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Document 2006 2940 Type 06 009 Pages 1

Date 8/11/2006 Time 11:32:22AM

Rec Amt \$7.00

DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWAPreparer Carr & Carr Attorneys 117 S Franklin St PO Box 333 Manchester, IA 52057 (563) 927-4164
Information Individual's Name Street Address City Phone

POWER OF ATTORNEY - SHORT FORM

SPACE ABOVE THIS LINE
FOR RECORDERThe undersigned
Elinor A. Kellogg

of Delaware County, Iowa, does hereby make, constitute and appoint

Russell Nading

of Linn County, Iowa, the undersigned's true and lawful Attorney-in-Fact,
with full right, power and authority for the undersigned and in the undersigned's name, place and stead:

To perform any and all business necessary in the name of the undersigned including but not limited to:

1. Making deposits, withdrawals or writing checks on any bank accounts;
2. Investing, cashing and reinvesting any money belonging to the undersigned;
3. Collecting money due or paying any bills of the undersigned;
4. Managing, or selling and conveying any real estate of the undersigned and executing any instruments or documents necessary respecting same;
5. Executing any instruments or documents necessary with respect to any pension, Medicare or Social Security business of the undersigned;
6. Entering any safety deposit box and placing anything therein or removing anything therefrom;
7. Handling all medical insurance or life insurance matters or any other kind of business;
8. Executing all documents necessary with respect to my federal and state income tax reports;
9. Signing any papers, documents or titles of any kind;
10. Doing any and all other matters that are deemed necessary by my Attorney-in-fact to be handled for the undersigned.

This Power of Attorney shall further authorize my Attorney-in-fact to proceed to make any medical decisions necessary in my best interests should I be unable to make such decisions myself.

This Power of Attorney is a full Power of Attorney and shall encompass any and all matters having to do with any business, personal or medical affairs of the undersigned including the sale of any real estate of the undersigned and shall not be limited in any way by the foregoing recitations. This Power of Attorney shall not be affected by my disability.

Giving and Granting unto said Attorney-in-Fact the full power and authority to do and perform each and every act, deed, matter and thing whatsoever required and necessary to be done in and about the foregoing, as fully as the undersigned might or could do if personally present and acting.

~~In the event my Attorney-in-Fact is unable to serve for any reason or if my Attorney-in-Fact is currently my spouse and we become legally separated or our marriage is dissolved, I name _____ of _____ as successor to my Attorney-in-Fact.~~

~~The undersigned further directs 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 of this instrument in the same office in which the instrument containing this power is recorded. This Power of Attorney shall not be affected by my disability.~~ and revokes all previous Powers of Attorney.

The undersigned does hereby authorize said Attorney-in-Fact to relinquish all rights of dower, homestead and distributive share in and to any real estate described herein in which the undersigned has an interest.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as masculine or feminine gender, according to the context.

Dated: November 21, 2001

Elinor A. Kellogg
Elinor A. Kellogg

STATE OF IOWA, DELAWARE COUNTY, SS:

On November 21, 2001

before me, the undersigned, a Notary Public in and for said State, personally appeared Elinor A. Kellogg to me known to be the identical persons named in and who executed the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed.

E. Michael Carr

, Notary Public in and for said State