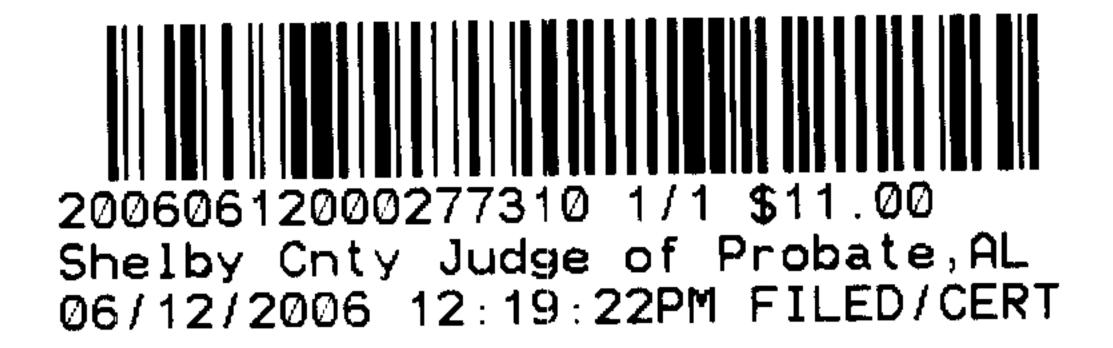
Joseph C. Kreps
Kreps Law Firm, LLC
1932 Laurel Road
Suite 1-E
Birmingham, AL 35226
File No. 06-1326



STATE OF ALABAMA COUNTY OF JEFFERSON

DURABLE SPECIAL POWER OF ATTORNEY

I, VIRGINIA G. NEWBERRY of BIRMINGHAM, AL, do hereby appoint JOHN OLIN NEWBERRY, JR., of Birmingham, AL, my true and lawful attorney-in-fact, for me and in my name, place and stead, and for my use and benefit: To execute all documents and instruments, including the Deed, HUD I Closing Statement, IRS 1099 Form, and Lien Waiver and other miscellaneous required documents in connection with the sale of the property located in, SHELBY County, Alabama, and more particularly described as follows, to-wit:

LOT 60, ACCORDING TO THE SURVEY OF HERITAGE OAKS, AS RECORDED IN MAP BOOK 11, PAGE 23, IN THE PROBATE OFFICE OF SHELBY COUNTY, ALABAMA.

on such terms and conditions as he may deem necessary and proper, and to sign, execute and deliver, in my name or otherwise, such instruments as may be required in connection with conveying said property, and to do such other acts as I might do in conveying said property.

I further give and grant unto my said attorney-in-fact full power and authority to do and perform every act necessary and proper to be done in the exercise of any of the foregoing powers as fully as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue hereof.

This Power of Attorney is granted for a period of 180 days and shall become effective on the day of May, 2006, and shall terminate one hundred eighty (180) days thereafter.

This Power of Attorney shall not be affected by my disability, incompetency or incapacity. Executed this the 3012 day of May, 2006.

VIRGINIA G. NEWBERRY

STATE OF AXXABAMA Georgia COUNTY OF SEFFERSONK Clay

I, the undersigned, a Notary Public in and for said County, in said State, hereby certify that VIRGINIA G. NEWBERRY, whose name is signed to the foregoing Durable Special 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 Special Power of Attorney, she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal this the ______ day of May, 2006

Notary Public

My Commission Expires:

PAY COMMISSION EXPIRES JUNE 30, 2009