Book 2005 Page 913
Document 2005 913 Type 06 10 Pages 4
Date 3/17/2005 Time 9:38 AM
Rec Amt $22.00

DEBORAH L. PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

ENV. Prepared by:
Denny R. Wilson-Craig, Wilson & Flickinger, 316 1st Street E, Independence IA 50644 (319)334-6061

Affidavit

State of Oregon, Washington County:ss

RE: **The West one-half (W½) of the Northeast Quarter (NE¼), and the Southeast Quarter (SE¼) of the Northeast Quarter (NE¼), and the South one-half (S½) of the Northeast Quarter (NE¼) of the Northeast Quarter (NE¼) of Section Thirty One (31), Township Ninety (90) North, Range Six (6), West of the 5th P.M., Delaware County, Iowa**

Comes now Frederick Kerry Glass, and states as follows:

1. That he is the son of Frederick J. Glass and Joyce N. Glass.

2. That Frederick J. Glass died the 15th day of January 1991 in the state of North Carolina. That Joyce N. Glass died May 21, 2004 in the state of North Carolina.

3. I state that Joyce N. Glass was the successor trustee of the Frederick J. Glass Trust on January 30, 1997. I state that for the undivided one half interest owned by Frederick J. Glass as Trustee of the Frederick J. Glass Revocable Trust, that Joyce N. Glass was a successor trustee and the trust received title to the property by a quit claim deed acknowledged February 26, 1988 and recorded March 3, 1988 at Book 122, L.D., Page 59 in the office of the Delaware County, Iowa Recorder. I state that on January 30, 1997 Joyce N. Glass was authorized to sell and convey real estate without any limitation or qualification whatsoever. I further state that the trust was in existence on January 30, 1997 and was free and clear of any adverse claims. I further state that none of the beneficiaries of the trust were deceased on January 30, 1997.

4. I state that Joyce N. Glass was the trustee of the Joyce N. Glass Trust on January 30, 1997. I state that for the undivided one half interest owned by Joyce N. Glass as Trustee of the Joyce M. Glass Revocable Trust, that she received title to the land noted above by a quit claim deed acknowledged February 26, 1988 and recorded March 3, 1988 at Book 122, L.D., Page 60 in the office of the Delaware County, Iowa Recorder. I state that she was authorized to sell and convey real estate without any limitation or qualification whatsoever. That I further state that the trust was in existence as of the time period of January 30, 1997 and was free and clear of any adverse claims. I further state that none of the beneficiaries of the trust were deceased as of January 30, 1997.

5. I further state that I am the Member/Manager of J.N. Glass Properties, L.L.C. (a limited liability company) formed in the State of North Carolina. I state that I am one in the same person as F. Kerry Glass.

6. That attached hereto and marked Exhibit "A" is a copy of the Acceptance of Trusteeship By Successor Trustee, being myself, however, I cannot find a copy of the Acceptance of Trusteeship by myself as Successor Trustee for the Frederick J. Glass Trust. I state that I am the successor trustee for both the Frederick J. Glass Trust and the Joyce N. Glass Trust. I state that the above-described real estate was transferred to the trustee by the deeds noted in paragraphs 3 and 4 above. I state that the estate of my father, Frederick J. Glass was probated in North Carolina and that there was no Federal Estate Tax, Iowa Inheritance Tax nor Iowa Estate Tax and that more than 10 years has elapsed since the date of death of January 15, 1991. I state that my mother's estate, Joyce N. Glass, is being probated in North Carolina. I state that the value of her estate will be less than Five Hundred Thousand Dollars ($500,000.00), therefore no Federal Estate Tax will be paid, and all assets go to her children, therefore no Iowa Inheritance Tax is due.

Dated this 10 day of March, 2005.

Frederick Kerry Glass

Subscribed and sworn to by Frederick Kerry Glass this 10 day of March, 2005.

Rebecca Rust-Krell
Notary Public in and for said County and State.

State: Oregon
County: Washington

OFFICIAL SEAL
REBECCA RUST-KRELL
NOTARY PUBLIC-OREGON
COMMISSION NO. 376523
MY COMMISSION EXPIRES JAN. 26, 2008

CONFIDENTIAL CERTIFICATION OF TRUST AGREEMENT AND AMENDMENTS

I, **BARRY B. KEMPSON**, attorney for the **JOYCE N. GLASS TRUST 06/30/87**, hereby deliver to the undersigned Notary Public the originals of said Trust Agreement and First and Second Amendments thereto, held by me for safekeeping, and hereby certify that I am currently licensed to practice law in the State of North Carolina and that the trust created by said Trust Agreement is presently in full force and effect and that **F. KERRY GLASS** is the current Trustee of said Trust.

This 10th day of Jan., 2004.

BARRY B. KEMPSON

I, JoAnn Naegele, currently certified in the County of Buncombe, being a Notary Public acknowledge and certify that **BARRY B. KEMPSON**, attorney, who is personally known to me, State of North Carolina, hereby delivered to me the originals of said Trust Agreement and First and Second Amendments thereto, and certified that he is currently licensed to practice law in the State of North Carolina and that the trust created by said Trust Agreement is presently in full force and effect and that **F. KERRY GLASS** is the current Trustee of said Trust.

This 10 day of January, 2003.

Notary Public

My Commission Expires:
04-20-2009

NOTARY SEAL:

JO ANN NAEGELE
NOTARY PUBLIC
BUNCOMBE CO., NC
My Commission expires 04/20/2009

This photocopy reproduction of Trust Agreement, First Amendment and Second Amendment are **DELIVERED IN STRICTEST CONFIDENCE**, and may be used by the recipient solely for purposes of establishing or modifying an account at the requesting institution or reregistration, transfer, or sale of (a) security(ies) or account. No information regarding this trust may be disclosed to any party other than the recipient. **LEGAL ACTION WILL BE TAKEN FOR UNAUTHORIZED USE OR DISCLOSURE.** If this copy is not required to be retained, it must be returned by first class mail to:

Barry B. Kempson
Van Winkle, Buck, Wall, Starnes and Davis, P.A.
P.O. Box 7376
Asheville, North Carolina 28802

Exhibit A Page 1 of 2

STATE OF NORTH CAROLINA }
}
COUNTY OF BUNCOMBE }

ACCEPTANCE OF TRUSTEESHIP BY SUCCESSOR TRUSTEE

WHEREAS, JOYCE N. GLASS, as Grantor, executed a Revocable Trust Agreement as Grantor pursuant to the Laws of the State of North Carolina on the 30th day of June, 1987, naming JOYCE N. GLASS as initial Trustee and naming the undersigned as the first alternate Trustee in said Agreement; and

WHEREAS, JOYCE N. GLASS, as Grantor, amended said Trust Agreement by First Amendment dated October 11, 1990, naming Frederick J. Glass as first alternate successor Trustee and naming F. KERRY GLASS, as second alternate successor Trustee, and also amended said Trust Agreement by Second Amendment dated December 1, 1992; and

WHEREAS, JOYCE N. GLASS died May 21, 2004; and

WHEREAS, Frederick J. Glass predeceased Joyce N. Glass on January 15, 1991.

NOW, THEREFORE the undersigned, F. KERRY GLASS, hereby assumes the office of Trustee pursuant to the provisions of the above-referenced Revocable Trust Agreement.

This the 8th day of June, 2004.

F. KERRY GLASS, Trustee (SEAL)

STATE OF Oregon }
COUNTY OF Washington }

I, Kelley C. Ray, a Notary Public for said County and State, do hereby certify that F. KERRY GLASS, personally known to me or having made himself known to me as required by law, personally appeared before me this day and acknowledged under oath or affirmed of his own knowledge the due execution of the foregoing Acceptance of Trusteeship as his free and voluntary act as Trustee for the purposes therein expressed.

WITNESS my hand and Notarial Seal, this 8th day of June, 2004.

NOTARY PUBLIC

My commission Expires:
November 16, 2007

NOTARY SEAL

Exhibit A Page 2 of 2