POWER OF ATTORNEY-SHORT FORM

NOT AFFECTED BY DISABILITY (IA PROBATE CODE)

Know All Men by These Presents: That the undersigned BESSIE B. JOHNSON of Madison County, Iowa, do hereby make, constitute and appoint my daughter, BERDENA JONES, Earlham, Iowa 50072 of Madison County, Iowa, their true and lawful Attorney-in-Fact, with full right, power and authority for them, and in their names, place and stead:

To collect and receive all moneys due me from any source and deposit the same in a bank account in my name; write checks on my bank account to pay any of my personal or business expenses; transfer or withdraw from savings account in any bank or financial institution; cash any certificates issued by any bank or financial institution; cash any U. S. Government Bonds or Notes; file any state or federal income tax returns as may be required; pay any taxes owing by me; and in general do any and all things reasonably necessary in the premises to look after my business affairs and pay any bills or debts owing by me.

This power shall not be affected by any physical or mental disability which may occur to me.

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 direct 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.

Each of the undersigned do hereby authorize said Attorney-in-Fact to relinquish all our 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 23rd day of January, 1981, at Winterset, Madison County, Iowa.

Bessie B. Johnson

Bessie B. Johnson

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MARY E. WELTY
Fee $3.00 RECORDER
MADISON COUNTY, IOWA

STATE OF IOWA, MADISON COUNTY, ss:

On this 23rd day of January, A. D. 19 81, before me, the undersigned, a Notary Public in and for said County and State, personally appeared BESSIE B. JOHNSON

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.

SHIRLEY A. WEBSTER
Notary Public in and for the State of Iowa
My Commission Expires September 30, 1981

Notary Public in and for said County and State