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LISA SMITH, COUNTY RECORDER MADISON COUNTY IOWA

CHEK

GENERAL POWER OF ATTORNEY

Recorder's Cover Sheet

Preparer Information: (name, address and phone number)

John E. Casper, 223 E. Court Avenue, P.O. Box 67, Winterset, IA 50273-0067 (515) 462-4912

Taxpayer Information: (name and complete address)

Robert E. Hoskinson, Jr., 222 S. 4th Avenue, Winterset, IA 50273

Return Document To: (name and complete address)

Jane E. Rosien, 114 E. Jefferson Street, P.O. Box 67, Winterset, IA 50273-0067

Grantors:

Robert E. Hoskinson, Jr.

Grantees:

Marilyn J. Hoskinson

Legal Description: N/A

Document or instrument number of previously recorded documents: N/A

John E. Casper, ICIS# AT0001474

IOWA STATUTORY POWER OF ATTORNEY

1. POWER OF ATTORNEY

This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to your property (including but not limited to your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B.

This power of attorney does not authorize the agent to make health care decisions for your.

You should select someone you trust to serve as your agent. Unless you specify otherwise, generally the agent's authority will continue until you die or revoke the power of attorney or the agent resigns or is unable to act for you.

Your agent is not entitled to compensation unless you state otherwise in the optional Special Instructions.

This form provides for designation of one agent. If you wish to name more than one agent, you may name a co-agent in the optional Special Instructions. Co-agents must act by majority rule unless you provide otherwise in the optional Special Instructions.

If your agent is unable or unwilling to act for you, your power of attorney will end unless you have named a successor agent. You may also name a second successor agent.

This power of attorney becomes effective immediately upon signature and acknowledges on unions you state of the client to optional Special Instructions.

if you have questions about this power of attorney or the authority you are granting to your agent, you should seek legal advice before signing this form.

DESIGNATION OF AGENT

I, Robert E. Hoskinson, Jr., name the following person as my agent:

Name of Agent: Marilyn J. Hoskinson

Agant's Address: 522 8 4th Avenue Winterset, IA 50273

Agent's Telephone Number: (515) 669-3542

DESIGNATION OF SUCCESSOR AGENT(S)

If my agent is unable or unwilling to act for me, I name as my successor agent:

, ,

Successor Co-Agent's Address: 2166 Forrest Avenue

Oskaloosa, IA 52577

Benjamin D. Hoskinson

Successor Co-Agent's Telephone Number. (641) 660-9328

AND

Name of Co-Successor Agent:

Name of Co-Successor Agent: Successor Co-Agent's Address: Tabitha Blessing 502 N.E. 8th Street

Ankeny, IA 50021

Successor Co-Agent's Telephone Number: (515) 979-8945

GRANT OF GENERAL AUTHORITY

I grant my agent and any successor agent general authority to act for me with respect to the following subjects as defined in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B:

| (Initial each subject you want to include in the agent's general authority. If you wish to grant general authority over all of the subjects you may initial "All Preceding Subjects" anstead of initialing each subject.) | | | |
|--|--|--|--|
| Real Property | | | |
| Tangible Personal Property | | | |
| Stocks and Bonds | | | |
| Commodities and Options | | | |
| Banks and Other Financial Institutions | | | |
| Operation of Entity or Business | | | |
| Insurance and Annuities | | | |
| Estates, Trusts, and Other Beneficial Interests | | | |
| Claims and Litigation | | | |
| Personal and Family Maintenance | | | |
| Benefits from Governmental Programs or Civil or Military Service | | | |
| Retirement Plans | | | |
| Taxes | | | |
| All Preceding Subjects ** | | | |
| GRANT OF SPECIFIC AUTHORITY | | | |
| My agent shall not do any of the following specific acts for me unless I have initialed the specific authority listed below: (Caution: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. Initial only the specific authority you WANT to give your agent.) Amend, revoke, or terminate a revocable inter vivos trust, if authorized by the trust. Agree to the amendment or termination of any other inter vivos trust. Make a gift to an individual who is not an agent, subject to the limitations of the lowa Uniform Power of Attorney Act, Iowa Code section 633B.217, and any special instructions in this power of attorney. Make gifts, either direct or indirect, to my agent acting under this power of attorney as follows: | | | |
| Any such gift must be approved in writing by | | | |
| | | | |
| ; or No third party approval is needed. Authorize another person to exercise the authority granted under this power of attorney. | | | |

| $\bigcap R$ |
|---|
| Waive the principal's right to be a beneficiary of a joint and survivor annuity |
| including a survivor benefit under a retirement plan. |
| Exercise fiduciary powers that the principal has authority to delegate. |
| Disclaim or refuse an interest in property, including a power of appointment. |
| |

LIMITATION ON AGENT'S AUTHORITY

An agent that is not my ancestor, spouse, or descendant shall not use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the optional Special Instructions.

SPECIAL INSTRUCTIONS

I authorize and direct that either alternate Co-Attorney-in-Fact may act singularly or jointly in any manner authorized by this instrument. In the event either alternate Co-Attorney-in-Fact is unable to serve for any reason, I direct the other to serve as my sole Attorney-in-Fact Attorney.

shall have the authority to request an accounting of any agent.

EFFECTIVE DATE

This power of attorney is effective immediately upon signature and acknowledgment unless I have stated otherwise in the optional Special Instructions.

NOMINATION OF CONSERVATOR AND GUARDIAN

If it becomes necessary for a court to appoint a conservator of my estate or guardian of my person, I nominate the following person(s) for appointment:

Name of Nominee for Conservator of My Estate: Marilyn J. Hoskinson Nominee's Address: 222 S. 4th Avenue Winterset, IA 50273

Nominee's Telephone Number: (515) 669-3542.

Name of Nominee for Guardian of My Person: Marilyn J. Hoskinson

Nominee's Address: 222 S. 4th Avenue

Winterset, I 50273

Nominee's Telephone Number: (515) 669-3542

RELIANCE ON THIS POWER OF ATTORNEY

Any person, including my agent, may rely upon the validity of this power of attorney or a copy of it unless that person knows it has terminated or is invalid.

Keep a record of all receipts, disbursements, and transactions made on behalf of the principal.

Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal's expectations, to act in the principal's best interest.

Attempt to preserve the principal's estate plan if you know the plan and preserving the plan is consistent with the principal's best interest.

TERMINATION OF AGENT'S AUTHORITY

You must stop acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include any of the following:

Death of the principal.

The principal's revocation of the power of attorney or your authority.

The occurrence of a termination event stated in the power of attorney.

The purpose of the power of attorney is fully accomplished.

If you are married to the principal, a legal action is filed with a court to end your marriage, or for your legal separation, unless the Special Instructions in this power of attorney state that such an action will not terminate your authority.

LIABILITY OF AGENT

The meaning of the authority granted to you is defined in the Iowa Uniform Power of Attentes Act. Iowa Code chapter 633B. If you violate the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B, or act outside the authority granted, you may be liable for any damages caused by your violation.

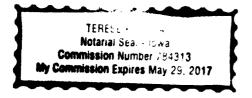
If there is anything about this document or your duties that you do not understand, you should seek legal advice.

SIGNATURE AND ACKNOWLEDGMENT

| Rold E. Harma | October 10, 2014 |
|--------------------------|------------------|
| Your Signature | Date |
| Robert E. Hoskinson, Jr. | |
| Your Name Printed | |
| 222 S. 4th Avenue | |
| Winterset, Iowa 50273 | |
| Your Address | |
| (515) 669-3542 | |
| Your Telephone Number | |

STATE OF IOWA, COUNTY OF POLK

This document was acknowledged before me this 10th day of October, 2014, by Robert E. Hoskinson, Jr.



Signature of Tyotary I done

This document prepared by John E. Casper, 223 E. Court Avenue, P.O. Box 67, Winterset, IA 50273-0067, Phone: (515) 462-4912

2. IMPORTANT INFORMATION FOR AGENT

AGENT'S DUTIES

When you accept the authority granted under this power of attorney, a special legal relationship is created between the principal and you. This relationship imposes upon you legal duties that continue until you resign or the power of attorney is terminated or revoked. You must do all of the following:

Do what you know the principal reasonably expects you to do with the principal's property or, if you do not know the principal's expectations, act in the principal's best interest.

Act in good faith.

Do nothing beyond the authority granted in this power of attorney.

Disclose your identity as an agent whenever you act for the principal by writing or printing the name of the principal and signing your own name as agent in the following manner: Robert E. Hoskinson, Jr. by Marilyn J. Hoskinson as Agent.

Unless the Special Instructions in this power of attorney state otherwise, you must also do all of the following:

Act loyally for the principal's benefit.

Avoid conflicts that would impair your ability to act in the principal's best interest. Act with care, competence, and diligence.