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1985 APR 16 PM 2:12

MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $10.00

DURABLE
POWER OF ATTORNEY

To whom it may concern, I, Henry A. Bierma, of the City of Winterset, County of Madison, State of Iowa, appoint my son, Ronald Dean Bierma, of the City of Denison, County of Crawford, State of Iowa, my true and lawful attorney. My attorney-in-fact shall have full power, authority and discretion to do all that is necessary or desirable in administering my estate, property and affairs including the authority to:

1. Ask, demand, sue for, recover and receive all sums of money, debts, goods, merchandise, chattels, effects and things of whatsoever nature or description which are now or hereafter shall be or become owing, due, payable, or belonging to me in or by any right whatsoever, and upon receipt thereof, to make, sign, execute and deliver such receipts, releases or other discharges for the same, respectively, as my attorney shall think fit.

2. Deposit any moneys which may come into my attorney's control with any bank or bankers, either in my or his own name, and any of such money or any other money to which I am entitled which now is or shall be so deposited to withdraw as my attorney shall think fit, to sign mutual savings bank and federal savings and loan association withdrawal orders; to sign and endorse checks payable to my order and to draw, accept, make, endorse, discount, or otherwise deal with any bills of exchange, checks, promissory notes or other commercial or mercantile instruments; to borrow any sum or sums of money on such terms and with such security as my attorney may think fit and for that purpose to execute all notes or other instruments which may be necessary or proper; and to have access to any and all safe deposit boxes registered in my name.

3. Sell, assign, transfer and dispose of any and all stocks, bonds (including U.S. Savings Bonds), loans, mortgages or other securities registered in my name; and to collect and receipt for all interest and dividends due and payable to me.

4. Invest in my name in any stock, shares, bonds (including U. S. Treasury Bonds referred to as "flower bonds"), securities or other property, real or personal, and to vary such investments as my attorney, in his/her sole discretion, may deem best; and to vote at meetings of shareholders or other meetings of any corporation or company and to execute any proxies or other instruments in connection therewith.

5. Enter into and upon my real estate, and to let, manage, and improve the same or any part thereof, and to repair or otherwise improve or alter, and to insure any buildings thereon; to sell, either at public or private sale or exchange any part or parts of my real estate or personal property for such consideration and upon such terms as he shall think fit, and to execute and deliver good and sufficient deeds or other instruments for the conveyance or transfer of the same, with such covenants of warranty or otherwise as my attorney shall see fit, and to give good and effectual receipts for all or any part of the purchase price or other consideration; and to mortgage my real estate and in connection therewith to execute bonds and warrants and all other necessary instruments and documents.

6. Contract with any person for leasing for such periods, at such rents and subject to such conditions as my attorney shall see fit, all or any of my said real estate; to give notice to quit to any tenant or occupier thereof; and to receive and recover from all tenants and occupiers thereof or of any part thereof all rents, arrears of rent, and sums of money which now are or shall hereafter become due and payable in respect thereof; and also on non-payment thereof or of any part thereof to take all necessary or proper means and proceedings for determining the tenancy of occupation of such tenants or occupiers, and for ejecting the tenants of occupiers and recovering the possession thereof.

7. Commence, prosecute, discontinue or defend all actions or other legal proceedings pertaining to me or my estate or any part thereof; to settle, compromise, or submit to arbitration any debt, demand or other right or matter due me or concerning my estate as my attorney, in his/her sole discretion, shall deem best and for such purpose to execute and deliver such releases, discharges or other instruments as my attorney may deem necessary and advisable; and to satisfy mortgages, including the execution of a good and sufficient release, or other discharge or such mortgage.

8. Execute, acknowledge and file all Federal, State and Local tax returns of every kind and nature, including without limitation, income, gift and property tax returns.

9. Engage, employ and dismiss any agents, clerks, servants or other persons as my attorney, in his/her sole discretion, shall deem necessary and advisable.

10. Convey and transfer any of my property to trustees who shall hold the same for my benefit and/or the benefit of my children and other members of my immediate family upon such trust terms and conditions as to my attorney shall deem desirable.

11. Make gifts to my spouse and/or issue upon such terms and conditions as my attorney in his/her discretion shall determine.

12. In general, to do all other acts, deeds and matters whatsoever in or about my estate, property and affairs as fully and effectually to all intents and purposes as I could do in my own proper person if personally present, giving to my said attorney power to make and substitute under him/her an attorney or attorneys for all the purposes herein described, hereby ratifying and confirming all that the said attorney or substitute or substitutes shall do therein by virtue of these Presents.

13. In addition to the powers and discretion herein specially given and conferred upon my attorney, and notwithstanding any usage or custom to the contrary, to have the full power, right and authority to do, perform and to cause to be done and performed all such acts, deeds and matters in connection with my property and estate as my attorney, in his/her sole discretion, shall deem reasonable, necessary and proper, as fully, effectually and absolutely as if my attorney were the absolute owner and possessor thereof. My attorney-in-fact shall not be liable for any loss sustained through reasonable error in judgment made in good faith.

14. In the event of my disability or incompetency, from whatever cause, this power of attorney shall not thereby be revoked.

This Durable Power of Attorney was executed on April 13, 1985.

Henry A. Bierma

STATE OF IOWA
COUNTY OF MADISON

Before me, a Notary Public for the State of Iowa, personally appeared Henry A. Bierma, known to me to be the person whose name is subscribed to the within instrument, and acknowledged that it was executed for the purposes therein contained.

I have set my hand and official seal on April 13, 1985.

Eva A. McDonald
Notary Public

EVA A. McDONALD NOTARIAL SEAL IOWA