

sole discretion, deem best; to demand, receive, sue for and recover any and all monies or rights of any nature whatsoever and from whatever source derived that may now be due to me or which may at any time hereafter become due and to give in all respects proper receipts, releases, and acquittances therefor, with no liability on the part of any obligor making payments to my attorney to see the application of the proceeds of such payments or collections; to borrow as deemed advisable and to pledge or mortgage any 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, claims for refund, requests for extensions of time, and consents in my name; to execute petitions to the Tax Court and complaints in the Federal and State Courts and cause me 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 and 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.

No inventory or account shall be filed with any court or the clerk thereof, but an accounting shall be filed with the undersigned each year and with the undersigned's executor in the year of death of the undersigned.

The said attorney shall have power to substitute in his place and stead.

And I do hereby ratify and confirm all things so done in my name by my said attorney within the scope of the authority herein given him as fully and to the same extent as if by me personally done.

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