Madison County, Iowa

ASSIGNMENT OF EASEMENTS

KNOW ALL MEN BY THESE PRESENTS: That IOWA GAS COMPANY of the State of Iowa, a corporation organized and existing under the laws of the State of Iowa (hereinafter called "Iowa Gas"), in consideration of the sum of Ten Dollars ($10.00) and of other good and valuable considerations in hand paid by IOWA PUBLIC SERVICE COMPANY of the State of Iowa, a corporation organized and existing under the laws of the State of Iowa (hereinafter called "IPS"), does hereby transfer, assign and convey unto the said IPS, its successors and assigns, all right, title and interest of Iowa Gas in and to those certain easements and right-of-way instruments described in the schedule attached hereto and made a part hereof entitled "Schedule of Right-of-Way Contracts Affecting Lands Situated in the County of Madison, State of Iowa," together with all of Iowa Gas's rights, title and interest in and to the lands described in the said easements and right-of-way instruments, the said lands being situated in the County of Madison, State of Iowa.

This Assignment of Easement is granted to IPS for recording purposes in furtherance of the corporate merger by and between IPS and Iowa Gas effective September 1, 1986. Taxation pursuant to Chapter 428A, Code of Iowa (1986) of real estate transfers is not imposed on instruments of transfer resulting from a corporate merger, nor on instruments transferring easements.

By the acceptance of delivery hereof, IPS assumes and agrees to perform all of the duties and conditions to be performed by Iowa Gas under said easements and right-of-way instruments commencing September 1, 1986.

IN WITNESS WHEREOF, Iowa Gas and IPS have caused this Assignment of Easements to be executed in its name and its corporate seal to be hereunto affixed and attested by its Secretary, this 25th day of August, 1986.

ATTEST:

B A Whaton
Secretary

IOWA GAS COMPANY

BY E M Babcock
Vice President

ATTEST:

B A Whaton
Secretary

IOWA PUBLIC SERVICE COMPANY

BY J C Jones
Vice President

IOWA PUBLIC SERVICE COMPANY
P.O. Box 778
Sioux City, IA 51102

IOWA GAS COMPANY
P.O. Box 10410
Des Moines, IA 50306

FILED NO. 425
BOOK 119 PAGE 724
1986 SEP -2 PM 3:52
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee $20.00
3pgs.

IND. ____
REC. ____
PAGE ____

IOWA GAS COMPANY (Grantee)
SCHEDULE OF RIGHT-OF-WAY CONTRACTS AFFECTING LAND IN MADISON COUNTY

All easements transferred or issued by Iowa Power & Light Company to Iowa Gas Company as described by the Deed of Release and Confirmatory Easement between Iowa Power & Light Company and Iowa Gas Company, each dated January 3, 1984, and filed for record in the Madison County Recorders Office in the State of Iowa on January 5, 1984, to-wit:

Deed of Release - Recorded at Book 139, Page 322

Conf. Easement - Recorded at Book 119, Page 207

ADDITIONAL EASEMENTS OF IOWA GAS COMPANY (Grantee)

Easement Date	Grantor	Book	Page	Date
10-7-85	Charles A. Wachter	119	531	10-28-85
10-7-85	Leo M. Jamison and JoAnn D. Jamison	119	532	10-28-85

STATE OF IOWA)
) SS
COUNTY OF POLK)

On this 25th day of August, 1986, before me, a Notary Public in and for said County, personally appeared E. M. Bakros, to me personally known, who being by me duly sworn did say that Vice President of Iowa Gas Company, an Iowa corporation, and that said instrument was signed ~~and~~x~~sealed~~ on behalf of said corporation by authority of its Board of Directors; and the said E. M. Bakros acknowledged the execution of said instrument to be the voluntary act and deed of said corporation and by it voluntarily executed.

IN WITNESS WHEREOF, I have subscribed my name and affixed my official seal the day and year aforesaid.

NOTARIAL SEAL IOWA SANDRA K. WAGAMAN MY COMMISSION EXPIRES April 18, 1987

Sandra K. Wagaman
Notary Public

STATE OF IOWA)
) SS.
COUNTY OF WOODBURY)

On this 27TH day of August, 1986, before me, a Notary Public in and for said County, personally appeared L. A. JUON and B. A. WHARTON respectively, to me personally known, who being by me duly sworn did say that they are, respectively, VICE PRESIDENT of Iowa Public Service Company, an Iowa corporation, and Secretary of said corporation; that the seal affixed to the foregoing instrument is the seal of said corporation, and that said instrument was signed and sealed on behalf of said corporation by authority of its Board of Directors; and the said L. A. JUON and B. A. WHARTON each acknowledged the execution of said instrument to be the voluntary act and deed of said corporation by each of them and by it voluntarily executed.

IN WITNESS WHEREOF, I have subscribed my name and affixed my official seal the day and year aforesaid.

DEBRA A. MARTIN Iowa NOTARIAL SEAL

Debra A. Martin
Notary Public

Debra A. Martin
My commission expires: 8-19-88