AFFIDAVIT

STATE OF IDAHO)
) ss.
COUNTY OF KOOTENAI)

The undersigned after being duly sworn on oath states as follows:

1. My name is Elizabeth Agnus Paragamian and I am 45 years of age.

2. This affidavit has to do with the real estate set forth in full on Exhibit "A" attached hereto and made a part hereof.

3. That I took title from my brother to the described real estate by quit claim deed dated September 6, 1985 and filed September 6, 1985 in Book 117 L.D. page 271. No consideration was paid for the deed. The value of the property was substantially less than $10,000.00 at the time I took title to it in September of 1985. / Lot 21 and two additional lots of identical size in the same subdivision are now being sold in 1995 for a total of $12,300.00. No gift exceeding the exempted amount of $10,000.00 was made and consequently no gift tax was due.

4. I also know that my brother, John Thomas Moffitt, Jr., the grantor in the above described deed was unmarried at the time of its execution and delivery on September 6, 1985.

5. I know the above information is true and correct from my own personal knowledge and I am an adult and competent to testify to the matters herein.

Dated this 28th day of July, 1995.

Elizabeth Agnus Paragamian
Elizabeth Agnus Paragamian

Subscribed and sworn to before me by Elizabeth Agnus Paragamian this 28th day of July, 1995.

KAREN HUBER NOTARY STATE OF IDAHO

Karen Huber
Notary Public in and for said State.
My Commission Expires 01/08/97
Karen Huber

FILE No. 146-411
RECORDING FEE $ 11.00
TRANSFER FEE $

FILED FOR RECORD THE 31 DAY OF July, 1995 AT 4:05 O'CLOCK P M. BOOK 18 PAGE 168

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

EXHIBIT "A"

Lots Twenty One (21), Twenty Two (22) and Twenty Three (23) of Willie's Second Subdivision of Part of the Southeast Quarter (SE¼) of the Northeast Quarter (NE¼) of Section Fifteen (15), and Part of the Northeast Quarter (NE¼) of the Southeast Quarter (SE¼) of Section Fifteen (15), and Part of the Northwest Quarter (NW¼) of the Southwest Quarter (SW¼) of Section Fourteen (14), and Part of the Southwest Quarter (SW¼) of the Northwest Quarter (NW¼) of Section Fourteen (14), all in Township Eighty Eight (88) North, Range Five (5), West of the Fifth Principal Meridian, according to plat recorded in Book 4 Plats, Page 106 in Delaware County, Iowa.

146-411
DELAWARE COUNTY IOWA
FILED
'95 JUL 31 PM 4 05
BOOK 18 PAGE 168
DEBORAH L. PETTON
DELAWARE CO. RECORDER
$11.00

Elizabeth Agnus Paragamian

To

Whom It May Concern

Diane Nelson
RR 1, Box 235-E
Manchester, IA 52057