

1146-012

with respect to any and all Internal Revenue tax matters and any and all years or periods. To receive confidential information and to have full power to perform, on my behalf, the following acts with respect to any matter as to which this Power of Attorney shall apply:

- (i) To receive, and to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest;
- (ii) To execute waivers (including offers of waivers) or restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund;
- (iii) To execute consents extending the statutory period for assessment or collection of taxes; and
- (iv) To delegate authority or to substitute another representative.

16. To enter, make, sign, execute and deliver, acknowledge and perform any contract, agreement, writing, or thing that may, in the opinion of my attorney, be necessary or proper to be entered into, make, or signed, sealed, executed, delivered, acknowledged, or performed; and

17. Without, in anywise, limiting the foregoing, generally to do, execute and perform any other act, deed matter, or thing, whatsoever, that ought to be done, executed and performed or that in the opinion of my said attorney ought to be done, executed, or performed, in or about the premises, of every nature and kind, whatsoever, as fully and effectually as I could do if personally present.

18. To substitute and appoint in its place and stead (on such terms and at such salary or compensation as he

Handwritten signature/initials

CHELLIS AND
MORTIMER, P. A.
ATTORNEYS AND
COUNSELLORS AT LAW
P. O. BOX 453
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