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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA



Power of Attorney - Short Form

THE IOWA STATE BAR ASSOCIATION

Official Form No. 119

Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)

E. Michael Carr, Carr & Carr Attorneys, 117 S. Franklin St., PO Box 333, Manchester, IA 52057 Phone: (563) 927-4164

Taxpayer Information: (Name and complete address)

Return Document To: (Name and complete address)

Kris Wallace

5089 Rosalie Ct. Iowa City Ia 52240

Grantors:

Kent N. Wallace

Grantees:

Mary C. Wallace or Kris M. Wallace

Legal description:

Document or instrument number of previously recorded documents:



POWER OF ATTORNEY - SHORT FORM

The undersigned

Kent N. Wallace

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

Mary C. Wallace or if she is unable to act I appoint Kris M. Wallace

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

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. I authorize my Attorney-in-Fact to freely discuss all of my medical matters with any doctor, hospital or any other of my medical personnel. I waive my medical privilege of confidentiality in full for any of such persons and for any of my medical records.

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.

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.~~

This Power of Attorney revokes all previous Powers of Attorney.

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.

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.

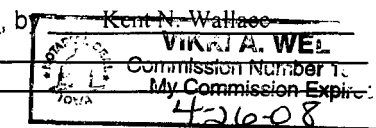
Dated: August 21, 2007

Kent N. Wallace

Kent N. Wallace

STATE OF IOWA , COUNTY OF DELAWARE

This instrument was acknowledged before me on August 21, 2007, by



Vikki A. Welch Notary Public