

This instrument prepared by:
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Attorneys at Law
6489 Quail Hollow, #100
Memphis, Tennessee 38120
F 2415317

da

901-752-1133

POWER OF ATTORNEY
Limited and Durable

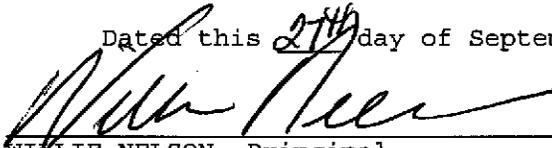
KNOW ALL MEN BY THESE PRESENTS, that I, WILLIE NELSON, individually and as Chief Manager of BRN, LLC and BNP, LLC, both Mississippi Limited Liability Companies, and of BJN, LLC, and W & H, LLC, both Tennessee Limited Liability Companies, do hereby appoint HATTIE NELSON, to be my true and lawful attorney-in-fact to act in my name, place and stead and on my behalf to execute all or any documents necessary for the sale, transfer, or financing of the following property in Desoto County, Mississippi and in Shelby County, Tennessee:

See Exhibit A, attached hereto

and to execute and deliver good and sufficient banking documents, resolutions, agreements, contracts, disclosures, waivers, settlement statements, notes, deeds, guarantys, affidavits, or other instruments for the sale, transfer or financing of the same.

In the event of my subsequent mental or physical debility, this power of attorney shall remain in full force and effect and shall not be revoked by operation of law.

Dated this 27th day of September, 2010.

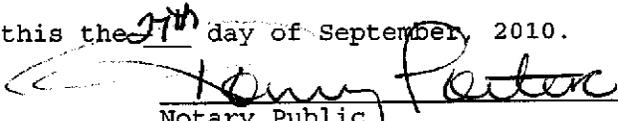


WILLIE NELSON, Principal

STATE OF Tennessee)
COUNTY OF shelby)

I, a Notary Public in and for said State and County, hereby certify that WILLIE NELSON whose name is signed to the foregoing conveyance and who is known to me, acknowledged before me on this day that, being informed of the contents of the conveyance, he executed the same voluntarily on the day the same bears date.

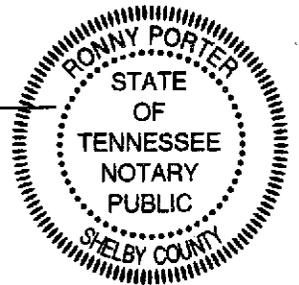
Given under my hand this the 27th day of September, 2010.



Notary Public

My Commission Expires:

04-13-2013



Duff Clift

EXHIBIT A

PARCEL 1 - Nelson Estates, Desoto County, MS

TRACT A:

A 24.34, more or less, acre tract of land being known as Nelson Estates, Section "B, C, and D", and being located in the Northeast corner of Section 9, Township 2 South, Range 7 West, City of Southaven, Desoto County, Mississippi and being more particularly described as follows:

Commencing at the accepted northeast corner of Section 9, Township 2 South, Range 7 West, City of Southaven, Desoto County, Mississippi, thence run North 90 Degrees 00 Minutes 00 Seconds West, a distance of 2987.47; thence South 00 Degrees 00 Minutes 00 Seconds East, a distance of 47.18 feet; to the TRUE POINT OF BEGINNING for the herein described tract of land; thence South 01 Degrees 38 Minutes 27 Seconds West, a distance of 416.49 feet to a point; thence South 07 Degrees 58 Minutes 41 Seconds East, a distance of 1306.02 feet to a point; thence North 89 Degrees 40 Minutes 10 Seconds West, a distance of 1497.37 feet to a point; thence North 00 Degrees 20 Minutes 10 Seconds East, a distance of 345.66 feet to a point; thence South 88 Degrees 26 Minutes 31 Seconds East, a distance of 377.95 feet to a point; thence North 00 Degrees 12 Minutes 13 Seconds East, a distance of 190.00 feet; thence South 89 Degrees 33 Minutes 40 Seconds East, a distance of 467.90 feet; thence North 20 Degrees 17 Minutes 58 Seconds East, a distance of 831.54 feet; thence along a curve to the left having a radius of 275.00 feet, an arc length of 95.94 feet, a tangent of 48.46 feet, and a delta of 19 Degrees 59 Minutes 18 Seconds to a point; thence North 00 Degrees 18 Minutes 39 Seconds East, a distance of 271.70 feet to a point; thence along a curve to the right having a radius of 35.00 feet, an arc length of 55.06 feet, a tangent of 35.08 feet, and a delta of 90 Degrees 07 Minutes 40 Seconds to a point; thence South 89 Degrees 33 Minutes 40 Seconds East, a distance of 137.31 feet to a point; to the point of beginning and containing 24.34, more or less, acres of land, *Located in NE ¼*

LESS AND EXCEPT: Lot 25, Section B, Nelson Estates, as shown of plat of record in Plat Book 100, Page 13, in the Chancery Clerk's Office of Desoto County, Mississippi, and being located in the northwest quarter of Section 9, Township 2 South, Range 7 West, City of Southaven, Desoto County, Mississippi

TRACT B:

The unsold lots in Nelson Estates, being Lots 2, 3, 4, 5, 6, 12, 17, and 19, Nelson Estates, as shown on plat of record in Plat Book 94, Page 23, in the Chancery Clerk's Office of Desoto County, MS, and being located in the northwest quarter of Section 9, Township 2 South, Range 7 West, City of Southaven, Desoto County, Mississippi.

PARCEL 2 - One One O'Six Lofts, Memphis, Shelby County, TN

Units 102, 103, 104, 205, 206, 303, 306, 307, and Commercial Space, One One O'Six Lofts Condominiums, together with an undivided interest in the common elements as shown in Master Deed of record at Instrument No. 07066599 in the Register's Office of Shelby County, Tennessee.

PARCEL 3 - Gray Estates, DeSoto County, MS

A 19.36, more or less, acre tract of land being located in the northwest quarter and the southwest quarter of section 8, township 2 south, range 7 west of the Chickasaw Meridian, City of Southaven, DeSoto County, Mississippi and being more particularly described as follows:

Commencing at a cotton picker spindle found at the southwest corner of section 8, township 2 south, range 7 west of the Chickasaw Meridian; thence north $15^{\circ}13'03''$ east, a distance of 1838.84' to a 1" pinched top pipe found, said pipe being the true **point of beginning** of the herein described tract; thence north $02^{\circ}18'19''$ west, a distance of 903.20' to a 1" pinched top pipe found; thence north $89^{\circ}11'39''$ east, a distance of 446.44' to a 24" Eastern Redcedar (*Juniperus virginiana*); thence north $00^{\circ}14'00''$ west, a distance of 980.64' to an axle found; thence north $88^{\circ}30'12''$ east, a distance of 382.75' to a 1/2" metal pipe set in the west right of way line of Davis Road (80' right of way); thence, along said right of way line, a curve to the left with the following attributes: a delta angle of $2^{\circ}22'42''$, a radius of 6678.44 feet, an arc length of 277.22 feet, a chord bearing of south $01^{\circ}24'33''$ west, and a chord length of 227.20 feet to a 1/2" metal pipe set; thence, continue along said right of way line, south $00^{\circ}55'29''$ east, a distance of 442.04' to a 1/2" metal pipe set; thence, continue along said right of way line, a curve to the right with the following attributes: a delta angle of $11^{\circ}47'30''$, a radius of 867.81 feet, an arc length of 178.60 feet, a chord bearing of south $04^{\circ}43'13''$ west, and a chord length of 178.28 feet to a 1/2" metal pipe set; thence, departing said right of way line, north $89^{\circ}37'09''$ west, a distance of 273.69' to a 8"x8" post found; thence south $00^{\circ}02'28''$ east, a distance of 906.08' to a 1/2" metal pipe set; thence north $89^{\circ}51'03''$ west, a distance of 500.74' to the point of beginning.

LESS AND EXCEPT:

Lot 6, Gray Estates, situated in the northwest 1/4 of the southwest 1/4 of Section 8, Township 2 South, Range 7 West, DeSoto County, Mississippi, as per plat drawing in Plat Book 105, Page 24, in the Chancery Clerk's Office of DeSoto County, Mississippi.