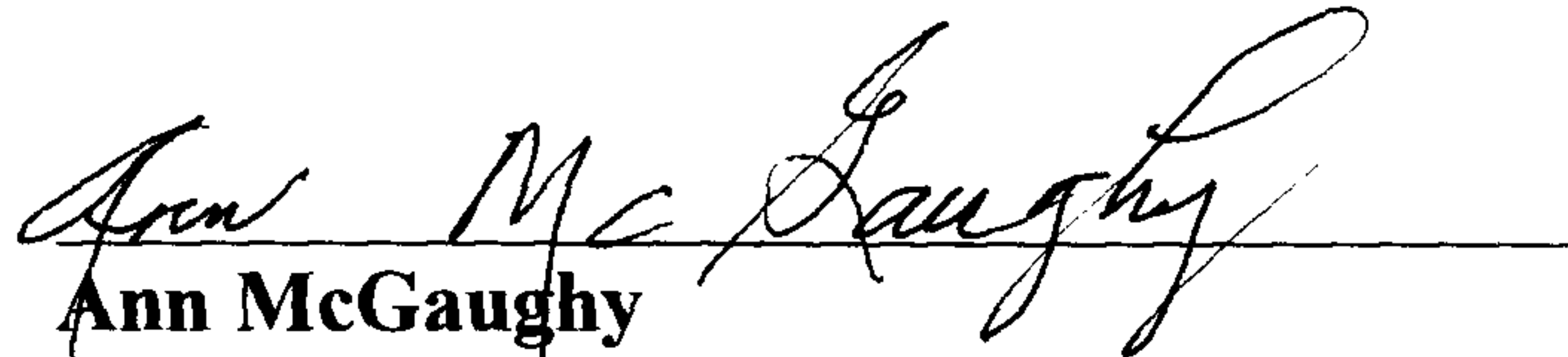


STATE OF ALABAMA )

**SUBSTITUTE POWER OF ATTORNEY**


SHELBY COUNTY )

I, **Ann McGaughy**, attorney in fact for **Joseph Henry McGaughy** of Shelby County, Alabama, under a power of attorney dated the 28<sup>th</sup> day of March, 2002 and recorded at Instrument No. 2002-17280 in the Office of Probate Judge of Shelby County, State of Alabama, which empowers me to do, perform and execute all and every act that I may legally do through an attorney in fact, with full power of substitution, do hereby constitute and appoint **Sidney McGaughy** my substitute attorney-in-fact and authorize him to act in my stead as attorney-in-fact for **Joseph Henry McGaughy** with full power and authority to do and perform every act necessary to carry out all or any of the aforementioned powers as fully as I could do if personally present, with full power of substitution, hereby ratifying and confirming all that my said substitute attorney-in-fact shall lawfully do or cause to be done by virtue hereof.


  
Ann McGaughy

Attestation

Signature acknowledged in the presence of two witnesses:

  
Witness' signature

Myra Mase      Wilsonville  
Name, Address

  
Witness' signature

Leslie V. Lucas      Montevallo  
Name, Address

✓  
Beth McGaughy  
59 Berry Lane  
Montevallo, AL 35115

### Acknowledgment

I, Nelda S. Hovey, Notary Public for the State of Alabama, hereby certify that **Ann McGaughy**, whose name as attorney in fact for **Joseph Henry McGaughy** is signed to the foregoing and who is known to me, acknowledged before me on this day that, being informed of the contents of the foregoing document, she in her capacity as such attorney in fact, executed the same voluntarily on the day the same bears date.

Given under my hand this the 29th day of August, 2002.

Nelda S. Hovey  
Notary Public  
My Commission Expires: 6/4/03