ation may be satisfied, released or assigned by either the President

J. E. Denning

to

Irvin Denning

Fee $ .90

Wayne M. Hopes Secretary of State
Filed for record the 2 day of January
A.D. 1947 at 11:10 A.M.

Wilma M. Wade Redorder

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That I, J. E. Denning of Madison County, Iowa, have made, constituted and appointed and by these presents do make, constitute and appoint Irvin Denning of Stuart, Adair County, Iowa, my true and lawful attorney to act in, manage and conduct all my estate and all my affairs, and for that purpose for me and in my name, place and stead, and for my use and benefit, and as my act and deed, to do and execute, or to concur with persons jointly interested with myself therein in the doing or executing of, all or any of the following acts, deeds and things, that is to say:

(1) To buy, receive, lease, accept or otherwise acquire; to sell, convey, mortgage, hypothecate, pledge, quit claim, or otherwise encumber or dispose of; or to contract or agree for the acquisition, disposal or encumbrance of, any property whatsoever and wheresoever situated, be it real, personal or mixed, or any custody, possession, interest, or right therein, of pertaining thereto, upon such terms as my said attorney shall think proper;

(2) To take, hold, possess, invest, lease or let, or otherwise manage any or all of my real, personal or mixed property, or any interest therein; to eject, remove or relieve

tenants or other persons from, and recover possession of, such property by all lawful means and to maintain, protect, preserve, insure, remove, store, transport, repair, rebuild, modify or improve the same or any part thereof;

(3) To make, do and transact all and every kind of business of what nature or kind soever, including the receipt, recovery, collection, payment, compromise, settlement and adjustment of all accounts, legacies, bequests, interests, dividends, annuities, demands, debts, taxes and objections, which may now or hereafter be due, owing, or payable by me or to me;

(4) To make, endorse, accept, receive, sign, seal, execute, acknowledge and deliver deeds, assignments, agreements, certificates, hypothecations, checks, notes bonds, vouchers, receipts, and such other instruments in writing of whatever kind and nature as may be necessary, convenient, or proper in the premises;

(5) To deposit and withdraw for the purposes hereof, in either my said attorney's name or my name or jointly in both our names, in or from any banking institution, any funds, negotiable paper, or moneys which may come into my said attorney's hands as such attorney or which I now or hereafter may have on deposit or be entitled to;

(6) To institute, prosecute, defend, compromise, arbitrate and dispose of legal, equitable or administrative hearings, actions, suits, attachments, arrests, distresses, or other proceedings or otherwise engage in litigation in connection with the premises;

(7) To act as my attorney or proxy in respect to any stocks, shares, bonds, or other investments, rights or interests, I may now or hereafter hold;

(8) To engage and dismiss agents, counsel, and employees, and to appoint and remove at pleasure any substitute for, or agent of my said attorney, in respect to all or any of the matters or things herein mentioned and upon such terms as my attorney shall think fit;

(9) To prepare, execute, and file income and other tax returns, and other governmental reports, applications, requests and documents.

GIVING AND GRANTING unto my said attorney full power and authority to do and perform all and every act, deed, matter and thing whatsoever in and about my estate, property and affairs as fully and effectually to all intents and purposes as I might or could do in my own proper persons if personally present, the above specially enumerated powers being in aid and exemplification of the full, complete and general power herein granted and not in limitation or definition thereof; and hereby ratifying all that my said attorney shall lawfully do or cause to be done by virtue of these presents.

And I hereby declare that any act or thing lawfully done hereunder by my said attorney shall be binding on myself, and my heirs, legal and personal representatives and assigns whether the same shall have been done before or after my death, or other revocation of this instrument, unless and until reliable intelligence, or notice thereof shall have been received by my said attorney.

IN WITNESS WHEREOF I have hereunto set my hand and seal the 2nd day of January A. D. 1947.

J. E. Denning

STATE OF IOWA, MADISON COUNTY ) ss

On this 2nd day of January A. D. 1947, before the undersigned, a Notary Public in and for said County and State, came J. E. Denning, to me personally known to be the identical person whose name is subscribed to the foregoing Power of Attorney as maker thereof, and acknowledged the execution of the same to be his voluntary act and deed.

WITNESS my hand and official seal the day and year last above written.

Charles D Van Werden
Notary Public in and for said County.

NOTARIAL SEAL