BOOK 141 PAGE 416

#218

RECOND MINE X PAGE 184

DURABLE GENERAL POWER OF ATTORNEY

I. GRANT OF AUTHORITY

I, Edith Gale Ivers, 38 Plum Creek Road, Vevay, Indiana 47043, County of Switzerland, (Social Security Number: 042-46-6312) do hereby designate my husband, Thomas R. Ivers, Jr., whose signature is as follows:

whose address is 38 Plum Creek Road, Vevay, Indiana 47043
my true and lawful attorney in fact, or agent, and confer upon said
attorney the authority under I.C. 30-5-5 to:

- 1. Receive confidential information; to prepare, sign and file tax return forms 1040, 1040X, IT40 and IT40X for the years 1990, 1991, 1992 and 1993; and to at any time perform any and all other acts before the taxing authorities of any jurisdiction, including specifically the execution of Internal Revenue Forms 2848 and 8821, the Indiana Department of Revenue Power of Attorney Form 48 (or any successors thereto), and such other authorization forms as may be necessary to carry out the purposes of this delegation of authority.
 - 2. Represent me in real property transactions.
 - 3. Represent re in tangible personal property transactions.
- 4. Represent me in bond, share and commodity transactions excluding any authority to purchase puts, calls or commodities or to purchase any security on margin. This authority shall include the power to purchase United States Government obligations which

Page 1 of 4

Registered
Indexed, Dir
Indirect
Indire

(Th.)

are redeemable at par value in payment of estate taxes imposed by the United States Government.

- Represent me in banking transactions.
- 6. Represent me in business operating transactions.
- 7. Represent me in insurance transactions, excluding the right to change the beneficiary of any policy insuring my life.
 - 8. Represent me in beneficiary transactions.
- 3. Represent me in gift transactions; however, this authority shall exclude the power to make gifts other than my spouse in excess of the amount excluded from gifts under { 2503(b) of the Internal Revenue Code of 1936, as amended, or any successor thereto. My attorney in fact shall not be authorized to make gifts to charities except in satisfaction of a written pledge made by me. My attorney in fact shall not be authorized to make gifts to a person not a descendant of mine or beneficiary under my Last Will and Testament, or the spouse of such descendent or beneficiary.
 - 10. Represent me in fiduciary transactions.
 - 11. Represent me with respect to claims and litigation.
 - 12. Represent me with respect to family maintenance.
- 13. Represent me with respect to benefits from military service.
- 14. Represent me with respect to records, reports and statements.
 - 15. Represent me with respect to estate transactions.
 - 16. Represent me with respect to health care, including the

withholding or withdrawal of health care in accordance with I.C 16-8-11 and I.C. 16-8-12.

- 17. Delegate in writing all or any of the authority granted herein.
- 18. And have general authority with respect to all other matters, or to perform any and all acts and execute ry and all documents not herein excluded the same as I might do were I then present and competent.

I hereby ratify and confirm all that my said attorney in fact or agent shall do by virtue hereof.

II. REVOCATION

I hereby reserve the right of revocation; however, this Power of Attorney shall continue in full force and effect until I have executed and recorded in the Recorder's Office of this county of my domicile a written revocation hereof.

All power of attorney not applicable to a specific property interest owned by me and identified in the power of attorney executed by me prior to the date of this power of attorney are revoked. This power of attorney supersedes all powers of attorney not revoked.

III. CONSERVATOR

Should it become necessary that protective proceedings be commenced, or that a conservator, guardian of my estate, or guardian of my person be appointed, I hereby nominate my attorney in fact to act in said capacity.

IV. INCAPACITY

This Power of Attorney shall not be affected by my incompetence.

V. EXPENSES

My attorney in fact may be reimbursed for expenses but shall not be entitled to a fee for services provided.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, on January 25, 1994.

EDITH GALE IVERS

STATE OF INDIANA

SS:

COUNTY OF SWITZERLAND

Before me, a Notary Public in and for said County and State personally appeared EDITH GALE IVERS, who acknowledged the execution of the foregoing Power of Attorney.

MITTINES MY KAND AND NOTARIAL SEAL on

1994

SEALO

My commission expires:

NOTARY PUBLIC

PRINTED: SONDRA TURNER

RESIDENT OF SWITZERLAND CO., IN

THIS INSTRUMENT PREPARED BY:

EVELINA COKER BROWN, ATTORNEY AT LAW. 317 FERRY STREET, P.O. BOX 195, VEVAY, IN 47043 (812) 427-2375 ATTORNEY #2905-78

FILED FOR RECORD SKAMANIA CO. WASH BY CLARK COUNTY TITLE

FEB 11 25 PH '94

AUDITOR / GARY M. OLSON RECEIVED FOR RECORD

This 25 day of January 1994

at 1550 chick O.M., and recorded in Record Miles S. of page 184

Recorder Switzerland Veray, Indiana

Page 4 of 4