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 Fourteen Thousand, Six Hundred (\$14,600) 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 13th day of June, 1973.

IN TESTIMONY WHEREOF, I have hereunto set my hand at St. Paul, Minnesota, this /3dd day of June, 1973.

WARREN SPANNAUS/ Attorney General

STATE OF MINNESOTA)

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.

JAMES W. NEHER

Subscribed and sworn to before me this 13th day of June, 1973.

STATE OF MINNESOTA

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Secretary of Diale

JANET C. THELL

Notary Public, Homosy Co., Minn.

MY COMMISSION EXPINES

June 29, 1979

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