AFFIDAVIT

STATE OF IOWA )
) ss:
DELAWARE COUNTY )

I, David C. Tracey, first being duly sworn, on oath depose and state that I am an Attorney At Law, having practiced in Manchester, Iowa, for more than twenty-eight years last past. That in the course of said practice, I represent Evangeline Milroy. That the said Evangeline Milroy sold property described as:

> The Southwest Quarter (SW¼) of the Northeast Quarter (NE¼) of Section Twenty-six (26), Township Eighty-nine (89) North, Range Six (6), West of the Fifth Principal Meridian, Delaware County, Iowa;

to Garey Entsminger and Linda L. Entsminger. That the contract indicated that Evangeline Milroy, a single person, was the sole seller.

Based on advice given to the grantor by her tax man, she has deeded the property to herself and her three children as tenants in common. The children have now joined with her in a Warranty Deed dated October 10, 1990, which deed will be delivered to the purchasers upon final settlement.

That in all aspects of this matter, Evangeline Milroy is conforming to the requirements of her contract with the Entsmingers, and as stated above, this variation from the contract is being done solely for tax advantage. Further, the affiant sayeth not.

Dated this 26th day of November, 1990.

David C. Tracey
David C. Tracey

Subscribed and sworn to before me this 26th day of November, 1990.

IOWA NOTARIAL SEAL

Lila Luensmann
Lila Luensmann, Notary Public in and for the State of Iowa.

FILE No. 57-1235
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 27 DAY OF November, 1990 AT 10:55 O'CLOCK A. M. BOOK 16 PAGE 268

STATE OF IOWA, DELAWARE COUNTY
Joan Sheppard, Recorder
Aff,