an additional or different form of power of attorney for authority granted in the power of attorney presented.

2. A person is not required to accept an acknowledged power of attorney if:

(a) The person is not otherwise required to engage in a transaction with the principal in the same circumstances;

(b) Engaging in a transaction with the agent or the principal in the same circumstances would be inconsistent with federal law;

(c) The person has actual knowledge of the termination of the agent's authority or of the power of attorney before exercise of the power;

(d) A request for a certification, a translation or an opinion of counsel pursuant to NRS 162A.360 is refused;

(e) The person in good faith believes that the power is not valid or that the agent does not have the authority to perform the act requested, whether or not a certification, a translation or an opinion of counsel has been requested or provided pursuant to NRS 162A.360; or

(f) The person makes, or has actual knowledge that another person has made, a report pursuant to NRS 200.5093 stating a good faith belief that the principal may be subject to abuse, neglect, exploitation, isolation or abandonment by the agent or a person acting for or with the agent.

3. A person that refuses in violation of this section to accept an acknowledged power of attorney is subject to:

(a) A court order mandating acceptance of the power of attorney; and

(b) Liability for reasonable attorney's fees and costs incurred in any action or proceeding that confirms the validity of the power of attorney or mandates acceptance of the power of attorney.

COPIES: You should retain an executed copy of this document and give one to your agent.