Kim Harbaugh
1334 Candle Rd
Manchester IA
52057

DELAWARE COUNTY IOWA
FILED
2001 FE 27 PM 3:38
BOOK 2001 PAGE 417
DEBORAH L. PEYTON
DELAWARE CO. RECORDER
$ 11.00

Prepared by: Matthew G. McQuillen, 209 E. Main Street, P. O. Box 228, Anamosa, IA 52205 - (319) 462-3577

INDIVIDUAL TRUSTEE'S AFFIDAVIT

RE:

Parcel L, Part of the SW¼ - SE¼, Sec. 21; and Part of the E1/3 - N3/8 of the NW¼ - NE¼, Sec. 28; all in T89N, R6W of the Fifth P.M., Delaware County, Iowa according to plat recorded in Book 2001, Page 287

STATE OF Arizona)
) ss.
COUNTY OF Maricopa)

I, Grace E. Walston, being first duly sworn under oath depose and state of my personal knowledge that:

1. I am the trustee under the Trust dated May 1, 1980, to which the above-described real estate was conveyed to the trustee by Charles L. Walston and Grace E. Walston, pursuant to an instrument recorded the 27th day of May, 1980, in Book 108 L.D. at Page 6, in the office of the Delaware County Recorder in Manchester, Iowa.

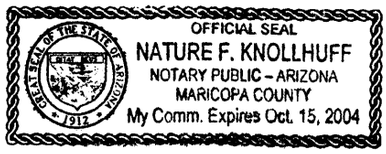
2. I am the presently existing trustee under the Trust and I am authorized to convey the above-described real estate to Kim Harbaugh and Karen Harbaugh, husband and wife, by a Trustee's Warranty Deed, without any limitation or qualification whatsoever.

3. The Trust is in existence and I, as trustee, am authorized to transfer the interest in the real estate as described in paragraph 2, free and clear of any adverse claims.

4. I am a co-grantor of this trust.

5. The trust is revocable or, if the trust is irrevocable, none of the beneficiaries of the trust are deceased, with the exception of Charles L. Walston, a co-grantor of the trust, who died on March 22, 1998. Pursuant to the provisions of the Charles L. Walston and Grace E. Walston Trust, the sole beneficiaries of the trust are the surviving spouse of Charles L. Walston, namely Grace E. Walston, and his three children, namely Sydney Walston, Sandra McQuillen and Steven Walston, all of whom are living. Therefore, pursuant to Iowa Code §§450.7 and 451.12, there is no Iowa inheritance tax lien or Iowa estate tax lien upon the real estate described above.

Dated this 23rd day of February, 2001.



Grace E. Walston

Grace E. Walston

Subscribed and sworn to before me by **Grace E. Walston** this 23 day of February 2001 2001.

Nature F. Knollhuff

Notary Public in and for said State