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MICKI UTSLER
RECORDER
MADISON COUNTY, IOWA

Preparer Information Brian Bentler 1418 Wilson Ames (515) 956-4382
Individual's name Street Address City 50010 Phone
SPACE ABOVE THIS LINE FOR RECORDER

POWER OF ATTORNEY--PLENARY

The Undersigned: Erminilda Bentler of Madison County, Iowa, does hereby make, constitute and appoint David Bentler, of Dallas County, Iowa, the undersigned's true and lawful Attorney-in-fact, with full right, power, and authority for the undersigned and in the undersigned's name, place and stead:

1. To buy, acquire, obtain, take or hold possession of any property or property rights and to retain such property, whether income producing or non-income producing;
2. To sell, convey, lease, manage, care for, preserve, protect, insure, improve, control, store, transport, maintain, repair, remodel, rebuild and in every way deal in and with any of my property or property rights now or hereafter owned by me, and to establish and maintain reserves for repairs, improvements, upkeep and obsolescence; to eject or remove tenants or other persons and to recover possession of such property. This includes the right to convey or encumber my homestead.
3. To borrow money, mortgage and grant security interests in property; to complete, extend, modify or renew any obligations, either secured, unsecured, negotiable or non-negotiable, at a rate of interest and upon terms satisfactory to my Attorney-in-Fact; to lend money, either with or without collateral; to extend or secure credit; and to guarantee and insure the performance and payment of obligations of another person or entity.
4. To open, maintain, or close bank accounts, brokerage accounts, saving and checking accounts; to purchase, renew or cash certificates of deposit; to conduct any business with any banking or lending institution in regard to any of my accounts or certificates of deposit; to write checks, make deposits, make withdrawals and obtain bank statements, passbooks, drafts, money orders, warrants, certificates or vouchers payable to me by any person or entity, including the United States of America and expressly including the right to sell or cash U.S. Treasury Securities and Series E, EE, and H Bonds;
5. To have full access to my safety deposit boxes and their contents.

6. To pay all city, county, state, or federal taxes and to receive appropriate receipts therefore; to prepare, execute, file and obtain from the government income and other tax returns and other governmental reports, applications, requests and documents; to take any appropriate action to minimize, reduce or establish non-liability for taxes; to sue or take appropriate action for refunds of same; to appear for me before the Internal Revenue Service or any other taxing authority in connection with any matter involving federal, state or local taxes in which I may be a party, giving my Attorney-in-Fact full power to do everything necessary to be done and to receive refund checks, to execute waivers of the statute of limitations and to execute closing agreements on my behalf;
7. To act as proxy, with full power of substitution, at any corporate meeting and to initiate corporate meetings for my benefit as stockholder, in respect to any stocks, stock rights, shares, bonds, debentures or other investments, rights or interests;
8. To invest, re-invest, sell or exchange any assets owned by me and to pay the assessments and charges therefore; to obtain and maintain life insurance upon my life or upon the life of anyone else; to obtain and maintain any other types of insurance policies; to continue and existing plan of insurance or investment;
9. To defend, initiate, prosecute, settle, arbitrate, dismiss or dispose of any lawsuits, administrative hearings, claims, actions, attachments, injunctions, arrests or other proceedings, or otherwise participate in litigation which might affect me;
10. To carry on my business or businesses, to begin new businesses, to retain, utilize or increase the capital of any business; to incorporate or operate as a general partnership, limited partnership or sole proprietorship any of my businesses;
11. To employ professional and business assistants of all kinds, including, but not limited to: attorneys, accountants, realtors, appraisers, salesmen and agents;
12. To apply for benefits and participate in programs offered by any governmental body, administrative agency, person or entity;
13. 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, which property shall be held in accordance with the terms and provisions of the agreement creating such trust;
14. To disclaim any interest in property passing to me from any person or entity.
15. My Attorney-in-Fact shall not be liable for any loss sustained through an error of judgment made in good faith, but shall be liable for willful misconduct or breach of good faith.
16. All references to property or property rights herein shall include all real, personal, tangible, intangible or mixed property.

17. Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as in the masculine, feminine or neutral gender according to the context.
18. This Power of Attorney is to be construed and interpreted as a general power of attorney. The enumeration of the specific items, rights, acts or powers shall not limit or restrict the general and all-inclusive powers that I have granted to my Attorney-in-Fact.
19. This Power of Attorney shall be effective immediately, shall not be affected by my disability, and shall continue effective until my death; provided, however, that this Power may be revoked by me as to my Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

Dated April 22, 2003, at Earlham, Iowa.

Erminilda Bentler
Erminilda Bentler

STATE OF IOWA)
) SS:
COUNTY OF Madison)

On this 22 day of April, 2003, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Erminilda Bentler, to me known to be the identical person named in and who executed this foregoing instrument and acknowledged that such person executed the same as such person's voluntary act and deed.

Brian D. Bentler

Notary Public in and for the State of Iowa

