

LIMITED POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that the United States Department of Housing and Urban Development (HUD), an agency of the United States of America, a/k/a the Secretary of Housing and Urban Development, does hereby make, constitute and appoint, Susan R. Hoffman, Sadie Marie Hamilton, Belinda M.L. Masters, Rhonda S. Henley, Antonio F. Gaines, and Beaugard Rowan of Best Assets-Citiwest JV, 3420 Norman Berry Road, Suite 600, Atlanta, GA 30354 (Contractor) as its true and lawful attorney-in-fact, each of whom may act individually in the name, place and stead of HUD for the purpose set out below:

To sell and convey for cash or credit HUD owned real properties located in the State of Alabama; to execute, acknowledge, seal and deliver any agreements of sale, special warranty deeds, HUD-1 closing statements, and any other instrument that may be essential or required for the proper conveyance of such property; and to negotiate, make, execute, sign seal, acknowledge, and deliver in the name of HUD as lessor leases of such properties and collect rents on such properties.

The rights, powers, and authority of the attorneys-in-fact granted in this instrument shall commence and be in full force and effect on the date hereof and such rights, powers, and authority shall remain in full force and effect until 11:59 p.m., Washington, D.C. time, on January 31, 2005 (the "Termination Date") unless otherwise terminated in writing by the execution and delivery of an instrument revoking the authority hereby granted (the "Revocation).

Any third party may rely upon this document as evidence of Contractor's authority to continue to exercise the powers granted herein until the Termination Date, unless a Revocation has been recorded in the public records of the county where the property is located, or unless such third party has actual notice of the Revocation.

Executed this 8th day of January, 2004

Signed in the presence of:

Dula Bill M'lla

Charles E. Gardner, Director, Atlanta

UNITED STATES DEPARTMENT OF

HOUSING AND URBAN DEVELOPMENT

Single Family Homeownership Center

State of Georgia)
County of Charles)

This ______ day of January 2004, personally came before me Charles E. Gardner, to me known personally, who being duly sworn, says that he is the Director of the Atlanta Single Family Homeownership Center of the United States Department of Housing and Urban Development (HUD) and said power of attorney was signed and sealed by him on behalf of HUD as its duly authorized representative [68 FR 50157-50178 (August 20, 2003)] and he acknowledges said writing to be the act and deed of HUD.

Witness my hand and official seal this

day of January, 2004.

Notary Public for the State of Georgia

My commission expires:

Christine J Rooker-Nance My Commission Expires February 04, 2005