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Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

GENERAL POWER OF ATTORNEY
Recorder's Cover Sheet

Preparer Information:

Kenneth L. Moss, 129 1st Avenue East, P.O. Box 274, Dyersville, IA 52040
(563) 875-7178

Taxpayer Information:

Chris E. Manternach
3137 Willow Road
Hopkinton, IA 52237



Return Address:

Chris E. Manternach
3137 Willow Road
Hopkinton, IA 52237

Grantors:

Madonna F. Manternach

Grantees:

Chris E. Manternach

Legal Description:

See Legal Description on Page 2.

Document or instrument number if applicable:

GENERAL POWER OF ATTORNEY

I, Madonna F. Manternach, single, residing at 1221 North 5th Street, Manchester, Iowa 52057, appoint Chris E. Manternach of 3137 Willow Road, Hopkinton, Iowa 52237, as my Attorney-in-Fact. In the event Chris E. Manternach is unable or unwilling to serve as my Attorney-in-Fact, I appoint Sara Mattice of 2265 150th Avenue, Manchester, Iowa 52057, as my Attorney-in-Fact. I revoke any and all powers of attorney that may have been previously executed by me. My Attorney-in-Fact shall have full power and authority to manage and conduct all of my affairs, with full power and authority to exercise or perform any act, power, duty, right or obligation I now have or may hereafter acquire the legal right, power or capacity to exercise or perform. The power and authority of my Attorney-in-Fact shall include, but not be limited to, the power and authority:

1. To buy, acquire, obtain, take or hold possession of any property or property rights and to retain such property, whether income producing or non-income producing;
2. To sell, convey, lease, manage, care for, preserve, protect, insure, improve, control, store, transport, maintain, repair, remodel, rebuild and in every way, deal in and with any of my property or property rights, now or hereafter owned by me, and to establish and maintain reserves for repairs, improvements, upkeep and obsolescence; to eject to remove tenants or other persons and to recover possession of such property.
3. To borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured, unsecured, negotiable or non-negotiable, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to lend money, either with or without collateral; to extend or secure credit; and to guarantee and insure the performance and payment of obligations of another person or entity;
4. To open, maintain or close bank accounts, brokerage accounts, savings and checking accounts; to purchase, renew or cash certificates of deposit; to conduct any business with any banking or lending institution in regard to any of my accounts or certificates of deposit; to write checks, make deposits, make withdrawals and obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person or entity, including the United States of America and expressly including the right to sell or cash U.S. Treasury Securities and Series E, EE and H Bonds;
5. To have full access to any safety deposit boxes and their contents;
6. To pay all City, County, State or Federal taxes and to receive appropriate receipts therefore; to prepare, execute, file and obtain from the government, income and other tax returns and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce or establish non-liability for taxes; to sue or take appropriate action for refunds of same; to appear for me before the Internal Revenue Service or any other taxing authority in connection with any matter involving Federal, State or local taxes in which I may be a party, giving my Attorney-in-Fact full power to do everything necessary to be done and to receive refund checks; to execute

waivers of statute of limitations and to execute closing agreements on my behalf;

7. To act as proxy, with full power of substitution, at any corporate meeting and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures or other investments, rights or interest;

8. To invest, re-invest, sell or exchange any assets owned by me and to pay the assessments and charges therefore; to obtain and maintain life insurance upon my life or upon the life of anyone else; to obtain and maintain any other types of insurance policies; to continue any existing plan of insurance or investment;

9. To defend, initiate, prosecute, settle, arbitrate, dismiss or dispose of any lawsuits, administrative hearings, claims, actions, attachments, injunctions, arrests or other proceedings, or otherwise participate in litigation which might affect me;

10. To carry on my business or businesses; to begin new businesses; to retain, utilize or increase the capital of any business; to incorporate or operate as a general partnership, limited partnership or sole proprietorship any of my businesses;

11. To employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, realtors, appraiser, salesmen and agents;

12. To apply for benefits and participate in programs offered by any governmental body, administrative agency, person or entity;

13. To transfer to the Trustee of any Revocable Trust created by me, if such Trust is in existence at the time, any and all property of mine (excepting property held by me and any other person as joint tenants with full rights of survivorship), which property shall be held in accordance with the terms and provisions of the agreement creating such Trust;

14. To disclaim any interest in property passing to me from any person or entity;

15. To make gifts of any of my property or assets equally to my children, or to make gifts to such other persons or religious, educational, scientific, charitable or other non-profit organizations to whom or to which I have an established pattern or program of giving;

16. My Attorney-in-Fact shall be entitled to reimbursement for all reasonable costs and expenses actually incurred and paid by my Attorney-in-Fact on my behalf under any provision of this instrument, and in addition, monthly, my Attorney-in-Fact shall be paid for services rendered to me at the rate of Ten Dollars (\$10.00) per hour of service in accordance with written records created, maintained and preserved by my Attorney-in-Fact;

17. Upon my request, the request of my Conservator, or the request of the Personal Representative of my estate, said Attorney-in-Fact shall provide a complete accounting as to all acts performed pursuant to this Power of Attorney;

18. Any authority granted to my said Attorney-in-Fact shall be limited so as to prevent this Power of Attorney (1) from causing my Attorney-in-Fact to be taxed on my income, (2) from causing my estate to be subject to a general power of appointment (as that term is defined in Section 2041 of the Internal Revenue Code of 1986 as amended) by my Attorney-in-Fact, and (3) from causing my Attorney-in-Fact to have incidents of ownership (within the meaning of Section 2042 of the Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact;

19. My Attorney-in-Fact shall not be liable for any loss sustained through an error of judgment made in good faith, but shall be liable for willful misconduct or breach of good faith;

20. All references to property or property rights herein shall include all real, personal, tangible, intangible or mixed property;

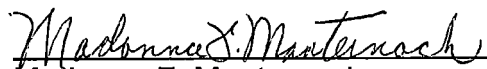
21. Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as masculine, feminine or neuter gender according to the context;

22. This Power of Attorney is to be construed and interpreted as a General Power of Attorney. The enumeration of specific items, rights, acts or powers shall not limit or restrict the general and all inclusive powers that I have granted to my Attorney-in-Fact;

23. This Power of Attorney shall become effective upon my disability as certified by my personal physician in an affidavit attached hereto, and shall continue effective until my death; provided however, that this Power may be revoked by me as to my Attorney-in-Fact at any time by written notice to such Attorney-in-Fact. As used herein, "disability" shall be any physical or mental incapacity which renders me unable to conduct and manage my business affairs. I do hereby waive any physician/patient privilege which might otherwise prevent my personal physician from making a certification as to my disability.

24. If any person's authority under the instrument is dependent upon any determination that I am unable properly to manage my affairs, then any physician attending me or otherwise requested by my Agent to determine my incapacity, and any other person or entity in possession of any of my "protected health information," as contemplated by the Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), is hereby authorized and directed to disclose my protected health information to my Agent to the extent necessary, and only to the extent necessary, for my Agent to determine whether an event of incapacity has occurred hereunder. Any limitation on protected health information to be disclosed hereunder shall have no effect upon any rights to such information any Agent may have under any Durable Power of Attorney for Health the Care or other instrument granting access to such information.

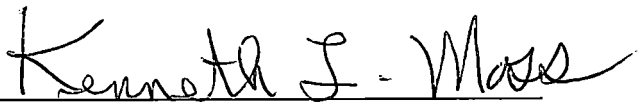
Dated February 12, 2009, at Dyersville, Iowa.


Madonna F. Manternach

STATE IOWA)
)
COUNTY OF DUBUQUE) SS:

On this 12th day of February, 2009, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Madonna F. Manternach, to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that such person executed the same as such person's voluntary act and deed.

KENNETH L. MOSS
Iowa Notarial Seal
Commission Number: 200111
My Commission Expires: 5/8/10


Kenneth L. Moss, Notary Public
In and For the State of Iowa.

AUTHORIZATION TO RELEASE INFORMATION

AUTHORIZATION FOR RELEASE OF INFORMATION AND FOR REDISCLOSURE

I authorize Kenneth L. Moss, Attorney, Dyersville, Iowa, whose address is PO Box 274, Dyersville, IA 52040, to disclose and deliver to Chris and Sharon A. Manternach, whose address is 3137 Willow Rd, Hopkinton, IA 52237, the following information: All information and documentation in his possession relative to my Last Will, Power of Attorney-General, Durable Power of Attorney for health care and any other issues regarding my estate plan.

I understand the information is being disclosed and may be used only for the above stated legal purposes.

This authorization expires _____, _____, on the termination of the above stated estate planning and documents for which this authorization was provided.

I understand that I may refuse to sign this authorization or revoke this authorization at any time. I also understand that if I revoke, the revocation will take effect on the day it is received by Chris and Sharon A. Manternach.

Iowa and/or Federal law provides that I have a right to prohibit redisclosure of confidential information and further disclosure may not be had without my express written authorization.

I SPECIFICALLY AUTHORIZE AND CONSENT TO THE DISCLOSURE DESCRIBED ABOVE.

Madonna Manternach
Madonna Manternach

February 12, 2009
Date