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Deloitte CFO of the Year Award

To Whom It May Concern:

I am writing to you in regard to Darlene Carlson, who is the Chief Financial Officer of Bank Iowa Corporation. RSM has been the auditor and professional services firm of Bank Iowa Corporation and its related entities for over 20 years. We have annually issued an audit report and recently, since the year ended December 31, 2011 we have issued an opinion on internal controls. Bank Iowa Corporation is a highly valued client of, not just our local RSM office, but of our national firm.

Along with my direct business relationship, I am aware of Darlene's reputation in the Des Moines community as a person of high integrity, exceptional ability, unwavering ethics and insightful leadership. As a result, Darlene continues to be a very valued business colleague. Darlene has lead Bank Iowa Corporation through many significant events. She lead the Company through the "Great Recession", restructuring the Company from a seven bank individually operated bank holding company to a single bank holding company with over a \$1 billion in assets, and has lead the Company through two separate systems conversions. Through these challenging events Darlene has been an effective leader that has taken these challenges and has led the Company to be stronger.

Bank Iowa Corporation is a \$1 billion bank holding company that operates in seven different regions in the state of Iowa. Darlene leads the financial accounting and reporting activities of Bank Iowa Corporation. The work of Darlene and her team, supports, promotes and advances Bank Iowa Corporations' ability to effectively serve their customers.

I am very pleased to provide you with this reference and I am available at your convenience, at the phone numbers above, if you have any questions.

Sincerely yours,  
Michael Grossman, CPA  
Assurance Partner  
RSM US LLP

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING