BRADSHAW, FOWLER, PROCTOR & FAIRGRAVE, P.C.

By: Ann C. Spellman

Ann C. Spellman PK0014371
801 Grand Avenue, Suite 3700
Des Moines, IA 50309-2727
Phone: (515) 243-4191
Fax: (515) 246-5808

Dated: April 23, 1999