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### **DURABLE SPECIAL POWER OF ATTORNEY FOR FUNDING**

KNOW ALL PERSONS BY THESE PRESENTS that I, ELVIRA E. WEST, 7929 Windersgate Circle, Olive Branch, MS 38654, (662) 890-0630, hereinafter called the Principal, do hereby make, constitute, and appoint ALAN L. WEST, 7929 Windersgate Circle, Olive Branch, MS 38654, (662) 890-0630, as my Agent and Attorney-in-Fact, and if he shall be unwilling or unable to serve, then JASON R. WEST, 6266 Holly Oak Drive, Rancho Cucamonga, CA 91701, (909) 987-2175, shall serve as my second Agent and Attorney-in-Fact, and if that person shall be unwilling or unable to so serve, then LETONA J. ABBOTT, 140 West Pioneer Ave., #54, Redlands, CA 91701, (909) 798-5155, shall serve in such capacity. My Agent and Attorney-in-Fact shall serve with full power and authority for me and in my behalf to perform and act under the special authority and power herein granted.

1. **Special Authority.** To grant, assign, transfer, and convey all of my right, title and interest, legal or equitable, which I have in and to all of my tangible and intangible personal property, real property, and mixed property including but not limited to securities, cash, bank accounts, money market accounts, certificates of deposit, bonds, warrants, debentures,

contracts, annuities, life insurance policy(s), and partnership interest(s) and any and all other property deemed to be intangible property to the trustee or any successor trustee of a trust created by me alone or in conjunction with one or more other persons, whether such trust is already in existence at the time of the creation of this Durable Special Power of Attorney for Funding or subsequent to the creation of this Durable Special Power of Attorney for Funding if the trust provides that the income and principal may be paid to me or applied for my benefit during my lifetime. Specifically included in this reference is THE ALAN L. AND ELVIRA E. WEST REVOCABLE TRUST created on the 19<sup>th</sup> day of September, 2012.

**2. Third Party Reliance.** Third persons may conclusively rely upon the continued validity of this Durable Special Power of Attorney for Funding until receiving actual knowledge of its revocation. Third persons may conclusively rely on a copy of this instrument in its entirety or any portion thereof certified as such by my Agent.

**3. Durability.** I expressly declare that I am familiar with the provisions of Section 87-3-101 through 87-3-113 of the Mississippi Code of 1972, as amended, regarding this Durable Special Power of Attorney for Funding, which shall not be affected by the subsequent disability or incapacity of the principal. The powers of my said attorney-in-fact herein described shall be exercisable by my said attorney-in-fact on my behalf notwithstanding that I may become legally disabled or incompetent, and said powers shall not be affected by the passage of time from and after the date of execution.

**4. Governing Law.** All questions pertaining to the validity, interpretation, and administration of this Durable Special Power of Attorney for Funding shall be determined in accordance with the laws of the State of Mississippi.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 19 day of September, 2012.

  
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ELVIRA E. WEST, Principal

STATE OF MISSISSIPPI

COUNTY OF DESOTO

Personally came and appeared before me the above named ELVIRA E. WEST, Principal, personally known to me or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the above and foregoing Durable Special Power of Attorney for Funding and acknowledged that she executed same as her voluntary act and deed and for the purposes recited therein.

This 19th day of September, 2012.

Betty J. DeRosette  
NOTARY PUBLIC

