

SEPARATION AGREEMENT & RELEASE LETTER

I, _____, voluntarily agree as follows:

1. I, on behalf of myself, heirs, administrators, assigns and successors, release the Parties Released (as defined in paragraph 4) from any and all liability whatsoever for all claims, demands, and causes of action of every nature affecting me, which I may have or ever claim to have arising out of my employment by _____, its divisions, companies and subsidiaries (collectively referred to as the "Company") including, but not limited to my recruitment, selection, retention, payment of compensation, employee benefits or retirement, with the exception of:

- (a) My rights under the _____ Employees Retirement Plan and Salary Savings Plan (including E.S.O.P.), which have accrued through the end of my employment with the Company; and
- (b) My rights under the _____ Deferred Compensation Plan, according to the terms of the Plan.
- (c) Any rights to defense of or indemnification against third party claims (including third party claims such as shareholder derivative actions which are nominally treated as claims by the Company) to which I am, may or, except for this Agreement, would be entitled by law, the Company's Articles of Incorporation or any existing insurance agreement, and I agree to cooperate with the Company in the defense of any such claims.
- (d) Rights or claims that arise after the date this Separation Agreement and Release (Separation Agreement) is signed or rights that cannot be waived by law.

2. Without limiting the generality of Section 1, I release the Parties Released from all claims, demands, and causes of action which were or could have been asserted under any legal theory, statute or common law whatsoever, including, but not limited to, breach of any express or implied contract (whether intentional or otherwise); tort (whether negligent, reckless, intentional or otherwise); violation of public policy; violation of any federal, state or local law, regulation or ordinance (including, but not limited to, the Civil Rights Acts of 1866, 1870, and 1871, as amended; the Civil Rights Act of 1964, as amended; the Americans with Disabilities Act of 1990, as amended; the Employee Retirement Income Security Act of 1974, as amended; the Worker Adjustment and Retraining Notification Act of 1988, as amended; the Family and Medical Leave Act of 1993, as amended; all state and local civil rights or other employment-related laws of Iowa, the state and local civil rights laws of _____ headquarters; and any other United States federal, state or local laws.