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JAN/29/2010/FRI 09:34 AM

JAN-29-2010 FRI 09:35 AM MidAmer Corp Tax

FAX NO. 15152424235

P. 002

P. 04

0425874673
Dec, 23, 2009 LTR 2697C 0 R
42-1502535 200812 44
00018019

IOWA REALTY FOUNDATION
PO BOX 657 (DMR 8)
DES MOINES IA 50306



DECLARATION

027334

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Jan Johnson
Signature of Officer or Trustee

1-29-10
Date

Secretary
Title