

DELAWARE COUNTY IOWA
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DEBORAH L. PLYTON
DELAWARE CO FOOTER
\$26.00

Preparer
Information:

Douglas J. Lee
Individual's Name

206 N Heisterman
Street Address

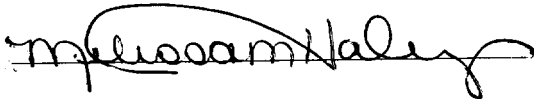
Bad Axe, MI
City

(517) 269-9272
Phone

Phone Book
P.O. Box 274
Dupontville IA
54040-0274

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That I, CHARLES M. DAHLKE, a legal resident of 1790 E. Parnall, Jackson, Michigan, 49201-9037 have made, constituted, and appointed and by these presents do make, constitute, and appoint MELISSA M. HALEY whose signature is as follows:



my true and lawful attorney to act in, manage, and conduct all my affairs, and for that purpose for me and in my name, place, and stead, and for my use and benefit, and as my act and deed, to do and execute, or to concur with persons jointly interested with myself therein in the doing or executing of each and every act, deed, or thing I could do or execute, including all or any if the following acts, deeds, and things:

(1) To buy, receive, lease, accept, or otherwise acquire; to sell, convey, mortgage, pledge, quitclaim, or otherwise encumber or dispose of; or to contract or agree for the acquisition, disposal, or encumbrance of, any property whatsoever, and wheresoever situated, be it real, personal, or mixed, or any custody, possession, interest, or right therein or pertaining thereto, upon such terms as my attorney shall think proper as conclusively evidenced by his action;

(2) To take, hold, possess, invest, lease, let, or otherwise manage any or all of my real, personal, or mixed property, or any interest therein, or pertaining thereto; to eject, remove, or relieve tenants or other persons from, and recover possession of, such property by all lawful means; and to maintain, protect, preserve, insure, remove, store, transport, repair, rebuild, modify, or improve the same or any part thereof;

(3) To make, do, and transact all and every kind of business of whatever kind or nature, including the receipt, recovery, collection, payment, compromise, settlement, and adjustment of all accounts, legacies, bequests, interests, dividends, annuities, income, rents, claims, demands, actions, causes of action, debts, taxes, and obligations, which may or hereafter be due, owing, or payable by me or to me;

(4) To make, endorse, guarantee, accept, receive, sign, seal, execute, acknowledge, and deliver deeds, assignments, bills of sale, agreements, certificates, checks, notes, mortgages, bonds, vouchers, receipts, releases, and such other instruments in writing of whatever kind and nature, as may be necessary, convenient, or proper in the premises;

(5) To make deposits or investments in or withdrawals from, any account, holding, or interest which I may now or hereafter have, or be entitled to, in any banking, trust, or investment institution, including postal savings depository offices, credit unions, savings and loan associations, and similar institutions; to exercise any right, option, or privilege pertaining

thereto; and to open or establish accounts, holdings, or interest of whatever kind or nature, with any such institution, in my name or in my said attorney's name or in both our names jointly, either with or without right of survivorship;

(6) To institute, prosecute, defend, compromise, settle, arbitrate, assign, release, and dispose of legal, equitable, or administrative hearings, actions, suits, attachments, arrests, claims, liens, levies, distresses, or other proceedings, or otherwise engage in litigation in connection with the premises;

(7) To act as my attorney or proxy in respect to any stocks, shares, bonds, other securities, or other investments, rights, or interests, I may now or hereafter hold;

(8) To engage and dismiss agents, counsels, attorneys, accountants, and employees, and to appoint and remove at pleasure any substitute for, or agent of, my said attorney, in respect to all or any of the matters or things herein mentioned and upon such terms as my attorney shall think fit, in connection with the premises;

(9) To prepare, execute, and file income, ad valorem, gift, estate, and other tax returns, and other governmental reports, declarations, applications, requests, and documents, in connection with the premises;

(10) To act as my attorney-in-fact or proxy in respect to any policy of insurance on my life, and in that capacity to exercise any right, privilege, or option which I may have thereunder or pertaining thereto, excluding, however, the right to change the method of payment of the insurance proceeds, and the right to make a cash surrender of the policy as distinguished from a surrender of the policy for loan, conversion, or other purposes as provided therein.

(11) To transfer from time to time and at any time any of my property or interests in property (including any rights to receive income from any source) to the trustee of any trust agreement created by me before or after the execution of this Power of Attorney; and to execute such instruments and documents to effect the transfers described herein as may be necessary, appropriate, incidental or convenient.

(12) To create and execute an irrevocable trust agreement upon such terms and conditions as my agent shall deem appropriate, with such trustee or trustees as my agent shall select, which trust may be for my benefit, for the benefit of my spouse, or any of my descendants; and to transfer from time to time and at any time to the trustee of the trust agreement created by my agent any of my property or interests in property (including any rights to receive income from any source); and to execute such instruments or documents to effect the transfers described herein as may be necessary, appropriate, incidental or convenient. My agent may restrict or prevent trust assets and income from being used for my benefit; provided however, my descendants shall be designated as residuary beneficiaries of any such trust. I understand that the creation of such a trust may result in my being unable to have access to or the benefit of such trust assets and the income therefrom for my support, maintenance, care and comfort; nevertheless, I hereby specifically authorize my agent to create such a trust, which

decision shall be in my agents sole and uncontrolled discretion.

(13) To make gifts, grants or other transfers without consideration as my agent may deem proper, either outright or in trust (including the forgiveness of indebtedness) to such persons or organizations as my agent shall select, all in the sole discretion of my agent.

(14) To make gifts, grants or other transfers without consideration as my agent may deem proper, either outright or in trust (including the forgiveness of indebtedness) to my spouse, any of my children, their spouses, or their descendants, or to any charitable organization.

(15) Provided, however, that my agent shall not make any gifts that are not excluded from gift tax by my federal gift tax annual exclusion.

(16) To renounce and disclaim any property or interest in property or powers to which for any reason and by any means I may become entitled, whether by gift, testate or intestate succession; to release or abandon any property or interest in property or powers which I may now or hereafter own, including any interests in or rights over trusts (including the right to alter, amend, revoke or terminate) and to exercise any right to disclaim an elective share in any estate or under any will. In exercising such discretion, my agent may take into account such matters as shall include but shall not be limited to any reduction in estate or inheritance taxes on my estate, and the effect of such renunciation or disclaimer upon persons interested in my estate and persons who receive the renounced or disclaimed property; provided, however, that my agent shall make no disclaimer that is expressly prohibited by other provisions of this instrument.

GIVING AND GRANTING unto my said attorney full power and authority to do and perform all and every act, deed, matter, and thing whatsoever in and about my estate, property, and affairs, as fully and effectually to all intents and purposes as I might or could do in my own proper person if personally present, the above especially enumerated powers being in aid and exemplification of the full, complete, and general power herein granted and not in limitation or definition thereof; and hereby ratifying all that my said attorney shall lawfully do or cause to be done by virtue of these presents. This being a standard form, any insertions or deletions shall be considered a part hereof if inserted in my handwriting or if initialed by me in the margin opposite such insertion or deletion. In case of any inconsistency between provisions, written instructions or directions shall prevail over typed provisions.

And I hereby declare that any act or thing lawfully done hereunder by my said attorney shall be binding on myself and my heirs, legal and personal representatives, and assigns, whether the same shall have been done before or after my death, or other revocation of this instrument, unless and until actual notice thereof shall have been received by any person acting in reliance hereon. This power of attorney may be filed for record in any public office.

This power of attorney shall go into effect on November 10, 1997, and shall not be affected by my subsequent disability or incapacity.

DOUGLAS J. LEE
Attorney At Law
206 N. HEISTERMAN
P.O. BOX 267
BAD AXE, MI 48413
(517) 269-9272

Charles M. Dahlke
CHARLES M. DAHLKE

Curt MacRae

Phil H. Maser

Given under my hand this 10th day of November, 1997.

rein set forth.

day of November, 1997.

Cecil A. Serna

DOUGLAS J. LEE
Attorney At Law
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P.O. BOX 267
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