

**GENERAL DURABLE POWER OF ATTORNEY
NEW YORK STATUTORY SHORT FORM**

(a) **CAUTION TO THE PRINCIPAL:** Your Power of Attorney is an important document. As the “principal,” you give the person whom you choose (your “agent”) authority to spend your money and sell or dispose of your property during your lifetime without telling you. You do not lose your authority to act even though you have given your agent similar authority.

When your agent exercises this authority, he or she must act according to any instructions you have provided or, where there are no specific instructions, in your best interest. “Important Information for the Agent” at the end of this document describes your agent’s responsibilities.

Your agent can act on your behalf only after signing the Power of Attorney before a notary public.

You can request information from your agent at any time. If you are revoking a prior Power of Attorney, you should provide written notice of the revocation to your prior agent(s) and to any third parties who may have acted upon it, including the financial institutions where your accounts are located.

You can revoke or terminate your Power of Attorney at any time for any reason as long as you are of sound mind. If you are no longer of sound mind, a court can remove an agent for acting improperly.

Your agent cannot make health care decisions for you. You may execute a “Health Care Proxy” to do this.

The law governing Powers of Attorney is contained in the New York General Obligations Law, Article 5, Title 15. This law is available at a law library, or online through the New York State Senate or Assembly websites, www.senate.state.ny.us or www.assembly.state.ny.us.

If there is anything about this document that you do not understand, you should ask a lawyer of your own choosing to explain it to you.

(b) **DESIGNATION OF AGENT(S):** I, _____, currently residing at _____, hereby appoint my _____, currently residing at _____, as my agent(s).

If you designate more than one agent above, they must act together unless you initial the statement below.

[_____] My agents may act SEPARATELY.

(c) **DESIGNATION OF SUCCESSOR AGENT(S): (OPTIONAL)**

If any agent designated above is unable or unwilling to serve, I appoint as my successor agent(s): _____.

Successor agents designated above must act together unless you initial the statement below.

[] My successor agents may act SEPARATELY. You may provide for specific succession rules in this section. [Insert specific succession provisions here:]

(d) **This POWER OF ATTORNEY shall not be affected by my subsequent incapacity unless I have stated otherwise below, under “Modifications.”**

(e) **This POWER OF ATTORNEY REVOKES any Powers of Attorney previously executed by me unless I have stated otherwise below, under “Modifications.”**

(f) **GRANT OF AUTHORITY:** To grant your agent some or all of the authority below, either (1) Initial the bracket at each authority you grant, or (2) Write or type the letters for each authority you grant on the blank line at (P), and initial the bracket at (P). If you initial (P), you do not need to initial the other lines.

I grant authority to my agent(s) with respect to the following subjects as defined in Sections 5-1502-A through 5-1502-N of the New York General Obligations Law:

- [] (A) real estate transactions;
- [] (B) chattel and goods transactions;
- [] (C) bond, share, and commodity transactions;
- [] (D) banking transactions;
- [] (E) business operating transactions;
- [] (F) insurance transactions;
- [] (G) estate transactions;
- [] (H) claims and litigation;
- [] (I) personal and family maintenance. If you grant your agent this authority, it will allow the agent to make gifts that you customarily have made to individuals, including the agent, and charitable organizations. The total amount of all such gifts in any one calendar year cannot exceed five thousand dollars;
- [] (J) benefits from governmental programs or civil or military service;
- [] (K) financial matters related to health care; records, reports, and statements;
- [] (L) retirement benefit transactions;
- [] (M) tax matters;
- [] (N) all other matters;

- [] (O) full and unqualified authority to my agent(s) to delegate any or all of the foregoing powers to any person or persons whom my agent(s) select;
- [] (P) EACH of the matters identified by the following letters. A, B, C, D, E, F, G, H, I, J, K, L, M, N and O.

You need not initial the other lines if you initial line (P).

(g) CERTAIN GIFT TRANSACTIONS: (OPTIONAL)

In order to authorize your agent to make gifts in excess of an annual total of \$5,000 for all gifts described in (I) of the grant of authority section of this document (under personal and family maintenance), and/or to make changes to interest in your property, you must expressly grant that authorization in the Modifications section below. If you wish to authorize your agent to make gifts to himself or herself, you must expressly grant such authorization in the Modifications section below. Granting such authority to your agent gives your agent the authority to take actions which could significantly reduce your property and/or change how your property is distributed at your death. Your choice to grant such authority should be discussed with a lawyer.

[] I grant my agent authority to make gifts in accordance with the terms and conditions of the Modifications that supplement this Statutory Power of Attorney.

(h) MODIFICATIONS: (OPTIONAL)

In this section, you may make additional provisions, including, but not limited to, language to limit or supplement authority granted to your agent, language to grant your agent the specific authority to make gifts to himself or herself, and/or language to grant your agent specific authority to make other gift transactions and/or changes to interests in your property. Your agent is entitled to be reimbursed from your assets for reasonable expenses incurred on your behalf. In this section, you may make additional provisions if you ALSO wish your agent(s) to be compensated from your assets for services rendered on your behalf, and you may define "reasonable compensation."

[] **Modifications:** In addition to the powers granted above, I authorize my agent to act for me in any lawful way with respect to the following additional subjects:

1. HIPAA Authorization

My Agent, and any successor Agent appointed in this power of attorney, shall have the power and authority of a designated representative for all purposes under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), 42 U.S.C. Section 1320d and 45 C.F.R. Parts 160-164. My Agent and successor Agent are authorized to execute releases and other documents necessary to obtain disclosure of individually identifiable health information, medical records, and patient files, including psychotherapy notes. This information includes, but is not limited to, any written opinion or assessment of my decision making capacity. This authorization and release apply to all information protected by HIPAA and shall only expire if I revoke this power of attorney.

2. Reimbursement of Health Care Agent

My Agent may reimburse my Health Care Agent under any health care directive, including but not limited to a Health Care Proxy, even if such Healthcare Agent is my Agent, for any costs (including legal fees) reasonably incurred in or as a result of acting pursuant to such health care directive.

3. Employment of Professionals

My agent may retain, discharge, and pay, in the sole discretion of my Agent, for the services of attorneys, accountants, financial planners, geriatric care managers, social workers, and any other health care professionals. My Agent is not obligated to retain or pay for any health care professional on my behalf.

4. Intent to Return Home

It is my intention to return home if I should be in a hospital, rehabilitation center, or nursing home, and my Agent shall take all steps, including, but not limited to, executing any document, affidavit or Declaration of Intent to Return Home on my behalf, to effectuate the same.

5. Domicile

My Agent may change or maintain my domicile and/or residency for any and all purposes and take any and all actions to effectuate the foregoing.

6. Nomination of Guardian

I intend hereby to render unnecessary any future proceeding for a court-appointed Guardian in the event I become temporarily or permanently incapacitated or incompetent. Accordingly, I request, in the strongest possible terms, that any court that may receive or act upon a petition for the appointment of a Guardian should deny such petition so long as my Agent is acting under this power of attorney.

If a Guardian is ever appointed for me in spite of this request, I direct that the person serving, or named to serve, as my Agent under this power of attorney be named as my Guardian.

7. Enforcement Proceedings

My Agent may commence enforcement proceedings, at my expense, against any bank, savings and loan association, credit union, financial institution, brokerage firm, stock transfer agent, insurance company, title insurance company, or other person or entity that fails or refuses to honor this durable power of attorney.

8. Domestic Pets

My Agent may make reasonable expenditures for the care, maintenance, support and general welfare of any domestic pet I may own. I authorize any and all payments from my funds for pet care provided by any person or entity, including my Agent.

9. Compensation and Reimbursement to Agent

If my Agent is not a professional (such as an attorney, accountant, geriatric care manager or other professional or entity), my Agent is entitled to compensation for services rendered pursuant to this power of attorney at \$20.00 per hour, and to reimbursement for any and all costs incurred caused by acting as attorney-in-fact, including but not limited to phone bills, postage, and travel expenses, if necessary, to supervise my care.

If my Agent is a professional (such as an attorney, accountant, geriatric care manager or other professional or entity), my Agent shall be compensated for services performed pursuant to this power of attorney at such professional's then stated rates and shall be reimbursed for any and all costs incurred caused by acting as my Agent, including but not limited to phone bills, postage, and travel expenses, if necessary, to supervise my care.

10. Duty to Account

My Agent shall render statements of account of receipts, disbursements, principal on hand, and transactions conducted on my behalf pursuant to New York law.

11. Spiritual and Religious Needs

My Agent may arrange for the involvement of religious clergy or spiritual leaders in my care, provide said persons access to me at all times, arrange or maintain my membership in religious or spiritual organizations, and create opportunities for me to derive comfort and spiritual satisfaction from such activities, including the purchase of religious books, tapes and other materials.

12. Companionship

My Agent may provide for such companionship for me, in the sole discretion of my Agent, as will meet my needs and preferences at a time when I am disabled or otherwise unable to arrange for such companionship myself.

13. U.S. Mail

My Agent may open, read, respond to, and redirect my mail, and represent me before the U.S. Postal Service in all matters relating to mail service.

14. Statutory Specified Transactions

My Agent is authorized to make gifts in any of the following ways:

(i) Gifting through banking transactions

Opening, modifying or terminating a deposit account in the name of the principal and other joint tenants; opening, modifying or terminating any other joint account in the name of the principal and other joint tenants; with respect to joint accounts existing at the creation of the agency, the authority granted hereby *shall* include the power to change the title of the account by the addition of a new joint tenant or the deletion of an existing joint tenant; opening, modifying or terminating a bank account in trust form as described in § 7-5.1 of the estates, powers and trusts law, and designating or changing the beneficiary or beneficiaries of such account; with respect to totten trust accounts existing at the creation of the agency, the authority granted hereby *shall* include the power to add, delete, or otherwise change the designation of beneficiaries in effect for any such accounts; opening, modifying or terminating a transfer on death account as

described in part four of article thirteen of the estates, powers and trusts law, and designating or changing the beneficiary or beneficiaries of such account;

(ii) Gifting by changing beneficiary or modifying life insurance

Changing the beneficiary or beneficiaries of any contract of insurance on the life of the principal or annuity contract for the benefit of the principal; with respect to life insurance contracts existing at the creation of the agency, the authority granted hereby *shall* include the power to add, delete or otherwise change the designation of beneficiaries in effect for any such contract; procuring new, different or additional contracts of insurance on the life of the principal or annuity contracts for the benefit of the principal and designating the beneficiary or beneficiaries of any such contract; to apply for and to receive any available loan on the security of the contract of insurance, whether for the payment of a premium or for the procuring of cash, to surrender and thereupon to receive the cash surrender value, to exercise an election as to beneficiary or mode of payment, to change the manner of paying premiums, and to change or to convert the type of insurance contract, with respect to any contract of life, accident, health, disability or liability insurance as to which the principal has, or claims to have, any one or more of the powers described in this section; the authority granted hereby with respect to the contract of insurance *shall* include the power to add, delete or otherwise change the designation of beneficiaries in effect for any such contract;

(iii) Gifting by changing beneficiary or modifying retirement accounts

Designating or changing the beneficiary or beneficiaries of any type of retirement benefit or plan; the authority granted hereby with respect to retirement benefits or plans *shall* include the authority to add, delete, or otherwise change the designation of beneficiaries in effect for any such retirement benefit or plan; creating, amending, revoking or terminating an inter vivos trust; and; opening, modifying or terminating other property interests or rights of survivorship, and designating or changing the beneficiary or beneficiaries therein.

(iv) Gifting by establishing and funding a revocable or irrevocable lifetime trust or joining and funding a pooled trust

Creating trusts, whether revocable or irrevocable, on my behalf; funding such trusts on my behalf or making transfers and additions to any trusts already in existence; withdrawing income or principal on my behalf from any trust; exercising whatever trust powers or elections which I may exercise. This grant of authority shall include the ability of my agent(s) to create trusts or accounts naming himself, herself, or themselves, as the case may be, as the beneficiary(ies) of such trusts.

(v) Conveyance of specific real property or a cooperative apartment

Conveying all of my right, title and interest in any real property I may possess or any cooperative apartment, paying off any lien on the said premises, paying all expenses related to the sale of the said premises, including but not limited to filing fees, maintenance adjustments and legal fees, receiving all moneys resulting from the sale of the premises, executing all documents necessary to accomplish the foregoing and doing all things necessary to effect the conveyance.

(vi) Making loans and executing promissory notes

Making loans and executing promissory notes.

A gift to an individual authorized by this subdivision may be made outright, by exercise or release of a presently exercisable general or special power of appointment held by the principal, to a trust established or created for such individual, to a Uniform Transfers to Minors Act account for such individual (regardless of who is the custodian), or to a tuition savings account or prepaid tuition plan as defined under section 529 of the Internal Revenue Code for the benefit of such individual (without regard to who is the account owner or responsible individual for such account).

15. Fixtures and Personal Property

My Agent may engage in real estate transactions or transactions which involve any proprietary lease or stock evidencing my ownership of a cooperative apartment, including all fixtures and articles of personal property used in connection with the real property (my Agent may include such property in the deeds, mortgages, agreements, and any other instruments to be executed and delivered in connection with real estate transactions and which may be described in said instruments with more particularity).

16. Insurance Transactions

My Agent may engage in insurance transactions, including applying for, maintaining, canceling, paying premiums on, increasing or decreasing coverage, collecting, borrowing from, transferring ownership, surrendering and/or purchasing insurance policies.

17. Estate Transactions

My Agent may engage in estate transactions, including Receipt, Release and Refunding Agreements and Waivers and Consents.

18. Statutory Elections

My Agent may make statutory elections and renounce or disclaim any interest in property by testate or intestate succession or by inter vivos transfer consistent with New York law.

19. Exercise of Power of Appointment

My Agent may exercise in whole or in part, or decline to exercise, my rights under any special or general power of appointment or any rights retained by me in any trust or otherwise, whether or not any such trust or other instrument was created by me or others.

20. Trusts

My Agent may create, fund, amend, modify, or terminate revocable or irrevocable inter vivos trusts; accept transfers or distributions from any trustee of any trust; and add property to an existing or subsequently created trust.

Specifically, my Agent may create and fund a qualified income trust under United States Code, Title 42, Section 1396p(d)(4)(B) if such a trust should be deemed necessary to qualify me for Medicaid benefits and to make arrangements for the diversion of my income to such a trust as necessary to comply with applicable Medicaid rules and regulations.

21. Safe Deposit Boxes

My Agent may enter any safe deposit box or other place of safekeeping standing in my name alone or jointly with another and to remove the contents and to make additions.

22. Business Succession Agreements

My Agent may enter into buy/sell agreements and any other business succession agreements.

23. Loans and Notes

My Agent may engage in all dealings with respect to loans and forgiveness of debts. My Agent may borrow money on such terms as my Agent may decide in his or her sole discretion, on a secured or unsecured basis, and to execute all notes, mortgages and other instruments relating to such, provided any such loan carries a fair market interest rate.

24. Annuities

My Agent may withdraw from, transfer ownership, surrender and/or purchase any commercial annuity, private annuity or grantor retained annuity trust.

25. Government Agencies and Benefits

My Agent has the unrestricted power to deal with and obtain maximum entitlements and benefits relating to the Social Security Administration, Veterans Administration, Social Services Departments, Social Security Disability Insurance, Supplemental Security Income, Medicaid, Medicare, Worker's Compensation and all other government benefits or entitlement programs, including claims, planning for eligibility, and submission of applications and appeals. In this regard, my Agent is authorized to execute and deliver any power of attorney or authorization to act form requested or required by a governmental agency. This power shall impose no affirmative duty on my Agent to provide information and/or documentation to any government agency.

26. Deal with Tax Authorities

My Agent is authorized to:

(i) deal with tax authorities, to execute and sign on my behalf any and all Federal, state, local and foreign income and gift tax returns (as authorized under Section 1.6012-1(a)(5) of Title 26 of the Code of Federal Regulations or under any state, local, or foreign authority), including estimated returns and interest, dividends, gains and transfers, and to pay any taxes, penalties and interest due thereon;

(ii) represent me or to sign an Internal Revenue Service Form 2848 (Power of Attorney or Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my Agent, if so qualified) to represent me before any office of the Internal Revenue Service, state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years;

(iii) receive from or inspect confidential information in any office of the Internal Revenue Service, state, local or foreign tax authority;

(iv) receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment of any refund of Federal, state, local or foreign taxes, penalties and interest;

(v) execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund;

(vi) execute consents extending the statutory period for assessment or collection of such taxes; to execute Offers in Compromise and Closing Agreements under Section 7121 or comparable provisions of the Internal Revenue Code, as amended, or any federal, state, local or foreign tax statutes or regulations; and

(vii) delegate authority or to substitute another representative for any one of those previously appointed by me or my Agent; and to receive copies of all notices and other written communications involving my federal, state, local or foreign taxes at such address as my Agent may designate.

27. Gifting Powers

If any gift of assets is made pursuant to this provision, I direct that my Agent, to the extent he or she has actual knowledge of same, shall follow the testamentary provisions contained in my will and/or trust or lifetime pattern of prior gifting.

Notwithstanding any other provision of this power of attorney, my Agent may make gifts of my property in any amount and in excess of the annual exclusion amount under Internal Revenue Code Section 2503(c), as amended, including gifts of real and personal property, outright or in trust, to or for the benefit of those persons or charitable entities, including my Agent, to whom, whether by right of survivorship, direction in my last will and testament, trust, or otherwise, such property would pass were I then deceased (such persons being hereinafter referred to as "Donees"). All gifts of my property shall be made keeping in mind:

(1) the resources, both public and private, available for my care after the making of such gifts; and (2) the objective of preserving the largest possible amount of my estate for my Donees should I die, become incapacitated or require long term care services. Accordingly, I authorize and encourage my Agent to engage in estate planning, financial planning, Medicaid planning, long term care planning and/or asset preservation planning, to such extent and in such manner, as my Agent shall deem necessary or advisable in order to serve my wishes. Gifts made pursuant to the authority granted herein shall, for all purposes, be deemed to have been "in my best interest" if: (1) made in accordance with the provisions of this section; and (2) made in the context of estate planning, financial planning, Medicaid planning, long term care planning and/or asset preservation planning pursuant to the recommendations of an attorney-at-law experienced in such matters.

28. Gift-Splitting

If I am married, my Agent may make, join, and consent to gifts by my spouse pursuant to the Internal Revenue Code, as amended.

29. Business Activities

My Agent may invest in, contribute to, establish, create, and fund any existing or newly created partnership, corporation, limited liability company, limited liability partnership, limited partnership, or other entity and to exercise all rights pertaining thereto.

30. Marital Agreements and Designation of Spouse as Agent

If I am married, my Agent may enter into, modify or amend any pre-nuptial or post-nuptial agreement to which I am or hereafter become a party. If a named Agent is my spouse, then this power of attorney as to that named Agent is automatically revoked, and that Agent is deemed to have resigned as Agent upon the filing of any separation or dissolution action between us.

31. Caregiver Agreements

My Agent may enter into, execute, modify, alter or amend any contract or agreement (for example, a Caregiver Agreement or Personal Services Contract) pertaining to my medical, personal or general care that I may require at my residence, assisted living facility, nursing facility, or in another's residence on my behalf. I expressly authorize my Agent to serve as a caregiver under any such agreement and to be paid in accordance with the terms and conditions of such agreement, provided, however, that such services are compensated at fair market value.

32. Credit Cards

My Agent may use any credit card in my name; to make purchases on my behalf; to open a new credit card account and to close any existing credit card account.

33. Qualified Plans

My Agent may deal in all respects with any Qualified Plan or Individual Retirement Account that I may own and to make any and all available elections or beneficiary designations on my behalf. If I am a spouse of a participant in a Qualified Plan or Individual Retirement Account, I authorize my Agent to effect any waiver of my rights to any portion of said Plan or to any payout arrangement which may require my consent or approval by law, under any such Plan, or otherwise.

34. Estate and Long Term Care Planning

A. My Agent may engage in estate and long term care planning in furtherance of achieving asset preservation based on all relevant factors, including:

- (i) the value and nature of my property;
- (ii) my foreseeable obligations and need for maintenance;
- (iii) minimization of taxes, including income, estate, inheritance, generation skipping transfer, and gift taxes; and
- (iv) eligibility for a benefit, a program, or assistance under a statute or government regulation.

Property transfers made pursuant to the authority granted herein shall, for all purposes, be deemed to have been "in my best interest" if: (1) made in accordance with the provisions of this section; and (2) made in the context of estate planning, financial planning, Medicaid planning, long term care planning and/or asset preservation planning pursuant to the recommendations of an attorney-at-law experienced in such matters.

B. My Agent may take any action necessary to effectuate the foregoing, including to qualify me for Social Security Benefits, Supplemental Security Income, Veterans Benefits, Medicaid or any other government benefit program. Such actions may include but shall not be limited to the following:

- (i) convert non-exempt resources into exempt resources;
- (ii) divest me of assets;
- (iii) if I am married and if my Agent is my spouse, my spouse may protect our assets, whether owned by me alone, my spouse alone, or by us together as husband and wife, so that my spouse's impoverishment because of my health care costs can be avoided, by whatever lawful methods that might be available;
- (iv) sign a Spousal Refusal;
- (v) sign an Assignment of Support;
- (vi) sign an application for Medical Assistance or any other government benefit program;
- (vii) serve as representative payee;
- (viii) make home improvements and additions to my family residence;
- (ix) pay off, partly or in full, any encumbrance on my family residence;
- (x) purchase a family residence, if I do not own a family residence;
- (xi) purchase a more expensive family residence;
- (xii) if I am married, transfer the family residence to a spouse who does not need long-term health or nursing care;
- (xiii) if I am married, divide community property assets equally or unequally between my spouse and me; and
- (xiv) attend and represent me at Fair Hearings.

35. Control over digital assets

The agent(s) shall have (a) the power to access, use, and control my digital devices, including but not limited to, desktops, laptops, tablets, storage devices, mobile telephones, smartphones, and any similar digital device that currently exists or may exist as technology develops for the purpose of accessing, modifying, deleting, controlling, or transferring my digital assets, including any content contained in an electronic communication therein, (b) the power to access, modify, delete, control, and transfer my digital assets, including the content contained in any electronic communication therein, wherever located and including but not limited to, my emails received, email accounts, digital music, digital photographs, digital videos, software licenses, social network accounts, file sharing accounts, financial accounts, banking accounts, domain registrations, web hosting accounts, tax preparation service accounts, online stores, affiliate programs, other online accounts, and similar digital items which currently exist or may exist as technology develops, and (c) the power to obtain, access, modify, delete, and control my passwords and other electronic credentials associated with my digital devices and digital assets described above. This authority is intended to constitute "lawful consent" to a service provider

to divulge the contents of any communication under The Stored Communications Act (currently codified as 18 U.S.C. §§ 2701 et seq.), to the extent such lawful consent is required, and as agent acting hereunder shall be an authorized user for purposes of applicable computer-fraud and unauthorized-computer-access laws.

36. Compensation of Agent

The agent(s) shall be compensated for services in handling my financial affairs at the same rate as that of an executor or administrator of an estate and may pay said compensation from the funds in *his/her* hands following the close of each calendar year or more frequently. The commission shall be calculated upon the amount of money received by *him/her* as income and upon income paid out, whether such income is derived from the corpus of the estate or from any other source, and also a commission for receiving and paying out corpus of the estate paid out during the period. The commissions on income and principal shall commence each year at the initial bracket. If agent is an attorney and performs any legal services for me, agent shall be entitled to reasonable attorney's fees apart from and in addition to the compensation provided for herein.

(i) GRANT OF SPECIFIC AUTHORITY FOR AN AGENT TO MAKE GIFTS TO HIMSELF OR HERSELF: (OPTIONAL)

If you wish to authorize your agent to make gifts to himself or herself, you must grant that authority in this section, indicating to which agents the authorization is granted, and any limitations and guidelines.

(_____) I grant specific authority for the following agents to make unlimited gifts to himself or herself: _____

This authority must be exercised pursuant to my instructions, or otherwise for purposes which the agent reasonably deems to be in my best interest.

(j) DESIGNATION OF MONITOR(S): (INTENTIONALLY OMITTED)

(k) COMPENSATION OF AGENT(S): OPTIONAL

Your agent(s) is(are) entitled to be reimbursed from your assets for reasonable expenses incurred on your behalf. If you ALSO wish your agent(s) to be compensated from your assets for services rendered on your behalf, and/or you wish to define "reasonable compensation," you may do so above under "Modifications."

[_____] My agent(s) shall be entitled to reasonable compensation for services rendered.

(o) **SIGNATURES OF WITNESSES:**

By signing as a witness, I acknowledge that the principal signed the Power of Attorney in my presence and the presence of the other witness, or that the principal acknowledged to me that the principal's signature was affixed by him or her or at his or her direction. I also acknowledge that the principal has stated that this Power of Attorney reflects his or her wishes and that he or she has signed it voluntarily. I am not named herein as a permissible recipient of gifts.

_____ Signature of Witness 1	_____ Signature of Witness 2
_____ Date	_____ Date
_____ Print Name	_____ Print Name
_____ Address	_____ Address

(p) **IMPORTANT INFORMATION FOR THE AGENT:** 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 on you legal responsibilities that continue until you resign or the Power of Attorney is terminated or revoked. You must:

1. act according to any instructions from the principal, or, where there are no instructions, in the principal's best interest;
2. avoid conflicts that would impair your ability to act in the principal's best interest;
3. keep the principal's property separate and distinct from any assets you own or control, unless otherwise permitted by law;
4. keep a record of all receipts, payments, and transactions conducted for the principal; and
5. disclose your identity as an agent whenever you act for the principal by writing or printing the principal's name and signing your own name as "agent" in either of the following manners: (Principal's Name) by (Your Signature) as Agent, or (your signature) as Agent for (Principal's Name).

You may not use the principal's assets to benefit yourself or anyone else or make gifts to yourself or anyone else unless the principal has specifically granted you that authority in this document. If you have that authority, you must act according to any instructions of the principal or, where there are no such instructions, in the principal's best interest. You may resign by giving written notice to the principal and to any co-agent, successor agent, monitor if one has been named in this document, or the principal's guardian if one has been appointed. If there is anything about this document or your responsibilities that you do not understand, you should seek legal advice.

Liability of agent(s): The meaning of the authority given to you is defined in New York's General Obligations Law, Article 5, Title 15. If it is found that you have violated the law or acted outside the authority granted to you in the Power of Attorney, you may be liable under the law for your violation.

(q) AGENT'S SIGNATURE AND ACKNOWLEDGMENT OF APPOINTMENT:

It is not required that the principal and the agent(s) sign at the same time, nor that multiple agents sign at the same time.

I/We, _____, have read the foregoing Power of Attorney. I am/We are the person(s) identified therein as agent(s) for the principal named therein.

I/We acknowledge my/our legal responsibilities.

AGENT(S) sign(s) here: _____

STATE OF NEW YORK)
 : ss.
COUNTY OF ERIE)

On the ____ day of _____, 2022, before me the undersigned, personally appeared _____, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same, and that by his signature on the instrument, the individual, or the person upon behalf of which the individual acted, executed the instrument.

Notary Public

