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DESOTO COUNTY, MS
W.E. DAVIS, CH CLERK

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DESOTO COUNTY, MS
W.E. DAVIS, CH CLERK

CERTIFICATE OF TRUST AGREEMENT
(DONALD KENNETH SAUCIER GST EXEMPT RESIDUARY TRUST
U/W A.J. SAUCIER, JR.)

Prepared by and Return To:

Paul F.T. Edwards

MS Bar #8577

Evans | Petree PC

1000 Ridgeway Loop Rd., Ste. 200

Memphis, TN 38120

(901) 525-6781

* **THIS DOCUMENT IS BEING RE-RECORDED TO
INCLUDE THE ATTACHMENTS WHICH WERE
OMITTED IN THE ORIGINAL RECORDING.**

CERTIFICATE OF TRUST AGREEMENT
(DONALD KENNETH SAUCIER GST EXEMPT RESIDUARY TRUST
U/W A.J. SAUCIER, JR.)

The undersigned, as Trustees under the Last Will and Testament of A.J. Saucier, Jr., Deceased, do hereby execute and deliver this Certificate of Trust Agreement pursuant to the provisions of Section 91-9-7 of the Mississippi Code of 1972, as amended:

(A) The trust is commonly referred to as the Donald Kenneth Saucier GST Exempt Residuary Trust established under the Last Will and Testament of A.J. Saucier, Jr., Deceased (the "Trust");

(B) The street and mailing address of the office, and the name and street and mailing address of the Trustees is:

Donald K. Saucier, Co-Trustee
Donald Kenneth Saucier GST Exempt Residuary Trust
7279 Live Oak Way
Pass Christian, MS 39571

(C) The Trust is a testamentary trust created by A.J. Saucier, Jr. ("Grantor" or "Testator") under the Last Will and Testament of A.J. Saucier, Jr. The Grantor is deceased. The Grantor, A.J. Saucier, Jr., died in DeSoto County, Mississippi on May 6, 2008. Pursuant to the "Ordering Admitting Will to Probate and Granting Letters Testamentary" entered In the Matter of The Estate of A.J. Saucier, Jr., No. 07-06-1274, Chancery Court of DeSoto County, Mississippi, the said Last Will and Testament of A.J. Saucier, Jr. was recorded in Will Book 33, Page 381-391 in the Chancery Court Clerk's Office in DeSoto County, Mississippi as a public record to reflect the muniment of title to the land located in DeSoto County, Mississippi that was owned by the Grantor at the time of his death including, but not limited to, the land described and set forth on Exhibit A, attached hereto and incorporated herein by reference.

(D) The legal description of all interests in real property owned by or conveyed to the Trust by the Testator is set forth on Exhibit B, attached hereto and incorporated herein by reference.

(E) The anticipated date of termination of the Trust is twenty-one years after the death of the survivor of the Grantor's grandsons, Donald James Saucier, James Ryan Saucier, and Stephen Roth Saucier, all of whom are still living on the date hereof.

(F) The general powers granted to the Trustees under the Trust are set forth in the said Last Will and Testament of A.J. Saucier, Jr., a true and complete copy of which is attached as Exhibit C hereto and incorporated herein by reference. Pursuant to the terms of the Trust, persons, firms or corporations dealing with the

Trustees are excused from seeing to the proper application of any moneys or properties paid or delivered to the Trustees.

WITNESS THE SIGNATURES of the Trustees on this the 19th day of November, 2010.

Donald Kenneth Saucier GST Exempt Residuary Trust U/W A.J. Saucier, Jr.

[Handwritten signature of Donald Kenneth Saucier]
Donald Kenneth Saucier, Trustee

Alan James Saucier, Trustee

[Handwritten signature of Alan James Saucier]

STATE OF MS
COUNTY OF Hancock

BEFORE ME, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Donald Kenneth Saucier, Trustee, to me known (or proved to me on the basis of satisfactory evidence) to be the person described in and who executed the foregoing instrument, and acknowledged that he executed the same as his free act and deed.

WITNESS my hand and Notarial Seal at office, this 19 day of November, 2010.

[Handwritten signature of Erin Y. Garcia]
NOTARY PUBLIC

My Commission Expires: May 1, 2014



STATE OF TN
COUNTY OF Davidson

BEFORE ME, a Notary Public in and for said State and County, duly commissioned and qualified, personally appeared Alan James Saucier, Trustee, to me known (or proved to me on the basis of satisfactory evidence) to be the person described in and who executed the foregoing instrument, and acknowledged that he executed the same as his free act and deed.

WITNESS my hand and Notarial Seal at office, this 7 day of ~~November~~ December, 2010.

[Handwritten signature of Jason Hulse]
NOTARY PUBLIC

My Commission Expires: Nov 4, 2013

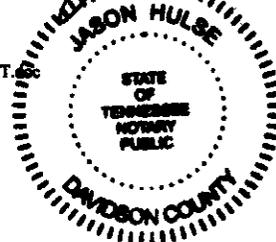


Exhibit A

2625 Foxwood Circle South, Hernando, Mississippi 38632:

Lot 46, FOXWOOD PLANTATION SUBDIVISION, in
Section 4, Township 3 South, Range 7 West, as per plat
thereof recorded in Plat Book 30, Pages 12-15, in the office
of the Chancery Clerk of DeSoto County, Mississippi.

Exhibit B

An undivided one-half (1/2) interest in the following property located in DeSoto County, Mississippi:

Lot 46, FOXWOOD PLANTATION SUBDIVISION, in Section 4, Township 3 South, Range 7 West, as per plat thereof recorded in Plat Book 30, Pages 12-15, in the office of the Chancery Clerk of DeSoto County, Mississippi.

Exhibit C

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07-06-1247

LAST WILL AND TESTAMENT

OF

A.J. SAUCIER, JR.

I, A.J. SAUCIER, JR., a resident of DeSoto County, Mississippi, being of sound mind and disposing memory and over the age of eighteen (18) years, do hereby make, publish, and declare this instrument to be my Last Will and Testament, hereby revoking any and all Wills and Codicils heretofore by me made.

ITEM I

I hereby nominate, constitute, and appoint my sons, ALAN JAMES SAUCIER and DONALD KENNETH SAUCIER, as Executors without bond. In the event that either of my sons are or become unable or unwilling to serve, the one who is willing and able to serve shall serve as sole Executor without bond. All the rights, powers, duties, authority, and discretion hereinafter given to my Testamentary Trustees are expressly conferred upon my Executors during the period of the administration of my estate.

I further nominate and appoint the Executors named hereinabove to petition and account in all matters of ancillary administration covering any property I may own in any state. I direct that no bond or other security shall be required of my Executors, nor shall they be required to file an inventory, appraisal or accounting with any court in any said foreign jurisdiction. If the laws of any foreign jurisdiction in which I may own property require that a resident of that state serve as Executor or Administrator in any ancillary proceeding for my estate, the Executors shall have the power and right to select and designate a proper party resident of the state involved to serve with the Executors of my estate as Co-Administrator. In such event, said Co-Administrator shall not be required to post any bond or other security or file any accounting or inventory with any court in the foreign jurisdiction.

PAGE 1 OF MY WILL

FILED
JUN 27 2007
WE DAVIS, CLERK
TR.

ITEM II

I desire that my remains be cremated.

I direct that the Executors shall, in their sole discretion, make settlements, adjustments, or payments in full of any claims against my estate at any time without requiring that such claims shall be filed or probated according to law in any court or in any manner and without awaiting the lapse of any period of time.

Any debt or expense secured by mortgage, pledge, or similar encumbrance on any property owned by me at my death shall not necessarily be paid by my estate, and such property in the discretion of the Executors may pass subject to such mortgage, pledge, or similar encumbrance.

The Executors, in their sole discretion, may dispose of such assets as shall be necessary for the payment of my debts, taxes, and expenses of administration without the necessity of first encroaching upon or exhausting personalty for such purposes. I direct my Executors to pay all estate, inheritance and other death taxes on my estate, including such taxes on property passing outside of this Will, from assets held by my Executors. I recommend that my Executors consider borrowing against assets rather than selling assets in order to raise funds required to pay debts and taxes of my estate.

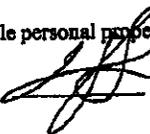
The interest of any party in real estate shall be evidenced by deed by my Executors to the various beneficiaries, and title shall not pass in these properties until such deeds have been executed and delivered by them. All income, including rents, earned on real estate prior to its distribution to a beneficiary shall be income of my estate and not of such beneficiary.

It is not my intention hereby that my Executors should postpone unduly the enjoyment of the income from this estate by my beneficiaries; and as soon as the Executors are able to arrange adequate cash funds for the administration of the estate and the payment of my debts and taxes, I authorize the Executors to pay the bequests hereinafter provided, establish the trusts herein created, and commence the payment of the income therefrom. In the interim, the Executors may advance to my beneficiaries minimum amounts from their shares if needed for their support.

ITEM III

I give and bequeath to my sons, ALAN JAMES SAUCIER and DONALD KENNETH SAUCIER, all my tangible personal property in equal shares.

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ITEM IV

All the rest, residue and remainder of my estate, including property of every kind and character and wheresoever situated, I hereby give, devise and bequeath, in shares as hereinafter provided, to my Trustees hereinafter named without bond to hold in residuary trusts, which shall be designated as the Residuary Trusts, for the use and benefit of my sons, **ALAN JAMES SAUCIER** and **DONALD KENNETH SAUCIER**, and my grandsons, **DONALD JAMES SAUCIER**, **JAMES RYAN SAUCIER** and **STEPHEN ROTH SAUCIER**.

ITEM V

The Trustees of the Residuary Trusts herein created for each of my sons and grandsons, which trusts have previously been designated as the Residuary Trusts, are directed to hold and administer the assets as set forth hereinbelow.

My Executors are directed to divide the rest, residue, and remainder of my estate into two (2) shares, equal in value. One such share shall be distributed by my Executors to the Trustees of the Residuary Trust for the primary use and benefit of my son, **ALAN JAMES SAUCIER**, and the other such share shall be distributed to the Trustees of the Residuary Trust for the primary benefit and use of my son, **DONALD KENNETH SAUCIER**.

The Trustees shall keep separate books and records on each trust, but it shall not be necessary that a physical division of the assets be made as to each trust. The Trustees are directed to administer each separate trust in accordance with the following provisions:

1. After the payment out of the income of all expenses, taxes and costs incurred in the management of the trust estate, as to each Residuary Trust, the Trustees shall at convenient intervals distribute to or apply for the benefit of the son or grandson who is the beneficiary of the trust, all of the net income, at least annually, and so much of the corpus therefrom as may be necessary for the beneficiary's maintenance, support, education, and health as the Trustees may deem appropriate taking into consideration the beneficiary's station in life and all other income from other sources available to the beneficiary for these purposes.

2. In the event of the death of **ALAN JAMES SAUCIER** prior to my death, or upon his death subsequent to my death, all of his share in my estate or in his separate trust as herein

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established, however the case may be, shall be established or re-established in trust for my son, **DONALD KENNETH SAUCIER**, if living, for and during his lifetime, and thereafter for his sons as hereinafter provided, subject to the same terms and conditions as the trust established for **DONALD KENNETH SAUCIER**.

In the event of the death of **DONALD KENNETH SAUCIER** prior to my death or upon his death subsequent to his death, all of his share in my estate or his separate trust, as herein established, however the case may be, shall be re-established or established in trusts, equal in size, for my grandsons, **DONALD JAMES SAUCIER**, **JAMES RYAN SAUCIER** and **STEPHEN ROTH SAUCIER**, in the same manner and for the same purposes as herein set out in the trusts for my sons for their lifetimes and upon their deaths, the corpus and accumulated income, if any, shall be paid over to such deceased grandson's issue, if any, per stirpes, subject, however, to the last paragraph of this ITEM.

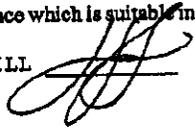
In the event that my son, **DONALD KENNETH SAUCIER**, is predeceased by any of his sons (my grandsons) who leave issue who survive said son, upon the death of the survivor of my said son and my other son, the share which would have been established in trust for the deceased grandson shall be established in trust for such grandson's surviving issue per stirpes in the same manner, for the same purposes, and for the same duration as set out hereinabove in the trusts for a grandson of mine who survived their father (my son).

In the event of the death of a grandson with no issue surviving, the deceased grandson's share of my estate or of his separate trust shall be added to the shares of such deceased beneficiary's siblings, if any, with the issue of any deceased siblings taking such deceased sibling's share per stirpes, to be held and distributed under the terms of this instrument.

The Trustees of the trusts established hereinabove shall distribute to or pay for the benefit of my sister, **VIRGINIA SAUCIER DIXON**, in proportionate shares from each of the trusts then in being based on each such trust's share of my estate, so much of the income and corpus as may, in the sole discretion of my Trustees, be required for her health, support, and maintenance after taking into account all other income and assets available to her for these purposes.

If she survives me, the Trustees of the trusts established hereinabove shall provide, in proportionate shares from each of the trusts then in being based on each such trust's share of my estate, a proper residence which is suitable in the opinion of the Trustees for **DEMETRIA BROWN**

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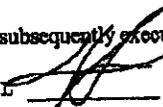


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for so long as she remains unmarried and is not cohabitating with a man to whom she is not married. The Trustees shall pay all costs associated with the maintenance, upkeep, insurance, taxes, and utilities of said residence. In addition, the Trustees shall maintain and pay the premiums on health insurance on DEMETRIA BROWN and shall pay to her or for her benefit the sum of One Thousand Two Hundred (\$1,200.00) Dollars per month so long as she remains unmarried and is not cohabitating with a man to whom she is not married. The opinion of the Trustees as to whether or not she is cohabitating with a man to whom she is not married shall be conclusive for purposes of this trust and binding on all persons. The One Thousand Two Hundred (\$1,200.00) Dollar per month figure will be increased annually at the beginning of each calendar year based on the increase, if any, using the Consumer Price Index with December 2001 (176.7) as a base month, according to the cost-of-living index as published for the month of December immediately preceding each year following 2001, by the Consumer Price Index for all Urban Consumers (1982-84-100) specified for "all items" relating to U.S. City Average, and issued by the Bureau of Labor Statistics of the United States Department of Labor. If such index is not available, a comparable index shall be used. These costs shall be paid in proportionate shares in being based on each such trust's share of my estate.

3. In the event that both of my sons and all of their issue die during the operation of the trust or trusts leaving no issue surviving, the Trustees shall distribute the income and corpus of the trust estate to my heirs at law in accordance with the laws of Mississippi in effect at the time of the termination of the trust.

4. As to the trust of which my surviving son or a son's issue is the current income beneficiary, such son or issue shall have the special power by specific reference to this power by duly acknowledged written instrument delivered to the Trustees during the lifetime of such son or issue, as the case may be, or by valid Will as admitted to probate of such son or issue to alter the foregoing division of the corpus of such son's or issue's trust at the death of such son or his issue, as the case may be, among my issue (other than the holder of the power) in such proportions and subject to such terms and conditions as the son or issue shall see fit. However, the special testamentary powers of appointment granted to the issue of my sons shall be junior to and shall be exercisable only to the extent that they do not conflict with any prior exercise of the special powers of appointment granted to my sons. Any such instrument delivered to the Trustees may be amended or revoked at any time by said beneficiary by a subsequently executed duly acknowledged written instrument delivered to

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the Trustees during his or her lifetime or by his or her Will as admitted to probate.

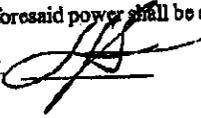
5. The Trustees shall, to the extent feasible, before making any delivery or transfer of the corpus of a trust upon the death of a beneficiary reserve and set aside out of any such property and assets to be so transferred from such trust an amount sufficient to pay, and shall see to its proper application and payment thereof, that ratable share of any estate, inheritance, and/or generation-skipping taxes or other death duties chargeable to the estate or personal representative or beneficiaries of the deceased beneficiary by reason of any inclusion in the beneficiary's taxable estate of any portion of the trust or by reason of the imposition of any generation-skipping tax unless by will the beneficiary specifically directs that these taxes be paid out of other assets. However, a general direction in the Will to pay all death taxes is not a specific direction to pay the taxes caused by the inclusion of the trust in the beneficiary's estate or those taxes caused by generation-skipping.

6. Notwithstanding anything herein contained to the contrary, unless a trust herein created has heretofore vested in compliance with the rules against perpetuities, no trust created by this Will shall continue for more than the maximum period allowable by law after the death of the survivor of my descendants living at the time of my death, and if at the expiration of such period any property is being held in trust hereunder, then the property in the trust shall immediately be distributed to the current beneficiary of the trust.

ITEM VI

I nominate, constitute, and appoint my sons, **ALAN JAMES SAUCIER** and **DONALD KENNETH SAUCIER**, as Trustees of the trusts hereunder. At such time as one of my sons becomes unwilling or unable to serve as Trustee, my other son who is still serving as Trustee shall appoint a corporate Trustee meeting the qualifications set forth below to serve with him as Trustee. At such time as neither of my sons is willing and able to serve, the corporate Trustee shall serve as the sole Trustee. My sons for as long as they or either of them are able to do so, and thereafter the adult beneficiaries of a trust who are currently eligible to receive income from the trust, are hereby given the right, power, and authority (hereinafter called "power") to remove at any time and from time to time without any cause whatever the corporate Trustee, original and successor, of the trust(s) herein created by giving the corporate Trustee to be so removed thirty (30) days written notice of the intention so to do. The aforesaid power shall be exercisable upon the condition that my son(s) or the

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adult beneficiaries of the trusts, as the case may be, shall then appoint as successor corporate Trustee a corporation organized under the laws of the United States or of any state which is (1) qualified to do business, and to exercise trust powers, in the State of Mississippi or in any other state, (2) has an active personal trust department, and (3) has at least \$500,000,000 in trust assets over which investment authority is held. Such successor corporate Trustee may not have entered into any agreement, written or oral, express or implied, with my sons or the adult beneficiaries either as to the manner or amount which the successor corporate Trustee after appointment will distribute to or apply for the benefit of the beneficiary the income and/or corpus of any such trust or as to the manner in which the successor corporate Trustee will administer such trust. The appointment of a successor corporate Trustee must be unanimous and shall be by a written instrument executed in duplicate by the adult beneficiaries currently entitled to receive income, one executed duplicate to be delivered to the Trustee thereby removed and the other executed duplicate to be delivered to the successor corporate Trustee, whereupon the corporate Trustee so removed shall resign the trust hereinbefore created and shall be released from all further liability and responsibility therefore upon the filing of an accounting of its administration of such trust and securing an order of court having jurisdiction of the same releasing such Trustee from its duties as such.

Each successor Trustee, immediate or mediate, shall have the same rights, powers, duties, authority, discretion, and immunities as are conferred in this my Last Will and Testament upon the original Trustees without any curtailment or diminution thereof. No successor Trustee shall be under any duty to examine, verify, question, or otherwise audit the books, records, accounts, or transactions of management, investment, reinvestment, distribution, or application of income, accumulated income or corpus of my estate, or of any trust administered by any preceding Executor or Trustee, original or successor, under this my Last Will and Testament, and I hereby exonerate fully and completely from any liability such successor Trustee for any feissance or nonfeissance of any such preceding Executor or Trustee.

ITEM VII

No legatee, devisee, or beneficiary shall have power to anticipate, transfer, sell, assign, or encumber any payment or distribution of either principal or income to be made under the provisions of my Will, and any anticipations, transfer, sale, assignment, or encumbrance, or any interest of any

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legatee, devisee, or beneficiary, whether of principal or income, whether by voluntary act or by operation of law, shall be void and no payment or distribution shall be made by the Trustees to any creditor, assignee, receiver, or trustee in bankruptcy of any such legatee, devisee, or beneficiary. I direct that if a descendant of mine or any other person named as a beneficiary hereunder shall resist the probate of my will or any codicil thereto, or shall bring any action or proceeding to contest the validity of said will or any provision thereof or any codicil thereto, such descendant of mine or other person shall receive nothing under the provisions of said will or any codicil thereto; and such action on the part of such descendant or other person shall annul any provision of said will in his or her favor.

ITEM VIII

In the investment, administration, and distribution of my estate and of the trusts hereby created, the Executors and the Trustees may exercise the specific rights, powers, and authority contained in Section 91-9-107 of the Mississippi Code 1972 Annotated (Laws 1999, ch. 374, sec. 4; Laws 2001, ch. 471, sec. 1; Laws 2002, ch. 616, sec. 1), and as amended, and the same are incorporated herein by reference as fully and particularly as though set forth in detail, as well as all other rights, powers, and authority permitted by law to trustees. Notwithstanding the foregoing, no trust hereunder shall own any direct foreign investments, and any stocks held by a trust must be in corporations incorporated under the laws of the United States or under any state of the United States. In addition, the Trustees of the trusts established under ITEM V for the benefit of my sons and their issue shall have the power to procure and pay premiums on policies of insurance on the lives of any of the beneficiaries of such trusts. All actions of the Executors and Trustees shall be by unanimous vote. Further, at such time as my son(s) request, any corporate Trustee shall post a bond for the performance of its duties, which bond shall be paid from income of the trusts.

In addition to the powers set forth hereinabove, I expressly authorize the Executors, with respect to my estate, and my Trustees, with respect to any and all trusts created under this Will, to exercise the following powers and discretion:

1. My Executors shall have the power to allocate any portion of my exemption under Code Section 2631(a), as amended (or any similar exemption, exclusion, or other benefit allowable under federal or state law in force when I die), to any property as to which I am the

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transferor, including any property transferred by me during life as to which I did not make an allocation prior to my death. To the extent permitted by law, such Executors shall have the power to elect out of any deemed allocation or revoke any prior allocation of such exemption.

2. The Trustees may divide a trust into two (2) or more single trusts or consolidate two (2) or more trusts unto a single trust, upon such terms and conditions as they deem appropriate, if the consolidation or division

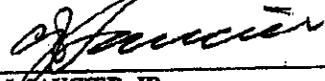
- a. Is not inconsistent with the intent of the trust or with regard to any trust to be consolidated or divided;
- b. Would facilitate administration of the trust or trusts; and
- c. Would be in the best interests of all beneficiaries and not materially impair their respective interests.

This applies to all trusts created herein as well as other trusts whenever created, whether inter vivos or testamentary, created by the same or different instruments, by the same or different persons, and regardless of where created or administered.

It shall not be necessary for my Executors or Trustees to obtain the authority or approval of any court in the exercise of any of the rights, powers, and authorities granted to them in this Will, nor shall it be necessary for my Executors or Trustees to file any inventory, accounting, or make any report of any of their actions to any court.

Persons dealing with my Executors or Trustees shall not be required to inquire as to the purpose of the transactions or to see to the application of the funds therefrom, and bequests under this Will shall not bear interest.

IN WITNESS WHEREOF, I, A.J. SAUCIER, JR., have hereunto set my hand in the presence of the undersigned subscribing witnesses on this the ^{20th} day of June, 2006.


A.J. SAUCIER, JR.

PAGE 9 OF MY WILL 

The foregoing instrument, consisting of this and nine (9) preceding typewritten pages, was signed, sealed, published, and declared by A.J. SAUCIER, JR., the Testator, to be his Last Will and Testament, in our presence, and we, at his request and in his presence and in the presence of each other, have hereunto subscribed our names as witnesses, this 20th day of June, 2006, at Memphis, Tennessee.

C. Nicholas residing at *64 S. Rose St, Memphis, TN 38117*

[Signature] residing at *4883 MARIANNE LN, Memphis, TN 38117*

[Signature]

STATE OF TENNESSEE

COUNTY OF SHREVEPORT

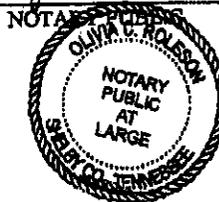
W.L. NICHOL IV and SUSAN J. HOOVER, after being first duly sworn, make oath or affirm that the foregoing Last Will and Testament was signed by A.J. SAUCIER, JR. as and for and at that time acknowledged, published, and declared by him to be his Last Will and Testament, in the sight and presence of us, the undersigned, who at his request and in his sight and presence, and in the sight and presence of each other, have subscribed our names as attesting witnesses on this 20th day of June, 2006; and we further make oath or affirm that the Testator was of sound mind and disposing memory and not acting under fraud, menace, or under influence of any person, and was more than eighteen years of age; and that each of the attesting witnesses is more than eighteen (18) years of age.

W.L. Nichol IV

Susan J. Hoover

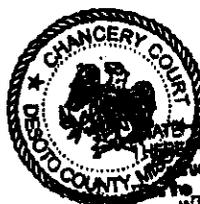
SWORN TO AND SUBSCRIBED before me this 20th day of June, 2006.

Olivia A. Rolison



My Commission Expires:

MY COMMISSION EXPIRES
DECEMBER 1, 2007



MISSISSIPPI COUNTY OF DESOTO
I HEREBY CERTIFY that the above and foregoing is
a true and correct copy of the original filed in this office.
on the 14 day of June 2007
W.E. Davis, Clerk of the Chancery Court
By S. Patrick D.C.