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tangible or intangible personal property and to give full receipt and acquittance therefor; to approve accounts of any business, estate, trust, partnership, or other transaction, and to enter into any compromise and release in regard thereto.

16. To employ nurses and doctors, attorneys-at-law, domestic servants, agents and others, and to remove them and to appoint others in their place, and to pay and allow to them for their services such salaries, wages or other remuneration as my Attorney shall deem proper.

17. To assert, defend, compromise, acquire or dispose of or otherwise deal with any claim, either alone or in conjunction with other persons, relating to me or any property of mine or any other person, or any government, or any estate of a deceased person or an incompetent person, or any trust whether created by will of a deceased person or instrument of a living person, or property of whatsoever nature; to institute, prosecute, defend, compromise, or otherwise dispose of any such claim, and to retain, discharge and substitute counsel and authorize appearance of such counsel to be entered for me in any such action or proceeding.

18. To arbitrate any claim in which I may be in any manner interested, and for that purpose to enter into agreements to arbitrate, and either through counsel or otherwise to carry on such arbitration and perform or enforce any award entered therein.

19. To prepare, execute, verify and file in my name and on my behalf any and all types of tax returns, amended returns, 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 or 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

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