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WHEN RECORDED MAIL TO:

Tonie Salzano
9807 N. Balboa Dr.
Sun City, AZ 85351

DO NOT REMOVE THIS COVER SHEET. IT IS NOW PART OF THE RECORDED DOCUMENT.

DOCUMENT TO BE RECORDED:

Power of Attorney for Judith Gilson

**GENERAL DURABLE POWERS OF ATTORNEY
FINANCIAL, HEALTH CARE, AND MENTAL HEALTH CARE**

The purpose of General Durable Power of Attorney is to give full legal authority to another to manage those items of property that you may inadvertently or purposely leave out of your trust, such as your IRA account, automobile, or personal checking account. Should you become incapacitated, your attorney-in-fact will use this document to place all assets you may have neglected to place in the trust, to be managed and passed on under that plan.

The General Durable Power of Attorney for Health Care legally appoints the person(s) you have chosen to make medical, surgical or hospital decisions for you if you are not able to make or communicate such decisions for yourself. It is patterned after the standard hospital admitting form power of attorney, and will be necessary to anyone needing to have you admitted to a hospital.

The Durable Mental Health Care Power of Attorney legally appoints the person(s) you have chosen to make future mental health care decisions for you if you become incapable of making those decisions for yourself. Be sure to understand the importance of this document; therefore, you may wish to discuss this with your doctor or others you trust before executing this document.

GENERAL DURABLE POWER OF ATTORNEY

I, **JUDITH GILSON**, as Principal, of **SUN CITY, ARIZONA**, hereby appoint **TONIE SALZANO** as my agent, for me and in my name with reference to any interest from time to time owned by me in property, real or personal, wherever located ("property"), or other matters in which I from time to time may have a personal or financial interest. If for any reason **TONIE SALZANO** is unable or unwilling to act as such, I nominate **ELIZABETH FISCHER** as my agent.

1. Bank Accounts. To deposit in or withdraw from any bank, trust company, savings association, credit union, safe deposit company, broker or other depository or agent any moneys or other property and to examine or receive related records, including canceled checks. To endorse all checks and drafts made payable to me and collect the proceeds, to sign in my name checks on all accounts in my name, to withdraw funds from said accounts, to open accounts in my name. My agent may modify, terminate, make deposits to, write checks on, make withdrawals from and grant security interests in any account in my name or to which I am an authorized signatory, except accounts held by me in a fiduciary capacity. In exercising this authority, it does not matter whether or not the account was established by me or for me by my agent. My agent is authorized to negotiate, endorse or transfer any check or other instrument with respect to any account, to contract for any services rendered by any bank or financial institution, and to execute, on my behalf as principal, any agency or Power of Attorney forms furnished by a bank with respect to accounts with the bank that appoints the bank or any person as my agent.

Additionally, my agent may establish bank accounts of any type in one or more bank institutions including, but not limited to any bank, trust company, savings association, credit union, safe deposit company, broker or other depository or agent, that my agent may choose.

If more than one agent is serving concurrently under this Power of Attorney, the signature of any one of them is sufficient to endorse checks or drafts and to draw checks or drafts on my financial accounts.

2. Safe Deposit Box. To open and enter on my behalf any safe deposit box rented or held by me alone or jointly with others at any time to deposit in such box and to remove from such box any part or all of the contents thereof including any security or tangible personal property, as often and as freely as I could do if personally present, to cancel or modify the lease under which such box is rented and to surrender or exchange the same.

3. Payment of Expenses. To pay my ordinary household expenses; to pay the costs of medical, nursing, hospital, convalescent and other health care

and treatment, and to make application for insurance, pension or employee benefits related to such health care and treatment.

4. Real Estate. To retain, invest in, acquire by purchase, subscription, lease, rental or otherwise manage, sell, contract to purchase or sell, grant, obtain, or exercise options to purchase, options to sell or conversion rights, assign, transfer, convey, deliver, endorse, exchange, pledge, mortgage, abandon, improve, replace, repair, maintain, insure, lease or rent for any term and otherwise deal with all property; to sign transfer documents, including deeds, in connection with the sale, lease or purchase of real and personal property.

5. To enter upon and demand possession, or maintain, manage, improve, subdivide, resubdivide, raze, alter, replace, repair, maintain, dedicate, vacate, partition, release, lease, rent or renew, amend or extend leases or rental agreements for any term, contract to make leases or rental agreements, grant options to lease or to rent or to purchase the whole or any part of the reversion, contract regarding the manner of fixing present or future rentals, grant or reserve easements or other rights or charges of any kind on or with respect to, and cultivate, irrigate and operate, all interest in real estate now or hereafter owned by me, including beneficial interest in any trust and leasehold interests, and related improvements, equipment and supplies, alone or with others, by general or limited partnerships, trust agreements, joint ventures, corporations, associations, sharecrop agreements, leases, rental agreements, management or agency agreements, participation in government programs or otherwise.

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6. Borrow. To borrow from any source for any purpose and to mortgage or pledge any property to any lender, including my agent individually.

7. To demand, sue for, receive, and otherwise take steps to collect or recover all debts, rents, proceeds, interest, dividends, annuities, securities for money, goods, chattels, bequests, income from property, damages and all other property, to which I may be entitled or which are or may become due me from any person or organization; to commence, prosecute or enforce, or to defend, answer or oppose, contest and abandon all legal proceedings in which I am or may hereafter be interested; and to settle, compromise or submit to arbitration any accounts, debts, claims, disputes and matters now existing or which may hereafter arise between me and any other person or organization and to grant an extension of time for the payment or satisfaction thereof on any terms, with or without security.

8. Insurance. To continue to carry, purchase, cancel or dispose of fire, casualty, property or income protection, medical, hospital, life, liability or other insurance and to pay any premiums thereon.

9. Securities. To sell, assign and transfer stocks, bonds, and other securities standing in my name or belonging to me, including specifically the authority to buy and sell stocks, bonds and other securities in my name and for

my account and at such prices as he or she in his or her discretion shall determine.

10. Vote. To vote and give proxies to vote securities and approve or oppose mergers, consolidations, foreclosures, liquidations, reorganizations, the exchange of stocks, bonds, and other securities for new securities, or changes in the financial structure of any organization, and all other matters which may come before the shareholders; and to enter into voting trusts and other agreements restricting the voting, transfer or other use or disposition of interests in any organization.

11. To retain, continue, operate, manage, organize, acquire, invest in, terminate and dispose of, alone or with others, proprietorships, corporations, limited or general partnerships, joint ventures, land trusts and other business or property holding organizations under the laws of any jurisdiction; to lease, rent, sell, purchase or otherwise transfer any property to or from, make further investments in or advance or loan funds to, with or without security, and incur obligations on account of or for the benefit of, any such organization.

12. To undertake performance of any and all acts, whether or not otherwise specifically enumerated herein, including the sale of any property or the borrowing of any funds, which my agent considers necessary or appropriate in order to pay my federal estate taxes for which I am responsible; provided, however, that nothing herein shall be construed as requiring my agent to sell any property, to borrow any funds or to Unofficial Document pay ~~any~~ such taxes.

13. To appear and represent me in regard to and to take all actions convenient or appropriate in connection with taxes imposed by any municipal, state, United States or foreign authority or government relating to any tax liability or refund, abatement or credit (including interest or penalties) due or alleged to be due from or to me or any other person or organization, association or trust for which I am responsible for the preparation, signing, executing, verifying, acknowledging, or paying of any tax due or filing of a return or report, including without limitation federal or state income or gift tax, for any and all taxable years or periods; and for such purposes to inspect or receive copies of any tax returns filed by or for me, reports, or other papers or documents, compromises, or adjustments of any and all claims.

14. To prepare, draw, make, sign, execute, seal, acknowledge, verify, discount, accept, endorse, with or without recourse on me, waive demand, notice and notice of protest, file and deliver on my behalf, any and all checks, options, orders, notes, drafts, overdrafts, certificates of deposit, bills of exchange, deeds, directions to land trustees, mortgages, leases, rental agreements, powers of sale, bonds (of indemnity or otherwise) and contracts, transfers, assignments, proxies, agreements, receipts, releases, release deeds, composition agreements, discharges, income or personal or intangible property or gift or other tax returns, estimates, declarations, certificates, schedules, statements, claims of

abatement, refund or credit, protests, requests (including requests for rulings from proper authorities), applications, waivers (including waiver of restrictions on the assessment or collection of any deficiency or additional tax), acceptances (including acceptance of any determination or proposed determination of additional tax or over assessment or overpayment of tax, including interest and penalties), contests or waivers or agreements for a later determination and assessment and collection of taxes that is provided by applicable statutes of limitations, closing agreements (whether in respect of a tax liability or a specific matter or otherwise), petitions, pleadings, motions, stipulations, consents and any other papers, documents or writings or things, with or without guarantees, surety obligations, covenants, warranties, indemnifications, representations, powers of substitution, affirmations or otherwise.

15. To appoint and employ, with or without compensation, any accountants, attorneys at law, investment counsel, agents, and to dismiss or discharge the same and to appoint or employ any others in their stead as my true and lawful agents, to appear and represent me as to all matters covered by this power of attorney, or for any other purpose, including, but not limited to, appearances before the Treasury Department of the United States, the Tax Court of the United States, the United States Court of Claims, or any other court of the United States or the District of Columbia, or any state, municipal or foreign court, and any department or official of the United States government or any state, municipal or foreign government; with full power and authority to such agents to do any and all acts convenient or appropriate in connection with such matters, including the specific acts described above, and to substitute agents subsequent to the date of such appointment and prior to any revocation thereof, and to delegate and revoke the authority so granted to them.

16. Finally (without prejudice to and in enlargement of the authority above conferred) to execute each and every instrument, undertake each and every obligation, and to take from time to time any and all action of whatsoever nature and with relation to any matters whatsoever, whether or not specifically mentioned herein, and to exercise in respect thereto as full and complete power and discretion as I myself might or could do.

In addition to the foregoing powers, my agent shall have full power and authority to do the following acts, whether or not they may be considered to be in my best interest or for my benefit, if I and my witness have both separately initialed said paragraphs:

17. My agent may amend, modify or revoke any trust agreement ("trust") created by me before or after the execution of this Power of Attorney, and including any trust that may extend beyond my incapacity or beyond my lifetime to:

Alter the administrative and investment powers of my Trustee;

Reflect tax or other legal changes that affect trust administration;

given. My agent may make gifts in order to assure the continuation of any gifting program initiated by me prior to the time I became incapacitated.

My agent may make special occasion gifts to my estate plan beneficiaries, family members, or friends, in equal or unequal amounts, that reflect my past giving and my relationship with such individuals.

(b) Gifts in Excess of the Annual Federal Gift Tax Exclusion.

If my agent determines that gifts in amounts in excess of the annual federal gift tax exclusion are in my best interest and the best interests of my beneficiaries, my Agent may make gifts in excess of the annual federal gift tax exclusion to any of my beneficiaries or to trusts for their benefit.

Neither my agent, nor the Special Attorney-in-Fact appointed by my agent, shall be liable to any beneficiary for exercising or failing to exercise its discretion to make gifts.

(c) Gift Splitting Authorized.

My agent is authorized to consent to the splitting of gifts under Section 2513 of the Internal Revenue Code or under similar provisions of any state or local gift tax laws.

(d) Methods of Making GiftsUnofficial Document

My agent may make gifts of my property under this Section outright, in trust or in any other manner that my agent considers appropriate.

By way of example and without limiting my agent's powers under this Section, my agent is specifically authorized to make gifts by creating tenancy in common and joint tenancy interests or establishing irrevocable trusts.

To accomplish the objectives described in this subsection, my agent may establish and maintain financial accounts of all types and may execute, acknowledge, seal and deliver deeds, assignments, agreements, authorizations, checks and other instruments. My agent may prosecute, defend, submit to arbitration, settle or propose or accept a compromise with respect to a claim existing in favor of or against me based on or involving a gift transaction on my behalf. My Agent may intervene in any related action or proceeding.

My agent may perform any other act my agent considers necessary or desirable to complete a gift on my behalf in accordance with the provisions of this Section.

(e) Standard for Making Gifts.

It is my desire that in making gifts on my behalf, my agent consider my estate plan. To the extent reasonably possible, I direct my agent to avoid disrupting the

or, correct ambiguities, including scrivener errors that might otherwise require court construction or reformation.

In addition to the above powers and in expansion of any other powers granted herein, my Agent has the express authority:

To create, modify, or revoke a trust.

To transfer, assign and convey any property or interest in property which I may own to any trust of which I am a beneficiary and under the terms of which I expressly have the power, exercisable alone or with others, to amend or revoke such trust whether such trust was created before or after the execution of this power of attorney.

To fund a trust with my property even if the trust was not created by me or a person authorized by me to create a trust on my behalf.

To make or revoke a gift of my property in trust or otherwise.

To create or change survivorship interests in my property or in property in which I may have an interest.

Initials (Principle): JG and Initials (Witness): MK

18. My agent may make gifts on my behalf. The powers granted in this Section are an expansion of any powers granted my Agent elsewhere in this Power of Attorney and shall not be construed as limiting those powers in any way.

For purposes of this Power of Attorney, my agent may forgive any debts owed to me, and any debt forgiven will be considered a gift to the debtor.

For purposes of this Section, "my beneficiaries" shall mean my descendants and beneficiaries, including contingent beneficiaries, named in my Will or other estate planning documents, including revocable or irrevocable trusts.

Pursuant to Paragraph 21, my agent may gift or otherwise spend down my estate for Medicaid eligibility and planning.

I specifically authorize gifts to any trust which my agent may be a trustee or a beneficiary.

My agent may make gifts on the following terms and conditions:

(a) Continuation of My Gifting.

My agent may honor pledges and continue to make gifts to charitable organizations that I have regularly supported in the amounts I have customarily

dispositive provisions of my estate plan as established by me prior to my incapacity.

(f) Ratification of Gifts.

I specifically ratify any gifts made by my agent under the terms of this Power of Attorney. Initials (Principle): JG and Initials (Witness): MK

19. To make any low interest or interest-free loans to any person whom gifts may be made under paragraph 18 herein-above, with such duration and security, or entirely without security, as my agent deems advisable.

Initials (Principle): JG and Initials (Witness): MK

20. Provided that action is taken that is consistent with this Power of Attorney and the authority granted herein, any self-dealing restrictions under Arizona Law are hereby waved.

Initials (Principle): JG and Initials (Witness): MK

21. Catastrophic Illness Provision. If my agent determines that if it is in my best interest to qualify for Medicaid or SSI benefits, Veterans "Aid and Attendance" benefits, and/or similar federal or state benefits (hereinafter "Governmental Benefits"), and it is foreseeable that failure to do so may cause health related expenses to be incurred which may deplete, or substantially reduce, my assets, and/or those of my spouse, (hereinafter "Catastrophic Illness Expenses"), he or she is authorized to do the following, consistent with the dispositive provisions of my estate plan:

To take any and all action, and sign all documents that my agent determines to be necessary or advisable to minimize or eliminate a spend down of my assets, or those of my spouse, in order to qualify me for any Governmental Benefits, and/or to accelerate the time when I will so qualify, including, but not limited to executing agreements dividing or transmuting the community property of my spouse and myself into shares of separate property of either of us; or modify existing agreements concerning the character of property owned by my spouse and myself.

Converting "Non-Exempt Assets" to "Exempt Assets". For purposes of applying to foregoing:

The term "Exempt Assets" refers to the assets of my spouse and/or myself which are not considered to be resources in determining my eligibility for Governmental Benefits.

The term "Non-Exempt Assets" refers to those assets of my spouse or myself which are not Exempt Assets.

Allocating Exempt Assets and Non-Exempt Assets between the separate estate of myself or my spouse in the manner which minimizes or eliminates any spend-

General Durable Power of Attorney of JUDITH GILSON

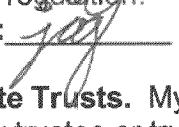
down requirements for qualification to receive any Governmental Benefits, and/or which accelerates the date when I am eligible for any Governmental Benefits.

Maximizing my spouse's "Community Spouse Resource Allowance," ("CSRA") and/or "Minimum Monthly Maintenance Needs Allowance" ("MMMNA") as those terms are defined in the Medicare Catastrophic Coverage Act, as amended ("MCCA"), the Omnibus Reconciliation Act of 1993 ("OBRA"), the Deficit Reduction Act of 2005 ("ORA"), or similar state law or regulation, including, but not limited to: 1) Seeking judicial or administrative remedies to increase the CSRA and/or the MMMNA, or for any other purpose; or 2) Acquisition of assets which would not be counted as a resource for purposes of determining eligibility, such as an annuity.

Gifting of Exempt Assets or Non-Exempt Assets to my spouse, or to other persons, as may be necessary or advisable to carry out the purposes of this provision; provided however, that any gifts to my Agent shall be done if at all by the successor agent, unless limited for my agent's health, education, maintenance, or as authorized by a Special Attorney-in-Fact appointed by my agent, and in any manner provided elsewhere in this document.

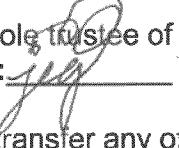
Selling, exchanging or otherwise disposing of my assets.

Minimizing the share of cost requirements and making maximum utilization of the "name on the instrument" rule, as those terms are used in MCCA, OBRA, ORA, and/or state law or regulation.

Initials (Principle):  and Initials (Witness):  Unofficial Document

22. Power to Create Trusts. My agent may execute a revocable or irrevocable trust agreement with any trustee or trustees that my agent selects. To the extent possible, in creating such revocable or irrevocable trust agreements, my agent shall not disrupt or otherwise disturb my existing estate plan, if any.

In addition, my agent may deliver and convey any and all of my assets to the trustee or trustees of any trust so created, even if my agent is the sole trustee of such trust.

My agent may be sole trustee of any trust so created or one of several trustees.
Initials (Principle):  and Initials (Witness): 

23. My agent may transfer any of my assets or any interest I have in any property, tangible or intangible, real or personal, to the trustee of any revocable or irrevocable trust agreement ("my trust" or "the trust") created by me or by my agent acting within the authority granted in this durable Power of Attorney before or after the execution of this Power of Attorney, and including any trust that may extend beyond my incapacity or beyond my lifetime; including but not limited to trusts over which my agent is serving as trustee.

(end of page)

General Durable Power of Attorney of JUDITH GILSON

In order that my agent may transfer property under this Section, I grant my agent the following general powers for the specific purpose of transferring property to my trust:

My agent may transfer any interest I have in real or personal property, tangible or intangible to my trust.

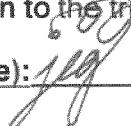
My agent may assign any rights I have to receive income from any source to my trust.

My agent may execute all legal instruments and other documents necessary or convenient to transfer property to my trust.

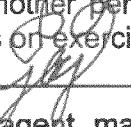
My agent may terminate savings, checking, safekeeping, brokerage, investment advisory and custodial accounts in my name (alone or jointly with others) at any bank, broker or financial institution and transfer all or any part of my interest in the cash, stocks, bonds and securities of the accounts to my trust.

My agent may enter and remove my property from any safe-deposit box registered in my name (alone or jointly with others) and transfer the removed property to my trust.

My agent may designate the trust as beneficiary to receive any property, benefit or contract right Official Document health, or to change any existing designation to the trust as beneficiary.

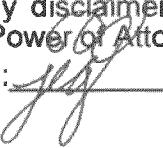
Initials (Principle):  and Initials (Witness): MK

24. My agent may withdraw and receive the income or principal of any trust over which I have a right of receipt or withdrawal. My agent may request and receive the income or principal of any trust with respect to which the trustee has the discretionary power to make distributions to me or on my behalf. In connection with this authority, my agent may execute and deliver to the trustee a receipt and release or similar document for the income or principal received. My Agent may exercise in whole or in part, release or let lapse any power of appointment held by me, whether general or special, or any amendment or revocation power under any trust even if the power may be exercised only with the consent of another person and even if my agent is the other person, subject to any restrictions on exercise imposed on my agent under this Power of Attorney.

Initials (Principle):  and Initials (Witness): MK

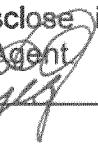
25. My agent may renounce and disclaim any property or property interest or power to which I may become entitled by gift, testate or intestate succession. My agent may release or abandon any property interest or power that I may own or hold now or in the future, including any interest in, or right over, a trust, including the right to alter, amend, revoke or terminate the trust. My agent may claim an elective share in any estate or under any will. But my agent

may not make any disclaimer that is expressly prohibited by the law or other provisions of this Power of Attorney.

Initials (Principle):  and Initials (Witness): MK

26. I direct that my agent, to the extent that it is reasonably possible, avoid disrupting the dispositive provisions of my estate plan as established by me.

If it is necessary to disrupt the dispositive provisions of my estate plan, my agent will use his or her best efforts to restore my plan as soon as possible. My agent will make reasonable efforts to obtain and review my estate plan. I authorize any person with knowledge of my estate plan or possession of my estate planning documents to disclose information to my agent and to provide copies of documents to my Agent.

Initials (Principle):  and Initials (Witness): MK

27. My agent may release and obtain, as the case may be, any and all information regarding my financial investments and taxes, including any information regarding stocks, bonds, certificates of deposit, bank accounts, tax returns, retirement accounts, pension plans, and any other documents or information regarding my financial affairs and taxes from my attorneys-at-law, financial advisors, insurance professionals, accountants, stockbrokers, stock transfer Attorney-in-Facts, and any other persons having such information.

I release these persons or entities from any liability for releasing the above-referenced information to my agent Unofficial Document in reliance on this Section.

If my agent is an attorney-at-law or other accounting or financial professional, the professional regulations of my Attorney-in-Fact's profession and federal law may prohibit my Attorney-in-Fact from releasing information about my financial affairs to others if I am a client of my Attorney-in-Fact. This instrument, therefore, is a limited waiver of any privilege (such as the attorney-client privilege) that I have established with any Attorney-in-Fact as a client. The privilege is waived for the limited purpose of permitting my Attorney-in-Fact to perform his or her duties under this Power of Attorney.

Initials (Principle):  and Initials (Witness): MK

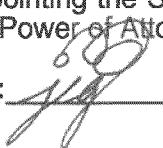
28. If for any reason any agent is unwilling or unable to act with respect to any property or any provision of this Power of Attorney, my agent shall appoint, in writing, a corporate fiduciary or an individual to serve as Special Attorney-in-Fact as to the property or with respect to the provision. The Special Attorney-in-Fact appointed must be an individual that is not related or subordinate to my agent within the meaning of Section 672(c) of the Internal Revenue Code. My agent may revoke any such appointment at will.

If my agent determines that it is necessary or desirable to appoint an Ancillary Attorney-in-Fact to act under this Power of Attorney in a jurisdiction other than

this one, my agent may do so. In making an appointment, my agent may sign, execute, deliver, acknowledge and make declarations in any documents that may be necessary, desirable, convenient or proper in order to carry out the appointment.

A Special or Ancillary Attorney-in-Fact may exercise all powers granted by this Power of Attorney unless expressly limited elsewhere in this Power of Attorney or by the instrument appointing the Special or Ancillary Attorney-in-Fact. A Special or Ancillary Attorney-in-Fact may resign at any time by delivering written notice of resignation to my Agent. Notice of resignation shall be effective in accordance with the terms of the notice.

This document appointing the Speical or Ancillary Attorney-in-Fact may (but need not) be attached to this Power of Attorney and may (but need not) be labeled as an exhibit.

Initials (Principle):  and Initials (Witness): MK

"My agent" or "Attorney-in-Fact" refers to any person designated herein who is from time to time acting in such capacity, it being my intent that each person so designated shall have full authority to exercise the powers granted hereunder alone, notwithstanding that any other person so designated might be exercising such powers at the same time.

My agent may exercise the powers and authorities granted herein in each case as my agent in his absolute discretion deems desirable or appropriate under existing circumstances. I hereby ratify and confirm as good and effectual, at law or in equity, all that my agent^{Unofficial Document} or any agents appointed by my agent, and their agents, associates and substitutes, may do by virtue hereof. However, despite the above provisions nothing herein shall be construed as imposing a duty on my agent to act or assume responsibility for any matters referred to above or other matters even though my agent may have the power or authority hereunder to do so and no agent shall be personally liable for any exercise or failure to exercise the powers and authorities granted herein by any other agent so appointed.

If any power or authority hereby sought to be conferred upon my agent should be invalid or unexercisable for any cause or not recognized by any person or organization dealing with my agent, the remaining powers and authorities given to my agent hereunder shall nevertheless continue in full force and effect.

Each person relying or acting upon this power of attorney shall be entitled to presume conclusively (a) that this power of attorney is in full force and effect unless written notice has been given by me to such person that this power has been revoked with respect to such agent and (b) that this power of attorney is exercisable by each agent acting alone and without the consent or action of any other agent so designated; provided, however, in the event such person has actual notice of a disagreement between my agents, this power of attorney shall be exercisable by my agents in the order named.

No person relying upon this power of attorney shall be required to see to the application and disposition of any moneys, stocks, bonds, securities or other property paid to or delivered to my agent or my agent's substitute pursuant to the provisions hereof. "Person" means any individual, partnership, corporation or other entity.

Nothing in this instrument shall be construed as creating in my agent a general power of appointment exercisable in his or her own behalf, or for the benefit of his or her estate, creditors, or creditors of his or her estate.

This power of attorney is not affected by my subsequent disability or incapacity or lapse of time, it being my intent that the power granted herein shall hereafter continue without interruption until my death unless previously revoked by me.

It is my intention that this Durable Power of Attorney provides for the administration of my affairs without the necessity of Court intervention. Accordingly, I request that any Court which may receive or act upon a petition for the appointment of a guardian or conservator for me should deny such petition so long as my agent is acting under this Durable Power of Attorney. If any Court should deem it necessary to appoint a guardian or conservator despite this request, then I nominate my agent to serve as guardian and conservator.

For purposes of this power of attorney any person acting as my agent thereunder shall be considered to Unofficial Document be accused or failed to act or to be legally incompetent to act when a physician, psychologist or other licensed health care professional, who is reasonably trained and experienced in dealing with incompetence and who is familiar with my said agent's condition, certifies in writing that he is unable to give prompt and intelligent consideration to financial affairs and/or to matters relating to my health care.

Unless the context requires otherwise, words denoting the masculine shall include the feminine and the neuter and vice versa, and words denoting the singular shall include the plural and vice versa.

Effective Date. The appointment of **TONIE SALZANO** as my agent shall be effective upon the date of my execution of this Power of Attorney. The appointment of **ELIZABETH FISCHER** as my agent shall be effective upon the inability or unwillingness of **TONIE SALZANO** to act as my agent and upon my incapacity. My incapacity shall be determined as follows:

Incapacity. I, **JUDITH GILSON**, hereby designate that:

- (a) my regular, treating physician; and
- (b) another physician who is a specialist in whatever disease or illness then afflicts me and who is acting independently of:
 - (1) my said regular, treating physician;

(2) my spouse, child, parent, sibling, and other relative of name;
and

(3) any agent under this power of attorney, said agent's spouse, and said
agent's child,

shall have the power to determine conclusively that my incapacity has occurred.
That determination shall be made by said Designees by a written declaration under
penalty of perjury.

I, JUDITH GILSON, the principle, sign my name to this Durable Power of
Attorney on JUL 03 2020, and being first duly sworn, do declare to the
undersigned authority that I sign and execute this instrument as my Durable Power
of Attorney and that I am eighteen (18) years or older, of sound mind and under no
constraint or undue influence.



JUDITH GILSON

I, Matilde KEMPF the Witness sign my name to the forgoing
Durable Power of Attorney being an official document duly sworn and do declare to the
undersigned authority that the Principle signs and executes this instrument as
her Durable Power of Attorney and that she signs it willingly, or willingly directs
another to sign for her, and that I, in the presence and hearing the Principle, sign
this Durable Power of Attorney as witness to the Principle's signing and that to
the best of my knowledge the Principle is eighteen (18) years of age or older, of
sound mind and under no constraint or undue influence. In addition, I certify that: I
am not an agent under this Durable Power of Attorney; I am not an agent's
spouse; and I am not an agent's child.

Witness: Matilde R Kempf Address: 9416 N 110th AVE
(Signature)

MATILDE R KEMPF SUN CITY, AZ 85351
(Print Name)

(end of page)

General Durable Power of Attorney of JUDITH GILSON

STATE OF ARIZONA)
)
) ss.
COUNTY OF MARICOPA)

On JUL 03 2020, before me, the undersigned, a Notary Public in and for said County and State, personally appeared **JUDITH GILSON** and MATILDA KEMPF (witness) known to me (or proved to me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same.

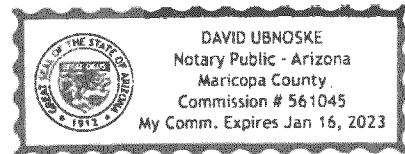
WITNESS my hand and official seal.

My Commission Expires:

Jan 14, 2023



Notary Public



Unofficial Document

General Durable Power of Attorney of JUDITH GILSON