

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, THAT I, REBECCA G. TUTOR, now residing at 4840 Dustin Place, Southaven, DeSoto County, Mississippi, 38671, do hereby make, constitute and appoint my husband, BRIAN KEITH TUTOR, SR., my sufficient and lawful attorney, for me and in my name, place and stead and if he is unable or unwilling to serve as my attorney in fact then I appoint my son, MATTHEW PRESLY PARRISH to serve as my sufficient and lawful attorney:

(a) To demand, sue for, collect, recover and receive all goods, claims, debts, moneys, interests, and demands of any kind whatsoever now due or that may hereafter be due or belong to me;

(b) to make, execute, endorse, accept, and deliver any and all bills of exchange, checks, drafts, and notes, and to use the same and/or the proceeds thereof for whatsoever purpose or purposes that my said attorney may see fit;

(c) To pay all sums of money at any time or times that may hereafter be owing by me upon any bill of exchange, check, draft, or note made, executed, endorsed, accepted and delivered by me or for me and in my name by my said attorney;

(d) To sell any and all shares of stocks, bonds, or other securities now or hereafter belonging to me, and to make, execute and deliver an assignment or assignments of any such shares of stock, bonds or other securities;

(e) To defend, settle, adjust or compromise all actions, suits, accounts, claims and demands whatsoever that now are or hereafter shall be pending between me and any person, firm, or corporation, in such manner and in all respects as my attorney shall think fit;

(f) To hire accountants, attorneys-at-law, clerks, workmen and others, and to remove them and appoint others in their place, and to pay and allow to the persons so employed such salaries, wages or other remuneration as my said attorney shall think fit;

(g) To bargain, grant, sell and convey all of whatever right, title, interest, claim and demand I may have in and to any and all real estate standing in my name or in which I may be entitled to any interest whatsoever for such price as he may think best, and

Rebecca Tutor  
4840 Dustin Place  
Southaven 38671

for me and in my name to execute and deliver a proper deed or deeds with or without the usual covenants, and, further, to execute and deliver any instrument of any kind necessary or convenient to effectuate such sale and conveyance;

(h) To receive, deposit, hold, invest or cash all payments which I receive from Social Security, Medicare or any other government program or agency, annuities, pension and retirement benefits, insurance benefits and proceeds and to request, ask, demand, sue for and recover same.

(i) To enter any safe deposit box, vault or other storage area leased by me alone or in conjunction with any other person, to sign such documents as may be necessary to gain access to same, and to examine, remove and keep the contents of same fully as I could if I were present.

(j) To prepare, or cause to be prepared, federal, state and local tax returns and Internal Revenue Service, state and local powers of attorney; to execute and file federal, state and local tax returns on my behalf and in my name; to respond to notices and audit inquiries and to settle tax disputes.

(k) To deal with and elect options under retirement plans including but not limited to annuities, pension plans, profit sharing plans, individual retirement accounts, rollovers, transfer and voluntary contributions of same; to apply for and maintain life insurance; to complete charitable contributions; to make statutory elections and disclaimers; and to settle, pursue, or appeal litigation on my behalf and in my name.

(l) No person shall be required to inquire as to the circumstances of the issuance or use of this instrument or as to the disposition of any proceeds paid to my attorney based on this instrument.

(m) To sell whatever of my personal property he may deem advisable for such price as he may think best and for me and in my name to execute and deliver any proper bill of sale, or bills of sale, with or without the usual covenants, and, further, to execute and deliver any instrument of any kind necessary or convenient to effectuate the sale;

(n) I expressly authorize my said attorney to:

1. Appoint a successor by written instrument;
2. Refuse gifts or bequests to me, if with advice of counsel, such refusal will be advantageous to my estate;
3. Make gifts, with the advice of counsel, to any person, including my attorney or my attorney's

successor, corporations or associations, if advantageous to my estate; and

4. With advice of counsel, to revise my Will by codicil, if advantageous to my estate.

For purposes of this Power of Attorney, gifts, revisions, and refusals which increase the net amount received by the named beneficiaries of my Will or their successors shall be deemed advantageous to my estate.

(o) Without in any wise limiting the foregoing, generally to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully, to all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that said attorney, as my substitute shall lawfully do or cause to be done by virtue hereof.

(p) I nominate my attorney, or my attorney's successor, to be my conservator, guardian of my estate, or guardian of my person, if it should be necessary for protective proceedings to be commenced for me or my estate; however, it is my wish, that to the extent reasonably possible, no protective proceedings shall be used or required and that my business be managed under the provisions of this Power of Attorney.

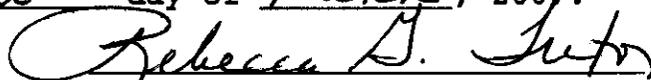
(q) This Power of Attorney shall not be affected by the subsequent disability or incompetence of the principal. This document is intended to be a Durable Power of Attorney in accordance with Section 87-3-101, et seq., MCA, 1972.

(r) This Power of Attorney shall be come effective:

- a. Immediately.
- b. Upon my disability or incapacity.

(s) This document is also intended to be a Power of Attorney for Health Care and my attorney-in-fact is authorized pursuant to Section 41-41-205, MCA, 1972, to make any health care decisions I could have made while having capacity. This provision will be effective as provided in paragraph (m) above.

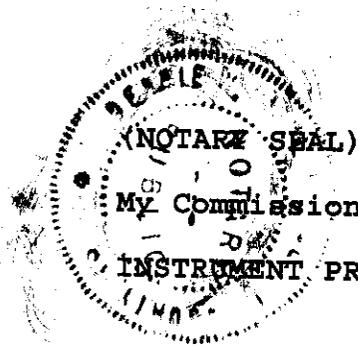
IN WITNESS WHEREOF, I, REBECCA G. TUTOR have hereunto set my hand and seal this the 30<sup>th</sup> day of March, 2007.

  
 REBECCA G. TUTOR

STATE OF Mississippi  
COUNTY OF De Sade

On the 30th day of March, in the year 2007, before me, a notary public, appeared REBECCA G. TUTOR, personally known to me, or proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument, and acknowledged that he or she executed it. I declare under penalty of perjury that the person whose name is subscribed to this instrument appears to be of sound mind and under no fraud, duress or undue influence. The person whose name is subscribed to this instrument acknowledged to me that he or she executed the above and foregoing instrument.

D. D. McLean  
NOTARY PUBLIC



MISSISSIPPI STATEWIDE NOTARY PUBLIC  
MY COMMISSION EXPIRES MARCH 14, 2009

My Commission Expires: \_\_\_\_\_

INSTRUMENT PREPARED BY: Peggy Young  
The Winn Brown Law Firm  
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Southaven, MS 38671  
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