

To file for me and in my name such state and federal tax returns as may be or may become necessary and to represent me before any office of the Internal Revenue Service or State Tax Commission; to receive, endorse and collect checks in payment of tax refunds, penalties or interest, to execute waivers (including offers of waivers) of restrictions on assessments or collection of tax deficiencies, consents, closing agreements, and to delegate authority, substitute other representative, and do any other proper and needful act.

I give and grant to my said attorney full power and authority to do and perform every act and thing whatsoever requisite and necessary to be done in and about the premises as fully to all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney may do.

This Power of Attorney shall not be affected by any physical disability or mental incompetence which may render me incapable of managing my own estate at any time in the future.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, this the 14th day of July, 1983.

Marie J. Christopher (SEAL)
Marie J. Christopher

SIGNED, SEALED, PUBLISHED and declared by Marie J. Christopher, the above named grantor, as and for her Power of Attorney, in the presence of the undersigned, who, at her request, in her presence, and in the presence of each other, have hereunto subscribed our names as attesting witnesses.

Doris C. Kloe

Claude P. Hudson

Charles J. [Signature]

(CONTINUED ON NEXT PAGE)