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RECORDERS OFFICE
JONES COUNTY IOWA

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DURABLE POWER OF ATTORNEY - PLENARY

BOOK 355 PAGE 304
LINDA J. PEYTON
2100pl

I, ROSE M. KNIPPER, residing 814 1st Avenue, West, Dyersville, Iowa, do hereby appoint my son, ANTHONY J. KNIPPER, and my son, ROGER P. KNIPPER, both residing at Rural Route 1, Monticello, Jones County, Iowa, as my ATTORNEY-IN-FACT. In the event that my son, ANTHONY J. KNIPPER, or my son, ROGER P. KNIPPER, are not living, disabled or geographically not available for any reason whatsoever, I do hereby nominate and appoint the other to serve alone as my ATTORNEY-IN-FACT.

My Attorney-in-Fact, including the alternate Attorney-in-Fact (if ANTHONY J. KNIPPER or ROGER P. KNIPPER is deceased, disabled or not available) shall have the following powers and authority:

1. To buy, acquire, obtain, take or hold possession of any property or property rights and to retain such property, whether income producing or non-income producing;

2. To sell, convey, 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, now or hereafter owned by me, and to establish and maintain reserves for repairs, improvements, upkeep and obsolescence of such property; to eject or remove tenants or other persons from, and to recover possession of, such property. This includes the right to convey or encumber my homestead legally described on Exhibit A attached hereto which is incorporated herein by reference the same as if set forth herein in full verbatim.

3. To borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured, unsecured, negotiable or non-negotiable, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to lend money, either with or without collateral; to extend or secure credit; and to guarantee and insure the performance and payment of obligations of another person or entity.

4. To open, maintain or close bank accounts, brokerage accounts, savings and checking accounts; to purchase, renew or cash certificates of deposit; to conduct any business with any banking or lending institution, in regard to any of my accounts or certificates of deposit; to write checks, make deposits, make withdrawals and obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person or entity, including the United States of America, and expressly including the right to sell or cash U. S. Treasury Securities and Series E, EE, H and HH Bonds;

5. To have full access to any safety deposit boxes and their contents;

6. To pay all city, county, state or federal taxes and to receive appropriate receipts therefor; to prepare, execute, file and obtain from the Government income and other tax returns and other governmental reports, applications, requests and documents; to take appropriate action to minimize, reduce or establish non-liability for taxes; to sue or take appropriate action for refunds of same; to appear for me before the Internal Revenue Service or any other taxing authority in connection with any matter involving federal, state or local taxes in which I may be a part, giving my Attorney-in-Fact full power to do everything necessary to be done and to receive refund checks; to execute waivers of the statute of limitations and to execute closing agreements on my behalf;

7. To act as proxy, with full power of substitution, at any corporate meeting and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures or other investments, rights or interests.

8. My Attorney-in-Fact is hereby authorized in my name, place and stead and in connection with all programs under the jurisdiction of the U.S. Department of Agricultural, administered through County ASCS Committees, to do and perform all and any act and thing whatsoever requisite and advisable to be done under such program, including access to County ASCS office records necessary to complete transactions and to hereby ratify and confirm all that said Attorney shall lawfully do or cause to be done.

FILE No. 22-2916
RECORDING FEE \$ 21.00
TRANSFER FEE \$

FILED FOR RECORD THE 28 DAY OF
Mar 19 94 AT 9:38
O'CLOCK A. M. BOOK 17 PAGE 300

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
Aff.

9. To invest, reinvest, sell or exchange any assets owned by me and to pay the assessments and charges therefore; to obtain and maintain life insurance upon my life or upon the life of anyone else; to obtain and maintain any other types of insurance policies; to continue any existing plan of insurance or investment;

10. To defend, initiate, prosecute, settle, arbitrate, dismiss or dispose of any lawsuits, administrative hearings, claims, actions, attachments, injunctions, arrests or other proceedings, or otherwise participate in litigation which might affect me and to appear litigation;

11. To carry on my business or profession for the purpose of liquidation in a long term orderly manner.

12. To employ professional and business assistants of all kinds, including but not limited to, attorneys, accounts, realtors, appraisers, salesmen and agents.

13. To collect and recover assets and benefits. To demand, sue for, arbitrate, settle, collect, receive, deposit and reinvest all property, sums of money, debts, dues, rights, accounts, legacies, bequests, interest, dividends, annuities and benefits that are now or may later become due or payable to me, including any benefits payable by any governmental body or agency (such as Supplemental Social Security (SSI), Medicaid, Medicare and Social Security Disability Insurance (SSDI) and for purposes of receiving Social Security benefits of receiving Social Security benefits, you are appointed my Representative Payee) and to take all lawful means to recover such assets or to qualify me for such programs and to compromise claims for such assets and grant discharges for such assets in my name.

14. To cancel or continue my credit cards, charge accounts and memberships in clubs, organizations and other associations.

15. To take physical custody of my wills, deeds, life insurance policies, contracts, securities and other important documents.

16. To represent me in all tax matters. To prepare, sign and file Federal, State or local, income, gift, other tax returns of all kinds, FICA returns, claims for refunds, requests for extensions of time, ruling requests, or other tax related documents, including, without limitation, receipts, offers, waivers, consents (including, but not limited to, consents and agreements under Internal Revenue Code Section 2032A, or any successor Section thereto), closing agreements and any power of attorney form required by the Internal Revenue Service, or any taxing authority with respect to any tax period between 1987 and 2010; to pay taxes due, collect refunds, post bonds. receive confidential information and contest deficiencies determined by the Internal Revenue Service or other taxing authorities; to exercise any elections I may have under Federal, State or local tax law; and generally, to represent me in all tax matters and proceedings of all kinds and for all periods between 1980 and 2010 before all offices and officers of the Internal Revenue Service, and any other taxing authority. My Social Security Number is _____.

18. 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 full rights of survivorship), which property shall be held in accordance with the terms and provisions of my agreement creating such trust;

19. To disclaim any interest in property passing to me from any person or entity.

My Attorney-in-Fact shall not be liable for any loss sustained through any error of judgment made in good faith, but shall be liable for willful misconduct or breach of good faith.

All reference to property or property rights herein shall include all real, personal, tangible, intangible or mixed property.

Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as masculine, feminine or neuter gender according to the context.

This Power of Attorney is to be construed and interpreted as a general power of attorney. The enumeration of specific items, rights, acts or powers shall not limit or restrict the general and all inclusive powers that I have granted to my Attorney-in-Fact.

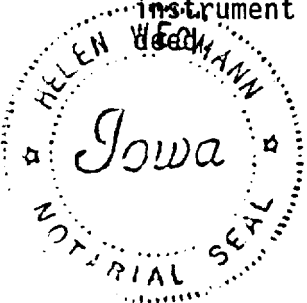
This Power of Attorney shall be effective immediately and SHALL NOT BE AFFECTED BY MY DISABILITY.

DATED this 13th day of Sept, 1991, at Dyersville Iowa.

X Rose M. Knipper
ROSE M. KNIPPER

STATE of IOWA, COUNTY of Delaware, ss:

On this 13th day of Sept, 1991, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared ROSE M. KNIPPER, to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that she executed the same as her voluntary act and



Helen Wegmann

Helen Wegmann
Notary Public in and for the State of Iowa

EXHIBIT A

LEGAL DESCRIPTION OF HOMESTEAD

Lot Three (3) of Hyler and Loops Addition to the City of Dyersville, Delaware County, Iowa.