

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that Norwest Capital Management & Trust Co., Nebraska (formerly First Northwestern Trust Co. of Nebraska), Trustee of the Charles G. Smith and Nellie M. Smith Irrevocable Trust Agreement hereby makes, constitutes and appoints Landco, Inc., a Nebraska corporation, its true and lawful attorney in its name, place and stead and on its behalf, to execute and deliver good and sufficient deeds conveying title to real estate held by the Trustee under the terms of the above-described trust.

IN WITNESS WHEREOF, the undersigned has acknowledged this instrument this 8th day of May, 1984.

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Carl P. Hibbeln
REGISTER OF DEEDS

Norwest Capital Management & Trust Co.,
Nebraska, (formerly First Northwestern
Trust Co. of Nebraska), Trustee

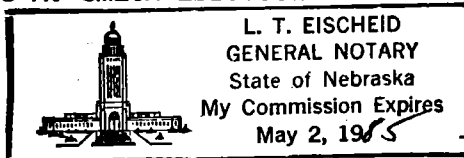
By: Harry Gostin
Vice President

STATE OF NEBRASKA)

) ss.

COUNTY OF DOUGLAS)

The foregoing instrument was acknowledged before me this 8 day of May, 1984, by HARRY GOSTIN, who is the VICE PRESIDENT of Norwest Capital Management & Trust Co., Nebraska (formerly First Northwestern Trust Co. of Nebraska), as Trustee of the Charles G. Smith and Nellie M. Smith Irrevocable Trust Agreement, on behalf of said corporation.



L. T. Eischeid
Notary Public

Rec'd
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