

declaration of estimated tax, report protest, application for correction of assessed valuation of real or other property, appeal, brief, claim for refund, or petition, including petition to the Tax Court of the United States, in connection with any tax imposed or purported to be imposed by any government, or claimed, levied or assessed by any government, and to pay any such tax and to obtain any extension of time for any of the foregoing; to execute waivers or consents agreeing to a later determination and assessment of taxes that is provided by any statute of limitations; to execute waivers of restrictions on the assessment and collection of deficiency in any tax; to execute closing agreements and all other documents, instruments and papers relating to any tax liability of mine of any sort; to institute and carry on either through counsel or otherwise any proceeding in connection with contesting any such tax or to recover any tax paid or to resist any claim for additional tax on any proposed assessment or levy thereof; and to enter into any agreements or stipulations for compromise or other adjustments or disposition of any tax.

(20) To make any reports of information of any sort whatsoever to any government as required by law or regulation.

And generally to transact all my business affairs and interests, as fully and completely as I myself might do if personally present; and to do any and all acts and things which my Attorney shall deem useful, necessary or proper in order to do any of the foregoing acts or to carry out any of the foregoing powers.

My attorney shall have full power of substitution and revocation, and such substitution or revocation may relate to, or be limited to, any one or more or all of the foregoing acts or powers, or limited as to time or in any respect as my Attorney shall deem proper.

In view of the fact that situations may arise under this Power of Attorney in which my Attorney in fact will occupy from a legal standpoint positions in which a conflict of interest is either real or apparent, I hereby declare that the existence of any conflict of interest of whatever nature and however arising shall not in any

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 J.H.L.