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LISA SMITH, COUNTY RECORDER
MADISON IOWA

POWER OF ATTORNEY
Recorder's Cover Sheet

MC A

Preparer Information: (name, address and phone number)

David D. Nelson
213 N. Ankeny Blvd. Suite 100
Ankeny, IA 50023
515-964-3633

Taxpayer Information: (name and complete address)

Hal J. Yeager
2607 Quail Ridge Trail
Winterset, IA 50273

Return Document To: (name and complete address)

Midland Escrow Services
3501 Westown Parkway
West Des Moines, IA 50265

Grantor:

Hal J. Yeager

Grantee:

Tamra J. McKinley-Yeager

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

POWER OF ATTORNEY

The undersigned, Hal J. Yeager ("Grantor"), does hereby make, constitute and appoint his wife, Tamra J. McKinley-Yeager, Grantor's true and lawful Attorney-in-fact, with full right, power and authority for Grantor and in Grantor's name, place and stead:

To execute any and all documents associated with the purchase of the property legally described as follows:

A parcel of land in the SW 1/4 of the NW 1/4 of Section 25, Township 76 North, Range 27 West of the 5th P.M., Madison County, Iowa, containing 3.000 acres, as shown in Plat of Survey filed in Book 2, Page 272 on October 3, 1991, in the Office of the Recorder of Madison County, Iowa. (the "Property").



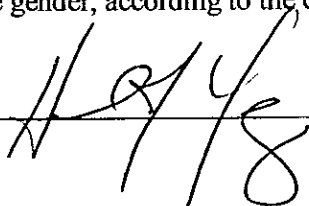
My Attorney-in-Fact is specifically authorized to perform any and all acts and to execute any and all documents in the name of the Grantor necessary to purchase, finance, and mortgage the Property as Grantor might do in her individual capacity if personally present, for such price or amounts and upon such terms or conditions as Attorney-in-Fact may deem reasonable and proper, and Grantor hereby ratifies and confirms all that Attorney-in-Fact does or causes to be done pursuant to this Power of Attorney including, but not limited to, the authority to make, execute, sign, co-sign, acknowledge, amend, alter, deliver or receive any: Purchase Agreement, Note, Mortgage, Mortgage or Note Riders, Real Estate/Property Tax and Tax Exemption Forms, Affidavits, Land Contracts, Assignment of Land Contracts, Closing Statements, assignments, applications for credit, insurance forms related to the Property, Disbursement Statement or "HUD-1" Statement; and any agreement for documents or funds to be placed in escrow with instructions to the escrow agent for the delivery of said documents or funds, and the authority to endorse and deposit said funds to any account of the Grantor.

The undersigned does hereby authorize said Attorney-in-Fact to relinquish all rights of dower, homestead and distributive share in and to any real estate described herein in which the undersigned has an interest.

All rights, powers and authority contained herein shall not continue beyond six months from the date hereof and shall be durable and not affected by the death, disability or incapacity of the Grantor except as may be provided by the applicable law.

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.

Dated: July 27, 2007



Hal J. Yeager

STATE OF Utah, Salt Lake COUNTY, ss:

On July 27, 2007, before me, the undersigned, a Notary Public in and for said State, personally appeared Hal J. Yeager 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.

Gale Antell

, Notary Public in and for said State

