Steve Lueken
R.R.1, Box 39
Colesburg, IA
52035 S.A.L.

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DELAWARE COUNTY IOWA
FILED

Prepared by: Kevin H. Clefisch, 108 S. Main Street, Garnavillo, IA 319-964-2675

COUNTY OF Pacific)
) ss:
STATE OF WASHINGTON)

AFFIDAVIT RE GIFT
TAX NON-LIABILITY

I, Bruce A. Tischhauser, after being first duly sworn, do hereby depose and state as follows:

1. I am the son of Nettie Tischhauser and I am her only surviving heir at law.

2. My mother transferred farm land to me in November of 1986 described as:

> That part of the Southwest Quarter of the Northeast Quarter which lies east of the road in Section 9, Township 90 North, Range Three West of the 5th P.M. in Delaware County, Iowa, containing approximately 27 acres, more or less.

3. The value of the gift of the above real estate at the time of transfer was $35,000.00.

4. No gift tax was due on the transaction and no gift tax return was filed.

5. I was personally aware of my late mother's affairs until the time of her death, March 24, 1994, and I was not aware, nor am I now aware, of any IRS claim for gift tax relating to the above-described gift.

In witness to the truth and accuracy of the foregoing, I have voluntarily signed my name on this 24th day of April, 1996.

Bruce A. Tischhauser
Bruce A. Tischhauser

The foregoing was subscribed to and sworn to before me by Bruce A. Tischhauser on this 24th day of April, 1996.

Kathi D. Martin
Notary Public for said
County and State

KATHI D. MARTIN
NOTARY PUBLIC
STATE OF WASHINGTON
My Commission Expires Apr. 24, 1998

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