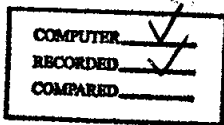


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MICKI UTSLER  
RECORDER  
MADISON COUNTY, IOWA

MARTHA J. CUMPTON 1908 E 12<sup>th</sup> Des Moines, Ia 515-265-0297  
Name of Preparer Address Phone Number  
(please type or print)

POWER OF ATTORNEY — PLENARY

I, EVANGELOS THOMAS NIKAS (Social Security N [redacted])  
residing at 111 E COURT WINTERSET  
County of MADISON, Iowa; do hereby appoint THOMAS ANGELO NIKAS  
residing at 1591 150<sup>th</sup> PA KNOXVILLE, IOWA 50138, my Attorney-in-Fact:

DIVISION I.

- 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 governmental or other entity having custody of them, copies of all such returns or 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.

This includes the right to sell or encumber my homestead legally described as follows: commencing at the southeast  
corner of lot 51x60 in block Seventeen (17) in the original town of Winterset,  
Madison County, Iowa, and running thence North 82 feet, thence East 20  
feet, thence North 10 feet, thence South 32 feet, thence West 120 feet to  
the place of beginning, together with all right, title and interest in and  
to the block with locate on the North one-half of the south 3/4 of lot 6  
commencing at a point 50 feet east of the south west corner thereof and  
running thence east 20 feet, thence North 10 feet, a distance of 100 feet  
thence North 32 feet of lot 1 which is on the north east 1/4 of lot 6.  
(If the Attorney-in-Fact above appointed by this Power of Attorney is my spouse, then I also hereby appoint

\_\_\_\_\_ as my Attorney-in-Fact solely for the purpose of releasing any dower or other inchoate interest I might have in any property, including my homestead specifically described above.)\*

- 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.
- 8. If I become incompetent or physically incapacitated, to pay for my benefit such sums from either income or principal as my Attorney-in-Fact deems advisable for my health, support and maintenance.

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.

DIVISION II.

CROSS OUT INAPPLICABLE SUBPARAGRAPHS OF THE FOLLOWING: (If none of the subparagraphs in this Division II are crossed out, Subparagraph a below shall apply.)

- ~~a. This Power of Attorney shall be effective immediately and shall not be affected by my disability.\*\*~~
- ~~b. This Power of Attorney shall become effective upon my disability.\*\*~~
- c. This Power of Attorney shall become effective DECEMBER 15, 2001

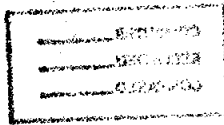
In all events this Power of Attorney shall continue effective until my death; provided, however, that this Power may be revoked by me as to any Attorney-in-Fact at any time by written and duly signed notice of revocation to such Attorney-in-Fact. \*\*\*

Dated December 15 2001  
at Winterset, Iowa 50273

Evangelos Nikas  
Name of Principal Typed or Printed (Sec. 331.602(1)), Code of Iowa.  
111 E. Court Winterset, Ia 50273  
Address  
515 971-0564  
Telephone Number

Statutory References: Sections 561.13\*, 633.705\*\*, 633.706\*\*\*, the Code of Iowa.

NOTE: If this Power of Attorney is recorded then observe revocation provision of Section 558.1, the Code of Iowa.



After recording mail to:

DIRECTION TO COUNTY RECORDER:

In the event this Power of Attorney involves real property rights which may be held by the principal, it should be recorded.  
MY COMMISSION EXPIRES 1/25/03



Notary Public in the State of Iowa

*[Handwritten signature]*

executed the same as each person's voluntary act and deed.

Public in the State of Iowa, personally appeared

EVAN ELOS THOMAS NIKAS

On this 16<sup>th</sup> day of December 2001 before me, the undersigned, a Notary

STATE OF IOWA  
COUNTY OF WATSON

ss. }

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