

STATUTORY SHORT FORM POWER
OF ATTORNEY

REC'D. BY APR 04 1987
S.M.R.

MINNESOTA STATUTES, SECTION 523.23

IMPORTANT NOTICE: The powers granted by this document are broad and sweeping. They are defined in Minnesota Statutes, section 523.24. If you have any questions about these powers, obtain competent advice. This power of attorney may be revoked by you if you wish to do so. This power of attorney is automatically terminated if it is to your spouse and proceedings are commenced for dissolution, legal separation, or annulment of your marriage. This power of attorney authorizes, but does not require, the attorney-in-fact to act for you.

PRINCIPAL (Name and Address of Person
Granting the Power)

MARGARET E. STEPHENS
and
ARTHUR M. STEPHENS

3507 Federal Avenue
Los Angeles, CA 90066
ATTORNEY(S)-IN-FACT
(Name and Address)

SUCCESSOR ATTORNEY(S)-IN-FACT (Optional)
To act if any named attorney-in-fact dies, resigns, or is otherwise
unable to serve. (Name and Address)

First Successor _____

JOHN T. LITTLE
Route 1, Box 136A
Kasson, MN 55944

Second Successor _____

NOTICE: If more than one attorney-in-fact is
designated, make a check or "x" on the line in
front of one of the following statements:

EXPIRATION DATE (Optional)

Use Specific Month Day Year Only

_____ Each attorney-in-fact may independently
exercise the powers granted.

_____ All attorneys-in-fact must jointly exercise
the powers granted.

I, Margaret E. Stephens and Arthur M. Stephens, individually and as husband and wife, the above named Principals, do hereby appoint the above named Attorney-in-Fact to act as our attorney-in-fact to act:

FIRST: To act for me in any way that I could act with respect to the following matters, as each of them is defined in Minnesota Statutes, section 523.24:

(To grant to the attorney-in-fact any of the following powers, make a check or "x" on the line in front of each power being granted. You may, but need not, cross out each power not granted. Failure to make a check or "x" on the line in front of the power will have the effect of deleting the power unless the line in front of the power of (N) is checked or x-ed.)

Check or "x"

(A) real property transactions; I choose to limit this power to real property in Dodge County, Minnesota, described as follows: (Use legal description. Do not use street address.) (NOTE: A person may not grant powers relating to real property transactions in Minnesota to his or her spouse.)

West Half (W 1/2) of the Northwest Quarter (NW 1/4)
Section 27, Township 107 North, Range 16 West, consisting
of 80 acres, more or less

(If more space is needed, continue on the back or on an attachment.)

- (B) tangible personal property transactions;
- (C) bond, share, and commodity transactions;
- (D) banking transactions;
- (E) business operating transactions;
- (F) insurance transactions;
- (G) beneficiary transactions;
- (H) gift transactions;
- (I) fiduciary transactions;
- (J) claims and litigation;
- (K) family maintenance;
- (L) benefits from military service;
- (M) records, reports, and statements;
- (N) all of the powers listed in (A) through (M) above and all other matters.

SECOND: (You must indicate below whether or not this power of attorney will be effective if you become incapacitated or incompetent. Make a check or "x" on the line in front of the statement that expresses your intent.)

This power of attorney shall continue to be effective if I become incapacitated or incompetent.

This power of attorney shall not be effective if I become incapacitated or incompetent.

THIRD: (You must indicate below whether or not this power of attorney authorizes the attorney-in-fact to transfer your property to the attorney-in-fact. Make a check or "x" on the line in front of the statement that expresses your intent.)

This power of attorney authorizes the attorney-in-fact to transfer my property to the attorney-in-fact.

This power of attorney does not authorize the attorney-in-fact to transfer my property to the attorney-in-fact.

FOURTH: (You may indicate below whether or not the attorney-in-fact is required to make an accounting. Make a check or "x" on the line in front of the statement that expresses your intent.)

My attorney-in-fact need not render an accounting unless I request it or the accounting is otherwise required by Minnesota Statutes, section 523.21.

My attorney-in-fact must render {Monthly}{Quarterly}{Annual} accountings to me or [NAME AND ADDRESS] during my lifetime, and a final accounting to the personal representative of my estate, if any is appointed, after my death.

In Witness Whereof we have hereunto signed our names this ____ day of October, 1996.

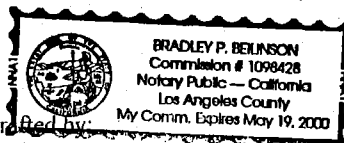
Arthur M. Stephens
Signature of Principal

Margaret E. Stephens
Signature of Principal

ACKNOWLEDGMENT OF PRINCIPALS

STATE OF CALIFORNIA)
)ss
COUNTY OF Los Angeles)

The foregoing instrument was acknowledged before me this 16TH day of October, 1996, by Margaret E. Stephens and Arthur M. Stephens, individually and as husband and wife.



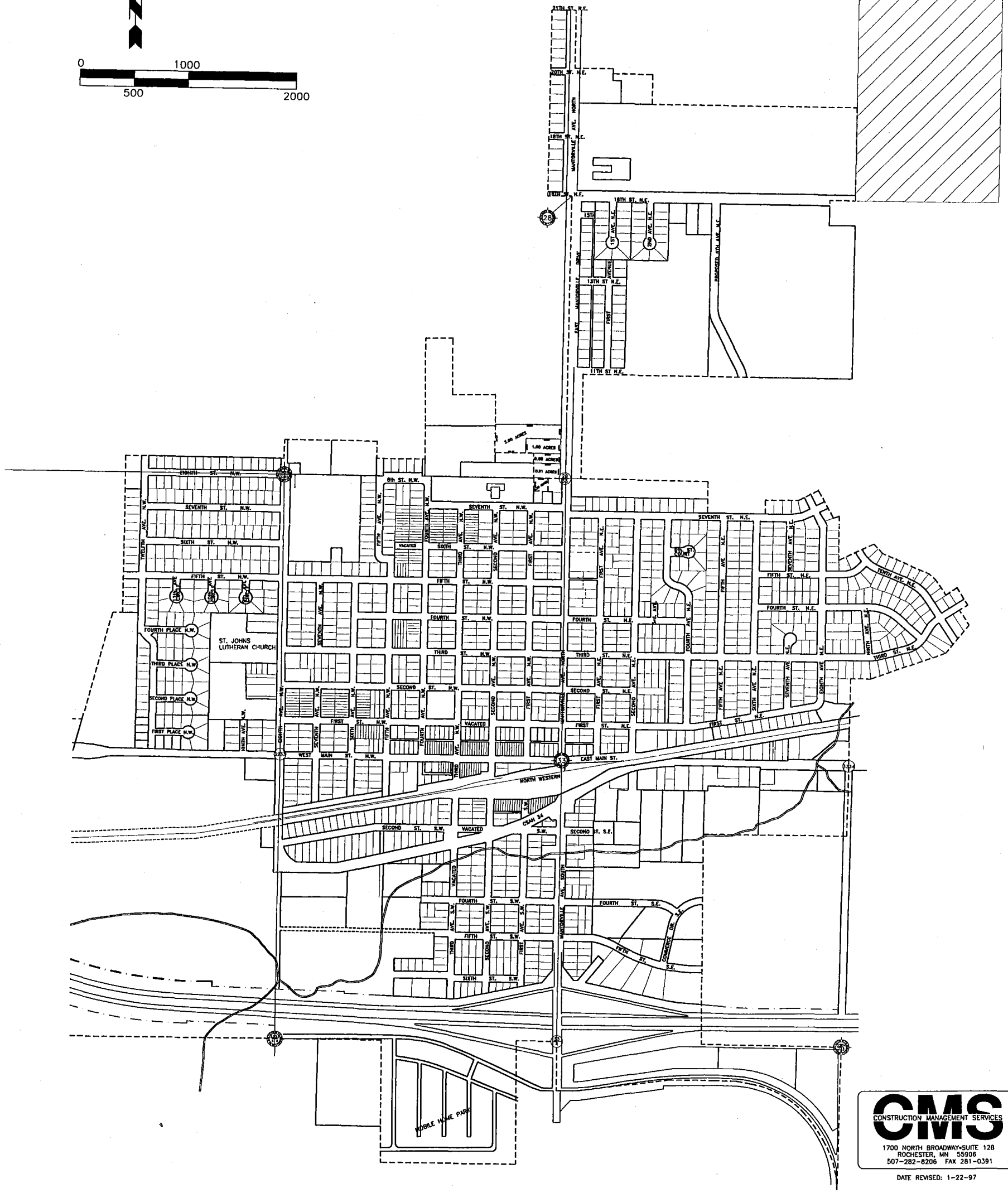
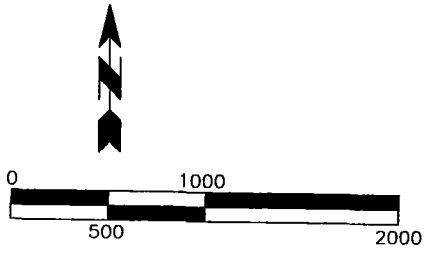
Bradley P. Belinson
Notary Public

This instrument drafted by:
Weber Law Offices
202 West Main
Kasson, MN 55944

Specimen Signature of Attorney(s)-in-Fact
(Notarization not required)

John T. Peters

KASSON, MINNESOTA



CMS
CONSTRUCTION MANAGEMENT SERVICES
1700 NORTH BROADWAY-SUITE 128
ROCHESTER, MN 55906
507-282-8206 FAX 281-0391
DATE REVISED: 1-22-97