

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, JAMES L. SHARER, of Pelham, Alabama, do hereby constitute and appoint my son, JAMES P. SHARER, of Clermont, Florida, my true and lawful attorney-in-fact for me and in my name, place, and stead:

1. To exercise, do, or perform any act, right, power, duty, or obligation whatsoever that I now have or may acquire the legal right, power, or capacity to exercise, do, or perform in connection with, arising out of, or relating to any person, item, thing, transaction, business property, real or personal, tangible or intangible, including the right to fund any trust, or matter whatsoever;


2. To ask, demand, sue for, recover, collect, receive, and hold and possess all such sums of money, debts, dues, bonds, notes, checks, drafts, accounts, deposits, legacies, bequests, devises, interests, dividends, stock certificates, certificates of deposit, annuities, pension and retirement benefits, insurance benefits and proceeds, documents of title, choses in action, personal and real property, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, as are now, or shall hereafter become due, owing, payable, owned, or belonging to me or in which I have or may acquire an interest, and to have, use, and take all lawful ways and means and legal and equitable remedies, procedures, and writs in my name for the collection and recovery thereof, and to compromise, settle, and agree for the same, and to make, execute, and deliver for me and in my name all endorsements, acquaintances, releases, receipts, or other sufficient discharges for the same;

3. To lease, purchase, sell, transfer, acquire and assign, and to bargain, contract, and agree for the lease, purchase, exchange, and acquisition of, and to take, receive, and possess any real or personal property whatsoever, to specifically include homestead property, intangible or tangible, or interest therein, including Individual Retirement Accounts, and any or all securities such as mutual funds, stocks, bonds, or any option thereon, on such terms and conditions, and under such covenants, as such attorney-in-fact shall deem proper;

4. To improve, repair, maintain, manage, insure, rent, lease, sell, release, convey, subject to liens, mortgage, and in any way or manner deal with all or any part of any real or personal property, intangible and tangible, whatsoever, or any interest therein, which I now own or hereafter acquire, for me and in my name, and under such terms and conditions, and under such covenants as such attorney-in-fact shall deem proper;

5. To engage in and transact any and all lawful business of whatsoever nature or kind for me and in my name;

6. To sign, endorse, execute, acknowledge, deliver, receive, and possess such applications, contracts, agreements, options, covenants, deeds, conveyances, security agreements, bills of sale, leases, mortgages, assignments, insurance policies (including changing the owner, beneficiary, borrowing funds from policy, etc.), bills of lading, warehouse receipts, documents of title, bills, bonds, debentures, checks, drafts, bills of exchange, notes, stock certificates, proxies, warrants, commercial paper, receipts, withdrawal receipts and deposit instruments relating to



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accounts or deposits in, or certificates of deposit of, banks, savings and loan or other institutions or associations, proofs of loss, evidences of debts, releases, and satisfaction of mortgages, judgments, liens, security agreements, and other debts and obligations, and such other instruments in writing of whatsoever kind and nature as may be necessary or proper in the exercise of the rights and powers herein granted.

7. To add assets to intervivos trusts for my benefit.
8. To apply on my behalf for the homestead exemption from ad valorem real property tax.
9. To disclaim any gifts, devises, or bequests I may become entitled to receive.
10. To make gifts with my consent or, if I am disabled or lack capacity, being unable to manage my affairs, to make gifts to my lineal descendants and/or their respective spouses, (including the attorney-in-fact if the attorney-in-fact is a permissible recipient) in amounts not exceeding the annual exclusion for each donee as described in Section 2503(b) of the Internal Revenue Code of 1986, as amended from time to time.
11. To represent me before any office of the Internal Revenue Service or any state agency, sign any Federal, state, or local tax return on my behalf, and receive confidential information regarding tax matters (SSN 416-38-4726) for all periods, whether before or after the execution of this instrument.

I grant to my attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary, and proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that my attorney-in-fact shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

Incapacity of any person to serve as an attorney-in-fact for me pursuant to this Durable Power of Attorney shall be determined by written statements of two (2) licensed and practicing physicians. In the event of the determination of incapacity of my attorney-in-fact, as provided herein, the named successor attorney-in-fact, if any, shall serve.

It is my intention in executing this instrument that the full power conferred on James P. Sharer shall be exercisable commencing with the date hereof, and this Durable Power of Attorney

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shall not be affected by subsequent incapacity of the principal except as provided by statute.

I do hereby expressly revoke and annul any and all powers of attorney (including durable powers of attorney) heretofore made by me.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12 day of January, 2006.

Signed in the presence of:

Philip Walker
Print or Type Name PHILIP WALKER

James L. Sharer
JAMES L. SHARER

Sandra R. Sharer
Print or Type Name SANDRA R. SHARER

STATE OF Alabama
COUNTY OF Jefferson N/A

The foregoing instrument was acknowledged before me this 12 day of January, 2006 by James L. Sharer, who ✓ is personally known to me OR produced as identification.

Larry Ballan
Notary Public
My Commission Expires:
2-7-2004

Return To: K. Wade Boyette
1635 E. Highway 50
Clermont, FL 34711