



POWER OF ATTORNEY - SHORT FORM

The undersigned Gary D. Ingles
of Delaware County, Iowa,
does hereby make, constitute and appoint Penny Lee Ingles

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 perform any and all business necessary in the name of the undersigned
including but not limited to:

1. Making deposits, withdrawals or writing checks on any bank accounts;
2. Investing, cashing and reinvesting any money belonging to the undersigned;
3. Collecting money due or paying any bills of the undersigned;
4. Executing any instruments or documents necessary with respect to the management, sale, mortgaging or refinancing of any real estate of the undersigned;
5. Executing any instruments or documents necessary with respect to any disability matters, pension, Medicare or Social Security business of the undersigned;
6. Entering any safety deposit box and placing anything therein or removing anything therefrom;
7. Executing all documents necessary with respect to the Federal and State income tax reports;
8. Any and all other matters that are deemed necessary by my Attorney-in-Fact to be handled for the undersigned.

This Power of Attorney shall further authorize my Attorney-in-Fact to proceed to make any medical decisions necessary in my best interests should I be unable to make such decisions myself.

This Power of Attorney is a full Power of Attorney and shall encompass any and all matters having to do with any business or personal affairs of the undersigned and shall not be limited in any way by the foregoing recitations. 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 remain in full force and effect until the undersigned shall execute a written instrument revoking this instrument in the same office in which this 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.

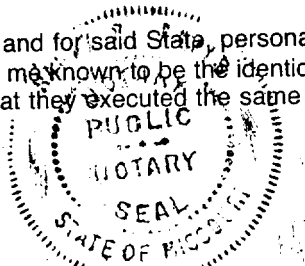
Dated: April 16, 1992

Gary D. Ingles
Gary D. Ingles

STATE OF ~~IOWA~~, DELAWARE Missouri COUNTY, ~~SS~~ Jackson

On April 16 1992, before me, the undersigned, a Notary Public

in and for said State, personally appeared Gary D. Ingles
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.



Nancy R. Davis
NANCY R. DAVIS
NOTARY PUBLIC STATE OF MISSOURI
JACKSON COUNTY
MY COMMISSION EXP. NOV. 1, 1992

FILE No. 184-3130
RECORDING FEE \$ 5.00
TRANSFER FEE \$

FILED FOR RECORD THE 28 DAY OF
April, 1992 AT 10:25
O'CLOCK A. M. BOOK 17 PAGE 64

STATE OF IOWA, DELAWARE COUNTY
Jane A. Lloyd, Recorder
Aff.