STATE OF IOWA, SS.
MADISON COUNTY,

Inst. No. 1343 Filed for Record this 4 day of January 1989 at 10:10 AM
Book 38 Page 580 Recording Fee 10.00 paid Mary E. Welty, Recorder, By [signature] Deputy

Compared

CAVEAT: THIS IS AN ALL-INCLUSIVE POWER OF ATTORNEY. READ CAREFULLY BEFORE SIGNING.

POWER OF ATTORNEY—PLENARY

CAVEAT: If a homestead is involved, consider Code Sections 561.12, 597.2 and Kesling vs. Clark, 153 Iowa 360 at page 369 bottom (1908).

Know All Men by These Presents: That the undersigned Virginia Florence Yates

residing at Stratford Care Center, Stratford, State of Iowa, United States of America, have made, constituted and appointed, and do by these presents make, constitute and appoint Thurston C. Burkholder or Helen L. Burkholder

of Dallas County, Iowa, with full power of substitution, the true and lawful attorney of us and each of us, hereby revoking any and all powers of attorney that may have been heretofore executed by the undersigned, with full power and authority for us in our names, place and stead, to act in, manage, and conduct all our affairs, and for that purpose for us and in our names, place, and stead, and for our use and benefit, and as our acts and deeds, to do, and execute, or to concur with persons and/or other legal entities jointly interested with ourselves therein in the doing or executing of all or any of the following acts, deeds, and things, that is to say:

(1) TO BUY, ACQUIRE, OBTAIN, TAKE OR HOLD POSSESSION of any property or property rights of or for the undersigned whatsoever, whether real, personal or mixed; and to retain such property as long as said Attorney-in-Fact shall deem it wise; and without limiting the generality of the foregoing, to take possession of, and to order the removal and shipment of any property from any post, warehouse, depot, dock, or other place of storage or safe-keeping, governmental or private; and to execute and deliver any release, voucher, receipt, shipping ticket, certificate or other instrument necessary or convenient for such purpose; (2) 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 of the undersigned, now or hereafter owned by them, and to set up and carry reserves for repairs, improvements, upkeep and obsolesence of real and personal property; to eject, remove, or relieve tenants or other persons from, and to recover possession of such property, real, personal or mixed; to deal with the United States government, or agencies thereof, in the negotiating and executing of [illegible] and without restricting the generality of the foregoing, to apply for and secure corn loans and/or [illegible] to join crop, land and soil conservation programs, and to receive all funds and benefits therefrom; (3) TO BORROW MONEY, MORTGAGE PROPERTY or to complete, extend, modify or renew any obligations, giving either secured (including but not restricted to real estate mortgages, stock certificates and/or insurance policies as collateral) or unsecured, negotiable or non-negotiable obligations of the undersigned, at a rate of interest and upon terms satisfactory to our attorney-in-fact; to likewise 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, firm or corporation in the furtherance of any business of the undersigned; (4) TO OPEN, MAINTAIN OR TO CLOSE BANK ACCOUNTS, savings or checking, or to do any business with any banking or lending institution, including any savings and loan association, or any insurance company, in regard to any savings or checking account of the undersigned; to make deposits and withdrawals, obtain bank statements, and passbooks, to collect or receive funds, to sign, endorse or execute checks, drafts, money orders, warrants, certificates or vouchers payable to the undersigned, by any person, firm or corporation, including political corporations, and including the United States of America, including but not restricted to allowances and reimbursements for transportation of dependents or for shipment of household effects as authorized by law or regulations; TO HAVE FULL ACCESS TO ANY SAFETY DEPOSIT BOX, AND CONTENTS of the undersigned, IN ANY BANK OR BANKING INSTITUTION; (5) TO PAY ALL TAXES, city, county, State or Federal, including but not restricted to real estate taxes, special assessments, personal property taxes, monies and credits taxes, dog taxes, income taxes, and to receive appropriate receipts therefor; to prepare, execute, file and obtain from the Government, income and other tax returns, State and Federal, and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce or establish non-liability for taxes whether now or hereafter unlawfully or illegally assessed against the undersigned; to recover or sue or take appropriate action for refunds of same; to appear for the undersigned and to represent them, before the Internal Revenue Service and/or Treasury and/or the State Tax Commission, or any unit, division, agent or employee thereof, in connection with any matter involving Federal or State taxes in which the undersigned, may be a party, giving our said attorney full power to do everything whatsoever requisite and necessary to be done in the premises and to receive refund checks; to execute waivers of the statute of limitations and to execute closing agreements as fully as the undersigned might do if done in their own capacity, and we hereby request and direct that all correspondence, documents and other communications, regarding any tax matters in which the said Attorney-in-Fact is hereby authorized to act be addressed to the said Attorney-in-Fact at P.O. Box 231, Lot 74 Countryside Estates, DeSoto, Iowa 50069; (6) TO ACT AS PROXY, with full power of substitution, at any corporate meeting, and to initiate corporate meetings for our benefit as stockholders, in respect to any stocks, stock rights, shares, bonds, debentures, or other investments, right or interest we may now or hereafter hold, as fully as we might do if personally present and acting in our own behalf, including but not restricted to the right to join in or oppose any plans for changes in organization; (7) TO INVEST AND RE-INVEST, or exchange any existing assets, including but not restricfed to common stocks, annuities, life insurance, or in any other income-producing contracts or property or securities, real or personal; and, not limited by the generality of the foregoing, to take out life insurance upon the life of the undersigned or upon the life of anyone else in whom the undersigned has a beneficial interest, naming as beneficiary either the undersigned, or the insured or the estate of any insured; and to pay the premiums, assessments and proper charges for such investments or to continue any existing plan of insurance or investment; (8) TO REASONABLY DELAY, DEFEND, BEGIN, PROSECUTE, SETTLE, ARBITRATE, OR DISPOSE OF ANY LAWSUIT, or administrative hearings, claims actions, attachments, injunctions, arrests, or other proceedings, or otherwise engage in or participate in litigation in connection with the premises; (9) TO CARRY ON A BUSINESS, or businesses of the undersigned, or to begin new enterprises, in the discretion of the attorney-in-fact, and for that purpose to retain and employ or increase therein the capital which as of this date shall be employed therein; and to use fresh capital for any new enterprises; to incorporate, or to operate as a general partnership, or limited partnership, or sole proprietorship under a trade name; (10) TO EMPLOY professional and business assistants of all kinds, including, but not restricted to attorneys, accountants, realtors, appraisers, salesmen and agents; (11) TO ACT IN THE SETTLEMENT OF ANY ESTATE, in which the undersigned, have or may have some interest or property due them, and to protect, prosecute and defend such interests; to petition, apply for or otherwise obtain original or ancillary letters of admin-

istration, or letters testamentary; to receive and give acquittance for all sums of money, debts, accounts whatsoever, which are or shall become due, owing and payable to the undersigned; to appear, waive a bond or other security; to deduct reasonable expenses, as herein authorized from any share due the undersigned.

GIVING AND GRANTING unto said attorney full power and authority to do and perform each and every act, deed, matter and thing whatsoever in and about our property, and affairs, as fully and effectually to all intents and purposes as we might or could do in our own proper person if personally present; hereby ratifying all that said attorney shall lawfully do or cause to be done by virtue thereof; PROVIDED, HOWEVER, that nothing herein shall give or grant the power to execute a will or change a will or other testamentary instrument.

The undersigned further directs that this Power of Attorney, shall take effect as below provided; and shall be irrevocable except as hereinafter otherwise expressly stated, and if real estate of the undersigned is involved, this instrument, as to such real estate shall not be revocable, unless and until such time as there is filed of record a duly acknowledged revocation of this instrument in the same public office in which the instrument containing this power is recorded (Code Section 558.1).

This Power of Attorney shall be effective on the 15th day of November, 19 88, and shall not be affected by disability of the principal. ~~and shall be effective only until the ____ day of ____, 19____ or until~~ ______

______,
(recite occasion or event of termination)

whichever is later in point of time, PROVIDED HOWEVER, that this power, as between said Attorney-in-Fact, and the undersigned, may be revoked at any time, and forthwith, by written notice to said Attorney-in-Fact; BUT, as regards any revocation by operation of law, including death, or disability, this Attorney-in-Fact, and anyone else in good faith relying upon the exercise of these powers by him, if he or they have had no notice or knowledge of such revocation by operation of law, may rely upon this instrument for its continuing validity.

EXCULPATION. Such Attorney-in-Fact shall not be liable for any loss sustained through error of judgment made in good faith, but he shall be liable for willful misconduct or breach of good faith.

By express agreement, the printed portions of this power are modified by striking therefrom paragraphs above, numbered ______

CONSTRUCTION: The Attorney-in-Fact may do all acts which shall be necessary, proper and incidental for carrying into execution the foregoing powers. The terms and provisions of this Power of Attorney are intended to be and shall be so construed as to give the Attorney-in-Fact herein the right and power to act in connection with the property, property rights, options, exemptions, immunities, powers, duties, discretions and liabilities of either or both of us. Reference to the undersigned shall be construed as either or both the undersigned. Likewise, words and phrases herein, including acknowledgment hereof, shall be construed as in the singular, or plural number, and as masculine, feminine or neuter gender, according to the context. Each of the numbered powers of this Power of Attorney shall be construed as seperate and independent powers, but aided and implemented by all the other powers herein.

IN WITNESS WHEREOF, we have hereunto set our hands and seals the 15th day of November, 1988, at Stratford, Iowa

x Virginia F Yates (Seal)
VIRGINIA FLORENCE YATES

______ (Seal)

Please type or print names under signatures as per Sec. 335.2 Code of Iowa as amended

STATE OF IOWA
COUNTY OF Hamilton } ss.

On this 15 day of November A. D. 19 88 before me, the undersigned, a Notary Public in and for said County, in said State, personally appeared Virginia Florence Yates

______ to me known to be the identical persons named in and who executed the foregoing instrument and acknowledged that they executed the same as their voluntary act and deed.

GERALDINE CONKLIN MY COMMISSION EXPIRES October 20, 1989

Geraldine Conklin
Notary Public in and for said County

STATE OF IOWA
COUNTY OF ______ } ss.

On this ____ day of ______, A. D. 19____, before me, ______ the undersigned Commissioned Officer, personally appeared ______ known to me to be serving in or with the Armed Forces of the United States and to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same as his voluntary act and deed.

(Signature of Officer)	(Rank of Officer)	(Command to which attached)

Authority for this form of acknowledgment is Code of Iowa, Sec. 558.26)

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POWER OF ATTORNEY
—PLENARY

FROM

TO

Filed for record the 4 day of January A.D. 19 89 at 10:10 o'clock A M., and recorded in Book 38, Page 580, of Misc. Records

Mary E. Welty Recorder.

By ______ Deputy

Recording Fee, $ 10.00

WHEN RECORDED RETURN TO
Mail Helen Burkholder
Box 231, Webster
50069