

to commence actions and proceedings in my name if necessary, to sign and verify in my name all complaints, petition, 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 refund, requests for extension of time, and consents in my name, to execute petitions to the Board of Tax Appeals and to cause me to be represented in such proceedings; that in any sale of real estate by my attorney named herein, any purchaser shall not be required to see to the application of the funds; further that my said attorney shall have full legal authority to enter me in any hospital or medical institution for my benefit using her discretion for medical decisions concerning me and any decision I might be called upon to make in behalf of my wife, Mrs. Luther John Barbrey; 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.

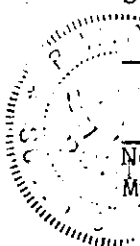
In witness whereof I have hereunto set my hand and seal this 1st day of May, 1971.

IN THE PRESENCE OF: Luther John Barbrey  
R. W. Riley  
E. P. Riley Jr

STATE OF SOUTH CAROLINA )  
COUNTY OF GREENVILLE ) PROBATE

PERSONALLY appeared the undersigned witness and made oath that (s)he saw the within named Luther John Barbrey sign, seal and as his act and deed deliver the within written instrument and that (s)he with the other witness subscribed above witnessed the execution thereof.

SWORN to before me this 1st day of May, 1971.  
R. W. Riley (L.S.)  
Notary Public for S. C.  
My Commission expires 8-12-80



E. P. Riley Jr