

10.3. My agent is authorized to have access to and possession of my will, trust agreements, deeds, life insurance policies, contracts and other important documents.

10.4. My agent is authorized to make gifts, grants or other transfers without consideration either outright or in trust (including the forgiveness of indebtedness) to my domestic partner or to any of the beneficiaries under my last will and testament.

- i. I specifically authorize gifts under this power of attorney to my agent.
- ii. My agent need not make gifts in equal amounts to all beneficiaries in the same generation.
- iii. My agent may make gifts to my beneficiaries that are not excluded from gift tax by my federal gift tax annual exclusion.

10.6. My agent is authorized to lend money and property to my domestic partner or to the beneficiaries under my last will and testament on such terms, including, but not limited to, interest rates, security and duration as my agent may deem advisable. Additionally, my agent may make loans at interest rates below market levels.

10.9. Regardless of who may be acting as my agent, my agent is authorized to support and/or continue to support my domestic partner, David Furnish, and any other person whom I have undertaken to support or to whom I owe an obligation of support, in accordance with the same standard of living as I may have provided in the past (adjusted if necessary by circumstances and inflation). No provision of this agreement or of law shall be deemed to restrict the support of my domestic partner in the event that he should also be acting as my agent hereunder.

16. If David Furnish is not then living or has been adjudged to be incompetent to serve as my attorney-in-fact, then I designate my friend, Lawrence S. Jacobs, presently residing in

Rockville, Maryland, as alternate attorney-in-fact for me and in my name, place and stead for all the purposes herein provided. If Lawrence S. Jacobs is not then living or has been adjudged to be incompetent to serve as my alternate attorney-in-fact, I designate my friend, Andrew Fastow, CPA, presently residing in Houston, Texas, as alternate attorney-in-fact for me and in my name, place and stead for all the purposes herein provided.

Date

Elton John

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THIS IS A SAMPLE OF SOME OF THE PROVISIONS THAT MIGHT BE CONTAINED IN A DURABLE GENERAL POWER OF ATTORNEY. IT IS DISTRIBUTED FOR EDUCATIONAL PURPOSES ONLY. IT IS NOT INTENDED AS A GUIDE OR AS AN ACTUAL POWER OF ATTORNEY AND IT IS NOT LEGALLY SUFFICIENT UNDER MARYLAND LAW.