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Received - RICHARD TAKECHI
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1/6/2004 9:06:34 AM



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STATE OF NEBRASKA)) ss.
COUNTY OF DOUGLAS)

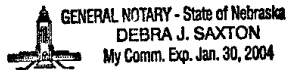
Lot 4, except the East 76 feet; all of Lot 5; and the North 10 feet of Lot 6, Block 25, Carthage, an AdditiOn to the City of Omaha, in Douglas County, Nebraska.

1. I am the attorney in fact for Jeffrey Lynn Miller (hereinafter Principal) under that certain Power of Attorney executed October 30, 2003, a copy of which is attached hereto marked as Exhibit A.
2. The Principal is alive.
3. My powers under the Power of Attorney have not been amended or revoked.
4. I have not resigned as Attorney in Fact.

Dated this 30 day of December, 2003.


Jack H. Miller, Attorney In Fact

SUBSCRIBED and SWORN to this 30 day of December, 2003.



Notary Public
My Commission Expires: Jan. 30, 2004

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That I, JEFFREY L. MILLER, of Omaha, Douglas County, Nebraska, have made, constituted and appointed, and by these presents do make, constitute and appoint my father, JACK H. MILLER, as true and lawful attorney for me and in my name, place and stead, and on my behalf, to do and execute all or any of the following acts, deeds and things, including any and all matters pertaining to my bankruptcy in the United States Bankruptcy Court for the District of Nebraska:

1. To receive debts, payments and property. To ask, demand, sue for, recover and receive all sums of money, debts, dues, goods, wares, merchandise, chattels, effects and things of whatsoever nature or description which now are or hereafter shall be or become due, owing, payable, or belonging to me in or by any right, title, ways or means howsoever, and upon receipt thereof, or any part thereof, to make, sign, execute and deliver such receipts, releases or other discharges for the same respectively as my said attorney shall deem advisable.

2. To settle accounts. To settle any account or reckoning whatsoever wherein I now am or at any time hereafter shall be in any wise interested or concerned with any person whomsoever, and to pay or receive the balance thereof as the case may require.

3. To satisfy security interests and mortgages. To receive every sum of money which now is or hereafter shall be due or belonging to me upon the security or by virtue of any security interest or agreement, or mortgage, and on receipt of the full amount secured thereby to execute a good and sufficient release or other discharge of such security interest, or mortgage by deed or otherwise.

4. To compound, submit to arbitration, or otherwise settle or adjust differences. To compound with or make allowances to any person for or in respect to any debt or demand whatsoever which now is or shall at any time hereafter become due and payable to me, or by me, or upon my account, and to take and receive, or to pay and discharge (as the case may be), any composition or dividend thereof or thereupon, and to give or receive releases or other discharges for the whole of such debts or demands, or to settle, compromise, or submit to arbitration every such debt or demand and every other right, matter, and thing due to or concerning me as my attorney shall think best, and for that purpose to enter into and execute and deliver such bonds of arbitration or other instruments as my attorney may deem advisable in the premises.

5. To prosecute and defend. To commence, prosecute, discontinue, or defend all actions or other legal proceedings touching my estate or any part thereof, or touching any matter in which I or my estate may be in any wise

concerned.

6. To manage real estate. To enter into and upon all and singular my real estate, and to let, manage, and improve the same or any part thereof, and to repair or otherwise improve, alter, or reconstruct, and to insure, any buildings or structures thereon, and further to contract with others for the management of such real estate, and to grant to such others all the powers with respect to such real estate usual in real estate management contracts, and granted to my said attorney herein.

7. To sell or exchange real or personal estate. To sell, either at public or private sale, or exchange any part or parts of my real estate or personal property for such consideration, payable immediately or upon such terms as my attorney shall think fit, and to execute and deliver good and sufficient deeds, bills of sale, endorsements, assignments, or other instruments for the conveyance or transfer of the same, with such covenants of warranty or otherwise as my attorney shall see fit, and to give good and effectual receipts for all or any part of the purchase price or other consideration.

8. To deposit moneys, withdraw, invest, and otherwise deal with tangible property. To deposit any moneys which may come to my attorney's hands as such attorney with any bank or banker in my name, and to withdraw any of such money or any other money to which I am entitled which now is or shall be so deposited, and either employ such money as my attorney shall think fit in the payment of any debts, or interest, payable by me, or taxes, assessments, insurance, and expenses due and payable or to become due and payable on account of my real and personal estate, or in or about any of the purposes herein mentioned, or otherwise for my use and benefit, or to invest such money in my name in any stocks, shares, bonds, securities or other property, real or personal, as my attorney may think proper, and to receive and give receipts for any income or dividend arising from such investments, and to vary or dispose of all and any such investments or other investments for my use and benefit as my attorney may think fit.

9. To execute deeds, bills, notes, and similar instruments. For all or any of the purposes herein stated to enter into and sign, seal, execute, acknowledge, and deliver any contracts, deeds, or other instruments whatsoever, and to draw, accept, make, endorse, discount, or otherwise deal with any bills of exchange, checks, promissory notes, or other commercial or mercantile instruments.

10. To do all other things necessary in connection therewith. In general to do all other acts, deeds, matters, and things whatsoever in or about my estate, property, and affairs, or to concur with persons jointly interested with myself therein in doing all acts, deeds, matters, and things herein, either particularly or generally described, as fully and effectually to all intents and purposes as I could do in my own proper person if personally present, it being my intent to grant to my

said attorney a general power to act for me and in my behalf, and not a limited or special power, limited to the specific acts herein described.

11. Appointment of guardian or conservator. If, in the sole discretion of my attorney, he or she feels that the appointment of a guardian or conservator is in my best interests and essential to the preservation of my estate, to file the necessary documents in the appropriate court to obtain my attorney's appointment as my guardian, both as to person and estate, or to obtain my attorney's appointment as conservator of my estate and my person.

12. Power of appointment not affected by disability or incapacity of principal; continues in effect after principal's death until notice. Pursuant to the provisions of Neb. Rev. Stat. Sections 30-2665 and 30-2672, I declare that this power of attorney shall not be affected by my subsequent disability or incapacity, and that the authority granted herein shall continue during any period while I am disabled or incapacitated. Further, pursuant to said Sections, all such authority shall continue after my death, until notice of such death shall have been received by my attorney so that my attorney has actual knowledge of the fact that I have died. Any action taken in good faith by said attorney during any period while it is uncertain whether I am alive, before my attorney receives actual knowledge of my death, shall be as valid as if I were alive.

DATED this 30th day of October, 2003.

~~JEFFREY L. MILLER~~

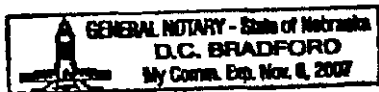
STATE OF NEBRASKA

SS.

COUNTY OF DOUGLAS

BE IT KNOWN, that on the 30th day of October, 2003, before me personally appeared JEFFREY L. MILLER, above named, who is to me known to be the person described in and who executed the above and foregoing Durable Power of Attorney, and acknowledged the same to be his voluntary act and deed.

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



Notary Public