Knowall men by these presants that I
Lovin Billings have this day authorised James Hughes
to call on the pay Master General and have my
discharge audited in my name and Recd the proceeds
for the same as my lawfully attorney as if I was
personly presant this the 23rd January 1837
signed in presants of the under signed witnesses

Witnesses
R. Armistead
Gelwor Dobyns

Lovin Billings

Acknowledged before
me Jany 24 1837 and
he the said Billings
declares that he has