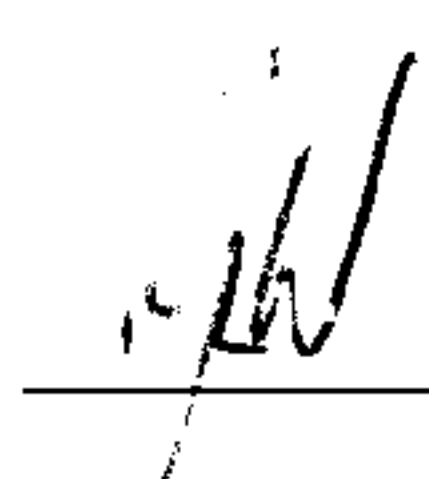


GENERAL DURABLE POWER OF ATTORNEY

KNOW EVERYONE BY THESE PRESENTS, That I, Justin L. Wheeler, having an address at 114 Seale Drive, Columbiana, Alabama 35051, hereby make, constitute, and appoint, **Paula Wheeler**, having an address at 114 Seale Drive, Columbiana, Alabama 35051, as successor attorney-in-fact TO ACT in my name, place and stead in any which way I could do, if I were personally present, to the extent that I am permitted by law to act through an agent including but not limited to, the following specific powers:

- (a) to ask, demand, sue for, recover, and receive all manner of goods, chattels, debts, rents, sums of money, and demands whatsoever due or to become due, that are thought to be owing, belonging or payable to me in my own right or otherwise, and to execute, acknowledge and deliver acquittances, receipts, releases, satisfactions or other discharges for the same;
- (b) to sell, transfer, exchange, convert, abandon, or otherwise dispose of, or grant options with respect to, real and personal property, at public or private sale, with or without security, in such manner, at such times, for such prices, and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate;
- (c) to buy, sell, exchange, invest and reinvest in common or preferred stocks, bonds, commodities, options, limited liability companies, investment trusts, mutual funds, regulated investment companies and other types of securities and financial instruments, foreign or domestic, including any undivided interest in any one or more common trust funds, whether or not such investments be of the character permissible for investments by fiduciaries under any applicable law, and without regard to the effect any such investment may have upon the diversity of investments; to demand, receive and obtain any money or other things of value to which I am or may become or may claim to be entitled in connection with any stocks, bonds or other financial instruments; to cause securities or other property to be held or registered in the name of a nominee or nominees or unregistered or in any other form; to vote in person at meetings of stock or security holders and adjournments thereof, to enter into voting trusts, and to vote by general or limited proxy with respect to any stock or securities;
- (d) to make, execute, endorse, accept and deliver in my name or in the name of my attorney-in-fact all checks, notes, drafts, warrants, securities, stock certificates, certificates of deposit, bonds, acknowledgements, and any other agreements, certificates or instruments of any nature, as my attorney-in-fact may deem necessary and appropriate;
- (e) to deposit and withdraw any sums to or from any bank, savings or similar account maintained by me alone or jointly; to open, continue, modify or terminate any account or banking arrangement in my name or jointly with others; to borrow money at such interest rates and upon such terms and conditions as my attorney-in-fact may deem necessary and appropriate, and to provide security therefore from my assets; to pay, renew or extend the time of payment of any note given by me or on my behalf; to prepare financial statements concerning my assets and liabilities or income and expenses, and deliver them to financial institutions; to receive statements, notices and other documents from financial institutions; to open or cause

 Initials

to be opened any safe deposit box in my name and to examine and remove any and all contents of such box; and to conduct such other banking transactions as my attorney-in-fact may deem necessary and appropriate;

- (f) to take possession of, recover, obtain and hold any tangible personal property belonging to me or to which I may be entitled, and to receive and take for me and in my name any rents, issues, and profits of any such property; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, grant options upon, assign, transfer, abandon, pledge, encumber or otherwise dispose of any personal property of any nature and wherever situate; to store property for hire or on a gratuitous bailment; to make repairs and alterations; and to execute, acknowledge and deliver all contracts, leases, notes, security agreements, guarantees, bills of sale, assignments, extensions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any personal property, as my attorney-in-fact may deem necessary or appropriate;
- (g) to possess, recover, manage, hold, control, develop, subdivide, partition, mortgage, lease or otherwise deal with any real property belonging to me or to which I may be entitled; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, sublease, grant options upon, convey with or without covenants, quitclaim, assign, transfer, abandon, encumber or otherwise dispose of any real property of any nature and wherever situate; to borrow money at such interest rates and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate, and to provide security therefore by mortgage or pledge of any property; to satisfy, discharge, release or extend the term of any mortgage; to apply for zoning, rezoning or other governmental permits; to make repairs, replacements and improvements, structural or otherwise; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to abstain from the payment of real estate taxes, assessments, water charges and sewer rents, repairs, maintenance and upkeep of the same; to abandon property if deemed to be worthless or not of sufficient value to warrant keeping or protecting; to permit property to be lost by tax sale or other proceeding or to convey property for a nominal consideration or without consideration; and to execute, acknowledge and deliver all contracts, deeds, leases, mortgages, notes security agreements, guarantees, transfers to trusts, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any real property, as my attorney-in-fact may deem necessary and appropriate;
- (h) to commence any actions or proceedings for the recovery of any real or personal property or for any other purpose; to appear in, answer and defend any actions or proceedings commenced against me; and to prosecute, maintain, appeal, discontinue, compromise, arbitrate, mediate, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist, as my attorney-in-fact may deem necessary and appropriate;
- (i) to create, amend or terminate one of more trusts, partnerships, corporations, limited liability companies, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that I may have or hereafter acquire, under such terms and with such provisions as my attorney-in-fact may deem necessary and appropriate; to transfer any or all property in which I have an interest into any trusts, partnerships, corporations, limited liability companies, co-tenancies or other entities, whether created by me or my attorney-in-fact or otherwise (and, in this regard, that my attorney-in-fact may be a remainderman, partner, shareholder, member, co-tenant or beneficiary of any such

GU Initials

entity shall not affect the validity of any action hereunder, and shall not, by itself, constitute a breach of fiduciary duty); to remove property from any such entity; and to give to any such entity, or to any person acting as agent or trustee under any instrument executed by me or on my behalf, such instructions or authorizations as I may have the right to give;

- (j) to join or become a party to, or to oppose, any reorganization, readjustment, recapitalization, foreclosure, merger, voting trust, dissolution, consolidation or exchange, and to deposit any securities with any committee, depository or trustee, and to pay any fees, expenses and assessments incurred in connection therewith, and to charge the same to principal, and to exercise conversion, subscription or other rights, and to make any necessary payments in connection therewith, or to sell any such privileges;
- (k) to deal with all matters relating to all forms of insurance and annuities, including the procurement, maintenance and termination thereof; however, notwithstanding the powers given my attorney-in-fact in this and other provisions of this power of attorney, my attorney-in-fact shall have no incidents of ownership in any life insurance policy in which I own an interest and which insure the life of my attorney-in-fact;
- (l) to do all acts necessary to maintain my customary standard of living and that of my family and other persons customarily supported by me, including without limitation the power to pay for medical, dental, and surgical care, living quarters, usual vacation and travel expenses, shelter, clothing, food, education, organizational fees and contributions, and other living costs;
- (m) to act for me in all matters which my right to government benefits and assistance, including without limitations Social Security, Medicare, Medicaid, qualified state tuition programs, and other government benefits and benefits relating to civil or military service; to file, prosecute, submit to arbitration or settle any claim for benefits or assistance; to establish new residency and domicile; and to receive the proceeds of claims and conserve, invest, disburse and use them on my behalf;
- (n) to take all steps and remedies necessary or appropriate for the conduct and management of any business in which I may have an interest; to exercise in person or by proxy any right, privilege or option which I may have with respect to any business; to continue, modify, negotiate, renegotiate, extend and terminate any and all contracts or agreements heretofore or hereafter made with respect to the business; to pay, compromise or contest business taxes or other claims or obligations; to determine the policies of the business as to the location, methods and manner of its operations including its financing, accounting, and insurance; and to add or remove capital from the business;
- (o) to employ such agents, attorneys, accountants, investment counsel, trustees, caretakers and other persons and entities providing services or advice, irrespective of whether my attorney-in-fact may be associated therewith, and to rely upon information or advice furnished thereby or to ignore the same, and to delegate duties hereunder and pay such compensation, as my attorney-in-fact may deem necessary and appropriate; and
- (p) to do, execute, perform and finish for me and in my name all things which my attorney-in-fact may deem necessary and appropriate in and about or concerning my property or any part thereof.

FW Initials

I authorize my attorney-in-fact to sell, grant options upon, convey with or without covenants, exchange, lease, assign, transfer, encumber or otherwise dispose of any real property which I own in fee simple, any life estate, estate for years and/or any remainder estate in real property, together with all improvements thereon and rights relating thereto, in such manner, at such times, for such prices, and upon such terms and conditions as my attorney-in-fact may deem necessary and appropriate; to satisfy, discharge, release or extend the term of any mortgage or deed of trust; to apply for zoning, rezoning or other governmental permits; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to negotiate, execute, acknowledge and deliver all contracts, sales agreements, brokerage agreements, amendments, deeds, leases, mortgages, notes, security agreements, checks, drafts, guarantees, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, affidavits, transfer tax returns, closing documents, and any other agreements, writings and instruments of any nature affecting the property, as my attorney-in-fact may deem necessary and appropriate; to prosecute, defend, intervene in, arbitrate, appeal, compromise, settle and otherwise deal with any claim, action or proceeding in connection with the property or the sale thereof; to do, execute, perform and finish for me and in my name all things which my attorney-in-fact may deem necessary and appropriate in connection with the sale of the property.

In addition, I specifically authorize my attorney-in-fact to make gifts, outright or in trust, of my property to or for the benefit of such persons, charities or other entities as, in the opinion of my attorney-in-fact, would be the donees I might choose, having in mind the resources, both public and private, available for my care after the making of such gifts, and having in mind the objective of preserving the largest amount of my property for my family as a whole. Notwithstanding the foregoing, any gifts that are made to my attorney-in-fact, or to the creditors of my attorney-in-fact, or to the estate of my attorney-in-fact, or to the creditor of the estate of my attorney-in-fact, pursuant to the foregoing power may be made only during the first ninety (90) days after the affective date of this power of attorney or during the first ninety (90) days of each calendar year thereafter while this power of attorney is in effect.

In addition, I specifically authorize my attorney-in-fact to terminate and/or revoke this general durable power of attorney and/or any general power of appointment created herein at anytime that he or she deems that such revocation and/or termination is necessary and/or desirable.

In addition, I specifically authorize my attorney-in-fact to disclaim, within the meaning of Section 2518 of the Internal Revenue code and applicable state law, any interest in whole or in part or with respect to specific amounts, parts, fractional shares or assets, any devise, legacy, interest, right, privilege, or power to which I otherwise succeed under the Last will of any person, by operation of law, under a beneficiary designation of any policy of insurance, under a beneficiary designation for any individual retirement account (IRA), Roth IRA, pension plan, investment account or other asset, or in any joint tenancy or survivorship interest I may have.

In addition, I specifically authorize my attorney-in-fact to deal with tax authorities, to execute, sign and file on my behalf any and all federal, state, local and foreign income, gift payroll and other tax returns, including estimated returns and interest, dividends, gains and transfer returns, for all periods; to pay any taxes, penalties and interest due thereon; to allocate generation skipping transfer tax exemptions (within the meaning of Section 2642(a) of the Internal Revenue Code) and to make tax elections; to represent me or to sign an Internal Revenue Service form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my attorney-in-fact if so qualified) to represent me before any office of the

 JW Initials

Internal Revenue Service or any state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years; to receive from or inspect confidential information in any office of the Internal Revenue Service or state, local or foreign tax authority; to receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment or any refund of federal, state, local or foreign taxes, penalties and interest; to pay by check drawn on any bank account of mine or of any revocable trust of mine and have accounts to permit my attorney-in-fact to draw checks for payment of said items; to execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund; to execute any requests for extension of time and consents extending the statutory period for assessment or collection of such taxes; to execute petitions contesting taxes; to establish new residency and domicile; to execute offers in compromise and closing Agreements under Section 7121 or comparable provisions of the Internal Revenue code or any federal, state, local or foreign tax statutes or regulations; to delegate authority or to substitute another representative for any one previously appointed by me or my attorney-in-fact; and to receive copies of all notices and other written communications involving my federal, state, local or foreign taxes at such address as my attorney-in-fact my designate.

In addition, I specifically authorize my attorney-in-fact to make voluntary contributions to, transfer assets between, and withdraw amounts from any qualified retirements benefit plan or individual retirement account (including Roth IRA's); to change beneficiary designations on any such plan or IRA; to convert an IRA to a Roth IRA; to make elections with respect to the timing, method and amounts of withdrawals, distributions and/or rollovers, methods of calculating minimum required distributions, and methods of distribution as a beneficiary of another's plan or IRA; and to take any other actions with respect to any such plan or IRA as I could take.

This Power of Attorney is a durable power of attorney, and it shall not be affected by my becoming disabled, incompetent or incapacitated or the lapse of time. It is my intent that the authority conferred herein shall be exercisable notwithstanding my physical disability or mental incompetence.

It is my desire and request that no guardian or conservator of my person or property be appointed in the event of my disability or incapacity. If, however, a guardian or conservator of my person or property is to be appointed for me, I hereby nominate and appoint my attorney-in-fact hereunder to serve as guardian and conservator without bond.

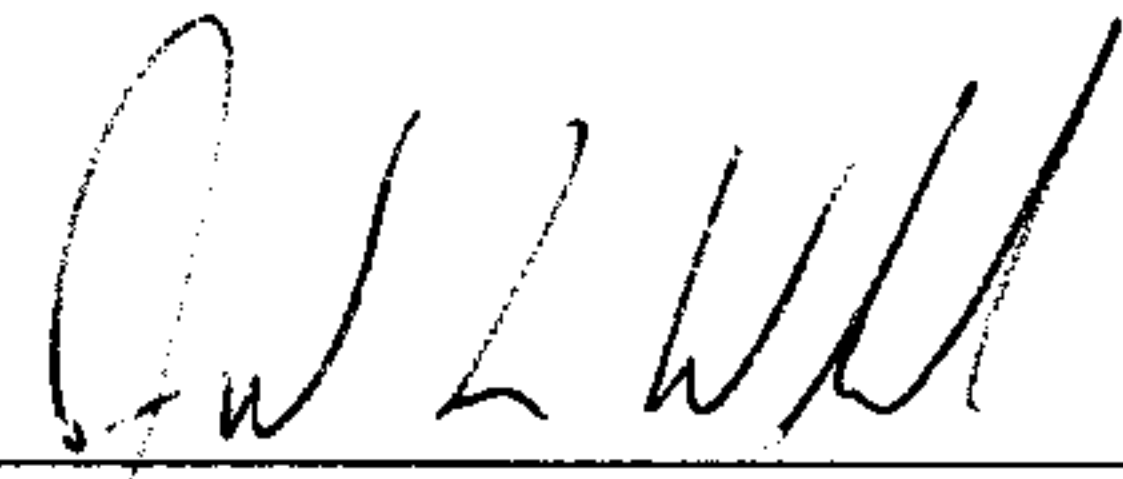
To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this power of attorney may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this power of attorney.

I hereby revoke any prior general powers of attorney which I have executed (but not any powers of attorney related to health care).

This power of attorney shall be governed by Alabama law, although I request that it be honored in any state or other location in which I or my property may be found. If provisions hereof shall be unenforceable or invalid, such unenforceability or invalidity shall not affect the remaining provisions of this power of attorney.

GLW Initials

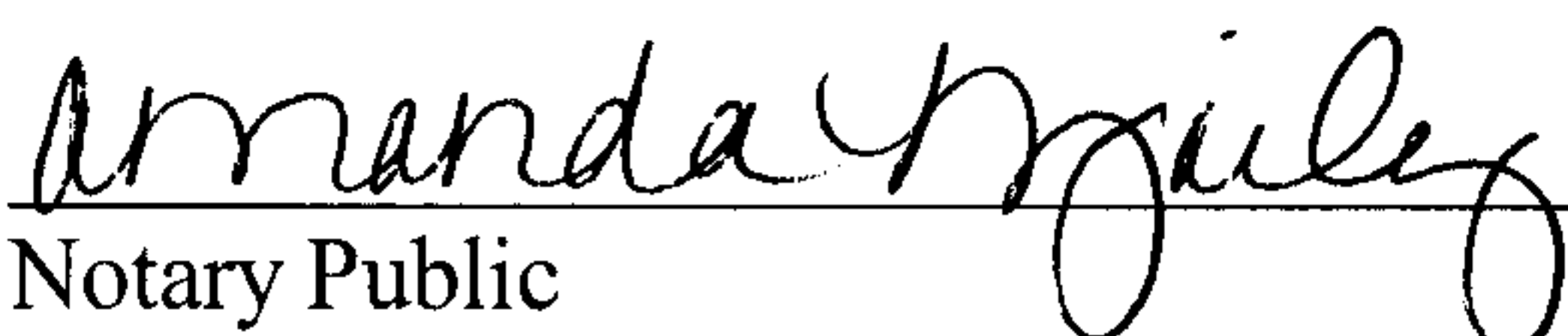
IN WITNESS WHEREOF, I have executed this power of attorney this 3rd day of March 2009.


Justin L. Wheeler

STATE OF ALABAMA
SHELBY COUNTY

I, Amanda L. Bailey, a Notary Public, in and for said County and State, hereby certify that **Justin L. Wheeler**, whose name is signed to the foregoing Power of Attorney, and who is known to me, acknowledged before me on this day that, being informed of the contents of the said Power of Attorney, she executed the same and delivered the same voluntarily on the day the same bears date.

Given under my hand and seal this 3rd day of March 2009.


Notary Public
My Commission Expires: 9/25/2012

