

CERTIFICATION BY ENROLLED ATTORNEY OR AGENT IN LIEU OF WITNESSING OR NOTARIZATION

I certify that I am in good standing and enrolled to practice before the Internal Revenue Service (the following is applicable only if the principal is other than an individual or husband and wife) and that to the best of my knowledge and belief, the person(s) signing above has/have the authority to execute this power of attorney on behalf of the principal.

Signature of Attorney-in-Fact	Enrollment Card Number (if any)	Expiration Date on Card
-------------------------------	---------------------------------	-------------------------

FORM 2848 (Rev. 8-64)

If a Limited Power of Attorney Is Desired, Use Form 2848-A

INSTRUCTIONS
GENERAL

No formal rules govern the preparation of a power of attorney other than that the instrument should clearly express the scope of the authority granted the attorney or agent, the tax matters and taxable years or periods to which it relates, and that it should follow the instructions set forth in Subpart E, Conference and Practice Requirements of the Statement of Procedural Rules (Part 601, Title 26 of the Code of Federal Regulations). This form is made available simply as a convenience. Its use, therefore, is not mandatory.

This form may be used with respect to any matters affecting any tax imposed by the Internal Revenue Code, except alcohol or tobacco taxes. If alcohol or tobacco taxes are involved, Form 1534 should be used.

If a prior power of attorney was filed, this form may be used to constitute a new authorization of all attorneys or agents to represent the principal with respect to specified matters and years or periods before the office of the Internal Revenue Service where this power is filed. This will serve to automatically revoke all prior powers of attorney with respect to the same matters and years or periods filed in that office of the Internal Revenue Service.

A true copy of the power of attorney must be filed with each office of the Service in which the attorney or agent is to represent the principal, together with one additional copy for each taxable year or period in excess of one. However, when a copy of the power is filed with the office of a district director who has the matter under consideration, it shall not be necessary to file another copy of the power with the office of a regional commissioner or regional counsel who subsequently has the matter under consideration, unless an additional copy is specifically requested. Copies reproduced by photographic processes need not be certified as true and correct. Copies reproduced by other methods must be certified either by the attorney or agent (if enrolled), or by a notary public who shall state that he has personally compared the copy with the original and found it to be a true and correct copy.

SPECIFIC INSTRUCTIONS

Name and address of principal(s).—If a joint return is involved, enter the name and address (if different) of both husband and wife.