



Document 2013 2773

Book 2013 Page 2773 Type 06 008 Pages 4

Date 9/17/2013 Time 1:53 PM

Rec Amt \$22.00

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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA



General Power of Attorney

THE IOWA STATE BAR ASSOCIATION

Official Form No. 120

Recorder's Cover Sheet

Preparer Information: (Name, address and phone number)

Samuel H. Braland, 115 E. First Street, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267

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Taxpayer Information: (Name and complete address)

Gary E. Anker
1423 W. Washington Street
Winterset, Iowa 50273

Return Document To: (Name and complete address)

Samuel H. Braland
P.O. Box 370
Earlham, Iowa 50072

Grantors:

Carolyn R. Anker

Grantees:

Gary E. Anker
Marcia I. Hewitt

Legal description: See Page 2

Document or instrument number of previously recorded documents:



GENERAL POWER OF ATTORNEY

1. Designation of Attorney-in-Fact

I, Carolyn R. Anker, of 425 N.W. Second Street, Earlham, Iowa 50072
appoint Gary E. Anker and Marcia I. Hewitt
of 1423 W. Washington St., Winterset, Iowa 50273 and 8122 Goodman Dr., Urbandale, Iowa 50322 respectively
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 _____
of _____, as successor to my Attorney-in-Fact.

I hereby revoke any and all general powers of attorney that may have been previously executed by
me, but specifically excepting any powers of attorney for health care decisions which I may have
previously executed.

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 be 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-income producing;

B. 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
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:

The East Seventy-five (75) feet of the West One Hundred Fifty (150) feet of Lot One (1) in Block Two
(2) of Christopher Wilson's Addition to the Town of Earlham, Madison County, Iowa.



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
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 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 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;

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 or 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 therefor; 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, sole proprietorship, Limited Liability Company or any other legal entities 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 any 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 construed 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 persons 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 N/A of N/A 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 the context.

Any authority granted to my Attorney-in-Fact, however, shall be limited so as to prevent this Power of Attorney (a) from causing my Attorney-in-Fact to be taxed on my income; (b) from causing my estate to be 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 the 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.

