MICHIGAN GENERAL POWER OF ATTORNEY

OF

, of name], of	the principal, of hereby designate [street address	[attorney-in-fact's
	for my benefit, hereby revoking a	iny and all powers of attorney I may
. POWERS		
•	nd to exercise or perform the acts	on my behalf and in my stead, as if I or powers I have designated with my
My attorney-in-fa designated with	act, shall NOT have the power to my initials	act on my behalf if I have not so
has the power collect and remay hereinal liquidated, to recovery the execute and	er to make any payments on any equest any sums that may be due fter acquire an interest, in whatev have, use, and take all lawful me	e, owing or payable to me or in which I er form, whether liquidated or uneans in my name for the collection and ise, and agree for the same and to in my name, all endorsements,
purchase, ex property, or a arrangement and deliver, u papers, docu in connection and conveys	ts, as my attorney-in-fact shall deunder seal or otherwise, any and uments or instruments which my and therewith; to purchase, sell or of shares of stock, bonds, securities	ell, and sell and convey personal ns and conditions, including credit em proper; to execute, acknowledge
exchange, le interests thei my attorney- seal or other	ease, grant options to sell, and sell rein, on such terms and condition in-fact shall deem proper; to exec wise, any and all assignments, tra	Real Property. To acquire, purchase, I and convey real property, or any s, including credit arrangements, as cute, acknowledge and deliver, under ansfers, deeds, papers, documents or eem necessary in connection therewith;
insure, rent,		, repair, improve, invest, manage, ner deal with any real or personal is therein, that I now own or may



hereafter acquire, in my name and for my benefit, upon such terms and conditions as my attorney-in-fact shall deem proper;

- 5. **Banking Powers**. To open and close accounts, make, receive, and endorse checks and drafts, deposit and withdraw funds, acquire and redeem certificates of deposit, in banks, savings and loan associations, and other institutions, execute or release such deeds of trust or other security agreements as may be necessary or proper in the exercise of the rights and powers herein granted;
- 6. **Motor Vehicles**. To apply for a Certificate of Title upon, and endorse and transfer title thereto, for any automobile, truck, pickup truck, van, motorcycle, or other motor vehicle, and to represent in such transfer or assignment that the title to said motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer or assignment;
- Tax Powers. To act without limitation on my behalf with regard to federal income taxes (Forms 1040, 1040EZ, 1040X, etc.), state and local income taxes, estate, gift (Form 709) and other tax returns of all sorts, whether federal or state and local, including where appropriate joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time to file returns or pay taxes, extensions and waivers of applicable periods of limitation, protests and petitions to administrative agencies or courts, including the tax court, regarding tax matters, and any and all other tax related documents, including but not limited to consents and agreements under Section 2032A of the Internal Revenue Code or any successor section thereto and consents to split gifts and closing agreements, for all tax periods from 1980 through 2050, and for all jurisdictions; to complete Internal Revenue Service Form 2848, Power of Attorney and Declaration of Representative (or other prescribed form) on my behalf as well as to perform all other functions contemplated by that form whether they are required or merely permissible; to consent to any gift and to utilize any gift-splitting provisions or other tax election; and to prepare, sign, and file any claims for refund of any tax; to post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service or any state or local taxing authority; to exercise any and all elections that I may have under federal, state or local tax laws including without limitation the allocation of any generation-skipping tax exemption to which I may be entitled; to the extent that I may have omitted some power or discretion, some tax period, some form or some jurisdiction. I hereby grant to my attorney-in-fact the power to amend the Internal Revenue Service form power of attorney (presently Form 2848 or Form 2848-D) in my name;
- 8. **Safe-Deposit Boxes**. To have access at any time or times to any safe-deposit box rented by me or to which I may have access, where so ever located, including drilling, if necessary, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe-deposit box; and any institution in which any such safe-deposit box may be located shall not incur any liability to me or my estate as a result of permitting my attorney-in-fact to exercise this power;
- 9. **Gift Making Powers.** To make gifts, grants, or other transfers (including the forgiveness of indebtedness and the completion of any charitable pledges I may have made) without consideration, either outright or in trust to such person(s) (including my attorney-in-fact hereunder) or organizations as my attorney-in-fact shall select, including, without limitation, the following actions: (a) transfer by gift in advancement of a bequest or devise to beneficiaries under my will or in the absence of a will to my spouse and descendants in whatever degree; and (b) release of any life interest, or waiver, renunciation, disclaimer, or declination of any gift to me by will, deed, or trust;

10. **Lending and Borrowing**. To make loans in my name; to borrow money in my name, individually or jointly with others; to give promissory notes or other obligations therefor; and to deposit or mortgage as collateral or for security for the payment thereof any or all of my securities, real estate, personal property, or other property of whatever nature and wherever situated, held by me personally or in trust for my benefit; 11. **Contracts**. To enter into contracts of whatever nature or kind in my name; Health Care. To take any and all steps necessary to arrange for my admission to any type of health care facility, including, without limitation, a hospital, rehabilitation facility, skilled nursing facility, or hospice, and to authorize the release of my medical records in the discretion of my attorney-in-fact; 13. **HIPAA**. To have the power and authority as my personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996 (Pub. L. No. 104-191); 14. Power to Hire and Pay for Services. To retain such accountants. attorneys, social workers, consultants, clerks, employees, workers, or other persons as my agent shall deem appropriate in connection with the management of my property and affairs and to make payments from my assets for the fees of such persons so employed; 15. Reimbursement of Attorney-in-Fact. To reimburse my attorney-in-fact for any reasonable expenses incurred in connection with such services; and 16. Power to Sue Third Parties Who Fail to Act Pursuant to Power of **Attorney**. If any third party (including stock transfer agents, title insurance companies, banks, credit unions, and savings and loan associations) with whom my attorney-in-fact seeks to transact refuses to recognize my attorney-in-fact's authority to act on my behalf pursuant to this Power of Attorney, I authorize my attorney-in-fact to sue and recover from such third party all resulting damages, costs, expenses, and attorney's fees incurred because of such failure to act. The costs, expenses, and attorney's fees incurred in bringing such action shall be charged against my general assets, to the extent that they are not recovered from said third party. 17. **Other** – Power to conduct the following

II. INTERPRETATION AND GOVERNING LAW

This instrument is to be construed and interpreted as a general non-durable power of attorney. The enumeration of specific powers herein is not intended to, nor does it, limit or restrict the general powers herein granted to my attorney-in-fact. For a third party to construe otherwise would be contrary to my intent. This instrument is executed and delivered in the State of Michigan and the laws of such state shall govern all questions as to the validity of this power and the construction of its provisions. Nevertheless, I intend that this instrument be given full force and effect in any state or country in which I may find myself or in which I may own property, whether real or personal. I direct that my attorney-in-fact not be required to give bond and, if any bond is required, that no sureties be required. I direct that photocopies of this instrument shall have the same power and effect as the original.



III. EFFECTIVE DATE AND TERMINATION

To indicate when this document shall become effective, initial one of the following:				
Upon the date of this document with my authorization.				
The following date				
To indicate when this document shall become terminated, initial all of the following that apply (termination is effective at which of the following occurs first):				
On the following date				
When I have made a written revocation.				
When and if I become incapacitated and unable to make decisions as determined by a physician.				
IV. THIRD PARTY RELIANCE				
Any party dealing with my attorney-in-fact hereunder may rely absolutely on the authority granted herein and need not look to the application of any proceeds nor the authority of my attorney-in-fact as to any action taken hereunder. In this regard, no person who may in good faith act in reliance upon the representations of my attorney-in-fact or the authority granted hereunder shall incur any liability to me or my estate as a result of such act. I hereby ratify and confirm whatever my attorney-in-fact shall lawfully do under this instrument. Any gift of property made by my attorney-in-fact in the proper exercise of the gift-making powers specifically granted in section I (9) herein shall be a full and complete delivery of title upon which third-party purchasers for value may rely. My attorney-in-fact is authorized as he or she deems necessary to bring an action in court so that this instrument shall be given the full power and effect that I intend on by executing it.				
IN WITNESS WHEREOF, I have on this day of 20 executed this General Non-Durable Power of Attorney.				
Principal's Signature				
Principal's Printed Name				



ACCEPTANCE OF APPOINTMENT

Ι,	, have been appointed as attorney-in-fact for
	, the Principal, under this Power of Attorney. By signing this
document, I ad	cknowledge that if and when I act as attorney-in-fact, all of the following
apply:	- · · · · · · · · · · · · · · · · · · ·

- a. Except as provided in the Power of Attorney, I must act in accordance with the standards of care applicable to fiduciaries acting under Powers of Attorney;
- b. I must take reasonable steps to follow the instructions of the Principal;
- c. Upon request of the Principal, I must keep the Principal informed of my actions. I must provide an accounting to the Principal upon request of the Principal, to a Guardian or Conservator appointed on behalf of the Principal upon the request of that Guardian or Conservator, or pursuant to Judicial Order;
- d. I cannot make a gift from the Principal's property unless provided for in the Power of Attorney;
- e. Unless provided in the Power of Attorney or by court order, I, while acting as attorney-in-fact, shall not create an account or other asset in joint tenancy between the Principal and me;
- f. I must maintain records of my transactions as attorney-in-fact, including receipts, disbursements, and investments;
- g. I may be liable for damage or loss to the Principal, and may be subject to any other available remedy, for breach of fiduciary duty owed by an attorney-in-fact to a Principal for any action I take that is not provided for in the Power of Attorney; and
- h. I may be subject to civil or criminal penalties if I violate my duties to the Principal.

Attorney-in-Fact's Signature
Attorney-in-Fact's Printed Name

WITNESS

We, the witnesses, each do hereby declare in the presence of the principal that the principal signed and executed this instrument as his Power of Attorney in the presence of each of us, that he signed it willingly, that each of us hereby signs this Power of Attorney as witness at the request of the principal and in his presence, and that, to the best of our knowledge, the principal is eighteen years of age or over, of sound mind, and under no constraint or undue influence.

Witness	_	Address
Witness	_	Address
ACKNOWLEDGMENT	OF NOTARY PL	JBLIC
STATE OF MICHIGAN		
	County, ss.	
On this		20 before me appeared his Power of Attorney who proved to me through
government issued pho	to identification t	to be the above-named person, in my presence nowledged that he executed the same as his
		Notary Public My commission expires

Pursuant to MCL Chapter 700, Section 5501.

è