

Boucher-Bell

COMPAREDFILED NO. 2096

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MICHELLE UTSLER
RECORDER
MADISON COUNTY, IOWADURABLE POWER OF ATTORNEY

I, ROBERT BOUCHER of WAUWATOSA, WISCONSIN,
 appoint PAULA CARNEY, a sample
 of whose signature appears below, my true and lawful agent and attorney pursuant to the
 terms hereof, for me and in my name with reference to any interest from time to time
 owned by me in property, real or personal, wherever located ("property"), or other matters
 in which I from time to time may have a personal or financial interest:

My attorney shall have full power to act in my stead, and in my behalf to execute all such
 instruments and to make, do and transact all and every kind of business whatsoever in my
 name as fully as though I myself were acting; said power to include, without in any
 way limiting the generality of the foregoing, full power and authority to do and perform for
 me, in my name, place and stead, and all of the following, to wit:

1. To deposit in or withdraw from any bank, trust company, savings association, safe
 deposit company, broker or other depository or agent any monies or other property and to
 examine or receive related records, including canceled checks.

2. To open and enter on my behalf any safe deposit box rented or held by me alone or
 jointly with others, at any time to deposit in such box and to remove from such box any part
 or all of the contents thereof, including any security or tangible personal property, as
 often and as freely as I could do if personally present, and to cancel or modify the lease
 under which such box is rented and to surrender or change the same.

3. To pay my ordinary household expenses, to arrange for and pay the costs of the
 services of domestic servants and companions for me, medical, nursing, hospital,
 convalescent and other health care and treatment whether at my home or any other private
 home, nursing home or hospital, including admission to hospitals and nursing homes and
 consent to treatment, to make application for insurance, pension or employee benefits
 related to such health care and treatment, and to have access to any medical records
 pertaining to my physical or mental condition.

4. To retain, invest in, acquire by purchase, subscription, lease or otherwise, manage,
 sell, contract to purchase or sell, grant, obtain or exercise options to purchase, options to
 sell or conversion rights, assign, transfer, convey, deliver, endorse,
 exchange, pledge, mortgage, abandon, improve, repair, maintain, insure, lease for any term
 and otherwise deal with all property, and to release and waive any right of homestead
 therein, if any.

-1-

IOWA REALTY CO., INC.
 3501 WESTOWN PARKWAY
 WEST DES MOINES, IOWA 50265

5. To enter upon and demand possession of, maintain, manage, improve, subdivide, resubdivide, raze, alter, dedicate, vacate, partition, release, lease or renew, amend or extend leases for any term, contract to make leases, grant options to lease or to purchase the whole or any part of the reversion, contract, regarding the manner of fixing present or future rentals, grant easements or charges of any kind on or with respect to, and cultivate, irrigate, and operate, all interests in real estate now or hereafter owned by me, including beneficial interests in any trust and leasehold interests, and related improvements, equipment and supplies, alone or with others, by general or limited partnerships, trust agreements, joint ventures, corporations, associations, sharecrop agreements, leases, management or agency agreements, participation in government programs or otherwise.

6. To borrow from any source for any purpose and mortgage or pledge any property to any lender, including my attorney individually.

7. To demand, sue for, receive and otherwise take steps to collect or recover all debts, rents, proceeds, interest, dividends, annuities, securities for money, goods, chattels, bequests, income from property, damages and all other property to which I may be entitled or which are or may become due me from any person or organization; to commence, prosecute or enforce, or to defend, answer or oppose, contest and abandon all legal proceedings in which I am or may hereafter be interested; and to settle, compromise or submit to arbitration any accounts, debts, claims, disputes and matters now existing or which may hereafter arise between me and any other person or organization and to grant an extension of time for the payment or satisfaction thereof on any terms, with or without security.

8. To continue to carry, purchase, cancel or dispose of fire, casualty, property or income protection, medical hospital, life, liability or other insurance and to pay any premiums thereon.

9. To retain, continue, operate, manage, organize, acquire, invest in, terminate and dispose of, alone or with others, proprietorships, corporations, limited or general partnerships, joint ventures, land trusts or other business or property-holding organizations under the laws of any jurisdiction; to lease, sell, purchase or otherwise transfer any property to or from, make further investments in advance or loan funds to, with or without security and incur obligations on account of or for the benefit of, any such organization; and to employ any persons for such purposes and delegate to them such powers and discretions as my attorney considers advisable.

10. To undertake performance of any and all acts whether or not otherwise specifically enumerated herein, including the sale of any property or the borrowing of any funds, which my attorney considers necessary or appropriate in order to purchase United States treasury bonds redeemable at par in payment of federal estate taxes; provided, however, that nothing herein shall be construed as requiring my attorney to acquire any such bonds.

11. To appear and represent me in regard to and to take all actions convenient or appropriate in connection with taxes imposed by any municipal, state, United States or foreign authority or government relating to any tax liability or refund, abatement or credit (including interest or penalties) due or alleged to be due from or to me or any other person or organization, association or trust for which I am responsible for the preparation, signing, executing, verifying, acknowledging or paying of any tax due or filing of any return or report, including without limitation federal or state income or gift tax, for any and all taxable years or periods; and for such purposes to inspect or receive copies of any tax returns filed by or for me, reports or other papers or documents, compromises or adjustments of any and all claims.

12. To prepare, draw, make, sign, execute, seal, acknowledge, verify, discount, accept, endorse, with or without recourse of me, waive demand, notice and notice of protest, file and deliver on my behalf any and all checks, options, orders, notes, drafts, overdrafts, certificates of deposit, bills of exchange, deeds, directions to land trustees mortgages, leases, powers of sale, drafts, bonds (of indemnity or otherwise) and contracts, transfers, assignments, proxies, agreements, receipts, releases, release deeds, composition agreements, discharges, income or personal or intangible property or gift or other tax returns, estimates, declarations, certificates, schedules, statements, claims of abatement, refund or credit, protests, requests (including waiver of restrictions on the assessment or collection of any deficiency or additional tax), acceptances (including acceptance of any determination or proposed determination of additional tax or overassessment or overpayment of tax, including interest and penalties), consents or waivers or agreements for a later determination and assessment and collection of taxes than is provided by applicable statutes of limitations, closing agreements (whether in respect of a tax liability or a specific matter or otherwise), petitions, pleadings, motions, stipulations, consents and any other papers, documents or writings or things, with or without guarantees, surety obligations, covenants, warranties, indemnifications, representations, powers of substitution, affirmations or otherwise.

13. To appoint and employ, with or without compensation, any accountants, attorneys at law, investment counsel, agents, servants or other persons, including their agents and associates, and to dismiss or discharge the same and to appoint or employ any others in their stead as my true and lawful attorneys, to appear and represent me as to all matters covered by this power of attorney, or for any other purpose, including, but not limited to, appearances before the Treasury Department of the United States, the Tax Court of the

United States, the United States Court of Claims or any other court of the United States or the District of Columbia, or any state, municipal or foreign court, and any department or official of the United States government or any state, municipal or foreign government, with full power and authority to such agents and attorneys to do any and all acts convenient or appropriate in connection with such matters, including the specific acts described above, and to substitute attorneys and agents subsequent to the date of such appointment and prior to any revocation thereof, and to delegate or revoke the authority so granted to them.

14. To make gifts in my name and on my behalf if my attorney believes the gifts will provide tax benefits for me or my estate: to my spouse, parents and/or my issue, in amounts not exceeding the then federal annual gift tax exclusion per donee; and to charitable organizations in amounts and at times that follow patterns of giving established by me before the date of the gift made by my attorney.

15. To pay, as my attorney shall think fit, any debts, or interest, payable by me, or taxes, assessments, and expenses due and payable or to become due and payable for my use and benefit, specifically including compensation to my attorney for services rendered on my behalf pursuant to this power of attorney.

16. To substitute and appoint in my attorney's place and stead (on such terms and at such salary or compensation as my attorney shall think fit) one or more attorney or attorneys to exercise for me as my attorney or attorneys any or all of the powers and authorities hereby conferred, and to revoke any such appointment from time to time, and to substitute or appoint any other or others in the place of such attorney or attorneys, as my attorney shall, from time to time think fit.

17. To transfer, assign, set over and convey all or any right, title, and interest of mine in and to any property, real or personal, to the Trustee of any trust which I may have established during my lifetime if such trust provides for availability of principal and income for me during my lifetime and also provides for revocation and amendment by me during my lifetime.

My attorney shall exercise or omit to exercise the powers and authorities granted herein in each case as my attorney in my attorney's own absolute discretion deems desirable or appropriate under existing circumstances. I hereby ratify and confirm as good and effectual, at law or in equity, all that my attorney, and any agents and attorneys appointed by my attorney, and their agents, associates and substitutes, may do by virtue hereof. However, despite the above provisions, nothing herein shall be construed as imposing a duty on my attorney to act or assume responsibility for any matters referred to above or other matters even though my attorney may have power or authority hereunder to do so.

If any power or authority hereby sought to be conferred upon my attorney should be invalid or unexercisable for any cause or not recognized by any person or organization dealing with my attorney, the remaining powers and authorities given to my attorney hereunder shall nevertheless continue in full force and effect.

Each person and organization relying or acting upon this power of attorney may rely on a certificate by my attorney stating that such person is my attorney, and may further rely on a copy of this power of attorney certified by my attorney to be currently in effect and to be a true and correct copy. Moreover, each such person and organization shall be entitled to presume conclusively that this power of attorney is in full force and effect unless written notice shall have been given by me to each person or organization that this power has been revoked. In addition, revocation of the appointment of my attorney shall not be effective until my attorney has received actual notice of its revocation in writing from me and delivered to my attorney; until receipt of such actual notice, my attorney shall not be liable to me for any action taken by my attorney. I release, forever discharge and covenant not to sue each person and organization who relies and acts upon a certified copy of this power of attorney from any liability of whatever character arising directly or indirectly from such reliance and action, and I indemnify and agree to hold harmless each such person and organization, from any and all liability, judgments, taxes, expenses, claims, and other damages arising out of such reliance and action. This release, covenant not to sue and indemnification shall be binding upon my heirs, personal representatives, successors and assigns.

No person or organization relying upon this power of attorney shall be required to see to the application and disposition of any moneys, stocks, bonds, securities or other property paid to or delivered to my attorney, or my attorney's substitute, pursuant to the provisions hereof.

I am exercising this power of attorney pursuant to the provisions of Section 243.07 of the Wisconsin Statutes, as amended. It is my intention that this power of attorney shall remain in full force and effect and that the power granted herein shall continue without interruption until my death unless previously revoked by me, and that this power of attorney shall not be affected by my subsequent disability or incapacity.

If I am adjudged to be a disabled person, I name Paula Carney, as guardian of my person and estate. I excuse the guardian from giving bond or security.

Reproductions of this executed original (with reproduced signatures and the certificate of acknowledgment) shall be deemed to be original counterparts of this power of attorney.

Specimen signature of my attorney:

Paula Corney

I certify to the correctness of the signature of my attorney and I execute this Power of Attorney on this 15 day of October, 19 90.

WITNESSES:

Catherine M. Roeder

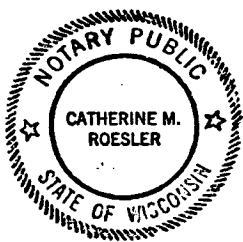
X Robert B. Bracker

William J. Lamy

STATE OF WISCONSIN)
) SS
COUNTY OF MILWAUKEE)

The undersigned, a notary public in and for the above county and state, certified that Paula J. Carney, personally known to me to be the same person whose name is subscribed to the foregoing power of attorney, appeared before me in person and acknowledged that he signed and delivered the instrument as his free and voluntary act, for the uses and purposes therein set forth, including the release and waiver of the right of homestead.

Dated: October 15, 1990



Catherine M. Roesler
Notary Public, State of Wisconsin
My commission: 8/9/92