POWER OF ATTORNEY #231/

KNOW ALL MEN BY THESE PRESENTS: That I, JAMES O. ANDERSON, JR., being unmarried and a resident of Jefferson County, Alabam, but expecting to be engaged in the military service, do hereby make, constitute and appoint my father, James 0. Anderson, Sr., my true and lawful attorney to represent me fully in all matters, more particularly including all metters pertaining to the liquidation and dissolution of the Twin Oaks Land Company, an Alabama Corporation, of which I am a stockholder, giving my said attorney, full power to execute in my name and on my behalf any dissolution agreements, deeds, agreements or legal instruments,

and full power to do everything whatsoever requisite and necessary to be done in the premises, and expressly do I nominate and empower my said attorney to take title in his name to any real estate or personal property now owned by said Twin Oaks Land Company, which would otherwise be conveyed to me in the liquidation of said corporation, and to hold said real estate and personal property in his name for the sole benefit, however, of myself and my heirs and assigns, but giving my said attorney full right to sell, assign or convey said real estate of personal property without my consent further than as expressed herein.

This power of attorney shall be unlimited in connection with such sales, assignments, or conveyances, except that any proceeds therefrom in money, other property or valuable considerations shall belong to me and become my property and not that of my said attorney, provided, however, that no purchaser of any such property shall be under any obligation or liability to see that any such proceeds from such sales are applied for my benefit or redeived by me, it being my intention that any purchasershall be fully protected upon payment to my said attorney of the consideration for such sale or sales.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 15th day of June, 1942.

James O. Anderson, Jr.

STATE OF ALABAMA

JEFFERSON COUNTY

James O. Anderson, Jr., whose name is signed to the foregoing power of attorney, and who is known to me, acknowledged before me on this day that, being informed of the contents of this power of attorney he executed the same voluntarily on the day the same bears date.

Given under my hand and seal, this 15 day of June, 1942.

Ormond Somerville

Notary Public

Seal

Filed in the office of the Probate Judge the 22nd day of June, 1942 at 11:30 O'clock A. M. and recorded in the Deed Record 113 on page 408 this the 22nd day of June, 1942.

L. C. Walker,

Judge of Probate

NO TAX DUE ON THIS INSTRUMENT