

STATE OF ALABAMA        }  
SHELBY COUNTY            }

## General Power of Attorney

KNOW ALL MEN BY THESE PRESENTS: That I, ROBYN W. BOYD, a resident of Shelby County, Alabama, do hereby nominate, constitute and appoint my spouse, ROBERT B. BOYD, who resides at 225 Thoroughbred Lane, Alabaster, AL 35007-8547, telephone (205) 621-1773, my true and lawful attorney-in-fact, for me and in my name, place and stead, and for my use and benefit to exercise the powers and discretions described below.

I hereby revoke any and all general powers of attorney and special powers of attorney that have previously have been signed by me. However, the preceding sentence shall not have the effect of revoking any powers of attorney that are directly related to my health care that previously have been signed by me.

If proceedings to appoint a guardian, conservator or other fiduciary for me is (are) hereafter commenced, I hereby nominate my spouse, ROBERT B. BOYD, to serve as said guardian, conservator or other fiduciary, and desire and request that he be allowed to serve as guardian, conservator or other fiduciary without being required to give bond or other security for the faithful performance of the duties of such office.

My Attorney-in-Fact shall have full power and authority to act on my behalf. This power shall authorize my Attorney-in-Fact to manage and conduct all of my affairs and to exercise all of my legal rights and powers, including all rights and powers that I




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may acquire in the future. My Attorney-in-Fact's powers shall include, but not be limited to, the following powers:

1. To ask, demand, sue for, recover, collect, and receive all sums of money, debts, dues, accounts, legacies, bequests, devises, interests, dividends, annuities, and demands whatsoever as are now or shall hereafter become due, owing, payable, or belonging to me or have, use, and take all lawful ways and means in my name or otherwise for the recovery thereof, by attachments, arrests, distress, or otherwise, and to compromise, settle and agree to the same and give acquittances or other sufficient discharges for the same, and take any and all legal steps necessary to collect any amount or debt owed to me, or to settle any claim, whether made against me or asserted on my behalf against any other person or entity.
2. Open, maintain or close bank accounts (including, but not limited to, checking accounts, savings accounts and certificates of deposit), brokerage accounts, retirement plan accounts and other similar accounts with financial institutions or custodians.
  - a. Conduct any business with any banking or financial institution with respect to any of my accounts, including, but not limited to, making deposits and withdrawals, negotiating or endorsing any checks or other instruments with respect to any such accounts, obtaining bank statements, passbooks, drafts, money orders, warrants, and certificates or vouchers payable to me by any person, firm, corporation or political entity.
  - b. With respect retirement accounts, make investment decisions, execute transactions, including transferring funds, change beneficiaries including change beneficiaries on the beneficiary form of the retirement accounts


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custodians, act so as to maintain and preserve all stretch options, and to do and perform any other act that I could perform relative to any retirement accounts.

- c. Perform any act necessary to deposit, negotiate, sell or transfer any note, security, or draft of the United States of America, including U.S. Treasury Securities.
  - d. Have access to any and all warehouses, safe deposit boxes, drawers and vaults, the title to which is (are) in my name alone or on my name and that of one or more third persons, including the unrestricted right to remove any and all of the contents of said warehouses, safe deposit boxes, drawers and vaults, even if this requires authorizing a depository to enter a warehouse, safe deposit box, drawer or vault forcibly by having said warehouse, safe deposit box, drawer or vault drilled or use of some other means of forcible entry.
3. For me and in my name, to make, seal, and deliver, bargain, contract, agree for, purchase, receive, and take lands, tenements and hereditaments, and accept the possession of all lands, and all deeds and other assurances, in the law therefor, and to lease, let, demise, bargain, sell, remise, release, convey, mortgage, and hypothecate lands, tenements and hereditaments (now owned or later acquired, including any homestead that I now own or may own in the future) upon such terms and conditions and under such covenants as my Attorney-in-Fact shall think fit. Such assets or property may include income producing or non-income producing assets and property. Sell, convey, lease, mortgage, manage, insure, improve, repair, or perform any other act with respect to any of my property (now owned or later acquired) including, but not limited to, real estate and real estate rights (including the right to remove tenants and to recover possession).

  
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This includes the right to sell or encumber any homestead that I now own or may own in the future.

4. Also to bargain and agree to buy, sell, mortgage, hypothecate, and in any and every way and manner deal in and with goods, wears and merchandise, choses in action, and other property in possession or in action, and to make, do, and transact all and every kind of business of whatsoever nature and kind.
5. Also for me and in my name, and as my act and deed, to sign, seal, execute, deliver, and acknowledge such deeds, leases, mortgages, hypothecations, bills of lading, bills, bonds, notes, receipts, evidence of debt, releases and satisfaction of mortgage, judgments and other debts, and such other instruments in writing of whatsoever kind and nature as may be necessary or proper in the premises.
6. Purchase and/or maintain insurance and annuity contracts, including life insurance upon my life or the life of any other appropriate person.
7. Enter into binding contracts on my behalf.
8. Exercise all stock rights on my behalf as my proxy, including all rights with respect to stocks, bonds, debentures, commodities, options or other investments.
9. Maintain and/or operate any business that I may own.
10. Employ professional and business assistance as may be appropriate, including attorneys, accountants, real estate agents, and retirement planning counselors.
11. Prepare, sign, and file documents with any governmental body or agency, including, but not limited to, authorization to:

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- a. Prepare, sign and file income and other tax returns with federal, state, local, and other governmental bodies.
- b. Obtain information or documents from any government or its agencies, and represent me in all tax matters, including the authority to negotiate, compromise, or settle any matter with such government or agency.
- c. Prepare applications, provide information, and perform any other act reasonably requested by any government or its agencies in connection with governmental benefits (including medical, military and social security benefits), and to appoint anyone, including my Attorney-in-Fact, to act as my "Representative Payee" for the purpose of receiving Social Security benefits.
- d. Represent me or sign an Internal Revenue Service Form 2828 or 2848 D (power of attorney), or comparable authorization, appointing a qualified attorney, certified public account or enrolled agent to represent me before any office of the Internal Revenue Service or any state or local taxing authority, with respect to any federal, state or local taxes and years and to specify thereon the types of taxes and years.
- e. Receive confidential information and perform on my behalf the following acts with respect to any federal, state or local taxes:
  - (1) Receive and deposit in any one of my bank accounts or those of any revocable trust of mine checks in payment of any refund of federal, state or local taxes, penalties and interest.

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- (2) Pay by check drawn on a bank account of mine or any revocable trust of mine any such tax, interest and penalty, and I direct all banks in which I, or any revocable trust of mine, have accounts to permit my said Attorney-in-Fact to draw checks for payment of said items and to honor said checks.
  - (3) Execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waives of notice of disallowance of a claim for credit or refund.
  - (4) Execute consents extending the statutory period for assessment or collection of any such taxes; to execute offers in compromise.
  - (5) Execute closing agreements under Section 7121 or comparable provisions of the federal Internal revenue Code or any state or local statutes or regulations.
  - (6) Delegate authority or to substitute another representative for any one previously appointed by me or my by said Attorney-in-Fact.
  - (7) Receive copies of all notices and other written communications involving my federal, state or local taxes at the address of my said Attorney-in-Fact.
12. Make gifts, appointments, assignments, designations, transfers and/or conveyances of any of my assets, interests or rights directly or indirectly to members of my family and to such other persons, including my Attorney-in-Fact, or charitable organizations as my Attorney-in-Fact shall think fit. If it is appropriate, to make such gifts for estate planning and/or tax purpose, and to file state and fed-

  
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eral gift tax returns. If my Attorney-in-Fact makes gifts to minors, such gifts may be made directly to the minor, to a parent, guardian or next friend of the minor, or under the Uniform Gifts to Minors Act or the Uniform Transfers To Minors Act.


13. Transfer any of my assets to the Trustee of any revocable or irrevocable trust(s) created by me, if such trust(s) is (are) in existence at the time of such transfer.
14. Subject to other provisions of this document, disclaim any interest, which might otherwise be transferred or distributed to me from any other person, estate, trust, or other entity, as may be appropriate.

Giving and granting unto my said Attorney-in-Fact full power and authority to do and perform every act necessary, requisite, or proper to be done in and about the premises as fully as I might or could if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said Attorney-in-Fact shall lawfully do or cause to be done by virtue hereof.

And I declare that any act or thing lawfully done hereunder by my said Attorney-in-Fact shall be binding on myself, and my heirs, legal and personal representatives, and assigns, whether the same shall have been done before or after my death, or other revocation of this instrument, unless and until reliable intelligence or notice thereof shall have been received by any person acting in reliance hereon.

No person who relies on the authority of my Attorney-in-Fact under this instrument shall incur any liability to me, my estate or my personal representative. If any part of any provision of this instrument shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity only, without in any

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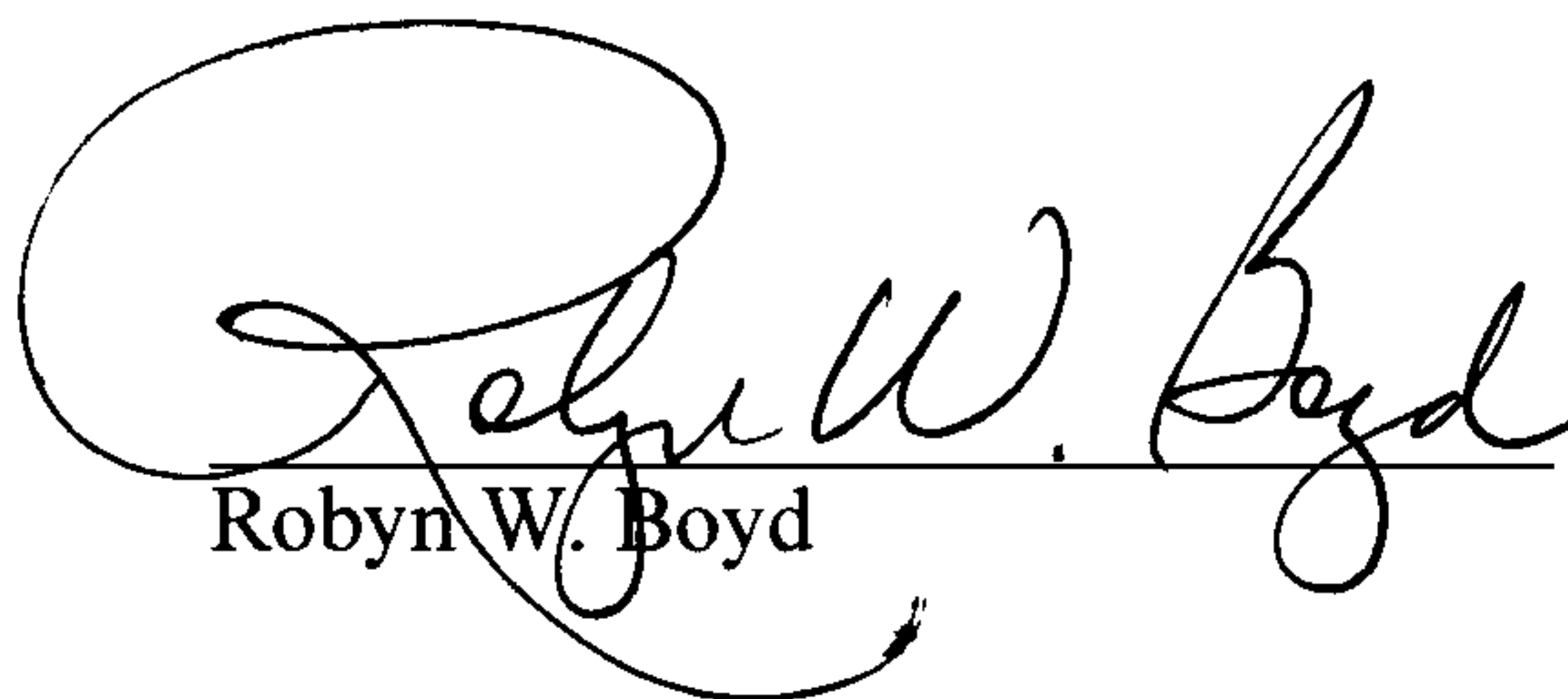
way affecting the remaining parts of such provision or the remaining provisions of this instrument.

This Power of Attorney shall be construed as a General Power of Attorney. The listing of specific powers is not intended to limit or restrict the general powers granted in this Power of Attorney in any manner.


This Power of Attorney shall become effective immediately and shall not be affected by my subsequent disability, incompetency, or incapacity. This is a Durable Power of Attorney. This Power of Attorney may be filed for record in any public office.

This Power of Attorney may be filed for record in any public office. It is expected that my Attorney-in-Fact may desire to file this Power of Attorney in the Probate Office of Shelby County, Alabama and to exhibit certified copies of said Power of Attorney to any person or entity with whom said Attorney-in-Fact deals hereunder. Any person or entity acting in reliance hereon may conclusively presume that this Power of Attorney has not been revoked unless and until an instrument of revocation has been filed for record in the probate Office of Shelby County, Alabama.

IN WITNESS WHEREOF, I have hereunto signed my name this 30th day of May, 2007.

 (SEAL)  
Robyn W. Boyd

GRANTOR: Robyn W. Boyd  
CURRENT 225 Thoroughbred Lane  
ADDRESS: Alabaster, AL 35007-8547  
TELEPHONE: (205) 621-1773  
BIRTHDATE: 12/16/1963

  
Initialed for identification:  
Robyn W. Boyd





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Shelby Cnty Judge of Probate, AL  
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WITNESSES:

Elizabeth S. Reid

Signature line for witness

Elizabeth S. Reid, witness

Print name of witness

305 South 88th Street

Print street address of witness

Birmingham, AL 35206

Print city, state and zip code of witness

Kathy Sue Reid

Signature line for witness

Kathy Sue Reid, witness

Print name of witness

Post Office Box 702

Print street address of witness

Trussville, AL 35173-0702

Print city, state and zip code of witness

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STATE OF ALABAMA }

SHELBY COUNTY }


I, the undersigned, do hereby certify, that I am a duly commissioned, qualified and authorized Notary Public for the State of Alabama at large, and that ROBYN W. BOYD, Grantor in the foregoing Power of Attorney, dated this date, and hereto annexed, who is personally well known to me as the person who executed the foregoing Power of Attorney, appeared before me this day within the territorial limits of my authority, and being first duly sworn, executed said instrument after the contents thereof had been read and duly explained to ROBYN W. BOYD , and acknowledged that the execution of said instrument by her was her free and voluntary act and deed for the uses and purposes therein set forth, and the facts stated therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this 30th day of May, 200 7.

  
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Notary Public

My commission expires: 03/30/2009

PREPARED BY:  
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Attorney at Law  
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