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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Do not write or type above this line; for recorder use only.

FORM 5155 (10-2013)

RETURN TO: Farm Credit Services of America, FLCA Maurita Krotz
& PREPARER: Hiawatha, IA 52233 1525 Boyson Rd, PO Box 10 (319)364-0151

Farm Credit Services of America

AFFIDAVIT

(Power of Attorney)

DATE: 09/29/2014

STATE OF Iowa)
) ss.
COUNTY OF Linn)

I, Richard Alan Baxter, first being duly sworn upon oath, depose and state that I am/were Attorney-in-Fact for Vern Ann Baxter (Principal) under a Power of Attorney dated March 29, 2007, a true copy of which is attached hereto.

I do further state that I/we have received no notice from the Principal of any revocation or modification of said Power of Attorney and have no actual knowledge of any facts which might terminate the said Power of Attorney, such as death, disability, or incompetence of the Principal.

Legal Description: The following-described real property is held by the Principal: SW1/4 and W1/2 SE1/4 and SE1/4 SE1/4 of Section 3, and N1/2 NW1/4 and NW1/4 NE1/4 of Section 10 All in Township 87N, R6W of the 5th P.M., Delaware County, Iowa.

Further affiant sayeth not.

Richard A Baxter

Richard Alan Baxter, Affiant

Subscribed in my presence and sworn to before me by the said Affiant, this 30th day of September, 2014.

NOTARIAL SEAL IOWA
MAURITA A. KROTZ
COMMISSION NUMBER 756091
MY COMMISSION EXPIRES

Maurita A. Krotz

Notary Public in and for Said State

My commission expires 12-04-2014.

General Power of Attorney

THE IOWA STATE BAR ASSOCIATION
Official Form No. 120
Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)
E. Michael Carr, 117 S. Franklin Street, PO Box 333, Manchester, IA 52057, Phone: (563) 927-4164

Taxpayer Information: (Name and complete address)

Return Document To: (Name and complete address)

Grantors:
Vern Ann Baxter

Grantees:
Eugene B. Baxter or Richard Alan Baxter or Melissa A. Jackovin

Legal description: See Page 2

Document or instrument number of previously recorded documents:

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GENERAL POWER OF ATTORNEY

COPY

1. Designation of Attorney-in-Fact

I, Vern Ann Baxter, of Cedar Rapids, Iowa appoint Eugene B. Baxter of Cedar Rapids, Iowa my Attorney-in-Fact. In the event my Attorney-in-Fact is unable to serve for any reason or if my Attorney-in-Fact is currently my spouse and we become legally separated or our marriage is dissolved, I name my son Richard Alan Baxter or my granddaughter Melissa A. Jackovin (either may act alone) of _____, as successor to my Attorney-in-Fact.

I hereby revoke any and all general powers of attorney that may have been previously executed by me, but specifically excepting any powers of attorney for health care decisions which I may have previously executed.

2. Powers of Attorney-in-Fact.

My Attorney-in-Fact shall have full power and authority to manage and conduct all of my affairs, with full power and authority to exercise or perform any act, power, duty, right or obligation I now have or may hereafter acquire the legal right, power and capacity to exercise or perform. The power and authority of my Attorney-in-Fact shall include, but not be limited to, the power and authority:

A. To buy, acquire, obtain, take or hold possession of any property or property rights and to retain such property, whether income producing or non-income producing;

B. To sell, convey, lease, manage, care for, preserve, protect, insure, improve, control, store, transport, maintain, repair, remodel, rebuild and in every way deal in and with any of my property or property rights, now or hereafter owned by me, and to establish and maintain reserves for improvements, upkeep and obsolescence; to eject or remove tenants or other persons and to recover possession of such property. This includes the right to convey or encumber my homestead legally described as follows:

275 34th Street, S.E., Cedar Rapids, Iowa 52403

C. To pay my debts; to borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured, unsecured, negotiable or non-negotiable, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to lend money, either with or without collateral; to extend or secure credit; and to guarantee and insure the performance and payment of obligations of another person or entity;

D. To open, maintain or close accounts, brokerage accounts, savings and checking accounts; to purchase, renew or cash certificates of deposit; to conduct any business with any banking or lending institution in regard to any of my accounts or certificates of deposit; to write checks, make deposits, make withdrawals and obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person or entity, including the United States of America, and expressly including the right to sell or cash U.S. Treasury Securities and Series E, EE, and H and HH Bonds;

E. To have full access to any safety deposit boxes and their contents;

F. To pay all city, county, state or federal taxes and to receive appropriate receipts therefore; to prepare, execute, file and obtain from the government income and other tax returns and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce or establish non-liability for taxes; to sue or take appropriate action for refunds of same; to appear for me before the Internal Revenue Service or any other taxing authority in connection with any matter involving federal, state or local taxes in which I may be a party, giving my Attorney-in-Fact full power to do everything necessary to be done and to receive refund checks; to execute waivers of the statute of limitations and to execute closing agreements on my behalf;

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G. To act as proxy, with full power of substitution, at any corporate meeting and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures or other investments, rights or interests;

H. To invest, re-invest, sell or exchange any assets owned by me and to pay the assessments and charges therefor; to obtain and maintain life insurance upon my life or upon the life of anyone else; to obtain and maintain any other types of insurance policies; to continue any existing plan of insurance or investment;

I. To defend, initiate, prosecute, settle, arbitrate, dismiss or dispose of any lawsuits, administrative hearings, claims, actions, attachments, injunctions, arrests or other proceedings, or otherwise participate in litigation which might affect me;

J. To carry on my business or businesses; to begin new businesses; to retain, utilize or increase the capital of any business; to incorporate or operate as a general partnership, limited partnership, sole proprietorship, Limited Liability Company or any other legal entities of my businesses;

K. To employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, real estate agents, appraisers, salesmen and agents;

L. To apply for benefits and participate in programs offered by any governmental body, administrative agency, person or entity;

M. To transfer, assign, convey, and deliver any real or personal property in which I may have or own an interest to the Trustee of any revocable trust created by me, if such trust is in existence at the time, notwithstanding the fact that my Attorney-in-Fact, or his or her spouse, descendants, heirs or assigns, may be the (a) Trustee or successor Trustee of any such trust, (b) beneficiary of any such trust; or (c) holder of any special or general power of appointment created under such trust. Nothing in this paragraph shall be construed to allow my Attorney-in-Fact to create, amend, restate or revoke any such revocable trust created by me.

N. To disclaim any interest in property passing to me from person or entity;

O. To make gifts of any of my property or assets to members of my family; and to make gifts to such other persons or religious, educational, scientific, charitable or other nonprofit organizations to whom or to which I have an established pattern of giving; provided, however, that my Attorney-in-Fact may not make gifts of my property to himself or herself. I appoint my grandson R. J. Baxter of _____ as my Attorney-in-Fact solely for the purpose of determining if a gift of my property to the Attorney-in-Fact appointed and acting hereunder is appropriate and to make any such gifts which are appropriate.

3. Construction.

This Power of Attorney is to be construed and interpreted as a general power of attorney. The enumeration of specific items, rights, acts or powers shall not limit or restrict the general and all-inclusive powers that I have granted to my Attorney-in-Fact. All references to property or property rights herein shall include all real, personal, tangible, intangible or mixed property. Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as masculine, feminine or neuter gender according to the context.

Any authority granted to my Attorney-in-Fact, however, shall be limited so as to prevent this Power of Attorney (a) from causing my Attorney-in-Fact to be taxed on my income; (b) from causing my estate to be subject to a general power of appointment (as that term is defined by Section 2041, Internal Revenue Code of 1986, as amended) by my Attorney-in-Fact; and (c) from causing my Attorney-in-Fact to have any incidents of ownership (within the meaning of Section 2042 of the Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact.

4. Liability of Attorney-in-Fact.

My Attorney-in-Fact shall not be liable for any loss sustained through an error of judgment made in good faith, but shall be liable for willful misconduct or breach of good faith in the performance of any of the provisions of this power of attorney.

5. Compensation of Attorney-in-Fact.

The Attorney-in-Fact understands that this power of attorney is given without any express or implied promise of compensation to said Attorney-in-Fact. Any services performed as my Attorney-in-Fact will be done without compensation, either during my lifetime or upon my death, but the Attorney-in-Fact shall be entitled to reimbursement for all reasonable expenses incurred as a result of carrying out any provisions of this power of attorney.

6. Accounting by Attorney-in-Fact.

My Attorney-in-Fact shall maintain complete and accurate records of all acts performed pursuant to this power of attorney, including, without limitation, all receipts and disbursements. Upon my request or the request of any conservator appointed on my behalf or the personal representative of my estate, my Attorney-in-Fact shall allow inspection of these records and shall provide a complete accounting.

7. Effective Date and Durability.

N.B. DELETE INAPPROPRIATE PORTIONS OF THE FOLLOWING PARAGRAPH. IF NO DELETIONS ARE MADE, THE PROVISIONS SET FORTH IN PARAGRAPHS B AND C SHALL BE DEEMED TO HAVE BEEN DELETED.

A. This Power of Attorney shall be effective immediately, shall not be affected by my disability,

B. This Power of Attorney shall become effective upon written certification by my physician that I am disabled,

C. This Power of Attorney shall become effective _____, shall not be affected by my disability,

and shall continue effective until my death; provided, however, that this Power of Attorney may be revoked by me as to my Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

HIPAA and Protected Health Information. If any person's authority under the instrument is dependent upon any determination that I am unable properly to manage my affairs, then any physician attending me or otherwise requested by my Agent to determine my incapacity, and any other person or entity in possession of any of my "protected health information," as contemplated by the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), is hereby authorized and directed to disclose my protected health information to my Agent to the extent necessary, and only to the extent necessary, for my Agent to determine whether an event of incapacity has occurred hereunder. Any limitation on protected health information to be disclosed hereunder shall have no effect upon any rights to such information any Agent may have under any Durable Power of Attorney for Health Care or other instrument granting access to such information.

Dated March 29th, 2007, at Manchester, Iowa

Vern Ann Baxter
Vern Ann Baxter

STATE OF IOWA, COUNTY OF DELAWARE

This instrument was acknowledged before me on March 29th, 2007
by Vern Ann Baxter

E. MICHAEL CARR
Commission Number 722?
My Commission Expires
December 10, 2007

E. Michael Carr
E. Michael Carr, Notary Public