

(8) To prepare and file such tax returns as may be required by the governments of the State of South Carolina and the United States of America and to make claims for refunds thereto.

(9) To have access to such safety deposit box as may be released in my name.

(10) To manage and control my property and to execute any and all instruments necessary or expedient for that purpose as I might do, if personally present.

And I, the said SILVEN L. "BUCK" LUTHER, do hereby ratify and confirm all acts of my attorney, and do declare that all acts and deeds performed under this instrument shall have the same full force and effect as if performed and signed by me in person. This instrument shall be effective until revoked in writing or until it shall cease by operation of law.

This Power of Attorney shall not be affected by the physical disability or mental incompetency of the principal which renders the principal incapable of managing his own estate.

*Post  
S.L.L.  
L.S.M.  
Rjm*

IN WITNESS WHEREOF, I, SILVEN L. "BUCK" LUTHER, have hereunto set my hand and seal at Travelers Rest, South Carolina, this 12 day of September, 1984.

*S. L. Luther*  
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SILVEN L. "BUCK" LUTHER

Signed, sealed, published and declared by the said SILVEN L. "BUCK" LUTHER, as and for his Power of Attorney, in the presence of us and each of us, who, in his presence, in the presence of each other, and at his request, have hereunto set our hands and seals as witnesses hereunto at the end of the Power of Attorney.