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Shelby Cnty Judge of Probate, AL
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DURABLE POWER OF ATTORNEY

1. KNOW ALL MEN BY THESE PRESENTS: That I, WYLENE MOORE HELTON, residing in Shelby County, Alabama, hereby revoke any and all powers of attorney made by me prior to this date, and hereby make, constitute and appoint JAMES ROBERT HELTON, KATHY EILEEN HELTON COUPER, STANLEY ROBERT HELTON and MICHAEL THOMAS HELTON, **or any one of them**, as my true and lawful Attorneys-in-Fact, to act in, manage and conduct all of my affairs and, for that purpose, in my name, place and stead, to do and execute all or any of the following acts, deeds and things:

(a) To have and gain entry and access to my safe deposit box or vault at any time; to remove any or all contents thereof; to sign any papers or documents relating thereto; to deposit any papers, documents or securities in such safe deposit box or vault and to do with respect to any of the contents of said safe deposit box or vault as my Attorneys-in-Fact may see fit;

(b) To sell, lease, exchange or dispose of any of my real estate and/or personal property to any person or persons, for any price, and upon such terms and conditions, for cash or on credit, as they may deem fit, and to execute any contracts, conveyances, or other instruments whatsoever, with full covenants of warranty;

(c) To conduct or participate in any lawful business for me and in my name, including, without limitation, corporations, general or limited partnerships, limited liability partnerships or limited liability companies; to form, organize, incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate or dissolve any business; to elect or employ officers, directors and agents for any business; to carry out the provisions of any agreement for the sale of any business interest or the stock therein; and to exercise voting rights, either in person or by proxy, and to exercise stock options;

(d) To demand, recover and receive, all and any sums of money, debts or effects, due, payable, coming or belonging to me;

(e) To borrow sums of money from time to time from any person, firm or corporation, including the borrowing of any sums from any insurance company, and to make and execute promissory notes, mortgages, pledges of insurance policies and any other transfers of security;

(f) To sign checks and otherwise withdraw funds from any bank accounts or other accounts, to endorse any checks, to deposit any checks or other sums in any bank account;

(g) With respect to my brokerage accounts, to effect purchases and sales (including short sales), to subscribe for and to trade in stocks, bonds, options, rights, and warrants or other securities, domestic or foreign, whether dollar or non-dollar denominated, or limited partnership interests or investments and trust units, whether or not in negotiable form, issued or unissued, foreign exchange, commodities, and contracts relating to same (including commodity futures) on margin or otherwise for my account and risk; to deliver to my broker securities for my account and to instruct my broker to deliver securities from my accounts to any third party, or to anyone of my Attorneys-in-Fact under Subparagraph 1(v) hereunder, and in such name



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and form as my Attorney-in-Fact may direct; to instruct my broker to make payment of moneys from my accounts with my broker, and to receive and direct payment therefrom payable to any such party; to sell, assign, endorse and transfer any stocks, bonds, options, rights and warrants or other securities of any nature, at any time standing in my name and to execute any documents necessary to effectuate the foregoing; to receive statements of transactions made for my account(s); to approve and confirm the same, to receive any and all notices, calls for margin, or other demands with reference to my account(s); and to make any and all agreements with my broker with reference thereto for me and in my behalf.

The power granted herein shall apply to all brokerage accounts that I may have from time to time and any brokerage accounts established by my Attorneys-in-Fact. I further authorize my Attorneys-in-Fact to execute on my behalf any powers of attorney in whatever form which may be required by any broker with whom I have deposited any securities;

- (h) To purchase any goods, merchandise, stocks, bonds or other personal property, on my account and for such prices and in such amounts as they may deem proper;
- (i) To settle and adjust all accounts and demands now subsisting or which may hereafter subsist between me and any person or persons as they may deem proper;
- (j) To pay and discharge all debts and demands due or payable or which may hereafter become due and payable by me unto any persons, firms or corporations;
- (k) To redeem or cause to be redeemed any bonds, including United States Government Bonds, belonging to me;
- (l) To vote at the meetings of stockholders or other meetings of any corporation, to act as my Attorneys-in-Fact or proxy in respect of any stocks, shares or other instruments now or hereafter held by me therein, and for that purpose to execute any proxies or other instruments;
- (m) To commence and prosecute any suit or action which they shall deem proper for the recovery, possession or enjoyment of any thing or matter which is or which may hereafter be due, payable or belonging to me; to defend any suit or action which may be brought against me or in which I may be interested as they shall deem proper;
- (n) To sign, make, execute and file any Federal or State income tax returns, claims for refund and to defend me against any proposed additional taxes;
- (o) To deal with any retirement plans in which I am a participant, as well as any IRAs that I may own; to elect retirement; to direct the investments of any such retirement plan or IRA account; to change or select any payment options under such plans; to make "roll-overs" to other retirement plans or into an IRA; to borrow funds under the terms and conditions of any retirement plan; to change beneficiary designations, provided, however, that the exercise of any such change of beneficiary designation shall, to the extent possible, follow my current estate plan;



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- (p) To exercise any general or special power of appointment provided, however the exercise of any such power of appointment shall, to the extent possible, follow my current estate plan;
- (q) To transfer any of my property, real or personal, to the trustee or the trustees of any trust created by me during my lifetime, provided that such trust shall have no beneficiaries other than me during my lifetime, shall last for my lifetime only and shall provide that at my death the trust assets shall either be distributed to my estate or in the same manner as under my Will;
- (r) To create a trust for my benefit, naming such trustee or trustees as my Attorneys-in-Fact may select; provided that any such trust shall be revocable by my Attorneys-in-Fact at any time upon notice to the trustees, shall have no beneficiaries other than me during my lifetime, shall last for my lifetime only and which provides that at my death the trust assets shall either be distributed to my estate or in the same manner as under my Will; to transfer any of my property, real or personal, to any such Trust;
- (s) To make application for any Federal or State Government benefits, including, without limitation, Social Security, Medicare and Medicaid benefits and to be named my Representative Payee;
- (t) To establish a new residence or domicile for me within any state of the United States;
- (u) To enter any mail box to which I shall have access, whether a United States Post Office or elsewhere, and to surrender the box and terminate the lease at their direction; to sign for any certified or registered mail directed to me, and to execute any order required to forward mail to any location selected by my Attorneys-in-Fact;
- (v) To make gifts, grants, or other transfers without consideration either outright or in trust (including the forgiveness of indebtedness) to such persons as my Attorneys-in-Fact shall select, including any such person serving as my Attorneys-in-Fact hereunder, and to make payments for the college and post-graduate tuition and medical care of my descendants, all as my Attorneys-in-Fact, in their sole discretion, determines to be desirable to implement plans intended to reduce present or future taxes, to be in my best interests, or in the best interests of my estate, or is in keeping with my prior pattern of giving; provided, however, any such gifts to any person serving as an Attorney-in-Fact hereunder shall not exceed, in any calendar year the limits of the annual exclusion as provided by §2503(b) and taking into account the availability of §2513 of the Internal Revenue Code of 1986, as amended from time to time (the "Code");
- (w) To make and file a "qualified disclaimer," under §2518 of the Code, of any portion or all of any estate I may inherit, if my Attorney-in-Fact deems such disclaimer to be in my best interest in accomplishing the goals of my estate plan;
- (x) To make health care decisions for me; provided, however, that this particular power shall exist only when I am unable, in the judgment of my attending physician, to make those health care decisions. My Attorneys-in-Fact shall have the power to make health care decisions



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on my behalf, including making decisions regarding my medical or domiciliary care, including admissions to hospitals or other institutions or placement in a nursing home, to consent to, to refuse to consent to, or to withdraw consent to the provision of any care, treatment, surgery, service or procedure to maintain, diagnose or treat a physical or mental condition, as well as the right to sign such medical forms as may be necessary to carry out such decisions, talk with health care personnel, examine my medical records and to consent to the disclosure of such records. This authorization and request shall also be considered a consent to the release of such information under applicable laws, rules, and regulations as promulgated from time to time including, without limitation, the express grant of authority to personal representatives 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 generally referred to as HIPAA;

(y) To file claims for medical insurance and to obtain information from any insurance company with respect to any policy of health or medical insurance under which I am insured; to have access to my medical records and to obtain information of any type from any physician or other health care professional who may be treating me;

(z) I may have executed an Advance Directive for Health Care prepared in accordance with Alabama law, but I recognize that an occasion may arise when my physician may wish to consult with someone else regarding the utilization, withholding or withdrawal of certain medical procedures. If my attending physician is uncertain about my wishes regarding any particular procedure, I authorize my Attorneys-in-Fact to consult with my physician in this regard;

(aa) Notwithstanding the foregoing, any Advance Directive for Health Care signed by me shall take precedence in the event of a disagreement between my wishes expressed in that document and any decision favored by my Attorneys-in-Fact; and

(bb) To generally do and perform all matters and things, transact all business, make, execute and acknowledge all contracts, orders, deeds or other conveyances, mortgages, leases and to execute all other instruments of every kind which may be necessary or proper to effectuate all powers hereinabove specifically granted, or any other matter or thing appertaining or belonging to me, with the same full powers, and to all intents and purposes, with the same validity as I could, if personally present (giving and granting unto my Attorneys-in-Fact, full power to substitute one or more attorneys under them, and the same at their pleasure to revoke); and hereby ratifying and confirming whatsoever my Attorneys-in-Fact shall and may do, by virtue hereto.

2. The powers herein granted to my Attorneys-in-Fact shall be exercisable by any one of them at any time and from time to time.

3. This Power of Attorney shall remain in full force and effect and any party dealing with my Attorneys-in-Fact at any time shall be fully protected and is hereby discharged, released and indemnified from so doing in respect of any matter relating hereto unless such particular party shall have received prior notice in writing of the revocation of this power.

4. THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY MY DISABILITY, INCOMPETENCY OR INCAPACITY AND MAY BE EXERCISED NOTWITHSTANDING ANY SUCH DISABILITY, INCOMPETENCY OR INCAPACITY AND NOTWITHSTANDING ANY UNCERTAINTY AS TO WHETHER I AM DEAD OR ALIVE.

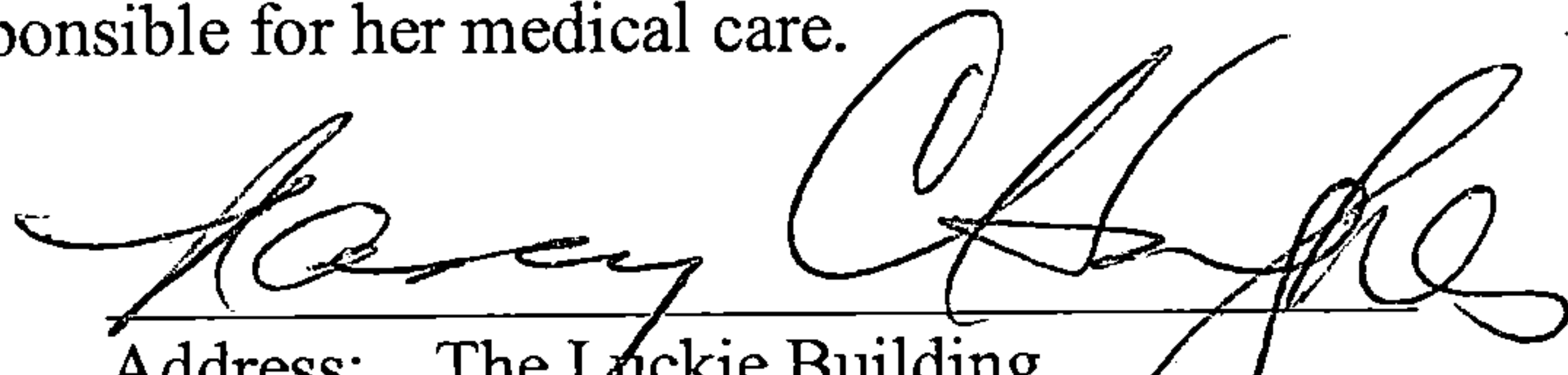
5. If at any time proceedings are commenced in any court to appoint a guardian, conservator or other fiduciary for me, then I nominate JAMES ROBERT HELTON to serve as such fiduciary, and I direct that no bond be required with respect to this appointment. If JAMES ROBERT HELTON shall die, resign, become incompetent or otherwise cease to serve as such fiduciary, then I nominate KATHY EILEEN HELTON COUPER to serve as such fiduciary, and I direct that no bond be required with respect to this appointment. If KATHY EILEEN HELTON COUPER is unable to serve, then I appoint STANLEY ROBERT HELTON to serve as such fiduciary, and I direct that no bond be required with respect to this appointment. If STANLEY ROBERT HELTON is unable to serve, then I appoint MICHAEL THOMAS HELTON to serve as such fiduciary, and I direct that no bond be required with respect to this appointment.

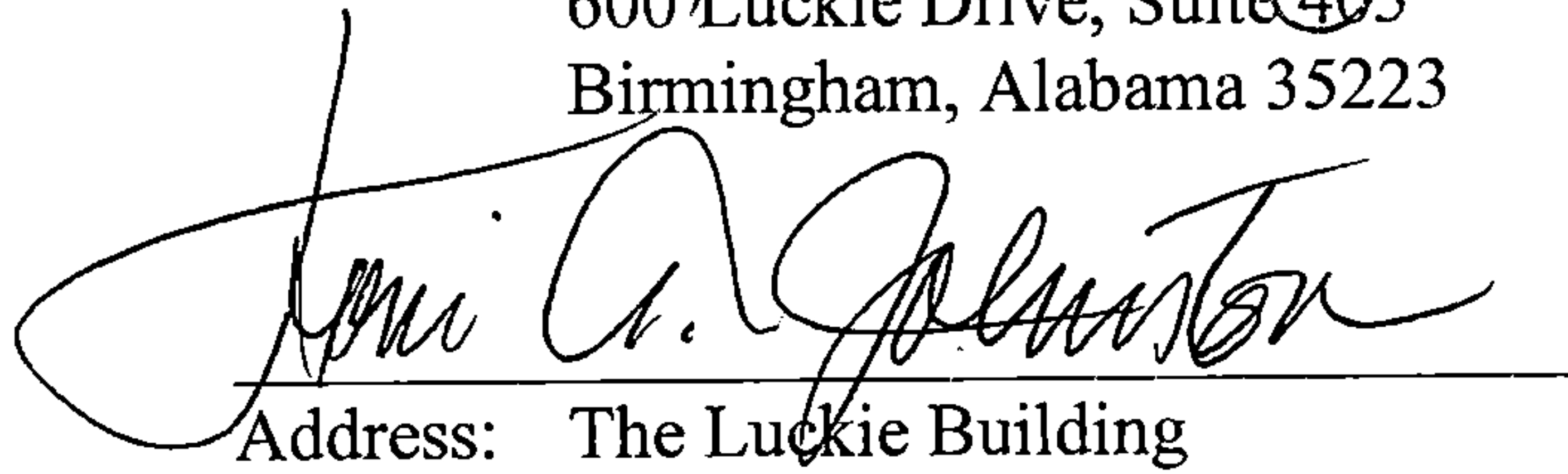
IN WITNESS WHEREOF, I have hereunto set my hand and seal on _____

11-14, 2006.


WYLENE MOORE HELTON

The person signing above has been personally known to me and I believe her to be of sound mind. I did not sign her signature for her or at her direction and I am not appointed as the health care proxy under any Advance Directive for Health Care executed by her. I am not related to the person signing above by blood, adoption, or marriage, entitled to any portion of her estate according to the laws of intestate succession or under any will executed by her or codicil thereto, or directly financially responsible for her medical care.


Address: The Luckie Building
600 Luckie Drive, Suite 405
Birmingham, Alabama 35223


Address: The Luckie Building
600 Luckie Drive, Suite 405
Birmingham, Alabama 35223

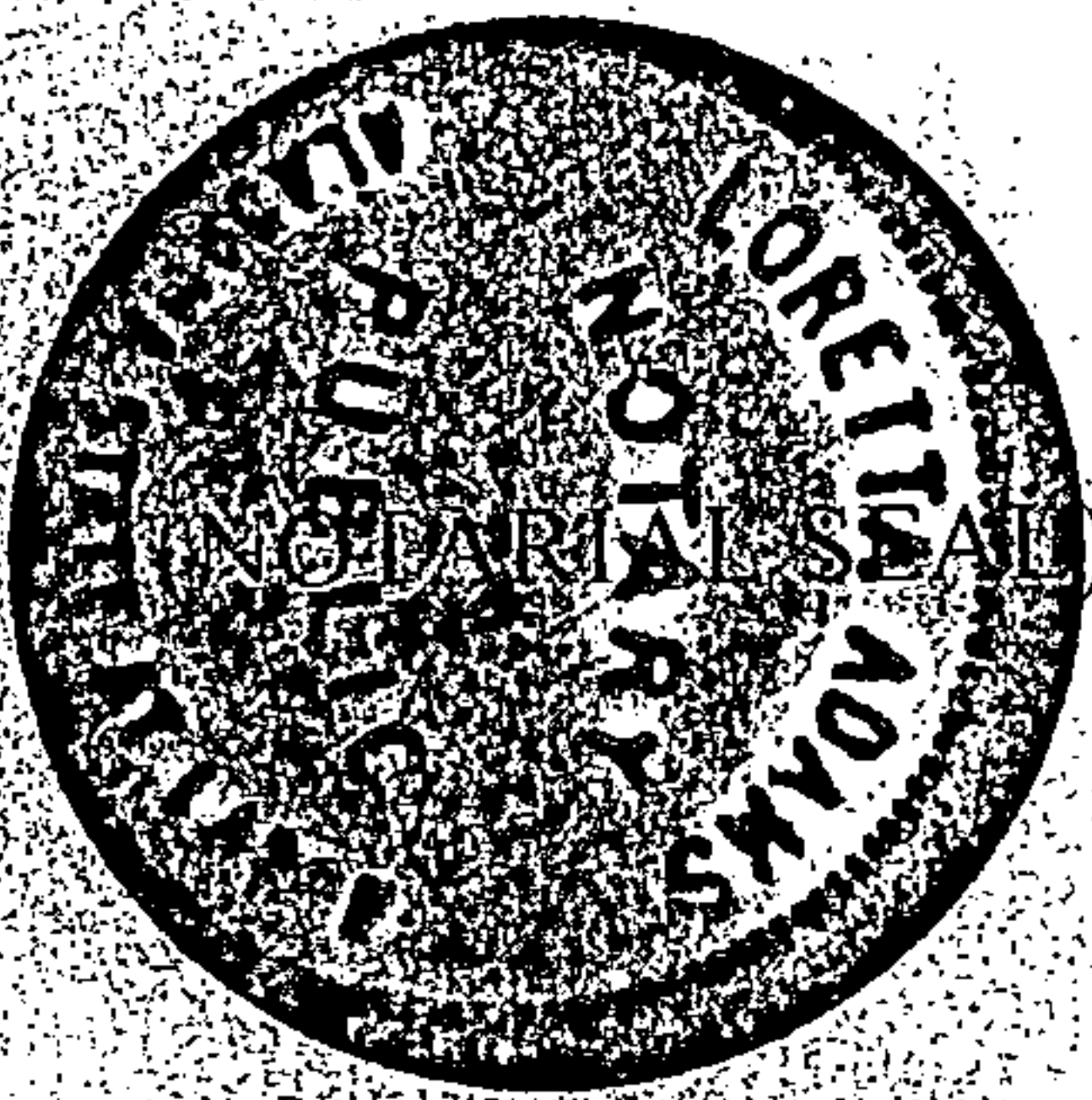
STATE OF ALABAMA)

COUNTY OF JEFFERSON)

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I, the undersigned, a Notary Public, in and for said County, in said State, hereby certify that WYLENE MOORE HELTON, whose name is signed to the foregoing Power of Attorney and who is known to me, acknowledged before me on this day, that, being fully informed of the contents of the foregoing instrument, she executed the same voluntarily on the day the same bears date.

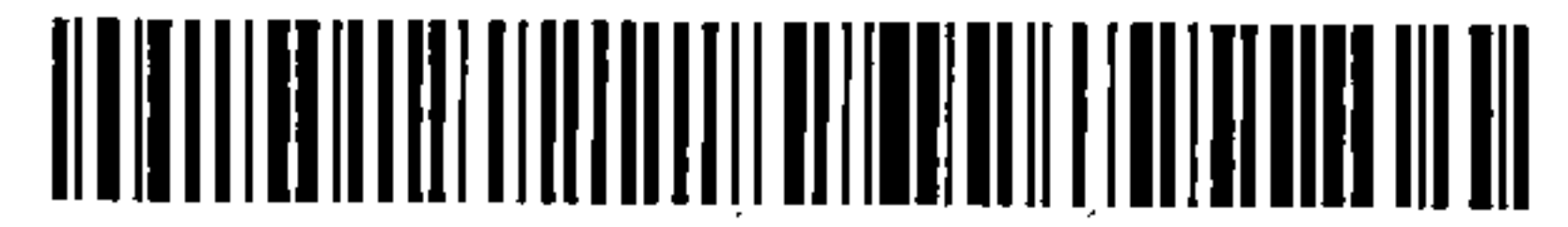
Given under my hand and official seal on November 14, 2006.



[Signature]
Notary Public
My Commission Expires: 6/5/2009

PREPARED BY:

NANCY HUGHES
MAYNARD NEXSON
1901 SIXTH AV. NORTH
SUITE 1700
BIRMINGHAM, AL 35203



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Execution of Documents as Attorney-in-Fact

When executing any document as Attorney-in-Fact, you should sign the document indicating that you are signing in your capacity as Attorney-in-Fact. Since WYLENE MOORE HELTON appointed you her Attorney-in-Fact, you should sign as follows:

“WYLENE MOORE HELTON” (sign the principal’s name)

by: JAMES ROBERT HELTON (signature), her Attorney-in-Fact

or

by: KATHY EILEEN HELTON COUPER (signature), her Attorney-in-Fact

or

by: STANLEY ROBERT HELTON (signature), her Attorney-in-Fact

or

by: MICHAEL THOMAS HELTON (signature), her Attorney-in-Fact.