Internal Revenue Service, within the limitation of the applicable Revenue Rulings and Procedures; hereby giving and granting to my said attorney full power and authority do 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 prusuant to this power. I hereby revoke all powers of attorney heretofore previously granted by me. This power of attorney shall not be affected by physical disability or mental incompetence of the principal which renders the principal incapable of managing her own estate.

this 29 day of \_\_\_\_\_\_\_, 1982.

Kathleen S. Zeiler (LS)

Sealed and delivered in the presence of the three below subscribing witnesses in—the presence of each other.

STATE OF SOUTH CAROLINA

COUNTY OF GREENVILLE

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that She saw the within named Kathleen S. Zeier sign, seal and as her act and deed deliver the within Power of Attorney and that She with the other witnesses subscribed above, witnessed the execution thereof.

SWORN TO before me this

1982.

Notary Public for South Ca

My Commission Expires: \_\_\_\_\_\_\_

PERMENTARY DE SE

EXECURDED (OCT 5 1982 at 2:51 P.M.

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