

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.

This Power of Attorney shall not be affected by physical disability or mental incompetance of the principal, which renders the principal incapable of managing his own estate.

My attorney shall not be required to file any inventories of deposits, choses in action, or personal property with the Probate Court of this or any other County, nor shall my attorney-in-fact be required to post a surety bond of any type or amount.

In Witness Whereof, I have hereunto set my hand and seal this 28th day of December, 1978.

Ella C. Wall  
John Kinberg

Clifton A. Stokes  
Clifton A. Stokes

The foregoing Power of Attorney was this 28th day of December, 1978 signed, sealed, published and declared by the said Grantor as and for his Power of Attorney in the presence of us, who at his request and in his presence and in the presence of each other, have hereunto subscribed our names as witnesses hereto.

Ella C. Wall of Greer, S.C.  
John Kinberg of Greer, S.C.  
x: Evelyn Stokes of Greer, S.C.

PROBATE

Personally appeared the undersigned witness and made oath that (s)he saw the within named grantor sign, seal and as the grantor's act and deed, deliver the within written General Power of Attorney and that (s)he, with the other witness subscribed above, witnessed the execution thereof.

SWORN to before me this 28th day of December, 1978.

Ella C. Wall  
Notary Public for South Carolina  
My commission expires September 5, 1988.

John Kinberg

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