

GENERAL DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, **ALDEN UPTON**, the principal, of Southaven, Mississippi, hereby designates **GALE DEMORSE**, of 100 Golden Pond Cove, Coldwater, Mississippi, my attorney-in-fact and agent (subsequently called my agent) in my name, place, and stead, and for my benefit.

1. **General Grant of Power.** To exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereinafter 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, hereby ratifying and confirming 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, 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, tangible or intangible 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 have hereafter acquire an interest; to have, use and take all lawful means and equitable and legal remedies

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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, take possession of, exchange, grant options to sell, and sell and convey, mortgage, hypothecate and in every manner deal in and with real or personal property, tangible or intangible, or interests therein, on such terms and conditions as my agent shall deem proper;

(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 hereinafter 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, deposits 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; execute partnership agreements and amendments thereto; incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate, or dissolve any business; elect or employ officers, directors and agents; carry out the provisions of any agreement for the sale of any business interest or the stock therein; and exercise voting rights with respect to stock, either in person or by proxy, and exercise stock options;

(g) **Mineral and Royalty Interests.** To make, sign, execute, sell, acknowledge and deliver all deeds, leases, assignments, agreements, contracts and other instruments covering and affecting any mineral or royalty interests presently owned by me or which may be hereafter acquired by me, including but not limited to oil, gas and mineral leases, mineral deeds, royalty deeds, division orders, operating agreements and utilization agreements;

(h) **Insurance.** To obtain insurance of any kind, nature or description whatsoever, on any of my lands, tenements and hereditaments and/or in connection with the management, use or operation thereof and/or of any personal property belonging to me and/or in respect of the rents, issues and profits arising therefrom, and to make, execute and file proof or proofs of all loss and losses sustained or claimable thereunder, and all other instruments in and about the same, and to make, execute and deliver receipts, releases or other discharges therefor;

(i) **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 provisions or other tax election; and to prepare, sign and file any claims for refund of any tax; to prepare, sign and file on my behalf any and all other tax returns with

Federal, State or local agencies and to enter into any agreements, stipulations or contracts with any taxing authority, to contest, compromise, settle or pay any tax assessed, proposed or claimed to be due from me or in connection with any of my property, including, but not limited to the following:

The full and complete power, authority, and discretion to represent me before any office of the Internal Revenue Service with respect to any tax matter involving me for any year or years. Said attorney-in-fact shall, subject to revocation, have authority to receive confidential information and full power to perform on my behalf the following acts with respect to said tax matters:

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment collection of taxes.

To execute closing agreements under Section 7121 of the Internal Revenue Code.

To delegate authority or to substitute another representative.

Copies of notices and other written communications addressed to me in proceedings involving the above matters should be sent as said attorney-in-fact designates, and I do grant to said attorney-in-fact the same power, authority and discretion when dealing with taxing authorities other than the Internal Revenue Service.

(j) **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.

2. **Interpretation and Governing Law.** This instrument is to be construed and interpreted as a general power of attorney. 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 Mississippi and the laws of the State of Mississippi shall govern all questions as to the validity of this power and the construction of its provisions.

3. **Third Party Reliance.** Third parties may rely upon the representations of my agents as to all matters to any power granted to my agent, and no person who may act in reliance upon the representation 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.

4. **Disability of Principal.** Pursuant to Mississippi Code Annotated Section 87-3-105, I expressly provide that this General Power of Attorney shall not be affected by my subsequent disability or incompetency, or by the lapse of time.

5. **Substitute Agent.** If **GALE DEMORSE** ceases to act as my agent due to death, incapacity, or resignation, I hereby appoint Dale Akins of Coldwater, Mississippi, as my attorney-in-fact and agent.

6. **Effective Date.** This power of attorney shall become effective immediately.

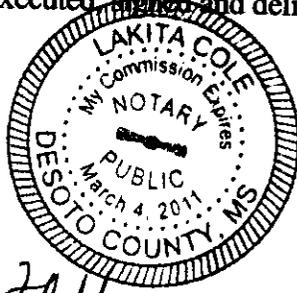
IN WITNESS WHEREOF I have executed this General Durable Power of Attorney, this 19th day of June, 2007.

Alden Upton
ALDEN UPTON

STATE OF MISSISSIPPI

COUNTY OF Desoto

Personally appeared before me, the undersigned authority in and for the said county and state, on this 19th day of June, 2007, within my jurisdiction, the within named **ALDEN UPTON**, who acknowledged that he executed, ~~signed~~ and delivered the above and foregoing instrument.



Lakita Cole
NOTARY PUBLIC

My commission expires:
March 4, 2011