DELAWARE COUNTY IOWA
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BOOK 2000 PAGE 1814
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
$6.00

(X) ENV.
John C. Compton, 116½ W. Mission St., Strawberry Point, IA 52076 319-933-4334

AFFIDAVIT

Re: Lot Fourteen (14) of the Subdivision of Lots Eleven (11) and Twelve (12) of Iowa Land Company's Addition to Manchester, Iowa, according to Plat recorded in Book 1, Plats, Page 8 in Delaware County, Iowa.

STATE OF IOWA)
)ss:
COUNTY OF CLAYTON)

I, John C. Compton, being first duly sworn on oath, state and depose as follows:

1. I am familiar with the value of the above real estate, which was transferred by Warranty Deeds dated December 9, 1999 and March 1, 2000 to Marilee Marie Pityer.

2. That at no time during the period of December 9, 1999 and March 1, 2000 was the value of the property sufficient to require the filing of a federal gift tax return. The value of the first transfer on December 9, 1999 of an undivided one-half interest to the above property did not exceed the annual gift tax limitation, and the value of the second transfer of an undivided one-half interest on March 1, 2000 did not exceed the annual gift tax limitation, and no gift tax return is thus required.

Dated this 13th day of June, 2000.

John C. Compton
Affiant

Subscribed and sworn to before me by the said John C. Compton, this 13th day of June, 2000.

Nancy L. Keppler
Notary Public, State of Iowa

NANCY L. KEPPLER
NOTARIAL SEAL