

GENERAL POWER OF ATTORNEY

BY THIS DOCUMENT IT IS HEREBY ACKNOWLEDGED, that I, Ruth V. Grether residing at 200 McCarren Drive, (formerly at 120 Nelson Circle) Manchester, IA 52057 U.S.A., the undersigned, do hereby appoint Dennis J. Grether, of 49003 Skyhi Road, New Buffalo, MI 49117-8903 U.S.A., or Jonathan C. Grether, of 202 Benck Street, Algona, IA 50511 U.S.A., as my attorneys-in-fact ("Agents") to exercise the powers and discretions described below.

If either Agent is unable to serve for any reason, I appoint David L. Grether, 3121 Trail Road, Lawrence, KS, 66049 as my alternate or successory Agent, as the case may be to serve with the same powers and discretions.

I hereby revoke any and all general powers of attorney and special powers of attorney that previously have been signed by me. However, the preceding sentence shall not have the effect of revoking any powers of attorney that are directly related to my health care that previously have been signed by me.

My Agent shall have full power and authority to act on my behalf. This power and authority shall authorize my Agent to manage and conduct all of my affairs and to exercise all of my legal rights and powers, including all rights and powers that I may acquire in the future. My Agent's powers shall include, but not be limited to, the power to:

1. Open, maintain or close bank accounts (including, but not limited to, checking accounts, savings accounts, and certificates of deposit), brokerage accounts, retirement plan accounts, and other similar accounts with financial institutions.
 - A) Conduct any business with any banking or financial institution with respect to any of my accounts, including, but not limited to, making deposits and withdrawals, negotiating or endorsing any checks or other instruments with respect to any such accounts, obtaining bank statements, passbooks, drafts, money orders, warrants, and certificates or vouchers payable to me by any person, firm, corporation or political entity.
 - B) Perform any act necessary to deposit, negotiate, sell or transfer any note, security, or draft of the United States of America, including U.S. Treasury Securities.
 - C) Have access to any safe deposit box that I might own, including its contents.
2. Sell, exchange, buy, invest, or reinvest any assets or property owned by me. Such assets or property may include income producing or non-income producing assets and property.
3. Take any and all legal steps necessary to collect any amount or debt owed to me, or to settle any claim, whether made against me or asserted on my behalf against any other person or entity.
4. Enter into binding contracts on my behalf.
5. Exercise all stock rights on my behalf as my proxy, including all rights with respect to stocks, bonds, debentures, commodities, options or other investments.
6. Maintain and/or operate any business that I may own.
7. Employ professional and business assistance as may be appropriate, including attorneys, accountants, and real estate agents.
8. Sell, convey, lease, mortgage, manage, insure, improve, repair, or perform any other act with respect to any of my property (now owned or later acquired) including, but not limited to, real estate and real estate rights (including the right to remove tenants and to recover possession). This includes the right to sell or encumber any homestead that I now own or may own in the future.
9. Prepare, sign, and file documents with any governmental body or agency, including, but not limited to, authorization to:
 - A) Prepare, sign and file income and other tax returns with federal, state, local, and other governmental bodies.
 - B) Obtain information or documents from any government or its agencies, and represent me in all tax matters, including the authority to negotiate, compromise, or settle any matter with such government or agency.

A) Prepare applications, provide information, and perform any other act reasonably requested by any government or its agencies in connection with governmental benefits (including medical, military and social security benefits), and to appoint anyone, including my Agent, to act as my "Representative Payee" for the purpose of receiving Social Security benefits.

10. Make gifts from my assets to members of my family and to such other persons or charitable organizations with whom I have an established pattern of giving (or if it is appropriate to make such gifts for estate planning and/or tax purposes), to file state and federal gift tax returns, and to file a tax election to split gifts with my spouse, if any. No Agent acting under this instrument, except as specifically authorized in this instrument, shall have the power or authority to (a) gift, appoint, assign or designate any of my assets, interests or rights, directly or indirectly, to such Agent, such Agent's estate, such Agent's creditors, or the creditors of such Agent's estate, (b) exercise any powers of appointment I may hold in favor of such Agent, such Agent's estate, such Agent's creditors, or the creditors of such Agent's estate, or (c) use any of my assets to discharge any of such Agent's legal obligations, including any obligations of support which such Agent may owe to others, *excluding* those whom I am legally obligated to support. For the purposes of making gifts to individuals under this provision, I appoint David L. Grether, 3121 Trail Road, Lawrence, KS 66049 U.S.A., as my "Gift Agent." Provided that they are not the same person, my Agent is authorized to make gifts, as appropriate, to my Gift Agent, and my Gift Agent is authorized to make gifts, as appropriate, to my Agent. Any gifts made to or for the benefit of my Agent or Gift Agent shall be limited to gifts that qualify for the federal gift tax annual exclusion, shall not exceed in value the federal gift tax annual exclusion amount in any one calendar year, and this annual right shall be non-cumulative and shall lapse at the end of each calendar year. If my Agent makes gifts to minors, such gifts may be made directly to the minor, to a parent, guardian or next friend of the minor, or under the Uniform Gifts to Minors Act or the Uniform Transfers To Minors Act.
11. Transfer any of my assets to the trustee of any revocable trust created by me, if such trust is in existence at the time of such transfer.
12. Subject to other provisions of this document, disclaim any interest which might otherwise be transferred or distributed to me from any other person, estate, trust, or other entity, as may be appropriate. However, my Agent may not disclaim assets to which I would be entitled, if the result is that the disclaimed assets pass directly or indirectly to my Agent or my Agent's estate. Provided that they are not the same person, my Agent may disclaim assets that pass to my Gift Agent, and my Gift Agent may disclaim assets that pass to my Agent.

This Power of Attorney shall be construed broadly as a General Power of Attorney. The listing of specific powers is not intended to limit or restrict the general powers granted in this Power of Attorney in any manner.

Any power or authority granted to my Agent under this document shall be limited to the extent necessary to prevent this Power of Attorney from causing: (i) my income to be taxable to my Agent, (ii) my assets to be subject to a general power of appointment by my Agent, or (iii) my Agent to have any incidents of ownership with respect to any life insurance policies that I may own on the life of my Agent.

My Agent shall not be liable for any loss that results from a judgment error that was made in good faith. However, my Agent shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney. A successor Agent shall not be liable for acts of a prior Agent.

No person who relies in good faith on the authority of my Agent under this instrument shall incur any liability to me, my estate or my personal representative. I authorize my Agent to indemnify and hold harmless any third party who accepts and acts under this document.

If any part of any provision of this instrument shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of such provision or the remaining provisions of this instrument.

My Agent shall be entitled to reasonable compensation for any services provided as my Agent. My Agent shall be entitled to reimbursement of all reasonable expenses incurred as a result of carrying out any provision of this Power of Attorney.

My Agent shall provide an accounting for all funds handled and all acts performed as my Agent, but only if I so request or if such a request is made by any authorized personal representative or fiduciary acting on my behalf.

This Power of Attorney shall become effective immediately, and shall not be affected by my disability or lack of mental competence, except as may be provided otherwise by an applicable state statute. This is a Durable Power of Attorney. This Power of Attorney shall continue effective until my death. This Power of Attorney may be revoked by me at any time by providing written notice to my Agent.

Nov 14,

Dated ~~May, 21,~~ 2008, at Manchester, IA U.S.A..

Ruth Grether
Ruth V. Grether

Barbara Ridenour
Witness Signature

Leslie Nussle
Witness Signature

Barbara Ridenour
Name

Leslie Nussle
Name

Manchester
City

Manchester
City

IA
State
STATE OF *Iowa*

IA
State

COUNTY OF *Delaware*

In *Manchester, Iowa*, on the

14th day of *November*, 2008, before me, a Notary Public in and for the above state and county, personally appeared Ruth V. Grether, known to me or proved to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same, and that by his/her signature on the instrument the person executed the instrument.

DEBORAH L. PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Book 2010 Page 2245
Document 2010 2245 Type 06 009 Pages 3
Date 7/23/2010 Time 10:52:32AM
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Call Lloyd Deahl
928-7935



Christine L. Tegeler
NOTARY PUBLIC