Book 2006 Page 3803
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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Prepared by: Carr & Carr Attorneys 117 S. Franklin St. PO Box 333 Manchester, IA 52057 (563) 927-4164
Taxpayer Information: Esther M. Newton, 26011 221st Ave., Delhi, IA 52223
Return document to: Carr & Carr Attorneys, 117 S. Franklin St., PO Box 333, Manchester, IA 52057 (563) 927-4164
Grantor: Clifford J. Newton Grantee: Esther M. Newton

AFFIDAVIT

STATE OF IOWA, DELAWARE COUNTY, ss:

The undersigned, after being duly sworn on oath, states as follows:

1. That I am the surviving spouse of Clifford J. Newton who died on September 28, 2006 a resident of Delaware County, Iowa.

2. That he was survived by myself and six children namely Gary Newton, Jacqueline Newton, Rebecca Saunders, Susan Kershner, Michael Newton and Denise Cook

3. That the estate of the decedent has not been administered upon.

4. That all of the property of the decedent passed to the undersigned surviving spouse pursuant to the laws of the State of Iowa.

5. That there was no liability for Iowa inheritance taxes nor was there any liability for federal estate tax. I am an exempt person for purposes of Iowa inheritance tax. The assets owned by my husband at the time of his death were considerably less

than the federal estate tax exemption of $2,000.000.00 which was in effect at the time of his death.

6. That my husband died owning an undivided one-half interest in a cabin on leased land, the Bill of Sale for same being shown in the records in Delaware County, Iowa in Book 13, Page 104. I am the sole heir and owner of his undivided one-half pursuant to the recitations hereinabove.

Dated this 24th day of October, 2006

Esther M. Newton

Esther M. Newton

Subscribed and sworn to before me by Esther M. Newton this 24th day of October, 2006.

E. MICHAEL CARR
Commission Number 222
My Commission Expires
December 10, 2007

Notary Public in and for the State of Iowa