

to any claims for the refund of any such tax or taxes heretofore or hereafter filed by or on my behalf the consideration or determination of which may now or hereafter be pending before the Treasury Department of the United States or the State of Tennessee, or any division, bureau, tax department, section, board, agency, office or any court of either the United States of America or the State of Tennessee, giving and granting unto my said attorney full power and authority to make, execute, verify, file and deliver any and all applications, protests, petitions, complaints, waivers, including waivers of statutory provisions relative to the periods within which additional assessments may be made, claims, appearances, and other papers necessary or proper for the due prosecution, defense or handling of any such claim or matter, and to receive and receipt for any warrant, check, draft, certificate or other medium of payment that may be issued in settlement of any such claim or matter, and to do and perform all and every act or thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes as the undersigned might or could do if personally present with full power of substitution or revocation.

10. Giving and granting unto my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises or in connection with my properties or affairs, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done.

1963. WITNESS my hand this the 10th day of September

[Signature]
[Signature] Florence Morey Brown
[Signature]

STATE OF SOUTH CAROLINA
GREENVILLE COUNTY

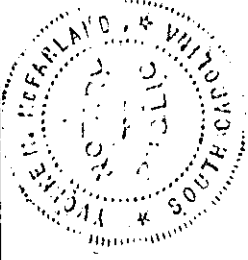
Personally appeared before me, [Signature] a Notary Public in and for the State and County aforesaid, Florence Morey Brown, the within named bargainer, with whom I am personally acquainted, and who acknowledged that she executed the foregoing instrument for the purpose therein expressed.

WITNESS my hand and official seal at office, this 10th day of September 1963.

[Signature]
NOTARY PUBLIC

My commission expires on:

at the pleasure of the governor
STATE OF SOUTH CAROLINA
COUNTY OF GREENVILLE



Personally made oath that H.S. JARVIS and FLORENCE MOREY BROWN sign, seal and deliver the within instrument, and that he with JOVANNE M. McFARLAND witnessed the execution thereof. Sworn to before me, this 10th day of SEPT, A.D. 1963.

[Signature]
Notary Public, S. C.

[Signature]
Witness