P 8/25/06 10:01:20
BK 115 PG 534
DESOTO COUNTY, MS
W.E. DAVIS, CH CLERK

TERRY EUGENE LOGAN

GENERAL DURABLE POWER OF ATTORNEY

FOR BUSINESS

KNOW ALL MEN BY THESE PRESENTS that as Principal (The "Principal"), I, TERRY EUGENE LOGAN, of 9141 William Paul Drive, Olive Branch, DeSoto County, Mississippi, have made, constituted and appointed, and by these presents do make, constitute and appoint KATHERINE A. LOGAN, as my true and lawful Attorney-in-Fact for me and in my name, place and stead to exercise the powers set forth below.

ARTICLE I

POWERS

(1) Powers Generally. To do any and every act and thing and to enter into and carry out any and every agreement with respect to my property, whether real, personal or mixed, or any part thereof, which I may now or hereafter own, and generally to do and perform for me and in my name all that I might do if present and competent, including but not limited to, all of the following specific powers.

(2) Power to Sell. To sell any and every kind of property that I may own now or in the future, real, personal, intangible and/or mixed, including without being limited to contingent and expectant interests, marital rights, and any rights of survivorship incident to joint tenancy or tenancy by the entirety, upon such terms and conditions and security as my Attorney-in-Fact shall deem appropriate and grant options with respect to sales thereof and to make such disposition of the proceeds of such sale or sales (including expending such proceeds for my benefit) as my Attorney-in-Fact shall deem appropriate.

(3) Power to Buy. To buy every kind of property, real, personal, intangible or mixed, upon such terms and conditions as my Attorney-in-Fact shall deem appropriate, to obtain options with respect to such purchases, to arrange for appropriate disposition, use, safekeeping and/or insuring of any such property purchased by my Attorney-in-Fact, to buy United States government bonds

Prepared

redeemable at par in payment of United States estate taxes imposed at my death, to borrow money for the purposes described herein and to secure such borrowings in such manner as my Attorney-in-Fact shall deem appropriate, to use any credit card held in my name to make such purchases and assign such charge slips as may be necessary to use such credit cards, and to repay from any funds belonging to me any money borrowed and to pay for any purchases made or cash advanced to use in credit cards issued to me.

(4) Power to Invest. To invest and re-invest all or any part of my property in any property or interests (including undivided interests) in property, real, personal, intangible or mixed, wherever located, including without being limited to securities of all kinds, bonds, debentures, notes (secured or unsecured), stocks of corporations regardless of class, real estate or interests in real estate, whether or not productive at the time of investment, and participation in common or pooled trust funds without being limited by any statute or rule of law concerning investments by fiduciaries and to establish, utilize and terminate savings and money market accounts with financial institutions of all kinds.

(5) Power to Operate Business. To continue the operation of any business, including a farm, belonging to me or in which I have an interest for such time and in such manner as my Attorney-in-Fact shall deem appropriate, including but not limited to hiring and discharging my employees, paying my employee salaries and providing for employee benefits, and employing legal, accounting, financial and other consultants.

(6) Power to Borrow Money. To borrow money for my account upon such terms and conditions as my Attorney-in-Fact shall deem appropriate and to secure such borrowings by the granting of security interests in any property or interest in property which I may now or hereafter own.

(7) Power with Respect to Taxes. To represent me in all tax matters, to prepare, sign and file federal, state, and/or local

income, gift and other tax returns of all kinds, including joint returns, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time, petitions to the tax court and other courts regarding tax matters, and any and all other tax related documents, including but not limited to consents and agreements under Section 2032A of the Internal Revenue Code or any successor section thereto and consents to split gifts, closing agreements, and any power of attorney form required by the Internal Revenue Service and/or any state and/or local taxing authority with respect to any tax year between the years 1970 and 2020; to pay taxes due, collect and make such disposition of refunds as my Attorney-in-Fact shall deem appropriate, post bonds, receive confidential information and contest deficiencies determined by the Internal Revenue Service and/or any state and/or local taxing authority, to exercise any elections I may have under federal, state or local tax law, and general to represent me or obtain professional representation for me in all tax matters and proceedings of all kinds and for all periods between the years 1970 and 2020 before all officers of the Internal Revenue Service and state and local authorities and to engage, compensate and discharge attorneys, accountants and other tax and financial advisers to represent and/or assist me in connection with any and all tax matters involving or in any way related to me or any property in which I have or may have any interest or responsibility.

(8) Power to Make Loans. To lend money and property at such interest rate, if any, and upon such terms and conditions, and with such security, if any, as my Attorney-in-Fact may deem appropriate, and to renew, extend, and modify any such loan or loans that I may have previously made.

(9) Power To Make Gifts. To make gifts, grants, or other transfers without consideration, either outright or in trust, (including the forgiveness of indebtedness) to such person or persons or organizations as my attorney-in-fact shall select.

ARTICLE II

DURABILITY PROVISION

This power shall not be affected by the subsequent disability or incapacity or incompetence of the undersigned as Principal, and all acts done by my Attorney-in-Fact pursuant to this Power of Attorney during any period of my disability or incompetence or any uncertainty as to whether I am dead or alive shall have the same effect and inure to the benefit of and bind me, my heirs, distributees, devisees, legatees, and personal representatives as if I were alive, competent, and not disabled.

ARTICLE III

REVOCATION, REMOVAL, AMENDMENT AND RESIGNATION

This instrument may be amended or revoked by me, and my Attorney-in-Fact may be removed by me at any time by the execution by me of a written instrument of revocation, amendment, or removal delivered to my Attorney-in-Fact. If this instrument has been recorded in the public records, then the instrument of revocation, amendment or removal shall be filed or recorded in the same public records. My Attorney-in-Fact may resign by the execution of a written resignation delivered to me, or if I am mentally incapacitated, by delivery to any person with whom I am residing or who has the care and custody of me.

If my Attorney-in-Fact fails or ceases to serve, I name TERRY EUGENE LOGAN, JR. AND CLAYTON CARTER, as my Successor Attorney-in-Fact. My Successor Attorney-in-Fact shall have all of the rights and privileges as my originally named Attorney-in-Fact.

IN TESTIMONY WHEREOF, I have executed this Durable Power of Attorney for Business on this the 23rd day of August, 2006.

Terry Eugene Logan

TERRY EUGENE LOGAN, Principal

STATE OF MISSISSIPPI

COUNTY OF TATE

THIS DAY personally appeared before me, the undersigned authority within and for the State and County aforesaid, TERRY EUGENE LOGAN, who acknowledged that he signed, executed and delivered the above and foregoing General Durable Power of Attorney for Business on the day and date therein mentioned as and for his voluntary act and deed.

GIVEN under my hand and official seal on this the 23rd day of August, 2006.

NOTARY PUBLIC

SEAL

My Commission Expires:

JOHN T. LAMAR, JR., TATE COUNTY, MS NOTARY PUBLIC My Commission Expires June 30, 2007

PREPARED BY:
LAMAR & HANNAFORD, P.A.
Attorneys at Law
214 South Ward Street
Senatobia, MS 38668
Phone: 662-562-6537