

POWER OF ATTORNEY—GENERAL

I, Eletha L. Rudolf, of 415 N. 2nd St., Apt. #210, Winterset, IA 50273, a single person, do hereby appoint my daughter and son, Doris J. Tracy of 1362 NW 90th Ct., Clive, IA 50325 and Craig A. Rudolf of 423 E. Filmore, Winterset, IA, 50273, to serve as my Attorneys-in-Fact—provided that all actions are taken by my daughter and son as my Attorneys-in-Fact must be done jointly and they may not act separately or independently unless one of them is deceased. I hereby revoke any and all general Powers of Attorney that may have been previously executed by me, but specifically excepting any Powers of Attorney for health care decisions which I may have previously executed.

1. **Power of Attorney-in-Fact.** My Attorney-in-Fact shall have full power and authority to manage and conduct all of my affairs, with full power and authority to exercise or perform any act, power, duty, right, or obligation I now have or may hereafter acquire the legal right, power, or capacity to exercise or perform. The power and authority of my Attorney-in-Fact shall include, but not be limited to the power and authority:

- A. To buy, acquire, obtain, take or hold possession of any property or property rights and to retain such property, whether income producing or non-income producing;
- B. 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, now or hereafter owned by me and to establish and maintain 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 encumber or convey any real estate I may own, including my homestead;
- C. To pay my debts, to borrow money, mortgage and grant security interests in property; to compete, extend, modify or renew any obligations, either secured, unsecured, negotiable or non-negotiable, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to 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 or entity;
- D. To open, maintain or close accounts, brokerage accounts, savings and checking accounts; to purchase, renew or cash certificates of deposit, or to conduct any business with any banking or lending institution, in regard to any of my accounts or certificates; to write checks, make deposits, make withdrawals and obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person, firm, corporation or political entity including the

REC \$ 20⁰⁰
AUD \$
R.M.F. \$ 1⁰⁰

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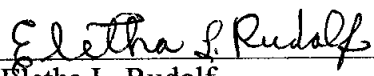
Eletha L. Rudolf
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United States of America, and expressly including the right to sell or cash U.S. Treasury Securities and Series E, EE and H and HH bonds;

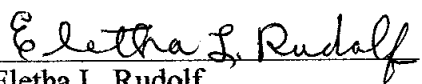
- E. To have full access to any of my safety deposit boxes and their contents wherever located;
- F. To pay all city, county, state or federal taxes and to receive appropriate receipts therefore; to prepare, execute, file and obtain from the government income and other tax returns and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce, or establish non-liability for taxes; to sue or take appropriate action for refunds of same; to appear for me before the Internal Revenue Service or any other taxing authority in connection with any matter involving federal, state or local taxes in which I may be a party, giving my Attorney-in-Fact full power to do everything necessary to be done and to receive refund checks; to execute waivers of the statute of limitations and to execute closing agreements on my behalf;
- G. To act as proxy, with full power of substitution, at any corporate meeting and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures or other investments, rights or interests;
- H. To invest, reinvest, sell or exchange any assets owned by me and to pay the assessments and charges therefore; to obtain and maintain life insurance upon my life or upon the life of anyone else; to obtain and maintain any other types of insurance policies; to continue any existing plan of insurance or investment;
- I. To defend, initiate, prosecute, settle, arbitrate, dismiss or dispose of any lawsuits; administrative hearings, claims, actions, attachments, injunctions, arrests or other proceedings, or otherwise participate in litigation which might affect me;
- J. To carry on my business or businesses; to begin new businesses; to retain, utilize or increase the capital of any business; to incorporate or operate as a general partnership, limited partnership or sole proprietorship any of my businesses;
- K. To employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, real estate agents, appraisers, salesmen and agents;
- L. To apply for benefits and participate in programs offered by any governmental body, administrative agency, person or entity, including specifically to act on my behalf as my Attorney-in-Fact with respect to any matters involving Social Security, Medicare or Veterans affairs;


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- M. 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 full rights of survivorship), which property shall be held in accordance with the terms and provisions of the agreement creating such trust;
- N. To disclaim any interest in property passing to me from any person or entity;
- O. To pay with my funds all expenses, debts and obligations incurred for my care, support and maintenance or which otherwise constitute legal obligations properly chargeable to me for any reason;
- P. 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;
2. **Liability of Attorney-in-Fact.** My Attorney-in-Fact shall not be liable for any loss sustained through an error of judgment made in good faith, but shall be liable for woeful misconduct or breach of good faith in the performance of any provisions of this Power of Attorney.
3. **Construction.** This Power of Attorney is to be construed and interpreted as a general Power of Attorney. The enumeration of specific items, rights, acts or powers shall not limit or restrict the general and all inclusive powers that I have granted to my Attorney-in-Fact. I hereby give to the Attorney-in-Fact appointed hereunder the full right, power and authority to do and perform each and every act, deed and thing necessary and advisable to be done in and about the powers granted to her or him hereunder, as fully as I could do if personally present and acting.

All reference to property or property rights herein shall include all real, personal, tangible or intangible or mixed property now or hereafter owned by me. Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as masculine, feminine or neuter gender according to the context.

Any authority granted to my Attorney-In-Fact, however, shall be limited so as to prevent this Power of Attorney [a] from causing my Attorney-in-Fact to be taxed on my income; [b] from causing my estate to be subject to a general power of appointment (as that term is defined by §2041, Internal Revenue Code of 1986, as amended) by my Attorney-in-Fact; and [c] from causing my Attorney-in-Fact to have any incidents of ownership (within the meaning of §2042 of the Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact.


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4. **Compensation of Attorney-in-Fact.** The Attorney-in-Fact understand that this Power of Attorney is given without any express or implied promise of compensation to said Attorney-in-Fact. Any service performed as my Attorney-in-Fact will be done without compensation, either during my lifetime or upon my death, but the Attorney-in-Fact shall be entitled to reimbursement for all reasonable expenses incurred as a result of carrying out any provisions of the Power of Attorney.
5. **Accounting by Attorney-in-Fact.** Upon my request or the request of any conservator appointed on my behalf or the personal representative of my estate, my Attorney-in-Fact shall provide a complete accounting as to all acts performed pursuant to this Power of Attorney.
6. **Effective Date and Durability.** This Power of Attorney shall become effective immediately, and shall not be affected by my disability or lack of mental competence, except as may be provided otherwise by an applicable state statute. This is a durable Power of Attorney. This Power of Attorney shall continue effective until my death. This Power of Attorney may be revoked by me at any time by providing written notice to my agents.

Dated this 31st day of December, 2002, at Winterset, Iowa.

Eletha L. Rudolf
Eletha L. Rudolf

STATE OF IOWA, COUNTY OF MADISON, ss:

Now on this 31st day of December, 2002, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Eletha L. Rudolf, to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that he executed the same as his voluntary act and deed.

Quora M. Roden
Notary Public
In and For the State of Iowa

Eletha L. Rudolf