FORM C-4
POWER OF ATTORNEY
 CORPORATION

TAX APPEAL BOARD

KNOW ALL MEN BY THESE PRESENTS, that the undersigned _________________
_______________________________, a corporation duly organized and operated
under and by virtue of the laws of the State of _____________________ does by these
presents hereby make, constitute and appoint ______________________________ its
true and lawful attorney (agent) to appear for it and represent it before the Tax Appeal
Board in connection with its state taxes for the years _______________________ with
full power of substitution and revocation, giving its said attorney (agent) full power to do
everything whatsoever requisite and necessary to be done in the premises, and to
receive refund checks, executive waivers of the statute of limitations, and to execute
closing agreements, as fully as the undersigned might do if done in its own capacity, at
any time subsequent to the date hereof and prior to the revocations hereof. It is
requested that a copy of all communications regarding any matter in which the said
attorney (agent) is hereby authorized to act, be addressed to:

____________________________________________
____________________________________________

All powers of attorney heretofore given for this purpose by the undersigned are hereby
revoked.

IN WITNESS WHEREOF, the undersigned has caused this instrument to be executed
by its duly authorized officers under its corporate seal this ___________ day of
_____________________, 20_____.
By __________________________________________
(President)

Attest:
_______________________________________
(Secretary)

Subscribed and sworn to before me this ________ day of _______________, 20_____.

_______________________________________
(Notary Public)

State of _____________________________ SS.

County of _____________________________