my name if necessary, to sign and verify in my name all complaints, petitions, answers and other pleadings of every description; to make and verify income tax returns, and to represent me in all income tax matters before any office of the Internal Revenue Service, within the limitations of the applicable Revenue Rulings and Procedures; giving to them jointly, full power and authority to do and perform all and every act and thing whatsoever requisite to be done in and about the premises, as fully to all intents and purposes as I might do if personally present, hereby ratifying all that my said attorney or attorneys shall bw fully do or cause to be done by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this the $24^{\frac{\pi}{L}}$ day of $-\overline{J_{\mu}/y}$, 1971.

In the Presence of:

Rosa Lee Bishop

STATE OF SOUTH CAROLINA) OF GREENVILLE)

PERSONALLY appeared before me the undersigned, who being first duly sworn, deposes and says that (s)he saw the within named Rosa Lee Bishop sign, seal and as her act and deed deliver the within Power of Attorney; that (s)he with the other witness subscribed above witnessed the execution thereof.

SWORN to before me this

.24 day of July

My Commission expires: 7-12-80

Power of Attorney Recorded July 26, 1971 At 11:20 A.M. # 2585