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Assessor's/Tax ID No. 1220-17-614-021

Recording Requested By:
GMAC MORTGAGE CORPORATION

Douglas County - NV
Werner Christen - Recorder
Page: 1 Of 3 Fee: 19.00
BK-0405 PG-12270 RPTT: 0.00

When Recorded Return To:
✓ TIM C MILLER
1197 MANHATTAN WAY
GARDNERVILLE, NV 89460-8621



SUBSTITUTION OF TRUSTEE AND FULL RECONVEYANCE

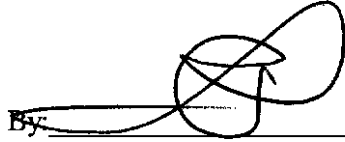
~~GMAC MORTGAGE CORPORATION #0307352531 "MILLER" Lender ID:40267/1100355845~~
Douglas, Nevada PIF: 03/31/2005

Impac Funding Corporation is the Owner and Holder of the Note secured by the Deed of Trust Dated: 06/27/2002 , made by TIM C MILLER AND REBECCA L MILLER as Trustor, with FIRST AMERICAN TITLE COMPANY as Trustee, for the benefit of INDEPENDENT REALTY CAPITAL CORPORATION as Beneficiary, which said Deed of Trust was recorded 07/09/2002 in the Office of the County Recorder of Douglas State of Nevada, in Book/Reel/Liber: 702 Page/Folio: 2517 as Instrument No.: 546659 wherein said Owner and Holder hereby substitutes EXECUTIVE TRUSTEE SERVICES, INC. as Trustee in lieu of the above-named Trustee under said Deed of Trust.

Property Address : 1197 MANHATTAN WAY, GARDNERVILLE, NV 89460-8621

IN WITNESS WHEREOF, Impac Funding Corporation 3451 HAMMOND AVENUE, WATERLOO, IA 50702 as owner and EXECUTIVE TRUSTEE SERVICES, INC. 15455 SAN FERNANDO MISSION BLVD. SUITE 208, , MISSION HILLS, CA 91345 as Substituted Trustee, have caused this instrument to be executed, each in its respective interest;

Impac Funding Corporation
On April 20th, 2005


By: 

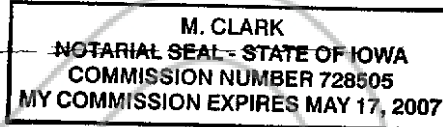
Ryan Carnes, Assistant Vice-President

STATE OF Iowa
COUNTY OF Black Hawk

On April 20th, 2005, before me, M. CLARK, a Notary Public in and for Black Hawk in the State of Iowa, personally appeared Ryan Carnes, Assistant Vice-President, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity, and that by his/her/their signature on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal,


M. CLARK
Notary Expires: 05/17/2007 #728505



(This area for notarial seal)

EXECUTIVE TRUSTEE SERVICES, INC. hereby accepts said appointment as Trustee under said Deed of Trust and as Successor Trustee pursuant to the request of said Owner and Holder and in accordance with the provisions of said Deed of Trust does hereby reconvey without warranty to the person or persons legally entitled thereto all estate now held by it under said Deed of Trust.

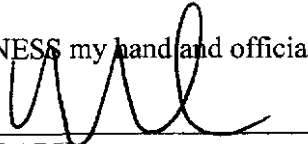
By EXECUTIVE TRUSTEE SERVICES, INC. as Trustee
On April 20th, 2005


MARY ANN HILMER, ASSISTANT SECRETARY

STATE OF Iowa
COUNTY OF Black Hawk

On April 20th, 2005, before me, M. CLARK, a Notary Public in and for Black Hawk in the State of Iowa, personally appeared MARY ANN HILMER, ASSISTANT SECRETARY, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity, and that by his/her/their signature on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal,



M. CLARK

Notary Expires: 05/17/2007 #728505

M. CLARK
NOTARIAL SEAL - STATE OF IOWA
COMMISSION NUMBER 728505
MY COMMISSION EXPIRES MAY 17, 2007

(This area for notarial seal)

