

DURABLE POWER OF ATTORNEY

Know all men by these presents, that I, **Rebecca H. Farmer**, hereby make, constitute and appoint **Daniel M. Farmer** as my true and lawful Agent, for and in my name, place and stead, granting general authority to do all acts that I as the Principal could do and generally to act in relation to my property, real and personal, and all other matters in which I may be interested or concerned, and on my behalf to execute all instruments and to do all acts and things as fully and effectually in all respects as I could do if personally present without the requirement of posting bond, including, but not limited to, the power:

1. To apply for, demand, collect, receive, deposit, and reinvest all property, sums of money, debts, dues, rights, accounts, legacies, bequests, interest, dividends, annuities, rents, other income and benefits that are now or may later become due or payable to me, including any benefits payable by any governmental body or agency (such as Supplemental Social Security, Medicare, and Social Security Disability Insurance and for purposes of receiving Social Security benefits you are appointed by Representative Payee), and to take all lawful means to recover all assets or to qualify me for any programs and to compromise claims and grant discharges in my name.
2. To exercise general control and supervision over any personal property and intangibles (including securities) belonging to me; to purchase and otherwise acquire additional personal property and securities; to sell, pledge or otherwise dispose of any personal property or securities; to execute bills of sale, documents of transfers, assignments, financing agreements, or other instruments as shall be necessary to convenient therefor; to exercise any rights or warrants with respect thereto; and to vote at meetings or by proxy in respect to any security of any entity in which I own an interest.
3. To receive any moneys which may be due to me and to deposit it in my name, or otherwise, with any banker, broker or other agent; to sign and draw checks or other orders for the withdrawal of moneys upon any savings, checking or brokerage account of mine and to negotiate and deliver the same; to endorse in my name checks, drafts, bonds, promissory notes and other evidences of debt and to deposit the proceeds in any savings, checking or brokerage account or to receive cash therefore, including but without limiting the generality of the foregoing, to receive cash on checks drawn by my said Agent in my name payable in cash or to the order of my Agent; and the drawee is hereby authorized to honor all checks and orders drawn by my Agent and charge to the account upon which drawn all moneys paid out by it on checks or orders so drawn;
4. To manage and superintend all real estate of which I have any interest, including the right to collect the rents and mortgage the same; to sell, subdivide, improve, operate, manage, control, and lease real estate owned by me; and to purchase or otherwise acquire additional real estate.
5. To sell and convey, on terms and for consideration as my Agent shall deem wise, any and all property, both real, personal and intangible, owned by me; and in my name, to execute, acknowledge, seal and deliver all deeds, bills of sale, documents of transfers, assignments, automobile titles, or other instruments for those purposes;
6. To bring, defend, compromise, appeal or dismiss any and all legal or administrative proceedings involving any matter in which I am involved; to demand and receive, sue for and recover any and all monies or rights of any nature which may at any time come due, and to give proper receipts, releases, and acquittances therefor.
7. To borrow moneys from time to time from any lender as my Agent shall deem appropriate; to receive and receipt for the proceeds of any and all borrowing in my name to make, execute and deliver to the lender all promissory notes as may be required to evidence any indebtedness and any renewal or extension thereof, the notes and renewals or extensions to be under terms and conditions as my Agent shall deem appropriate; and my Agent shall have full power to collateralize indebtedness as my Agent shall deem appropriate; and to make, execute and deliver all documents and instruments requisite to effectuate the foregoing;
8. To have unrestricted access to, and to remove all or part of the contents of, any safe-deposit box leased in my name.

9. To pay any and all bills, accounts, claims and demands now or hereafter payable by me.

10. To prepare, sign, and file federal or state income, gift, payroll tax or other tax returns of all kinds, claims for refunds, requests for extensions of time, petitions to the Tax Court or other courts regarding tax matters, and any and all other tax related documents, including, without limitation, receipts, offers, waivers, consents (including, but not limited to, consents and agreements under Internal Revenue Code Section 2032A, or any successor section thereto), closing agreements and any power of attorney form required by the Internal Revenue Service, or other taxing authority with respect to any tax period between 2005 and 2055; to pay taxes due, collect refunds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service, or other taxing authorities; to exercise any elections I may have under federal or state tax law; and generally to represent me in all tax matters and proceedings of all kinds and for all periods between 1990 and 2050 before all offices and officers of the Internal Revenue Service, and any other taxing authority.

11. To make gifts, either outright or in trust, to or for the benefit of any person or charitable institution, including the completion of any charitable pledges I may have made, to make payments for the college and post-graduate tuition and medical care of any descendant of mine, and to consent to the splitting of gifts under Internal Revenue Code.

12. To exercise any right or obligation in regard to any insurance policy in which I have any incident of ownership, including changing the beneficiary of insurance contracts.

13. To exercise any right with regard to any retirement plan or individual retirement account I may have or with regard to any retirement plan or individual retirement account to which I am the beneficiary, including, but not limited to, the power (i) to create and contribute to an individual retirement account, an employee benefit plan, or other retirement plan, (ii) to change the form of the plan as may be permitted by law; (iii) to "roll over" plan benefits; (iv) to receive distributions from plans, and to endorse and deposit checks from plans; (v) to borrow money from any plan; (vi) to select options with respect to any plan; (vii) to make and/or exercise any and all options or elections I might have with regard to the assets of plans or the form of benefits therefrom; (viii) to make or change the beneficiary designation of any plan and (ix) waive my right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan.

14. To request, demand, sue for, recover, collect, and hold, or to disclaim any interest that I have or may have in any estate or trust, and to execute and deliver any receipts, releases, or other instruments in connection therewith or to create, amend, revoke, or terminate an inter vivos trust.

15. To do all acts necessary to maintain or provide for the customary standard of living and any form of health care for me, my spouse, my children, and any other dependent of mine.

16. To be considered a personal representative under privacy regulations related to Protected Health Information and for my Agent to be entitled to all health information in the same manner as if I personally were making the request. This power of attorney authorizes my Agent to make various property-related decisions on my behalf, some of which relate to my health care. My Agent shall be treated as my personal representative for all purposes as provided by Regulation Section 164.502(g) of Title 45 of the Code of Federal Regulations and the medical information privacy law and regulations. I hereby authorize all physicians and hospitals who have treated me, and all other providers of health care, to release to my Agent all information or photocopies of any records which my Agent may request. I hereby waive all privileges which may be applicable to the information and records and to any communication pertaining to me and made in the course of any confidential relationship recognized by law. My Agent may also disclose information to all persons as my Agent shall deem appropriate. Any decision made by my Health Care Proxy relating to my health care shall be binding and take precedence over the Power granted to my Agent herein, and although my Agent shall not be required to inquire into whether the costs relating to my health care are reasonable, he shall nevertheless be bound by any decisions or costs relating to my health care.

17. To create or change rights of survivorship.

18. To create or change a beneficiary designation.

19. To delegate authority granted under this power of attorney.

20. To exercise fiduciary powers that the (principal has) authority to delegate.

21. My Agent's signature or act under the authority granted in this document may be accepted by persons as fully authorized by me and with the same force and effect as if I were personally present, competent, and acting on my own behalf. Consequently, all acts lawfully done by my Agent hereunder are done with my consent and shall have the same validity and effect as if I were personally present and personally exercised the powers myself, and shall inure to the benefit of and bind me, my estate, my heirs, successors, assigns and personal representatives. For the purpose of inducing any bank, broker, custodian, insurer, lender, transfer agent, taxing authority, governmental agency, or other party to act in accordance with the powers granted in this document, I hereby represent, warrant, and agree that: (a) No person who relies in good faith upon the authority of my Agent under this document shall incur any liability to me, my estate, my heirs, successors or assigns; (b) No person who relies in good faith upon any oral or written representation that my Agent may make as to (1) the fact that this document and my Agent's powers are then in effect, (2) the scope of my Agent's authority granted under this document, (3) my competency at the time this document is executed, (4) the fact that this document has not been revoked, or (5) the fact that I am alive and that my Agent continues to serve as my Agent shall incur any liability to me, my estate, my heirs, successors or assigns for permitting my Agent to exercise the authority; (c) If this document is revoked or amended for any reason, I, my estate, my heirs, successors and assigns will hold any person harmless from any loss suffered or liability incurred as a result of that person acting in good faith upon the instructions of my Agent prior to the receipt by that person of actual notice of the revocation or amendment.

22. I hereby authorize my Agent to seek on my behalf and at my expense appropriate court orders, injunctions, and judgments deemed necessary if a third party refuses to comply with actions that my Agent desires to take. My Agent may seek injunctive relief, reimbursement of court costs and attorney fees, and actual and punitive damages on my behalf.

23. I nominate my named Agent to serve as conservator or guardian as appointed by the court.

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY DISABILITY, INCOMPETENCY OR INCAPACITY OF THE PRINCIPAL.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 7th day of March, 2014.

20140402000093690 3/3 \$20.00
Shelby Cnty Judge of Probate, AL
04/02/2014 12:12:29 PM FILED/CERT

Rebecca H. Farmer
Rebecca H. Farmer

STATE OF ALABAMA)
JEFFERSON COUNTY)

I the undersigned authority, a Notary Public in and for said County and State, hereby certify that **Rebecca H. Farmer**, whose name is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day, that, being informed of the contents of the Power of Attorney, she executed it voluntarily on the date it bears.

Given under my hand and official seal this 7th day of March, 2014.

Prepared by:
Battaglia Law Office, LLC
April Smith
7088 Sydney Ave
Montgomery AL 36117

Leatha Kay Gilbert
Notary Public
LEATHA KAY GILBERT
Notary Public
State of Alabama
MY COMMISSION EXPIRES: FEB 1, 2016