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## DURNALE POWER OF ATTORNEY FOR DANNY RAY NYERS

- I, Danny Ray Myers, (the "Principal"), whose social security number is \_\_\_\_\_\_, a citizen of the United States of America and whose present place of residence is now \_\_\_\_\_\_\_, France, hereby appoint Kathryn Whetstone, whose present place of residence is Gilbert, Iowa 50105, to serve as my lawful attorney-in-fact and agent (hereinafter "Agent") with full authority to exercise for me separately without the approval or consent of any other person named herein as my Agent the power set forth below.
- 1. <u>PROPERTY RIGHTS</u>. My Agent is authorized in her sole and absolute discretion to conduct and manage all of my business affairs including, by way of illustration and not of limitation, the following powers:
  - a. <u>Transactions</u>. To buy, acquire, hold, manage, invest, reinvest, improve, repair, lease, sell, assign, convey, mortgage, and/or encumber any and all of my property and interests in property real, personal, intangible, or mixed, that I may now or hereafter own, including the purchase, sale, or redemption of securities issued by the United States government and its agencies or any other governmental entity.

I specifically grant to my lawful attorney-in-fact and agent the full and expressed power to sell, transfer, and encumber, or maintain any legal action to recover, maintain, and protect any and all real estate owned by me or in which I have a legal and equitable interest located in the State of Towa, United States of America. This chall include but not be limited to the following described real estate:

The Southwest \$\frac{1}{2}\$ of the Northwest \$\frac{1}{2}\$ of Section 26. Township 75, Range 27 and the East \$\frac{1}{2}\$ of the Northeast \$\frac{1}{2}\$; the Northwest \$\frac{1}{2}\$ of the Northwest \$\frac{1}{2}\$ of the Northwest \$\frac{1}{2}\$ of the Northwest \$\frac{1}{2}\$; the East \$\frac{1}{2}\$ of the Northwest \$\frac{1}{2}\$; the Southeast \$\frac{1}{2}\$ of Section 27, Township 75, Range 27 Madason County, Iowa, United States of America LED FOR RECORD

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- b. Accounts. To establish for me accounts of any and all kinds, including checking, savings, brokerage, and/or investment accounts, with financial institutions of any and all kinds, including banks, savings and loan associations, credit unions, brokers, mutual funds, and/or insurance companies, and to make deposits to, write checks on, and/or make withdrawals and redemptions from, and grant security interests in all such accounts.
- c. <u>Lock Box</u>. To have access to all safe deposit boxes in my name and to the contents thereof.
- d. <u>Legal Actions</u>. To prosecute, defend, intervene in, abandon, compromise, arbitrate, settle, dismiss, and appeal from any and all legal, equitable, judicial, or administrative hearings, actions, claims, suits, proceedings, attachments, arrests, or distresses, involving me in any way.
- e. <u>Loans</u>. To borrow money for my account upon such terms and conditions as my Agent shall deem appropriate and to secure such borrowing by the granting of security interests in any of my property.
- f. Taxes. To prepare, sign, and file federal, state, and local income, gift, property, and other tax returns of all kinds, including joint returns, and any and all other tax-related documents; and generally to represent me in all tax matters and proceedings of all kinds and for all periods between the years 1995 and 2050 before the Internal Revenue Service, the U.S. Tax Court, and all other federal, state, and local agencies and courts.
- g. <u>Professional Services</u>. To employ and discharge persons with professional skills including attorneys, accountants, appraisers, surveyors, and realtors as my Agent shall deem necessary and to pay them reasonable

compensation.

- 2. RELIANCE ON AGENT. No person who acts in reliance upon the authority granted to my Agent by this instrument or upon any representations my Agent may make as to such authority shall incur any liability to me, my estate, my heirs, successors, or assigns for permitting my Agent to exercise such authority. No person who deals with my Agent shall be responsible for the proper application of my funds or property by my Agent. Any party dealing with any person named as my Agent may rely upon as conclusively correct an affidavit of such agent that (a) my Agent's powers are then in effect, (b) the action my Agent desires to take is within the scope of my Agent's authority granted under this instrument, (c) I was competent at the time this instrument was executed, (d) this instrument has not been revoked, and (e) my Agent continues to serve as my Agent.
- 3. PLENARY GRANT. This instrument is a plenary grant of power to my Agent with full authority for me and in my name to act in, manage, and conduct all of my affairs; and this instrument shall be liberally construed to such effect, subject only to the condition that my Agent shall have a fiduciary responsibility to exercise the powers granted by this instrument solely for my benefit.
- 4. ENFORCEMENT. For purposes of giving full force and effect to the powers granted by this instrument, my Agent is authorized to seek on my behalf and at my expense (a) a declaratory judgment and/or mandatory injunction requiring compliance with my Agent's instructions by any person or legal entity obligated to comply with instructions given by me; and (b) actual and punitive damages against any person or legal entity obligated to comply with instructions given by me who negligently or willfully fails or refuses to follow my Agent's instructions.
- 5. WAIVER. My Agent is hereby released from liability upon claims by me, my estate, my heirs, successors, and assigns arising out of the acts or omissions of my Agent, except for willful misconduct or gross negligence.

Barnes

America, Strasbourg, France

Consul General of the United States of

- DURATION. This instrument shall take effect on the date of its execution and shall continue in full force and effect until my death, and shall not be affected by any mental or physical disability which I may hereafter suffer.
- REVOCATION. This instrument may be revoked by a written revocation signed by me and delivered to my Agent; but such revocation shall not take effect as to real estate owned by me until recorded in the same public office in which the conveyance of such real estate to me is recorded.
- This instrument may be executed in multiple COPIES. counterparts and each shall constitute an original. My Agent is authorized to make photocopies of this instrument and they shall have the same force and effect as any original.

I EXECUTE THIS INSTRUMENT in the City of Strasbourg, Department below as Principal on this 19th day of July, 1994

REPUBLIC OF FRANCE DEPARTMENT OF THE LOWER RHINE

) CITY OF STRASBOURG

appeared Danny Ray Myers, to me known to be the identical person named in and who executed the foregoing Durable Power of Attorney, and acknowledged that he executed the same as his voluntary act and deed...