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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Preparer Information E. Michael Carr, Attorney P.O. Box 333, Manchester, IA 52057 (319) 927-4164
Individual's Name Street Address City Phone



SPACE ABOVE THIS LINE
FOR RECORDER

POWER OF ATTORNEY - SHORT FORM

The undersigned
Eleanor Rubner

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

Paul D. Rubner or Jane T. Rubner; either may act alone

of Delaware 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 & conveying any real estate of the undersigned & 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. 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.

The undersigned further direct that this Power of Attorney shall take effect immediately ~~and shall not~~ ~~be revocable 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~~ 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: June 26, 2000

Eleanor Rubner
Eleanor Rubner

STATE OF IOWA, DELAWARE COUNTY, SS:

On June 26, 2000, before me, the undersigned, a Notary Public

in and for said State, personally appeared Eleanor Rubner 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