

When recorded return to:

James A. Coffman
13103 SE 203rd Place
Kent, WA 98031

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CHICAGO TITLE
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425 Commercial St
Mount Vernon, WA 98273

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DOCUMENT TITLE(S)

Durable General Power of Attorney

REFERENCE NUMBER(S) OF DOCUMENTS ASSIGNED OR RELEASED: _____

Additional reference numbers on page _____ of document

GRANTOR(S)

James A. Coffman, an unmarried person

☐ Additional names on page _____ of document☐ Additional names on page _____ of document**GRANTEE(S)**

Aaron J. Coffman

☐ Additional names on page _____ of document☐ Additional names on page _____ of document**ABBREVIATED LEGAL DESCRIPTION**

PTN TRACT 1, SKAGIT HOME ADDN TO MOUNT VERNON, TGW LT 1, BLK 1, HOME ADDN TO
MT. VERNON

Complete legal description is on page _____ of document

TAX PARCEL NUMBER(S)

P53245 / 3731-001-001-0007 and P54228 / 3756-000-001-0009

**DURABLE GENERAL POWERS OF ATTORNEY
OF
JAMES ANATH COFFMAN**

Grantor: James A. Coffman

Attorney-in-Fact (Agent): Aaron J. Coffman
Bellevue, Washington
360-333-0720

Successor Attorney-in-Fact (Agent): Shannon L. Coffman
Mount Vernon, Washington
360-420-3988

1. DESIGNATION

I, James A. Coffman, as principal and as a resident of the State of Washington, revoke any other durable general power of attorney which I may have previously executed, and as authorized by Chapter 11.125 of the Revised Code of Washington, as amended, appoint Aaron J. Coffman to serve as my attorney-in-fact (Agent) and to exercise the powers set forth below. If Aaron cannot serve or continue to serve, I appoint Shannon L. Coffman as my successor attorney-in-fact.

2. POWERS

My Agent, as a fiduciary, shall have all powers of an absolute owner over the assets and liabilities of the principal, whether located within or outside the State of Washington. Specifically included within this general authority, and not by way of limitation (except as specifically provided), shall be the following powers and authority:

2.1 Financial Accounts. To deal with any and all financial accounts (including but not limited to custodial accounts, "qualified" accounts and retirement accounts such as Individual Retirement Accounts), maintained or owned by or on behalf of the principal with institutions (including, without limitation, banks, savings and loan associations, credit unions, stock brokerages, custodians, trust companies, escrow agents, trustees, securities dealers and Federal, state and local agencies or entities). This power

shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to borrow on, or to make deposits, transfers, exchanges, and withdrawals with respect to all such accounts.

2.2 **Annuitize Accounts.** To annuitize any annuities or other accounts and to take any other steps in that regard.

2.3 **Moneys Due.** To request, demand, recover, collect, endorse and receive all moneys, debts, accounts, gifts, inheritances, bequests, dividends, annuities, rents and other payments due the principal.

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

2.5 **Legal Proceedings.** To participate in any legal action in the name of the principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity, and any other proceeding for equitable or injunctive relief, and (b) legal proceedings in connection with the authority granted in this instrument.

2.6 **Written Instruments.** To sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorney-in-fact as fully as the principal could do if personally present.

2.7 **Property.** To purchase, receive, take possession of, lease, sell, convey, exchange, endorse, pledge, mortgage, release, hypothecate, encumber or otherwise dispose of property or any interest in property (including life insurance and annuity policies), whether real, personal, mixed, tangible or intangible.

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

2.9 Safe Deposit Boxes. To establish, maintain or close any safe deposit box(es) held in my name, to enter any safe deposit box to which the principal has the right of access (individually or with another), to remove any or all of the contents thereof, which the principal would have the right to remove, to add items thereto, or to drill open the safe deposit box in the event the keys are misplaced or lost.

2.10 Securities. To buy, sell, transfer and trade securities, municipal funds and brokerage accounts.

2.11 Taxes. To represent the principal in all tax matters; to prepare, sign, and file federal, state, and local income, gift and other tax returns of all kinds, and any and all other tax-related documents; to pay taxes due, collect and make such disposition of refunds as the attorney-in-fact shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and any state and local taxing authority; to exercise any elections the principal may have under federal, state or local tax law; to allocate any generation-skipping tax exemption to which the principal is entitled; and generally to represent principal or obtain professional representation for the principal in all tax matters and proceedings of all kinds before all officers of the Internal Revenue Service and state and local authorities and in any and all courts; to engage, compensate and discharge attorneys, accountants and other tax and financial advisers and consultants to represent and assist the principal in connection with any and all tax matters involving or in any way related to the principal or any property in which the principal has or may have an interest or responsibility.

2.12 Creation and Management of Trusts. To create any trust for the benefit of the principal, the principal's spouse, or the principal's issue; to amend or revoke such trust or trusts or any other trust that the principal may have the power to amend or revoke; to transfer any and all of the principal's tangible or intangible personal property or real property to any such trusts; to exercise such powers as the attorney-in-fact deems appropriate in his or her sole discretion.

2.13 Power to Create and Fund Irrevocable Trusts and Family Limited Partnerships. To create Irrevocable Trusts (including Irrevocable Life Insurance Trusts) and Family Limited Partnerships for purposes of reducing estate tax exposure or otherwise protecting my estate. My agent shall also have the power to transfer or convert my assets when necessary for such purposes. In considering the propriety and terms of such planning entities, my agent shall take into account my wishes, as expressed in my will, revocable trust, or other documents, regarding my bequest plan and my choice of fiduciaries.

2.14 Power to Create and Fund Special Needs Trust. To create a Special Needs Trust or Supplemental Needs Trust for the benefit of any of my issue (children or grandchildren) who are disabled and unable to maintain substantial gainful employment. I further authorize my attorney-in-fact to make annual exclusion gifts, as often as annually, to fund this trust. If any of my issue becomes disabled, I further authorize my attorney-in-fact to amend my revocable trust as to any distribution that would have been made to such issue and to instead provide that such distribution shall be placed in such Special Needs Trust or Supplemental Needs Trust. In exercising this power, my attorney-in-fact shall obtain legal counsel to carefully review the tax and public benefits implications of establishing and funding a Special Needs Trust or Supplemental Needs Trust for my estate and for the estate of the disabled beneficiary of such trust.

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

2.16 Medicare & Health Insurance. To choose a Medicare or health insurance plan or to change a plan. The attorney-in-fact shall also have the authority to pursue an exception on behalf of the principal to get a non-formulary drug covered by the plan or to get a formulary drug moved to a lower cost-sharing tier.

2.17 Community Property Agreements, Beneficiary Designations. To agree with the principal's spouse to make, amend, alter or revoke any community property agreement, agreement as to status of property, or other document of similar import entered into by the principal and spouse, and make, amend, alter or revoke any of the principal's life insurance beneficiary designations and retirement plan beneficiary designations so long as in the sole discretion of the attorney-in-fact such action would be in the best interests of the principal and those interested in the estate of the principal.

2.18 Maintenance of Property. To maintain, repair, improve, invest, manage, insure, rent, lease, and in any manner deal with any real or personal property, tangible or intangible, or any interests therein, the principal owns or may hereinafter acquire, upon such terms and conditions as the attorney-in-fact shall deem proper.

2.19 Digital Information. To access any digital or internet accounts and devices on my behalf. This includes, without limitation, financial institution accounts, credit card accounts, debit card accounts, internet stores, email accounts, social-network accounts, domain names, computers (including smart phones, tablet computers, e-readers and all other devices), web pages, blogs and anything else "on line" or "in the cloud" belonging to the principal. My agent may, in my agent's sole discretion, make or change logons, user names, passwords and security settings as well as create, merge, terminate and liquidate accounts and services, and take any other action with respect to such accounts and devices.

2.20 Power to Confer with Attorney. To contact and employ the services of the attorney who drafted this Durable General Power of Attorney. This may be done, in my agent's discretion, when necessary for the provision of legal services to my agent when, in the attorney-in-fact's sole discretion, the employment of the drafting attorney is in the best interest of the principal.

3. PURPOSES

My Agent shall have all powers as are necessary or desirable to provide for the support, maintenance, health, emergencies, and urgent necessities of the disabled or incapacitated principal.

4. EFFECTIVENESS

This durable power of attorney shall become effective immediately, and shall remain in effect regardless of the subsequent incapacity of the principal.

5. DURATION

This durable power of attorney becomes effective as provided in paragraph 4 hereof and shall remain in effect for the period and to the extent permitted by Chapter 11.125 of the Revised Code of Washington, as amended, or until revoked or terminated under paragraphs 6 or 7 hereof, notwithstanding any uncertainty as to whether the principal is dead or alive.

6. REVOCATION

This durable power of attorney may be revoked, suspended, or terminated in writing by the principal with written notice to the designated agent pursuant to paragraph 7 hereof. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the office of the recorder or auditor of any county in which the power of attorney is recorded.

7. TERMINATION

7.1 By Appointment of Guardian. The appointment of a guardian of the estate of the principal vests in the guardian, with court approval, the power to revoke, suspend, or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend, or terminate this power of attorney.

7.2 By Death of Principal. The death of the principal shall be deemed to revoke this power of attorney at the time the agent receives actual knowledge or actual notice of such death.

8. NOMINATION OF GUARDIAN

If it should at any time be necessary to appoint a guardian or limited guardian of the person or estate of the principal, the principal hereby nominates the then acting attorney-in-fact designated above as the principal's said guardian or limited guardian.

9. ACCOUNTING

My Agent shall keep a reasonable record of actions taken on the principal's behalf and shall be reimbursed for all costs and expenses reasonably incurred. In addition, my Agent shall be entitled to receive at least annually, without court approval, reasonable compensation for services performed on the principal's behalf. The agent may waive this right to compensation. Upon request of the principal, the guardian or limited guardian of the estate of the principal, the personal representative of the principal's estate, or an heir or residual heir of the principal's estate, the agent shall account for all actions taken by the attorney-in-fact for or on behalf of the principal.

10. DURABLE NATURE

All acts done by my Agent during any period of the principal's disability, incapacity, or uncertainty as to whether the principal is dead or alive shall have the same effect and inure to the principal's benefit and bind the principal or the principal's guardians, heirs, beneficiaries, and personal representatives as if the principal were alive with full capacity and not disabled. This power of attorney shall not be affected by the disability of the principal.

11. INDEMNITY

The principal and the principal's estate shall hold harmless and indemnify my Agent from all liability for acts (or omissions) done in good faith and not in fraud of the principal; provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.

12. RELIANCE

Any person acting without negligence and in good faith in reasonable reliance on this durable power of attorney shall not incur any liability thereby. Any action taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and personal representative of the principal.

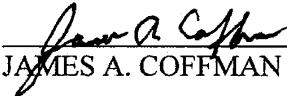
13. WAIVER OF CONFIDENTIALITY

This instrument shall constitute a limited waiver of the attorney-client privilege that I have established with any attorney with whom I have established a confidential relationship. The privilege is waived for the limited purpose of permitting my attorney to release any and all information to my agent that is necessary to assist my agent in performing his or her duties.

14. GOVERNING LAW

This instrument shall be governed by Chapter 11.125 of the Revised Code of Washington and by other applicable Washington law. All references made herein to Washington statutes shall include any amendments or successor legislation.

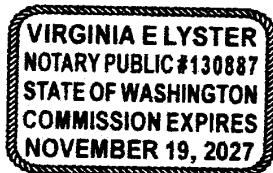
IN WITNESS WHEREOF, I have executed this Durable General Power of Attorney on this 20 day of August, 2024.

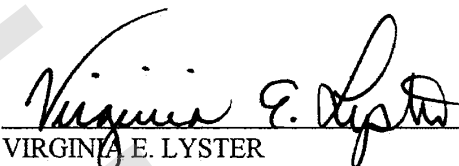

JAMES A. COFFMAN

STATE OF WASHINGTON)
) ss.
COUNTY OF SNOHOMISH)

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

Dated this 20 day of August, 2024.




VIRGINIA E. LYSTER
Notary Public
In and for the State of Washington
My Commission expires: 11-19-2027