Compared

STATE OF IOWA, MADISON COUNTY, ss.
Inst. No. 1337
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Recording Fee 15.00 Mary E. Welty, Recorder, By M Welty Deputy

3336 ST. NO.
POLK COUNTY, IOWA
FILED FOR RECORD
8:06 JUL 29 1982 A.M.
AT P.M.
KATIE SHINSTINE HOLSCHUH, Recorder
By M Spruce Deputy
15.00

✓ POWER OF ATTORNEY - PLENARY

KNOW ALL MEN BY THESE PRESENTS: That I, the undersigned, Lawrence E. Gardner, husband of of Leona Gardner, residing at 654 Harwood Drive, Des Moines, State of Iowa, United States of America, have made, constituted and appointed, and do by these presents make, constitute and appoint my wife, Leona Gardner of 654 Harwood Drive, Des Moines, Iowa, with full power of substitution, my true and lawful Attorney-in-Fact hereby revoking any and all powers of attorney that may have been heretofore executed by the undersigned, with full power and authority for me in my name, place and stead, to act in, manage, and conduct all my affairs, and for that purpose for me and in my name, place and stead, and for my use and benefit, and as my acts and deeds, to do, and execute, or to concur with persons and/or other legal entities jointly interested with myself therein in the doing or executing of all or any of the following acts, deeds, and things, that is to say:

1. CONTROL of ASSETS: 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. REAL ESTATE TRANSACTIONS: 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 me, and to set up and carry reserves for repairs, improvements, upkeep and obsolescence 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 any contract; and without restricting the generality of the foregoing, to apply for and secure loans including small business loans, and to receive all funds and benefits therefrom.

3. FINANCIAL TRANSACTIONS: 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 my 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. BANKING TRANSACTIONS: 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. TAXES: To pay all taxes, city, county, State or Federal, including but not restricted to real estate taxes, special assessments, personal property taxes, monies and credit 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 receive or sue or take appropriate action for refunds of same; to appear for the undersigned and to represent me before the Internal Revenue Service and/or Treasury and/or the State Department of Revenue 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 my said Attorney-in-Fact 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 I 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 654 Harwood Drive, Des Moines, Iowa.

6. SECURITIES TRANSACTIONS: To act as proxy, with full power of substitution, at any corporate meeting, and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures, or other investments, right or interest I may now or hereafter hold, as fully as I might do if personally present and acting in my own behalf, including but not restricted to the right to join in or oppose any plans for changes in organization.

7. INVESTMENT AUTHORITY: To invest and re-invest, or exchange any existing assests, including but not restricted 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. LEGAL PROCEEDINGS: 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. BUSINESS ENTERPRISES: 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. AGENTS OR CONSULTANTS: To employ professional and business assistants of all kinds, including, but not restricted to attorneys, accountants, realtors, appraisers, salesmen and agents.

11. PROBATE PROCEEDINGS: To act in the settlement of any estate, in which the undersigned, have or may have some interest of property due them, and to protect, prosecute and defend such interests; to petition, apply for or otherwise obtain original or ancillary letters of administration, 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.

12. MEDICAL AND CUSTODIAL CARE: My said Attorney-in-Fact shall have full authority in my behalf to contract for medical care and treatment for my benefit, to be provided by any hospital, nursing home, custodial facility, physician, clinic, or other persons or facilities as he, in his sole discretion, deems best for my proper care and maintenance, and I specifically grant him the power to authorize any hospitalization, institutionalization, surgery, treatment, therapy, diagnostic treatment or examination, or care on my behalf, the same as I might otherwise do, to procure contracts of insurance for such services, pay the premiums therefor, and make claims against the same on my behalf, and to request and make claims for medical, custodial, or welfare assistance from any governmental agency, county, city, State, or Federal, to which I may be or become entitled.

GIVING AND GRANTING unto said Attorney-in-Fact full power and authority to do and perform each and every act, deed, matter and thing whatsoever in and about my property, and affairs, as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present; hereby ratifying all that said Attorney-in-Fact 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 as to any real estate owned by the undersigned, this instrument 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 instrument containing this power is recorded.

This Power of Attorney shall be effective on the 28th day of July, 1982, and shall continue effective unless and until revoked by me in writing. 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, 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.

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY SUBSEQUENT DISABILITY OR INCAPACITY OF THE UNDERSIGNED PRINCIPAL, either physical or mental, and the authority herein conferred shall be exercisable notwithstanding such disability or incapacity, or later uncertainty as to whether the undersigned principal is alive or dead. All acts done by my

Attorney-in-Fact pursuant to this power of attorney during any period of disability, incapacity, or incompetence or uncertainty as to whether I am alive or dead shall have the same effect and inure to the benefit of and bind the undersigned principal and my heirs, devisees, and personal representatives as if I had been alive, competent, and not disabled.

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.

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 separate and independent powers, but aided and implemented by all other powers herein.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the 28th day of July, 1982, at Des Moines, Iowa.

Lawrence E. Gardner

STATE OF IOWA )
) SS
COUNTY OF POLK )

On this 28th day of July, 1982, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Lawrence E. Gardner, 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.

Notary Public in and for the State of Iowa