

RELEASED 06-07-02 SEE  
RECORD 2002 PAGE 2782

793-3362

MEMORANDUM OF LEASE

This Memorandum of Lease ("Memorandum") is executed as of December 30, 1993, by and between: (i) Health and Rehabilitation Properties Trust, a Maryland real estate investment trust ("Landlord"); and (ii) ECA Holdings, Inc., a Delaware corporation ("Tenant").

This Memorandum is intended to place all persons on notice of the existence of the Lease dated as of December 30, 1993 ("Lease") between Landlord and Tenant covering the real property described on Exhibit "A" and all improvements and fixtures located on the real property and all other property located on the real property and described in the Lease (collectively, the "Leased Property"). All persons dealing with the Leased Property will be deemed to have notice of the Lease and its terms and provisions, as the Lease may be amended from time to time by Landlord and Tenant.

Landlord and Tenant desire to place all persons on notice of the following general provisions of the Lease:

ASSIGNED 1-27-00 SEE  
RECORD 46 PAGE 436

1. Unless earlier terminated under the provisions of the Lease or unless otherwise extended under the provisions of the Lease, the initial term of the Lease expires on December 31, 2003.

2. Tenant may not assign, sublet, lien, or encumber the Leased Premises without the prior written consent of the Landlord.

ASSIGNED 10-11-99 SEE  
RECORD 46 PAGE 20

3. The Lease is automatically subordinate to all current and future mortgages and deeds of trust which may be placed on the Leased Property by the Landlord, and all advances made thereunder, including all renewals, modifications, participations, replacements, and extensions of any current or future mortgages, liens, deeds of trust, and similar security devices.

4. Sections 20.1, 20.2 and 20.4 of the Lease grant Tenant certain rights of first refusal (to purchase or lease) and an option to purchase as more particularly described therein, which rights and option last for not more than 60 days beyond the expiration of the term in certain circumstances.

5. Nonresponsibility of Landlord; No Mechanics Liens.

Landlord's interest in the Leased Property shall not be subject to liens for improvements made by the Tenant, and Tenant shall have no power or authority to create any lien or permit any lien to attach to the Leased Property or the present estate, reversion or other estate of Landlord in the Leased Property or

STATE OF IOWA, Inst. No. 3446 Filed for Record this 10 day of June 1994 at 12:21 PM.  
MADISON COUNTY, ss. Book 42 Page 303 Recording Fee \$ 31.00 Michelle Utstler, Recorder, By Bert M. Nells  
Deputy

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on the building or other improvements thereon as a result of capital additions made by Tenant or for any other cause or reason.

ALL MATERIALMEN, CONTRACTORS, ARTISANS, MECHANICS AND LABORERS AND OTHER PERSONS CONTRACTING WITH TENANT WITH RESPECT TO THE LEASED PROPERTY OR ANY PART THEREOF, ARE HEREBY CHARGED WITH NOTICE THAT SUCH LIENS ARE EXPRESSLY PROHIBITED AND THAT THEY MUST LOOK SOLELY TO TENANT TO SECURE PAYMENT FOR ANY WORK DONE OR MATERIAL FURNISHED FOR CAPITAL ADDITIONS BY TENANT OR FOR ANY OTHER PURPOSE DURING THE TERM OF THE APPLICABLE LEASE.

Nothing contained in the Lease shall be deemed or construed in any way as constituting the consent or request of Landlord, express or implied by inference or otherwise, to any contractor, subcontractor, laborer or materialmen for the performance of any labor or the furnishing of any materials for any alteration, addition, improvement or repair to the Leased Property or any part thereof.

The provisions enumerated in Paragraphs 1 through 5 of the Memorandum are not intended to limit, amend, expand, or define the applicable provisions of the Lease. All provisions contained in the Lease will govern over the provisions of this Memorandum.

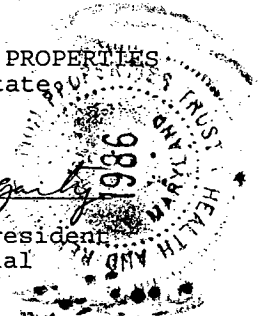
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The purpose of this Memorandum is not to create any legal relationship between Landlord and Tenant other than the landlord/tenant relationship described in the Lease. Neither the Lease nor this Memorandum is intended to create any security or security interest.

"Landlord"

HEALTH AND REHABILITATION PROPERTIES TRUST, a Maryland real estate investment trust

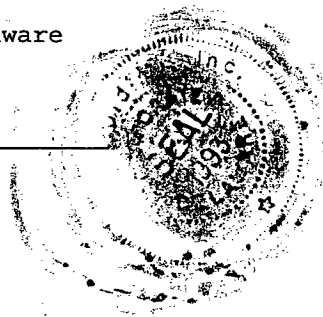
By: David J. Hegarty  
David J. Hegarty  
Its: Executive Vice President  
and Chief Financial Officer



"Tenant"

ECA HOLDINGS, INC., a Delaware corporation

By: William J. Krystopowicz  
William J. Krystopowicz  
President



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COMMONWEALTH OF MASSACHUSETTS )  
 ) SS.  
COUNTY OF SUFFOLK )

On this 31<sup>st</sup> day of January, 1994, before me appeared David J. Hegarty to me personally known, who, being by me duly sworn, did say that he is the Executive Vice President and Chief Financial Officer of Health and Rehabilitation Properties Trust, a Maryland real estate investment trust and that the instrument was signed on behalf of said Trust by authority of its board of trustees and said David J. Hegarty acknowledged the foregoing instrument to be his free act and deed and the free act and deed of said Trust.

*Judith S. Benjamin*  
NOTARY PUBLIC  
State of Massachusetts

My Commission Expires:

June 19, 1998



COMMONWEALTH OF MASSACHUSETTS

COUNTY OF SUFFOLK

On this 31<sup>st</sup> day of January, 1994, before me personally appeared William J. Krystopowicz, the President of ECA Holdings, Inc., a Delaware corporation, to me known and known by me to be the party executing the foregoing instrument for and on behalf of said corporation by authority of its board of directors and he acknowledged said instrument by him executed, to be his free act and deed in his capacity as aforesaid, and the free act and deed of ECA Holdings, Inc.

*Judith S. Benjamin*  
Notary Public  
My commission expires: 6-19-98



Exhibit "A"

Legal Description

[see attached]

LEGAL DESCRIPTION1015 WEST SUMMIT, WINTERSET, IOWA

The East 459.65 feet of the Southwest Quarter of the Southeast Quarter of the Southwest Quarter, except the North 25 feet of the East 25 feet thereof, and except the South 165 feet of the East 132 feet thereof, of Section 36, Township 76 North, Range 28 West of the 5th P.M., Madison County, Iowa.