

GULF OIL CORPORATION
AUTHORITIES OF CHIEF TAX OFFICER

RESOLVED FURTHER, That the office of Chief Tax Officer is hereby vested with the powers and duties of an officer of this Corporation, including specifically, the execution and delivery of tax reports and returns and related documents of the Corporation, and the authority to delegate such power and duty to any employee of the Corporation, and the person elected thereto shall have the duties and responsibilities of tax policy, planning, administration and compliance of the Corporation, its affiliate and subsidiary companies.

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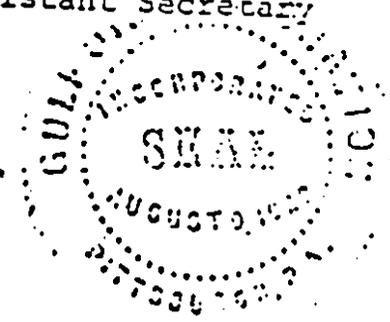
I, JOSEPH W. REISLER, Assistant Secretary of GULF OIL CORPORATION, do hereby certify that the above and foregoing is a full, true and correct copy of Resolution adopted by the Board of Directors of said GULF OIL CORPORATION, at a Meeting held at Pittsburgh, Pennsylvania, April 24, 1979, at which Meeting all of the Directors were present, as the same appears of record in the Minute Books of said GULF OIL CORPORATION.

I further certify that said Resolution has not been revoked and remains in full force and effect.

I further certify that J. J. ROSS is the duly elected and acting Chief Tax Officer of said GULF OIL CORPORATION.

In Witness Whereof, I have hereunto set my hand and affixed the seal of said GULF OIL CORPORATION, at Pittsburgh, Pennsylvania, this 31st day of May, 1979.

Joseph W. Reisler
Assistant Secretary



GULF OIL CORPORATION
DELEGATION OF AUTHORITY
OF
CHIEF TAX OFFICER

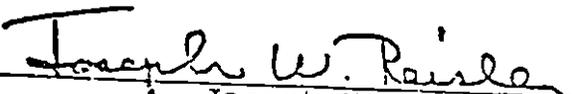
Pursuant to the authority vested in me by Resolution adopted by the Board of Directors of Gulf Oil Corporation at a Meeting held April 24, 1979, I, J. J. ROSS, hereby delegate the authority to execute and deliver in the name and on behalf of Gulf Oil Corporation, its subsidiaries and affiliates, all state income, excise, franchise, sales, use and other returns and reports which the Corporation, its subsidiaries and affiliates may be required to prepare or file to the following person:

G. C. REDMOND

and he is further authorized and empowered to sign all claims for refunds, waivers, extension agreements and other forms and documents relating to such taxes.



J. J. Ross
Chief Tax Officer



Joseph W. Reisler
Assistant Secretary