

my property, real or personal, as security for any such loans; to prosecute and defend legal actions; to represent me and appoint others to represent me in all tax matters before all officers of the Internal Revenue Service and any State Department of Revenue; to make and verify income tax returns, including joint income tax returns with my spouse, claims for refund, requests for extension of time, and consents in my name; to execute petitions to the Tax Court and complaints in the Federal and State courts and to be represented in such proceedings; to sign any and all papers, deeds, or other instruments necessary to carry out any of the aforementioned powers, hereby giving and granting unto my said attorney full power and authority to do and perform all and every act thing whatsoever requisite and necessary to be done in and about the premises as fully to all intents and purposes as I might or could do if personally present, with full power to substitute in his place and stead.

All powers of attorney for any purpose heretofore filed or executed by me are hereby revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and my seal this 22nd day of April, 1978

James E. Walker
Witness

Marta B. Bone
Witness

Ralph W. McKinney, Sr. (SEAL)

STATE OF SOUTH CAROLINA

COUNTY OF GREENVILLE

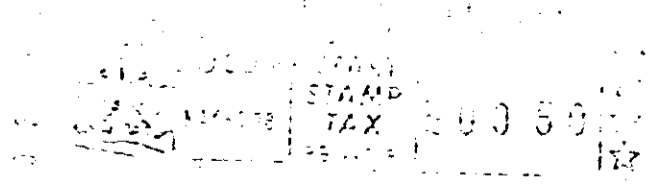
I, Marta B. Bone, a Notary Public in and for said County and State, do hereby certify that Ralph W. McKinney Sr. personally appeared before me this day and acknowledged the due execution of the foregoing instrument.

WITNESS my hand and my official seal this 22nd day of April, 1978

James E. Walker
Witness

Marta B. Bone
Notary Public

My Commission Expires: December 12 1979



9.9.9.7

4328 RV.2