Form **792**
(Rev. Nov. 1980)
Department of the Treasury
Internal Revenue Service

United States Certificate Discharging Property Subject to Estate Tax Lien

Decedent's First Name and Middle Initial	Decedent's Last Name
Walter K.	Wiewel
Decedent's Social Security Number	**Date of Death**
[redacted]7998	1-19-91

Domicile at Time of Death

Manchester, Iowa

TO

NAME OF APPLICANT ▶

ADDRESS (Number, Street, City or Town, State and ZIP Code)

Bernadine Wiewel
c/o Thomas Hanson
401 East Main Street
Manchester, Iowa 52057

I certify that the estate tax for the estate of the decedent named above has been fully paid or otherwise provided for. This certificate discharges the property described below from the lien of the United States imposed by section 6324 of the Internal Revenue Code.

See attached Legal description of real estate and by reference made a part hereof.

SIGNATURE OF CERTIFYING OFFICIAL ▶	Title	Date
Curtis S. Jenkins	District Director	5-16-91

District or Office

Des Moines, Iowa

FILE No. 96-2716
RECORDING FEE $ 15.00
TRANSFER FEE $

FILED FOR RECORD THE 17 DAY OF May, 1991 AT 4:21 O'CLOCK P. M. BOOK 113 PAGE 35

STATE OF IOWA, DELAWARE COUNTY
Joan Sheppard, Recorder

Legal description of real estate:

The following is the legal desacription of the real estate being sold for a total purchase price of $70,000.00. Valuation of the property is based on its sale price of $70,000.00. All three of the parcels lie adjacent to one another and are being sold as a unit. The legal descriptions are as follows:

1. Real estate located in Manchester, Delaware County, Iowa, legally described as follows:

That part of Lot Nine Hundred Forty (940) of the City of Manchester, Iowa, and of the East One-Half (E½) of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section Thirty Two (32), Township Eighty Nine North (T89N), Range Five (5), West of the Fifth P.M., described as commencing at the Southeast corner of said Lot Nine Hundred Forty (940), thence West on the South line of said Lot Nine Hundred Forty (940) and an extension thereof 85.0 feet, thence North 100.0 feet, thence East 85.0 feet, thence South on the East line of said Lot Nine Hundred Forty (940) 100.0 feet to the point of beginning, said parcel containing 0.20 acre subject to easements of record.

2. Real estate located in Manchester, Delaware County, Iowa, legally described as follows:

That part of the East one-half (E½) of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section Thirty Two (32), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., described as commencing at the Southeast corner of Lot Nine Hundred Forty (940) of the City of Manchester, Iowa, and running thence West along the South line of said Lot and an extension thereof a distance of eighty five (85) feet to the point of beginning, thence continuing West along said extended South line two hundred fifteen (215) feet, thence North at right angles one hundred (100) feet, thence East parallel with said South line two hundred fifteen (215) feet, then South one hundred (100) feet to the point of beginnning, except any part thereof included in Grant Street and conveyed to the City of Manchester, Iowa, by Quit Claim Deed recorded in Book 123, L.D., Page 159.

(Continued on Page 2)

3. Real estate located in Delaware County, Iowa, legally described as follows:

That part of Paxson's Addition to Manchester, Iowa, according to plat recorded in Book 1 Plats, Page 116, and that part of Lot Nine Hundred Forty (940) of the City of Manchester, Iowa, according to plat recorded in Book I LD, Pages 284-285, and that part of the East one-half (E½) of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section Thirty Two (32), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M. described as beginning at the Southwest corner of the East one-half (E½) of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of said Section, thence East along the South line of said Northwest Quarter (NW¼) to a point three hundred (300) feet West of the Southeast corner of said Lot Nine Hundred Forty (940), thence North one hundred (100) feet, thence East three hundred (300) feet to the East line of said Lot Nine Hundred Forty (940), thence North two hundred forty (240) feet, thence West one hundred fifty (150) feet, thence North to a point that is one hundred feet South of the South line of Lot Nine (9) of said Paxson's Addition, thence West one hundred eighteen (118) feet, thence North one hundred thirteen (113) feet, thence West one hundred sixty (160) feet, thence Northwesterly to a point on the North line of Lot Five (5) of said Paxson's Addition that is one hundred thirty two and four tenths (132.4) feet East of the Northwest corner of said Lot Five (5), thence West to the Northwest corner of said Lot Five (5), thence South along the West line of the East one-half (E½) of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of said Section Thirty Two (32) a distance of seventy (70) rods to the point of beginning, except that part described as beginning at a point one hundred thirty nine and five tenths (139.5) feet North and sixty eight and thirteen hundredths (68.13) feet East of the Southeast corner of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of said Section, thence North two hundred five and five tenths (205.5) feet, thence West three hundred (300) feet, thence South two hundred five and five tenths (205.5) feet, thence East three hundred (300) feet to the point of beginning.