of the applicable Revenue Rulings and Procedures; hereby giving and granting to my said attorneysfull power and authority to 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 pursuant to this power.

This Power of Attorney shall not be affected by physical disability or mental incompetance of the principal, which renders the principal incapable of managing his/herx own estate.

My attorneysshall not be required to file any inventories of deposits, choses in action, or personal property with the Probate Court of this or any other County, nor shall my attorneys in-fact be required to post a surety bond of any type or amount.

PECONO JAN 22 1981 at 1:03 P.M.

Notary Public for South My commission expires:

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