



POWER OF ATTORNEY - SHORT FORM

The undersigned Roger C. Kelley

of Delaware County, Iowa,

does hereby make, constitute and appoint Wilma V. Kelley

of Delaware County, Iowa, the undersigned's true and lawful Attorney-in-fact, with full right, power and authority for the undersigned and in the undersigned's name, place and stead:

To ask, demand, sue for, collect and receive all sums of money, dividends, interest, payment on account of debts and legacies, and all property now due or which may hereafter become due or owing to me, and to give good and valid receipts and discharges for such payments; to borrow money and to pledge property for such loans if in the judgment of my attorney such action should be necessary, to sell, convey and mortgage real property, to foreclose mortgages, and to take title to property in my name, if she thinks proper, and to execute, acknowledge and deliver deeds of real property which she considers necessary; to do business with banks and particularly to endorse all checks and drafts made payable to my order and collect the proceeds; to sign in my name checks on all accounts standing in my name, and to withdraw funds from said accounts, to open accounts in my name; to make such payments and expenditures as may be necessary in connection with any of the foregoing matters or with the administration of my affairs. She is specifically authorized to cash in, transfer or otherwise dispose of any treasury securities, which I may now own, severally or jointly, or which I may acquire at a later date. (This power of attorney shall not be affected by the disability of the principal.)

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.

The undersigned does hereby authorize said Attorney-in-Fact to relinquish all rights of dower, homestead and distributive share in and to any real estate described herein in which the undersigned has an interest.

Words and phrases herein, including acknowledgement hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Dated: January 8, 19 90

Roger C. Kelley
Roger C. Kelley

STATE OF IOWA, DELAWARE COUNTY, SS:

On January 8 19 90, before me, the undersigned, a Notary Public

in and for said State, personally appeared Roger C. Kelley
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.

Ann Moorman, Notary Public in and for said State

FILE No. 302-1573

RECORDING FEE \$ 5.00

TRANSFER FEE \$

FILED FOR RECORD THE 8 DAY OF

January, 19 90 AT 3:28

O'CLOCK P. M. BOOK 16 PAGE 127

STATE OF IOWA, DELAWARE COUNTY

Joan Sheppard, Recorder

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