

Abstract Co.

1999 SP 16 PM 1:30
BOOK 1999 PAGE 3273
DEBORAH L. PEYTON
DELAWARE COUNTY RECORDER
#6.00

DELAWARE COUNTY IOWA
FILED

Preparer: Tim A. Estlund, Atty, 100 1st Ave. NE, Ste 100, Cedar Rapids, IA 52401 364-2120

POWER OF ATTORNEY

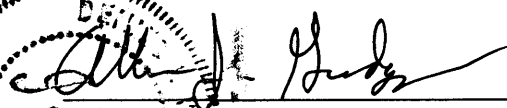
The undersigned, ALLEN J. GUDGEON, of Manchester, Iowa, do hereby appoint KRISTIE KAY GUDGEON, my wife, of Manchester, Iowa, my attorney-in-fact for the purpose of completing our purchase of the following described real estate:

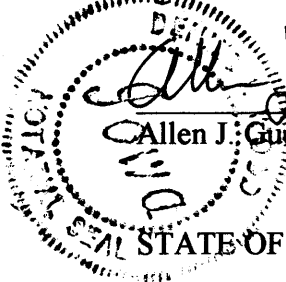
The East two-thirds (E 2/3) of Lot Two (2), except the East sixty six (66.0) feet thereof, of Lot Two (2), Burrington's Addition to Manchester, Iowa, according to plat recorded in Book I L.D., Page 245.

I specifically grant to Kristie Kay Gudgeon full power and authority to perform any acts and execute in my stead and on my behalf any and all documents necessary and/or required in connection with our purchase of the above-described real estate.

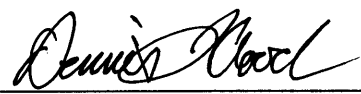
The undersigned further direct that this power-of-attorney shall take effect immediately and shall be irrevocable unless and until such time as there is filed of record a duly acknowledged revocation hereof in the same office in which this instrument is recorded.

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 property.



Allen J. Gudgeon

STATE OF IOWA)
COUNTY OF Linn) ss:

On this 14 day of September, 1999, before me, the undersigned, a Notary Public in and for said State, personally appeared Allen J. Gudgeon, to me known to be the identical person named in and who executed the foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed.



Notary Public In and For
The State of Iowa
Expires Mar 22, 2001