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 thirty-one years last passed. That I was the scrivener on the certain deed given by Don A. Preussner and Beverly J. Preussner to John H. Preussner, covering the following described real estate:

> An undivided one-quarter interest in and to:
> Lot Two Hundred Seventy-three (273) and the East Half (E½)
> of Lot Two Hundred Seventy-four (274), Manchester, Delaware
> County, Iowa, according to plat recorded in Book I, L.D.,
> Page 284.

That the deed was to the son of Don A. Preussner and that the true value of the property gifted thereby was in fact $15,625.00. The wife of Don A. Preussner, Beverly J. Preussner joined in the deed not only as spouse but as joint donor. It is therefore clear that there is no gift tax due under the current law in respect to this conveyance. Due to the amount involved, no gift tax return was required to be filed. This affidavit is made for the sole purpose of clearing a cloud on the real estate as listed by the title examiner.

Dated this 6th day of July, 1993.

David C. Tracey

Subscribed and sworn to before me this 6th day of July, 1993.

IOWA NOTARIAL SEAL

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

FILE No. 299-180
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 9 DAY OF July, 19 93 AT 2:35 O'CLOCK P. M. BOOK 17 PAGE 194

STATE OF IOWA, DELAWARE COUNTY
Deborah L. Peyton, Recorder
AFF