07/07/2010 09:10 AM Deputy: DW OFFICIAL RECORD Requested By: KAPLAN & ASSOCIATES

NO APN

Return to: Nevada Department of Taxation

1550 College Parkway, Suite 115 Carson City, Nevada 897067937

Phone: (775)684-2000

Douglas County - NV Karen Ellison - Recorder

of1 Fee: 14.00 PG- 1145 RPTT: BK-0710

0.00

RELEASE OF LIEN

Certificate No: 115352

TID No: 1000648710

WHEREAS, pursuant to the provisions of NRS 360.473, of Nevada revised statues, a certificate of delinquency was filed in the office of the County Recorder of Douglas County, Nevada on 06/17/2009 as document number 0745326 of official records, and

WHEREAS said filing gave rise to a lien upon all the real property in said county owned or afterwards acquired by IOWA COLLEGE ACQUISITION CORP.

NOW, for good cause and pursuant to the provisions of NRS 360.475, of Nevada Revised statutes, the Department of Taxation hereby wholly releases and discharges from said lien all of the real property in Douglas County, Nevada owned by, IOWA COLLEGE ACQUISITION CORP

IN WITNESS WHEREOF, the said Department of Taxation has caused this Certificate to be executed.

Date: 06/18/2010

DEPARTMENT OF TAXATION OF THE STATE OF NEVADA

Rachelle Myrick

personally appeared before me, a notary public,

Myrick

who acknowledged that she executed the above instrument.

MARY SITTS NOTARY PUBLIC STATE OF NEVADA No.94-3605-3 My Appt. Exp. Feb. 17, 2012

Notary Public in and for State of Nevada