

STATE OF ALABAMA                    )  
  )  
COUNTY OF SHELBY                    )

**DURABLE GENERAL POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS, That I, **BETTY H. HARRIS**, of Montevallo, Shelby County, Alabama, have made and appointed and by these presents do hereby make, constitute, appoint and empower my son, **DAVID LYNN HARRIS**, of Helena, Shelby County, Alabama, 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 or real property of any kind or nature whatsoever, owned by or belong to me or in which I may have any interest.

2. To draw and issue checks on and make deposits to my checking account at any bank, and to receive and receipt in my name any money that is due or payable to me and to endorse in my name all checks, vouchers, drafts or money orders made payable to me or to my order; and to deposit to and 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 have at any savings and loan association or at any bank.

3. 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 interests; and to execute for me and in my name such bills of sale, leases, subleases and sales agreements as deemed appropriate.

4. To carry and maintain new or additional checking accounts or savings accounts (including but not limited to certificates of deposit and money-making certificates) for me and in my name in such bank and/or savings and loan associations as my said attorney-in-fact may deem best and to make deposits of money belonging to me or to my order in such accounts and disburse said monies on the signature of my said attorney-in-fact for any purposes in connection with my personal needs, support, maintenance and medical attention in any such amounts and for such purposes and at such times as my said attorney-in-fact may deem best; but no such bank or savings and loan association shall be obligated to verify or ascertain the nature or purpose of any such disbursement made by said attorney-in-fact from any such checking or savings account.

5. To vote my stock in each and every corporation in which I own voting stock.

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6. To exercise general supervision and control over any securities and other personal property of any nature whatsoever owned by or belonging to me and to collect dividends, profits, 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.

7. To use generally any monies and property belonging to me 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, quit claim 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 any monies belonging to me 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 annuities, pensions, retirement benefits, claims for benefits against the Social Security Administration, Medicare, and any insurance company insuring me for medical, hospital or disability benefits that may now be due to me or which may at any time hereafter become due to me), and to give in all respects proper receipts, releases and acquittance 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 for and to contract with, in my name, such physicians, doctors, surgeons, dentists, optometrists, nurses (RNs, LPNs or merely practical nurses), sitters, companions, pharmacies, surgical and prosthetic goods suppliers, hospitals, infirmaries, clinics, nursing homes, convalescent homes or institutions, rooming homes and other organizations or institutions of a similar nature, for furnishing me with general or special attention, surgery, dental surgery and care, optometrical attention and needs, pharmaceutical and surgical and prosthetic items, health and convalescent care, which my said attorney-in-fact deem 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 interests; (c) to execute waivers or restriction on assessments or collections of deficiencies in tax, or waivers of notice of disallowance of claims for credits or refunds; (d)



to execute consents to extend the time limit for assessment or collection of tax; (e) to execute closing agreements under Internal Revenue Code 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 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; provided, however, notwithstanding anything in this Durable Power of Attorney to the contrary, if at any time, either before or after the expiration of this Durable Power of Attorney, the person to whom this power is granted has transferred a life insurance policy or policies, or any incident of ownership thereof, to me individually, or as a fiduciary, or as a trustee of any irrevocable trust, then such a person receiving this power shall have no right to the ownership, or to the exercise of any rights to the policy, including the rights to any incidents of ownership thereof.

14. To make disbursements of monies belonging to me in such a manner, at such times and for such purposes as my said 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, and to operate, manage, controls and lease any and all real estate owned by me and to collect, demand and receive the rents, issues, incomes and profits derives from any such real property, and to exercise in all respects general control and supervision over any real estate belonging to me.

15. To do and perform any and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully and to all intents and purpose as I might or could do if personally present or able, with full power of subscription and revocation, hereby ratifying and confirming all that my said attorney-in-fact may do.

16. To act on my behalf in all transactions necessary for the purchase of certain issues of Unites States Treasury bonds which are redeemable at par in payment of federal estate taxes levied upon my estate.

17. To make gifts of my property to any individual (including the attorney-in-fact or agent) within the limits of the gift tax annual exclusion as provided by Section 2503 (b) of the Internal Revenue code (as the same shall from time to time be amended) to organizations described in Sections 170 (c) and 2522 (a) of the Internal Revenue Code

or corresponding future provisions of federal tax law, or both, as the attorney-in-fact shall determine: (a) to be in my best interest; (b) to be in the best interests of my estate; (c) will reduce the estate tax payable on my death; (d) is in accordance with my personal history of making or joining in the making of lifetime gifts.

18. This instrument is to be construed and interpreted as a durable and general power of attorney (Alabama Code 26-1-2). The enumeration of specific items, rights, acts, or powers herein 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 and the authority conferred herein shall become effective upon the disability, incompetency, or incapacity of the said principal, and such rights, powers and authority shall remain in full force and effect until revoked by me or until said disability, incompetency, or incapacity has been removed or has otherwise ended. Any action taken in good faith pursuant to the foregoing authority without actual knowledge of my death shall be binding upon me, my heirs, assigns and personal representatives.

IN WITNESS WHEREOF as principal, I have hereunto set my hand and seal to this Durable Power of Attorney this the 21 day of May, 2001.

Betty H. Harris  
BETTY H. HARRIS

STATE OF ALABAMA )

COUNTY OF SHELBY )

I, the undersigned, a Notary Public in and for said County in said State, hereby certify that **Betty H. Harris**, 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 the instrument, she executed the same voluntarily on the day the same bears date.

Given under my hand this 21 day of May, 2001.

Kimberly J. Watson  
Notary Public

SEAL

My Commission expires: 2/28/03

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