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BK: 2025 PG: 2290

IOWA STATUTORY POWER OF ATTORNEY

THE IOWA STATE BAR ASSOCIATION
Official Form No. 120
Recorder's Cover Sheet

Preparer Information:

Taxpayer Information: (name and complete address)

Shawn Engelken, P.O. Box 309, Colesburg, Iowa 52035

Return Document To

Shawn Engelken, P.O. Box 309, Colesburg, Iowa 52035

Grantors:

Shirley Vorwald

Grantees:

Shawn Engelken

Legal Description:

Document or instrument number of previously recorded documents: See Page 2

IOWA GENERAL DURABLE POWER OF ATTORNEY

1. **POWER OF ATTORNEY**

This power of attorney authorizes another person (your agent) to make decisions concerning your property for you (the principal). Your agent will be able to make decisions and act with respect to your property (including but not limited to your money) whether or not you are able to act for yourself. The meaning of authority over subjects listed on this form is explained in the Iowa Uniform Power of Attorney Act, Iowa Code chapter 633B.

This power of attorney does not authorize the agent to make health care decisions for you.

You should select someone you trust to serve as your agent. Unless you specify otherwise, generally the agent's authority will continue until you die or revoke the power of attorney or the agent resigns or is unable to act for you.

Your agent is not entitled to compensation unless you state otherwise in the optional Special Instructions.

If your agent is unable or unwilling to act for you, your power of attorney will end unless you have named a successor agent. You may also name a second successor agent.

I hereby revoke all general or plenary power of attorney previously executed, excluding powers of attorney described in Iowa Code Section 633B.103.

If you have questions about this power of attorney or the authority you are granting to your agent, you should seek legal advice before signing this form.

DESIGNATION OF AGENT

I, Shirley Vorwald, name the following person as my Agent:

Name of Agent: Shawn Engelken

Agent's Address: PO Box 309, Colesburg, IA 52035

Agent's Phone Number: 563-590-3415

DESIGNATION OF SUCCESSOR AGENT

If my agent is unable or unwilling to act for me, I name as my Successor Agent:

Successor Agent: Kim Majerus

Address: 1340 Whipple Court, North Liberty, IA 52317

Phone Number: 319-361-5910

GRANT OF GENERAL AUTHORITY

I grant my Agent(s) and any Successor Agent(s) general and plenary authority to act for me with respect to all of the subjects set forth in Iowa Code §633B.204 - §633B.216, including real property, tangible personal property, stock and bonds, commodities and options, banks and other financial institutions, operation of entity or business, insurance and annuities, estate, trusts, and other beneficial interests, claims and litigation, personal and family maintenance, benefits from government programs or civil or military service, retirement plans, and taxes, with said code sections incorporated herein by reference.

GRANT OF SPECIFIC AUTHORITY

I grant my Agent and any successor Agent(s) authority to do the following acts:

- Make a gift or transfer to my spouse without limitation.
- Make a gift to or for the benefit of a person in an amount not to exceed the per donee annual dollar limits of the federal gift tax exclusion under IRC §2503(b), without regard to whether the gift tax exclusion applies to the gift. If my spouse (if any) agrees to a split gift pursuant to IRC §2513, then make a gift to or for the benefit of a person in an amount not to exceed twice the per donee annual exclusion dollar limits of the federal gift tax exclusion.
- Consent to the splitting of gift(s) made by my spouse (if any) pursuant to IRC §2513 in an amount not to exceed the per donee aggregate annual dollar limits of the federal gift tax exclusion under IRC §2503(b) for both spouses.

DIGITAL ASSETS

My agent shall have the power to access, handle, modify, utilize, distribute, and dispose of my digital assets. Furthermore, my agent shall have the power to obtain, access, modify, delete, and control my usernames, passwords, and any other electronic credentials related to my digital assets or digital devices. For purposes of this Power of Attorney, "digital assets" shall include, but not be limited to, files stored on my digital devices. For purposes of this Power of Attorney, "digital devices" shall mean any electronic device that can receive, store, process, or send digital information, including, but not limited to personal computers, tablets, peripherals, storage devices, cellular telephones, and any other similar device that currently exists or may exist as technology develops, in addition to e-mail accounts, digital music files, digital photographs, digital videos, blogs, vlogs, written documents, software licenses, social medial accounts, file sharing accounts, financial accounts, bank accounts, domain registrations, web hosting accounts, tax preparation and service accounts, online stores, and affiliate programs, stored on any media in any mode locally or remotely, and any other digital media currently in existence or that may exist as technology develops, regardless of the ownership of the physical device upon which the media is stored.

To the extent permitted by law, the powers granted herein shall be considered or deemed to be my consent for all purposes of the Electronic Communications Privacy Act: Stored Communications Act, 18 U.S.C. § 2701 et seq. and the Computer Fraud and Abuse Act, 18 U.S.C. § 1030 et seq., as they may be amended or substituted from time to time.

LIMITATION ON AGENT'S AUTHORITY

An agent that is not my ancestor, spouse, or descendant shall not use my property to benefit the agent or a person to whom the agent owes an obligation of support unless I have included that authority in the optional Special Instructions.

SPECIAL INSTRUCTIONS

You may give special instructions on the following lines:	
NONE	
EFFECTIVE DATE	
This Power of Attorney is effective immediately upon signature and acknowledgement.	
RELIANCE ON THIS POWER OF ATTORNEY	
Any person, including my agent, may rely upon the validity of this power of attorney or a copy of it unless that person knows it has terminated or is invalid.	
SIGNATURE AND ACKNOWLEDGMENT	
Shirlan Varendo	9-26-2023
Your Signature	Date
Shirley Vorwald	
Your Name Printed	
PO Box 32, Colesburg, IA 52035	
Your Address	
563-856-4055	
Your Phone Number	
STATE OF IOWA, COUNTY OF DUBUQUE; SS:	
This record was acknowledged before me this <u>2644</u> day of <u>September</u> , 2023 by Shirley Vorwald.	
TESTRIE L ELLEDGE Commission Number 115688 My Commission Expires September 15, 20, 2	Signature of Notary Public

This document prepared by Chris M. Even, Locher & Davis, PLC, 225 1st Avenue East, Dyersville, Iowa 52040, Phone: 563-875-9112

2. IMPORTANT INFORMATION FOR AGENT

AGENT'S DUTIES

When you accept the authority granted under this power of attorney, a special legal relationship is created between the principal and you. This relationship imposes upon you legal duties that continue until you resign or the power of attorney is terminated or revoked. You must do all of the following:

Do what you know the principal reasonably expects you to do with the principal's property or, if you do not know the principal's expectations, act in the principal's best interest.

Act in good faith.

Do nothing beyond the authority granted in this power of attorney.

Disclose your identity as an agent whenever you act for the principal by writing or printing the name of the principal and signing your own name as agent in the following manner: Shirley Vorwald by Shawn Engelken, as Agent.

Unless the Special Instructions in this power of attorney state otherwise, you must also do all of the following:

Act loyally for the principal's benefit.

Avoid conflicts that would impair your ability to act in the principal's best interest. Act with care, competence, and diligence.

Keep a record of all receipts, disbursements and transactions made on behalf of principal.

Cooperate with any person that has authority to make health care decisions for the principal to do what you know the principal reasonably expects or, if you do not know the principal's expectations, to act in the principal's best interest.

Attempt to preserve the principal's estate plan if you know the plan and preserving the plan is consistent with the principal's best interest.

TERMINATION OF AGENT'S AUTHORITY

You must stop acting on behalf of the principal if you learn of any event that terminates this power of attorney or your authority under this power of attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include any of the following:

Death of the principal.

The principal's revocation of the power of attorney or your authority.

The occurrence of a termination event stated in the power of attorney.

The purpose of the power of attorney is fully accomplished.

If you are married to the principal, a legal action is filed with a court to end your marriage, or for your legal separation, unless the Special Instructions in this power of attorney state that such an action will not terminate your authority.

LIABILITY OF AGENT

The meaning of the authority granted to you is defined in the Iowa Uniform Power of Attorney Act, Iowa Code Chapter 633B. If you violate the Iowa Uniform Power of Attorney Act, Iowa Code Chapter 633B, or act outside the authority granted, you may be liable for any damages caused by your violation.

If there is anything about this document or your duties that you do not understand, you should seek legal advice.