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LISA SMITH, COUNTY RECORDER  
MADISON COUNTY IOWA

General Power of Attorney

**Preparer Information:** (Individual's name, address and phone number)

*Wilma Sue Bengge  
509 N John Wayne Dr.  
Winterset, Iowa 50273  
Phone 462-7460*

**Taxpayer Information:** (Taxpayer's name and full mailing address)

**Return Document To:** (Name and full mailing address)

*Wilma Sue Bengge  
509 N John Wayne Dr.  
Winterset, Iowa 50273  
Phone 462-7460*

**Grantors:**

*Herbert Melvin Bengge*

**Grantees:**

*Herbert Leroy Bengge  
Wilma Sue Bengge*

**Parcel Identification Number:** (If required or applicable)

**Legal Description:**

**Document or instrument number of associated documents previously recorded:**

## GENERAL POWER OF ATTORNEY

### 1. Designation of Attorney-in-Fact

I, the Undersigned, Herbert Melvin Bengel Warren,  
County, Iowa, appoint Herbert LeRoy Bengel, as my  
Attorney-in-Fact, In the event my Attorney-in-Fact is unable to serve for any  
reason or if my Attorney-in-Fact is currently my spouse and we become legally  
separated or our marriage is dissolved, I name Wilma Sue Bengel,  
Alternate Attorney, as successor to my Attorney-in-Fact.

### 2. Powers of Attorney-in-Fact.

My Attorney-in-Fact shall have full power and authority to manage and  
conduct all of my affairs, with full power and authority to exercise or perform  
any act, power, duty, right or obligation I now have or may hereafter acquire  
the legal right, power and capacity to exercise or perform. The power and  
authority of my Attorney-in-Fact shall include, but not limited to, the power  
and authority:

- A. To Buy, acquire, obtain, take or hold possession of any property or  
property rights and to retain such property, whether income producing or  
non-producing;
- B. To sell, convey, lease, manage, care for, preserve, protect, insure,  
improve, control, store, transport, maintain, repair, remodel, rebuild and in  
every deal in and with any of my property or property rights, now and  
hereafter owned by me, and to establish and maintain reserves for  
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 legally described as follows:
- C. To pay my debts; 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;
- D. To open, maintain or close accounts, brokerage accounts, savings, 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 of 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 and HH Bonds;

- E. To have full access to any safety deposit boxes and their contents;
- F. 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 appropriate action for refunds of the 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;
- G. 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 of other investments, rights or interests;
- H. 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 any existing plan of insurance or investment;
- I. 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;
- J. 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;
- K. To employ professional and business assistants of all kinds, including, but not limited to, attorneys, accountants, real estate agents, appraisers, salesmen and agents;
- L. To apply for benefits and participate in programs offered by governmental body, administrative agency, person or entity;
- M. To transfer, assign, convey, and deliver any real or personal property in which I may have or own an interest to the Trustee of any revocable trust created by me, if such trust is in existence at the time, notwithstanding the fact that my Attorney-in-Fact, or his or her spouse, descendants, heirs or assigns, may be the (a) Trustee or successor Trustee of any such trust, (b) beneficiary of any such trust; or (c) holder of any special or general power of appointment created under such trust. Nothing in this paragraph shall be constructed to allow my Attorney-in-Fact to create, amend, restate or revoke any such revocable trust created by me.
- N. To disclaim any interest in property passing to me from person or entity;

O. To make gifts of any of my property or assets to members of my family; and to make gifts to such other person or religious, educational, scientific, charitable or other nonprofit organizations to whom or to which I have an established pattern of giving; provided, however, that my Attorney-in-Fact may not make gifts of my property to himself or herself. I appoint \_\_\_\_\_ of \_\_\_\_\_ as my Attorney-in-Fact solely for the purpose of determining if a gift of my property to the Attorney-in-Fact appointed and acting hereunder is appropriate and to make any such gifts which are appropriate.

3. Construction.

This power of Attorney is to be construed and interpreted as a general power of attorney. The enumeration of 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. All references to property or property rights herein shall include all real, personal, tangible, intangible or mixed property. Words and phrases set forth in this Power of Attorney shall be construed as in the singular or plural number and as masculine, feminine or neuter gender according to context.

Any authority granted to my Attorney-in-Fact, however, shall be limited so as to prevent this Power of Attorney (a) from causing any Attorney-in-Fact to be taxed on my income; (b) from causing my estate to subject to a general power of appointment (as that term is defined by Section 2041 Internal Revenue Code of 1986, as amended) by my Attorney-in-Fact; and (c) from causing my Attorney-in-Fact to have any incidents of ownership (within the meaning of Section 2042 of Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact.

4. Liability of Attorney-in-Fact.

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 in the performance of any of the provisions of this power of attorney.

5. Compensation of Attorney-in-Fact.

The attorney-in-Fact understands that this power of attorney is given without any express or implied promise of compensation to said Attorney-in-Fact. Any services performed as my Attorney-in-Fact will be done without compensation, either during my lifetime or upon my death, but the Attorney-in-Fact shall be entitled to reimbursement for all reasonable expenses incurred as a result of carrying out any provisions of this power of attorney.

6. Accounting by Attorney-in-Fact.

My Attorney-in-Fact shall maintain complete and accurate records of all acts performed pursuant to this power of attorney, including, without limitation, all receipts and disbursements. Upon my request or the request of any conservator appointed on my behalf or the personal representative of my estate, my Attorney-in-Fact shall allow inspection of these records and shall provide a complete accounting.

7. Effective Date and Durability.

This power of Attorney shall continue effective until my death. However, it may be revoked by me as to my Attorney-in-Fact at any time by written notice to such Attorney-in-Fact.

Signed this 27 day of May, 2010.

Herbert M. Bengt

STATE OF IOWA, Madison COUNTY,

On this 27 day of May, 2010 before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Herbert M. Bengt to me know to be this person named in and who executed the foregoing instrument, and acknowledged that he/she executed the same as his/her voluntary act and deed.

Jean Welch  
Notary Public in and for the State of Iowa

