

or in the United States courts, to commence actions and proceedings in my name if necessary, to sign and verify in my name all complaints, petitions, answers and other pleadings of every description; to represent me in all income tax matters before all officers of the Internal Revenue Service, to make and verify income tax returns, claims for refunds, request of extension of them, and consents in my name; 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 the full power of substitution and revocation, hereby ratifying and confirming all that my said attorney may do pursuant to this power.

WITNESS my hand and seal this 22nd day of April, 1973.

Witnesses:

E. P. Gravitt, Jr.
E. P. Gravitt, Jr.

Gaines R. Sutherland (SEAL)

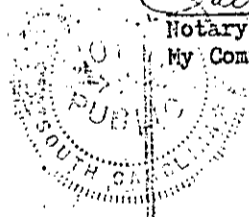
STATE OF SOUTH CAROLINA
COUNTY OF GREENVILLE

PROBATE

PERSONALLY appeared before me Barbara G. Payne and makes oath that (s)he saw the within named Gaines R. Sutherland sign, seal and as his act and deed deliver the within General Power of Attorney and that (s)he with E. P. Gravitt, Jr. witnessed the execution thereof.

SWORN to and Subscribed before me
this _____ day of _____, 1973.
Barbara G. Payne (LS)
Notary Public for South Carolina
My Commission Expires: 10-20-79

E. P. Gravitt, Jr.



General Power Of Attorney Recorded April 26, 1973 at 9:37 A. M., # 30333