

MARGARET L BAILEY  
DORCHESTER COUNTY  
REGISTER OF DEEDS

201 Johnston Street ~ Saint George, SC 29477 (843) 563-0181

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\*\*\* THIS PAGE IS PART OF THE INSTRUMENT - DO NOT REMOVE \*\*\*

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\*\*\* ELECTRONICALLY RECORDED DOCUMENT \*\*\*

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Instrument #: 2026001186  
Receipt Number: 220972 **Return To:**  
Recorded As: EREC-POWER OF ATTORNEY  
Recorded On: January 16, 2026  
Recorded At: 11:16:11 AM **Received From:** SIMPLIFILE  
Recorded By: NW **Parties:**  
Book/Page: RB 16355: 1 - 10 Direct- TUPPER, JANE H  
Total Pages: 10 Indirect- TUPPER, GEORGE L III

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\*\*\* EXAMINED AND CHARGED AS FOLLOWS \*\*\*

Recording Fee: \$25.00  
Tax Charge: \$0.00



Margaret Bailey

Margaret Bailey - Register of Deeds

After Recording Return to:

Paul M. Lynch, Esq.  
 Moore & Van Allen PLLC  
 PO Box 22828  
 Charleston, SC 29413

STATE OF SOUTH CAROLINA	)	POWER OF ATTORNEY
	)	OF
COUNTY OF DORCHESTER	)	JANE H. TUPPER

**ARTICLE I**  
**DESIGNATION OF AGENT**

A. Designation of Agent. I, Jane H. Tupper, hereby appoint my children, George L. Tupper, III, Edward H. Tupper, and Virginia T. Pennington, serving jointly or individually, as my Co-Agents for the purposes hereinafter set forth.

**ARTICLE II**  
**EFFECTIVE DATE**

This power of attorney is effective immediately.

**ARTICLE III**  
**GRANT OF GENERAL AUTHORITY**

I grant to my Agent general authority to do all acts that I could do as defined in §62-8-201(c) of the South Carolina Uniform Power of Attorney Act at §62-8-101, et seq. of the Code of Laws of South Carolina 1976, as amended (the "Act"), which shall include the general authority described in §§ 62-8-204 through 62-8-216 of the Act. The specific powers granted to my Agent below shall in no way limit this grant of general authority to my Agent under this Article III.

**ARTICLE IV**  
**SPECIFIC POWERS GRANTED TO MY AGENT**

My Agent is authorized to act in, manage, and conduct all of my affairs, and for that purpose in my name and on my behalf to do and execute all and any of the following acts, deeds, and things:

1. To Collect Property. To demand, sue for or use other lawful means to obtain, collect, and take possession and control of any sums of money, debts, checks, accounts, interest, dividends, annuities, rents, goods, chattels, inheritances, insurance benefits, social security benefits, unemployment benefits, veteran's benefits and any other claims and rights whatsoever which are now or may hereafter become due, owing, payable or belonging to me, and to compromise, settle, arbitrate, abandon or otherwise deal with any such claims. This power shall include all authority with respect to benefits from governmental programs or civil or military service listed in §62-8-214 of the Act.

2. To Sell or Other Dispose of Property. To sell, exchange, quitclaim, convert, partition, grant an option on, abandon or otherwise dispose of all or any part of my real or personal property or my interest in such property, including, but not limited to, automobiles, stocks, bonds,

and real estate owned by me individually, as a joint tenant or otherwise, upon any terms and conditions.

3. To Acquire and Retain Investments. To acquire and retain for any period of time as investments, without diversification as to kind or amount, any real or personal property, or interest in such property, including an undivided, temporary or remainder interest, income or non-income producing, located within or outside the United States, and including, but not limited to, notes, U.S. Treasury Bonds, any other bonds, debentures, mortgages and other obligations, secured or unsecured, common and preferred stocks, mutual funds, legal and discretionary trust funds, general and limited partnership interests, and limited liability company membership interests, and to deal with commodity futures contracts and call or put options on stocks or stock indexes.

4. To Manage Property. To take possession, custody, control and otherwise manage any of my real or personal property, or my interest in such property.

5. To Have General Authority Over Real Property. My Agent shall have general authority with respect to my real property, which shall include, but not be limited to, the power:

- a. To buy, lease, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject an interest in real property or a right incident to real property;
- b. To sell, exchange, convey with or without covenants, representations, or warranties; quitclaim; release; surrender; retain title for security; encumber; partition; consent to partitioning; subject to an easement or covenant; subdivide; apply for zoning or other governmental permits; plat or consent to platting; develop; grant an option concerning; lease; sublease; contribute to an entity in exchange for an interest in that entity; or otherwise grant or dispose of an interest in real property or a right incident to real property;
- c. To pledge or mortgage an interest in real property or right incident to real property as security to borrow money or pay, renew, or extend the time of payment of a debt of mine or a debt guaranteed by me;
- d. To manage an interest in real property or a right incident to real property;
- e. To initiate or continue farming, mining or timber operations on my real property;
- f. To use, develop, alter, replace, remove, erect, or install structures or other improvements upon my real property;
- g. To join with co-owners in exercising any such powers; and
- h. To exercise all other powers listed in §62-8-204 of the Act.

6. To Carry on or Wind up Business Interests. To continue to own, or to form initially, and operate any business interest, whether in the form of a proprietorship, corporation, general or

limited partnership, limited liability company, joint venture or other organization, including, but not limited to, the power (i) to effect incorporation, dissolution or other change in the form of the organization of such business interest, (ii) to dispose of any part of such business interest or acquire the interest of others, (iii) to continue, enter into, modify or terminate any agreements relating to any such business interest, and (iv) to invest capital or additional capital in or lend money to such business interest.

7. To Borrow Money. To: (i) borrow money for my benefit from my Agent, individually, or from others, upon any terms and conditions, (ii) secure the payment of any amount so borrowed by mortgaging, pledging or otherwise encumbering any of my real or personal property, or my interest in such property, and (iii) modify, renew or extend the time for payment of any obligation, secured or unsecured, payable by me for any period or periods of time and upon any terms and conditions.

8. To Lend Money. To: (i) lend money to any person upon any terms and conditions, (ii) modify, renew or extend the time for payment of any obligation, secured or unsecured, payable to me for any period or periods of time and upon any terms and conditions, and (iii) foreclose as an incident to the collection of any obligation, any deed of trust or other lien securing such obligation, to bid on the property at such foreclosure sale or otherwise acquire the property without foreclosure and to retain the property so obtained.

9. To Hold Property in Nominee Form. To register and hold any securities or other property in the name of a nominee or in any other form without disclosure of the agency relationship, or to hold the same in such form that they will pass by delivery.

10. To Exercise Security Rights. With regard to securities of mine, including stocks, bonds and any evidence of indebtedness, the power (i) to vote any such securities in person or by special, limited or general proxy at any shareholders' meeting, (ii) to consent to or participate in any contract, lease, mortgage, foreclosure, voting trust, purchase, sale or other action by any corporation, company or association, (iii) to consent to or participate in, facilitate and implement any plan of incorporation, reincorporation, reorganization, consolidation, merger, liquidation, readjustment or other similar plan with respect to any such corporation, company or association, and (iv) to exercise all options, rights and privileges, including the exercise or sale of conversion, subscription or other rights of whatever nature pertaining to any such securities and to subscribe for additional securities or other property.

11. To Engage and Dismiss Agents, etc. To engage, employ, and dismiss any agents, clerks, firms, or other persons to advise or assist my Agent including but not limited to accountants, auditors, brokers, attorneys-at-law, custodians, investment counsel, rental agents, realtors, appraisers, and tax specialists.

12. To Exercise Fiduciary Powers so Far as May be Delegated. To exercise any powers and any duties vested in me, whether solely or jointly, with any other or others as executor, administrator, or trustee or in any other fiduciary capacity, so far as such power or duty is capable of being validly delegated.

13. Banking Transactions. To: (i) make deposits in or withdrawals from any account of mine at a bank or other financial institution, whether such account is in my name or in the joint names of myself and any other person, (ii) open any account or other banking arrangement with any such institution in my name or in the name of my Agent or in our names jointly, (iii) endorse any checks or negotiable instruments payable to me for collection or deposit to such accounts and to sign, execute and deliver checks or drafts on such accounts, and (iv) exercise any right, option or privilege pertaining to any account, deposit, certificate of deposit, or other banking arrangement with any such institution.

14. To Execute Legal Documents. To make, execute, endorse, acknowledge, and deliver any and all instruments under seal, oath, verification or otherwise, including, but not limited to, receipts, endorsements, releases, compromises, deeds, leases, mortgages, deeds of trust, security agreements, contracts, assignments, options, stock powers, proxies, promissory notes, bonds, financing statements, subordination agreements, checks, negotiable instruments and satisfactions of mortgages, deeds of trust and security agreements.

15. To File Income and Gift Tax Returns and Declarations. To prepare, sign and file Income and Gift Tax Returns (including, but not limited to, Forms 1040, 1040-EZ, 1040-A, SC 1040, SC 1040-EZ, and 709) or Declaration of Estimated Tax (specifically Forms 1040-ES and SC 1040-ES) elected to be filed under the Internal Revenue Code for any taxable year during the period this Power of Attorney continues to be in effect. Also, to represent me before any office of the Internal Revenue Service, the South Carolina Department of Revenue and any other state Department of Revenue with respect to any and all tax matters and any and all years or periods. To receive confidential information and to have full power to perform, on my behalf, the following acts with respect to any matter as to which this Power of Attorney shall apply:

- a. To receive, and to endorse and collect, checks in payment of, or any refund of, State or Internal Revenue taxes, penalties, or interest;
- b. To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund;
- c. To execute consents extending the statutory period for assessment or collection of taxes; and
- d. To delegate authority to or substitute another representative.

16. To Manage Insurance Policies. To make and file claims and execute any and all necessary forms under any policy of insurance insuring me or a third party and to receipt therefor in my name, which receipt shall be effective to release fully any person or corporation, to pay insurance premiums, to surrender policies for cash value, to borrow money on insurance policies, to transfer the same and to change the beneficiary on any insurance policy, except as provided herein at Article V.

17. To Have Access to Safe Deposit Boxes. To have access at any time or times to any safe deposit box rented by me, wherever located, in order to remove my original durable power of attorney; and any institution in which any such safe deposit box may be located is not required to

make any inquiry, and shall not incur any liability to me or my estate as a result of permitting my appointee or appointees in my original durable power of attorney to exercise this power. This power is exercisable without: (i) any contact with or notice to me, my spouse, and/or any interested persons to my estate; (ii) any prior court order or authorization; (iii) any knowledge of or any prior determination as to my mental or physical capacity or incapacity; (iv) any knowledge as to my whereabouts regardless whether my whereabouts are known or unknown; or (v) any inquiry.

18. To Make Gifts. To make gifts to, or for the benefit of, my spouse or my issue including gifts to my Agent, in accordance with the following provisions:

- a. The amount of the gift per donee may not exceed the annual dollar limits of the federal gift tax exclusion pursuant to Internal Revenue Code 26 U.S.C. §2503(b), as amended, without regard to whether the federal gift tax exclusion applies to the gift, or if my spouse agrees to consent to a split gift pursuant to Internal Revenue Code 26 U.S.C. §2513, as amended, in an amount per donee not to exceed twice the annual federal gift tax exclusion limit.
- b. The gift is consistent with my best interests based on the factors listed in §62-8-217(b)(3) of the Act.

To consent, pursuant to Internal Revenue Code 26 U.S.C. §2513, as amended, to the splitting of a gift made by my spouse in an amount per donee not to exceed the aggregate annual gift tax exclusion for both spouses.

19. To Create, Amend and Revoke Revocable Trusts. To create, amend or revoke a revocable trust established by me during my lifetime, alone or in conjunction with another grantor, or one established by my Agent during my lifetime, provided that my Agent may not exercise such powers to alter the designation of beneficiaries to receive property on my death under my existing estate plan. Notwithstanding the foregoing, this paragraph shall not impair the authority of an Agent to make gifts of my property as may be provided herein.

20. To Transfer Property to and Withdraw Property from Revocable Trusts. To make additions, and to assign, transfer and convey all or any part of my real or personal property, or my interest in such property, to, and withdraw such property from, (i) any revocable trust established by me during my lifetime, as the same may from time to time be amended by me, or (ii) any revocable trust established by my Agent during my lifetime which directs the trustee or trustees to administer the trust for my benefit, provided that my Agent may not exercise such powers to alter the designation of beneficiaries to receive property on my death under my existing estate plan. Notwithstanding the foregoing, this paragraph shall not impair the authority of an Agent to make gifts of my property as may be provided herein.

21. To Manage Retirement Plans. To establish one or more retirement plans, as defined in §62-8-215 of the Act, in my name. In connection with any retirement plan in which I am a participant or of which I am a beneficiary (whether established by my Agent or otherwise), my Agent shall have the following powers, in addition to all other applicable powers granted in §62-8-215 of the Act:

- a. To make contributions (including "rollover" contributions) or cause contributions to be made to a retirement plan with my funds or otherwise on my behalf;
- b. To receive or endorse checks or other distributions to me from my retirement plan, or to arrange for the direct deposit of the same in any account in my name or in the name of any revocable trust established by me or by my Agent;
- c. To select the form and timing of payments under my retirement plan, including the election of survivor benefits, and withdraw benefits from my retirement plan;
- d. To elect a form of payment of benefits from my retirement plan, to withdraw benefits from a retirement plan, to make contributions to a retirement plan and to make, exercise, waive or consent to any and all elections and/or options that I may have regarding the contributions to, investments or administration of, or distribution or form of benefits under, my retirement plan; and
- e. To create or change a beneficiary designation under a retirement plan; provided, however, that my Agent shall have no power to designate my Agent directly or indirectly as a beneficiary or contingent beneficiary to receive a greater share or proportion of any such benefits than my Agent would have otherwise received unless such change is consented to by all other beneficiaries who would have received the benefits but for the proposed change. This limitation shall not apply to any designation of my Agent as beneficiary in a fiduciary capacity, with no beneficial interest.

22. To Access Digital Accounts. To obtain passwords and deal with any of my mail, e-mail, membership accounts, social media, electronic, or other media accounts, web sites, and domain and other registration names, including the power to deal with, sell, or terminate such accounts.

23. To Disclaim. To reject, renounce, disclaim, release or consent to a reduction in or modification of a share in or payment from an estate, trust or other beneficial interest passing to me. This power shall include the power to disclaim a power of appointment.

24. To Support. To do any acts, including disbursing of any monies belonging to me, which, in the opinion of my Agent, may be necessary or proper for any purpose in connection with my and my spouse's support and maintenance, including, but not limited to, provisions for housing, clothing, food, transportation, recreation, health, education and the employing of any person whose services may be needed for such purposes.

25. To Conduct My Personal Affairs. To do any acts, including the disbursing of any monies belonging to me, which, in the opinion of my Agent, may be necessary or proper in connection with the conduct of my personal affairs, including, but not limited to, (i) continuation, use or termination of any charge or credit accounts, (ii) payments or contributions to any charitable, religious or educational organizations, (iii) dealing with my mail and representing me in any matter concerning the U.S. Postal Service, (iv) continuation or discontinuation of my membership in any

club or other organization, and (v) acceptance or resignation, on my behalf, from any offices or positions which I may hold including any fiduciary positions.

26. To Disburse Monies For My Health Care. To disburse any monies belonging to me, which, in the opinion of my Agent, may be necessary or proper for any purpose in connection with my health care, that is, any care, treatment, service or procedure to maintain, diagnose, treat, or provide for my physical or mental health or personal care, including, but not limited to, the power to pay for the charges of health care providers, such as any physician, dentist, or podiatrist and any hospital, nursing or convalescent home, or other institution. To act as my personal representative pursuant to the Health Insurance Portability and Accountability Act, §§ 1171 through 1179 of the Social Security Act, 42 U.S.C. §1320d, as amended, and applicable regulations, in making decisions related to the past, present or future payment for the provision of health care consented to by me or anyone authorized under the law of South Carolina to consent to health care on my behalf.

27. To Do All Other Things, etc. In general, to do all other acts, deeds, matters, and things whatsoever in or about my estate, property, and affairs, or to concur with persons jointly interested with myself therein in doing all acts, deeds, matters, and things herein, either particularly or generally described, as fully and effectually to all intents and purposes as I could do for myself if personally present.

#### ARTICLE V RESTRICTIONS ON EXERCISE OF POWERS BY AGENT

Notwithstanding the grant of powers in this Power of Attorney, my Agent shall have no power (i) to deal with insurance policies I may own on the life of an Agent, or (ii) except as specifically authorized by this Power of Attorney, to cause assets to pass to my Agent or in discharge of the legal obligations of my Agent, whether by inter vivos transfer, designation of beneficiary of any contract or in any other manner.

#### ARTICLE VI EFFECT OF SUBSEQUENT INCAPACITY OF PRINCIPAL

This Power of Attorney is durable as provided in §62-8-104 of the Act.

## ARTICLE VII ADMINISTRATIVE PROVISIONS

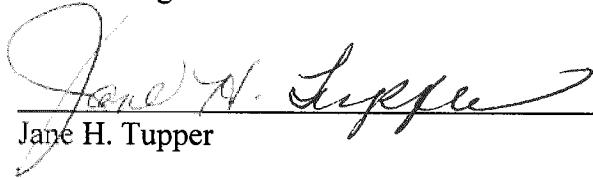
1. Invalid Provision. Any provision of this instrument found to be prohibited by law shall be ineffective to the extent of such prohibition without invalidating the rest of this instrument.

2. Recordation. This Power of Attorney shall be recorded in the same manner as a deed as provided in §62-8-109(c) of the Act.

3. Coagents. If more than one individual are designated as coagents, each coagent may exercise its authority independently of the other coagent, unless otherwise provided herein.

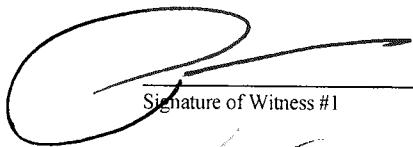
4. Reliance of Third Parties on Agent. No person who may act in reliance upon the representation of my Agent for the scope of authority granted to the Agent shall incur any liability to me or to my estate as a result of permitting the Agent to exercise this authority, nor is any person who deals with my Agent responsible to determine or ensure the proper application of funds or property.

IN WITNESS WHEREOF, I have hereunto set my hand dated in ~~Dorchester~~ County, South Carolina, the 14<sup>th</sup> day of January, 2026, and I have directed that photographic copies of this power be made which shall have the same force and effect as an original.

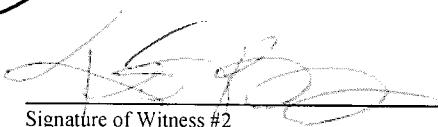


Jane H. Tupper

SIGNED, PUBLISHED AND DECLARED this Power of Attorney by the above-named Principal, Jane H. Tupper, in our presence, who, at her request, in her presence and in the presence of each other, have hereunto subscribed our names as witnesses hereto:



Signature of Witness #1

ADDRESS Charleston, SC


Signature of Witness #2

ADDRESS Charleston, SC

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STATE OF SOUTH CAROLINA

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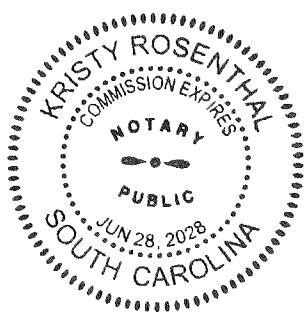
COUNTY OF CHARLESTON

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**ACKNOWLEDGMENT**

(Seal)



Notary Public, State of South Carolina

Notary Printed Name: Kristy RosenthalCommission Expiration Date: 6/28/2028


J.H.T.