

## SPECIAL POWER OF ATTORNEY

I, Walter Beard, residing at 105 Smoky Ridge Lane, Alabaster, AL 35007, hereby appoint D.M. Samsil of 8444 6<sup>th</sup> Avenue South, Birmingham, AL 35206, as my Attorney-in-Fact ("Agent").

My Agent shall have full power and authority to act on my behalf but only to the extent permitted by this Special Power of Attorney. My Agent's powers shall include the power to:

Purchase any interest in real estate legally described as:

Lot 1, Block 4, of Meadowlark Estates, as recorded in Map Book 6, Page 48 in the Probate Office of Shelby County, Alabama. Situated in Shelby County, Alabama.

This power shall include the power to (i) purchase upon such terms as my Agent shall deem appropriate, subject to the limitations (if any) stated above, (ii) sign any documents (including deeds and mortgages) that may be required to convey title to such property, and (iii) pay any proceeds from any such transaction.

I hereby grant to my Agent the full right, power, and authority to do every act, deed, and thing necessary or advisable to be done regarding the above powers, as fully as I could do if personally present and acting.

Any power or authority granted to my Agent under this document shall be limited to the extent necessary to prevent this Power of Attorney from causing (i) my income to be taxable to my Agent, (ii) my assets to be subject to a general power of appointment by my Agent, and (iii) my Agent to have any incidents of ownership with respect to any life insurance policies that I may own on the life of my Agent.

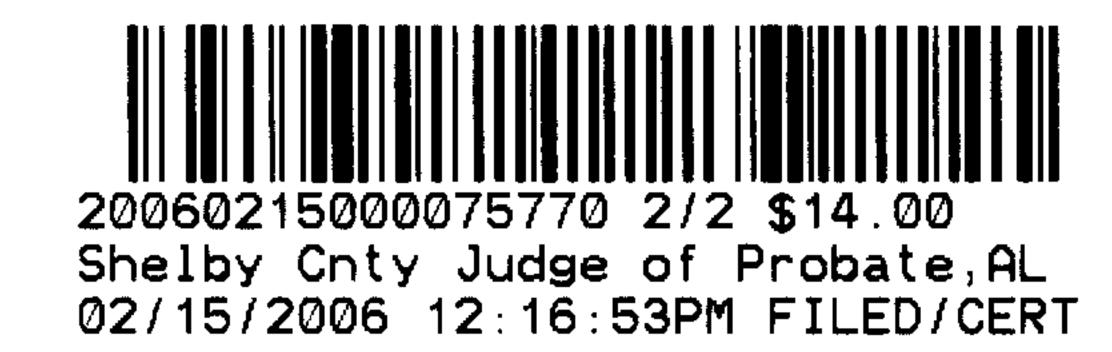
My Agent shall not be liable for any loss that results from a judgment error that was made in good faith. However, my Agent shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney.

I authorize my agent to indemnify and hold harmless any third party who accepts and acts under this document.

My Agent shall not be entitled to any compensation, during my lifetime or upon my death, for any services provided as my Agent. My Agent shall be entitled to reimbursement of all reasonable expenses incurred in connection with this Power of Attorney.

My Agent shall provide an accounting for all funds handled and all acts performed as my Agent, if I so request or if such a request is made by any authorized personal representative or fiduciary acting on my behalf.

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This Power of Attorney shall become effective immediately. This Power of Attorney shall continue effective until January 10, 2006. This Power of Attorney may be revoked by me at any time by providing written notice to my Agent.

Dated 3th day of Thy 2006, at Aliabaster,
AL.
Maltis Beard
WALTER BEARD
State of Alabama County of
This instrument was acknowledged before me on this 3 day of JANUARY, 2006 by Walter Beard.
Sterelf of agree
Notary Public
My commission expires $\frac{2.18.08}{}$