

**GENERAL DURABLE POWER OF ATTORNEY**

KNOW ALL MEN BY THESE PRESENTS: That I, **JACQUELINE T. IMBUSCH**, currently residing at 612 Narrows Point Way, Birmingham, AL 35242, of the County of Shelby, State of Alabama, have made, constituted and appointed, and by these presents do make, constitute and appoint my child, **DAVID IMBUSCH**, my true and lawful Attorney and Agent (hereinafter called "Agent"), for me in my name, place and stead, and for my behalf and benefit, hereby revoking and terminating any and all other General Durable Powers of Attorney heretofore made by me:

1. **GENERAL GRANT OF POWER:** To exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereafter acquire, relating to any person, matter, transaction or property, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the following specifically enumerated powers. I grant to my Agent full power and authority to do everything necessary in exercising any of the powers herein granted as fully as I might or could do if personally present, with full power of substitution or revocation, including all general authority granted to an agent under the Alabama Uniform Power of Attorney Act; provided, however, in the event a direct conflict arises between the provisions of this instrument and the authority granted an agent under the Alabama Uniform Power of Attorney Act, the provisions of this instrument shall control. I hereby ratify and confirm all that my Agent shall lawfully do or cause to be done by virtue of this power of attorney and the powers herein granted.

(a) **Powers of Collection and Payment:** To forgive, request, demand, sue for, recover, collect, receive, and hold all such sums of money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, insurance and other contractual benefits and proceeds, all documents of title, all property, real or personal, intangible and tangible property and property rights and demands whatsoever, liquidated or unliquidated, now or hereafter owned by, or due, owing, payable or belonging to, me or in which I have or may hereafter acquire an interest; to have, use, and take all lawful means and equitable and legal remedies and proceedings in my name for the collection and recovery thereof, and to adjust, sell, compromise, and agree for the same, and to execute and deliver for me, on my behalf, and in my name, all endorsements, releases, receipts, or other sufficient discharges for the same;

(b) **Power to Acquire and Sell:** To acquire, purchase, exchange and grant options to sell, mortgage, pledge, lease, sell and convey real or personal property, tangible or intangible, or interests therein, on such terms and conditions as my Agent shall deem proper, with full authority to sign, endorse, execute and deliver any sales agreement, deed, bill of sale and all other instruments or documents pertaining to the sale of any of my real or personal property; and to enter into bonds, contracts, mortgages and deeds connected therewith;

(c) **Management Powers:** To maintain, repair, improve, invest, manage, insure, rent, lease, encumber, and in any manner deal with any real or personal property, tangible or

intangible, or any interest therein, that I now own or may hereafter acquire in my name and for my benefit, upon such terms and conditions as my Agent shall deem proper;

(d) Banking Powers: To make, receive and endorse checks and drafts, deposit and withdraw funds, acquire and redeem certificates of deposit, in banks, savings and loan associations and other institutions, execute or release such deeds of trust or other security agreements as may be necessary or proper in the exercise of the rights and powers herein granted;

(e) Motor Vehicles: To apply for a Certificate of Title upon, and endorse and transfer title thereto, for any automobile, truck, pickup, van, motorcycle or other motor vehicle, and to represent in such transfer assignment that the title to said motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer assignment;

(f) Business Interests: To conduct or participate in any lawful business of whatever nature for me and in my name; to execute partnership agreements and amendments thereto; to incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate or dissolve any business; to elect or employ officers, directors and agents; to carry out the provisions of any agreement for the sale of any business interest or the stock therein; and to exercise voting rights with respect to stock, either in person or by proxy, and to exercise stock options;

(g) Tax Powers: To prepare, sign and file joint or separate income tax returns or declarations of estimated tax for any year or years; to prepare, sign and file gift tax returns with respect to gifts made by me for any year or years; to consent to any gift and to utilize any gift splitting provision or other tax election; to execute IRS Form 2848 and appoint one or more individuals as my Agent may select, including himself, or herself, to serve as my Agent for tax matters; and to prepare, sign and file any claims for refund of any tax;

(h) Safe Deposit Boxes: To have access at any time or times to any safe deposit box rented by me, wheresoever located, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe deposit box, and any institution in which any such safe deposit box may be located shall not incur any liability to me or my estate as a result of permitting my Agent to exercise this power;

(i) Power to Hold Property and Make Investments: The power to hold or acquire any property or securities, regardless of whether such property or securities are a so-called "legal" investment, where such course is, in the said Agent's opinion, for my best interest;

(j) Power of Access and Disclosure of Medical Records and Financial Information: To request, receive and review any information, verbal or written, regarding my financial affairs or my physical or mental health, including medical, hospital, and health insurance records, and to execute any releases or other documents that may be required in order to obtain such information, and to disclose such information to such persons, organizations, firms or corporations as my Agent shall deem appropriate;

(k) Power to Borrow: To borrow any sum or sums of money on such terms (including the power to borrow against the cash surrender value of any life insurance policy issued

on my life), and with such security, whether real or personal property, as my Agent may think fit, and for that purpose to execute all promissory notes, bonds, mortgages, deeds of trust, security agreements, and other instruments which may be necessary or proper;

(1) Disclaimer: To exercise or release powers of appointment in whole or in part and to disclaim or renounce in whole or in part any interest that I might otherwise have as a joint owner, beneficiary, heir or otherwise and in exercising such discretion, my Agent may take into account such matters as shall include but shall not be limited to any reduction in estate or inheritance taxes on my estate, and the effect of such renunciation or disclaimer upon persons interested in my estate and persons who would receive the renounced or disclaimed property;

(m) Trusts: To transfer, assign and convey any property or interest in property, the legal or equitable title to which is in my name, to any trust of which I am the primary beneficiary during my lifetime and under the terms of which I expressly have the power to amend or revoke such trust, and to exercise any right of withdrawal of income and/or principal which I may have pursuant to the terms and conditions of such trust, whether such trust was created before or after the execution of this power of attorney, and to create an inter vivos trust for my benefit, the terms of which following my death are substantially similar to my estate planning documents, or if I have no estate planning documents that would govern the disposition of my estate, is payable following my death to those persons who would be my heirs if I had died intestate; provided that any trust so created does not include any authority or powers that are prohibited by the Alabama Uniform Power of Attorney Act;

(n) Power to Manage Individual Retirement Accounts and Benefit Plans: To exercise all rights, privileges, elections and options I have with regard to any individual retirement account, pension, profit sharing, stock bonus, Keogh, or other retirement plan, or other benefit or similar arrangement; including, but not limited to, the power and discretion to make contributions, to make withdrawals; to determine forms and timing of payment on my behalf or on behalf of my beneficiaries; to make, change, or alter investment decisions; to change custodians or trustees; to make or complete roll-overs; and to make direct "trustee-to- trustee" or similar type transfers of the assets, rights, or other benefits thereof;

(o) Power to Change Beneficiaries on Any Insurance Policies on My Life: To change the beneficiaries on any insurance policies on my life that name my estate as beneficiary; provided, however, that any such change must be consistent with the terms of my most current Last Will and Testament, and neither such right and power, nor any other rights and powers, shall be exercisable with respect to any policies of life insurance on the life of my said Agent herein named, which may at any time be owned by me;

(p) Power to Manage Qualified Tuition Plan Accounts: To exercise all rights, privileges, elections and options I have as the plan participant or account owner of any Qualified Tuition Plan, as defined by Section 529 of the Internal Revenue Code of 1986, as amended; including, but not limited to, the power and discretion to make distributions to designated beneficiaries, regardless of whether such distributions cause adverse federal or state income tax consequences or penalties; to make, change, or alter investment decisions; to transfer assets from one plan to another regardless of whether the transferee plan is a savings plan or prepaid tuition

plan sponsored by a state or educational institution; and to obtain a refund of account assets to the extent permitted by the plan agreement. Notwithstanding anything above to the contrary, my Agent shall not have the power to change the designated beneficiary of any Qualified Tuition Plan of which I am the plan participant or account owner, or to make a plan transfer that results in such a change;

(q) Power to Sue Third Parties Who Fail to Act Pursuant to Power of Attorney: If any third party (including but not limited to stock transfer agents, title insurance companies, banks, credit unions, and savings and loan associations) with whom my Agent seeks to transact refuses to recognize my Agent's authority to act on my behalf pursuant to this power of attorney, I authorize my Agent to sue and recover from such third party all resulting damages, costs, expenses, and attorney's fees that are incurred because of such failure to act. The costs, expenses, and attorney's fees incurred in bringing such action shall be charged against my general assets, to the extent that they are not recovered from said third party.

(r) Powers Regarding Digital Assets: My Agent has (i) the power to access, use, and control my digital devices, including, but not limited to, desktops, laptops, peripherals, storage devices, mobile telephones, smart phones, and any similar device which currently exists or exists in the future as technology develops for the purpose of accessing, modifying, deleting, controlling or transferring my digital assets, and (ii) the power to access, modify, delete, control, and transfer my digital assets, including, but not limited to, any emails, email accounts, digital music, digital photographs, digital videos, software licenses, social network accounts, file sharing accounts, financial accounts, domain registrations, web hosting accounts, tax preparation service accounts, on-line stores, affiliate programs, other online programs, including frequent flyer and other bonus programs, and similar digital items which currently exist or exist in the future as technology develops. The agent may exercise all powers that an absolute owner would have and any other powers appropriate to achieve the proper investment, management, and distribution of: (1) any kind of computing device of mine; (2) any kind of data storage device or medium of mine; (3) any electronically stored information of mine; (4) any user account of mine; and (5) any domain name of mine. The agent may obtain copies of any electronically stored information of mine from any person or entity that possesses, custodies, or controls that information. I hereby authorize any person or entity that possesses, custodies, or controls any electronically stored information of mine or that provides to me an electronic communication service or remote computing service, whether public or private, to divulge to the agent: (1) any electronically stored information of mine; (2) the contents of any communication that is in electronic storage by that service or that is carried or maintained on that service; (3) any record or other information pertaining to me with respect to that service. This authorization is to be construed to be my lawful consent under the Electronic Communications Privacy Act of 1986, as amended; the Computer Fraud and Abuse Act of 1986, as amended; and any other applicable federal or state data privacy law or criminal law. The agent may employ any consultants or agents to advise or assist the agent in decrypting any encrypted electronically stored information of mine or in bypassing, resetting, or recovering any password or other kind of authentication or authorization, and I hereby authorize the agent to take any of these actions to access: (1) any kind of computing device of mine; (2) any kind of data storage device or medium of mine; (3) any electronically stored information of mine; and (4) any user account of mine. The terms used in this paragraph are to be construed as broadly as possible, and the term "user account" includes without limitation an established relationship between a user and

a computing device or between a user and a provider of Internet or other network access, electronic communication services, or remote computing services, whether public or private.

2. MISCELLANEOUS: I grant to the Agent named herein the following additional powers and authority:

(a) In the event any Agent named herein should be of the opinion at any time that he or she does not have the expertise to manage all or any part of my assets, I grant to said Agent the right and power to delegate the management powers hereinabove granted over all or any part of my assets to any bank or trust company having at such time total resources or assets under management of not less than One Hundred Twenty-Five Million Dollars, and to enter into any management or agency agreements with the said bank or trust company pertaining thereto, with the right on the part of the Agent named herein to revoke and cancel any such agreement at any time upon not more than ninety (90) days' written notice to said bank or trust company.

(b) I grant full and absolute authority to the Agent named herein, on a noncumulative, yearly basis, to make gifts to my children, in trust or otherwise, as well as to their spouses and to their lineal descendants, in trust or otherwise, with the amount of gifts to each such person each year not to exceed that amount which is excludable from the total amount of gifts made during such year under Section 2503(b) of the Internal Revenue Code of 1986, as amended. The above authority to make gifts shall include the power to establish and/or make transfers to Qualified Tuition Plans that name my children or their descendants as designated beneficiaries. In making gifts to Qualified Tuition Plans, my Agent's determination of the maximum amount of gifts excludable under Section 2503(b) may take into account the treatment of excess contributions to such plans under Section 529(c)(2). Furthermore, my Agent may make transfers of my property on behalf of my lineal descendants as tuition payments to an educational institution and for medical payments to the provider of such medical care; provided, however, that all such transfers shall be "qualified transfers" excluded from the definition of gift by Section 2503(e) of the Internal Revenue Code of 1986.

(c) I further authorize and empower the Agent named herein to use and apply so much of the income and principal of the assets comprising my estate as may be necessary or desirable, in the sole discretion of said Agent, for my maintenance and support, and for the benefit of any person dependent upon me, taking into consideration other income, resources, or financial assistance available to any of them from all other sources. Any provision herein to the contrary notwithstanding, the Agent shall have no power or authority to use or apply the principal to discharge any legal obligation that the Agent or any other person may have to support me or any dependent or beneficiary of mine, except to the extent that there are no assets reasonably available to the person having the obligation of support to pay the same.

(d) I further authorize and empower my Agent to engage, employ and dismiss any agents, clerks, servants, consultants, attorneys-at-law, accountants, investment advisors, custodians, or other persons in and about the performance of these presents as my Agent shall think fit.

(e) During any period that I am incapacitated, I expressly vest my Agent with the power to continue my pattern of charitable gifts (but the aggregate annual amount of such

gifts shall not exceed the average annual amount given by me over the last three years in which I was not incapacitated).

Any decisions made by the said Agent with respect to the matters set forth hereinabove in sections 2(b), 2(c), 2(d), and 2(e) shall be final, binding and conclusive upon all of the beneficiaries of my estate, and said Agent shall be released and discharged of and from all liability for any such decisions that said Agent may make in good faith with respect thereto.

3. INTERPRETATION AND GOVERNING LAW: This instrument is to be construed and interpreted as a general durable power of attorney effective immediately. The enumeration of specific powers herein is not intended to, nor does it, limit or restrict the general powers herein granted to my Agent. This instrument is executed and delivered in the State of Alabama, and the laws of the State of Alabama shall govern all questions as to the validity of this power and the construction of its provisions.

4. INDEMNITY: I hereby bind myself to indemnify my Agent and any successor who shall so act against any and all claims, demands, losses, damages, actions and causes of action, including expenses, costs and reasonable attorneys' fees which my Agent at any time may sustain or incur in connection with carrying out the authority granted him or her in this power of attorney, except for any of the foregoing arising out of (i) a breach of duty committed dishonestly, with an improper motive, or with reckless indifference to the purposes of this instrument or my best interest or (ii) conduct involving gross negligence or fraud.

5. EXONERATION: I specifically release my Agent and any successor Agent from any liability for breach of a duty hereunder, except for a breach of duty committed dishonestly, with an improper motive, or with reckless indifference to the purposes of this instrument or my best interest.

6. THIRD PARTY RELIANCE: Third parties may rely upon the representations of my Agent as to all matters relating to any power granted to my Agent, and no person who may act in reliance upon the representations of my Agent or the authority granted to my Agent shall incur any liability to me or my estate as a result of permitting my Agent to exercise any power.

7. EFFECTIVENESS OF POWER OF ATTORNEY: This instrument is to be construed and interpreted as a general durable power of attorney effective immediately upon its execution. This durable power of attorney shall not be affected by the disability, incompetency or incapacity of the principal, the passage of time, or any uncertainty as to whether the principal is dead or alive. The powers granted to my Agent shall be exercisable by him/her at any time and from time to time.

8. NOMINATION OF GUARDIAN OR CONSERVATOR: In the event court proceedings are hereafter commenced to appoint a guardian, conservator or other fiduciary to take charge of my person, or to manage and conserve my property, I hereby nominate and appoint my Agent named to serve hereunder, in the order set forth herein, as my guardian, conservator, or other fiduciary, to serve without bond unless otherwise required by a court of competent jurisdiction.

9. REVOCATION: This general durable power of attorney may be voluntarily revoked by me at any time by written instrument. In the event that a person, other than my nominated Agent, is appointed guardian by a court of competent jurisdiction, said guardian may also revoke this general durable power of attorney at any time by written instrument. Any affidavit executed by my Agent stating that he or she does not have, at the time of doing any act pursuant to this power of attorney, actual knowledge of the revocation or termination of this power of attorney, either by delivery of such revocation to my Agent or otherwise, is, in the absence of fraud, conclusive proof of the nonrevocation or nontermination of the power at that time.

10. DEATH: My death shall not revoke or terminate this agency as to my Agent or any other person who, without actual knowledge of my death, acts in good faith under this power of attorney. Any action so taken, unless otherwise invalid or unenforceable, shall be binding upon me and my heirs, devisees, and personal representatives.

11. INCAPACITY OF AGENT: Any person acting or named to act as my Agent hereunder or required to be competent in order to act hereunder shall be deemed to be incompetent to act when a licensed physician or neuropsychologist whom such person has consulted within the prior three years has certified as to such consultation and also as to the present lack of capacity of such person to manage his or her financial affairs.

IN WITNESS WHEREOF, I have executed this General Durable Power of Attorney, and I have directed that photographic copies of this power be made, which shall have the same force and effect as an original.

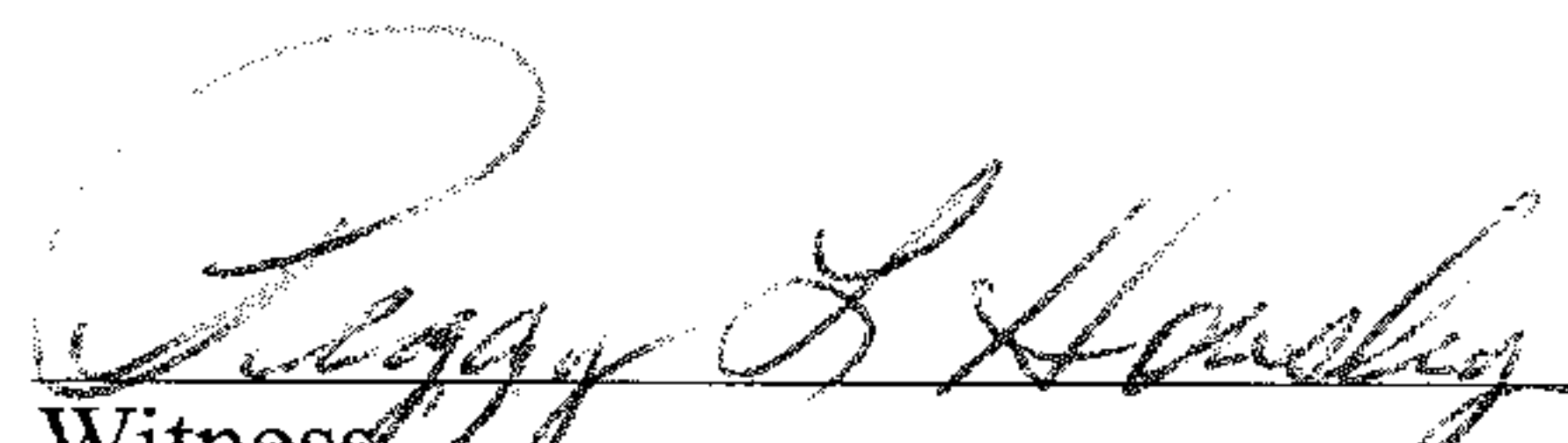
**(Signature and acknowledgement on next page)**

**SIGNATURE AND ACKNOWLEDGMENT**

Executed this the 26th day of January, 2022.

  
**JACQUELINE T. IMBUSCH**

Attested and subscribed in the presence of the principal and subsequent to the principal's signature.

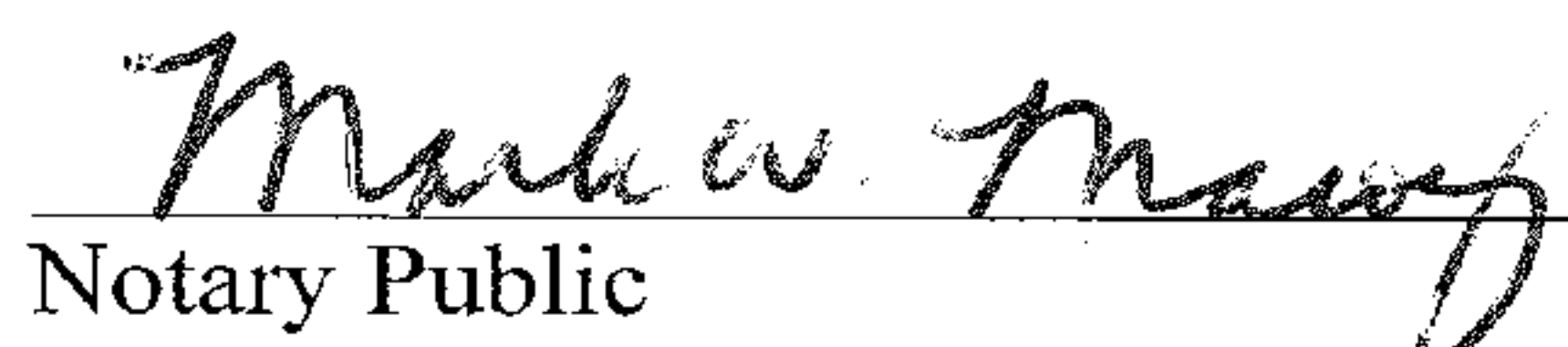
  
Witness

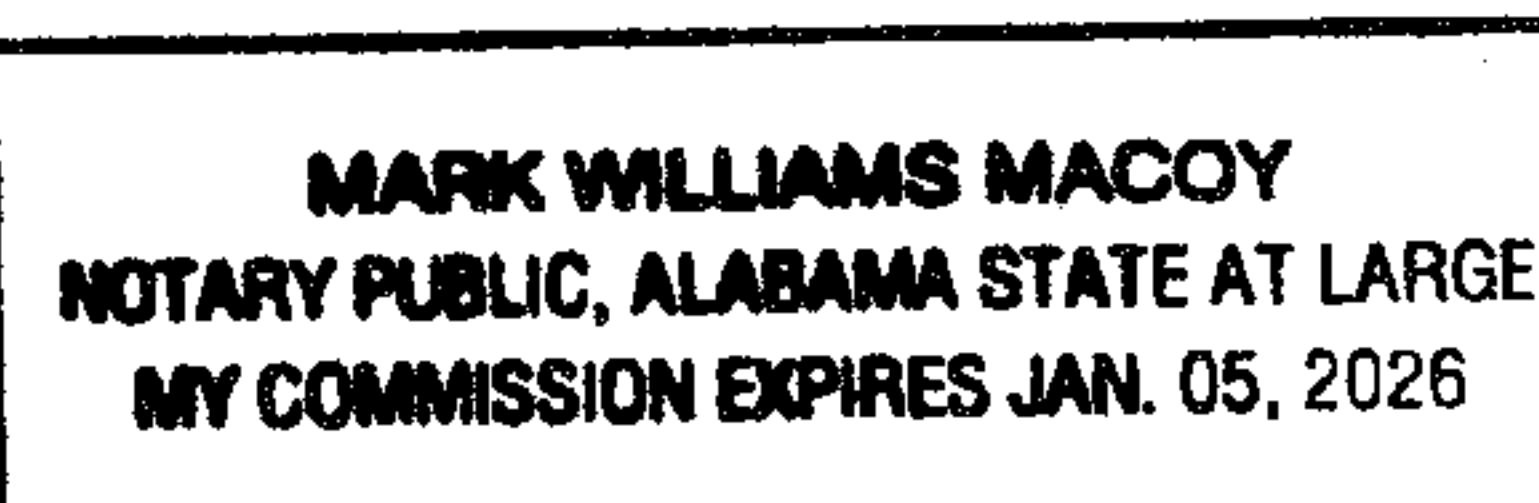
  
Witness

State of Alabama  
County of Jefferson

I, Mark W. Macoy, Esq., a Notary Public, in and for the County in this State, hereby certify that **JACQUELINE T. IMBUSCH**, whose name is signed to the foregoing document, and who is known to me, acknowledged before me on this day that, being informed of the contents of the document, he or she executed the same voluntarily on the day the same bears date.

Given under my hand this the 26th day of January, 2022.

  
Notary Public  
My commission expires: 1-5-2026



This document was prepared by:  
Mark W. Macoy, Esq.  
Mark W. Macoy, LLC  
300 Vestavia Parkway, Suite 2300  
Vestavia Hills, AL 35216  
(205) 795-2080

**IMPORTANT INFORMATION FOR AGENT UNDER  
POWER OF ATTORNEY PURSUANT TO ALA. CODE § 26-1A-301**

*Agent's Duties*

When you accept the authority granted under this Power of Attorney, a special legal relationship is created between you and the principal. This relationship imposes upon your legal duties that continue until you resign or the Power of Attorney is terminated or revoked. You must:

- (1) do what you know the principal reasonably expects you to do with the principal's property or, if you do not know the principal's expectations, act in the principal's best interest;
- (2) act in good faith;
- (3) do nothing beyond the authority granted in this Power of Attorney; and
- (4) disclose your identity as an agent whenever you act for the principal by writing or printing the name of the principal and signing your own name as "agent" in the following manner:

(Principal's Name) by (Your Signature) as Agent

Except as otherwise provided in this Power of Attorney, you must also:

- (1) act loyally for the principal's benefit;
- (2) avoid conflicts that would impair your ability to act in the principal's best interest;
- (3) act with care, competence, and diligence;
- (4) keep a record of all receipts, disbursements, and transactions made on behalf of the principal;
- (5) cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal's expectations, to act in the principal's best interest; and
- (6) attempt to preserve the principal's estate plan if you know the plan and preserving the plan is consistent with the principal's best interest.

*Termination of Agent's Authority*

You must stop acting on behalf of the principal if you learn of any event that terminates this Power of Attorney or your authority to act under this Power of Attorney. Events that terminate a Power of Attorney or your authority to act under a Power of Attorney include:

- (1) death of the principal;
- (2) the principal's revocation of the Power of Attorney or your authority;
- (3) the occurrence of a termination event stated in the Power of Attorney;
- (4) the purpose of the Power of Attorney is fully accomplished; or
- (5) if you are married to the principal, a legal action is filed with a court to end your marriage, or for your legal separation, unless this Power of Attorney states that such an action will not terminate your authority.

*Liability of Agent*

The meaning of the authority granted to you is defined in the Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama 1975. If you violate the Alabama Uniform Power of Attorney Act, Chapter 1A, Title 26, Code of Alabama 1975, or act outside of the authority granted, you may be liable for any damages caused by your violation.

If there is anything about this document or your duties that you do not understand, you should seek legal advice.



Filed and Recorded  
Official Public Records  
Judge of Probate, Shelby County Alabama, County  
Clerk  
Shelby County, AL  
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*Allen S. Bayl*