STATE OF IOWA)
) SS.
COUNTY OF DELAWARE)

AFFIDAVIT IN RE:

The Northeast Quarter (NE¼) of Section 8, Township 88 North, Range 6, West of the 5th P.M., Delaware County, Iowa.

I, Orville F. Rossow, the undersigned, being first duly sworn on oath, state as follows:

1. I am the sole and surviving trustee of the Orville and Martha Rossow Revocable Trust, dated February 6, 1992 (hereinafter the "Orville and Martha Rossow Revocable Trust"), wherein Orville F. Rossow and Martha J. Rossow, husband and wife, were the initial Trustors and initial Trustees. The Orville and Martha Rossow Revocable Trust is in full force and effect as of the date of this Affidavit.

2. The above-referenced real estate (the "Real Property") was transferred to Orville F. Rossow and Martha J. Rossow, as Trustees, of the Orville and Martha Rossow Revocable Trust, on February 6, 1992, by Warranty Deed, dated February 6, 1992, recorded in the Delaware County Recorder's Office on February 13, 1992, in Book 129, Page 89.

3. Martha J. Rossow died on September 15, 1994, a resident of Manchester, Delaware County, Iowa.

4. I am also the sole trustee of the Martha J. Rossow Trust, an irrevocable trust established upon the death of Martha J. Rossow in accordance with the provisions of the Orville and Martha Rossow Revocable Trust, dated February 6, 1992. The Martha J. Rossow Trust is in full force and effect as of the date of this Affidavit.

5. An undivided one-half interest in the Real Property was conveyed from Orville F. Rossow, as Trustee, of the Orville and Martha Rossow Revocable Trust, dated February 6, 1995, to Orville F. Rossow, as Trustee, of the Martha J. Rossow Trust by Warranty Deed, dated February 27, 1995, recorded in the Delaware County Recorder's Office on March 15, 1995, in Book 134, Page 285.

6. No probate administration has been commenced and none is contemplated with respect to the Martha J. Rossow Estate. Orville F. Rossow is the sole beneficiary of Martha J. Rossow under the terms of the Orville and Martha Rossow Revocable Trust and under the terms of the Martha J. Rossow Trust.

FILE No. 147-465
RECORDING FEE $ 22.00
TRANSFER FEE $

FILED FOR RECORD THE 4th DAY OF August, 19 95 AT 11:09 O'CLOCK A M. BOOK 18 PAGE 172

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

7. No adverse claims exist currently against this or any other property comprising a part of the trust estate of the Orville and Martha Rossow Revocable Trust, nor against this or any other property comprising a part of the trust estate of the Martha J. Rossow Trust.

8. All statutory matters pertaining to income, inheritance and federal estate taxes arising out of the death of Martha J. Rossow have been complied with. No federal estate tax return is required to be filed with respect to the estate of Martha J. Rossow.

9. The State of Iowa, Department of Revenue and Finance, in Estate No. 517458, issued its **Inheritance Tax Clearance**, dated May 1, 1995, as evidenced by the photocopy thereof attached hereto as Exhibit "A," and by this reference incorporated herein and made a part hereof.

Dated this 4 day of August, 1995.

Orville F. Rossow

ORVILLE F. ROSSOW, Trustee

Subscribed and sworn to by ORVILLE F. ROSSOW, Trustee, before me this 4 day of August, 1995.

SHARON MCCRABB NOTARIAL SEAL IOWA (SEAL)

Sharon McCrabb

Notary Public in and for Iowa

Sharon McCrabb

My Commission Expires 6-14-96

EXHIBIT "A"

60-087

STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
DES MOINES, IOWA 50319

Date: 5/1/95

Estate No. 517458

County:

Probate No.

INHERITANCE TAX CLEARANCE

Estate of: Martha J. Rossow

Tax Paid: $6050.35

Upon examination of the return and the records now on file with the Department it is certified that:

☒ Iowa inheritance tax has been paid in full ☐ No inheritance tax is due the State of Iowa

Martin Anderson
1300 50th St., No. 104
W. Des Moines, Iowa 50266

DIRECTOR OF REVENUE
Wendell K. Dickey
By _____

452-0637

147-465

DELAWARE COUNTY IOWA
FILED ✓✓

'95 AUG 4 AM 11 09

BOOK 18 PAGE 172
RECORDER
$22.00

Orville F. Rossow, Trustee

TO

Whom It May Concern

✓

Orville F. Rossow will pick
up - 927-2296