

BOOK 2001 PAGE 928
DONALD L. PEYTON
DELAWARE CO. RECORDER
\$21.00

Kathy Flynn Thurlow

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KATHY FLYNN THURLOW
COUNTY RECORDER
DUBUQUE CO., IOWA FEES

\$21.00

Abstract Co.

Prepare
Information:

Kenneth L. Moss
Individual's Name

129 1st Avenue E
Street Address

Dyersville
City

(319) 875-7178
Phone

POWER OF ATTORNEY - PLENARY

1. DESIGNATION OF ATTORNEY:

I, Florian^{B.}Recker, single, residing at 802 1st Street SW, Dyersville, Iowa 52040, appoint Herbert Recker, residing at 3296 333rd Avenue, Hopkinton, Iowa 52237, and Donald Recker, residing at 1850 333rd Avenue, Dyersville, Iowa 52040, my Attorney-In-Fact. In the event either of my named Attorney-In-Facts shall die, become legally disabled, resign, refuse to act, be unavailable, my other named Attorney-In-Fact may serve alone.

I revoke any and all powers of attorney that may have been previously executed by me, but specifically excepting any Powers of Attorney for Health Care decisions which I may have previously executed.

2. POWERS OF ATTORNEY-IN-FACT:

My Attorney-in-Fact shall have full power and authority to manage and conduct all of my affairs, with full power and authority to exercise or perform any act, power, duty, right or obligation I now have or may hereafter acquire the legal right, power or capacity to exercise or perform. The power and authority of my Attorney-in-Fact shall include, but not be limited to, the power and authority:

a) 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;

b) 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 of my property or property rights, now or hereafter owned by me, and to establish and maintain reserves for repairs, improvements, upkeep and obsolescence; to eject or remove tenants or other persons and to recover possession of such property. This includes the right to convey or encumber my homestead located in Dubuque County, Iowa.

c) To borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured, unsecured, negotiable or nonnegotiable, 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;

d) 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 and HH Bonds;

make any such gifts which are appropriate.

p) Any authority granted to my said Attorney-in-Fact shall be limited so as to prevent this Power of Attorney (1) from causing my Attorney-in-Fact to be taxed on my income, (2) from causing my estate to be subject to a general power of appointment (as that term is defined in Section 2041 of the Internal Revenue Code of 1986, as amended) by my Attorney-in-Fact, and (3) from causing my Attorney-in-Fact to have any incidents of ownership (within the meaning of Section 2042 of the Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact.

3. LIABILITY OF MY ATTORNEY-IN-FACT:

My Attorney-in-Fact shall not be liable for any loss sustained through an error of judgment made in good faith, but shall be liable for gross negligence, willful misconduct or bad faith in the performance of any of the provisions of this Power of Attorney.

4. COMPENSATION OF MY ATTORNEY-IN-FACT:

If my Attorney-in-fact is an individual, my Attorney-in-Fact shall be entitled to monthly reimbursement for all reasonable costs and expenses actually incurred and paid by my Attorney-in-Fact, on my behalf under any provision of this instrument, and in addition monthly, my Attorney-in-Fact shall be paid for services rendered to me at the rate of Ten Dollars (\$10.00) per hour of service in accordance with written records created, maintained and preserved by my Attorney-in-Fact.

5. ACCOUNTING BY MY ATTORNEY-IN-FACT:

Upon my request, the request of my conservator, or the request of the personal representative of my estate, said Attorney-in-Fact shall provide a complete accounting as to all acts performed pursuant to this Power of Attorney.

6. NOMINATION OF GUARDIAN/CONSERVATOR.

If a conservator of my property should for any reason be appointed, I nominate the Attorney-in-Fact who shall be then serving as my Attorney-in-Fact hereunder.

7. PROTECTION OF THIRD PARTIES.

No person who relies in good faith upon any representations by my Attorney-in-Fact shall be liable to me, my estate, my heirs or assigns, for recognizing the Attorney-in-Fact's authority hereunder.

8. MISCELLANEOUS:

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

b) 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.

c) 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.

d) This power of attorney is intended to be valid in any jurisdiction in which it is presented.

e) To have full access to any safety deposit boxes and their contents;

f) To pay all city, county, state or federal taxes and to receive appropriate receipts therefore; to prepare, execute, file and obtain from the government income and other tax returns and other governmental reports, applications, requests and documents; to take any 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 party, 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;

g) 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;

h) To invest, re-invest, 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;

i) 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;

j) To carry on my business or businesses; to begin new businesses; to retain, utilize or increase the capital of any business; to incorporate or operate as a general partnership, limited partnership or sole proprietorship any of my businesses;

k) To employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, realtors, appraisers, salesmen and agents;

l) To apply for benefits and participate in programs offered by any governmental body, administrative agency, person or entity;

m) Notwithstanding any limitation set forth in paragraph 2(o) below, and regardless of whether my Attorney-in-Fact is a beneficiary of such trust, 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 the agreement creating such trust;

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

o) To make gifts of any of my property or assets to members of my family, or to make gifts to such other persons or religious, educational, scientific, charitable or other nonprofit organizations to whom or to which I have an established pattern or program of giving, provided, however, that my Attorney-in-Fact may not make gifts of my property to himself or herself. I appoint Richard Recker of 2398 Sherwood Road, Earlville, Iowa 52041, as my Attorney-in-Fact solely for the purpose of determining if a gift of my property to the Attorney-in-Fact appointed and acting hereunder is appropriate and to

e) The powers delegated under this power of attorney are separable, so that the invalidity of one or more powers shall not affect any others.

9. EFFECTIVE DATE AND DURABILITY:

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

10. WAIVER OF ATTORNEY-CLIENT PRIVILEGE:

In the event of my incapacity, I waive any attorney-client privilege as to my attorney-in-fact and authorize my attorney to communicate with my attorney-in-fact so as to provide such attorney-in-fact with all information in such attorney's possession concerning my affairs, so that said attorney-in-fact can properly manage my office.

Dated 11-23-98 at Dyersville, Iowa.

Florian B. Recker
Florian Recker
B.

STATE OF IOWA)
) SS:
COUNTY OF DUBUQUE)

On this 23rd day of November, 1998, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Florian Recker 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.

Henrietta M. Bauman
Notary Public
In and for the State of Iowa