

of the applicable Revenue Rulings and Procedures; hereby giving and granting to my said attorney full power and authority to do and perform all and every act and thing whatsoever necessary to be done in the premises, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney may do pursuant to this power. I hereby revoke all powers of attorney heretofore previously granted by me. This power of attorney shall not be affected by physical disability or mental incompetence of the principal which renders the principal incapable of managing his own estate.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this

✓ 31 day of March, 1981

Loyd A. Smith (LS)

Sealed and delivered in the presence of the three below subscribing witnesses in the presence of each other:

Edward K. Lomax  
Sandra D. Bell  
Laverne Amcke

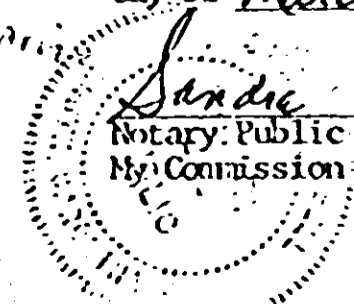
STATE OF SOUTH CAROLINA )  
 COUNTY OF GREENVILLE ) PROBATE

PERSONALLY APPEARED before me the undersigned witness and made sign, oath that he saw the within named Loyd A. Smith sign, seal and as his act and deed deliver the within Power of Attorney and that he with the other witnesses subscribed above, witnessed the execution thereof.

Edward K. Lomax

SWORN TO before me this 31<sup>st</sup>  
 day of March, 1981.

notary  
Sandra D. Bell (LS)  
 Notary Public for South Carolina  
 My Commission Expires: 11-13-85



RECORDED MAR 31 1981 at 4:16 P.M.

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