

state in the United States, or in the United States courts, to commence actions and proceedings in my name if necessary, to sign and verify in my 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 the event that either of the named attorneys-in-fact is bedridden due to illness, or temporarily unavailable due to his or her absence from the State, I then authorize the other to serve temporarily, during the other's absence and/or illness.

In Witness Whereof, I have hereunto set my hand and seal this 6th day of June, 1977.

WITNESSES:

[Signature]

[Signature]
W. B. HELTON

Delicia B. Niven

STATE OF SOUTH CAROLINA)
COUNTY OF GREENVILLE) PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that (s)he saw the within named W. B. Helton sign, seal and as his act and deed deliver the within Power of Attorney and that (s)he, with the other witness subscribed above witnessed the execution thereof.

SWORN to before me this 6th day of June, 1977.

[Signature]

[Signature]
Notary Public for South Carolina
My commission expires: 11/23/80

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