AFFIDAVIT

STATE OF MICHIGAN)
) ss:
COUNTY OF ST. CLAIR)

I, Carl Ingles, first being duly sworn, upon oath depose and state that I am the surviving spouse of Marian Ingles who died on April 30, 1992. That there was no formal probate of her estate as all of our property was held as Joint Tenants with full rights of survivorship, and not as Tenants in Common. That I am the surviving joint tenant. Her only children are David Ingles and Linda McTevia, both being adults.

At the time of her death she held an undivided one-sixth interest as a remainder beneficiary in the Walter G. Hackbarth Trust, being Probate No. P-835, in the District Court of Iowa in and for Delaware County. This interest, if included in an estate proceeding in the State of Michigan would not have been subject to tax and there would be no federal tax liability as said interest is well under $600,000.00. This affidavit is being made for the sole purpose of clearing an objection to the title in respect to certain property held by the aforementioned trust and described as follows:

> Lots 10, 11, 12, 13 and the West 6 rods of Lot 14 and that part of Lot 27 that lies West of a line described as commencing at a point 8 rods West of the Northwest corner of Lot 15 and running thence South along the West city limit line of the Town of Greeley, Iowa, to a point on the South line of said Lot 27 that is 843 feet, more or less, West of the Southeast corner of said Lot 27, all in the Subdivision of all that part of the North Half ($N\frac{1}{2}$) of the Northwest Quarter ($NW\frac{1}{4}$) of Section 29, Township 90 North, Range 4, West of the Fifth P.M. as lies West from the depot grounds of the Chicago, Milwaukee and St. Paul Railroad Company and not covered by Baker's First and Second Additions to Greeley, Iowa, Delaware County, Iowa, according to plat recorded in Book 1 Plats, Page 44.

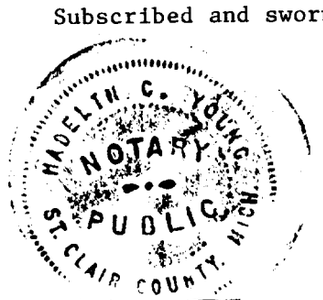
That the approximate value of her interest in said trust at the time of her death would be less than $20,000.00.

Dated This 10th day of January, 1994.

Carl Ingles

Carl Ingles

Subscribed and sworn to before me this 10th day of January, 1994.



Madelin C. Young

MADELIN C. YOUNG Notary Public in and for the State of Michigan. St. Clair County

FILE No. 3-2213
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 19 DAY OF January, 1994 AT 10:18 O'CLOCK A M. BOOK 17 PAGE 270

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