

13. To make and verify income tax returns, and to represent me in all income tax matters before any office of the Internal Revenue Service or State Tax Commission within the limitations of the applicable Revenue Rulings and Procedures.

INCIDENTAL POWERS

In order to make the transfers described above, my Attorney is fully authorized and empowered to execute documents and papers, including deeds of my interests in real property, bills of sale of my personalty, assignments of my intangibles (including my Certificates of Deposit), to make and/or endorse my checks, make savings withdrawals from my savings accounts, enter my said deposit box and remove all or any part of the contents thereof and to perform any other and further acts or things necessary, appropriate or incidental thereto, with the same validity and effect as if I were personally present, competent and personally exercised the powers myself. No person dealing with Attorney shall be responsible to determine or insure the proper application of funds or property.

James H Jones

DURABLE POWER

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. It is my intent that the authority conferred herein shall be exercisable notwithstanding my physical disability or mental incompetence.

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