Coletta C. Riniker
1034 N. 4th St.
Manchester, IA
52057

DELAWARE COUNTY IOWA
FILED ✓

2000 AP 27 AM 9:18

BOOK 2000 PAGE 1297
DEBORAH L. PEYTON
DELAWARE CO RECORDER
21.00

Prepared by Martin R. Anderson, 2400 – 86th Street, Suite 5, Des Moines, Iowa, 50322
(515)727-1354

STATE OF IOWA)
)SS.
COUNTY OF DELAWARE)

CIT AFFIDAVIT IN RE:

An undivided One-half interest in the following real property:

The South one-half of the Northeast Quarter (S½ NE¼) and the North one-half of the Southeast Quarter (N½ SE¼) of Section 20, Township 89 North, Range Four West of the 5th P.M., Delaware County, Iowa. Subject to all rights, reservations, restrictions, liens and encumbrances of record.

I, COLETTA C. RINIKER, the undersigned, being first duly sworn on oath, state as follows:

1. I am the Trustee of the ANDREW AND COLETTA RINIKER REVOCABLE TRUST, DATED FEBRUARY 27, 1992 (the "Trust"). The Trust is in full force and effect as of the date of this Affidavit.

2. The above described real estate (the "Real Property") was transferred from the ANDREW AND COLETTA RINIKER REVOCABLE TRUST, DATED FEBRUARY 27, 1992, by COLETTA C. RINIKER, as Trustee, to COLETTA C. RINIKER, as Trustee, of the ANDREW A. RINIKER TRUST, on Dec. 14, 1999 by Warranty Deed, dated Dec 14, 1999, recorded in the Delaware County Recorders Office on Dec 14, 1999, **in Book** 1999, **at Page** 4266.

3. ANDREW A. RINIKER died on March 31, 1999.

4. No probate administration has been commenced and none is contemplated with respect to the ANDREW A. RINIKER ESTATE. No adverse claims exist or are ascertainable against this or any other property comprising a part of the trust estate of the ANDREW AND COLETTA RINIKER REVOCABLE TRUST, DATED FEBRUARY 27, 1992.

5. All statutory matters pertaining to income, Iowa estate and inheritance, and federal estate taxes arising out of the death of ANDREW A. RINIKER, have been complied with. The State of Iowa, Department of Revenue and Finance, in Estate No. 582150 issued its **Inheritance Tax Clearance,** dated April 6, 2000, as shown by the photocopy thereof attached hereto as Exhibit "A," which by this reference is incorporated herein and made a part hereof. The Department of Treasury, Internal Revenue Service, issued its **Estate Tax Closing Letter,** dated December 15, 1999, which indicates that the estate has been "accepted as filed", as shown by the photocopy thereof attached hereto as Exhibit "B", which by this reference is incorporated herein and made a part hereof.

DATED THIS 27th DAY OF APRIL, 2000.

Coletta C Riniker

COLETTA C. RINIKER, Trustee

Sworn to and subscribed before me by COLETTA C. RINIKER, on this 27th day of APRIL, 2000, as her free and voluntary act and deed in her individual capacity and in her fiduciary capacity as Trustee.

(SEAL)



Scott A Durscher
Notary Public

SCOTT DURSCHER
Print Name of Notary Public

My commission expires: 3/17/02

Exhibit "A"

MARTIN ANDERSON
2400 86TH ST. SUITE 5
DES MOINES, IOWA 50322

IOWA DEPARTMENT OF REVENUE AND FINANCE
DES MOINES, IOWA 50319

INHERITANCE/ESTATE TAX CLEARANCE

Date:	4/6/2000	Estate No.	582150
County:	DELAWARE	Probate No.	
Estate of:	ANDREW A. RINIKER	Tax Paid:	$0

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

[ ] Iowa inheritance/estate tax has been paid in full

[X] No inheritance/estate tax is due the State of Iowa

It should be noted, however, that inheritance/estate tax assessments may be issued to beneficiaries of the estate, within the statutory limitation periods set forth in Iowa Code § 450.94. and § 451.12

Wendell R. Dickey

SUPERVISOR, EXAMINATION SECTION

60-087

Exhibit "B"

Department of the Treasury
Internal Revenue Service

KANSAS CITY, MO 64999

In reply refer to: 0981025700
Mar. 30, 2000 LTR 9626LK
[redacted] 000000 52 000 X
02599

ANDREW A RINIKER ESTATE
MARTIN R ANDERSON
2400 86TH ST STE 5
DES MOINES IA 50322

ESTATE TAX CLOSING LETTER

Social Security Number: [redacted]
Date of Death: 03311999
Net Federal Estate Tax: $.00
State Death Tax Credit: $.00
Person to contact: Lee Debault
Contact Telephone Number: 913-345-3933
(Not a toll-free number)

Dear Taxpayer:

The net Federal Estate Tax liability for the above mentioned estate is shown above together with any applicable state death tax credit. This amount does not include any interest or penalties which may have been assessed as a result of an examination. You should keep this letter and evidence of payment of both federal estate tax and state death taxes as permanent records and your attorney may need a copy to close any probate proceedings for the estate.

This letter is also evidence that the above estate has been "accepted as filed", if no examination has taken place. It should also be noted that we do not intend to reopen this estate unless reopening criteria becomes present.

A copy of this letter will be forwarded to the state for any action they deem necessary in relation to the state tax credit payment reflected above.

If you have any questions, please call us at the IRS number listed above, or if you prefer you may write to us at the address shown at the top of this letter. Include a copy of this letter to aid us in identifying your case.

Sincerely yours,

Keith A. Stinnett

Keith Stinnett
Chief, Customer Service Division II