

Pursuant to the rules, approval of this stipulation by the Board is respectfully requested.

As requested, this consent is filed in triplicate.

By: 
Harold James (Reg.No.15800)
JAMES & FRANKLIN, LLP
Attorneys for Registrant
60 East 42nd Street
New York, New York 10165
Telephone: (212) 867-7260

By: 
Edmund J Sease, Esq.
McKEE, VOORHEES & SEASE, P.L.C.
801 Grand Avenue, Suite 3200
Des Moines, IA 50309-2721
Telephone: (515) 288-3667

Dated: July 29, 2002