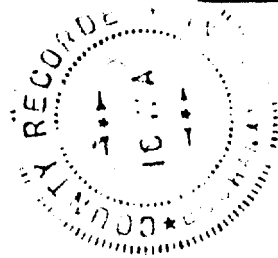


STATE OF IOWA, BUCHANAN COUNTY, ss
I, Jeanne Shannon, County Recorder in and for said county, do hereby certify that the foregoing is a true and correct copy, as the same appears of record in my office, in Book 14, Page 235 of said Buchanan County Records. Dated at Independence, Iowa this 20 day of August, 1992

Diane Curry, Deputy
JEANNE SHANNON BUCHANAN COUNTY RECORDER



FILE No. 1242 FILED FOR RECORD THE 17 DAY OF December, 1984 AT 8:29 STATE OF IOWA, BUCHANAN COUNTY:
RECORDING FEE \$ 5.00 O'CLOCK A.M. BOOK 14 PAGE 235 By JEANNE SHANNON, Recorder
TRANSFER FEE \$ _____ Power of Attorney
October 1, 1984

Know all men by these presents that Seller does hereby make, constitute and appoint Heights Finance Corporation (Purchaser) or its nominee, or any Vice President, Assistant Vice President, Secretary or Assistant Secretary of Purchaser or any of them, its true and lawful attorney-in-fact for and in the name of Seller with full power to demand, sue for, endorse and receive and collect all of the accounts listed on the attached schedule and make any necessary repossessions in connection therewith, and to give effectual receipts, discharges and terminations for the same, and in the name of Seller; and on its own behalf to endorse notes, checks, money orders, drafts and other evidences of payment, insurance policies and certificates and all other instruments as are necessary to accomplish the foregoing; and to execute and endorse any and all instruments necessary to assign its rights and the ownership of said accounts and all of the promissory notes, retail installment contracts and other instruments and papers and all choses in action evidencing the debts and obligations from which the accounts arose together with such chattel mortgages, real estate mortgages, wage assignments, security agreements, guaranties, certificates of title, and other instruments, securing the obligations evidenced thereby and all the physical assets listed on the attached schedule to Purchaser or its assignee. This Power of Attorney is executed pursuant to a resolution of the Board of Directors of Thorp Credit, Inc. adopted at a special meeting on September 25, 1984.

Seller

Thorp Credit, Inc.

by James E. Tuite
Senior Vice President
Muriel J. DeVries
Assistant Secretary

Computer and Equipment Leasing Corporation

by James E. Tuite

State of Minnesota
County of Hennepin

On this 3rd day of December, 1984, before me a Notary Public within and for said County personally appeared James E. Tuite and Muriel J. DeVries to me personally known, who, being each by me duly sworn they did say they are respectively the Senior Vice President and Assistant Secretary of Thorp Credit, Inc. and designee of Computer and Equipment Leasing Corporation, the corporations named in the foregoing instrument, and that said instrument was signed in behalf of said corporations by authority of their Boards of Directors as the free act and deed of said corporations.

Diane K. Webber
Notary Public

My commission expires: 8-12-87

This instrument was drafted by:
C. W. Malick
P.O. Box 9394
Minneapolis, MN 55440



FILE No. 218-754 FILED FOR RECORD THE 26 DAY OF August, 1992 AT 2:36 STATE OF IOWA, DELAWARE COUNTY
RECORDING FEE \$ 5.00 O'CLOCK P.M. BOOK 17 PAGE 95 By Jane A. Lloyd, Recorder
TRANSFER FEE \$ _____ Aff.