

Prepared by and Return to
✓ Sporer & Ilic, P.C., 108 Third St.,
Suite 322, Des Moines, IA 50309

MICHELLE "MICKI" UTSLER, COUNTY RECORDER
MADISON IOWA

POWER OF ATTORNEY - PLENARY

| | |
|----------|-------------------------------------|
| COMPUTED | <input checked="" type="checkbox"/> |
| RECORDED | <input checked="" type="checkbox"/> |
| COMPALED | <input type="checkbox"/> |

I, Lois E. Smith, residing at Earlham, Iowa, do hereby appoint
Jack H. Smith, residing at Earlham, Iowa,
my Attorney-in-Fact;

1. To open, maintain or close bank accounts, brokerage accounts, savings and checking accounts or certificates of deposit, or to do any business with any banking or lending institution, in regard to any of my accounts, to make deposits and withdrawals, obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person, firm, corporation or political entity including the United States of America, and expressly including U.S. Treasury Securities;

2. To have full access to any of my safety deposit boxes and their contents wherever located;

3. To prepare, execute and file income and other tax returns, state and federal, and all other governmental reports, applications, requests and documents, and to obtain from the government or other entity having custody of them, copies of all such returns and other documents or instruments;

4. To invest, reinvest, exchange or sell any assets or property owned by me;

5. To receive and give acquittance for all sums of money, debts or accounts of any kind which are or shall become due, owing and payable to me;

6. 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; to set up any reserves for repairs, improvements, upkeep and obsolescence of such property; and to eject or remove tenants or other persons from, and to recover possession of, such property.

7. To transfer to the Trustee of any revocable trust created by me, if such trust is in existence at the time, any and all property of mine (excepting property held by me and any other person as joint tenants with right of survivorship), and transferred property to be held in accordance with the terms and provisions of the agreement creating such trust.

In the event that Jack H. Smith should fail or cease to act as my Attorney-in-Fact for any reason, then I appoint Nancy L. Johnson, to serve as my successor Attorney-in-Fact.

I hereby give to each Attorney-in-Fact appointed hereunder full right, power and authority to do and perform each and every act, deed and thing necessary or advisable to be done in and about the powers granted to such Attorney-in-Fact, as fully as I could do if personally present and acting.

All reference to property or property rights herein shall include all real, personal or mixed property now or hereafter owned by me.

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 unable to make or carry out important decisions regarding any personal or financial affairs, which shall be delivered to the office of Warren A. Varley, Attorney at Law. Once an affidavit has been delivered to Warren A. Varley, Attorney at Law, 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 my said Attorney-in-Fact. If this instrument becomes effective by my physician's affidavit, then it shall only be revoked by the filing of an affidavit by my attending physician, which may be a different physician, stating that I have recovered from my disability, coupled with my written notice to my said Attorney-in-Fact; BUT, as regards any revocation by operation of law, including death or disability, this Attorney-in-Fact, and anyone else in good faith relying upon the exercise of these powers by him or her, if he, she or they have no notice or knowledge of such revocation by operation of law, may rely upon this instrument for its continuing validity.

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

Dated November 2, 1992, at Earlham, Iowa.

Lois E. Smith
LOIS E. SMITH

STATE OF IOWA)
) ss.
Madison COUNTY)

On this 2nd day of November, 1992, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Lois E. Smith, to me known to be the identical person named in and who executed the foregoing instrument (either by signing or directing that it be signed on his behalf) and acknowledged that she executed the same as her voluntary act and deed.



Warren A. Varley
NOTARY PUBLIC IN AND FOR THE STATE OF IOWA