

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That I, Estella A. Bell, have made, constituted and appointed, and by these presents, do make, constitute and appoint Ruth M. Westpfahl my true and lawful attorney, for me and in my name, place and stead, to do any and every act necessary for the preservation, conservation, sale or disposition of any part or all of my property and delivery thereof; to make assignments, transfers and sign any papers that may be necessary or required to be signed affecting my said property.

AND giving and granting unto my said attorney full power and authority to do and perform each and every act and thing whatsoever required or necessary to be done with respect to my said property, to all intents and purposes as I might or could do if personally present.

My attorney in fact shall be liable for no other cause than gross neglect or willful misconduct.

My attorney in fact is authorized to make health care decisions in the event I am unable to give informed consent with respect to a given health care decision; which includes refusal to consent or withdrawal of consent to health care.

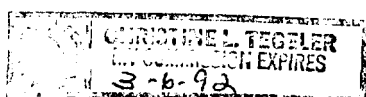
IN WITNESS WHEREOF, I have signed my name this 20<sup>th</sup> day of June, 1990.

Estella A. Bell  
ESTELLA A. BELL

STATE OF IOWA                    )  
                                          )    ss  
County of Delaware        )

On this 20<sup>th</sup> day of June, 1990, before me, the undersigned, a Notary Public in and for the State of Iowa personally appeared Estella A. Bell, to me known to be the person who signed the foregoing instrument and acknowledged that she executed the same as her voluntary act and deed.

IN WITNESS WHEREOF, I have hereto affixed my name and Notarial Seal the day and year last above written.



Christine L. Tegeler  
Notary Public in and for the State  
of Iowa (Christine L. Tegeler)