

STATE OF GEORGIA _____)

COUNTY OF _____)

GENERAL POWER OF ATTORNEY

I, _____, do hereby appoint my _____, _____, with full power of substitution (herein called "my attorney-in-fact"), my true and lawful attorney-in-fact, to represent and act for me for and during the period commencing _____. In the event that she is deceased or otherwise unable to serve as my attorney-in-fact, I hereby appoint my _____, _____, to serve as my true and lawful attorney-in-fact. These powers granted in this instrument are effective until revoked by me in writing. The powers herein and hereby conferred are general and my attorney-in-fact is by this power fully authorized to act in all matters and affairs in my place and stead.

This power of attorney is executed for the purpose of expediting the transaction of all personal, business and investment affairs of mine and to permit action in my name and in my behalf with respect to any and all my property and affairs during the period of this power as fully and effectively as I might do were I present and acting, third persons being relieved of the responsibility to determine, or to require compliance by my attorney-in-fact with, my instructions.

In extension and not in limitation of the powers given by other provisions of this instrument, I confer upon my attorney-in-fact the power to do all things deemed necessary or proper to carry out the provisions and intent of this power of attorney, including but not limited to the following powers, all of which may be exercised from time to time at his discretion and with respect to property in which I now or hereafter have any interest:

(a) To sell, to exchange, to lease, to make contracts or to grant options concerning or otherwise transfer or dispose of any of my real or personal property at public or private sale without advertisement, or through any exchange or dealer and with respect to securities to authorize their transfer upon the books of the respective companies, for such consideration and upon such terms as to credit or otherwise as my attorney-in-fact may determine, which leases, contracts and options may extend beyond the expiration of this power;

(b) To invest in, purchase or otherwise acquire in my name stocks, shares and obligations of corporations, unincorporated associations, trust, investment companies, mortgages, notes, choses in action, real estate, improvements thereon, and other personal and real property as such attorney-in-fact may deem best without regard to any law now or hereafter in force limiting investments for any fiduciary;

(c) To vote in person or give general or limited proxies or powers of attorney for other voting or acting in respect of any of my corporate stock or other security, which may be discretionary and with power of substitution; to consent directly or through a committee to any reorganization, recapitalization, merger, consolidation, dissolution, amendment to articles of incorporation, liquidation, bankruptcy or other procedures or proceedings affecting any corporation in which I have any interest, and to any sale, lease, pledge or mortgage of any property by or to any such corporation; and to make any payments, assessments or subscriptions and to take any steps my attorney-in-fact may deem necessary and proper to enable him to obtain the benefit of any such transaction;

(d) To employ brokers, accountants, attorneys, investment counsel; custodian of trust property and other agents;

(e) To compromise, compound, submit to arbitration, sell, release, settle or adjust any claims or demands by or against me which I now or hereafter have, and to agree to any rescission or modification of any contract or agreement affecting me or any property;

(f) To complete, extend, modify or renew any indebtedness of mine as well as to borrow money and execute notes obligating me, and to secure the same by mortgaging, pledging, conveying or otherwise encumbering any or all of my property;

(g) To improve or develop real estate; to construct, alter or repair buildings or structures on real estate; to settle boundary lines and easements and other rights with respect to real estate; to partition and to join with co-owners and others in dealing with real estate in any way;

(h) To receive and receipt for any property or money which I am or may be entitled to receive and to hold, handle and deal with such property;

(i) To draw and sign, endorse, deposit or otherwise collect checks on any of my bank accounts and other instruments for the payment of money;

(j) To execute in my name, seal and deliver any and all instruments in writing deemed advisable to carry out any of the foregoing powers and no one dealing with my attorney-in-fact need inquire into the validity of anything he does or need see to the application of any money paid or any property transferred to or upon his order;

(k) To represent me before any office of the Internal Revenue Service with respect to any Internal Revenue Service tax matter and for any year or period;

(l) To represent me before any State of Georgia Department of Revenue office or the office of any tax or licensing official of any political subdivision of the State of Georgia with respect to any Georgia or such political subdivision tax matter and for any year or period; and

(m) To receive confidential information and full power to perform on my behalf the following acts with respect to the above matters; and,

(n) To receive, to endorse and collect, checks in payment of any refund of any taxes, penalties, or interest; to execute and file on my behalf all income tax returns, claims for refund, protests,

and declarations of estimated tax, whether Federal or State; to execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies of tax refund; to execute consents extending the statutory period for assessment or 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 tax matters should be sent to my attorney-in-fact at any address which he may specify.

The enumeration of specific powers herein shall in no wise limit the general power and authority of my attorney-in-fact hereunder; and the expiration of the period of agency hereunder shall in no way affect the validity of his actions during said period;

All parties dealing with my attorney in-fact in connection with my affairs may fully rely upon his power and authority to act for me and in my behalf and in my name, and may accept and rely on agreements entered into by him pursuant to this power of attorney.

In addition to, and not in limitation of the above powers, including any powers that may be incorporated by reference pursuant to OCGA Section 53-12-232, my attorney-in-fact shall have the following powers:

To sell, exchange, partition or otherwise dispose of any property or interest therein from time to time at public or private sale, with or without advertisement, upon such terms and conditions, including credit, as my Attorney-in-fact shall deem advisable;

To improve, repair, or lease (as lessor or lessee) any real or personal property and to grant or receive options to purchase property; and a lease or option may be made for a term which may extend beyond the duration of the Trust or the administration of my estate;

Without limitation, to retain any property owned by me, including any stock in a corporate Fiduciary; to invest in stocks, whether common, preferred or otherwise, bonds, loans, securities, interests in partnerships, or other property, real or personal, or in any common trust fund of a corporate Fiduciary; to register any securities in their own names, or in the names of nominees, with or without indicating the fiduciary character of such investments; and to vote any stock by themselves or by proxy; it being my intention to give my Attorney-in-fact the same investment powers which I possess with respect to my own funds;

To acquire, receive, and retain investments without regard to principles of diversification, and without regard to the predominance of common stock, or stock in closely held corporations;

To enter into any plan or agreement for the sale, merger, consolidation, liquidation, recapitalization, or other disposition of any trust or estate property, or of any corporation issuing securities held as part of my estate or any trust; and to accept in such transactions any cash, securities, or property that my Attorney-in-fact deems proper; and,

To operate and continue any and all businesses, including proprietorships and partnerships, in which I may have an interest at the time of my death; to acquire additional interests in any such businesses; to liquidate or join in the liquidation of any such businesses; to sell or otherwise dispose of the same as going concerns; to incorporate or cause to be incorporated as they shall see fit, and to retain stock in any such businesses so incorporated without liability for

depreciation in value; to become or remain a general or limited partner in any new or continuing partnership and to take such other action as they may deem necessary or proper for the purpose of beginning or continuing the operation or liquidation of such businesses; to act as directors, officers, or employees of any such businesses, and receive reasonable compensation therefore; and to take all appropriate actions to prevent, identify or respond to actual or threatened violations of any environmental law or regulation there under.

 X _____

Print Name _____

Sworn to and subscribed
Notary Public

My Commission expires:

[NOTARY SEAL]

before me, this _____

day of _____, 20__.

REVOCATION

This Power of Attorney shall be effective and valid at all times from the signing thereof until it is revoked by signing below.

Date: _____

 X _____

Print Name: _____

Sworn to and subscribed
Notary Public

My Commission expires:

[NOTARY SEAL]

before me, this _____

day of _____, 20__.