



POWER OF ATTORNEY — PLENARY

I, ERVIN A. MORAREND, residing at Colesburg, Iowa 52035,
do hereby appoint ROBERT MORAREND and/or BEULAH
FLATJORD and/or PAULINE HANSEL, residing at Quasqueton, Iowa; Hiawatha, Iowa; and RR, Garber, Iowa;
respectively, my Attorney-in-Fact: any of whom may act without the other(s).

1. To open, maintain or close bank accounts, brokerage accounts, savings and checking accounts or certificates of deposit, or to do any business with any banking or lending institution, in regard to any of my accounts, to make deposits and withdrawals, obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person, firm, corporation or political entity including the United States of America, and expressly including U.S. Treasury Securities;
2. To have full access to any of my safety deposit boxes and their contents wherever located;
3. To prepare, execute and file income and other tax returns, state and federal, and all other governmental reports, applications, requests and documents, and to obtain from the governmental or other entity having custody of them, copies of all such returns or other documents or instruments;
4. To invest, reinvest, exchange or sell any assets or property owned by me;
5. To receive and give acquittance for all sums of money, debts or accounts of any kind which are or shall become due, owing and payable to me;
6. To sell, convey (either with or without covenants of warranty), lease, manage, care for, preserve, protect, insure, improve, control, store, transport, maintain, repair, remodel, rebuild and in every way deal in and with any property or property rights; to set up any reserves for repairs, improvements, upkeep and obsolescence of such property; and to eject or remove tenants or other persons from, and to recover possession of, such property.

This includes the right to sell or encumber my homestead legally described as follows:

Lots 3, 4, 8, 9, & 10 in Block 2 First Western Addition to Colesburg,
Delaware County, Iowa.

[If the Attorney-in-Fact to which this Power of Attorney generally relates is my spouse, then I also hereby appoint _____, as my Attorney-in-Fact solely for the purpose of releasing any dower or other inchoate interest I might have in any property, including my homestead specifically described above.]

7. To transfer to the Trustee of any revocable trust created by me, if such trust is in existence at the time, any and all property of mine (excepting property held by me and any other person as joint tenants with right of survivorship), and transferred property to be held in accordance with the terms and provisions of the agreement creating such trust.

I hereby give to each Attorney-in-Fact appointed hereunder full right, power and authority to do and perform each and every act, deed and thing necessary or advisable to be done in and about the powers granted to such Attorney-in-Fact, as fully as I could do if personally present and acting.

All reference to property or property rights herein shall include all real, personal or mixed property now or hereafter owned by me.

N.B. cross out inappropriate portions of following paragraph

[This Power of Attorney shall be effective immediately, shall not be affected by my disability] [~~This Power of Attorney shall become effective upon my disability.~~] [~~This Power of Attorney shall become effective~~ _____] and shall continue effective until my death; provided, however, that this Power may be revoked by me as to any Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

Dated July 18, 1990, at Guttenberg, Iowa

Ervin A. Morarend
ERVIN A. MORAREND

316-801

DEPT. OF REVENUE IOWA

RECEIVED

09 SEP 10 PM 12 45

SEP 17 PAGE 224

REORDER
\$11.00

Ervin A. Morarend

To

Robert Morarend, Etal

Pauline Hansel
RR 1, Box 79
Garber, IA 52048

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(OFFICIAL STAMP
OR SEAL)

(Address)

(Signature and title of certifying officer)

I CERTIFY that the above-named person whose identity is well-known or proved to me, personally appeared, before me
this _____ day of _____, 19____, at _____ (City)
and signed the above request, acknowledging the same to be his free act and deed. (State)

(Number and street or rural route) (City or town) (State) (Zip Code)

Address
(for delivery of check)

Sign in ink in presence
of certifying officer

I expressly authorize my Attorney-in-Fact to sell or cash U.S. Treasury Securities, state that my Social Security Number
is _____, and hereby sign this declaration in the presence of an employee of a financial institution
qualified to pay these bonds.



On this 13th day of July 1990, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared ERVIN A. MORAREND
to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that such
person executed the same as such person's voluntary act and deed.

STATE OF IOWA
COUNTY OF CLAYTON
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) SS:
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