AFFIDAVIT

In Re:

The following described real estate located in Delaware County, Iowa:

Lots Eight (8), Nine (9) and Ten (10), Block Four (4), Robinson, Delaware County, Iowa, according to map recorded in Book 1 Plats, Page 125.

STATE OF IOWA)
) ss:
COUNTY OF DELAWARE)

We, John P. Flanagan and Joyce G. Flanagan, husband and wife, state that we were the Grantors in a Quit Claim Deed of the above described real estate to our daughter, Tracy J. Flanagan, which said Deed was dated January 30, 1994, and filed on January 4, 1995, in Book 54, T.L.D., Page 92 of the records of the Delaware County Recorder. That said Deed indicates that no actual consideration was given for the conveyance, and in fact, this conveyance constituted a gift to our daughter, Tracy J. Flanagan. That the value of the real estate involved was less than the annual exemption for Federal Gift Tax and therefore, no Federal Gift Tax was due as a result of said transaction and no Federal Gift Tax Return was required to be filed with respect to said transaction.

Dated this 8th day of March, 1995.

John P Flanagan
John P. Flanagan

Joyce G. Flanagan
Joyce G. Flanagan

Subscribed and sworn to before me by John P. Flanagan and Joyce G. Flanagan, husband and wife, this 8th day of March, 1995.

DONALD R. HUBER NOTARIAL SEAL DELAWARE COUNTY, IOWA

Donald R Huber
Notary Public in and for the State of Iowa
DONALD R. HUBER

FILE No. 111-2329
RECORDING FEE $ 6.00
TRANSFER FEE $

FILED FOR RECORD THE 10 DAY OF March, 1995 AT 3:28 O'CLOCK P M. BOOK 18 PAGE 106

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