DELAWARE COUNTY IOWA
FILED
2002 DEC 31 PM 1:03
BOOK 2004 PAGE 4994
DEBORAH L. FINTON
DELAWARE COUNTY RECORDER
21.00

Carr & Carr Attorneys 117 S. Franklin St. PO Box 333 Manchester, IA 52057 (563) 927-4164

AFFIDAVIT

STATE OF IOWA)
) ss.
DELAWARE COUNTY)

The undersigned Gary Johnson, son-in-law of Ralph R. Neuhaus, deceased after being duly sworn on oath states as follows:

1. That I am married to Joyce Neuhaus, the daughter of Ralph R. Neuhaus and I am handling the business for the family.

2. That I am aware that Ralph R. Neuhaus died on March 27, 2002, a resident of Delaware County, Iowa.

3. I am further aware that a copy of his Will is attached hereto marked "Exhibit A" and made a part hereof by this reference.

4. That no formal probate of the Will has been undertaken at this time.

5. That I am fully aware of the assets owned by Ralph R. Neuhaus, deceased at the time of his death.

6. That I know that he did not have sufficient non-joint assets to cover the bequests to the nine grandchildren named in Article V of his Will including the Codicil thereto. Nearly all of his property was held jointly with his wife Betty Jean Neuhaus who survives. Accordingly, the non-marital joint assets would not exceed $1,000,000.00 which is the amount excluded from federal estate tax for the year 2002.

7. I make this affidavit for the purpose of clearing title to real estate owned by Ralph R. Neuhaus at the time of his death.

Dated this 30th day of December, 2002.

Gary Johnson

Gary Johnson

Subscribed and sworn to before me by Gary Johnson this 30th day of December, 2002.

Carol A. Cooper

Notary Public in and for the State of Iowa

NOTARIAL SEAL IOWA

CAROL A. COOPER
COMMISSION NO. 162921
MY COMMISSION EXPIRES
11-14-03

EXHIBIT "A"

Last Will and Testament of

COPY

RALPH R. NEUHAUS

I, Ralph R. Neuhaus, of Manchester, Delaware County, Iowa, do hereby make, publish and declare this to be my Last Will and Testament and I hereby revoke any former Wills and Codicils by me at any time heretofore made, and again declare this to be my Last Will and Testament.

I. I nominate my loving daughter, Joyce Johnson, to be the Personal Representative, without bond, hereunder.

II. I empower the Personal Representative, without order of Court and without notice to anyone: to sell, convey, option, lease or mortgage any property, real or personal, publicly or privately, and upon such terms and conditions as shall seem best to said Personal Representative; to settle, compromise, or pay any claim, including taxes asserted in favor of or against me or my estate; to permit any of the beneficiaries hereunder to enjoy the use-in-kind during the administration of my estate of any tangible personal property, without liability on the part of said Personal Representative for injury, compensation, or loss of the property so used, and without liability on the part of the beneficiaries for unintentional, non-negligent injury, consumption, or loss of the property so used.

III. I give to my loving wife, Betty Jean Neuhaus, all of my right, title, and interest in and to our home, commonly known as 808 Jasper Street, in Manchester, Delaware County, Iowa, to be hers absolutely.

IV. I give my personal pickup truck owned by me on the date of my death to Randy Brooks to be his sole property.

V. I give to Randy Brooks, Racheal Brooks, Lee Chapman, Alan Chapman, Timothy Chapman, Kristine Neuhaus, Dustin Neuhaus and Michael Neuhaus, the amount of $2,500.00, per person named herein. In the event that any of these children predecease me, said bequest will lapse.

VI. I give to my children, who survive me, namely Carolyn Neuhaus, Marilyn Neuhaus, Linda Neuhaus, Joyce Neuhaus Johnson, Rosemary Neuhaus, and Ralph Neuhaus, Jr., the right to select, as their sole property, any of the real estate owned by me at my death. In connection with this bequest, the oldest child shall have the first opportunity to select any of the real estate owned by me at my death as her sole property. Each child shall then pick the property they wish to obtain based upon their age, from the oldest child to the youngest. I direct my wife, Betty Jean Neuhaus, that if the real estate as

selected is owned as joint tenants with her, that she convey said real estate, upon my death, as selected by my children.

VII. I give the residue of my estate to my loving wife, Betty Jean Neuhaus, if she survives me for a period of thirty (30) days. If my loving wife, Betty Jean Neuhaus, does not survive me for a period of thirty (30) days, I give the residue of my estate to my loving children, per stirpes.

IN WITNESS WHEREOF, I have subscribed this my Last Will and Testament on this 31st day of January, 1994.

Ralph R. Neuhaus

On the last day above written, we saw Ralph R. Neuhaus, in our presence, sign the foregoing instrument at its end. He then declared it to be his Last Will and Testament and required us to act as witnesses to it. We then, in his presence, and in the presence of each other, signed our names as attesting witnesses, believing him at all times mentioned therein to be of sound mind and memory and not acting under constraint of any kind.

(Name) (Address)

(Name) (Address)

CODICIL TO

Last Will and Testament

of

RALPH R. NEUHAUS

I, Ralph R. Neuhaus, of Manchester, Delaware County, Iowa, do hereby declare this present writing to be a First Codicil to my Last Will and Testament, bearing the date of the 31st day of January, 1994. All provisions of said Will not affected by this instrument are expressly ratified.

FIRST: With respect to paragraph V of said Last Will and Testament, in addition thereto, I name Stacie Neuhaus as a beneficiary under said paragraph.

IN WITNESS WHEREOF, I have hereunto subscribed my name and declared this to be a First Codicil to my Last Will and Testament on this 18th day of April, 1994.

Ralph R. Neuhaus

Ralph R. Neuhaus

On the last day above written, we saw Ralph R. Neuhaus, in our presence, sign the foregoing instrument at its end. He then declared it to be his First Codicil to his Last Will and Testament and required us to act as witnesses to it. We then, in his presence, and in the presence of each other, signed our names as attesting witnesses, believing him at all times mentioned herein to be of sound mind and memory and not acting under constraint of any kind.

(Name) — Manchester, Iowa (Address)

(Name) — Strawberry Point, Iowa (Address)