

POWER OF ATTORNEY

The undersigned

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Birthdate:

empowers hereby

Müller Steuer & Rechtspraxis AG
Genferstrasse 33, 8002 Zürich

concerning:

the entire tax representation

to perform all legal acts falling within the scope of authority of a general attorney-in-fact, including the right to appoint substitutes.

This power of attorney includes in particular: to represent the principal before all administrative bodies; to receive and respond to requests, assessments and assessment proposals from administrative bodies; to ask for and receive information and documents from administrative bodies and third parties such as banks, employers, insurance etc.; to prepare forms to be filed etc.

Subject to provisions of procedural law to the contrary, this power of attorney does not expire upon the death, official declaration of disappearance, loss of capacity to act or bankruptcy of the principal.

The principal is committed to pay the fees and cash disbursements of the company in every case, in accordance with the regulations of the Swiss Institute of Certified Accountants and Tax Consultants. This includes the fees and cash disbursements accumulated in other cantons than the principal's or abroad, or due to actions in federal court.

If the case has been closed for ten years, the company is authorized to destroy the personal files of the principal without previous approval.

The ordinary courts of the canton of Zurich at the place of business of the company shall have exclusive jurisdiction with respect to all disputes arising from or in connection with the above mandate. The applicable law shall be Swiss law.

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Place/Date

Signature