

POWER OF ATTORNEY - PLENARY

I, Mildred F. Hansel, residing at 112 South Wayne Street, Manchester, Iowa, do hereby appoint my daughter, Gayle A. Jensen, residing at Route 2, North Liberty, Iowa, my Attorney-in-Fact:

1. To open, maintain or close bank accounts, brokerage accounts, savings and checking accounts or certificates of deposit, or to do any business with any banking or lending institution, in regard to any of my accounts, to make deposits and withdrawals, obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person, firm, corporation or political entity including the United States of America, and expressly including U.S. Treasury Securities;

2. To have full access to any of my safety deposit boxes and their contents wherever located;

3. To prepare, execute and file income and other tax returns, state and federal, and all other governmental reports, applications, requests and documents, and to obtain from the governmental or other entity having custody of the, copies of all such returns or other documents or instruments;

4. To invest, reinvest, exchange or sell any assets or property owned by me;

5. To receive and give acquittance for all sums of money, debts or accounts of any kind which are or shall become due, owing and payable to me;

6. To sell, convey (either with or without covenants of warranty), lease, manage, care for, preserve, protect, insure, improve, control, store, transport, maintain, repair, remodel, rebuild and in every way deal in and with any property or property rights; to set up any reserves for repairs, improvements, upkeep and obsolescence of such property; and to eject or remove tenants or other persons from, and to recover possession of, such property.

This includes the right to sell or encumber my homestead legally described as follows:

The South one-half of Lots 179 and 180, in the City of Manchester, Iowa

F & M Iowa
Realty

Gayle A. Jensen

To

Mildred F. Hansel

DELAWARE CO. RECORDER

DEBORAH L. PEYTON

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205-2669
DELAWARE COUNTY IOWA

7. 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 right of survivorship), and transferred property to be held in accordance with the terms and provisions of the agreement creating such trust.

I hereby give to each Attorney-in-Fact appointed hereunder full right, power and authority to do and perform each and every act, deed and thing necessary or advisable to be done in and about the powers granted to such Attorney-in-Fact, as fully as I could do if personally present and acting.

All reference to property or property rights herein shall include all real, personal or mixed property now or hereafter owned by me.

This Power of Attorney shall be effective immediately and shall remain effective upon my disability and shall continue effective until my death; provided, however, that this Power may be revoked by me as to any Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

Dated this 23 day of January, 1991 at Cedar Rapids, Linn County, Iowa.

Mildred F. Hansel
Mildred F. Hansel

W. P. BLACKBURN
STATE OF IOWA)
COUNTY OF LINN) ss:

On this 23 day of January, 1991, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Mildred F. Hansel, 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.

[Signature]
Notary Public - State of Iowa