

This Instrument Prepared By/Return to:
THE BLACKBURN LAW FIRM, PLLC
6933 Crumpler Blvd., Suite B
Olive Branch, MS 38654
(662) 895-6116 / (901) 521-7352

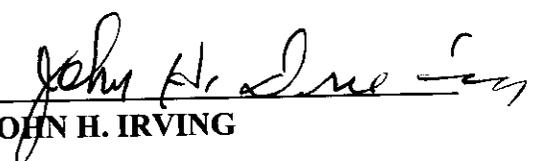
SPECIAL POWER OF ATTORNEY

I, **John H. Irving**, residing at 3750 Tamayo Street, Apt. 108, Fremont, California 94536, have made, constituted, and appointed and by these presents do make, constitute, and appoint my brother, **Floyd W. Irving**, of 9216 Travis Drive, Olive Branch, Mississippi 38654, as my lawful agent and attorney-in-fact with full power and authority to act in my name, place and stead, but only to the extent permitted by this Special Power of Attorney :

To contract and execute all documents for the purchase upon such terms and conditions and under such covenants as he shall think fit, the real property located at 9007 Creekside Drive, Olive Branch, Mississippi 38654. To execute, acknowledge, and deliver, for me and in my name as my act and deed, such deeds, agreements, and other instruments in writing of whatever kind and nature as may be necessary or proper in the premises.

It is my intention by this Power of Attorney to fully invest **Floyd W. Irving** with all powers and authority as my agent and attorney-in-fact necessary to act fully and completely in my place and stead with regard to the transactions contemplated hereby as if I was personally taking such actions. This Power of Attorney shall be binding upon me, my estate, and my personal representatives. This Power of Attorney shall not be affected by the subsequent disability or incompetence of the undersigned.

This Specific Power of Attorney is to expire January 24, 2006.



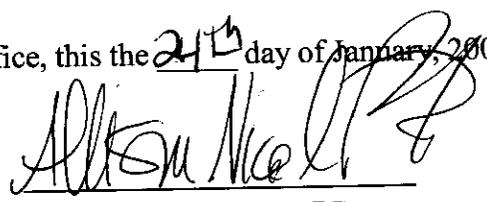
JOHN H. IRVING

STATE OF MISSISSIPPI

COUNTY OF DESOTO

PERSONALLY appeared before me, the undersigned authority of law in and for said County and State, the within named **JOHN H. IRVING**, who acknowledged that he executed and delivered the above and foregoing Special Power of Attorney on the day and year therein mentioned as his free and voluntary act and deed and for the purposes therein expressed.

GIVEN under my hand and official seal of office, this the 24th day of January, 2005.



NOTARY PUBLIC

MY COMMISSION EXPIRES:
12-9-07

