

**DURABLE POWER OF ATTORNEY FOR FINANCE
OF
BARBARA BOATWRIGHT**

**ARTICLE I
Creation**

I, Barbara Boatwright, as Principal and a resident of the State of Mississippi designate my son, Mark Evans to serve as Attorney-In-Fact (my "Agent") for me and to act as the guardian or limited guardian of my estate should guardianship proceedings become necessary or desirable.

**ARTICLE II
Effectiveness; Effective Immediately**

This Power of Attorney shall become effective immediately and shall survive and continue during my disability, incompetence, incapacity, or partial incapacity. This Power of Attorney shall not be affected by my subsequent disability or incapacity or by lapse of time. Disability, incompetence, incapacity or partial incapacity shall include, without limitation, my inability to manage my property and affairs or caring for myself effectively, for reasons such as mental illness, mental deficiency or other mental incapacity, physical illness or disability, advanced age, senility, chronic use of drugs, chronic intoxication, which may be evidenced by a written statement of my regularly attending physician or two other qualified physicians or by court order.

**ARTICLE III
Powers**

My Agent shall have all powers of an absolute owner over my assets and liabilities, whether located within or without the State of Mississippi, including, without limitation, the following power and authority:

A. Power relating to tangible personal property transactions. I empower my attorney-in-fact to:

1. accept as a gift or as security for a loan, reject, demand, buy, receive, or otherwise acquire ownership or possession of tangible personal property or an interest in tangible personal property;
2. sell, exchange, convey with or without covenants, release, surrender, mortgage, encumber, pledge, hypothecate, create a security interest in, pawn, grant options concerning, lease, sublease

to others, or otherwise dispose of tangible personal property or an interest in tangible personal property;

3. release, assign, satisfy, or enforce, by litigation or otherwise, a mortgage, security interest, encumbrance, lien, or other claim on behalf of the principal with respect to tangible personal property or an interest in tangible personal property; and
4. do an act of management or conservation with respect to tangible personal property or an interest in tangible personal property on behalf of the principal, including:
 - a. insuring against casualty, liability, or loss;
 - b. obtaining or regaining possession or protecting the property or interest, by litigation or otherwise;
 - c. paying, compromising or contesting taxes or assessments or applying for and receiving refunds in connection with taxes or assessments;
 - d. moving from place to place;
 - e. storing for hire or on gratuitous bailment; and
 - f. using, altering, and making repairs or alterations.

B. Power relating to banking and other financial institution transactions.

I empower my attorney-in-fact to:

1. continue, modify, and terminate an account or other banking arrangement made by or on behalf of the principal;
2. establish, modify, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm, or other financial institution selected by the agent;
3. hire a safe deposit box or space in a vault;
4. contract to procure other services available from a financial institution as the agent considers desirable;
5. withdraw by check, order, or otherwise money or property of the principal deposited with or left in the custody of a financial institution;

6. receive bank statements, vouchers, notices, and similar documents from a financial institution and to act with respect to them;
7. enter a safe deposit box or vault and withdraw or add to the contents;
8. borrow money at an interest rate agreeable to the agent and pledge as security personal property of the principal necessary in order to borrow, pay, renew, or extend the time of payment of a debt of the principal;
9. make, assign, draw, endorse, discount, guarantee, and negotiate promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of the principal or payable to the principal or the principal's order; receive the cash or other proceeds of those transactions; and accept a draft drawn by a person upon the principal and pay it when due;
10. receive for the principal and act upon a sight draft, warehouse receipt, or other negotiable or nonnegotiable instrument;
11. apply for and receive letters of credit, credit cards, and traveler's checks from a financial institution and give an indemnity or other agreement in connection with letters of credit; and
12. consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

C. Power relating to insurance transactions. I empower my attorney-in-fact to:

1. continue, pay the premium or assessment on, modify, rescind, release, or terminate a contract procured by or on behalf of the principal that insures or provides an annuity to either the principal or another person, whether or not the principal is a beneficiary under the contract;
2. procure new, different, and additional contracts of insurance and annuities for the principal and the principal's spouse, children, and other dependents and to select the amount, type of insurance or annuity, and mode of payment;
3. pay the premium or assessment on, modify, rescind, release, or terminate a contract of insurance or annuity procured by the agent;

4. designate the beneficiary of the contract; however, an agent may be named a beneficiary of the contract or of an extension, renewal, or substitute for the contract only to the extent that the agent was named as a beneficiary under a contract procured by the principal before executing the power of attorney;
5. apply for and receive a loan on the security of the contract of insurance or annuity;
6. surrender and receive the cash surrender value;
7. exercise an election;
8. change the manner of paying premiums;
9. change or convert the type of insurance contract or annuity, with respect to which the principal has or claims to have a power described in this section;
10. change the beneficiary of a contract of insurance or annuity; however, the agent may not be designated a beneficiary except to the extent permitted by subsection (4);
11. apply for and procure government aid to guarantee or pay premiums of a contract of insurance on the life of the principal;
12. collect, sell, assign, hypothecate, borrow upon, or pledge the interest of the principal in a contract of insurance or annuity; and
13. pay from proceeds or otherwise, compromise or contest, and apply for refunds in connection with a tax or assessment levied by a taxing authority with respect to a contract of insurance or annuity or its proceeds or liability accruing by reason of the tax or assessment.

D. Power relating to benefits from Social Security, Medicare, Medicaid, or other governmental programs or from military service. I empower my attorney-in-fact to:

1. execute vouchers in the name of the principal for allowances and reimbursements payable by the United States or a foreign government or by a state or subdivision of a state to the principal, including allowances and reimbursements for transportation of the principal and the principal's spouse, children, and other individuals

customarily or legally entitled to be supported by the principal, and for shipment of their household effects;

2. take possession and order the removal and shipment of property of the principal from a post, warehouse, depot, dock, or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that purpose;
3. prepare, file, and prosecute a claim of the principal to a benefit or assistance, financial or otherwise, to which the principal claims to be entitled, under a statute or governmental regulation;
4. prosecute, defend, submit to arbitration, settle, and propose or accept a compromise with respect to any benefits the principal may be entitled to receive; and
5. receive the financial proceeds of a claim of the type described in this section and conserve, invest, disburse, or use anything received for a lawful purpose.

E. Power relating to retirement plan transactions. I empower my attorney-in-fact to:

1. select payment options under any retirement plan in which the principal participates, including plans for self-employed individuals;
2. designate beneficiaries under those plans and change existing designations;
3. make voluntary contributions to those plans;
4. exercise the investment powers available under any self-directed retirement plan;
5. make "rollovers" of plan benefits into other retirement plans;
6. if authorized by the plan, borrow from, sell assets to, and purchase assets from the plan; and
7. waive the right of the principal to be a beneficiary of a joint or survivor annuity if the principal is a spouse who is not employed.

F. Power relating to tax matters. I empower my attorney-in-fact to:

1. prepare, sign, and file federal, state, local, and foreign income, gift, payroll, Federal Insurance Contributions Act, and other tax returns; claims for refunds; requests for extension of time; petitions regarding tax matters; and any other tax-related documents, including receipts, offers, waivers, consents (including consents and agreements under Internal Revenue Code section 2032A or any successor section), closing agreements, and any power of attorney required by the internal revenue service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;
2. pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the internal revenue service or other taxing authority;
3. exercise any election available to the principal under federal, state, local, or foreign tax law; and
4. act for the principal in all tax matters for all periods before the internal revenue service and any other taxing authority.

ARTICLE IV

Purposes

My Agent shall have all powers as are necessary or desirable to provide for my support, maintenance, health, emergencies, and urgent necessities.

ARTICLE V

Limitations on Powers

My Agent shall not exercise any of the powers for my Agent's own benefit or in satisfaction of a legal obligation of my Agent except and unless specifically provided for above.

ARTICLE VI

Termination and Revocation

A. In General. This power of attorney revokes and supersedes all prior financial powers of attorney executed by me, whether recorded or not. This power of attorney may be revoked, suspended or terminated by me at any time or by court order. If this Power of Attorney has been recorded, the written instrument of revocation may be recorded in the office of the recorder or auditor of the place where the power was

recorded. Upon my death, this power of attorney shall terminate upon actual knowledge or receipt of written notice thereof by the Agent.

B. By Guardian. A Guardian of my estate appointed by the Court shall have the power to revoke, suspend or terminate this power of attorney, subject to the approval of the court. A Guardian of my person only shall not have the power to revoke, suspend or terminate this power.

C. Dissolution/Legal Separation. The designation of my spouse or domestic partner as Agent shall terminate upon the filing of a petition for dissolution of relationship, equitable distribution of property, separation or like instrument by either me or my partner, without further notice to my Agent/spouse/domestic partner.

ARTICLE VII

General Provisions

A. Accounting. My Agent shall keep accurate records of my financial affairs, including documentation of all transactions in which the Agent is involved. My Agent shall account for all actions taken by my Agent for or on behalf of me upon request by me, any guardian or limited guardian of my estate or of my person, any subsequently appointed Agent, any successor Agent acting in such capacity, any primary or alternate Agent named herein, and/or to any subsequently appointed personal representative of my estate.

B. Reliance. Any person acting in good faith and in reasonable reliance on this power of attorney shall not incur any liability thereby, so long as such party has not received actual knowledge or actual notice of revocation, suspension or termination of this Power of Attorney by death or otherwise. Any action so taken unless otherwise invalid or unenforceable, shall be binding on my heirs, devisees, legatees, or personal representative.

C. Indemnity. My estate shall hold harmless and indemnify my Agent from all liability for acts or omissions done in good faith.

D. Compensation. My Agent serving hereunder shall NOT be entitled to receive compensation, but SHALL be entitled to reimbursement for costs expended. My Agent is authorized and encouraged when s/he deems it desirable or necessary to employ others to aid in the management of my assets, or the exercise of powers under this Power of Attorney or any Power of Attorney for Health Care that I have executed, including but not limited to, lawyers, accountants, financial advisors, physicians or other appropriate persons.

E. Court Enforcement. My Agent shall have the power to seek appropriate court orders mandating acts which my Agent deems appropriate if a third party refuses to comply with decisions made by my Agent which are authorized by this document, or

enjoining acts by third parties which my Agent has not authorized. My Agent may bring legal action against any third party who fails to comply with actions I have authorized my Agent to take and demand damages on my behalf for such noncompliance.

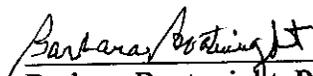
F Reliance On Photocopy. Third parties shall be entitled to rely on a photocopy of the signed Original hereof.

G. Applicable Law. The laws of the State of Mississippi shall govern this Power of Attorney. This Power of Attorney is intended to be valid in any jurisdiction in which it is presented.

H. HIPAA Release Authority. I intend for my agent to be treated as I would be with respect to my rights regarding the use and disclosure of my individually identifiable health information or other medical records. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 (aka HIPAA), 42 USC 1320d and 45 CFR 160-164. I authorize: any physician, health-care professional, dentist, health plan, hospital, clinic, laboratory, pharmacy or other covered health-care provider, any insurance company and the Medical Information Bureau Inc. or other health-care clearinghouse that has provided treatment or services to me, or that has paid for or is seeking payment from me for such services, to give, disclose and release to my agent, without restriction, all of my individually identifiable health information and medical records regarding any past, present or future medical or mental health condition, including all information relating to the diagnosis and treatment of HIV/AIDS, sexually transmitted diseases, mental illness, and drug or alcohol abuse.

The authority given my agent shall supersede any prior agreement that I may have made with my health-care providers to restrict access to or disclosure of my individually identifiable health information. The authority given my agent has no expiration date and shall expire only in the event that I revoke the authority in writing and deliver it to my health-care provider.

DATED this 21 day of Sept, 2008.



 Barbara Boatwright, Principal

Social Security Number: _____
 Residing at:
 3670 College Bluff
 Olive Branch, MS 38654

STATE OF MISSISSIPPI }
COUNTY OF DeSoto } ss.

This is to certify that on this 22 day of September, 2008, before me, the undersigned Notary Public in and for the State of Mississippi, duly commissioned and qualified, personally appeared Barbara Boatwright, to me known to be the person described in and who executed the within and foregoing Power of Attorney, and acknowledged to me that she signed the same as her free and voluntary act and deed, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

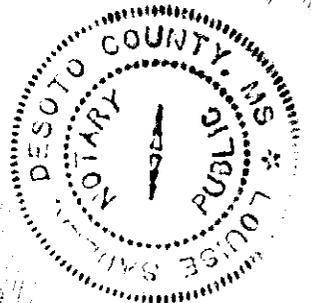
Louise Sadler

Notary Signature

Print Name: Louise Sadler

NOTARY PUBLIC in and for the State of Mississippi, residing at 4350 Big Horn Dr S Nesbit, MS 38667

My commission expires: 05/14/2011



Prepared by MARK EVANS
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