

name all complaints, petitions, answers and other pleadings of every description; to 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 limitations 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.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this the 24th day of July, 1971.

In the Presence of:

[Signature]
[Signature]

Frances B. Mann
Frances B. Mann

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STATE OF SOUTH CAROLINA {
COUNTY OF GREENVILLE {

PROBATE



PERSONALLY appeared before me the undersigned, who being first duly sworn, deposes and says that (s)he saw the within named Frances B. Mann sign, seal and as her act and deed deliver the within Power of Attorney; that (s)he with the other witness subscribed above witnessed the execution thereof.

SWORN to before me this 24th day of July, 1971.

[Signature]

[Signature] (L.S.)
Notary Public for South Carolina
My Commission expires: 8-12-80

Power of Attorney Recorded July 26, 1971 At 11:20 A.M. # 2584