

SPECIAL INSTRUCTIONS:

ON THE FOLLOWING LINES YOU MAY GIVE SPECIAL INSTRUCTIONS LIMITING OR EXTENDING THE POWERS GRANTED TO YOUR AGENT:

The tax matters power granted above is extended to specifically include making, executing and filing federal (Form 1040NR) and state income tax returns for tax year 2011 on the principal's behalf and receiving checks drawn on the United States Treasury.

UNLESS YOU DIRECT OTHERWISE ABOVE, THIS POWER OF ATTORNEY IS EFFECTIVE IMMEDIATELY AND WILL CONTINUE UNTIL IT IS REVOKED.

~~This power of attorney will continue to be effective even though I become incapacitated.~~

STRIKE THE PRECEDING SENTENCE IF YOU DO NOT WANT THIS POWER OF ATTORNEY TO CONTINUE IF YOU BECOME INCAPACITATED.

I agree that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party has actual knowledge of revocation. I agree to indemnify the third party for any claims that arise against the third party because of reliance on this power of attorney.

6 → Signed this _____ day of _____, 20_____.

7 → _____ YOUR SIGNATURE

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 CCUSA or WEUSA ID NUMBER (INCLUDE ZEROS)

BY ACCEPTING OR ACTING UNDER THE APPOINTMENT, THE AGENT ASSUMES THE FIDUCIARY AND OTHER LEGAL RESPONSIBILITIES OF AN AGENT.