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EXHIBIT "A"

Parcel "B" which is a part of the West Half (1/2) of the Northeast Quarter (1/4), the Southeast Quarter (14) of the Northwest Quarter (14), and the Northeast Quarter (14) of the Southwest Quarter (1/2) all in Section Twenty-three (23), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa. and includes all of Parcel "A", more particularly described as follows: Beginning at the Center of Section Twenty-toree (23), Township Seventy-four (74) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa, thence South 60°50'59" West 1314.87 feet along the East line of the Northeast Quarter (14) of the Southwest Quarter (1/4) of said Section Twenty-three (23); thence North 39°32 37" West 399.73 feet along the South line of the Northcast Quarter (14) of the Southwest Quarter (1/4) of said Section Twenty-three (23); thence North 3735/32" West 1167.84 feet to a point on the East Right-of-Way line of U. S. Highway No. 169; thence North 89°11"00' West 190.35 feet to the West line of the Northeast Quarter (14) of the Southwest Quarter (14); thence North 00°48'56" East 397.26 feet to the Southwest Corner of the Southeast Quarter (1/4) of the Northwest Quarter (1/4) of said Section Twenty-three (23); thence North 00°21'53" East 1310 35 feet to the Northwest Corner of the Southeast Quarter (14) of the Northwest Quarter (14) of said Section Twentythree (23); thence South \$9°21'46" East 992.98 feet along the North line of the Southeast Quarter (14) of the Northwest Quarter (14) of said Section Twenty-three (23); thence South 00°29'03" West 259.80 feet; thence South 89°16'18" East 599.91 feet; thence North 00°33'36" East 700.57 feet; thence North 89°19'43" East 279.50 feet to the West line of the Northwest Quarter (1/4) of the Northeast Quarter (1/4) of said Section Twenty-three (23); thence North 00°39'14" West 877.76 feet to the North Quarter (1/4) Corner of said Section Twenty-three (23); thence South 89°25'00" East 1323.39 feet to the Northeast Corner of the Northwest Quarter (14) of the Northeast Quarter (14) of said Section Twenty-three (23); thence South 00°28'21" West 2615.69 feet to the Southeast Corner of the Southwest Quarter (1/4) of the Northeast Quarter (1/4) of said Section Twenty-three (23); thence North 89°54'59" West 1301.73 feet to the Point of Beginning containing 139.950 acres including 7,448 acres of U.S. Highway No. 169 right-of-way and 3,424 acres of County Road right-of-way.

Parcel "A" in the Southeast Quarter of the Northwest Quarter and the Southwest Quarter of the Northeast Quarter all in Section 23, Township 74 North, Range 28 West of the 5th P.M., Madison County, Iowa more particularly described as follows:

EXCEPT

Beginning at the Center of Section 23, Township 74 North, Range 28 West of the 5th P.M., Madison County, Iowa; Thence North 89°24'05" West 660.00 feet along an existing fence on the South line of the Southeast Quarter of the Morthwest Quarter of said Section 23; thence North 00°00'00" East 660.00 feet; thence South 89°24'05" East 660.00 feet to the East line of the Northwest Quarter of said Section 23; thence South 00°00'00" East 210.00 feet along said East line; thence South 89°54'54" East 450.00 feet; thence South 00°00'00" East 450.00 feet to the South line of the Southwest Quarter of the Northeast Quarter of said Section 23; thence North 89°54'54" West 450.00 feet to the Point of Beginning containing 14.648 acres.