

South Carolina or any other 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 represent me in all income tax matters before all officers of the Income Tax Bureau, 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; 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 full 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 incompetence of me which renders me incapable of managing my own estate.

Provided, however, should my son, Jim T. Sizemore, be, for any reason, unwilling or unable to serve as my attorney-in-fact, then in such event, I nominate, constitute, and appoint my granddaughter, Jimmie Jo Putnam, of Greenville, South Carolina, to serve as my attorney-in-fact with full powers as here above granted.

IN WITNESS WHEREOF I have hereunto set my hand and seal this 10th day of March, 1981.

Lillie C. Morgan (SEAL)
LILLIE C. MORGAN

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