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N/C

PREPARER: Carla K. Becker, Delaware County Auditor, Manchester, IA 52057

DELAWARE COUNTY
Courthouse
Manchester, Iowa 52057

COUNTY AUDITOR
SHARON MCCRABB

DEPUTIES
CARLA BECKER
MONICA HEISERMAN
JUDY ZEHR

PHONE (319) 927-4701
FAX (319) 927-6423

SUPERVISORS
JEROME E. BESLER
G.ELDON KOENEKE
WILLIAM J. SKINNER

PHONE (319) 927-2515
FAX (319) 927-6423

AFFIDAVIT OF MAILING

JUNE 9, 1997

To Whom It May Concern:

This is to certify that the attached are true and exact copies of the letters mailed, in accordance with Chapter 354 of the Code of Iowa, to the following:

1. DELAWARE COUNTY BOARD OF SUPERVISORS
2. MANCHESTER CEMETERY COMPANY
3. NORTHERN TRUST COMPANY, CO-TRUSTEE
   FLORENCE L. TOOL REVOCABLE TRUST AND RICHARD E. TOOL FAMILY TRUST
4. KENT I. TOOL, CO-TRUSTEE
   FLORENCE L. TOOL REVOCABLE TRUST AND RICHARD E. TOOL FAMILY TRUST

Mail certifications are also attached.

Delaware County Auditor
by Carla Becker
Carla Becker
Deputy Auditor

Subscribed and sworn to before me, a Notary Public, in the State of Iowa, on this 9th day of June, 1997.

Notary Public
Carolyn A. Wilson
Carolyn Wilson
my commission expires 12-17-98

CAROLYN A. WILSON
Iowa
NOTARIAL SEAL

RECORDED 6-9-97 BOOK 2 PAGE 54

COUNTY AUDITOR
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PHONE (319) 927-2515
FAX (319) 927-6423

JUNE 09, 1997

DELAWARE COUNTY BOARD OF SUPERVISORS
COURTHOUSE
MANCHESTER, IA 52057

RE: NOTICE TO PLAT

Dear Sirs:

The following parcels have been entered for record, or have been of record, in the office of the Delaware County Auditor:

SEE ATTACHED EXHIBIT "A"

While entering the most recent transfers, numerous discrepancies were found including overlaps and gaps between parcel boundary lines, inconsistent parcel measurements and varying points of commencement. These discrepancies have made it impossible to accurately assess said parcels. According to Chapter 354.13 of the Iowa Code, if descriptions of one or more parcels within a tract are not sufficiently certain and accurate for the purpose of assessment and taxation, the Auditor shall notify the proprietors of the parcels within the tract for which no plat has been recorded, as required by Chapter 354, and demand that a plat or subdivision plat be recorded.

According to Chapter 354.14 of the Iowa Code, said proprietors have thirty (30) days in which to comply with this NOTICE TO PLAT or file with Delaware County Auditor a statement of their intent to comply. If the proprietors fail to comply within the allotted time period, the Auditor shall contract with a surveyor to have an Auditor's Plat made of the properties described on Exhibit "A" and recorded as necessary to comply with said Chapter 354. The costs of said survey shall be assessed against the lots within the plat.

If you should have any questions regarding this notice or require further information, please advise. Appeals to this notice may be brought to district court within twenty (20) days after receipt of said notice.

Sincerely,

Carla Becker

Carla Becker, Deputy
Delaware County Auditor

ENC.

CC: DAVE HEIAR, MANCHESTER CITY HALL, MANCHESTER, IA

COUNTY AUDITOR
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EXHIBIT "A"

1. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 312)

   Commencing at the Northeast Corner of the Second North Addition to the Manchester Cemetery, thence East and in line with the North line of said Second North Addition 17 rods, thence South and parallel with the East line of the First and Second North Additions 22 rods 6 inches, thence West along the Section line 17 rods to the Southeast corner of the First North Addition, thence North along the East line of said First and Second North Additions to the place of beginning, and being a part of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M.

2. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 462)

   Commencing at a point 17 rods East of the Northeast Corner of the Second North Addition to the Manchester Cemetery and on a line with the North side of the said Second North Addition and running thence East on a line with said North side of said Second North Addition 10 feet, thence directly South 22 rods 8 inches to a point directly East of the South line of the First North Addition, which point is 17 rods East of the Southeast Corner of said First North Addition, thence North to the place of beginning and being part of the SE¼ of the SE¼ of SEction 20, Township 89 North, Range 5, West of the 5th P.M.

3. OWNER: MANCHESTER CEMETERY COMPANY (BK 57 L.D., PG 302)

   Commencing at a point on the Section line between sections 20 and 29, Township 89 North, Range 5, West of the 5th P.M., 889 feet East of the East edge of the East curb and gutter line of Franklin Street in the City of Manchester, Iowa, running. thence East along said Section line 245.3 feet, thence North 89 degrees 364.4 feet, thence West 91 degrees and 3 minutes 232.0 feet, thence South to the point of beginning, containing 2 acres more or less, and being a part of the SE¼ of the SE¼ of Section 20, Twonship 89 North, Range 5, West of the 5th P.M.

4. OWNER: MANCHESTER CEMETERY CO. (BK 132 L.D., PG 328)

   The West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M., EXCEPT that part described as commencing at a point 793 feet West of the SE Corner of said Section 20, thence North 00°30' West 363.4 feet, thence West 522.5 feet to the line lying between the SW¼ of the SE¼ of Section 20 and the SE¼ of the SE¼ of said Section 20, thence South along said line 363 feet to the South line of said Section 20, thence East 525.8 feet to the point of beginning, and also EXCEPT any portion thereof included in the South 137 feet of the East 795 feet of the SE¼ of the SE¼.

COUNTY AUDITOR
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EXHIBIT "A"
(continued)

5. OWNER: DELAWARE COUNTY, IOWA (BK 82 L.D., PG 162)

Commencing at the SE corner of Section 20, Township 89 North, Range 5, West of the 5th P.M., and running thence North 137 feet, thence West 795 feet, thence South 137 feet to the Section line, thence East along said Section line 795 feet to the place of beginning.

6. OWNER: DELAWARE COUNTY, IOWA (BK 134 L.D., PG 44)

The North 226.4 feet of the South 363.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the South 363.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

7. OWNER: DELAWARE COUNTY, IOWA (BK), buying on contract from the RICHARD E. TOOL FAMILY TRUST and the FLORENCE L. TOOL REVOC. TRUST
The North 300 feet of the South 663.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the North 300 feet of the South 663.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

8. OWNERS: RICHARD E. TOOL FAMILY TRUST (BK 134 L.D., PG 225)
FLORENCE E. TOOL REVOCABLE TRUST (BK 134 L.D., PG 226)

The SE¼ of the SE¼ of Section 20, EXCEPT the West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the South 137 feet of the East 795 feet of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the North 226.4 feet of the South 363.4 feet of the East 793 feet of said SE¼ of the SE¼, and also EXCEPT the North 300 feet of the South 663.4 feet of the East 793 feet of said SE¼ of the SE¼; and the SW¼ of the SW¼ of Section 21, EXCEPT the West 200 feet of the South 363.4 feet of said SW¼ of the SW¼, and also EXCEPT the North 300 feet of the South 663.4 feet of said SW¼ of the SW¼; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

COUNTY AUDITOR
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JUNE 9, 1997

NORTHERN TRUST COMPANY, CO-TRUSTEE (ATTN: BRIAN DUKE)
FLORENCE L. TOOL REVOCABLE TRUST
RICHARD E. TOOL FAMILY TRUST
50 SOUTH LASALLE STREET M-12
CHICAGO, IL 60675

RE: NOTICE TO PLAT

Dear Brian:

The following parcels have been entered for record, or have been of record, in the office of the Delaware County Auditor:

SEE ATTACHED EXHIBIT "A"

While entering the most recent transfers, numerous discrepancies were found including overlaps and gaps between parcel boundary lines, inconsistent parcel measurements and varying points of commencement. These discrepancies have made it impossible to accurately assess said parcels. According to Chapter 354.13 of the Iowa Code, if descriptions of one or more parcels within a tract are not sufficiently certain and accurate for the purpose of assessment and taxation, the Auditor shall notify the proprietors of the parcels within the tract for which no plat has been recorded, as required by Chapter 354, and demand that a plat or subdivision plat be recorded.

According to Chapter 354.14 of the Iowa Code, said proprietors have thirty (30) days in which to comply with this NOTICE TO PLAT or file with Delaware County Auditor a statement of their intent to comply. If the proprietors fail to comply within the allotted time period, the Auditor shall contract with a surveyor to have an Auditor's Plat made of the properties described on Exhibit "A" and recorded as necessary to comply with said Chapter 354. The costs of said survey shall be assessed against the lots within the plat.

If you should have any questions regarding this notice or require further information, please advise. Appeals to this notice may be brought to district court within twenty (20) days after receipt of said notice.

Sincerely,

Carla Becker

Carla Becker, Deputy
Delaware County Auditor

ENC.

CC: DAVE HEIAR, MANCHESTER CITY HALL, MANCHESTER, IA

BOOK 7 PAGE 54

DELAWARE COUNTY
Courthouse

Manchester, Iowa 52057

COUNTY AUDITOR
SHARON MCCRABB

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EXHIBIT "A"

1. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 312)

   Commencing at the Northeast Corner of the Second North Addition to the Manchester Cemetery, thence East and in line with the North line of said Second North Addition 17 rods, thence South and parallel with the East line of the First and Second North Additions 22 rods 6 inches, thence West along the Section line 17 rods to the Southeast corner of the First North Addition, thence North along the East line of said First and Second North Additions to the place of beginning, and being a part of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M.

2. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 462)

   Commencing at a point 17 rods East of the Northeast Corner of the Second North Addition to the Manchester Cemetery and on a line with the North side of the said Second North Addition and running thence East on a line with said North side of said Second North Addition 10 feet, thence directly South 22 rods 8 inches to a point directly East of the South line of the First North Addition, which point is 17 rods East of the Southeast Corner of said First North Addition, thence North to the place of beginning and being part of the SE¼ of the SE¼ of SEction 20, Township 89 North, Range 5, West of the 5th P.M.

3. OWNER: MANCHESTER CEMETERY COMPANY (BK 57 L.D., PG 302)

   Commencing at a point on the Section line between sections 20 and 29, Township 89 North, Range 5, West of the 5th P.M., 889 feet East of the East edge of the East curb and gutter line of Franklin Street in the City of Manchester, Iowa, running. thence East along said Section line 245.3 feet, thence North 89 degrees 364.4 feet, thence West 91 degrees and 3 minutes 232.0 feet, thence South to the point of beginning, containing 2 acres more or less, and being a part of the SE¼ of the SE¼ of Section 20, Twonship 89 North, Range 5, West of the 5th P.M.

4. OWNER: MANCHESTER CEMETERY CO. (BK 132 L.D., PG 328)

   The West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M., EXCEPT that part described as commencing at a point 793 feet West of the SE Corner of said Section 20, thence North 00°30' West 363.4 feet, thence West 522.5 feet to the line lying between the SW¼ of the SE¼ of Section 20 and the SE¼ of the SE¼ of said Section 20, thence South along said line 363 feet to the South line of said Section 20, thence East 525.8 feet to the point of beginning, and also EXCEPT any portion thereof included in the South 137 feet of the East 795 feet of the SE¼ of the SE¼.

COUNTY AUDITOR
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EXHIBIT "A"
(continued)

5. OWNER: DELAWARE COUNTY, IOWA (BK 82 L.D., PG 162)

Commencing at the SE corner of Section 20, Township 89 North, Range 5, West of the 5th P.M., and running thence North 137 feet, thence West 795 feet, thence South 137 feet to the Section line, thence East along said Section line 795 feet to the place of beginning.

6. OWNER: DELAWARE COUNTY, IOWA (BK 134 L.D., PG 44)

The North 226.4 feet of the South 363.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the South 363.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

7. OWNER: DELAWARE COUNTY, IOWA (BK), buying on contract from the RICHARD E. TOOL FAMILY TRUST and the FLORENCE L. TOOL REVOC. TRUST
The North 300 feet of the South 663.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the North 300 feet of the South 663.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

8. OWNERS: RICHARD E. TOOL FAMILY TRUST (BK 134 L.D., PG 225)
FLORENCE E. TOOL REVOCABLE TRUST (BK 134 L.D., PG 226)

The SE¼ of the SE¼ of Section 20, EXCEPT the West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the South 137 feet of the East 795 feet of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the North 226.4 feet of the South 363.4 feet of the East 793 feet of said SE¼ of the SE¼, and also EXCEPT the North 300 feet of the South 663.4 feet of the East 793 feet of said SE¼ of the SE¼; and the SW¼ of the SW¼ of Section 21, EXCEPT the West 200 feet of the South 363.4 feet of said SW¼ of the SW¼, and also EXCEPT the North 300 feet of the South 663.4 feet of said SW¼ of the SW¼; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

DELAWARE COUNTY
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JUNE 09, 1997

KENT I. TOOL, CO-TRUSTEE
FLORENCE L. TOOL REVOCABLE TRUST
RICHARD E. TOOL FAMILY TRUST
101 SATURN STREET
SAN FRANCISCO, CA 94114

RE: NOTICE TO PLAT

Dear Kent:

The following parcels have been entered for record, or have been of record, in the office of the Delaware County Auditor:

SEE ATTACHED EXHIBIT "A"

While entering the most recent transfers, numerous discrepancies were found including overlaps and gaps between parcel boundary lines, inconsistent parcel measurements and varying points of commencement. These discrepancies have made it impossible to accurately assess said parcels. According to Chapter 354.13 of the Iowa Code, if descriptions of one or more parcels within a tract are not sufficiently certain and accurate for the purpose of assessment and taxation, the Auditor shall notify the proprietors of the parcels within the tract for which no plat has been recorded, as required by Chapter 354, and demand that a plat or subdivision plat be recorded.

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If you should have any questions regarding this notice or require further information, please advise. Appeals to this notice may be brought to district court within twenty (20) days after receipt of said notice.

Sincerely,

Carla Becker

Carla Becker, Deputy
Delaware County Auditor

ENC.

CC: DAVE HEIAR, MANCHESTER CITY HALL, MANCHESTER, IA

COUNTY AUDITOR
SHARON MCCRABB

DEPUTIES
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DELAWARE COUNTY
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EXHIBIT "A"

1. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 312)

   Commencing at the Northeast Corner of the Second North Addition to the Manchester Cemetery, thence East and in line with the North line of said Second North Addition 17 rods, thence South and parallel with the East line of the First and Second North Additions 22 rods 6 inches, thence West along the Section line 17 rods to the Southeast corner of the First North Addition, thence North along the East line of said First and Second North Additions to the place of beginning, and being a part of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M.

2. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 462)

   Commencing at a point 17 rods East of the Northeast Corner of the Second North Addition to the Manchester Cemetery and on a line with the North side of the said Second North Addition and running thence East on a line with said North side of said Second North Addition 10 feet, thence directly South 22 rods 8 inches to a point directly East of the South line of the First North Addition, which point is 17 rods East of the Southeast Corner of said First North Addition, thence North to the place of beginning and being part of the SE¼ of the SE¼ of SEction 20, Township 89 North, Range 5, West of the 5th P.M.

3. OWNER: MANCHESTER CEMETERY COMPANY (BK 57 L.D., PG 302)

   Commencing at a point on the Section line between sections 20 and 29, Township 89 North, Range 5, West of the 5th P.M., 889 feet East of the East edge of the East curb and gutter line of Franklin Street in the City of Manchester, Iowa, running. thence East along said Section line 245.3 feet, thence North 89 degrees 364.4 feet, thence West 91 degrees and 3 minutes 232.0 feet, thence South to the point of beginning, containing 2 acres more or less, and being a part of the SE¼ of the SE¼ of Section 20, Twonship 89 North, Range 5, West of the 5th P.M.

4. OWNER: MANCHESTER CEMETERY CO. (BK 132 L.D., PG 328)

   The West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M., EXCEPT that part described as commencing at a point 793 feet West of the SE Corner of said Section 20, thence North 00°30' West 363.4 feet, thence West 522.5 feet to the line lying between the SW¼ of the SE¼ of Section 20 and the SE¼ of the SE¼ of said Section 20, thence South along said line 363 feet to the South line of said Section 20, thence East 525.8 feet to the point of beginning, and also EXCEPT any portion thereof included in the South 137 feet of the East 795 feet of the SE¼ of the SE¼.

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EXHIBIT "A"
(continued)

5. OWNER: DELAWARE COUNTY, IOWA (BK 82 L.D., PG 162)

Commencing at the SE corner of Section 20, Township 89 North, Range 5, West of the 5th P.M., and running thence North 137 feet, thence West 795 feet, thence South 137 feet to the Section line, thence East along said Section line 795 feet to the place of beginning.

6. OWNER: DELAWARE COUNTY, IOWA (BK 134 L.D., PG 44)

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7. OWNER: DELAWARE COUNTY, IOWA (BK), buying on contract from the RICHARD E. TOOL FAMILY TRUST and the FLORENCE L. TOOL REVOC. TRUST
The North 300 feet of the South 663.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the North 300 feet of the South 663.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

8. OWNERS: RICHARD E. TOOL FAMILY TRUST (BK 134 L.D., PG 225)
FLORENCE E. TOOL REVOCABLE TRUST (BK 134 L.D., PG 226)

The SE¼ of the SE¼ of Section 20, EXCEPT the West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the South 137 feet of the East 795 feet of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the North 226.4 feet of the South 363.4 feet of the East 793 feet of said SE¼ of the SE¼, and also EXCEPT the North 300 feet of the South 663.4 feet of the East 793 feet of said SE¼ of the SE¼; and the SW¼ of the SW¼ of Section 21, EXCEPT the West 200 feet of the South 363.4 feet of said SW¼ of the SW¼, and also EXCEPT the North 300 feet of the South 663.4 feet of said SW¼ of the SW¼; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

COUNTY AUDITOR
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June 09, 1997

MANCHESTER CEMETERY COMPANY
c/o JAMES BROGHAMMER
1860 HONEYCREEK ROAD
MANCHESTER, IA 52057

RE: NOTICE TO PLAT

Dear Jim:

The following parcels have been entered for record, or have been of record, in the office of the Delaware County Auditor:

SEE ATTACHED EXHIBIT "A"

While entering the most recent transfers, numerous discrepancies were found including overlaps and gaps between parcel boundary lines, inconsistent parcel measurements and varying points of commencement. These discrepancies have made it impossible to accurately assess said parcels. According to Chapter 354.13 of the Iowa Code, if descriptions of one or more parcels within a tract are not sufficiently certain and accurate for the purpose of assessment and taxation, the Auditor shall notify the proprietors of the parcels within the tract for which no plat has been recorded, as required by Chapter 354, and demand that a plat or subdivision plat be recorded.

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If you should have any questions regarding this notice or require further information, please advise. Appeals to this notice may be brought to district court within twenty (20) days after receipt of said notice.

Sincerely,

Carla Becker

Carla Becker, Deputy
Delaware County Auditor

ENC.

CC: DAVE HEIAR, MANCHESTER CITY HALL, MANCHESTER, IA

COUNTY AUDITOR
SHARON MCCRABB

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EXHIBIT "A"

1. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 312)

   Commencing at the Northeast Corner of the Second North Addition to the Manchester Cemetery, thence East and in line with the North line of said Second North Addition 17 rods, thence South and parallel with the East line of the First and Second North Additions 22 rods 6 inches, thence West along the Section line 17 rods to the Southeast corner of the First North Addition, thence North along the East line of said First and Second North Additions to the place of beginning, and being a part of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M.

2. OWNER: MANCHESTER CEMETERY COMPANY (BK 49 L.D., PG 462)

   Commencing at a point 17 rods East of the Northeast Corner of the Second North Addition to the Manchester Cemetery and on a line with the North side of the said Second North Addition and running thence East on a line with said North side of said Second North Addition 10 feet, thence directly South 22 rods 8 inches to a point directly East of the South line of the First North Addition, which point is 17 rods East of the Southeast Corner of said First North Addition, thence North to the place of beginning and being part of the SE¼ of the SE¼ of SEction 20, Township 89 North, Range 5, West of the 5th P.M.

3. OWNER: MANCHESTER CEMETERY COMPANY (BK 57 L.D., PG 302)

   Commencing at a point on the Section line between sections 20 and 29, Township 89 North, Range 5, West of the 5th P.M., 889 feet East of the East edge of the East curb and gutter line of Franklin Street in the City of Manchester, Iowa, running. thence East along said Section line 245.3 feet, thence North 89 degrees 364.4 feet, thence West 91 degrees and 3 minutes 232.0 feet, thence South to the point of beginning, containing 2 acres more or less, and being a part of the SE¼ of the SE¼ of Section 20, Twonship 89 North, Range 5, West of the 5th P.M.

4. OWNER: MANCHESTER CEMETERY CO. (BK 132 L.D., PG 328)

   The West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of Section 20, Township 89 North, Range 5, West of the 5th P.M., EXCEPT that part described as commencing at a point 793 feet West of the SE Corner of said Section 20, thence North 00°30' West 363.4 feet, thence West 522.5 feet to the line lying between the SW¼ of the SE¼ of Section 20 and the SE¼ of the SE¼ of said Section 20, thence South along said line 363 feet to the South line of said Section 20, thence East 525.8 feet to the point of beginning, and also EXCEPT any portion thereof included in the South 137 feet of the East 795 feet of the SE¼ of the SE¼.

COUNTY AUDITOR
SHARON MCCRABB

DEPUTIES
CARLA BECKER
MONICA HEISERMAN
JUDY ZEHR

PHONE (319) 927-4701
FAX (319) 927-6423

DELAWARE COUNTY
Courthouse

Manchester, Iowa 52057

SUPERVISORS
JEROME E. BESLER
G.ELDON KOENEKE
WILLIAM J. SKINNER

PHONE (319) 927-2515
FAX (319) 927-6423

EXHIBIT "A"
(continued)

5. OWNER: DELAWARE COUNTY, IOWA (BK 82 L.D., PG 162)

Commencing at the SE corner of Section 20, Township 89 North, Range 5, West of the 5th P.M., and running thence North 137 feet, thence West 795 feet, thence South 137 feet to the Section line, thence East along said Section line 795 feet to the place of beginning.

6. OWNER: DELAWARE COUNTY, IOWA (BK 134 L.D., PG 44)

The North 226.4 feet of the South 363.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the South 363.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

7. OWNER: DELAWARE COUNTY, IOWA (BK), buying on contract from the RICHARD E. TOOL FAMILY TRUST and the FLORENCE L. TOOL REVOC. TRUST
The North 300 feet of the South 663.4 feet of the East 793 feet of the SE¼ of the SE¼ of Section 20; and the West 200 feet of the North 300 feet of the South 663.4 feet of the SW¼ of the SW¼ of Section 21; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

8. OWNERS: RICHARD E. TOOL FAMILY TRUST (BK 134 L.D., PG 225)
FLORENCE E. TOOL REVOCABLE TRUST (BK 134 L.D., PG 226)

The SE¼ of the SE¼ of Section 20, EXCEPT the West 525.8 feet of the SW¼ of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the South 137 feet of the East 795 feet of the SE¼ of the SE¼ of said Section 20, and also EXCEPT the North 226.4 feet of the South 363.4 feet of the East 793 feet of said SE¼ of the SE¼, and also EXCEPT the North 300 feet of the South 663.4 feet of the East 793 feet of said SE¼ of the SE¼; and the SW¼ of the SW¼ of Section 21, EXCEPT the West 200 feet of the South 363.4 feet of said SW¼ of the SW¼, and also EXCEPT the North 300 feet of the South 663.4 feet of said SW¼ of the SW¼; all being in Township 89 North, Range 5, West of the 5th P.M., Delaware County, Iowa.

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RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	Northern Trust Co. c/o Brian Duke
Street and No.	50 S. LaSalle St. M-12
P.O., State and ZIP Code	Chicago, IL 60675
Postage	$ 3.32
Certified Fee	1.45
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	$ 4.77
Postmark or Date	

* U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

P 113 906 586

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	Manchester Cemetery Company
Street and No.	1860 Honeycreek Road
P.O., State and ZIP Code	Manchester, IA 52057
Postage	$ 3.32
Certified Fee	1.45
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	$ 4.77
Postmark or Date	

* U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

P 113 906 585

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	Kent I. Tool - Co-Trustee
Street and No.	101 Saturn Street
P.O., State and ZIP Code	San Francisco, CA 94114
Postage	$ 3.32
Certified Fee	1.45
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	$ 4.77
Postmark or Date	MANCHESTER IA JUN 23 1997 USPO

* U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982

P 113 906 587

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Sent to	Delaware County Board of Supervisors
Street and No.	Courthouse
P.O., State and ZIP Code	Manchester, IA 52057
Postage	$ 3.32
Certified Fee	1.45
Special Delivery Fee	
Restricted Delivery Fee	
Return Receipt Showing to whom and Date Delivered	
Return receipt showing to whom, Date, and Address of Delivery	
TOTAL Postage and Fees	$ 4.77
Postmark or Date	MANCHESTER IA JUN 23 1997 USPO

* U.S.G.P.O. 1984-446-014

PS Form 3800, Feb. 1982