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SPECIAL POWER OF ATTORNEY

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THIS IS A MILITARY POWER OF ATTORNEY PREPARED AND EXECUTED PURSUANT TO TITLE 10, UNITED STATES CODE, SECTION 1044B, BY A PERSON AUTHORIZED TO RECEIVE LEGAL ASSISTANCE FROM THE MILITARY SERVICES. FEDERAL LAW EXEMPTS A MILITARY POWER OF ATTORNEY FROM ANY REQUIREMENT OF FORM, SUBSTANCE, FORMALITY OR RECORDING THAT IS PROVIDED FOR POWERS OF ATTORNEY BY THE LAW OF ANY STATE, COMMONWEALTH, TERRITORY, DISTRICT, OR POSSESSION OF THE UNITED STATES. FEDERAL LAW SPECIFIES THAT A MILITARY POWER OF ATTORNEY SHALL BE GIVEN THE SAME LEGAL EFFECT AS A POWER OF ATTORNEY PREPARED AND EXECUTED IN ACCORDANCE WITH THE LAWS OF THE JURISDICTION WHERE IT IS PRESENTED.

KNOW ALL PERSONS, that I, FREDERICK H. JESSEN, a legal resident of West Virginia and presently residing at PSC 90 Box 1555 APO AE 09822, desiring to execute a SPECIAL POWER OF ATTORNEY, do hereby appoint Hazel M. Jessen whose address is 18 South Buchanan Street Apt 18 Winterset, Iowa, as my Attorney-in-Fact to act as follows, GRANTING unto my said Attorney full power to:

Purchase, enter upon, and take possession of property located at 602 West Buchanan Street Winterset, Iowa, together with all improvements thereon, in my name and for an amount he/she, in the exercise of sound judgment, deems best and not to exceed \$130,000.00. Sign any notes, mortgages, applications for financing and insurance policies, and to do any and all acts necessary for the purchase of this property, to include all actions necessary to secure a loan for the purchase of this property.

TERMINATION: This Power of Attorney shall become null and void the 3rd day of February, 2006 unless I should become incapacitated; in that case, it shall remain in effect until revoked by me.

Notwithstanding my insertion of a specific expiration date herein, if on the above specified expiration date I shall be, or have been, carried in a military status of "missing," "missing-in-action," or "prisoner of war," then this power of attorney shall automatically remain valid and in full effect until sixty (60) days after I have returned to United States Military control following termination of such status.

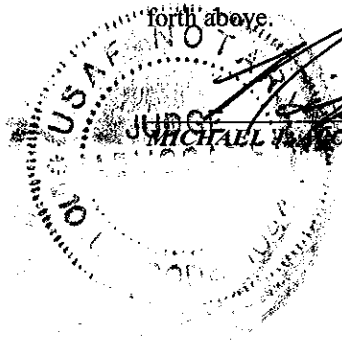
IN WITNESS WHEREOF, I have hereunto set my hand this the 4th day of February 2005.


FREDERICK H. JESSEN

With the Armed Forces at HQ, Office of Defense Cooperation, Turkey

On this 4th day of February 2005, I, an officer, authorized the general powers of a Notary Public under the provisions of Title 10, United States Code, Section 1044a, certify that the person whose name is signed to this instrument is within the class defined by Title 10, United States Code, Section 1044, did personally appear before me and, after the contents of this instrument had been read and explained, did sign this instrument and acknowledge doing so freely and voluntarily for the uses, purposes, and considerations set forth above.

MICHELLE "MICKI" UTSLER, COUNTY RECORDER
MADISON IOWA




MICHAEL A. TOL, MAJ, OFFICE OF DEFENSE COOPERATION, TURKEY, USAF

