

Prepared by and when recorded return to:  
Lloyd E. Peterson, Jr., Esq.  
Attorney at Law  
905 SW Baya Drive  
Lake City, Florida 32025

(Space above this line reserved for recording office use only)

**DURABLE POWER OF ATTORNEY  
OF  
NORMAN KURT HEIMS**

I, **NORMAN KURT HEIMS**, with an address of 344 Spring Hollow Blvd., Lake City, FL. 32055, make, constitute and nominate my daughter, **SANDRA H. PETERSON**, with a present address of 203 SE Pebble Creek Terrace, Lake City, FL. 32025, as my **agent/attorney-in-fact**.

**ARTICLE I**

I hereby give and grant unto my said agent(s) full power and authority to act for me in any lawful way with respect to the powers enumerated in Article II, and to the powers which I have initialed in Article III, of this durable power of attorney.

**ARTICLE II**

My agent is authorized to act for me in my name, place and stead and may exercise any or all of the powers contained in this Article II.

**2.1 Banking and Other Financial Institution Transactions.** With regard to banking and other financial institution transactions, my agent shall have the authority to conduct banking transactions as provided in section 709.2208(1), Florida Statutes.

**2.2 Investment Transactions.** With regard to stock and bond transactions, my agent shall have the authority to conduct investment transactions as provided in section 709.2208(2), Florida Statutes.

**2.3 Real Property Transactions.** With regard to real property transactions, my agent may exercise all of the following powers with regard to any real property I own: (1) convey or mortgage homestead property; (2) accept as a gift or as security for a loan or reject, demand, buy, lease, receive, or otherwise acquire an interest in real property or a right incident to real property; (3) sell, exchange, convey with or without covenants, quitclaim, release, surrender, mortgage, encumber, partition, consent to partitioning, subdivide, apply for zoning, rezoning, or other governmental permits, plat or consent to platting, develop, grant options concerning, lease or sublet, or otherwise dispose of an estate or interest in real property or a right incident to real property; (4) release, assign, satisfy, and enforce by litigation, action, or otherwise a mortgage, deed of trust, encumbrance, lien, or other claim to real property that exists or is claimed to exist; (5) do any act of management or of conservation with respect to an interest in real property, or a

  
Initials



right incident to real property, owned or claimed to be owned by me, including power to insure against a casualty, liability, or loss; obtain or regain possession or protect the interest or right by litigation, action, or otherwise; pay, compromise, or contest taxes or assessments or apply for and receive refunds in connection with them; and purchase supplies, hire assistance or labor, or make repairs or alterations in the real property; (6) use, develop, alter, replace, remove, erect, or install structures or other improvements on real property in which I have or claim to have an estate, interest, or right; (7) participate in a reorganization with respect to real property or a legal entity that owns an interest in or right incident to real property, receive and hold shares of stock or obligations received in a plan or reorganization, and act with respect to the shares or obligations, including selling or otherwise disposing of the shares or obligations; exercising or selling an option, conversion, or similar right with respect to the shares or obligations; and voting the shares or obligations in person or by proxy; (8) change the form of title of an interest in or right incident to real property; and (9) dedicate easements or other real property in which I have or claim to have an interest to public use, with or without consideration.

**2.4 Tangible Personal Property Transactions.** With regard to tangible personal property transactions, my agent may exercise all of the following powers: (1) 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; (2) sell, exchange, convey with or without covenants, release, surrender, mortgage, encumber, pledge, hypothecate, create a security interest in, pawn, grant options concerning, lease or sublet to others, or otherwise dispose of tangible personal property or an interest in tangible personal property; (3) release, assign, satisfy, or enforce by litigation, action, 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; and (4) do an act of management or conservation with respect to tangible personal property or an interest in tangible personal property on my behalf, including insuring against casualty, liability, or loss; obtaining or regaining possession or protecting the property or interest by litigation, action, or otherwise; paying, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with taxes or assessments; moving from place to place; storing for hire or on a gratuitous bailment; and using, altering, and making repairs or alterations.

**2.5 Business Operation Transactions.** With regard to business operation transactions, my agent may exercise all of the following powers: (1) operate, buy, sell, enlarge, reduce, or terminate a business interest; (2) to the extent that my agent is permitted by law, to perform a duty or discharge a liability or exercise a right, power, privilege, or option that I have, may have, or claim to have under a partnership agreement, whether or not I am a general or limited partner; (3) to the extent that my agent is permitted by law, to enforce the terms of a partnership agreement by litigation, action, or otherwise; (4) to the extent that my agent is permitted by law, to defend, submit to arbitration, settle, or compromise litigation or an action to which I am a party because of membership in the partnership; (5) exercise in person or by proxy or enforce by litigation, action, or otherwise a right, power, privilege, or option I have or claim to have as the holder of a bond, share, or other instrument of similar character and defend, submit to arbitration, settle, or compromise a legal proceeding to which I am a party because of a bond, share, or similar instrument; (6) with respect to any business owned solely by me, continue,



modify, renegotiate, extend, and terminate a contract made with any individual or legal entity, firm, association, or corporation by or on my behalf with respect to the business before execution of the power of attorney; (7) with respect to any business owned solely by me, to determine the location of its operation; the nature and extent of its business; the methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in its operation; the amount and types of insurance carried; and the mode of engaging, compensating, and dealing with its accountants, attorneys, and other agents and employees; (8) with respect to any business owned solely by me, to 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; (9) with respect to any business owned solely by me, to 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; (10) put additional capital into a business in which I have an interest; (11) join in a plan of reorganization, consolidation, or merger of the business; (12) sell or liquidate a business or part of it at the time and on the terms that my agent considers desirable; (13) establish the value of a business under a buy-out agreement to which I am a party; (14) 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, department, or instrumentality or that my agent considers desirable and make related payments; and (15) pay, compromise, or contest taxes or assessments and do any other act that my agent 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 the execution of the power of attorney.

**2.6 Insurance Transactions.** With regard to insurance transactions, my agent may exercise all of the following powers: (1) continue, pay the premium or assessment on, modify, rescind, release, or terminate a contract procured by 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; (2) procure new, different, or additional contracts of insurance and annuities for me or my spouse, children, and other dependents and select the amount, type of insurance or annuity, and mode of payment; (3) pay the premium or assessment on or modify, rescind, release, or terminate a contract of insurance or annuity procured by my agent; (4) apply for and receive a loan on the security of the contract of insurance or annuity; (5) surrender and receive the cash surrender value of a contract of insurance or annuity; (6) exercise an election; (7) change the manner of paying premiums; (8) change or convert the type of insurance contract or annuity with respect to which I have or claim to have a power described in this section; (9) apply for and procure government aid to guarantee or pay premiums of a contract of insurance on my life; (10) collect, sell, assign, hypothecate, borrow on, or pledge my interest in a contract of insurance or annuity; and (11) pay from proceeds or otherwise, compromise or contest, or 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 because of the tax or assessment.

**2.7 Estate, Trust, and Other Beneficiary Transactions.** With regard to estate, trust, and other beneficiary transactions, my agent 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, including to: (1)



accept, reject, 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; (2) demand or obtain by litigation, action, or otherwise money or any other thing of value to which I am, may become, or claim to be entitled because of the fund; (3) initiate, participate in, or oppose a legal or judicial proceeding to ascertain the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument or transaction affecting my interest; (4) initiate, participate in, or oppose a legal or judicial proceeding to remove, substitute, or surcharge a fiduciary; (5) conserve, invest, disburse, or use anything received for an authorized purpose; and (6) transfer all or part of my interest 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.

**2.8 Claims and Litigation.** With regard to claims and litigation, my agent has the power to: (1) assert and prosecute before a court or administrative agency a claim, a claim for relief, a counterclaim, or an offset or defend against an individual, a legal entity, or a government, including suits to recover property or 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; (2) bring an action to determine adverse claims, intervene in an action or litigation, and act as amicus curiae; (3) in connection with an action or litigation, procure an attachment, garnishment, libel, order of arrest, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree; (4) in connection with an action or litigation, perform any lawful act I could perform, 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 of me in litigation; (5) submit to arbitration, settle, and propose or accept a compromise with respect to a claim or litigation; (6) waive the issuance and service of process on me, accept service of process, appear for me, designate persons on 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, or 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; (7) act for me with respect to bankruptcy or insolvency proceedings, whether voluntary or involuntary, concerning me or some other person, with respect to a reorganization proceeding or a receivership or application for the appointment of a receiver or trustee that affects my interest in real or personal property or other thing of value; and (8) pay a judgment against me or a settlement made in connection with a claim or litigation and receive and conserve money or other thing of value paid in settlement of or as proceeds of a claim or litigation.

**2.9 Personal and Family Maintenance.** With regard to personal and family maintenance, my agent may exercise all of the following powers: (1) perform the acts necessary to maintain the customary standard of living of me, my spouse and children, and other individuals customarily or legally entitled to be supported by me, 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 those individuals; (2) provide for the individuals described by Subsection (1) of this section normal domestic help, usual vacations and travel expenses, and funds for shelter, clothing, food,



appropriate education, and other current living costs; (3) pay necessary medical, dental, and surgical care, hospitalization, and custodial care for the individuals described by Subsection (1) of this section; (4) continue any provision made by me for the individuals described by Subsection (1) of this section, for automobiles or other means of transportation, including registering, licensing, insuring, and replacing the automobiles or other means of transportation; (5) maintain or open charge accounts for the convenience of the individuals described by Subsection (1) of this section and open new accounts that my agent considers desirable to accomplish a lawful purpose; and (6) continue payments incidental to my membership or affiliation in a church, club, society, order, or other organization or to continue contributions to those organizations.

**2.10 Benefits From Certain Governmental Programs or Civil or Military Service.**

With regard to benefits from social security, Medicare, Medicaid, or other governmental programs or civil or military service, my agent has the power to: (1) execute vouchers in my name for allowances and reimbursements payable by the United States, a foreign government, or a state or subdivision of a state to me, including allowances and reimbursements for transportation of the individuals described by Section 2.09(1) of this durable power of attorney, and for shipment of their household effects; (2) 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; (3) prepare, file, and prosecute a claim to a benefit or assistance, financial or otherwise, to which I claim to be entitled under a statute or governmental regulation; (4) prosecute, defend, submit to arbitration, settle, and propose or accept a compromise with respect to any benefits I may be entitled to receive; and (5) receive the financial proceeds of a claim of the type described in this Section 2.10 of this durable power of attorney and conserve, invest, disburse, or use anything received for a lawful purpose.

**2.11 Retirement Plan Transactions.** With regard to retirement plan transactions, my agent may exercise all of the following powers: (1) apply for service or disability retirement benefits; (2) select payment options under any retirement plan in which I participate, including plans for self-employed individuals; (3) make voluntary contributions to retirement plans if authorized by the plan; (4) exercise the investment powers available under any self-directed retirement plan; (5) make "rollovers" of plan benefits into other retirement plans; (6) borrow from, sell assets to, and purchase assets from retirement plans if authorized by the plan; (7) receive, endorse, and cash payments from a retirement plan; and (8) request and receive information relating to me and my retirement plan records.

**2.12 Tax Matters.** With regard to tax matters, my agent may exercise all of the following powers: (1) prepare, sign, and file federal, state, local, and foreign income, gift, payroll, Federal Insurance Contributions Act, 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 Section 2032A of the Internal Revenue Code of 1986, as amended, (the "Code"), closing agreements, and any power of attorney form required by the Internal Revenue Service or other taxing authority with respect to a tax year on which the statute of limitations has not run and 25 tax years



following that tax year; (2) pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority; (3) exercise any election available to me under federal, state, local, or foreign tax law; (4) act for me in all tax matters for all periods before the Internal Revenue Service and any other taxing authority; and (5) represent me, and appoint an agent or agents to represent me, before the Internal Revenue Service or any State or other taxing authority by completing, signing, and submitting IRS Form 2848 or any other governmental form.

**2.13 Existing and Foreign Interests.** The powers described in Article II of this durable power of attorney may be exercised equally with respect to an interest I have at the time this durable power of attorney is executed or an interest which I acquire later, whether or not the interest is located in Florida and whether or not the powers are exercised or the durable power of attorney is executed in Florida.

### ARTICLE III

My agent is authorized to perform the following specific acts for me if I have initialed the specific authority listed below:

**Initial:**

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**Power to Make Annual Exclusion Gifts.** I grant to my agent the power to make gifts (outright, in trust, or otherwise) of any of my property to or to pay amounts on behalf of in an amount per donee which qualifies for the Federal gift tax annual exclusion under Section 2503(b) of the Internal Revenue Code of 1986, as amended, or if I am married at the time and my husband agrees to split gifts for Federal gift tax purposes, in an amount per donee which qualifies for twice the Federal gift tax annual exclusion.

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**Power to Make Additional Gifts.** I further grant to my agent the power to make gifts (outright, in trust, or otherwise) of any of my property up to the entirety thereof to, or to pay amounts on behalf of, any one or more of my descendants (including my agent, if my agent is a descendant of mine) if, in the opinion of my agent, such gifts would reduce income, estate, generation skipping transfer or state inheritance taxes. Such gifts or amounts paid to my descendants shall include those which are excludible under Section 2503(b) or Section 2503(e) of the Internal Revenue Code of 1986, as amended, or those to which the split gift provisions of Section 2513 of the Internal Revenue Code of 1986, as amended, are expected to apply. Nothing herein shall be construed to require any court action whatsoever prior to making such gifts, nor to restrict such gifts to a situation in which it must be determined that I will remain incapacitated for the remainder of my lifetime. Notwithstanding the foregoing, the gifts made by a person who is serving as my agent under this instrument to himself or herself shall not exceed in the aggregate for any calendar year the greater of five thousand dollars (\$5,000) or five percent (5%) of the fair market value of my estate (for U.S. gift tax purposes) as of December 31st of such calendar year; provided, however, if my agent is making gifts authorized by the following paragraph of



this power of attorney in order to obtain or maintain eligibility for public health care benefits, then these limitations shall not apply.

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**Power to Make Gifts to Qualify for Public Benefits.** If my agent in my agent's sole discretion has determined that I need nursing home or other long-term medical care and that I will receive proper medical care whether I privately pay for such care or if I am a recipient of Title XIX (Medicaid) or other public benefits, then my agent shall have the power: (i) to take any and all steps necessary, in my agent's judgment, to obtain and maintain my eligibility for any and all public benefits and entitlement programs, including, if necessary, creating and funding a qualified income trust or special needs trust for me, my husband or a disabled child, if any; (ii) to transfer with or without consideration my assets to my husband and/or my descendants (if any), or to my natural heirs at law or to the persons named as beneficiaries under my last will and testament or a revocable living trust which I may have established, including my agent; and (iii) to enter into a personal services contract for my benefit, including entering into such contract with my agent, and even if doing so may be considered self-dealing. Such public benefits and entitlement programs shall include, but are not limited to, Social Security, Supplemental Security Income, Medicare, Medicaid and Veterans benefits.

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**Create an Intervivos Trust.** I grant to my agent the power to create for me (and with my husband as to any property owned by my husband or in which my husband has any interest which may be transferred) one or more revocable trusts (referred to as a "grantor trust") of which I am an income beneficiary and with such person or persons as my agent shall select as the trustee or co-trustees (including my agent or any corporate trustee having at the time of its appointment assets beneficially owned by others under its management with a value in excess of \$100,000,000), without bond or other security, and with such other terms and provisions as my agent shall deem appropriate, including, but not limited to, provisions to minimize or eliminate any death or transfer taxes which may be imposed on my estate, any grantor trust, any beneficiary of my estate or any beneficiary of any grantor trust, and to grant to the trustee or co-trustees of any grantor trust any one or more of the powers granted to a trustee under the governing law of the trust; provided, however, such trust agreement shall provide that I retain the power to revoke any such grantor trust, in whole or in part at any time, or that I have a general power of appointment over the assets of such grantor trust; and further provided that at my death the assets of any such grantor trust which are treated as owned by me shall pass in a manner which is consistent with any existing estate plan which I may have previously instituted, including dispositions of my property by will, trust, beneficiary designation, or otherwise, and including the apportionment of taxes and other expenses, or if there is no person named in such grantor trust to whom such assets shall pass, then such assets shall be delivered to the personal representative of my estate. It is not my intention in granting the power enumerated in this paragraph to allow my agent to change in any way the persons who will be receiving the property of my estate or



the overall scheme of my estate plan; rather, I am attempting to facilitate my agent's ability to save taxes or otherwise reduce the costs of administering my estate.

(NA) **Amend, Modify, Revoke, or Terminate a Trust Created by or on Behalf of Me.** If I have already established a grantor trust, or if my agent creates a grantor trust for me, my agent shall have the power to amend or modify such grantor trust in a manner which is consistent with the provisions contained herein; and in addition, any such grantor trust created by me or by my agent may be revoked by my agent as long as such revocation results in a disposition of my estate which is consistent with my existing estate plan. Further, my agent shall have the power to transfer all or part of the interest I may own in any real property, stocks, bonds, accounts with financial institutions, insurance, and other property to the trustee of such grantor trust.

(NA) **Create or Change Rights of Survivorship.** My agent shall have 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.

(NA) **Create or Change a Beneficiary Designation.** My agent may create a new beneficiary designation or change an existing beneficiary designation on any retirement plan as well as on any other account in which I own an interest at a bank, credit union, brokerage firm, insurance company, or other financial institution. The term "retirement plan" shall include any employee or self-employed benefit plan, individual retirement account, pension plan, thrift plan, stock bonus plan, tax sheltered annuity (whether payable to me or to another person), profit-sharing plan, or any other plan, arrangement or account which is qualified for favorable income tax treatment under Federal law.

(NA) **Waive My Right to be a Beneficiary of Joint and Survivor Annuity, Including a Survivor Benefit Under a Retirement Plan.** My agent shall have the power to waive my right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan. This waiver right shall apply to an annuity or retirement plan which is owned by me, in which I am a participant, or in which I am a beneficiary.

(NA) **Disclaim Property and Powers of Appointment.** My agent shall have the power to disclaim any property, including a power of appointment, and also including any legacy, bequest, devise, gift, or other property interest or payment due or payable to me.

#### ARTICLE IV

Notwithstanding any provision herein to the contrary, any authority granted to my agent shall be limited so as to prevent this durable power of attorney from causing my agent to be



taxed on my income (unless my agent is my spouse) and from causing my assets to be subject to a general power of appointment by my agent, as that term is defined in Section 2041 of the Code.

#### **ARTICLE V**

Any act or thing lawfully done hereunder by my said agent shall be binding on myself and my heirs, legal and personal representatives, and assigns, provided, however, that all business transacted hereunder for me or for my account shall be transacted in my name, and that all endorsements and instruments executed by my said agent for the purpose of carrying out the foregoing powers shall contain my name, followed by that of my said agent and the designation "Agent."

#### **ARTICLE VI**

Any third party may transact any matter with my agent in the same manner and to the same extent as the third party would transact such matter with me. Third parties who act in reliance upon the representations of my agent shall be held harmless by me, my estate, the beneficiaries of my estate, or joint owners of property from any loss suffered or liability incurred as a result of actions taken prior to receipt of written notice of revocation, suspension, notice of a petition to determine incapacity, partial or complete termination, or my death. Any third party may rely upon a copy of this durable power of attorney certified by my agent to be a true copy of the original hereof, as fully as if such third party had received an original of this durable power of attorney.

#### **ARTICLE VII**

My agent shall not be liable for any acts or decisions made in good faith and in conformity with the powers enumerated in this durable power of attorney. However, my agent shall not be relieved from liability for breach of duty committed dishonestly, with improper motive, or with reckless indifference to me or the purposes of this durable power of attorney.

#### **ARTICLE VIII**

My agent shall have the power to pay a reasonable fee from my estate to each agent who is a qualified agent as defined in Section 709.2112(4), Florida Statutes as compensation for services rendered under this durable power of attorney in an amount which does not exceed the customary and prevailing charges for services of a similar character at the time and place such services are performed. My agent shall also be entitled to reimbursement of expenses reasonably incurred on my behalf.

#### **ARTICLE IX**

I hereby revoke all prior general powers of attorney executed by me. However, I do not hereby revoke any powers of attorney I have previously executed for a limited or specific purpose, or powers of attorney I have executed as part of a contract for the management of any bank or brokerage account. If I desire to revoke any such prior limited or specific power of attorney, I will execute a revocation specifically referring to the power of attorney to be revoked.



ARTICLE X

This durable power of attorney is not terminated by subsequent incapacity of the principal except as provided in chapter 709, Florida Statutes. This durable power of attorney shall terminate by one or more of the following circumstances: (1) My death; (2) The death or deaths of all agents named in the first paragraph of this durable power of attorney; or (3) The occurrence of an event described in Section 709.2109, Florida Statutes.

Signed on December 9, 2018.

*Norman Kurt Heims*  
NORMAN KURT HEIMS, Principal

WITNESSES (both of whom are  
18 years of age or older):

*Steve Truluck*  
STEVE TRULUCK, Witness

*Angela Johnson*  
ANGELA JOHNSON, Witness

STATE OF FLORIDA  
COUNTY OF COLUMBIA

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Before me, the undersigned authority, on this day personally appeared NORMAN KURT HEIMS, who produced a driver's license issued by Florida that contained his photograph and signature as identification thereby proving him to be the person whose name is subscribed to the foregoing instrument as Principal, Steve Truluck, a witness who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification, and Angela Johnson, a witness who is personally known to me or who has produced \_\_\_\_\_ (type of identification) as identification, each of whom acknowledged to me that such Principal executed the foregoing instrument in the presence of such witnesses for the purposes and consideration therein expressed.

Given under my hand and seal of office, on December 9th, 2018.

*Lisa T. Richardson*

Notary Public, State of Florida

Print Name: Lisa T. Richardson

Commission Expires: July 20, 2019

(SEAL)

