of the applicable Revenue Rulings and Procedures; hereby giving and granting to my said attorney full 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/hoxx own estate.

My attorney shall 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 attorney-in-fact be required to post a surety bond of any type or amount.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 27January, 1983 day of The foregoing Power of Attorney was this 27 day of January, signed, sealed, published and declared by the said Grantor 1983 as and for his ther Power of Attorney in the presence of us, who at his the request and in his/bex presence and in the presence of each other, have hereunto subscribed our names as witnesses hereto. **PROBATE** PERSONALLY appeared the undersigned witness and made oath that (s)he saw the within named grantor sign, seal and as the grantor's act and deed, deliver the within written General Durable Power of Attorney and that (s)he, with the other witnesses subscribed above, witnessed the execution thereof. SWORN to before me this 27 day of January, 1983 My commission expires: 9-17-85

MECORDER JAN 2 8 1983 at 11:02 A.M.

154.19