

before any office of the Internal Revenue Service of State Tax Commission within the limitations of the applicable Revenue Rulings and Procedures;

14. To invest and reinvest all or any part of my property in any property and undivided interests in property, wherever located, including bonds, debentures, notes, secured or unsecured, stocks of corporations regardless of class, interests in limited partnerships, real estate or any interest in real estate whether or not productive at the time of investment, interests in trusts, investment trusts, whether of the open and/or closed fund types, and participation in common, collective or pooled trust funds or annuity contracts without being limited by any statute or rule of law concerning investments by fiduciaries;

15. To deal with Attorney in Attorney's individual, or any fiduciary, capacity, in buying and selling assets, in lending and borrowing money, and in all other transactions, irrespective of the occupancy by the same person of dual positions.

D. Powers Relating to Transfers in Trust

1. In Attorney's sole discretion, to convey, assign and transfer to the Bank of Greer as trustee (the "Trustee") under agreement (the "Trust") with me as Settlor, dated the 1st day of October, 1979, all or any part of my property and income of every kind and description, real, personal, intangible or mixed, wherever located, and whether acquired before or after the execution of this power of attorney, said property and income to be held, administered and distributed in accordance with the terms of the Trust;

2. In Attorney's sole discretion, to assign to the Trust presently and prospectively (or designate Trustee as beneficiary of) the proceeds of and policies of insurance which I may now or hereafter become entitled to receive, including but not limited to insurance proceeds payable by reason of my disability, the said proceeds to be held, administered and distributed in accordance with the terms of the Trust;

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