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 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 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 incomeptence 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 11th day of July, 1983.

Sarah Davis Chapman
SARAH DAVIS CHAPMAN

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

Nonie King Whitehead

Patricia A. Holcombe

Bobby E Holcombe

STATE OF SOUTH CAROLINA)
) PROBATE
COUNTY OF GREENVILLE)

PERSONALLY APPEARED before me the undersigned witness and made oath that he saw the within named SARAH DAVIS CHAPMAN sign, seal and as her act and deed deliver the within Power of Attorney and that he with the other witnesses subscribed above, witnessed the execution thereof.

Nonie King Whitehead

SWORN TO before me this 11th day of July, 1983.

Katherine Palmer (L.S.)
Notary Public for South Carolina
My Commission Expires: 2/28/93

Recorded July 12, 1983 at 1:48 P.M.