

RECEIVED
JAN 31 2018
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

POWER OF ATTORNEY

ARTICLE I. Declarations

- 1.1 This durable power shall take effect upon its execution unless some other date is specified.
- 1.2 I, **Virgil Lee Walls** a/k/a **V. Lee Walls**, of 20828 422nd Ave, Iroquois, South Dakota 57353, do hereby appoint **Virginia Delvaux**, of 416 West Clark Street, Vermillion, South Dakota 57069, as my Attorney-in-Fact with full power to carry out those acts specified herein in accordance with all limitations imposed in this document. This Power of Attorney shall not be affected by my subsequent disability or incapacity as I intend to create a durable power of attorney.

ARTICLE II. Powers Granted Generally

- 2.1 The following powers are granted to my attorney-in-fact to be used for my benefit and on my behalf in accordance with the direction specified herein.
- 2.2 As to any assets, real or personal, standing in my name, held for my or acquired for my benefit, I confer the following powers upon my attorney-in-fact.
 1. As to any commercial, checking, savings, savings and loan, money market, Treasury bills, mutual fund accounts, safe deposit boxes, in my name or opened for my benefit - to open, withdraw, deposit into, close, and to negotiate, endorse, or transfer any instrument affecting those accounts.
 2. As to any promissory note receivable, secured or unsecured, or any accounts receivable - to collect on, compromise, endorse, borrow against, hypothecate, release and reconvey that note and any related deed of trust.
 3. As to any shares of stock, bonds, or any documents or instruments defined as securities under law, to buy, sell, endorse, transfer, hypothecate and borrow against.

4. As to any real property, to collect contract payments, rents, disburse funds, Keep in repair, hire professional property managers, lease to tenants, negotiate and renegotiate leases, borrow against, renew any loan, sign any documents required for any such transaction, and to sell any of the real property.
5. To hire and pay from my funds for counsel and services of professional advisors, physicians, dentists accountants, attorneys and counselors and other support personnel responsible for my care.
6. To apply for government and insurance benefits, to prosecute and defend legal actions, to arrange for transportation and travel, and to partition community property to create separate property for me.
7. To sign and deliver a valid disclaimer under the Internal Revenue Code and the Probate Code, when, in your judgment, my own and my heirs' best interest would be served; to that end, to hire and to pay for legal and financial counsel to make that decision as to whether to file that disclaimer.
8. To manage tangible personal property, including but not limited to, moving, storing, selling, donating, or otherwise disposing of said property.
9. To make gifts to my children and grandchildren conforming to gift patterns made in earlier years, provided that due care is given to my future needs in the event of incapacity or disability.
10. To create one or more trusts for my benefit and to contribute to such trusts and receive income and/or principal from such trusts in accordance with their terms.
11. To renounce fiduciary positions.

ARTICLE III. Attorney-in-Fact Powers to Health Care Matters

- 3.1 I grant to my attorney-in-fact full authority to make decisions for me regarding my health care. In exercising this authority, my attorney-in-fact shall follow my desires as stated in this document or otherwise known to my attorney-in-fact. In making any decision, my attorney-in-fact shall

attempt to discuss the proposed decision with me to determine my desires if I am able to communicate in any way. If my attorney-in-fact cannot determine the choice I would want made, then my attorney-in-fact shall make a choice for me based upon what my attorney-in-fact believes to be in my best interests. My attorney-in-fact's authority to interpret my desires is intended to be as broad as possible, except for any limitations I may state below. The powers herein are granted pursuant to SDCL 59-7-2.1 and more specifically allowed under SDCL 59-7. Accordingly, unless specifically limited below, my attorney-in-fact is authorized as follows:

1. To consent, refuse, or withdraw consent to any and all types of medical care, treatment, surgical procedures, diagnosis procedures, medication and the use of mechanical or other procedures that affect any bodily function, including (but not limited to) artificial respiration, nutrition support and hydration, and cardiopulmonary resuscitation;
2. To have access to medical records and information to the same extent that I am entitled to, including the right to disclose the contents to others;
3. To authorize my admission to or discharge or to refuse hospital care (even against medical advise) from any hospital, nursing home, residential care, assisted living or similar facility or service;
4. To contract on my behalf for any health care related service or facility on my behalf, without my attorney-in-fact incurring personal financial liability for such contracts.

ARTICLE IV. Statements of Desires and Special Provisions

- 4.1 I hereby instruct my attorney-in-fact with respect to decisions to withhold or withdraw life-sustaining treatment. Furthermore, I direct my attorney-in-fact to convey this instruction to any physician, nurses and other support personnel responsible for my care.
 1. If I am in a coma or a persistent vegetative state, which at least two doctors have reasonably concluded is irreversible, I desire that life-sustaining or prolonging treatments not be used.

2. If I have a condition that is incurable or irreversible, as determined by at least two doctors, and without the admission of life-sustaining treatment expected to result in death within a relatively short period of time, I do not want my life prolonged and I do not want life-sustaining treatment.

3. With aspects to artificial Nutrition and Hydration provided by means of a nasogastric tube or tube in the stomach, intestines, or veins, it is my desire that these procedures be withheld or withdrawn when either of the conditions described in paragraph 1 or 2 above are found to exist.

ARTICLE V. Successors

5.1. If any attorney-in-fact by me shall die, become legally disabled, resign, refuse to act, be unavailable (if the attorney-in-fact is my spouse) be legally separated or divorced from me, I name the following (each to act alone and successively, in the order named) as successors to my attorney-in-fact:

A. First Alternate Power-of-Attorney

Alberta Moore
Address: 37449 253rd St.
White Lake, SD 57383

B. Second Alternate Power-of-Attorney

Leann Walls
Address: 8940 West View Road
Lake Campbell
Brookings, SD 57006

C. Third Alternate Power-of-Attorney

Roger Walls
Address: 20829 422nd Ave.
Iroquois, SD 57353

SECTION VI. Administrative Provisions

- 6.1. I revoke any prior power of attorney for health care.
- 6.2 This power of attorney is intended to be valid in any jurisdiction in which it is presented.
- 6.3 My attorney-in-fact shall not be entitled to compensation for services performed under this power of attorney, but he or she shall be entitled to reimbursement for all reasonable expense incurred as a result of carrying out any provision of this power of attorney.
- 6.4 The powers delegated under this power of attorney are separable, so that the invalidity of one or more powers shall not affect any others.

BY SIGNING HERE I INDICATE THAT I UNDERSTAND THE CONTENTS OF THIS DOCUMENT AND THE EFFECT OF THIS GRANT OF POWERS TO MY ATTORNEY-IN-FACT.

I sign my name to this Durable Power of Attorney for Healthcare on this 20th day of September, 2017.

Signature: _____

Name: Virgil Lee Walls a/k/a V. Lee Walls

My current home address is:

20828 422nd Ave.
Iroquois, SD 57353

WITNESS STATEMENT

I declare that the person who signed or acknowledged this document is personally known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument, that he signed or acknowledged this durable power of attorney in my presence, and that he appears to be of sound mind under no duress, fraud, or undue influence. I am not the person appointed as attorney-in-fact by this document, nor am I the patient's health care provider. I further declare that I am not related to the principal by blood, marriage or adoption, and, to the best of my knowledge, I am not a creditor of the principal

nor entitled to any part of his estate under a will now existing or by operation of law.

Witness No. 1

Signature: Hannah Ogren Date: 9-20-17

Print Name: Hannah Ogren

Residence Address: 107 Lee Avenue
Bryant, SD 57221

Witness No. 2

Signature: LuAnn Klinkel Date: 9-20-17

Print Name: LuAnn Klinkel

Residence Address: 108 Amoret Avenue SE
De Smet, SD 57231

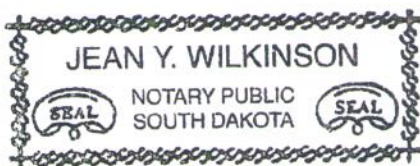
STATE OF SOUTH DAKOTA)

: SS

COUNTY OF KINGSBURY)

On this 20th day of September, 2017, before me the undersigned officer, personally appeared Virgil Lee Walls a/k/a V. Lee Walls, known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

In witness whereof I have hereunto set my hand and official seal.



Jean Y. Wilkinson

Notary Public, South Dakota

My Commission Expires: 7-29-2021