

**POWER OF ATTORNEY - SHORT FORM**

The undersigned Kermit E. Kuhlman, Box 208, Colesburg, Iowa 52035
_____ of Deleware County, Iowa,
does hereby make, constitute and appoint A. Margery Kuhlman, Box 208, Colesburg,
Iowa 52035

of Deleware 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 transact all of my business and financial affairs of any kind
or class and to execute such instruments in writing of any kind
or class as may be necessary or proper in the premises. The powers
and authority hereby conferred upon my said Attorney-in-Fact shall
be applicable to all personal and real property or interest
therein now owned or hereinafter acquired by me and wherever
situated.

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.

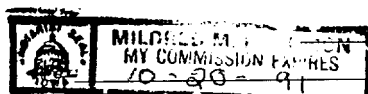
Dated: April 9, 19 90

Kermit E. Kuhlman
Kermit E. Kuhlman

STATE OF IOWA, DELEWARE COUNTY, SS:

On April 9 19 90, before me, the undersigned, a Notary Public

in and for said State, personally appeared Kermit E. Kuhlman
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.



Mildred M. Robinson
Notary Public in and for said State
Mildred M. Robinson

FILE No. 5-2354 FILED FOR RECORD THE 10 DAY OF April 19 90 AT 11:42 STATE OF IOWA, DELAWARE COUNTY
RECORDING FEE \$ 5.00 O'CLOCK A M. BOOK 16 PAGE 173 Joan Sheppard, Recorder
TRANSFER FEE \$ _____ Aff. _____