Gifting.  The Attorney in Fact shall have the power to make any gifts, whether outright or in trust, during the Principal's lifetime which are made for purposes of qualifying the Principal or the Principal's spouse for governmental, medical or financial assistance or long-term care coverage, or maintaining eligibility for such assistance or coverage, or preventing estate recovery due to such assistance or coverage. Any such gifting may exceed the annual gift tax exclusion amount if necessary to the above stated purpose. The authority herein granted shall include, but not be limited to, converting the Principal’s assets into assets that do not disqualify the Principal from receiving such benefits or divesting the Principal of such assets. Gifting shall follow the distribution set forth in the most recent Will or Trust of the Principal to the extent practicable. Any transfers made pursuant to this paragraph shall be deemed not to be a breach of fiduciary duty by the Attorney in Fact.