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BOOK 199 PAGE 1270
DEEDS & EMBL. SECTION
DELAWARE CO. RECORDER
\$11.00

Iowa Prob. Ct.
120 W. Union St.
Strawburg, IA
50770

Prepared by Attorney Jeffrey B. Klaus P.C., Englewood Law Center, 3601 South Pennsylvania Street,
Englewood, Colorado 80110 (303)781-5040

Power of Attorney

Karen E. Wallace (aka Karen E. Klaus), and William Wallace, hereby grant and bestow power of attorney to P. Benjamin Klaus, to act as agent and attorney in fact, to sign and execute agreements, marketing or listing contracts, sales contracts, deeds, conveyances, assignments, bills of sale, disclosures, and all other documents of any kind whatsoever and to otherwise act on each of the undersigned's behalf regarding all matters and transactions reasonable and/or necessary to the appraisal, marketing, contracting for sale, deeding and/or conveying the Lindsay Estate Farm, described with more particularity in Exhibit A hereto, closing any sale of the Lindsay Estate Farm, and all matters reasonably necessary to carry out the purpose of this Agreement. P. Benjamin Klaus is hereby empowered to perform all acts and do all things on behalf of the undersigned as if each had performed such acts and done such things themselves and that such acts and things are hereby fully authorized and ratified.

KAREN E. WALLACE:

Karen E. Wallace 2-19-99
Karen E. Wallace Date

Sworn upon oath before me this 19 day of 2, 1999,
by Karen W. Wallace.

Witness my official hand and seal.

My commission expires: 12-10-2001.

Jevela Detrich
Notary Public



WILLIAM WALLACE:

William Wallace 2-19-99
William Wallace Date

Sworn upon oath before me this 19 day of 2, 1999,
by William Wallace.

Witness my official hand and

My commission expires: 12-10-2001.

Jevela Detrich
Notary Public

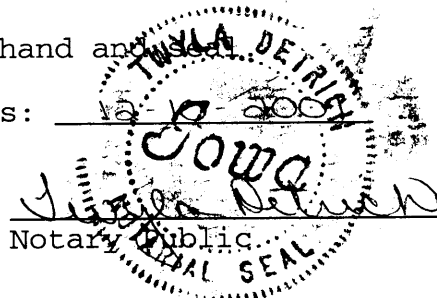


EXHIBIT A

Legal Description of Lindsay Estate Farm

East one quarter of South East quarter of North East quarter of Section 11 and South East quarter and South one half of North East quarter and South one half North West quarter and North one half of South West quarter of Section 12, Township Ninety (90), North, Range Four (4), West of the Fifth P. M., Delaware County, State of Iowa.
