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DEBORAH L. PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

General Power of Attorney for Business Affairs (Durable)
Recorder's Cover Sheet

Preparer Information: (Name, address, and phone number)
St. Luke's Hospital
1026 A Avenue NE
Cedar Rapids, IA 52406-3026
Ph. 319-369-7211

Taxpayer Information: (Name and complete address)
Inez E. Barnhart
Heritage Nursing & Rehab Center
200 Olive Drive SW
Cedar Rapids, IA 52404

Return Document To: (Name and complete address)
Farmers Savings Bank
P.O. Box 127
Colesburg, IA 52035-0127

Grantors:
Inez E. Barnhart

Grantees:
Gary Eugene Barnhart
David L. Barnhart
Virgil Barnhart
JoAnn E. Meyer

GENERAL POWER OF ATTORNEY
FOR BUSINESS AFFAIRS
(DURABLE)

1. Designation of Attorney-in-Fact.

I, INEZ ELIZABETH BARNHART (name), residing at Cobesburg (City), DELAWARE (County), Iowa, appoint GARY Eugene Barnhart (Son) (name), residing at GREELEY (City), DELAWARE (County), IOWA (State), my Attorney-in-Fact. In the event GARY Eugene Barnhart (name or any successor Attorney-in-Fact named by me) shall die, become legally disabled, resign, refuse to act, be unavailable or, if my Attorney-in-Fact is my spouse, be legally separated or divorced from me, I name the following (each to act alone and successively in the order named) as successors to my Attorney-in-Fact:

1. First Successor Attorney-in-Fact: DAVID L. BARNHART (SON)
Address: RR1-Box81-Cobesburg, IOWA 52035

Second Successor Attorney-in-Fact: Virgil BARNHART (SON)
Address: RR3-MANCHESTER, IOWA 52057

Third Successor Attorney-in-Fact: JOANN E. MEYER (daughter)
Address: 719-36th ST. S.E., Cedar Rapids, IOWA 52403

Fourth Successor Attorney-in-Fact: _____
Address: _____

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 that 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 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 legally described as follows: 408 JEFFERSON ST, COLESBURG, IOWA 52035

INITIALS DEB

If the Attorney-in-Fact to which this Power of Attorney relates is my spouse, and if required under State law in order to transfer marketable title, then I also appoint DAVID L. BARNHART of RR1-COLESBURG, IOWA, as my Attorney-in-Fact solely for the purpose of releasing any dower or other inchoate interest I might have in any property, including my homestead specifically described above;

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, H, and HH Bonds;

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 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 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 substitute, 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, reinvest, sell or exchange any assets owned by me and to pay the assessments and charges therefor; 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 that might affect me;

INITIALS DLB

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. 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; and

o. To make gifts of any of my property or assets to members of my family; 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 DAVID L. BARNHART of RR1 COLESBURG, IOWA 52035 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 make any such gifts that are appropriate.

3. Construction.

a. 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.

b. Any authority granted to my said Attorney-in-Fact, however, 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.

INITIALS _____ EB

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

d. Words or 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.

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.

f. This Power of Attorney is intended to be valid in any State or jurisdiction in which it is presented.

4. Liability of 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.

5. Compensation of Attorney-in-Fact.

The Attorney-in-Fact understands that this Power of Attorney is given without any express or implied promise of compensation to said Attorney-in-Fact, said Attorney-in-Fact agreeing that any services performed as my Attorney-in-Fact will be done without compensation, either during my life or upon my death, but the Attorney-in-Fact shall be entitled to reimbursement for all reasonable expenses incurred as a result of carrying out any provisions of this Power of Attorney.

6. Accounting by Attorney-in-Fact.

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

7. Nomination of Guardian/Conservator.

If a Guardian of my person or 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.

8. 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.

INITIALS: I E B.

9. Effective Date and Durability. (Choose one caption.)

a. This Power of Attorney shall become effective upon my disability as certified by my personal physician in an affidavit attached hereto, 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. As used herein, "disability" shall be any physical or mental incapacity that renders me unable to conduct and manage my business affairs. I do hereby waive any physician/patient privilege that might otherwise prevent my personal physician from making a certificate as to my disability.

b. This Power of Attorney shall become effective immediately.

EXECUTED IN TRIPLICATE on this 11th day of JUNE, yr 2002, at CEDAR RAPIDS (City), LINN (County), Iowa.

x Inez E Barnhart
(Name)

State of Iowa)
)ss
County of Linn)

On this 11 day of June, yr 2002, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Inez E Barnhart (name), 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.

Mary M. Trumpold
NOTARY PUBLIC IN AND FOR THE STATE OF IOWA

This is not a substitute for legal advice. An attorney must be consulted.

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MARY M. TRUMPOLD
Commission Number 183639
My Commission Expires
3-12-05