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 limitation of the applicable Revenue Rulings and Procedures; hereby giving and granting to my said attorney full power nad 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 20th day of May, 1982.

Ronald E. Kay (LS)
RONALD E. KAY

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

Richard C. Moon
Anna M. Knox
Kimberly L. Davis

STATE OF SOUTH CAROLINA )
) PROBATE
COUNTY OF GREENVILLE )

PERSONALLY appeared before me the undersigned witness and made oath that she saw the within named RONALD E. KAY sign, seal and as his act and deed deliver the within Power of Attorney and that she with the other witnesses subscribed above, witnessed the execution thereof.

Anna M. Knox

SWORN to before me this 20th day of May, 1982

Richard C. Moon
Notary Public for South Carolina
My commission expires: April 16, 1987

26561

RECORDED MAY 28 1982 at 11:37 A.M.