

Exhibit 2 - Direct Distribution Percentages

	99	66	100%
Local Government	County	Litigating Entity	% of LG bucket
<i>Adair County</i>	Adair	Yes	0.256%
<i>Adams County</i>	Adams	Yes	0.112%
<i>Allamakee County</i>	Allamakee	Yes	0.446%
<i>Appanoose County</i>	Appanoose	Yes	0.532%
<i>Audubon County</i>	Audubon	Yes	0.121%
<i>Benton County</i>	Benton	Yes	0.519%
<i>Black Hawk County</i>	Black Hawk	Yes	3.342%
<i>Boone County</i>	Boone		0.823%
<i>Bremer County</i>	Bremer	Yes	0.731%
<i>Buchanan County</i>	Buchanan	Yes	0.377%
<i>Buena Vista County</i>	Buena Vista	Yes	0.327%
<i>Butler County</i>	Butler		0.271%
<i>Calhoun County</i>	Calhoun	Yes	0.189%
<i>Carroll County</i>	Carroll	Yes	0.603%
<i>Cass County</i>	Cass		0.336%
<i>Cedar County</i>	Cedar	Yes	0.366%
<i>Cerro Gordo County</i>	Cerro Gordo	Yes	1.630%
<i>Cherokee County</i>	Cherokee	Yes	0.238%
<i>Chickasaw County</i>	Chickasaw	Yes	0.243%
<i>Clarke County</i>	Clarke		0.305%
<i>Clay County</i>	Clay	Yes	0.296%
<i>Clayton County</i>	Clayton	Yes	0.457%
<i>Clinton County</i>	Clinton	Yes	1.459%
<i>Crawford County</i>	Crawford		0.331%
<i>Dallas County</i>	Dallas	Yes	1.478%
<i>Davis County</i>	Davis		0.154%

<i>Decatur County</i>	Decatur		0.253%
<i>Delaware County</i>	Delaware	Yes	0.302%
<i>Des Moines County</i>	Des Moines	Yes	1.568%
<i>Dickinson County</i>	Dickinson		0.332%
<i>Dubuque County</i>	Dubuque		2.745%
<i>Emmet County</i>	Emmet	Yes	0.175%
<i>Fayette County</i>	Fayette	Yes	0.528%
<i>Floyd County</i>	Floyd		0.329%
<i>Franklin County</i>	Franklin		0.211%
<i>Fremont County</i>	Fremont	Yes	0.205%
<i>Greene County</i>	Greene		0.358%
<i>Grundy County</i>	Grundy		0.323%
<i>Guthrie County</i>	Guthrie		0.231%
<i>Hamilton County</i>	Hamilton	Yes	0.350%
<i>Hancock County</i>	Hancock	Yes	0.190%
<i>Hardin County</i>	Hardin	Yes	0.449%
<i>Harrison County</i>	Harrison	Yes	0.618%
<i>Henry County</i>	Henry	Yes	0.445%
<i>Howard County</i>	Howard	Yes	0.171%
<i>Humboldt County</i>	Humboldt	Yes	0.193%
<i>Ida County</i>	Ida	Yes	0.168%
<i>Iowa County</i>	Iowa		0.266%
<i>Jackson County</i>	Jackson		0.549%
<i>Jasper County</i>	Jasper	Yes	1.678%
<i>Jefferson County</i>	Jefferson		0.573%
<i>Johnson County</i>	Johnson	Yes	3.822%
<i>Jones County</i>	Jones	Yes	0.388%
<i>Keokuk County</i>	Keokuk	Yes	0.198%
<i>Kossuth County</i>	Kossuth		0.348%
<i>Lee County</i>	Lee	Yes	1.459%
<i>Linn County</i>	Linn		7.329%
<i>Louisa County</i>	Louisa		0.336%

<i>Lucas County</i>	Lucas		0.330%
<i>Lyon County</i>	Lyon	Yes	0.162%
<i>Madison County</i>	Madison	Yes	0.403%
<i>Mahaska County</i>	Mahaska	Yes	0.716%
<i>Marion County</i>	Marion	Yes	1.179%
<i>Marshall County</i>	Marshall		1.036%
<i>Mills County</i>	Mills	Yes	0.495%
<i>Mitchell County</i>	Mitchell	Yes	0.190%
<i>Monona County</i>	Monona		0.446%
<i>Monroe County</i>	Monroe	Yes	0.216%
<i>Montgomery County</i>	Montgomery	Yes	0.531%
<i>Muscatine County</i>	Muscatine	Yes	1.061%
<i>O'Brien County</i>	O'Brien	Yes	0.235%
<i>Osceola County</i>	Osceola	Yes	0.145%
<i>Page County</i>	Page		0.582%
<i>Palo Alto County</i>	Palo Alto		0.167%
<i>Plymouth County</i>	Plymouth	Yes	0.445%
<i>Pocahontas County</i>	Pocahontas	Yes	0.117%
<i>Polk County</i>	Polk	Yes	22.811%
<i>Pottawattamie County</i>	Pottawattamie	Yes	3.615%
<i>Poweshiek County</i>	Poweshiek	Yes	0.475%
<i>Ringgold County</i>	Ringgold		0.120%
<i>Sac County</i>	Sac	Yes	0.220%
<i>Scott County</i>	Scott	Yes	8.861%
<i>Shelby County</i>	Shelby	Yes	0.286%
<i>Sioux County</i>	Sioux	Yes	0.410%
<i>Story County</i>	Story		2.166%
<i>Tama County</i>	Tama	Yes	0.345%
<i>Taylor County</i>	Taylor	Yes	0.178%
<i>Union County</i>	Union	Yes	0.463%
<i>Van Buren County</i>	Van Buren		0.153%
<i>Wapello County</i>	Wapello		1.003%

<i>Warren County</i>	Warren		1.332%
<i>Washington County</i>	Washington		0.554%
<i>Wayne County</i>	Wayne		0.244%
<i>Webster County</i>	Webster	Yes	1.596%
<i>Winnebago County</i>	Winnebago	Yes	0.234%
<i>Winneshiek County</i>	Winneshiek	Yes	0.367%
<i>Woodbury County</i>	Woodbury		2.566%
<i>Worth County</i>	Worth	Yes	0.235%
<i>Wright County</i>	Wright	Yes	0.281%