matters before any office of the Internal Revenue Service, within the limitations 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, hereby ratifying and confirming all that my said attorney may do pursuant to this power.

This power of attorney shall not be affected by my physical disability or mental incompetence which would otherwise render me incapable of managing my own estate and this power of attorney shall be exercisable notwithstanding my physical disability or mental incompetence. My said attorney shall serve without bond and shall not be required to give an inventory of all deposits, choses in action, and personal property.

IN WITNESS WHEREOF, I, Annie Lou Hill, have hereunto set my Hand and Seal this 30 day of Cycl., 1982.

Annie Lou Hill (L.S.)

The foregoing instrument was signed, sealed, published and declared by the said Annie Lou Hill, as and for her continuing power of attorney on the day above written, in the presence of us, who at her request and in her presence, and in the presence of each other, have hereunto subscribed our names as attesting witnesses thereto, believing the said Annie Lou Hill to be, at the time of so subscribing our names as witnesses aforesaid, of sound and disposing mind and memory.

then & Duedworth X+12 alternat Ka- Burnelle &C.

STATE OF SOUTH CAROLINA COUNTY OF GREENVILLE

Helen S. Duckworth

PERSONALLY appeared before me and made oath that (s)he was present and saw the within named Annie Lou Hill sign, seal, and as his/her act and deed deliver the foregoing