

SPECIAL POWER OF ATTORNEY TO RELEASE
CHattel AND REAL ESTATE MORTGAGES

KNOW ALL MEN BY THESE PRESENTS: That Beneficial Iowa Inc., an Iowa corporation, fka Beneficial Loan Company of Iowa successor to Iowa Beneficial Finance, Inc. and/or Beneficial Finance Co. of Iowa (hereinafter called the Principal) does hereby constitute and appoint Norwest Financial Iowa 1, Inc. and Norwest Financial Iowa, Inc. and Diane Kramer or any one of them the true and lawful attorney of the Principal, with power to appoint, substitute and revoke, for and in the name of the Principal but for the benefit of Norwest Financial Iowa 1, Inc. or Norwest Financial Iowa, Inc. (hereinafter call the Buyer), to cancel, release and discharge all chattel and real estate mortgages described in that certain Agreement for Purchase of Receivables dated July 17, 1985 to which the Principal and the Buyer are parties.

IN WITNESS WHEREOF, the Principal has caused this instrument to be duly executed this 26th day of March, 1986.

Beneficial Iowa Inc., an Iowa corporation, fka Beneficial Loan Company of Iowa successor to Iowa Beneficial Finance, Inc. and/or Beneficial Finance Co. of Iowa

By *E. A. Dawson*
E. A. Dawson

Its Vice President

STATE OF DELAWARE)
) ss:
COUNTY OF NEW CASTLE)

On this 26th day of March, A.D. 1986 before me, a Notary Public in and for said county, personally appeared E. A. Dawson, to me personally known, who being by me duly sworn did say that she is Vice President of said corporation, that the seal affixed to said instrument is the seal of said corporation and that said instrument was signed and sealed on behalf of the said corporation by authority of its board of directors and the said Vice President acknowledged the execution of said instrument to be the voluntary act and deed of said corporation by it voluntarily executed.

Margaret L. Holcombe
Margaret L. Holcombe Notary Public

My Commission Expires: November 12, 1987