DELAWARE COUNTY IOWA
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DEBORAH L. BENSON
DELAWARE CO. RECORDER
12.00

Prepared by: Larry L. Anfinson, 726 W. 4th Street, Waterloo, IA 50702 (319) 235-9507

AFFIDAVIT

STATE OF IOWA)
) ss.
COUNTY OF BLACK HAWK)

I, Larry L. Anfinson, being first duly sworn, depose and state on oath as follows:

1. That I am an attorney licensed to practice law in the state of Iowa.

2. That I am very familiar with the pending sale of two real estate parcels located in Delaware County, Iowa, which parcels are legally-described as follows:

The North fractional one-half (Nfr ½) of the Northeast Quarter (NE ¼) of Section Five (5), Township Eighty Seven (87) North, Range Six (6), West of the Fifth P.M.

and

The Northeast Fractional Quarter (NEfr ¼) of Section Six (6), Township Eighty Seven (87) North, Range Six (6), West of the Fifth P.M.

3. That attached to this Affidavit is an "Application for Release of Inheritance/Estate Tax Liens", in connection with the Estate of Sylvia H. Trewin, which requests that the Iowa inheritance/estate tax lien be released as to the two parcels of real estate as described in Paragraph No. 2 above.

4. That Wendell R. Dickey, Director of the Iowa Department of Revenue, has executed the document, specifically releasing the two above-described parcels from any Iowa inheritance/estate tax due under Iowa Code Sections 450.7 or 451.12.

Dated this 29th day of December, 2004.

Larry L. Anfinson

Subscribed and sworn to before me this 29th day of December, 2004.

Rachel M. Niedert
Notary Public in and for the State of Iowa

IN THE DISTRICT COURT OF IOWA

IN AND FOR DELAWARE **COUNTY**

IN THE MATTER OF THE ESTATE PROBATE NO. _____

Of SYLVIA H. TREWIN, DECEASED DEPT. OF REVENUE NO. 703985

APPLICATION FOR RELEASE OF INHERITANCE/ESTATE TAX LIENS

A COMPLETE COPY OF THE PROBATE INVENTORY MUST BE ENCLOSED

To the Iowa Department of Revenue:

For application herein, the Independent Co-Executor states:

1. That the decedent died the owner of the following described real estate to-wit:

The North Fractional One-Half of the Northeast Quarter of Section 5, and the Northeast Fractional Quarter of Section 6, all in Township 87 North, Range 6, West of the 5th P.M., Delaware County, Iowa, containing approximately 240 acres

Which has now been sold/mortgaged for the sum of $ 626,500

2. That in order to convey merchantable title to said real estate, it is necessary that the Iowa inheritance/estate tax lien be released.

3. In consideration of this request, it is acknowledged that any liens for any inheritance/estate tax due and owing shall attach to the proceeds of sale as provided in Iowa Code sections 450.7 and 451.12.

WHEREFORE, the undersigned requests that the Iowa inheritance/estate tax lien be released from the real estate above described.

James H. Trewin, Independent Co-Executor
~~Executor/Administrator/Trustee~~
Surviving Joint Tenant

Dated this 27th day of December, 2004.

The liens are hereby released as requested above pursuant to Iowa Code sections 450.7 and 451.12.

Iowa Department of Revenue

BY Wendell R. Dickey

60-047 (8/6/04)