STATE OF ALABAMA JEFFERSON COUNTY)
)

DURABLE GENERAL POWER OF ATTORNEY FOR LOIS SCOTT PURSER

KNOW ALL MEN BY THESE PRESENTS:

A. That I, Lois Scott Purser, residing at 3924 Summerwood Circle, Birmingham, Shelby County, State of Alabama, have made and appointed and by these presents do hereby make, constitute, appoint and empower my granddaughter, Candance S. Johnson, who is empowered to act hereunder as my true and lawful attorney-in-fact for me and in my name, place and stead:

- (1) To demand, receive, collect and hold any and all monies, securities, personal property and real property, of any kind or nature whatsoever, owned by or belonging to me, or in which I may have and interest;
- (2) To draw and issue checks on and make deposits to my checking accounts at any bank, savings and loan association or brokerage house; to receive and make receipt in my name any money that is due or payable to me; to endorse in my name all checks, vouchers, drafts, or money orders made payable to me or to my order; and to deposit to, to make withdrawals from and to surrender for payment my savings accounts, savings certificates, certificates of deposit, money market certificates or any other funds which I may have at any savings and loan association, at any bank or at any brokerage house;
- (3) To carry and maintain new or additional checking accounts or savings accounts (including, but not limited to, certificates of deposit and money market certificates) for me and in my name at any bank, savings and loan association or brokerage house; to make deposits of money belonging to me or to my order in such accounts; to draw and issue checks on said monies on the signature of my said attorney-in-fact;
- (4) To have access at any time or times to any safe deposit box owned by me, wheresoever located, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe deposit box; no bank, savings and loan association, or other institution where any such box should be located shall have any liability resulting from permitting my said attorney-in-fact having access to such safe deposit box;
- (5) To deal generally and in all respects and without restriction in my personal property of any nature whatsoever (including, but not limited to, any securities, stocks, bonds or debentures) in which I have or may have any interest; and to execute for me in my name such bills of sale, pledges, security agreements, UCC-1 financing statements, transfers, assignments, leases, subleases sales agreements, and contracts of any kind or nature as deemed appropriate:

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- (6) To vote my stock in each and every corporation in which I own voting stock;
- (7) To exercise general supervision and control over any securities and other personal property of any nature whatsoever owned by or belonging to me; to collect dividends, profit, interest or accruals therefrom and thereon; and to sell, transfer, pledge, hypothecate or otherwise dispose of same, all as my said attorney-in-fact may deem best;
- (8) To exercise in all respects full management, control and powers with respect to all my property, whether the same be real, personal or mixed and wherever located, as I myself could do, including, but not limited to, the power to execute for me and in my name, such warranty deeds, grant deeds quitclaim deeds, other conveyances, contracts of sale, mortgages, mortgage notes, leases and subleases on each parcel of real estate in which I own an interest;
- (9) To liquidate any of my assets and to make such investments or reinvestment of my assets and monies as my attorney-in-fact may deem best;
- (10) To demand, claim, receive, sue for and recover any and all monies or rights of any nature whatsoever and from whatever source derived (including, but not limited to claims against or benefits from the Social Security Administration, Medicare, and any insurance company insuring me for medical, surgical, hospital, disability or other insurance benefits that may now be due to me or which may at any time hereafter become due me), and to give in all respects proper receipts, releases and acquittances therefor; but there shall be no liability on the part of any obligor or debtor making payments to my said attorney-in-fact to see to the application of the proceeds of such payments, collections or remittances;
- (11) To arrange and contract with in my name, such physicians, doctors, surgeons, dentists, optometrists, nurses (RN's, LPN's or merely practical nurses), sitters, companions, pharmacies, surgical and prosthetic goods, suppliers hospitals, infirmaries, clinics, nursing homes, convalescent homes or institutions, rooming homes, retirement homes, homes for the elderly, and other organizations or institutions of a similar nature, for furnishing me with general or special care and attention, surgery, dental surgery and care, optometrical attention and needs, pharmaceutical, surgical and prosthetic items, health and convalescent care, which my attorney-in-fact deems necessary, desirable or appropriate for my health, comfort and welfare;
- (12) (a) To prepare, to sign and to file for me all Federal and State income tax returns, gift tax returns, ad valorem tax assessments, and all other tax returns; (b) to claim, receive, endorse and collect checks in payment of refunds of taxes, penalties or interest; (c) to execute waivers of restriction on assessments or collections of deficiencies in tax, or waivers of consents to extend the time limit for assessment or collection of tax; (e) to execute closing agreements under IRC Section 7121, and under other related or similar Federal and State statutes; (f) to act for me at any conferences, hearing, audit, or appeal in the Internal Revenue Service or in the Alabama (or other State) Department of Revenue, or in the Appellate or Review Division of either; (g) to file and conduct suit for me in any Court

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regarding any claim or controversy regarding taxes assessed against me or collected from me; (h) to act for me and to sign any document for me (in any proceeding, case or controversy) before any federal, state, county, municipal or other governmental body; and (i) to delegate authority or to substitute another representative, attorney or certified public accountant to act for me and in my stead, in connection with any authorization described in this paragraph.

- (13) To borrow on or against the cash surrender value of any life insurance policy issued on my life and to sign or execute such forms as said insurance companies may require for such loans;
- (14) To make disbursements of monies belonging to me in such manner, at such times and for such purposes as my attorney-in-fact may deem desirable or best for the maintenance, upkeep, repair or any other purposes in connection with any real estate or personal property owned by me; to operate, manage, control and lease any and all real estate owned by me; to collect, demand and receive the rents, issues, incomes and profits derived from any such real property; and to exercise in all respects general control and supervision over any real estate belonging to me;
- (15) To employ and dismiss attorneys, accountants, agents, custodians, investment advisors, servants or other persons; and to pay all reasonable bills for such persons performing services for me or for my attorney-in-fact while acting on my behalf under this Durable General Power of Attorney;
- (16) To act on my behalf in all transactions necessary for the purchase of certain issues of United States Treasury Bonds which are redeemable at par in payment of Federal Estate Taxes levied upon my estate;
- (17) To disclaim, in whole or in part, any interest or power otherwise passing to me by testate or intestate succession or by inter vivos transfer, in accordance with state law and Section 2518 of the Internal Revenue Code, as amended;
- (18) To transfer and convey to the trustee of any trust I have created for my benefit, whether before or after the execution of this Durable General Power of Attorney, any or all of my assets, including without limitation, real property, whether such real property was acquired before or after the execution of the Durable General Power of Attorney; to assign to such trust, or designate the trustee of such trust as beneficiary of, the proceeds of and policies of insurance that I may now or hereafter be entitled to receive, including but not limited to, insurance proceeds payable by reason of my disability; as my attorney-in-fact may deem appropriate;
- (19) To establish a new residency or domicile for me, from time to time and at any time, within or outside the state, for such purposes as my attorney-in-fact shall deem appropriate, including but not limited to any purpose for which this Durable General Power of Attorney was created.

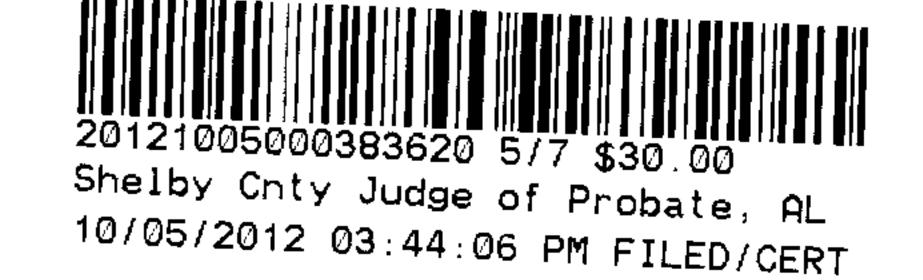
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- (20) In general, my attorney-in-fact is authorized to do anything and everything in respect to all of my affairs that I myself might or could do if personally present, and manage and conduct my property, business, and affairs in such manner as may be approved by my attorney-in-fact. The enumeration fo specific items, rights, acts, or powers enumerated in this Durable General Power of Attorney is not intended to, nor does it limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers herein granted to my said attorney-in-fact. I hereby intend to give my agent the fullest power and authority, not intending in any way to limit such full, wide and general powers, but giving and granting to my attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary, and desirable to be done, and in my name and behalf, and under seal or otherwise. I further authorize my attorney-in-fact to make, execute, and deliver any and all such instruments in writing as my attorney-in-fact may approve, all as fully and to all intents and purposes as I might or could do if personally present, and I hereby ratify and confirm all that my attorney-in-fact shall lawfully do or cause to be done by virtue hereof.
- B. <u>Power of Attorney is Durable</u>. This general power of attorney is a durable power of attorney as provided for by Alabama Act Number 81-98, which is codified in Section 26-1-2, of the 1975 Code of Alabama, as amended, and shall not be affected by disability, incompetency, or incapacity, but shall be exercisable notwithstanding my subsequent disability, incompetency or incapacity. The laws of Alabama shall govern this Durable General Power of Attorney.
- C. <u>Effective Date</u>. This power of attorney shall only commence and take effect upon my disability, incompetency or incapacity rendering me unable to make decisions concerning my affairs and my well being as evidenced by a written determination or declaration made by my attending physician who has personally examined me, and shall continue and remain in full force and effect thereafter until removal of my disability, incompetence or incapacity or until my death. Notwithstanding the provisions of this Paragraph C, the powers granted hereunder shall not be considered terminated upon the removal of my disability, incompetence or incapacity or upon my death with respect to any person, partnership, corporation, association or other entity who, without actual knowledge thereof, acts or relies in good faith upon the powers and authorities exercisable hereunder.
- D. Revocation. This Durable General Power of Attorney shall remain in full force and effect until my death, unless and until I revoke or terminate same by an appropriate written instrument duly executed by me at any time before my disability, incompetency, or incapacity, or during any period I have recovered from any such disability, incompetency, or incapacity, and recorded in the Probate Court of Shelby County, Alabama. I recognize that for a period of time my Attorney-in-fact may be unaware of the termination of this agreement if such termination occurs by operation of law. As a further consideration for the acceptance of my attorney-in-fact of the appointment hereunder, I hereby waive (and bind my heirs, assigns and personal representatives to such waiver) any and all claims which I, my heirs or assigns or personal representatives may have against said attorney-in-fact for any action said attorney-in-fact takes in good faith after any such termination, pursuant to the terms of this agreement or of any instructions given to said attorney-in-fact by me.

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- E. I hereby authorize my attorney-in-fact to use photostatic copies, Zerox copies, or other machine copies of this executed Durable General Power of Attorney for the purpose of presenting a third-party with notice of this Durable General Power of Attorney, and of the power of my attorney-in-fact to act hereunder, and any such third-party shall be entitled to rely upon the presentation f such a copy.
- F. I hereby authorize my attorney-in-fact to certify under oath before a Notary Public to any third-party that this Durable General Power of Attorney is valid, that the principal is still alive, that the principal is disabled, incompetent or incapacitated as defined herein, and that this Durable General Power of Attorney has not been revoked, and any such third-party shall be entitled to rely upon such a certification to be sworn to by my attorney-in-fact before a Notary Public.
- G. <u>Restriction on Attorney-in-Fact</u>. Notwithstanding anything in this Durable General Power of Attorney to the contrary.
 - (1) If at any time, either before or after the expiration of this Durable General Power of Attorney, my attorney-in-fact has transferred a life insurance policy or policies, or any incidents of ownership thereof, to me individually, or as a fiduciary, or as a trustee of any irrevocable trust, then such attorney-in-fact shall have no right to the ownership of such policy or to exercise any rights under the policy, including any such right characterized as an "incident of ownership" under the Code.
 - (2) An attorney-in-fact designated herein shall not satisfy any legal obligation of such attorney-in-fact out of any property subject to this Durable General Power of Attorney.
 - (3) An attorney-in-fact shall have no power or authority whatsoever to act on my behalf in a fiduciary capacity with respect to any trust of which I am serving as trustee.
- H. <u>Appointment of guardian and conservator</u>. I hereby nominate and appoint my granddaughter, Candance S. Johnson, the conservator of my estate and the guardian of my person if proceedings to appoint a fiduciary for me are hereafter commenced during my life. I hereby exempt my conservator from giving bond pursuant to Section 26-2A-139, Code of Alabama, 1975, as amended.
- I. If my granddaughter, Candance S. Johnson, ceases to act as attorney-in-fact hereunder by reason of death, incapacity, resignation, or for any other reason, then I appoint my daughter, namely Faith P. Self, as my true and lawful attorney-in-fact hereunder. The resignation of any attorney-in-fact may be evidenced by an instrument in writing delivered to the successor or co-attorney-in-fact named above. The incapacity of an attorney-in-fact may be determined by a written statement of a physician delivered to the successor or co-attorney-in-fact named above.

IN TESTIMONY AND WITNESS WHEREOF, I have hereunto set my hand and seal on this day of ______, 2008.



LOIS SCOTT PURSER

STATE OF ALABAMA)

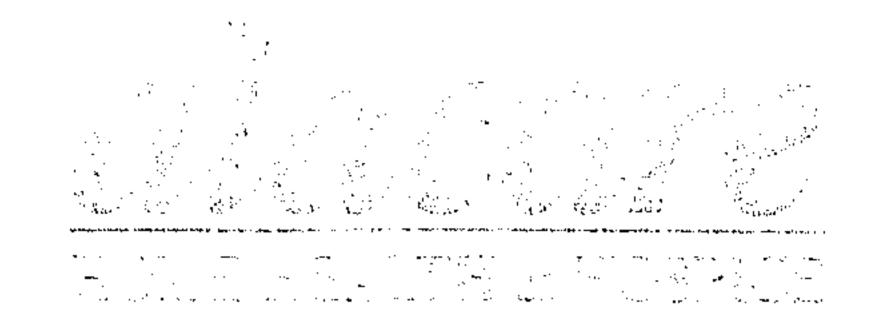
JEFFERSON COUNTY)

I, the undersigned, a Notary Public in and for said County and in said State, hereby certify that Lois Scott Purser, whose name is signed to the foregoing Durable General Power of Attorney, and who is known to me, acknowledged before me on this day, that, being informed of the contents of the said Durable General Power of Attorney, she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal this 24 tay of September

My Commission Expires: 2/23/12

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October 3, 2012

RE: Lois Purser, DOB 08-08-1922

To whom it may concern:

This is to confirm that Lois Purser is physically and mental incapacitated as the result of an advanced disease state. She is currently receiving Hospice care through Alacare Home Health and Hospice.

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Charles Funderburke, M.D.

205-755-5700