

EXHIBIT C

TENANT ESTOPPEL CERTIFICATE

Date: _____, 20____

- Lease dated _____, as amended by _____, between
_____ , an Iowa _____ ("Landlord") and
_____, a _____ ("Tenant")
- Premises: _____ consisting of approximately _____ rentable square feet
- Commencement Date: _____ Expiration Date: _____
- Security Deposit: NONE.
- Renewal Options: _____.
- Current Monthly Base Rent (excluding overage rent, and expense reimbursements): _____.
- Rental Payments Commenced: _____.
- Monthly Base Rent Paid Through: _____.

The undersigned, Tenant under the above-described lease ("Lease"), hereby confirms and certifies to Lender, as of the date hereof, that all information contained in this certificate is true and correct:

1. The Lease is in full force and effect, has not been modified or amended, and is enforceable in accordance with its terms except for:

2. To the best of Tenant's actual knowledge, all duties of Landlord under the Lease have been fulfilled and all other obligations required to be performed or observed by Landlord have been duly and fully performed or observed by Landlord, including, without limitation, the satisfaction of Landlord's obligation to provide a tenant improvement allowance to Tenant, if any.

3. Tenant has accepted possession and is in full and complete occupancy of the Premises without any existing conditions or qualifications. The buildings, improvements, space, and any common areas (if applicable) to be furnished or provided by the terms of the Lease have been completed in all respects to the satisfaction of the Tenant, and the existing parking satisfies any applicable Lease requirements.

4. Tenant has neither assigned, transferred, nor encumbered the Lease, or any interest therein, nor sublet the Premises, or any portion thereof, except as follows: _____.

5. No rent has been prepaid for more than one (1) month and Tenant shall not prepay any such rent or other sum more than one (1) month in advance, except with Lender's prior written consent.

6. Tenant is not currently enjoying any free rent, partial rent, rebates, rental abatements, or rent concessions of any kind, except _____.

7. Landlord has not waived the performance or observance by Tenant of any of the terms, covenants, or conditions to be performed or observed by Tenant under the Lease.

8. Landlord is not in default under the Lease nor, to the best of Tenant's knowledge, has Landlord failed to duly and fully perform or observe any term, covenant, or condition by it to be performed or observed under the Lease which would, but for the existence of any applicable notice and/or grace period, constitute a default under the Lease, including, specifically, the exclusive use provision, if any, as set forth in the Lease.

9. Tenant has no defenses, set-offs, or counterclaims to the payment of rent and all other amounts due from Tenant to Landlord under the Lease, and Tenant has no claims or defenses to enforcement of the Lease.

10. Tenant has not been granted and has not exercised any options or rights of expansion, purchase, or first refusal concerning the Lease or the Premises, except _____.

11. The person signing this letter on behalf of Tenant is a duly authorized agent of the Tenant.

TENANT:

By: _____

Its: _____

(02261402)