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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

DURABLE POWER OF ATTORNEY

EAU
(x)

(send to)

Preparer:
& Return
to:

Dr. John E. Thiel, 563.564.5809
Post Office Box 7584
Bloomington, Indiana 47407

Title: Durable Power of Attorney

Grantor: ~~None~~ DUANE OTT THIEL

Grantees: ~~None~~ JOHN E. THIEL

DURABLE POWER OF ATTORNEY

I, Duanne Ott Thiel, being at least 18 years of age and mentally competent, do hereby designate and appoint my husband, John E. Thiel, as my true and lawful attorney-in-fact. If the person designated above is unable to serve or my attorney-in-fact is currently my spouse and we become legally separated or our marriage is dissolved, I designate my daughter, Amanda O. Pins, 1630 Litchfield Drive, Hiawatha, Iowa 52233, to serve as my attorney-in-fact.

I. POWERS I give my attorney-in-fact the powers herein specified to be used on my behalf. I am incorporating by reference herein those powers which comply with my wishes in accordance with the manner prescribed by the laws of the State of Iowa. The powers given herein shall be considered limited so that my attorney-in-fact shall not have any power which would cause my attorney-in-fact to be treated as the owner of any interest in my property and which would cause that property to be taxed as owned by the attorney-in-fact, it being my intention not to grant any beneficial interest in my estate by this instrument. My attorney-in-fact shall have the following powers:

Authority with respect to real property transactions

Authority with respect to tangible personal property

Authority with respect to bonds, commodities, and shares, but excluding any power to purchase commodities, any power to sell short or to initiate a margin transaction and any power to purchase put or call options. This authority shall include the power to purchase United States Government obligations which are redeemable at par value in the payment of estate taxes imposed by the United States Government.

Authority with respect to banking transactions

Authority with respect to business operating transactions

Authority with respect to insurance transactions. However, this authority shall not include the right to change, directly or indirectly, the beneficiary of any policy insuring my life to any natural person. This authority shall include full power to apply for and otherwise deal with Medicare and Medicaid benefits.

Authority with respect to gift transactions.

Authority with respect to fiduciary transactions

Authority with respect to claims and litigation

Authority with respect to family maintenance

Authority with respect to benefits from military service including full power to apply for benefits from and otherwise deal with matters concerning the Department of Veterans Affairs, the Department of Defense, and the Department of the Army.

Authority with respect to records, reports and statements including the power to execute on my behalf any specific power of attorney required by any taxing authority which is needed to allow my attorney-in-fact to act on my behalf before that taxing authority on any return of issue.

Authority with respect to estate transactions

Authority with respect to delegating authority; and

Authority with respect to all other matters

II. GUARDIAN If it becomes necessary to secure the appointment of a guardian of my person or estate of protective proceedings are filed on my behalf, I hereby request the appropriate probate court to appoint my husband, John E. Thiel, as my guardian or as the person to act on my behalf. If the person designated above is unable to serve or my guardian is currently my spouse and we become legally separated or our marriage is dissolved, I designate my daughter, Amanda O. Pins, 1630 Litchfield Drive, Hiawatha, Iowa 52233, to serve as my guardian.

III. FEES My attorney-in-fact shall not be entitled to a fee for service provided as my attorney-in-fact.

IV. LIABILITY AND INDEMNITY My attorney-in-fact shall only be liable for actions undertaken in bad faith; provided, however, my attorney-in-fact shall be liable for the negligent exercise of the power described herein if the exercise of such power involves self-dealing. I hereby ratify and confirm all that my attorney-in-fact shall do by virtue hereof. Further, I agree to indemnify and hold harmless any person who, in good faith, acts under this Power of Attorney or transacts business with my attorney-in-fact in reliance upon this Power without actual knowledge of its revocation.

V. EFFECTIVE DATE AND INCAPACITY

A. This Power of Attorney shall be effective upon the determination that I am disabled or incapacitated or no longer capable of managing my affairs prudently. My disability or incapacity for this purpose, may be established by the certificate of a qualified physician stating that I am unable to manage my affairs.

B. My disability or incompetence shall not affect or terminate this Power of Attorney.

C. This Power of Attorney shall terminate upon the execution and recordation with the Recorder's Office of the County of my domicile a written revocation hereof.

VI. REVOCATION

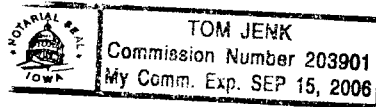
I hereby reserve the right to revoke this Power of Attorney at any time. My attorney-in-fact shall have the power to revoke all powers of attorney previously executed by me.

IN WITNESS WHEREOF, I have hereunto set my hand this 2 day of March 2005.

Duanne Ott Thiel
Duanne Ott Thiel

State of Iowa, Dubuque County, ss:

On this 2 day of MARCH, A.D. 2005 before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Duanne Ott Thiel to me known as the person named in and who executed the foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed.



Tom Jenk, Notary Public in and for the said State.