AFFIDAVIT

STATE OF IOWA:
SS:
COUNTY OF CLAYTON:

I, Linzy E. Martin, Attorney at Law, under oath do solemnly swear and affirm:

1. That on or about December 29, 1987, I did prepare a Quit Claim Deed from Pearl Agnes Ondler and Clarence E. Ondler to Melvin C. Ondler. Said Quit Claim Deed being filed of record on January 7, 1988 in Book 47, T.L.D., Page 266, in the office of the Delaware County Recorder. Said Quit Claim Deed was prepared at the request of all the parties, and with Melvin Ondler being the sole surviving son of Pearl Agnes Ondler and Clarence E. Ondler, it was a classic example of a number eleven (11) exemption in Real Estate Transfer and Declaration of Value. No documentary stamps or declaration of value was claimed on the deed as it was not required by law.

2. That as the attorney for all parties involved, there was no gift tax return prepared and/or filed because the value of the property was approximately between four thousand dollars ($4,000.00) and six thousand dollars ($6,000.00). That the annual federal gift tax exclusion is ten thousand dollars ($10,000.00) so therefore no gift return was prepared and/or filed.

3. This Affidavit is being prepared and executed to cure any and all clouds of title related to said transaction on the property described as:

   Lot Nine Hundred Thirty-four (934), Manchester, Iowa, according to the recorded Plat thereof, in Book I.L.D., Pages 284.

Linzy E. Martin

Subscribed and sworn to before me, on this 16th day of April, 1992.

Notary Public in and for the State of Iowa

SUE MEYER
MY COMMISSION EXPIRES
August 27, 1993

FILE No. 181-3020
RECORDING FEE $ 5.00
TRANSFER FEE $

FILED FOR RECORD THE 20 DAY OF April, 1992 AT 1:38 O'CLOCK P. M. BOOK 17 PAGE 59

STATE OF IOWA, DELAWARE COUNTY
Jane A. Lloyd, Recorder
Aff.