

DOUGLAS COUNTY, NV

2022-986817

Rec:\$40.00

\$40.00 Pgs=27

06/28/2022 03:24 PM

STEWART TITLE COMPANY - NV

KAREN ELLISON, RECORDER

<b>A.P.N. No.:</b>	1320-32-716-001
<b>File No.:</b>	1721955 AMG
<b>Recording Requested By:</b>	
Stewart Title Company	
<b>When Recorded Mail To:</b>	
Roger J. Rilling	
1503 Douglas Avenue	
Gardnerville, Nevada 89410	

(for recorders use only)

**Durable Power of Attorney  
(Title of Document)**

**Please complete Affirmation Statement below:**

- I the undersigned hereby affirm that the attached document, including any exhibits, hereby submitted for recording does not contain the social security number of any person or persons. (Per NRS 239B.030)

-OR-

- I the undersigned hereby affirm that the attached document, including any exhibits, hereby submitted for recording does contain the social security number of a person or persons as required by law: \_\_\_\_\_

(State specific law)

Signature \_\_\_\_\_ Agent \_\_\_\_\_  
Title \_\_\_\_\_

This page added to provide additional information required by NRS 111.312 Sections 1 - 2 and NRS 239B.030 Section 4.

This cover page must be typed or printed in black ink.

(Additional recording fee applies)

**DURABLE POWER OF ATTORNEY**  
**FOR MANAGEMENT OF PROPERTY AND PERSONAL AFFAIRS**

**INTRODUCTION**

I, ROGER J. RILLING, a resident of Mono County, California, appoint KEVIN THOMAS of Mammoth Lakes, California, as my attorney in fact.

If KEVIN THOMAS dies, resigns, is unable to act because of incapacity, or is unwilling to act, I appoint the following person to serve as my attorney in fact: CABOT THOMAS of Mammoth Lakes, California.

All references herein to "my attorney in fact" refer to the attorney in fact acting at the pertinent time.

I intend to create a Durable Power of Attorney (herein referred to as "this Power") pursuant to California Probate Code Section 4000 and following, specifically including the Uniform Durable Power of Attorney Act but specifically not including Probate Code Section 4600 and following relating to health care. This Power is effective immediately upon execution and shall not be affected by my subsequent disability or incapacity.

I give my attorney in fact the powers specified in this Power with the understanding that they will be used for my benefit and on my behalf and will be exercised only in a fiduciary capacity.

**ARTICLE ONE. POWERS**

**1.1 Real Property Transactions**

I give my attorney in fact all of the powers listed below in this section. All of the powers described in this section are exercisable equally with respect to any interest in real property that I

own when this Power is executed or that is acquired thereafter, whether the real property is located in this state or elsewhere.

(a) Acquisition

Accept as a gift or as security for a loan, reject, demand, buy, lease, receive, or otherwise acquire, an interest in real property or a right incident to real property.

(b) Transfer

Sell, exchange, convey with or without covenants, quitclaim, release, surrender, mortgage, encumber, partition or consent to the partitioning of, subdivide, apply for zoning, rezoning, or other governmental permits, plat or consent to platting, develop, grant options concerning, lease, sublease, or otherwise dispose of, an interest in real property or a right incident to real property.

(c) Mortgages

Release, assign, satisfy, and enforce by litigation or otherwise, a mortgage, deed of trust, encumbrance, lien, or other claim to real property that exists or is asserted.

(d) Management

Do an act of management or conservation with respect to an interest in real property, or a right incident to real property, owned or claimed to be owned by me, including all of the following:

- (i) Insuring against a casualty, liability, or loss.
- (ii) Obtaining or regaining possession, or protecting the interest or right, by litigation or otherwise.
- (iii) Paying, compromising, or contesting taxes or assessments, or applying for and receiving refunds in connection with taxes or assessments.
- (iv) Purchasing supplies, hiring assistance or labor, and making repairs or alterations in the real property.

(e) Improvements

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.

(f) Reorganizations

Participate in a reorganization with respect to real property or a legal entity that owns an interest in or right incident to real property and receive and hold shares of stock or obligations received in a plan of reorganization, and act with respect to them, including all of the following:

- (i) Selling or otherwise disposing of them.
- (ii) Exercising or selling an option, conversion, or similar right with respect to them.
- (iii) Voting them in person or by proxy.

(g) Change in Form of Title

Change the form of title of an interest in or right incident to real property, including the creation or change in survivorship interests in the property I own or in property which I have an interest.

(h) Public Use

Dedicate to public use, with or without consideration, easements or other real property in which I have, or claim to have, an interest or right.

1.2 Tangible Personal Property Transactions

I give my attorney in fact all of the powers listed below in this section. All of the powers described in this section are exercisable equally with respect to any tangible personal property that I own when this Power is executed or that is acquired thereafter, whether the personal property is located in this state or elsewhere.

(a) Acquisition

Accept as a gift or as security for a loan, reject, demand, buy, receive, or otherwise acquire ownership or possession of tangible personal property or an interest in tangible personal property.

(b) Transfer

Sell, exchange, convey with or without covenants, release, surrender, mortgage, encumber, pledge, hypothecate, create a security interest in, pawn, grant options concerning, lease, sublease to others, or otherwise dispose of tangible personal property or an interest in tangible personal property.

(c) Security Interests

Release, assign, satisfy, or enforce by litigation or otherwise, a mortgage, security interest, encumbrance, lien, or other claim on my behalf, with respect to tangible personal property or an interest in tangible personal property.

(d) Management

Do an act of management or conservation with respect to tangible personal property or an interest in tangible personal property on my behalf, including all of the following:

- (i) Insuring against casualty, liability, or loss.
- (ii) Obtaining or regaining possession, or protecting the property or interest, by litigation or otherwise.
- (iii) Paying, compromising, or contesting taxes or assessments, or applying for and receiving refunds in connection with taxes or assessments.
- (iv) Moving from place to place.
- (v) Storing for hire or on a gratuitous bailment.
- (vi) Using, altering, and making repairs or alterations.

1.3 Stock and Bond Transactions

I give my attorney in fact all of the powers listed below in this section. All of the powers described in this section are exercisable equally with respect to any interest in any stock, bond, mutual fund, and other type of security to which this section refers, that I own when this Power is executed or that is acquired thereafter, whether located in this state or elsewhere.

(a) Acquisition and Transfer

Buy, sell, and exchange stocks, bonds, mutual funds, and all other types of securities and financial instruments except commodity futures contracts and call and put options on stocks and stock indexes.

(b) Evidence of Ownership

Receive certificates and other evidence of ownership with respect to securities.

(c) Voting

Exercise voting rights with respect to securities, in person or by proxy; enter into voting trusts; and consent to limitations on the right to vote.

1.4 Commodity and Option Transactions

I give my attorney in fact all of the powers listed below in this section. All of the powers described in this section are exercisable equally with respect to any interest in any commodity futures contract or option to which this section refers, that I own when this Power is executed or that is acquired thereafter, whether located in this state or elsewhere.

(a) Acquisition and Transfer

Buy, sell, exchange, assign, settle, and exercise commodity futures contracts and call and put options on stocks and stock indexes traded on a regulated option exchange.

(b) Accounts

Establish, continue, modify, and terminate option accounts with a broker.

1.5 Banking and Other Financial Institution Transactions

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally with respect to any financial transaction to which this section refers, engaged in by me when this Power is executed or that is engaged in thereafter, whether conducted in this state or elsewhere.

(a) Existing Accounts

Continue, modify, and terminate an account or other banking arrangement made by me or on my behalf.

(b) Opening of Accounts

Establish, modify, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, industrial loan company, brokerage firm, or other financial institution selected by my attorney in fact.

(c) Establishing and Closing Safe Deposit Boxes

Hire or close a safe deposit box or space in a vault.

(d) Contracting Services

Contract to procure other services available from a financial institution as my attorney in fact considers desirable.

(e) Making Withdrawals

Withdraw by check, order, or otherwise my money or property deposited with or left in the custody of a financial institution.

(f) Receiving Financial Statements

Receive bank statements, vouchers, notices, and similar documents from a financial institution, and act with respect to them.

(g) Entering Safe Deposit Boxes

Enter a safe deposit box or vault and withdraw or add to the contents.

(h) Borrowing Money

Borrow money at an interest rate agreeable to my attorney in fact and pledge as security my personal property necessary in order to borrow, pay, renew, or extend the time of payment of any of my debts.

(i) Checks, Drafts, and Negotiable or Nonnegotiable Paper

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 to my order, receive the cash or other proceeds of those transactions, and accept a draft drawn by a person upon me and pay it when due.

(j) Receiving Negotiable or Nonnegotiable Instruments

Receive for me and act upon a sight draft, warehouse receipt, or other negotiable or nonnegotiable instrument.

(k) Letters of Credit, Credit Cards, and Traveler's Checks

Apply for and receive letters of credit, credit cards, and traveler's checks from a financial institution, and give an indemnity or other agreement in connection with letters of credit.

(l) Extensions to Pay

Consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

1.6 Business Operating Transactions

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally with respect to any business in which I am interested when this Power is executed or in which I become interested thereafter, whether conducted in this state or elsewhere.

(a) Operation and Transfer

Operate, buy, sell, enlarge, reduce, and terminate a business interest.

(b) Partnerships and Limited Liability Companies

To the extent that an agent is permitted by law to act for a principal, member or manager, and subject to the terms of the partnership agreement or operating agreement:

(i) Perform a duty or discharge a liability and exercise a right, power, privilege, or option that I have, may have, or claim to have under a partnership agreement or LLC operating agreement, whether or not I am a partner, member or manager.

(ii) Enforce the terms of a partnership agreement or LLC operating agreement by litigation or otherwise.

(iii) Defend, settle, or compromise litigation to which I am a party because of membership in the partnership or LLC. My attorney in fact may not submit to arbitration.

(c) Bonds, Shares, and Other Instruments

Exercise in person or by proxy, or enforce by litigation or otherwise, a right, power, privilege, or option that I have or claim to have as the holder of a bond, share, or other instrument of similar character, and defend, settle, or compromise litigation to which I am a party because of a bond, share, or similar instrument. My attorney in fact may not submit to arbitration.

(d) Sole Proprietorship

With respect to any business that I solely own:

(i) Continue, modify, renegotiate, extend, and terminate a contract made with an individual or a legal entity, firm, association, or corporation by me or on my behalf with respect to the business before execution of this Power.

(ii) Determine the policy of the business as to

(A) the location of its operation;

(B) the nature and extent of its business;

(C) the methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in its operation;

(D) the amount and types of insurance carried; and

(E) the mode of engaging, compensating, and dealing with its accountants, attorneys, and other agents and employees.

(iii) Change the name or form of organization under which the business is operated, and enter into a partnership agreement with other persons or organize a corporation to take over all or part of the operation of the business.

(iv) Demand and receive money due or claimed by me or on my behalf in the operation of the business, and control and disburse the money in the operation of the business.

(e) Expansion

Put additional capital into a business in which I have an interest.

(f) Reorganization

Join in a plan of reorganization, consolidation, or merger of the business.

(g) Sale or Liquidation

Sell or liquidate a business or part of it at the time and upon the terms my attorney in fact considers desirable.

(h) Buy-Out Agreements

Represent me in establishing the value of a business under a buy-out agreement to which I am a party.

(i) Reports

Prepare, sign, file, and deliver reports, compilations of information, returns, or other papers with respect to a business, that are required by a governmental agency or

instrumentality or that my attorney in fact considers desirable, and make related payments.

(j) Taxes

Pay, compromise, or contest taxes or assessments and do any other act that my attorney in fact considers desirable to protect me from illegal or unnecessary taxation, fines, penalties, or assessments with respect to a business, including attempts to recover, in any manner permitted by law, money paid before or after this Power is executed.

1.7 Insurance and Annuity Transactions

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable with respect to any contract of insurance or annuity in which I am in any way interested, whether made in this state or elsewhere.

(a) Existing Personal Coverage

Continue, pay the premium or assessment on, modify, rescind, release, or terminate any contract procured by me or on my behalf that insures or provides an annuity to either me or another person, whether or not I am a beneficiary under the contract.

(b) Procuring New Coverage

Procure new, different, and additional contracts of insurance and annuities for me and my dependents, and select the amount, type of insurance or annuity, and mode of payment.

(c) Paying Premiums for New Coverage

Pay the premium or assessment on, modify, rescind, release, or terminate a contract of insurance or annuity procured by my attorney in fact.

(d) Beneficiary Designation

Designate the beneficiary of the contract, including the power to designate himself or herself as the beneficiary of the contract, or an extension, renewal, or substitute for the contract, regardless of whether the contract was procured by me or by my attorney in fact.

(e) Borrowing

Apply for and receive a loan on the security of the contract of insurance or annuity.

(f) Surrendering

Surrender and receive the cash surrender value.

(g) Elections

Exercise an election.

(h) Manner of Paying Premiums

Change the manner of paying premiums.

(i) Conversion

Change or convert the type of insurance contract or annuity as to any insurance contract or annuity to which I have or claim to have a power described in this section.

(j) Beneficiary Change

Change the beneficiary of a contract of insurance or annuity, including the power to designate himself or herself as the beneficiary, regardless of whether the contract of insurance or annuity was procured by me or by my attorney in fact.

(k) Governmental Aid

Apply for and procure government aid to guarantee or pay premiums of a contract of insurance on my life.

(l) Transfer

Collect, sell, assign, hypothecate, borrow upon, or pledge my interest in a contract of insurance or annuity.

(m) Taxes

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.

1.8 Retirement Plan Transactions

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable with respect to any retirement plan in which I am in any way interested, whether the plan is in this state or elsewhere.

(a) Select Payment Options

Select payment options under any retirement plan in which I participate, including plans for self-employed individuals, including the power to designate himself or herself as the beneficiary.

(b) Beneficiary Designations

Designate beneficiaries under retirement plans and change existing designations, including the power to designate himself or herself as the beneficiary.

(c) Voluntary Contributions

Make voluntary contributions to retirement plans.

(d) Investment Powers

Exercise the investment powers available under any self-directed retirement plan.

(e) Rollovers

Make rollovers of plan benefits into other retirement plans.

(f) Borrow, Buy, and Sell

If authorized by the plan, borrow from, sell assets to, and purchase assets from the plan.

(g) Waiver of Spousal Rights

Waive my right to be a beneficiary of a joint or survivor annuity if I am a spouse who is not employed.

1.9 Estate, Trust, or Other Beneficiary Transactions

I give my attorney in fact all of the powers listed below in this section so that my attorney in fact may act for me in all matters that affect a trust, probate estate, guardianship, conservatorship, escrow, custodianship, or other fund from which I am, may become, or claim to be entitled, as a beneficiary, to a share or payment, whether such matters deal with property located in this state or elsewhere. The powers described in this section do not include the power to create, modify, or revoke trusts.

(a) Payments

Accept, reject, disclaim, receive, receipt for, sell, assign, release, pledge, exchange, or consent to a reduction in or modification of a share in or payment from the fund.

(b) Claims

Demand or obtain by litigation or otherwise money or any other thing of value to which I am, may become, or claim to be entitled by reason of the fund.

(c) Participation in Proceedings

Initiate, participate in, and oppose litigation to ascertain the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument or transaction affecting my interest.

(d) Removal of Fiduciary

Initiate, participate in, and oppose litigation to remove, substitute, or surcharge a fiduciary.

(e) Investments and Disbursements

Conserve, invest, disburse, and use anything received for an authorized purpose.

(f) Transfer to Revocable Trust

Transfer an interest of mine in real property, stocks, bonds, accounts with financial institutions, insurance, and other property to the trustee of a revocable trust created by me as settlor.

(g) Contingent Interests

Convey or release any contingent or expectant interests in property, including marital property rights, and any rights of survivorship incident to joint tenancy or tenancy by the entirety.

(h) Probate Code Section 13502 or 13503 Election

Make any election or election and agreement referred to in California Probate Code Section 13502 or 13503.

1.10 Power to Create, Modify, or Revoke Trusts for My Benefit and Benefit of My Dependents

I give my attorney in fact the power to establish any trust with my assets for my benefit and the benefit of my issue, and any other dependents, or one or more of us, upon such terms as

my attorney in fact determines are necessary or proper; transfer any asset in which I have an interest to any such trust or to any such trust that I have created; and exercise in whole or in part, release, or let lapse any power I may have as an individual and not as a fiduciary under any trust whether or not created by me, including any power of appointment, amendment, revocation, or withdrawal, but subject to the limitation that a trust that I have created may be modified or revoked by my attorney in fact only if the trust instrument expressly grants that authority to the attorney in fact and the trust is modified or revoked by the attorney in fact only as provided in the trust instrument. My attorney in fact may be trustee of any trust established by him or her.

#### 1.11 Resignation From Fiduciary Positions

I give my attorney in fact the power to resign from any fiduciary position to which I have been or may be in the future named, appointed, nominated, or elected, including by way of illustration, but not of restriction, the positions of executor, administrator, personal representative, trustee, attorney in fact, guardian, director or officer of a corporation, or governmental position or office; and to take whatever steps are necessary to accomplish such resignation, for example, by rendering an accounting or appearing in court to receive approval for such action, as appropriate.

#### 1.12 Claims and Litigation

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally with respect to any claim or litigation existing when this Power is executed or arising thereafter, whether existing or arising in this state or elsewhere.

##### (a) Actions

Assert and prosecute before a court or administrative agency, but not before an arbitrator or pursuant to an arbitration, a claim, claim for relief, cause of action, counterclaim, cross-complaint, or offset, and defend against an individual, a legal

entity, or government, including suits to recover property or any other thing of value, to recover damages sustained by me, to eliminate or modify tax liability, or to seek an injunction, specific performance, or other relief.

(b) Intervention and Interpleader

Bring an action to determine adverse claims, intervene in litigation, and act as amicus curiae.

(c) Provisional Remedies, Enforcement of Judgments, and Participation in Proceedings

In connection with litigation:

(i) Procure an attachment, garnishment, libel, order of arrest, or other preliminary, provisional, or intermediate relief, and use any available procedure to effect, enforce, or satisfy a judgment, order, or decree.

(ii) Perform any lawful act, including acceptance of tender, offer of judgment, admission of facts, submission of a controversy on an agreed statement of facts, consent to examination before trial, and binding me in litigation.

(d) Settlement

Settle and propose or accept a compromise with respect to a claim or litigation. My attorney in fact may not submit to arbitration.

(e) Procedure

Waive the issuance and service of process upon me; accept service of process; appear for me; designate persons upon whom 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; receive and 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.

(f) Bankruptcy

Act for me with respect to bankruptcy or insolvency proceedings, whether voluntary or involuntary, concerning me or some other person, or with respect to a reorganization proceeding, or with respect to an assignment for the benefit of creditors, receivership, or application for the appointment of a receiver or trustee, that affects an interest of mine in property or any other thing of value.

(g) Payments

Pay a judgment against me or a settlement made in connection with litigation, and receive and conserve money or any other thing of value paid in settlement of or as proceeds of a claim or litigation.

1.13 Tax Matters

I give my attorney in fact all of the powers listed below in this section.

(a) Preparation and Filing of Documents

Prepare, sign, and file federal, state, local, and foreign income, gift, payroll, FICA returns, 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 Internal Revenue Code Section 2032A or any successor section), closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to any tax year for which the statute of limitations has not run and for the tax year in which this durable power of attorney was executed and any subsequent tax year.

(b) Paying and Contesting Amounts

Pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority.

(c) Exercising Elections

Exercise any election I may have under federal, state, local, or foreign tax law.

(d) Acting in Tax Matters

Act for me in all tax matters before the Internal Revenue Service and any other taxing authority.

1.14 Personal and Family Maintenance

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally whether the acts required for their execution relate to property that I own when this Power is executed or that is acquired thereafter, and whether the acts are performed or property is located in this state or elsewhere. If I have authorized my agent under my power of attorney for health care (advance health care directive)

to provide for my personal care or to make arrangements for a funeral or memorial service and/or burial arrangements for me, my attorney in fact shall pay any expenses incurred as a result of those arrangements as directed by my health care agent, and is hereby released from any and all liability for making any such payments.

(a) Support

Do the acts necessary to maintain my customary standard of living and the customary standard of living of any individuals customarily or legally entitled to my support, including providing living quarters by purchase, lease, or other contract, or paying the operating costs, including interest, amortization payments, repairs, and taxes, on premises owned by me and occupied by my dependents.

(b) Domestic Help, Travel, and Necessities

Provide for the individuals described in subsection (a) all of the following:

- (i) Normal domestic help.
- (ii) Usual vacations and travel expenses.
- (iii) Funds for shelter, clothing, food, appropriate education, and other current living costs.

(c) Medical Care

Pay for my medical care as directed by my health care agent, for which payments my attorney in fact is hereby released from any and all liability, and pay for the individuals described in subsection (a) necessary medical, dental, and surgical care, hospitalization, and custodial care.

(d) Transportation

Continue any provision made by me, for the individuals described in subsection (a), for automobiles or other means of transportation, including registering, licensing, insuring, and replacing them.

(e) Charge Accounts

Maintain or open charge accounts for the convenience of the individuals described in subsection (a) and open new accounts my attorney in fact considers desirable to accomplish a lawful purpose.

(f) Church and Organization Affiliations

Continue payments incidental to my membership in or affiliation with a church, club, society, order, or other organization and continue contributions to those organizations.

(g) Religious or Spiritual Needs

Continue payments incidental to my membership in religious or other spiritual organizations as directed by my agent under my durable power of attorney for health care, for which payments my attorney in fact is hereby released from any and all liability, and pay for my access to their activities and publications, including books, tapes, and similar materials.

(h) Pets

House, or arrange for the housing, support, and maintenance of, any animals that I own or have custody of and pay reasonable boarding, kenneling, and veterinary fees for such animals.

(i) Funeral and Burial

Make payments during my lifetime for my funeral or other memorial service and for burial or cremation of my remains, including the purchase of a burial plot or other place for interment of my remains or ashes, as directed by my agent under my power of attorney for health care (advance health care directive), for which payments my attorney in fact is hereby released from any and all liability.

1.15 Gifts

I give my attorney in fact the power to make gifts, grants, or other transfers without consideration, of cash or other property, either outright or in trust, including the forgiveness of indebtedness, in accordance with the provisions in this section.

(a) Attorney in Fact's Discretion

Gifts may be made to those persons and organizations as my attorney in fact in his or her discretion chooses.

(b) Gifts to Attorney in Fact Limited to Ascertainable Standard

Notwithstanding any other provision in this section, my attorney in fact may make gifts to himself or herself, but only if he or she is in need of funds to meet the reasonable expenses of the following:

- (i) support in accordance with his or her accustomed manner of living;

(ii) medical, dental, hospital, and nursing services, and other costs relating to the health care of my attorney in fact; or

(iii) education of my attorney in fact.

(c) Equal Payments to Beneficiaries of Same Generation

If my attorney in fact makes any gift to any descendant of mine, a gift of substantially equal value shall be made to any other descendant of mine of the same generation.

(d) Payment of Gift Tax

My attorney in fact may pay any gift tax that may arise by reason of any gift made.

1.16 Government Benefits

I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally with respect to benefits from social security, Medicare, Medicaid, or other governmental programs, or civil or military service, existing when this Power is executed or accruing thereafter, whether existing or accruing in this state or elsewhere.

(a) Execution of Vouchers

Execute vouchers in my name for allowances and reimbursements payable to me by the United States or a foreign government or by a state or subdivision of a state, including allowances and reimbursements for my transportation and transportation of any individuals customarily or legally entitled to my support, and for shipment of our household effects.

(b) Possession of Property

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.

(c) Benefits

Prepare, file, and prosecute my claim to a benefit or assistance, financial or otherwise, to which I claim to be entitled under a statute or governmental regulation.

(d) Actions

Prosecute, defend, settle, and propose or accept a compromise with respect to any benefits I may be entitled to receive. My attorney in fact may not submit to arbitration.

(e) Receipt of Proceeds

Receive the financial proceeds of a claim of the type described in this section; conserve, invest, disburse, or use anything received for a lawful purpose.

1.17 Incidental Powers

In connection with the exercise of any of the powers described in the preceding sections, I give my attorney in fact all of the powers listed below in this section. All powers described in this section are exercisable equally with respect to any of my interests, rights, and obligations existing when this Power is executed or arising thereafter, whether in this state or elsewhere.

(a) Claims

Demand, receive, and obtain by litigation or otherwise, money or any other thing of value to which I am, may become, or claim to be entitled; and conserve, invest, disburse, or use anything so received for the purposes intended.

(b) Contracts

Contract in any manner with any person, on terms agreeable to my attorney in fact, to accomplish a purpose of a transaction, and perform, rescind, reform, release, or modify the contract or another contract made by me or on my behalf, provided however, that this power shall not extend to executing contracts that bind me to arbitration.

(c) Execution, Acknowledgment, and Delivery

Execute, acknowledge, seal, and deliver a deed, revocation, mortgage, lease, notice, check, release, or other instrument my attorney in fact considers desirable to accomplish a purpose of a transaction.

(d) Actions

Prosecute, defend, settle, and propose or accept a compromise with respect to a claim existing in my favor or against me or intervene in litigation relating to the claim. My attorney in fact may not submit to arbitration.

(e) Court Assistance

Seek on my behalf the assistance of a court to carry out an act authorized by this Power.

(f) Employment

Engage, compensate, and discharge an attorney, accountant, expert witness, or other assistant.

(g) Recordkeeping

Keep appropriate records of each transaction, including an accounting or receipts and disbursements.

(h) Preparation and Filing of Documents

Prepare, execute, and file a record, report, or other document my attorney in fact considers desirable to safeguard or promote my interest under a statute or governmental regulation.

(i) Reimbursements

Reimburse my attorney in fact for expenditures properly made by my attorney in fact in exercising the powers granted under this Power.

(j) Other Lawful Acts

In general, do any other lawful acts with respect to the power being exercised, it being my intention that, in connection with the exercise of that power, my attorney in fact shall have full authority, to the extent that a principal can act through an agent, to take all actions that he or she believes necessary, proper, or convenient, to the extent that I could take such actions myself.

1.18 Restrictions on Property Management Powers

Notwithstanding any other provision in this Power, my attorney in fact shall not have any of the following powers related to property management:

(a) Trusts

To exercise any of the powers of the trustee under an irrevocable trust of which my attorney in fact is a settlor and of which I am a trustee.

(b) Obligations of Attorney in Fact

To use my property to discharge the legal obligations of my attorney in fact, including but not limited to the support of the dependents of my attorney in fact,

except for those dependents to whom I also, along with my attorney in fact, owes a duty of support.

(c) Insurance on Life of Attorney in Fact

To exercise any incident of ownership over any insurance policy that I own and that insures the life of my attorney in fact.

**ARTICLE TWO. AMPLIFYING PROVISIONS**

2.1 Reimbursement for Costs and Expenses

My attorney in fact shall be entitled to reimbursement from my property for reasonable expenditures properly made in the execution of the powers conferred by me in this Power. My attorney in fact shall keep records of any such expenditures and reimbursements.

2.2 Reliance by Third Parties

To induce third parties to act in accordance with the powers granted to my attorney in fact in this document, I represent and warrant that:

(a) If this document is revoked or amended for any reason, I, my estate, my heirs, successors, and assigns will hold any third party harmless from any loss suffered, or liability incurred, by the third party in acting in accordance with this document before the third party's receipt of written notice of termination or amendment.

(b) The powers conferred on my attorney in fact may be exercised alone and my attorney in fact's signature or acts under the authority granted in this document may be accepted by third parties as fully authorized by me and with the same force and effect as if I were personally present, competent, and acting on my own behalf.

(c) No person who acts in reliance upon any representation of my attorney in fact as to the scope of my attorney in fact's authority granted under this document shall incur any liability to me, my estate, my heirs, successors, or assigns for permitting my attorney in fact to exercise any such power, nor shall any person who deals with my attorney in fact be responsible to determine or ensure the proper application of funds or property.

(d) My attorney in fact shall make any payments required for the provision and/or release of information or photocopies of any records to my agent under my durable power of attorney for health care regarding my personal affairs or my physical or mental health, including medical, dental, and hospital records, as directed by my health care agent. My attorney in fact is hereby released from any and all liability for making any such payments.

### 2.3 Ratification

I ratify and confirm all that my attorney in fact does or causes to be done under the authority granted in this Power. All contracts, promissory notes, checks, or other bills of exchange, drafts, other obligations, stock powers, instruments, and other documents signed, endorsed, drawn, accepted, made, executed, or delivered by my attorney in fact shall bind me, my estate, my heirs, successors, and assigns.

### 2.4 Exculpation of My Attorney in Fact

My attorney in fact shall not be liable to me or any of my successors in interest for any action taken or not taken in good faith, but shall be liable for any willful misconduct or gross negligence.

### 2.5 Revocation and Amendment

I revoke all prior general powers of attorney that I may have executed and I retain the right to revoke or amend this document and to substitute other attorneys in fact in place of my attorney in fact. Amendments to this document shall be made in writing by me personally (not by my attorney in fact) and they shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

## **ARTICLE THREE. GENERAL PROVISIONS**

### 3.1 Signature of Attorney in Fact

My attorney in fact shall use the following form when signing on my behalf pursuant to this Power: "ROGER J. RILLING by KEVIN THOMAS, his attorney in fact."

### 3.2 Photostatic Copies

Persons dealing with my attorney in fact may rely fully on a photostatic copy of this Power.

3.3 Severability

If any of the provisions of this Power are found to be invalid for any reason, such invalidity shall not affect any of the other provisions of this Power, and all invalid provisions shall be wholly disregarded.

3.4 Governing Law

All questions pertaining to validity, interpretation, and administration of this Power shall be determined in accordance with the laws of California.

3.5 Explanation of Durable Power for Property Management

I understand that this Power is an important legal document. Before executing this document, my lawyer explained to me the following: (1) this document provides my attorney in fact with broad powers to dispose, sell, convey, and encumber my real and personal property; (2) the powers granted in this Power will exist for an indefinite period of time unless I limit their duration by the terms of this Power or revoke this Power, and they will continue to exist notwithstanding my subsequent disability or incapacity; and (3) I have the right to revoke or terminate this Power at any time.

Executed on October 23, 2012, at Mammoth Lakes, California.

  
\_\_\_\_\_  
ROGER J. RILLING

Acceptance by Attorney in Fact

Dated: October 23, 2012

  
\_\_\_\_\_  
KEVIN THOMAS

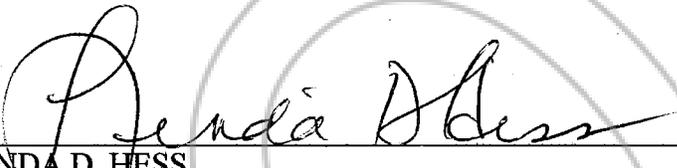
**ACKNOWLEDGMENT**

State of California )  
 )  
County of Mono )

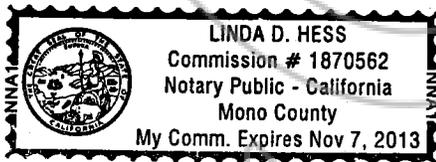
On October 23, 2012, before me, LINDA D. HESS, a notary public, personally appeared ROGER J. RILLING, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

  
\_\_\_\_\_  
LINDA D. HESS (Seal)

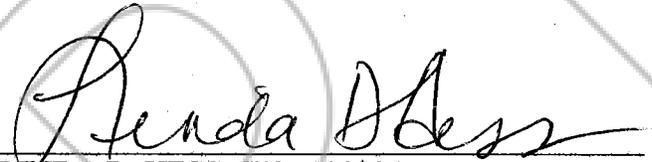
My commission expires on: November 7, 2013



**LAWYER'S CERTIFICATE**

I am a lawyer authorized to practice law in the state where this power of attorney was executed, and the principal was my client at the time this power of attorney was executed. I have advised my client concerning his rights in connection with this power of attorney and the applicable law and the consequences of signing or not signing this power of attorney, and my client, after being so advised, has executed this power of attorney.

Dated: October 23, 2012



LINDA D. HESS, SBN 108395  
LAW OFFICES OF LINDA D. HESS  
549 OLD MAMMOTH ROAD, SUITE 9  
MAMMOTH LAKES, CALIFORNIA 93546  
(760) 934-3113

**STATEMENT OF ROGER J. RILLING**

I, ROGER J. RILLING, am the principal under a Durable Power of Attorney for Property Management and Personal Affairs, which was prepared for me by LINDA D. HESS and which I am executing at the same time that I am executing this statement. I hereby acknowledge that LINDA D. HESS advised me fully concerning my rights in connection with this Durable Power of Attorney for Property Management and Personal Affairs and explained the applicable law and the consequences of signing or not signing this Durable Power of Attorney for Property Management and Personal Affairs. I have been shown and have read the warnings contained in subdivision (a) of California Probate Code Section 4128, a copy of which is attached hereto and which I have initialed.

Executed on October 23, 2012, at Mammoth Lakes, California.

  
\_\_\_\_\_  
ROGER J. RILLING