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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

POWER OF ATTORNEY

Type of Document

PREPARER INFORMATION: (name, address, phone number)

MIDLAND ESCROW SERVICES
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WEST DES MOINES, IA 50266
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TAXPAYER INFORMATION: (name and mailing address)

N/A

RETURN DOCUMENT TO: (name and mailing address)

✓ MARY BARTELSON
450 E 1ST STREET
EARLHAM, IA 50072

*CALL FOR PICK UP
(515) 468-0563

GRANTOR: (name)

VIRGINIA M. MCDONALD

GRANTEE: (name)

IONE LYNN MCDONALD

LEGAL DESCRIPTION: (if applicable)

See page: N/A

Document or instrument of associated documents previously recorded: N/A
(if applicable)

**LIVING WILL
AND
DURABLE POWER OF ATTORNEY**

(INCLUDING HEALTH CARE)

KNOW ALL MEN BY THESE PRESENTS, that I, **Virginia M. McDonald**, now residing at Heritage Estates, Gering, Nebraska ("principal"), do hereby constitute and appoint my daughter-in-law, **Ione Lynn McDonald**, whose address and phone number are 294453 Gray Hawk Drive, Evergreen, Colorado 80439, 907-947-3812, my true and lawful agent and attorney in fact with full authority to act in my name, place and stead. I appoint my grandson, **Christopher C. McDonald**, whose address and phone number are 830 South Fifth West, Rexburg, Idaho 83440, 540-850-3128, and my granddaughter, **Michelle Parkison**, whose address and phone number are 565 Northwest Fourth Street, Earlham, Iowa 52272, 515-229-6353, as my successor attorneys in fact. My attorney in fact (and successors) is authorized to do any and all of the following:

1. **TO RECEIVE AMOUNTS AND PAYMENTS.** To demand, collect and receive all sums of money, debts, accounts, interest, dividends, annuities, employee benefits and insurance benefits and proceeds as are now or shall hereafter become due, owing, payable or belonging to me; to have, use and take all lawful ways and means in my name or otherwise for the recovery thereof; to compromise and agree for the same; and to give receipts and releases therefor.

2. **TO DEAL WITH PROPERTY.** To purchase, contract for, sell, lease, release, convey, mortgage and in any other manner deal with real and personal property and any interest therein upon such terms and conditions as my attorney in fact deems appropriate. The power granted herein shall also include the power to redeem, cash, sell or otherwise transfer United States treasury securities, including, but not limited to, savings bonds, and all other securities. Additionally, the power granted herein shall include the making of gifts from my assets to the extent such gifts are in accordance with sound estate and gift tax planning as determined in the sole discretion of my attorney in fact.

3. **TO EXECUTE INSTRUMENTS.** To make, sign, execute, acknowledge and deliver any and all instruments, documents and writings of every kind and nature as may be necessary or advisable as determined by my attorney in fact.

4. **TO DEAL WITH BANK ACCOUNTS AND DEPOSIT BOXES.** To make withdrawals from or deposits to any account or certificate, in which I may have an interest, in or of any financial institution; and to enter and have free access to any safe deposit box held in my name for the purpose of adding items thereto or removing items therefrom.

5. **GENERAL AUTHORITY.** It is my intention and I hereby specify that my attorney in fact shall have, and I hereby grant my attorney in fact, plenary power as defined in the Nebraska Short Form Act. It is my intention that this power of attorney include the authority to act with

respect to The McDonald Family Trust dated February 2, 2005, as amended, my attorney in fact to have the same powers as granted to me as Trustee in such trust.

6. TO APPOINT GUARDIAN AND CONSERVATOR. To petition for the appointment of my attorney in fact as the guardian of my person and/or conservator for my estate if such protective proceedings are deemed necessary by my attorney in fact.

7. HEALTH CARE PROVISIONS. To make health care decisions for me when I am determined to be incapable of making my own health care decisions. I have read the WARNING TO PERSON EXECUTING A POWER OF ATTORNEY FOR HEALTH CARE in accordance with Nebraska law and understand the consequences of executing and granting this power of attorney containing healthcare provisions. In this connection, if I should lapse into a persistent vegetative state or have an incurable and irreversible condition that, without the administration of life-sustaining treatment, will, in the opinion of my attending physician, cause my death within a relatively short time and I am no longer able to make decisions regarding my medical treatment, I direct my attending physician, pursuant to the Rights of the Terminally Ill Act, to withhold or withdraw life-sustaining treatment that is not necessary for my comfort or to alleviate pain. Additionally, I direct that my attorney in fact withhold or withdraw artificially administered nutrition and hydration if I am in a persistent vegetative state.

My attorney in fact shall have the power and authority on my behalf with respect to my rights regarding the use and disclosure of my health information and medical records. This shall include the release authority applicable to any information governed by HIPPA (42 U.S.C. 1320d). It is my intent that my attorney in fact have full authority to access and control the disclosure of my health information.

8. EFFECT ON PRIOR POWERS. This power of attorney revokes and supersedes all prior executed instruments of like import and shall remain operative until revoked.

9. TO BE EFFECTIVE IMMEDIATELY AND ENDURE DISABILITY OR INCAPACITY. This power of attorney is immediately effective and shall not be affected by my subsequent disability or incapacity.

WARNING TO PERSON EXECUTING A POWER OF ATTORNEY FOR HEALTH CARE

This is an important legal document. It creates a power of attorney for health care. Before signing this document, you should know these important facts:

(a) This document gives the person you designate as your attorney in fact the power to make health care decisions for you when you are determined to be incapable. Although not necessary and neither encouraged nor discouraged, you may wish to state instructions or wishes and limit the authority of your attorney in fact;

(b) Subject to the limitation stated in subdivision (d) of this document, the person you designate as your attorney in fact has a duty to act consistently with your desires as stated in this document or otherwise made known by you or, if your desires are unknown, to act in a manner consistent with your best interests. The person you designate in this document does, however, have the right to withdraw from this duty at any time;

(c) You may specify that any determination that you are incapable of making health care decisions must be confirmed by a second physician;

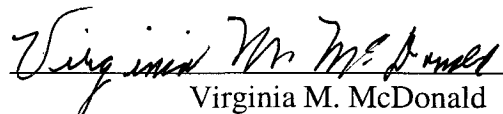
(d) The person you designate as your attorney in fact will not have the authority to consent to the withholding or withdrawal of life-sustaining procedures or of artificially administered nutrition or hydration unless you give him or her that authority in this power of attorney including health care or in some other clear and convincing manner;

(e) This power of attorney including health care should be reviewed periodically. It will continue in effect indefinitely unless you exercise your right to revoke it. You have the right to revoke this power of attorney at any time while you are competent by notifying the attorney in fact or your health care provider of the revocation orally or in writing;

(f) Despite any provisions in this power of attorney including health care, you have the right to make health care decisions for yourself as long as you are not incapable of making those decisions; and

(g) If there is anything in this power of attorney including health care you do not understand, you should seek legal advice. This power of attorney including health care will not be valid for making health care decisions unless it is signed by two qualified witnesses who are personally known to you and who are present when you sign or acknowledge your signature.

IN WITNESS WHEREOF, I have hereunto signed my name this 3 day of December, 2010.



Virginia M. McDonald
Principal

STATE OF NEBRASKA

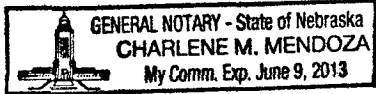
)

) ss.

COUNTY OF SCOTTS BLUFF

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The foregoing document was acknowledged before me on the 3rd day of December, 2010,
by Virginia M. McDonald.



Charlene M. Mendoza

Notary Public

My commission expires: