



POWER OF ATTORNEY—SHORT FORM

Know All Men by These Presents: That the undersigned _____

Nicoma N. Klaus

_____ of Delaware County, Iowa,
do hereby make, constitute and appoint Evert N. Klaus

_____ of Delaware County, Iowa, ^{her} ~~that~~ true and lawful Attorney-in-Fact, with full right, power and authority for ^{her} ~~him~~, and in ^{her} ~~his~~ names, place and stead: To sell, convey, lease, manage, care for, preserve, insure, maintain, repair, and in every way deal in and with any property or property rights of the undersigned now owned by her, including the sale of real estate; to maintain or close bank accounts, savings or checking, or to do any business with any banking institution, including any savings and loan association, in regard to any savings or checking account of the undersigned; to make deposits and withdrawals, obtain bank statements and passbooks, to collect or receive funds, to sign, endorse, or execute checks, money orders, warrants, certificates or vouchers payable to the undersigned by any person, firm or corporation, including political corporations and including the United States of America; to have full access to any safety deposit box and contents of the undersigned in any bank or banking institution; to pay all taxes, county, state or federal, including but not restricted to real estate taxes, special assessments, income taxes and to receive appropriate receipts therefor; to prepare; to execute, file and obtain from the government income tax and other tax returns, state and federal, and other governmental reports, applications, requests, and documents; to buy, acquire, obtain, sell or convey any stocks, bonds, or other securities, and endorse such instruments for sale or exchange purposes; to invest and reinvest or exchange any existing assets, property or security; to receive and give acquittance for all sums of money, debts, accounts whatsoever, which are or shall become due, owing and payable to the undersigned.

"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.

Each of the undersigned do hereby authorize said Attorney-in-Fact to relinquish all our rights of dower, homestead and distributive share in and to the above described premises.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

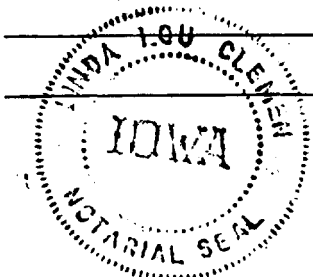
Signed this 1st day of May, 1988, at Colesburg, Iowa

Nicoma N. Klaus
Nicoma N. Klaus

STATE OF IOWA, DELAWARE COUNTY, ss:

On this 1st day of May, A. D. 1988, before me, the undersigned, a Notary

Public in and for said State, personally appeared Nicoma N. Klaus



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.

Linda Lou Clemen LINDA LOU CLEMEN