

DURABLE POWER OF ATTORNEY--EFFECTIVE UPON SIGNING

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, William F. Boyd, of Madison County, Iowa does hereby make, constitute and appoint Rocky Lane Boyd of Guthrie County, Iowa, his true and lawful Attorney-in-Fact, with full right, power and authority for his, and in his name, place and stead:

To deposit all income, including but not limited to social security payments, in my checking account and to make withdrawals therefrom, to pay my personal expenses of whatever nature, and further to transact, on my behalf, any and all of my business and personal affairs. This power shall include, but shall not be limited thereby, the power to buy, sell, rent, lease, mortgage, or dispose of real estate and/or personal property; the power to borrow and repay money; the power to enter into contracts, written or oral; and the power to prepare, sign and file federal and state income tax returns.

If the person designated above is unable to serve, I designate Debra Lynn Black of Dallas County, Iowa, to serve as my Attorney-in-Fact or for the purpose of releasing any dower or other inchoate interest I might have in any property, including any homestead.

This power of attorney shall become effective immediately upon the entry of my signature below and shall continue to remain in full force and effect even though I may become incompetent since I intend that the authority conferred hereby shall remain exercisable notwithstanding my subsequent disability, incapacity or incompetency, as authorized by Iowa Code §633.705 (2003).

Giving and granting unto said Attorney-in-Fact the full power and authority to do and perform each and every act, deed, matter, and thing whatsoever required and necessary to be done in and about the foregoing, as fully as the undersigned might or could do if personally present and acting.

The undersigned further directs that this Power of Attorney shall take effect immediately and shall be irrevocable unless and until such time as there is filed of record a duly acknowledged revocation of this instrument in the same office in which the instrument containing this power is recorded.

The undersigned does hereby authorize said Attorney-in-Fact to relinquish all rights of dower, homestead and distributive share in and to the above described premises.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Signed this 7 day of October, 2003, at Winterset, Iowa.

William F Boyd

STATE OF IOWA, MADISON COUNTY, SS:

On this 7th day of October, 2003, before me, the undersigned, a Notary Public in and for said State, personally appeared William F. Boyd 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.

Jennifer M. Tallmon
Notary Public in and for said State

REC \$ 5.00
AUD \$ 7.00
R.M.F. \$ 5.00

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JENNIFER M. TALLMON
Commission Number 190253
My Commission Expires 5-19-06

COMPUTER
RECORDED
COMPARED

MICKI UTSLER
RECORDER
MADISON COUNTY, IOWA