# AFFIDAVIT

STATE OF IOWA )
) ss:
DELAWARE COUNTY )

RE: The East one-half (E½) of Lot Twelve (12), Burrington's Addition to Manchester, Iowa, according to plat recorded in Book I L.D., Page 245, except the South one hundred sixty four (164) feet seven (7) inches thereof.

I, Richard C. McGuin, first being duly sworn, on oath depose and state:

1. That I am one of the grantees in that certain deed of date August 23, 1989, and of record August 24, 1989, in Book 49, T.L.D., Page 50, wherein my mother, Avis P. McGuin, conveyed to myself and my wife, Renee M. McGuin, as Joint Tenants, the above described real estate.

2. That the conveyance was not in the nature of a gift but had the same been so, the value of the property at the time of conveyance would have been such that no gift tax return was required to be filed.

Dated at Manchester, Iowa, this 1st day of May, 1991.

Richard C. McGuin

Richard C. McGuin

Subscribed and sworn to before me by the said Richard C. McGuin, this 1st day of May, 1991.

Notary Public in and for the State of Iowa.
Ann Moorman

FILE No. 90-2520
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 1 DAY OF May, 19 91 AT 11:27 O'CLOCK A M. BOOK 16 PAGE 320

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