



POWER OF ATTORNEY - SHORT FORM

The undersigned Everett Gilbert, a single person
_____ of Delaware County, Iowa,
does hereby make, constitute and appoint Reginald E. Gilbert

_____ 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 take charge of and manage my business, to draw, make and endorse checks, to collect, compromise or settle all claims or demands due or to become due me, now existing or hereafter to arise in my favor, and to adjust, settle, and pay all claims and demands which now exist against me or may hereafter arise, and to take general management and control of my affairs and property. He 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 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: April 24, 19 89

Everett Gilbert
Everett Gilbert

STATE OF IOWA, Delaware COUNTY, SS:

On April 24 19 89, before me, the undersigned, a Notary Public

in and for said State, personally appeared Everett Gilbert, a single person,
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. 30-220
RECORDING FEE \$ 5.00
TRANSFER FEE \$ _____

FILED FOR RECORD THE 27 DAY OF July, 19 90 AT 1:22
O'CLOCK P.M. BOOK 16 PAGE 219

STATE OF IOWA, DELAWARE COUNTY
Joan Sheppard, Recorder
Aff.