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DELAWARE COUNTY IOWA
FILED
2001 OCT 24 PM 1:51
BOOK 102
PAGE 3809
DEBORAH J. PEYTON
DELAWARE CO. RECORDER

AFFIDAVIT

STATE OF IOWA)
) ss.
HAMILTON COUNTY)

I, Betty J. Elm, after being duly sworn on oath depose and state as follows:

1. That my mother Dora E. Power died on August 25, 1992.

2. That the estate of my mother Dora E. Power was never administered upon.

3. That my mother had only one child namely the undersigned, Betty J. Elm, and she had no surviving spouse.

4. That my mother's estate had no liability for Iowa estate or Iowa inheritance taxes nor did it have any liability for federal estate tax.

5. That an inventory and certificate of clearance for Iowa inheritance taxes will be placed on file in the office of the Clerk of Court, Delaware County, Iowa, showing proof of the non-liability for the taxes referred to in the preceding paragraph.

Dated this 22 day of October, 2001.

Betty J. Elm

Subscribed and sworn to before me by Betty J. Elm this 22nd day of October, 2001.

Phyllis A. Murphy, ~~Notary~~ Public in and for the State of Iowa

PHYLLIS A. MURPHY
Commission Number 194291
My Commission Expires
11-4-02