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LISA ESSEX

Eureka County - NV

Mike Rebaleati - Recorder

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Recording requested by:

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0210328

**DURABLE POWER OF
ATTORNEY
FOR
HELEN BISHOP McBARNES
aka HELEN McBARNES**

GENERAL DURABLE POWER OF ATTORNEY

NRS 111.460

I, **HELEN BISHOP McBARNES**, of P.O. Box 117, 711 Smith Street, Eureka, Nevada, 89316 hereby appoint my daughter, **LISA S. ESSEX**, of 8837 Denton Place, Johnston, Iowa, 50131, Telephone (515) 979-0985 as my true and lawful attorney in fact (herein "my attorney") to act in, manage, and conduct all my affairs in my name and on my behalf from the effective date of this Power of Attorney, and for that purpose, I grant my attorney the following authority, power and discretion TO BE USED FOR MY USE AND BENEFIT ONLY:

1. EFFECTIVE DATE. This power of attorney shall be effective upon execution.

MY ATTORNEY IS AUTHORIZED:

2. TO SETTLE AND PAY DEBTS. To approve and pay or compromise, settle and pay any account, debt, claim or receivable which I now or hereafter owe and to pay or receive the balance thereof.

3. TO SATISFY MORTGAGES, ETC. To receive every sum of money which now is or hereafter shall be due or belong to me upon the security, or by virtue of, any mortgage, Deed of Trust, Security Agreement, security interest, lien or encumbrance and on receipt of full amount secured thereby to execute a good and sufficient release or other discharge of such security. To exercise all rights and remedies in connection with any debt and security document and any default in the performance or payment of any note, Deed of Trust, mortgage, security agreement or any other lien or encumbrance and to exercise all rights of redemption and preference and, in the case of liens and encumbrances securing notes or debts payable to me, to foreclose, default, give all notices and exercise all rights and remedies in connection with all mortgages, Deed of Trust and security agreements, held by or which

are payable to me, by judicial or non-judicial means and procedures.

4. TO COLLECT OR COMPROMISE RECEIVABLES. To ask, demand, sue for, collect, recover, take possession of, compromise or settle and receive all accounts, debts, claim, receivables, dividends, interest, investment instruments, payments, deposits, notes, bonds, dues, certificates of deposit, life insurance proceeds, medical and hospital insurance benefits, medicare and Medicaid benefits, Social Security benefits, Railroad Retirement benefits, pension, individual retirement accounts and profit sharing plan benefits, and all other money payable to me whatsoever which now is or shall at any time hereafter become due and payable to me, and to take and receive the proceeds and to give releases or other discharges for the whole of such accounts, debts, claims, receivables or demands, or to submit to litigation or arbitration every such account, debt, claim, receivable or demand and every other right, matter, and thing due to or concerning me as my attorney shall think best, and for that purpose to enter into and execute and deliver such bonds of litigation or arbitration and other instruments and pleadings as my attorney may deem advisable in the premises.

5. TO PROSECUTE AND DEFEND. To commence, prosecute, settle, discontinue, or defend all actions, claims or other legal and administrative proceedings involving me or my estate or property or any part thereof or involving any matter in which I or my estate may be in any way interested.

6. TO MANAGE REAL ESTATE. To enter into and upon all my real estate, and to manage, maintain, repair and improve the same or any part thereof, as my attorney deems advisable, and to insure any buildings and improvements thereon in such amounts of coverage and for such premiums as my attorney may deem advisable.

7. TO RENT OR LEASE. To lease or rent for such period, at such rents, and on such terms and conditions as my attorney shall see fit, all or any of my real estate, and to give possession thereof, and to execute all such leases and contracts as shall be necessary or proper, and to give notice to quit to any tenant or occupier thereof, and to receive and recover from all tenants, and occupiers thereof or of any part thereof all rents, deposits, damages and sums of money which now are or shall hereafter become due and payable in respect thereof, and also on nonpayment thereof or of any part thereof to take all necessary or proper means and proceedings for performing the lease or terminating the tenancy or occupation by such tenants or occupiers, and for ejecting the tenants or occupiers and recovering the possession thereof.

8. TO BUY, SELL OR EXCHANGE REAL OR PERSONAL ESTATE. To buy, sell or exchange, either at public or private sale, with or without any type of notice and with or without engaging the services of real estate brokers or salesmen, or both, real property and personal property for or by me for such consideration and upon such terms as my attorney shall think fit, and to execute and deliver contracts, deeds, bills of sale, escrow instruction, notes, mortgages, deeds of trust, security agreements, financing statements, assumption agreements, subordination agreements, government forms, applications, agreements, licenses, waivers and all other documents and instruments for the purchase, sale or exchange of the same, with such title, covenants, warranties or other terms as my attorney shall see fit, and to receive and give receipts for all or any part of the purchase price or other consideration. To prorate and pay my portion of any and all taxes, assessments, trust funds, insurance premiums, deposits maintained pursuant to any loan secured by any lien or encumbrance upon the property and all other items prorated, and to pay any and all sale costs, real estate brokers or salesman's commissions, attorney fees, title insurance premiums, Nevada Transfer Taxes, escrow fees and all other charges, expenses, commissions or fees incurred by my attorney in connection with such purchase, sale, conveyance or exchange of said property. I further authorize my attorney to pay off all or any portion of any notes or debts secured by all or any portion of the property sold.

9. BANK ACCOUNTS. To make deposits to and withdrawals from and to open and close any savings account, checking account, money market fund, or other type of account in my name alone, or in my name and the name of my attorney or others; and to carry out the terms of this paragraph, to endorse my name on any check, draft, money order, or other instrument for payment of money for deposit into such account. To deposit any money which my attorney may receive as such attorney in my bank accounts, and to withdraw my money from any bank account of mine and to use such funds withdrawn as my attorney deems appropriate to pay any accounts, debts, penalties, or interest, payable by me, or taxes, assessments, insurance, and expenses due and payable or to become due and payable on account of my real and personal estate, or in or about any of the purposes mentioned in this Power of Attorney, or otherwise for my use and benefit. If I place my name and the name of any person (other than my spouse) on any bank account, time certificates of deposit or other negotiable instruments or papers, it is for title convenience and to carry out the purpose of this power of attorney and not to give or transfer ownership of such accounts or funds or investments to my attorney.



10. SAFE DEPOSIT BOX. My attorney in fact is authorized to have access to the contents of any safe deposit box in my name or in my name and the name of my attorney or others.

11. INVESTMENTS. To invest in my or my attorney's name in any stocks, shares, bonds, securities, accounts, time certificate of deposit, or other investments and property, real or personal, as my attorney may think proper and to receive and give receipts for the principal thereof and any income or dividends arising from such investments, and to manage, hold, vary, sell, liquidate or dispose of any such investments for my use and benefit as my attorney deems appropriate.

12. BORROWING. To borrow any sum or sums of money in my name, in such amounts, on such terms and conditions, and with such security, whether real or personal property, as my attorney may deem appropriate, and for that purpose to execute all promissory notes, bonds, mortgages, deeds of trust, security agreements, financing statements, and other instruments which may by necessary or desirable.

13. TO ENGAGE AND DISMISS AGENTS, ETC. To engage, employ, pay and dismiss any agents, brokers, attorneys, accountants, clerks, servants, or other person to carry out the purpose of this power of attorney as my attorney shall deem appropriate.

14. TO EXERCISE FIDUCIARY POWERS. To exercise any powers and any duties vested in me, whether solely or jointly, or with any other or others as trustor, executor, administrator, or trustee or in any other fiduciary capacity, so far as such power or duty is capable of being validly delegated, and to exercise all powers enumerated in NRS 163.265-163.410, inclusive, as they exist on the date of this power of attorney as if herein set out.

15. TO EXECUTE DEEDS, BILLS, NOTES, ETC. For all other any of the purposes of this power of attorney to enter into and sign, execute, acknowledge, and deliver any contracts, deeds, bills of sale, security agreements, financing statements, mortgages, deeds of trust, stocks, bonds, assignments, assumption agreements, subordination agreements, request for reconveyance, releases, discharges, government forms, or other instruments whatsoever, and to draw, accept, make, endorse, discount, or otherwise deal with any bills of exchange, checks, promissory notes, time certificates of deposit, or other commercial or negotiable instruments.

16. TO PAY EXPENSES. To pay my household, eye, dental, medical, hospital, housing, nursing, therapy, food, care,

maintenance, living, support, entertainment, education, travel, transportation and other expenses.

17. TO DO ALL OTHER THINGS. In general, to do all other acts, deeds, matters, and things whatsoever in or about my estate, property, and affairs, or to concur with persons jointly interested with myself therein in doing all acts, deeds matters, and things herein, either particularly or generally described, as fully and effectually to all intents and purposes as I could do in my own proper person if personally present, but for my use and benefit.

18. COURT ACTIONS. To retain counsel and attorneys on my behalf, to appear for me in all actions and proceedings in the Courts of Nevada or in any other state in the United States, or in the United States Courts, to commence or defend actions and proceedings in my name as necessary, to sign and verify in my name all complaints, petitions, answers, motions, undertakings and other pleadings of every description and to do all things in connection with such litigation as to my attorney may deem proper.

19. INCOME TAX RETURN. To make, sign, file and verify income tax returns, and to represent me in all income tax matters before any officer of the Internal Revenue Service, within the limitations of the applicable revenue rulings and procedures, and to execute and to file the Income Tax Return or declaration of estimated tax required by the Internal Revenue Code to be made by me for each taxable year during the continuation of this power of attorney and pay all taxes, penalties, interest and costs of professional help relating thereto.

20. MEDICAL AND HEALTH CARE DECISIONS. In the event that I am incapable of giving informed consent with respect to health care decisions, I hereby grant to the attorney-in-fact named above full power and authority to make health care decisions for me before, or after my death, including: consent, refusal of consent, or withdrawal of consent to any care, treatment, service, or procedure to maintain, diagnose, or treat a physical or mental condition, subject only to the limitations and special provisions, if any hereinafter set forth.

My attorney has the right to examine my medical records and to consent to their disclosure; confer with health-care providers and professionals regarding my health and care; confer with and exchange personal information with any insurance company, medical information agency or other person or entity (personal information includes, without restriction, any information governed by HIPAA, including all records relating to my medical history, health-care insurance and other information, and all private,



privileged, protected, or personal health information) ; authorize or refuse to authorize my admission to a hospital convalescent center, nursing home, hospice or other health-care institution (other than commitment to a mental health treatment facility) subject to the following provisions and the provisions of paragraph 3; arrange for my long-term care, subject to the provisions of paragraph 3; review and receive copies of personal information and to release or authorize the release of such information to other, as my attorney shall deem appropriate.

My attorney-in-fact is not permitted to consent to any of the following: commitment to or placement in a mental health treatment facility, convulsive treatment, psychosurgery, sterilization, or abortion.

In exercising the authority under this durable power of attorney for health care, the authority of my attorney-in-fact is subject to the following special provisions and limitations:

A. DURATION. I understand that this power of attorney will exist indefinitely from the date I execute this document unless I establish a shorter time. If I am unable to make health care decisions for myself when this power of attorney expires, the authority I have granted my attorney-in-fact will continue to exist until the time when I become able to make health care decisions for myself.

B. STATEMENT OF DESIRES. With respect to decisions to withhold or withdraw life-sustaining treatment, my attorney-in-fact must make health care decisions that are consistent with my known desires as set forth below. If my desires are unknown, my attorney-in-fact is to act in my best interest; and, under some circumstances, a judicial proceeding may be necessary so that a court can determine the health care decision that is in my best interests. I have placed my INITIALS by the statement or statements that reflect my desires in the space provided.

1. I desire that my life be prolonged to the greatest extent possible, without regard to my condition, the chances I have for recovery or long-term survival, or the cost of the procedures. [____]

2. If I am in a coma which my doctors have reasonably concluded is irreversible, I desire that life-sustaining or prolonging treatments not be used.

[Handwritten signature]

3. If I have an incurable or terminal condition or illness and no reasonable hope of long-term recovery or survival, I desire that life sustaining or prolonging treatments not be used.

4. Withholding or withdrawal artificial nutrition and hydration may result in death by starvation or dehydration. I want to receive or continue receiving artificial nutrition and hydration by way of the gastro-intestinal tract after all other treatment is withheld.

5. I do not desire treatment to be provided and/or continued if the burdens of the treatment outweigh the expected benefits. My attorney-in-fact is to consider the relief of suffering, the preservation or restoration of functioning, and the quality as well as the extent of the possible extension of my life.

21. BUSINESS. My attorney in fact is authorized to manage and operate any business in which I have an interest in such a manner as my attorney in fact shall think fit, including the right to exercise with respect to the management and disposition thereof all of my rights and powers, including the authority to broaden, limit or change the scope or nature of the business.

22. TERMINATION. Notwithstanding any uncertainty as to whether I am alive or dead, this power of attorney shall continue in effect to the extent permitted by law until revoked or terminated. While competent, I may revoke this power of attorney by written notice to my attorney in fact and by recording a document of revocation at the office of the Recorder of Eureka County, Nevada. This Power of Attorney is not affected by disability of the undersigned principal (NRS 111.460).

23. RELIANCE. As long as neither my attorney in fact nor any person dealing with my attorney has, at the time of any act taken pursuant to this power of attorney, received actual knowledge or written notice of revocation or termination of this power of attorney by death or otherwise, my attorney and persons dealing with my attorney shall be entitled to rely upon this power of attorney.

24. INDEMNITY. I agree to hold harmless and indemnify my attorney from any and all liability from acts done in good faith. This indemnification shall be binding upon my heirs and my estate but not extend to any gross negligence, dishonesty or willful wrongdoing by my attorney.

25. GOVERNING LAW. The terms of this power of attorney shall be governed by the laws of the State of Nevada.

26. DISCLAIMERS. My attorney in fact is authorized to disclaim pursuant to the laws of the State of Nevada and the Internal Revenue code all or any assets, property or interests to which I might be entitled as a beneficiary. In disclaiming, my attorney in fact may rely with acquittance on the advice of my attorney regarding my estate planning objectives.


27. CORPORATE STOCK. To vote at the meetings of stockholders or other meetings of any corporation or company, or otherwise to act as my attorney or proxy in respect of any stocks, shares, stock rights, preferences, or other instruments now or hereafter held by me therein, and for that purpose to execute, endorse and transfer stock, shares, rights and other instruments. To consent in my name to reorganizations and mergers and to the exchange of securities for new securities.

28. SUBSTITUTE ATTORNEY. If my attorney in fact is unable or unwilling to serve then I nominate my son in law, **THOMAS G. ESSEX** of 8837 Denton Place, Johnston, Iowa 50131 Telephone (515) 979-0985 as my attorney in fact with all of the powers, authority, discretion, limitations and conditions in this power of attorney.

29. PLURAL AND SINGULAR. The words "attorney in fact" and "attorneys in fact" shall include the singular or plural and such gender as the sense and circumstances require.

30. REVOCATION OF PRIOR POWER(S) OF ATTORNEY. I hereby revoke any and all previous powers of attorney executed by me.

SIGNED this 21st day of May, 2007.


HELEN BISHOP MCBARNES
Social Security #: 225-36-9218
Date of Birth: April 14, 1929

STATE OF NEVADA
COUNTY OF EUREKA

This instrument was acknowledged before me on the 2nd
day of May, 2007, by **HELEN BISHOP McBARNES**.

Glady Goicoechea
NOTARY PUBLIC

