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Daneen Schindler, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 8th day
of January AD 2016
Cara K. Baxter, Auditor
By S. Hildebrand, Deputy

Prepared by: Darrel A. Morf, Simmons Perrine Moyer Bergman PLC
and return to: 115 Third Street SE - Suite 1200, Cedar Rapids, Iowa 52401 (319) 366-7641

SPACE ABOVE THIS LINE FOR RECORDER

Address Tax Statements: Roger and Kathleen Hershberger: PO Box 14, Jesup, IA 50648

BILL OF SALE

For the consideration of the sum of one dollar and other valuable consideration, **ROGER W. HERSHBERGER** and **KATHLEEN A. HERSHBERGER** ("Sellers") do hereby sell, transfer and assign an undivided one-half interest to **ROGER W. HERSHBERGER, AS TRUSTEE OF THE ROGER W. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME**, and an undivided one-half interest to **KATHLEEN A. HERSHBERGER, AS TRUSTEE OF THE KATHLEEN A. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME** ("Buyers") in and to the following described personal property, Delaware County, State of Iowa

Exemption# 21

SEE EXHIBIT "A" ATTACHED HERETO.

Sellers hereby covenant with Buyers that Sellers are the owners of said personal property, that Sellers have good and lawful authority to sell, transfer, and assign the same and that the same is free and clear of all liens, security interests and encumbrances except as may be above stated; and Sellers covenant to warrant and defend said personal property against the lawful claims of all persons except as may be above stated.

SELLERS HEREBY SELL, TRANSFERS AND ASSIGNS SAID PERSONAL PROPERTY IN "AS IS" CONDITION. ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR ANY PARTICULAR PURPOSE IN REGARD TO SAID PERSONAL PROPERTY ARE HEREBY EXCLUDED. THERE ARE NO WARRANTIES OF FITNESS WHICH EXTEND BEYOND THE DESCRIPTION ON THE FACE HEREOF.

CERTIFICATION. Buyers and Sellers each certify that they are not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly on behalf of, any such person, group, entity or nation. Each party hereby agrees to defend, indemnify and hold harmless the other party from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to my breach of the foregoing certification.

Words and phrases herein, including acknowledgment hereof, shall be construed as in the singular or plural number, and as the appropriate gender, according to the context.

Dated this 18th day of December, 2015.

ROGER W. HERSHBERGER, INDIVIDUALLY AND AS TRUSTEE OF THE ROGER W. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME

KATHLEEN A. HERSHBERGER, INDIVIDUALLY AND AS TRUSTEE OF THE KATHLEEN A. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME

STATE OF IOWA, COUNTY OF LINN, ss:

This record was acknowledged before me this 18th day of December, 2015, by ROGER W. HERSHBERGER, INDIVIDUALLY AND AS TRUSTEE OF THE ROGER W. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME, and by KATHLEEN A. HERSHBERGER, INDIVIDUALLY AND AS TRUSTEE OF THE KATHLEEN A. HERSHBERGER REVOCABLE TRUST DATED DECEMBER 18, 2015, AS IT MAY BE AMENDED FROM TIME TO TIME.

Signature of Notary Public
My Commission Expires 1/19/2016

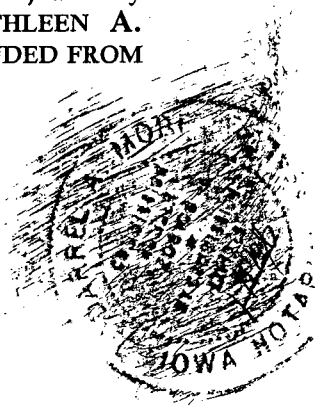


EXHIBIT "A"

The cabin or cottage, shore station, dock, tanks and all other improvements, structures, fixtures and appurtenances located on leased land legally described as Lot 19, Hartwick Lake Club West Subdivision of part of S ½ , Section 24 and part of N ½ Section 25, all in T88N, R5W, 5th P.M., Delaware County, Iowa. Said premises is locally known as 21338 262nd Street, Delhi, Iowa 52223;

AND

Also included are the following items of personal property: Three boat lifts and all appliances, furniture, window treatments, floor coverings and bed spreads located on the premises;

AND

Garage on Leased Land of Cooey

Garage located on part of the Southwest Quarter (SW ¼) of the Southeast Quarter (SE ¼) of Section Twenty-four (24), Township Eighty-eight North (T88N), Range Five West (R5W) of the 5th Principal Meridian, Delaware County, Iowa. Said premises is locally known as 21335 262nd Street, Delhi, IA 52223, Parcel ID # 250-25-05-017-08.