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CAVEAT: THIS IS AN ALL-INCLUSIVE POWER OF ATTORNEY, READ CAREFULLY BEFORE SIGNING.

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POWER OF ATTORNEY - PLENARY

Know All Men by These Presents: That the undersigned MAYNARD L. HARPER, residing at Peru, Madison County, Iowa, have made, constituted and appointed, and do by these presents make, constitute and appoint my wife, DORIS P. HARPER of Peru, Madison County, Iowa with full power of substitution, the true and lawful Attorney-in-Fact of me, hereby revoking any and all powers of attorney that may have been heretofore executed by the undersigned, with full power and authority for me in my name, place and stead, to act in, manage, and conduct 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 acts and deeds, to do, and execute, or to concur with persons and/or other legal entities 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, ACQUIRE, OBTAIN, TAKE OR HOLD POSSESSION of any property or property rights of or for the undersigned whatsoever, whether real, personal or mixed; and to retain such property as long as said Attorney-in-Fact shall deem it wise; and without limiting the generality of the foregoing, to take possession of, and to order the removal and shipment of any property from any post, warehouse, depot, dock, or other place of storage or safekeeping, governmental or private; and to execute and deliver any release, voucher, receipt, shipping ticket, certificate or other instrument necessary or convenient for such purpose; (2) TO SELL, CONVEY (either with or without covenants of warranty), LEASE, MANAGE, CARE FOR, PRESERVE, PROTECT, INSURE, IMPROVE, CONTROL, STORE, transport, maintain, repair, remodel, rebuild, and in every way deal in and with any property or property rights of the undersigned, now or hereafter owned by her, and to set up and carry reserves for repairs, improvements, upkeep and obsolescence of real and personal property; to eject, remove, or relieve tenants or other persons from, and to recover possession of such property, real, personal or mixed; to deal with the United States government, agencies thereof, the negotiating and executing of any contract; and without restricting the generality of the foregoing, to apply for and secure corn loans and/or small business loans, to join crop, land and soil conservation programs, and to receive all funds and benefits therefrom; (3) TO BORROW MONEY, MORTGAGE PROPERTY or to complete, extend, modify or renew any obligations, giving either secured (including but not restricted to real estate mortgages, stock certificates and/or insurance policies as collateral) or unsecured, negotiable or non-negotiable obligations of the undersigned, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to likewise 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, firm or corporation in the furtherance of any business of the

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STATE OF IOWA, SS.
MADISON COUNTY,

Inst. No. _____ Filed for Record this 7th day of March 2000 at 3:25 pm
Book 46 Page 224 Recording Fee \$ 26⁰⁰ Michelle Utater, Recorder, By Doris P. Harper
Deputy

undersigned; (4) TO OPEN, MAINTAIN OR TO CLOSE BANK ACCOUNTS, savings or checking, or to do any business with any banking or lending institution, including any savings and loan association, or any insurance company, in regard to any savings or checking account of the undersigned; to make deposits and withdrawals, obtain bank statements, and passbooks, to collect or receive funds, to sign, endorse or execute checks, drafts, money orders, warrants, certificates or vouchers payable to the undersigned, by any person, firm or corporation, including political corporations, and including the United States of America, including but not restricted to allowances and reimbursements for transportation of dependents or for shipment of household effects as authorized by law or regulations; TO HAVE FULL ACCESS TO ANY SAFETY DEPOSIT BOX, AND CONTENTS of the undersigned, IN ANY BANK OR BANKING INSTITUTION; (5) TO PAY ALL TAXES, city, county, State or Federal, including but not restricted to real estate taxes, special assessments, personal property taxes, monies and credit taxes, dog taxes, income taxes, and to receive appropriate receipts therefor; to prepare, execute, file and obtain from the Government, income and other tax returns, State and Federal, and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce or establish non-liability for taxes whether now or hereafter unlawfully or illegally assessed against the undersigned; to receive or sue or take appropriate action for refunds of same; to appear for the undersigned and to represent her, before the Internal Revenue Service and/or the State Tax Commission, or any unit, division, agent or employee thereof, in connection with any matter involving Federal or State taxes in which the undersigned, may be a party, my said Attorney-in-Fact full power to do everything whatsoever requisite and necessary to be done in the premises and to receive refund checks; to execute waivers of the statute of limitations and to execute closing agreements as fully as the undersigned might do if done in her own capacity, and I hereby request and direct that all correspondence, documents and other communications, regarding any tax matters in which the said Attorney-in-Fact is hereby authorized to act be addressed to the said Attorney-in-Fact at his home, which at the time of the execution of this instrument is located at R.R., Peru, Iowa, or elsewhere as she may from time to time direct; (6) TO ACT AS PROXY, with full power of substitution, at any corporate meeting, and to initiate corporate meetings for my benefit as stockholders, in respect to any stocks, stock rights, shares, bonds, debentures, or other investments, right or interest I may now or hereafter hold, as fully as I might do if personally present and acting in my own behalf, including but not restricted to the right to join in or oppose any plans for changes in organization; (7) TO INVEST AND RE-INVEST, or exchange any existing assets, including but not restricted to common stocks, annuities, life insurance, or in any other income-producing contracts or property or securities, real or personal; and, not limited by the generality of the foregoing, to take out life insurance upon the life of the undersigned or upon the life of anyone else in whom the undersigned has a beneficial interest, naming as beneficiary either the undersigned, or the insured or the estate of any insured; and to

pay the premiums, assessments and proper charges for such investments or to continue any existing plan of insurance or investment; (8) TO REASONABLY DELAY, DEFEND, BEGIN, SETTLE, ARBITRATE, OR DISPOSE OF ANY LAWSUIT, or administrative hearings, claims action, attachments, injunctions, arrests, or other proceedings, businesses of the undersigned, or participate in litigation in connection with the premises; (9) TO CARRY ON A BUSINESS, or businesses of the undersigned, in the discretion of the Attorney-in-Fact, and for that purpose to retain and employ or increase therein the capital which as of this date shall be employed therein; and to use fresh capital, to incorporate, or to operate as a general partnership, or limited partnership, or sole proprietorship under a trade name; (10) TO EMPLOY professional and business assistants of all kinds, including, but not restricted to attorneys, accountants, realtors, appraisers, salesmen and agents; (11) TO ACT IN THE SETTLEMENT OF ANY ESTATE, in which the undersigned, has or may have some interest or property due her, and to protect, prosecute and defend such interests; to petition, apply for or otherwise obtain original or ancillary letters of administration, or letters testamentary; to receive and give acquittance for all sums of money, debts, accounts whatsoever, which are or shall become due, owing and payable to the undersigned; to appear, waive a bond or other security; to deduct reasonable expenses, as herein authorized from any share due the undersigned; (12) PERSONAL CARE DECISIONS, my attorney-in Fact is expressly authorized, in my Attorney-in-Facts sole and absolute discretion, to provide for my care and my physical and mental well-being including, by way of illustration but not of limitation, the following powers:

a. Support. To do all acts necessary for maintaining my customary standard of living and to provide living quarter by purchase, lease of other arrangements.

b. Medial Records. To receive any information regarding my personal affairs or my physical or mental health, including medical and hospital records, and to execute any releases that my be required in order to obtain such information, and to disclose such information to such third parties as my Attorney-in-Fact shall deem necessary, and to pay them reasonable compensation.

c. Health Care Personnel. To employ and discharge such medical, social service and other support personnel as my Attorney-in-fact shall deem necessary, and to pay them reasonable compensation.

d. Medical Treatment. To consent, refuse, or withdraw consent to any and all types of medical care, treatment, surgical procedures, diagnostic procedures, medication, and the use of mechanical or other procedures that affect my bodily function, including (but not limited to) artificial respiration, nutritional support and hydration, and cardio-pulmonary resuscitation.

e. Hospitalization and Convalescent Care. To authorize my admission to or discharge (even against medical advice) from any hospital, nursing home, residential care, assisted living or similar facility or service.

f. Anatomical Gifts. To make anatomical gifts of part or all of my body for medical purposes, authorize an autopsy, and direct the disposition of my remains, to the extent permitted by law.

g. Life-Sustaining Procedures. I specifically direct my Attorney-in-Fact to follow any health care declaration of "living Will" executed by me.

h. Other Action. My Attorney-in-Fact is further authorized to take any other action necessary to do what I authorize here, including (but not limited to) granting any waiver or release from liability required by any hospital, physician, or other health care provider; signing any documents relating to refusals of treatment or the leaving of a facility against medical advice; and pursuing any legal action in my name, and at the expense of my estate, to force compliance with my wishes as determined by my Attorney-in-Fact, or to seek actual or punitive damages for the failure to comply.

GIVING AND GRANTING unto said Attorney-in-Fact full power and authority to do and perform each and every act, deed, matter and thing whatsoever in and about my property, and affairs, as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present; hereby ratifying all that said Attorney-in-Fact shall lawfully do or cause to be done by virtue thereof; PROVIDED, HOWEVER, that nothing herein shall give or grant the power to execute a will or change a will or other testamentary instrument.

The undersigned further directs that this Power of Attorney, shall take effect either upon the delivery of this instrument to my said Attorney-in-Fact by me or upon the affidavit of my attending physician stating that I am no longer able to handle my own affairs which shall be delivered to A. Zane Blessum. Once an affidavit has been delivered to A. Zane Blessum this instrument shall be irrevocable except as hereinafter otherwise expressly stated, and if real estate of the undersigned is involved, this instrument, as to such real estate shall not be revocable, unless and until such time as there is filed of record a duly acknowledged revocation of this instrument in the same public office in which instrument containing this power is recorded.

If this instrument becomes effective by my delivery of this instrument to my said Attorney-in-Fact, voluntarily, then it may be revoked at any time, and forthwith, by written notice to said Attorney-in-Fact. If this instrument becomes effective by my physician's affidavit, then it shall only be revoked by the filing

... This Power of Attorney shall not be affected by the disability of the principal.

EXCULPATION. Such Attorneys-in-Fact shall not be liable for any loss sustained through error of judgment made in good faith, but he shall be liable for willful misconduct or breach of good faith.

CONSTRUCTION. The Attorney-in-Fact may do all acts which shall be necessary, proper and incidental for carrying into execution the foregoing powers. The terms and provisions of this Power of Attorney are intended to be and shall be so construed as to give the Attorney-in-Fact herein the right and power to act in connection with the property, property rights, options, exemptions, immunities, powers, duties, discretions and liabilities of mine. Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular, or plural number, and as masculine, feminine or neuter gender, according to the context. Each of the numbered powers of this Power of Attorney shall be construed as separate and independent powers, but aided and implemented by all other powers herein.

IN WITNESS WHEREOF, I have hereunto set my hand this 15 day of May, 1995, at Winterset, Iowa.

X _____
MAYNARD L. HARPER, JR.

STATE OF IOWA)
) SS:
COUNTY OF MADISON)

On this 15 day of May, 1995, before me, the undersigned, a Notary Public in and for said County and State, personally appeared MAYNARD L. HARPER, JR. to me known to be the identical person named in and who executed the within and foregoing instrument and acknowledged that he executed the same as his voluntary act and deed.

(SEAL) Gayla J. Bass Madison Co. Iowa
NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE

