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Pitt County, NC  
Lisa P. Nichols REG OF DEEDS

**BK 4447 PG 751 - 756**

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PREPARED BY: KEVIN M. SAYED, ATTORNEY  
GREENVILLE, NORTH CAROLINA

STATE OF NORTH CAROLINA  
COUNTY OF PITT

**DURABLE GENERAL POWER OF ATTORNEY**

**ARTICLE I  
DESIGNATION OF AGENT**

A. **Designation of Agent. I, JAMES STEPHEN DONALDSON**, of Pitt County, North Carolina, designate my mother, **SUSAN KING PARISHER**, as my Agent for the purposes set out below.

**ARTICLE II  
GRANT OF GENERAL AUTHORITY**

I grant to my Agent general authority to act for me with respect to the subjects described in North Carolina General Statutes Sections 32C-2-204 through 32C-2-216, the descriptive terms of which are as follows:

1. Real Property
2. Tangible Personal Property
3. Stocks and Bonds
4. Commodities and Options
5. Banks and Other Financial Institutions
6. Operation of Entity or Business
7. Insurance and Annuities
8. Estates, Trusts and Other Beneficial Interests
9. Claims and Litigation
10. Personal and Family Maintenance
11. Benefits from Governmental Programs or Civil or Military Service
12. Retirement Plans

Submitted electronically by "Horne & Horne, PLLC"  
in compliance with North Carolina statutes governing recordable documents  
and the terms of the submitter agreement with the Pitt County Register of Deeds.

13. Taxes.

**ARTICLE III  
GRANT OF SPECIFIC AUTHORITY**

I expressly grant my Agent the authority to do the following specific acts:

**A. Gifts.**

1. The power to make gifts to or for the benefit of any one or more of the following in accordance with my history of making and joining in the making of gifts (including my Agent):

- a. My issue.
- b. The spouses of my issue.
- c. Any charitable, religious or educational organization described in Sections 170(c) and 2522(a) of the Internal Revenue Code.

2. Gifts to my issue and the spouses of my issue may only be made (i) that qualify and do not exceed the annual exclusion for federal gift tax purposes under Section 2503 of the Internal Revenue Code or if my spouse agrees to consent to the split gift pursuant to Section 2513 of the Internal Revenue Code in an amount per donee not to exceed twice the annual federal gift tax exclusion limit and (ii) that qualify for the exclusion for tuition or medical care for federal gift tax purposes under Section 2503(e) of the Internal Revenue Code.

3. Such benefits to or for the benefit of the donee may be made in any manner that will qualify for the exclusion including, but not limited to, outright gifts, gifts in trust, including trusts created by my Agent, the trustee of which may be my Agent, gifts to a custodian under the Uniform Gifts or Transfers to Minors Act (including a custodian designated by my Agent which may be my Agent) and gifts to a tuition savings account or prepaid tuition plan as defined under Section 529 of the Internal Revenue Code, and gifts to an ABLE account as defined under Section 529A of the Internal Revenue Code.

**B. Create or Change Rights of Survivorship.** The power to create, change or terminate any ownership arrangement, including bank and brokerage accounts, in which I am a joint tenant owning an interest with one or more other persons with rights of survivorship, *except that my Agent cannot increase my Agent's interest in any such account.*

**C. Create or Change a Beneficiary Designation.** The power to create a new beneficiary designation or change an existing beneficiary designation of any retirement plan or insurance or annuity contract or other account at any financial institution in which I have an interest, *except that my Agent cannot increase my Agent's interest as a designated beneficiary.*

**D. Delegate Authority Granted Under the Power of Attorney.** The power to delegate to another person any of the authority granted to my Agent or engage another person on my behalf. If an appointment of another Agent is necessary, my Agent may appoint such person and revoke the appointment.

**E. Waive My Right to be a Beneficiary of a Joint and Survivor Annuity.** The power to waive my right to be a beneficiary of any joint and survivor annuity, including a survivor benefit under a retirement plan, *except that my Agent cannot increase my Agent's interest in any such*

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*annuity or plan.* This waiver of rights shall apply to an annuity or retirement plan which is owned by me or in which I am a participant or a beneficiary.

F. **Exercise Fiduciary Powers that I Have Authority to Delegate.** The power to exercise any fiduciary powers that I have authority to delegate.

G. **Renounce or Disclaim Property and Power of Appointment.** The power to renounce in accordance with Chapter 31B of the General Statutes any property or interest in property to which I may have succeeded as a person listed in subdivision (1) through (9e) of General Statutes Section 31B-1(a), *except that my Agent cannot increase my Agent's interest in any such property or interest.*

H. **Exercise Authority Over Digital Assets and the Content of Electronic Communications.** The power to exercise authority and take control over and request an authorized disclosure of the contents of any of my electronic communications sent or received by me, any catalogue of electronic communications sent or received by me and any other digital asset of mine. This shall include the same powers and rights that I possess over all of my "digital assets," as hereinafter defined, including, but not limited to: (i) the power to access, use, control, transfer and dispose of my digital devices, including, but not limited to, desktops, laptops, tablets, peripherals, storage devices, mobile telephones, smartphones, and any similar digital device which currently exists or may exist as technology develops or such comparable items as technology develops for the purpose of accessing, using, modifying, deleting, controlling, transferring or disposing of my digital assets, as hereinafter defined, and (ii) the power to access, use, modify, delete, control, transfer and dispose of my "digital assets" as hereafter defined. For all purposes of this Power of Attorney, the term "digital assets" shall include, but not be limited to, all of my files stored on my digital devices and backup systems, including, but not limited to, desktops, laptops, tablets, peripherals, storage devices, mobile telephones, smartphones, and any similar digital device which currently exists or may exist as technology develops, and all emails received by me, my email accounts such as any and all Gmail, Yahoo, America on Line (AOL) accounts, my digital music, digital photographs, digital videos, and digital games, my software licenses, my social network accounts such as any Facebook, Twitter, LinkedIn, Flickr, Shutterfly and YouTube accounts, my file sharing accounts, my domain registrations and domain name system (DNS) service accounts, my web hosting accounts, my tax preparation service accounts, and my online stores, affiliate programs, other online accounts and similar digital items which currently exist or may exist as technology develops or such comparable items as technology develops regardless of the ownership of the physical device upon which the digital item is stored.

I. **Dealings with Revocable Trusts.** The power to exercise my powers as grantor of a revocable trust with respect to (i) the revocation and amendment of the revocable trust, (ii) the addition to the revocable trust of all or any part of my real or personal property or my interest in such property, and (iii) the disposition of the property of the revocable trust and the power to create a revocable trust with me as grantor, *except that the exercise of the powers granted in this*

*paragraph shall not alter the designation of beneficiaries to receive property on my death under my existing estate plan.*

J. **Consent to Modification or Termination of Irrevocable Trusts.** The power to exercise my power as grantor of a noncharitable irrevocable trust to consent to the modification or termination of the trust *but only if the modification or termination cannot accelerate or increase my Agent's interest in the trust if my Agent is a beneficiary of the trust.*

K. **Exercise of Powers Over Offices Held by Me.** The power to renounce, accept or resign from, on my behalf, any offices which I may hold or have the right to hold, including fiduciary positions, and appoint on my behalf any fiduciary which I may have the right to appoint, or renounce any such right on my behalf.

#### **ARTICLE IV LIMITATIONS ON EXERCISE OF POWERS BY AGENT**

The following limitations shall apply to the exercise of the powers by my Agent in addition to any other limitations provided in this power of attorney:

A. Notwithstanding a grant of authority to do an act described in Article III of this power of attorney, my Agent may exercise such authority only as my Agent determines is consistent with my objectives if known by my Agent and, if unknown, as my Agent determines is consistent with my best interest based on all relevant factors which may include those set out in General Statutes Section 32C-2-201(b)(1) through (6).

B. Unless otherwise specifically provided in this power of attorney, my Agent may not exercise authority under this power of attorney to create in my Agent, or in an individual to whom my Agent owes a legal obligation of support, an interest in my property whether by gift, right of survivorship, beneficiary designation, disclaimer or otherwise.

C. My Agent may not deal with insurance policies which I may own on the life of my Agent.

#### **ARTICLE V MISCELLANEOUS MATTERS RELATED TO MY AGENT**

A. **Guardianship.** I nominate my Agent acting under this document to be my general guardian or the guardian of my estate if protective proceedings for my estate have begun after I execute this power of attorney.

B. **Accountings.** My Agent shall keep a record of all receipts, disbursements, and transactions made on my behalf, but my Agent is not required to disclose such records to me or anyone else unless ordered by a court or requested by me or my guardian, or upon my death by my personal representative or the successor in interest of my estate.

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C. **Revocation of Agent's Authority.** In addition to other events or occurrences revoking my Agent's authority under this power of attorney, I may revoke that authority and remove my Agent by a writing executed by me and delivered to my Agent in person or to my Agent's last known address by certified or registered mail return receipt requested.

D. **Resignation of Agent.** My Agent shall have the right to resign by giving written notice of resignation to me if I am not incapacitated or, if I am incapacitated, to my guardian if one has been appointed and any co-Agent or, if none, the successor Agent next designated.

E. **Duty and Liability of Agent.** If my Agent accepts the authority under this power of attorney, then in exercising a power granted to my Agent, my Agent shall act in accordance with my reasonable expectations if known and, otherwise, in my best interests, in good faith, and only within the scope of the authority granted in this power of attorney.

F. **Coordination with Health Care Agent.** My Agent shall cooperate with my Health Care Agent appointed pursuant to a Health Care Power of Attorney meeting the requirements of Article III, Chapter 32A of the General Statutes. Any decision affecting my property or financial affairs, including a decision as to the disbursement of money or other property belonging to me, which is made by my Health Care Agent, shall be superior to and binding upon my Agent acting under this power of attorney, and my Agent shall not be required to inquire as to whether any such decision is necessary to exercise the powers relating to health care, or whether costs incurred by my Health Care Agent are reasonable, and shall not be liable to me or to my successors, assigns, heirs or personal representatives for any acts or omissions arising from any such decision.

G. **Compensation of Agent.** For services rendered, no spouse or child of mine shall receive compensation but shall be entitled to reimbursement for reasonable expenses incurred in serving as my Agent.

**ARTICLE VI  
RELIANCE ON THIS POWER OF ATTORNEY**

A person that in good faith accepts this power of attorney without actual knowledge that the power of attorney or my Agent's purported authority is void, invalid, or terminated, or that my Agent exceeded my Agent's authority, may rely on the power of attorney and my Agent's authority as if they were genuine, valid, and still in effect and shall not be held responsible for any breach of fiduciary duty by my Agent.

**ARTICLE VII  
REVOCATION AND TERMINATION**

A. **Revocation of Prior Powers of Attorney.** The execution of this power of attorney shall revoke any previously executed general power of attorney that has not been registered in an office of the register of deeds in any county of North Carolina. I shall notify the Agent acting under any previously recorded power of attorney of its revocation in the manner required by North Carolina General Statutes Section 32C-1-110(g)(1). I do not intend by the execution of this power

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of attorney to revoke any previously executed Health Care Power of Attorney or other power of attorney for a limited or specific purpose.

B. **Termination of this Power of Attorney.** This power of attorney shall terminate upon (i) my death, (ii) my revocation of this power of attorney, (iii) my revocation of my Agent's authority, or upon my Agent's death, incapacity or resignation, if this power of attorney does not provide for another Agent to act, or (iv) upon termination by my general guardian or the guardian of my estate.

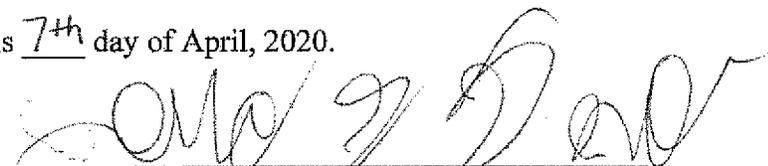
**ARTICLE VIII  
MEANING AND EFFECT**

The meaning and effect of this power of attorney shall for all purposes be determined by the law of the State of North Carolina.

**ARTICLE IX  
EFFECTIVE DATE AND DURABILITY**

This power of attorney shall become effective upon my direction in writing delivered to my Agent (in which event this instrument need not be recorded unless otherwise required by law) or after I become incapacitated or mentally incompetent as reported in writing by the physician who is treating me at the time. This power of attorney shall not be affected by my incapacity.

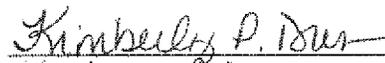
I have signed this power of attorney this 7<sup>th</sup> day of April, 2020.

  
\_\_\_\_\_  
JAMES STEPHEN DONALDSON

STATE OF NORTH CAROLINA  
COUNTY OF PITT

I certify that the following person personally appeared before me this day, acknowledging to me that she signed the foregoing instrument: JAMES STEPHEN DONALDSON.

Date: 4-7-2020

  
\_\_\_\_\_  
Kimberly P. Dunn Notary Public

My Commission Expires: 4-19-2023

[NOTARIAL SEAL]

CKDBP doc# 290785

