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DEBORAH L. PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

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~~Return document to: Joshua D. Lukpes and Amber R. Lukpes, 3311 140th Avenue, Ryan, Iowa 52330~~

Send tax statement to: Joshua D. Lukpes and Amber R. Lukpes, 3311 140th Avenue, Ryan, Iowa 52330

Return to ~~American Escrow~~, 373 Collins Rd NE, Cedar Rapids, IA 52402
(JULIE)

GENERAL POWER OF ATTORNEY

1. **Designation of Attorney-in-Fact.**

I, Amber R. Lukpes, of Marion, Iowa appoint Joshua D. Lukpes, as my Attorney-in-Fact.

I hereby revoke any and all general powers of attorney that may have been previously executed by me but specifically exempt any powers 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 and perform any act, power, duty or right or obligation I now have or may hereafter acquire the legal right, power and capacity to exercise or perform. The power and authority of my Attorney-in-Fact shall include, but shall not be limited to the authority to:

- 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 property or property rights, now or hereafter owned by me, and to establish and maintain reserves for improvements, upkeep and obsolescence; to eject or remove tenants or other persons and to recover possession of such property. This includes the right to purchase, convey and/or encumber my homestead located at 3311 140th Avenue, Ryan, Iowa 52330 and legally described as follows:

**PARCEL E, A PART OF PARCEL C IN THE NE $\frac{1}{4}$ NE $\frac{1}{4}$ OF SECTION 34,
TOWNSHIP 87 NORTH, RANGE 6 WEST OF THE 5TH P.M., DELAWARE
COUNTY, IOWA, ACCORDING TO PLAT RECORDED IN BOOK 2001, PAGE
3117.**

- C. To pay my debts, to borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured or unsecured, negotiable or non-negotiable, at a rate of interest or upon terms satisfactory to my Attorney-in-Fact; to lend money either with or without collateral; to extend or secure credit; and to guaranty and insure the performance and payment of obligations of another person or entity.

- D. To open, maintain or close accounts, brokerage accounts, savings or 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, passbook drafts, money orders, warrants, certificates or vouchers payable by me 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 or Series E, EE and H and HH bonds.
- E. To have full access to any safety deposit boxes or their contents.
- F. To pay all city, county, state or federal taxes and 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 other matter involving federal and 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, 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, reinvest, 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 of any of my businesses.
- K. To employ professional and business assistance of all kinds including, but not limited to, attorneys, accountants, real estate agents, 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, assign, convey and deliver any real or personal property in which I may have or own an interest to the Trustee of any revocable trust created by me, if such Trust is in existence at the time, notwithstanding the fact that my Attorney-in-Fact or his or her spouse, descendants, heirs or assigns may be the a) Trustee or successor Trustee of any such Trust; b) beneficiary of any such Trust; or c) a holder of any special general power of appointment created under such Trust. Nothing in this paragraph shall be construed to allow my Attorney-in-Fact to create, amend, restate or revoke any such revocable Trust created by me.
- N. To disclaim any interest in property passing to me from person or entity.

3. **Construction:**

This Power of Attorney is to be construed and interpreted as a General Power of Attorney. The numeration 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, all references to property or property rights herein shall include all real, personal, tangible,

intangible or mixed property, 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.

Any authority granted to my Attorney-in-Fact however, shall be limited so as to prevent this Power of Attorney: a) from causing my Attorney-in-Fact to be taxed on my income; b) from causing my estate to be subject to a general power of appointment (as that term as defined by Section 2041 Internal Revenue Code of 1986 as amended) by my Attorney-in-Fact; and c) 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-of-Fact.

4. **Liability of Attorney-in-Fact.**

My Attorney-in-Fact shall not be liable for any loss sustained through error of judgment made in good faith, but shall be liable for willful misconduct or breach of good faith in the performance of any other 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 of said Attorney-in-Fact. Any services performed by my Attorney-in-Fact will be done without compensation either during my lifetime or upon my death, but my Attorney-in-Fact shall be entitled to reimbursement for all reasonable expenses incurred as a result for carrying out any provisions of this Power of Attorney.

6. **Accounting by Attorney-in-Fact.**

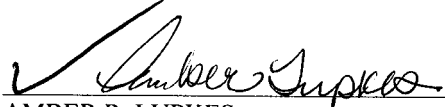
Upon my request or the request of any conservator appointed on my behalf or the personal representative of my estate, my Attorney-in-Fact shall provide a complete accounting as to all acts performed pursuant to this Power of Attorney.

7. **Effective Date and Durability.**

- a. This Power of Attorney shall be effective immediately and shall not be affected by my disability.
b. ~~This Power of Attorney shall become effective upon written certification by my physician that I am disabled.~~
c. ~~This Power of Attorney shall become effective _____, shall not be affected by my disability;~~

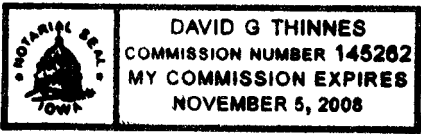
and shall continue effective until my death; provided, however, that this Power of Attorney may be revoked by me as to my Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

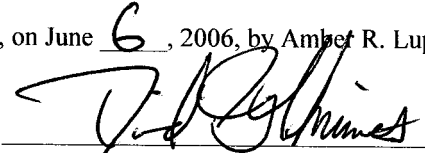
Dated this 6th day of June, 2006.


AMBER R. LUPKES

STATE OF IOWA)
)ss:
COUNTY OF LINN)

This instrument was acknowledged before me, a Notary Public, on June 6, 2006, by Amber R. Lupkes.




DAVID G. THINNIES - NOTARY PUBLIC
IN AND FOR THE STATE OF IOWA