

defend, compromise or otherwise dispose of, and to appear for me in, any proceedings at law or in equity or otherwise before any tribunal for the enforcement or for the defense 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 of 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 whatsoever to any government as required by law or regulation.

James Robert Eberly

0746

74328 W.2