This FINANCING STATEMENT is presented to THE FILING OFFICER for filing for record in the real estate records:

1 Debtor(s) (Last Name First) and address(es)	2 Secured Party(ies) and address(es)	3 For Filing Officer (Date, Time, Number, and Filing Office)
Matt, Loras 417 Hubbard Colesburg, IA 52035	Peoples Natural Gas 112 E. Fayette Manchester, IA 52057	DELAWARE COUNTY IOWA FILED '91 MAY 20 AM 11 51 BOOK 27 PAGE 260 RECORDER 96-2726 $10.00

4 This Financing Statement covers the following types or items of property:

1 - Dayton Dayton Furnace Ser. #L984419529

1 - State Water Heater Ser. #E91517294

5 Name and Address of Assignee

6 Check appropriate box(es). The above goods are or are to become fixtures on [X] The above timber is standing on [ ] The above minerals or the like (including oil and gas) or mineral accounts will be financed at the wellhead or minehead located on [X] (Describe real estate below. See instruction #4):

Lot 3 Colesburg, Subdivsion NW SE 4-90-3

Termination
For Release, See Book 36
Page 269 11/8/94

The name of a record owner is Loras Matt

7 [X] Products of collateral are covered.

Debtor(s) acknowledge(s) receipt of a copy of this instrument.

8 X Loras Matt
Signature of Debtor

Loras Matt
Type or Print all names (Iowa Code 335.2)

Susan Matt
Signature of Debtor

Type or Print all names (Iowa Code 335.2)

Secured party or other appropriate signature may be substituted for debtor(s) signature only in cases covered by UCC 9-402(2), 9-408 and 11105, and must be identified when substituted.

FILE No. 96-2726	FILED FOR RECORD THE 20 DAY OF	STATE OF IOWA, DELAWARE COUNTY
RECORDING FEE $ 10.00	May 1991 AT 11:51	Joan Sheppard, Recorder
TRANSFER FEE $	O'CLOCK A M. BOOK 27 PAGE 260	By TLM CM 31, Deputy