

10. To prosecute and defend legal actions.

11. 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.

12. To make and verify income tax returns, claims or refunds, requests for extension of time and consents in my name.

13. To execute petitions to the Tax Court and complaints in the Federal and State Courts and cause me to be represented in such proceedings.

14. 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, with full power to substitute in its place and stead.

15. To establish, maintain, deposit in or withdraw from any savings or checking account established by me or by my attorney in fact.

16. To receive, endorse, deposit, disburse and otherwise manage funds from any check, draft, or other voucher drawn to my order from Social Security, Railroad Retirement or any other state, federal, county, city or other agency, whether public or private, in such manner as I am authorized to do.

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

All powers of attorney for any purposes heretofore filed or executed by me are hereby revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, this the 16 day of April, 1980.

John T. Hewitt
Notary Public

Expires 5-20-1984

Lucille S. Lee
Witness

W-O Lee (SEAL)
WILLETT OSCAR LEE

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