STATE OF MINNESOTA

OFFICE OF THE ATTORNEY GENERAL

KNOW ALL MEN BY THESE PRESENTS, That I, WARREN SPANNAUS, Attorney General of the State of Minnesota, by virtue of the authority vested in me by statute, do hereby constitute and appoint

JAMES W. NEHER

of St. Paul, Minnesota as Special Assistant Attorney General to the Department of Taxation and fix his compensation at the sum of Twelve Thousand, Seven Hundred, Fifty Dollars (\$12,750) per annum to be paid from the appropriations made for the Department of Taxation. Said Special Assistant Attorney General shall serve at the pleasure of the Attorney General or until this appointment shall be revoked or otherwise terminated in accordance with law. Said appointment shall take effect on the 20th day of October, 1972.

IN TESTIMONY WHEREOF, I have hereunto set my hand at St. Paul, Minnesota, this 20th day of October, 1972.

Attorney General

STATE OF MINNESOTA)

SS.

COUNTY OF RAMSEY

I, JAMES W. NEHER, do solemnly swear that I will support the Constitution of the United States and of this State and that I will faithfully discharge the duties of the office of Special Assistant Attorney General of the State of Minnesota to the best of my judgment and ability, so help me.

Subscribed and sworn to pefore me this 20th day of October, 1972.

MILDRED PETERSON

Notary Public, Hennepin County, Minn. My Commission Expires, Mar. 21, 1978 STATE OF MINNESOTA DEPARTMENT OF STATE

FILED

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Secretary of State