

of deficiency in any tax, to execute closing agreements and all other documents, including 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 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 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 manner limit any of the powers herein conferred upon my Attorney and my said Attorney may perform any act which my said Attorney is authorized to perform under this Power of Attorney, notwithstanding any such conflict of interest. I do hereby ratify and confirm all things so done by my said Power of Attorney, within the scope of the authority herein given, as fully and to the same extent as if by me personally done and performed.

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

All acts done by the Attorney-in-Fact pursuant to the power during any period of disability or mental incompetence shall have the same effect and

S.H.S.