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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Preparer Information William D. Werger, 401 East Main Street, Manchester IA 52057, (563) 927-5920
Individual's Name Street Address City Phone

(X) Return to: William D. Werger, 401 East Main Street, Manchester, IA 52057

SPACE ABOVE THIS LINE FOR RECORDER

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA)
) ss:
COUNTY OF DELAWARE)

I, Linda M. Kirby, being first duly sworn on oath, depose and state as follows:

1. I am the surviving spouse of Douglas P. Kirby (the "decedent") , who died on the 31st day of July 2005, and have an interest in the real estate described below by virtue of the fact that I am a surviving joint tenant with respect to the real estate described below.

2. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the estate of Douglas P. Kirby since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The following described real estate was owned by the undersigned and the decedent as joint tenants with rights of survivorship at the time of Douglas P. Kirby's death:

The Southeast Quarter (SE ¼) of Section Thirty-one (31), Township Ninety North (T90N), Range Six West (R6W) of the 5th P.M., Delaware County, Iowa, subject to roadways and easements of record.

And

That part of the Northeast Quarter (NE ¼) of the Northeast Quarter (NE

¼) of Section Seven (7) and of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section Eight (8) described as commencing at the Northeast Corner of said Section Seven (7), and running thence West 60.5 feet, thence South 896.0 feet, thence West 90.5 feet, thence South 241.0 feet, thence North 88°00'East 336.0 feet, thence North 2°00' West 110.3 feet, thence North 66°35' East 150.5 feet, thence North 50°55' East 403.5 feet to the centerline of Iowa Highway No. 13, thence Northwesterly along said centerline approximately 985.0 feet to the North line of Section Eight (8), thence West 114.9 feet to the point of beginning, all in Township Eighty-nine North (T89N), Range Five West (R5W) of the 5th P.M., Delaware County, Iowa, subject to roadways and easements of record.

And

Parcel A and Parcel B, being parts of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) of Section Eight (8), Township Eighty-nine North (T89N), Range Five West (R5W) of the 5th P.M., Delaware County, Iowa, according to plat recorded in Book 2005, Page 113.

And

The South Nine (9) rods of the East Nine (9) rods of the Northwest Quarter (NW ¼) of the Northwest Quarter (NW ¼) and the Southwest Quarter (SW ¼) of the Southeast Quarter (SE ¼) of Section Eight (8), Township Eighty-nine North (T89N), Range Five West (R5W) of the 5th P.M., Delaware County, Iowa, subject to roadways and easements of record.

And

The Northeast Quarter (NE ¼) of the Northeast Quarter (NE ¼) of Section Seventeen (17), Township Eighty-nine North (T89N), Range Five West (R5W) of the 5th P.M., Delaware County, Iowa, subject to roadways and easements of record.

And

The Northwest Quarter (NW ¼) of the Southwest Quarter (SW ¼) of Section Eleven (11), Township Eighty-nine North (T89N), Range Five West (R5W) of the 5th P.M., Delaware County, Iowa, subject to roadways and easements of record.

4. This affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the

filing of an inheritance tax clearance.

5. This affidavit is further filed to clear title to the real estate described herein.

6. I hereby request that the recorder enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

Linda M. Kirby

SUBSCRIBED AND SWORN to before me this 28th day of April, 2006.

LORI L. DREES
Commission Number 729188
My Commission Expires
6-28-07

Notary Public in and for the State of Iowa