DECLARATION OF TRUST OWNERSHIP

The undersigned hereby declares that, solely as a trustee of and for the benefit of the following trust:

Dewayne Nelson Smith and Berniece Christena Smith Trust,

a revocable intervivos trust existing under a certain agreement heretofore executed on October 23 1991 by Dewayne Nelson Smith and
Berniece Christena Smith as settlor(s) and by Dewayne Nelson Smith and Berniece Christena Smith as the
initial trustees.

they are, pursuant to the provisions of Article Four, paragraphs 12 and 13 of said trust agreement, the undersigned is now holding and will hold, solely and exclusively for and in behalf of said trust, the following:

Any and all properties of all kinds whether presently owned or hereafter acquired (regardless of the means by which acquired), including but not limited to:

Bank accounts (checking, savings, certificates of deposit, etc.),

Mutual and money market funds of all kinds,

Securities (stocks, bonds, treasury bill, notes receivable, etc.),

Agency and custody accounts (at banks, brokerage firms, etc.) and

Real estate wheresoever located (mortgages, land contracts, leaseholds, mineral interests, etc.)

which now and at anytime after the date of this instrument are registered in the name of Dewayne Nelson Smith and/or Berniece Christena Smith

(regardless of whatever variation of his/her name may be employed).

The undersigned hereby further affirms and declares that, from and after the date hereof:

1. All properties described above will be held by the undersigned solely and exclusively for and in behalf of said trust as true owner [subject to any and all instructions from the then trustee(s) of said trust],

2. Except to the extent of beneficial interests provided to the undersigned under the terms and provisions of said agreement (as now and written and as the same may in the future be amended), the undersigned has and shall have no personal interest in any of the properties described above, and

FILE No. 132-1058
RECORDING FEE $ 10.00
TRANSFER FEE $
FILED FOR RECORD THE 24 DAY OF October, 1991 AT 11:19 O'CLOCK A. M. BOOK 2 PAGE 228
STATE OF IOWA, DELAWARE COUNTY
Jane A. Lloyd, Recorder
Misc.

3. All liabilities which relate in any way to the acquisition of or which are a lien upon any of the properties governed by this declaration shall be borne by the trust which, pursuant to this declaration, own such properties.

This declaration of exclusive trust ownership and waiver of interest is intended to be and shall be binding upon the undersigned heirs, administrators, executors, and assigns and shall be revocable only by written instrument executed by 1 or more of the then trustee(s) of said trust (with or without indicating such fiduciary capacity) with all of the same formalities as accompanied the execution of this instrument.

This declaration is intended to revoke all prior declarations of ownership, if any, with respect to any and all properties governed by this declaration heretofore executed by the undersigned.

IN WITNESS WHEREOF, the parties hereto have executed this instrument at MANCHESTER, IOWA on this 23 day of OCTOBER, 1991.

Dewayne Nelson Smith
Dewayne Nelson Smith

Berniece Christena Smith
Berniece Christena Smith

State of IOWA)
) ss
County of DELAWARE)

On this P. STANGL day of September, 1991, before me a notary Public personally appeared Dewayne Nelson Smith and Berniece Christena Smith, the Trustors and Trustees named herein, who executed the foregoing instrument and acknowledged that they executed the same as the voluntary act and deed of the person and of the fiduciary.

NOTARIAL SEAL

Neil P. Stangl
NOTARY PUBLIC IN AND FOR
THE STATE OF IOWA

Name of notary: NEIL P. STANGL
County: DELAWARE
Commission expiration: 12-5-93