

STATUTORY POWER OF ATTORNEY

OF

BERTHA H. HOCH

Short Form

NOTICE: THIS IS AN IMPORTANT DOCUMENT. BEFORE SIGNING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS. THE PURPOSE OF THIS POWER OF ATTORNEY IS TO GIVE THE PERSON WHOM YOU DESIGNATE (YOUR "AGENT") BROAD POWERS TO HANDLE YOUR PROPERTY, WHICH MAY INCLUDE POWERS TO PLEDGE, SELL OR OTHERWISE DISPOSE OF ANY REAL OR PERSONAL PROPERTY WITHOUT ADVANCE NOTICE TO YOU OR APPROVAL BY YOU. THE POWERS WILL EXIST EVEN AFTER YOU BECOME DISABLED, INCAPACITATED OR INCOMPETENT. THE POWERS THAT YOU GIVE YOUR AGENT ARE EXPLAINED MORE FULLY IN SECTION 243.10 OF THE WISCONSIN STATUTES. THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL OR OTHER HEALTH-CARE DECISIONS FOR YOU. IF THERE IS ANYTHING ABOUT THIS FORM THAT YOU DO NOT UNDERSTAND, YOU SHOULD ASK A LAWYER TO EXPLAIN IT TO YOU.

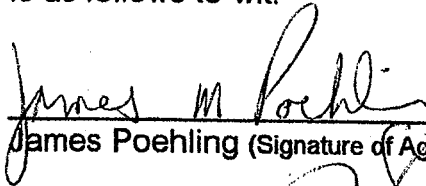
I, Bertha H. Hoch, of La Crosse, Wisconsin, appoint James Poehling of La Crosse, Wisconsin, as my agent to act for me in any lawful way with respect to all the powers listed below. In the event he shall not survive me, or shall be unable to act or desires not to act, I then appoint Barbara L. Poehling of La Crosse, Wisconsin, as my agent to act for me in any lawful way with respect to the powers listed below.

1. Real property transactions.
2. Tangible personal property transactions.
3. Stock and bond transactions.
4. Commodity and option transactions.
5. Banking and other financial institution transactions.
6. Business operating transactions.
7. Insurance and annuity transactions.
8. Estate, trust and other beneficiary transactions, including the power to transfer assets to and from any trust created by me.
9. Claims and litigation.
10. Personal and family maintenance.
11. Benefits from social security, medicare, medicaid or other governmental programs, or military service.
12. Retirement plan transactions.
13. Tax matters.


...the power of attorney will become effective immediately.

I agree that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party learns of the revocation. I agree to reimburse the third party for any loss resulting from claims that arise against the third party because of reliance on this power of attorney.

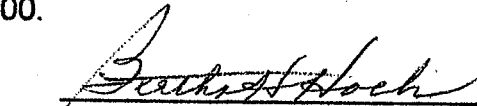
This will certify that a true and correct signature of my agent hereinabove appointed is as follows to-wit:


James Poehling (Signature of Agent in Fact)

This will certify that a true and correct signature of my second agent hereinabove appointed is as follows to-wit:

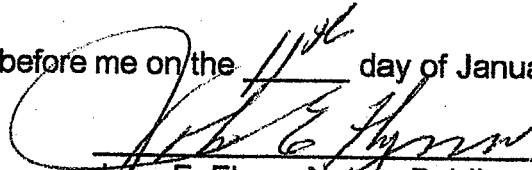

Barbara L. Poehling (Signature of Agent in Fact)

Signed this 11th day of January, 2000.


Bertha H. Hoch
Social Security #398-14-6515

State of Wisconsin
County of La Crosse

This document was acknowledged before me on the 11th day of January, 2000.


John E. Flynn, Notary Public
La Crosse County, Wisconsin
My Commission is permanent

BY ACCEPTING OR ACTING UNDER THE APPOINTMENT, THE AGENT ASSUMES THE FIDUCIARY AND OTHER LEGAL RESPONSIBILITIES OF AN AGENT.

A copy of a completed statutory power of attorney form has the same force and effect as the original.

To be effective, a copy of a completed statutory power of attorney form shall be recorded in the office of the Register of Deeds in the county where the principal resides and in the county where the agent resides.