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STATE OF INDIANA  
LAKE COUNTY

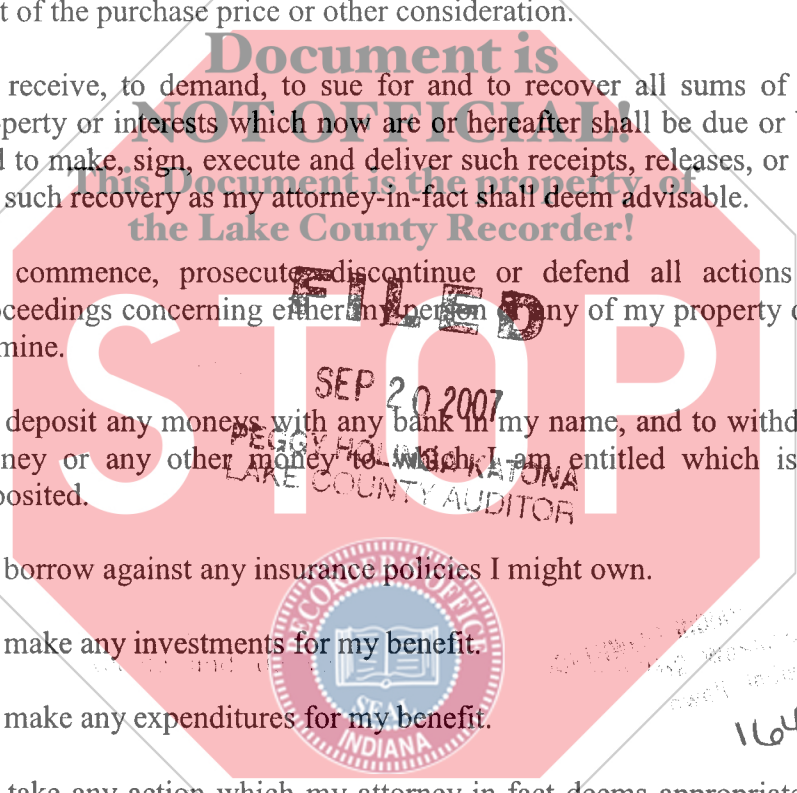
**DURABLE GENERAL POWER OF ATTORNEY**

2007 076148

2007 SEP 21 AM 10:47

I, AMELIA TEWES, a resident of Omaha, Nebraska, do hereby constitute and appoint my daughter, **Jacquelin Litherland**, of Omaha, Nebraska, true and lawful attorney-in-fact for me and in my name, place and stead, and on my behalf, to do all things concerning my property and affairs as fully and effectually for all intents and purposes as I could do in my own proper person if personally present. It is my intent to grant to my said attorney-in-fact a general power to act for me and in my behalf, and not a limited or special power, and such general power shall include but not be restricted to the following acts and deeds:

1. To take possession of all real and personal property owned by me or in which I have any interest.
2. To sell, either at public or private sale, to exchange, or to lease any part or parts of my real property and my personal property, or partial interests in such property, for such consideration and upon such terms as my attorney-in-fact shall determine and to execute and deliver all deeds, assignments or instruments for the conveyance, transfer or lease of such property, and to give receipts for all or any part of the purchase price or other consideration.
3. To receive, to demand, to sue for and to recover all sums of money or other property or interests which now are or hereafter shall be due or belonging to me and to make, sign, execute and deliver such receipts, releases, or other discharges for such recovery as my attorney-in-fact shall deem advisable.
4. To commence, prosecute, discontinue or defend all actions or other legal proceedings concerning either in person or any of my property or other interests of mine.
5. To deposit any moneys with any bank in my name, and to withdraw any of such money or any other money to which I am entitled which is or shall be so deposited.
6. To borrow against any insurance policies I might own.
7. To make any investments for my benefit.
8. To make any expenditures for my benefit.
9. To take any action which my attorney-in-fact deems appropriate concerning my federal and state taxes. This shall include all taxes of any type, and specifically income tax and property tax. My attorney-in-fact shall also have full power:
  - a) to sign any of my tax returns or amended tax returns;



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- b) to sign any requests for extensions of time to file returns or to pay taxes;
- c) to sign waivers and extensions of statutes of limitations;
- d) to sign or authorize protests and petitions to administrative agencies and courts;
- e) to sign any other documents relating to any tax returns;
- f) to sign and to make any other tax consents, authorizations and elections under federal or state tax law;
- g) to sign any Form 2848 or other form which is required or permitted by the Internal Revenue Service for the purpose of showing this power of attorney on the CAF system or any other system;
- h) to pay any taxes due;
- i) to endorse any refund check for federal or state income tax refunds;
- j) to compromise any tax liability, whether federal or other and to consent to any proposed deficiency; or
- k) to file any claim for refund in the appropriate agency or court.

This power shall be applicable to all returns and taxes for all years which are now open for assessment, for collection or for refund and to all future years.

- 10. To have access to my safe deposit box.
- 11. To enter into contracts for my care, support and medical and hospital needs, to pay the costs for such services from any funds, bank accounts or other property of mine.
- 12. To do all other acts, deeds, matters and things whatsoever with, in or about my property and affairs as fully and effectually as I could do in my own person.

I declare that this power of attorney shall not be affected by my disability or incapacity, and that the authority granted herein shall continue during any period while I am disabled or incapacitated.

In the event that Jacquelin Litherland is not reasonably available or is unable or unwilling to serve as my attorney-in-fact, I appoint my son, **Richard D. Tewes**, of Blaine, Washington, to serve as my successor attorney-in-fact. The inability of a designated individual to so serve shall be conclusively established by any of the following: (1) a written resignation by such individual;

(2) a written statement by a licensed physician as to the individual's inability to so serve; or (3) a death certificate for such individual.

No party dealing with my attorney-in-fact need inquire further as to the authority of my attorney-in-fact, see to the application of any assets or money paid or delivered to my attorney-in-fact, or see to the proper exercise by my attorney-in-fact of the powers given to my attorney-in-fact. This power of attorney shall be effective for all purposes as set forth above and no power of attorney more current than this document shall be required by anyone with whom my attorney-in-fact deals.

23 IN WITNESS WHEREOF, I have signed and acknowledged this instrument this 23 day of November, 2005.

Amelia Tewes  
AMELIA TEWES

STATE OF NEBRASKA

COUNTY OF DOUGLAS

Document is NOT OFFICIAL!

REASONABLE ATTEMPT TO REDACT SOCIAL SECURITY NUMBER IN THIS DOCUMENT UNLESS REQUIRED BY LAW.

On this 23rd day of November, 2005, before me personally appeared AMELIA TEWES, above named, who is to me known to be the person described herein and who executed this instrument, and acknowledged the same to be her voluntary act and deed.

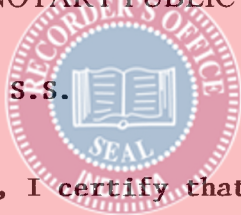
Wendy Caputo

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my official seal the day and year last above written.

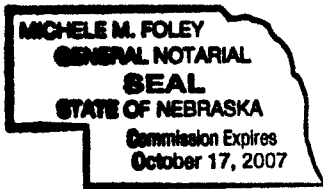
GENERAL NOTARY - State of Nebraska  
MICHELE M. FOLEY  
My Comm. Exp. Oct. 17, 2007

Michele M. Foley  
NOTARY PUBLIC

State of Nebraska )  
County of Douglas )



On August 17, 2007, I certify that the preceding/attached document is a true, exact, complete and unaltered photocopy made by myself, Michele M. Foley of a DURABLE GENERAL POWER OF ATTORNEY.



Michele M. Foley  
Notary Public  
My commission expires Oct. 17, 2007