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This document prepared by: *return to*  
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DURABLE POWER OF ATTORNEY

STATE OF MISSISSIPPI  
COUNTY OF DESOTO

A. KNOW ALL MEN BY THESE PRESENTS, that I, EVALENA BELL AKA EVIELEAN BELL, of 2911 Gwynn Road, DeSoto County, Mississippi, 38651 hereby revoke all powers of attorney heretofore made by me and by these presents do make, constitute and appoint granddaughter, DAYTRA HILL, of Southaven, MS 38672 and WILLIE L. BELL, of Twin Lakes, Horn Lake, DeSoto County, MS, as my true and lawful co-attorneys-in-fact, for me and in my name, place and stead to do and perform all things that I could do myself in the transaction of any business of mine, on such terms and in such manner as said co-attorneys-in-fact may deem appropriate including, without limitation, the power and authority to:

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1. Demand, sue for, collect, recover and receive all goods, claims, debts, monies, interest, assets, legacies, bequests, interests, accounts and demands whatsoever now due, or that hereafter may be due or belong to me, and to make, execute and deliver receipts, releases or other discharges therefore and have, use and take all lawful ways and means in my name or otherwise, by litigation, attachment or otherwise for the recovery thereof;

2. Make, execute, endorse, accept and deliver any and all checks, certificates of deposit, bills of exchange, drafts, notes and trade acceptances, and to receive, sign, endorse and deposit checks, drafts, orders and withdrawal requests on any bank account, savings account, certificate of deposit or mutual fund which I now possess or may acquire in the future; to open, maintain and close checking and savings accounts in my name in any banks, savings and loan associations, building and loan associations, credit unions or similar institutions; to receive, endorse and deposit negotiable instruments made or drawn to my order; to agree and to sign in my name any authority, signature cards or other documents that my co-attorneys-in-fact or any institution may deem appropriate; to invest or reinvest any and all monies for my benefit in relatively conservative risk-free investments such as certificates of deposit, stock in publicly-held corporations, bonds, mutual funds, and other like investments;

3. Pay all sums of money, at any time, or times, that may hereafter be owing by me upon any bill of exchange, check, draft, note or trade acceptance made, executed, endorsed, accepted and delivered by me, or for me, and in my name, by my said co-attorneys-in-fact;

4. Share any and all shares of stocks, bonds, or other securities now, or hereafter, belonging to me that may be issued by association, trust or corporation, whether private or public, and to invest or reinvest the proceeds therefrom, and to make, execute and deliver an assignment, or assignments, of any such shares of stocks, bonds or other securities;

5. Defend, settle, adjust, compound, submit to arbitration and compromise all actions, suits, accounts, reckonings, 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 said co-attorneys-in-fact shall think fit;

6. Enter into, make, sign, execute, deliver, acknowledge and perform any contract, agreement, writing or thing that may, in the opinion of my said co-attorneys-in-fact, be necessary or proper to be entered into, made or signed, sealed, executed, delivered, acknowledged, or performed;

7. Lease, maintain, and close out safe deposit boxes and enter into any safe deposit box that I may now or hereafter maintain without anyone else being present and remove therefrom any of the contents thereof;

8. Negotiate for the sale of, to sell, barter, exchange, lease, assign, hypothecate, mortgage, pledge, encumber, exchange or dispose of any chose in action, real estate or personalty, tangible or intangible, or other property of which I am now or hereafter seized or possessed in fee simple, or for any less estate, to any person, persons, or entity, for any price, or in any manner whatsoever, and to execute, seal deliver and acknowledge any deed or deeds, lease or leases, or other writings and instruments to effect such transaction(s), with general covenants whatsoever, as my said co-attorneys-in-fact may deem expedient; and to receive in payment the proceeds of such transaction(s) without any

duty or obligation on the payor to investigate the disposition thereof, and to issue receipts therefore;

9. Purchase any property for me including real, personal, intangible, tangible, or mixed, and any legal or equitable interest thereon, including, without limitation, all types of stocks and bonds and other similar kinds of securities, and certificates of deposit, and to pay therefore from my funds; to incur any indebtedness on my behalf by means of borrowing, loans or otherwise, whether secured or unsecured; to pay any indebtedness from my funds; to execute on my behalf and sign and seal notes, security interests, mortgages, deeds to secure debt, liens or other instruments evidencing such indebtedness; to receive the writings or documents evidencing such transaction or transactions; and to secure same by conveyance, mortgage, hypothecation, pledge or encumbrance of any or all of my property, real, personal, tangible or mixed;

10. Make and sign in my name any and all tax or other returns to the state or federal government or other taxing authority, to request extensions in connection with such taxes, to protest in my name any such taxes or the proposed assessment of any such taxes, to file claims for refunds of taxes, to make appearances in court or before any taxing authority, either in person or through an my co-attorneys-in-fact, to attempt to sustain any tax return or to oppose proposed tax assessments;

11. Appear and vote, and otherwise act as my proxy or representative in respect to such number of shares of any company, corporation, trust or other such organization as I may be entitled to vote, at any and all meetings of any such organizations, and to sign and execute any proxies or other instruments for others to vote such shares;

12. Enter any personal appearance for me as a plaintiff or as a defendant in any legal action, suit, court, or hearing or to accept, waive or acknowledge any process or service of process from any court, board or agency whatsoever directed to me personally; and to compromise, refer to arbitration, or submit to judgment in any such action or proceeding.

13. Effectuate my resignation from any position of trust or responsibility (whether or not such duties thereunder are personal to me) or from any organization membership;

14. Employ and compensate attorneys at law, accountants, real estate agents, stockbrokers, insurance agents, and such other agents and advisors with relation to any matters mentioned herein and to delegate to them such of their duties, rights and powers as they may determine and for such periods as they may think proper;

15. Disclaim any assets that may or hereafter become payable to me or which I would have the right to receive, either outright, by bequest, devise, inheritance, as beneficiary or otherwise, pursuant to Internal Revenue Code § 2518 so as not to become a part of my estate for either tax purposes or any other purpose; and

16. Without in any way limiting the foregoing, generally to take any action for the care, preservation, insurance, management or supervision of my personal property and to do, execute and perform any other act, deed, matter or thing whatsoever that ought to be done, executed, or performed, in and about the premises, of every nature and kind whatsoever, as fully and effectually as I could do, if personally present, and I hereby ratify and confirm all lawful acts done by my said co-attorneys-in-fact in virtue hereof.

B. Every bank or other financial institution, insurance company, brokerage or securities firm, transfer agent, issuer, obligor, or other person, firm or corporation to which

this Durable Power of Attorney is presented is authorized to receive, honor and give effect to all instruments signed pursuant to the foregoing authority without inquiring as to the circumstances of their issuance or the disposition of the property delivered pursuant thereto. All acts done by my co-attorneys-in-fact pursuant to this power shall be binding upon me and my heirs and legal representatives.

C. In accordance with § 87-3-13 of the Mississippi Code of 1972, Annotated, as amended, and as thereafter may be amended, this Durable Power of Attorney shall not be affected by my subsequent disability or incompetence.

IN TESTIMONY WHEREOF, I have hereunto set my signature, this the 17th day of February, 2010.

*Evalena Bell*  
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EVALENA BELL AKA  
EVIELEAN BELL

STATE OF MISSISSIPPI  
COUNTY OF DESOTO

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the State and County aforesaid, the within named EVALENA BELL AKA EVIELEAN BELL who, acknowledged to me that she signed and delivered the foregoing Durable Power of Attorney on the day and year therein mentioned.

GIVEN UNDER MY HAND AND SEAL, this the 17th day of February, 2010.

*Evalena Bell*  
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EVALENA BELL AKA  
EVIELEAN BELL

SWORN TO AND SUBSCRIBED before me this the 17th day of February 2010.

*Leigh A. Rutherford*  
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Notary Public

My Commission Expires:  
12-11-2011

