MEMORANDUM OF TRUST

The undersigned, George M. Knipp and Mary M. Knipp, husband and wife, state that on the 3rd day of December, 1991, they executed as Trustors and Trustees, the George M. Knipp and Mary M. Knipp Revocable Inter Vivos Trust. That said trust agreement provides that George M. Knipp and Mary M. Knipp, either jointly or singly, may perform all acts and duties as Trustees of the trust including execution of proper documents for the conveyance or encumbrance of any real estate transferred to said trust.

This said Memorandum of Trust is being filed for the purpose of notifying the public and any successors or assigns of the real estate conveyed to the trust or owned by said trust that the herein named Trustees either jointly, or singly, or the survivor of them, may convey or encumber real estate under the terms and provisions of said trust.

Dated this 28th day of February, 1992.

George M. Knipp.
George M. Knipp

Mary M Knipp
Mary M. Knipp

STATE OF IOWA)
) ss:
COUNTY OF DELAWARE)

On this 28th day of February, 1992, before me, the undersigned, Notary Public in and for the State of Iowa, personally appeared George M. Knipp and Mary M. Knipp, husband and wife, to me known to be the identical persons named in and who executed the foregoing instrument and acknowledged that they executed the same as their voluntary act and deed.

VONDA BILLHORN Iowa NOTARIAL SEAL

Vonda Billhorn
Notary Public in and for the State
Vonda Billhorn of Iowa

FILE No. 166-2394
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 28 DAY OF February, 19 92 AT 3:11 O'CLOCK P. M. BOOK 3 PAGE 23

STATE OF IOWA, DELAWARE COUNTY
Jane A. Lloyd, Recorder
Misc.