

**POWER OF ATTORNEY AND
DECLARATION OF REPRESENTATIVE****PART I Power of Attorney**

Taxpayer(s) name, identifying number, and address including ZIP code

SENTHIL K MURUGAN and RAMYA BALARAM

048-98-6464

110 GALWAY CIRCLE

CHALFONT, PA 18914

hereby appoints [name(s), address(es), including ZIP code(s), and telephone numbers(s) of individual(s)]*

MOHAN L MEHTA, CPA

MOHAN L MEHTA,

P.O. BOX 8888

NEW FAIRFIELD, CT 06812-8888

(203) 791-0041

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the PA Department of Revenue for the following tax matter(s). [Specify the type(s) of tax and year(s) or period(s)]:

TYPE OF TAX (INDIVIDUAL, CORPORATE, ETC.)	STATE TAX FORM NUMBER	YEAR(S) OR PERIOD(S)
INDIVIDUAL INCOME TAX	PA-40	2010

The attorney(s) -in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above specified tax matters (excluding the power to receive refund checks, and the power to sign the return, unless specifically granted below).

Send copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above tax matters to:

Initial here > SK / RB you are granting the power to receive, but not to endorse or cash, refund checks for the above tax matters to:

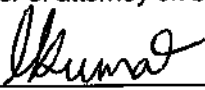
☐ the appointee first named above.

This power of attorney revokes all earlier powers of attorney and tax information authorizations on file with the PA Department of Revenue for the same matters and years or periods covered by this power of attorney, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of earlier powers and authorizations.)

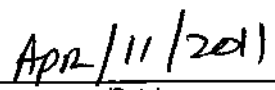
Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.)

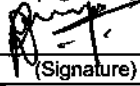


(Signature)

(Title)

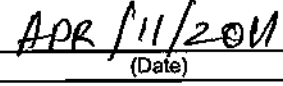


(Date)



(Signature)

(Title)



(Date)

*An organization, firm, or partnership may not be designated as a taxpayer's representative.

[illegible]