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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Affidavit of Non-Liability for Iowa Inheritance Tax

Recorder's Cover Sheet

Preparer Information:

Todd J. Locher
202 2nd Avenue NW
P. O. Box 7
Farley, IA 52046
Ph: 563-744-3359

Taxpayer Information:

Loras Wolfe
2749 340th Avenue
Worthington, IA 52078

Return Document To:

Locher & Locher
P. O. Box 7
Farley, IA 52046

Legal description: See Page 2

Document or instrument number of previously recorded documents:

RE: An undivided one-half interest in:

The South 295 feet of the East 1800 feet of the South ½ of the NE 1/4 of Section 36, Township 88 North, Range 3 West of the 5th P.M., a portion of said tract being a part of Lot 3 of the Subdivision of the SE 1/4 of the NE 1/4 of said Section 36, subject to easements of record.

Affidavit of Non-Liability for Iowa Inheritance Tax

STATE OF IOWA)
) ss:
DUBUQUE COUNTY)

We, Loras Wolfe and John Wolfe, Executors of the Estate of Magdalen A. Schockemoehl, state the following:

1. The Estate of Magdalen A. Schockemoehl is the successor to real estate legally described above.

2. An inheritance tax return is not required to be filed and accordingly, no tax is due pursuant to Iowa Code Section 450.22(4) due to the fact that all of the beneficiaries of the Estate of Magdalen A. Schockemoehl are individuals listed in Iowa Code Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The Estate of Magdalen A. Schockemoehl is not required to file a federal estate tax return or an Iowa estate tax return and is not liable for federal estate taxes or Iowa estate taxes.

I CERTIFY UNDER PENALTY OF PERJURY AND PURSUANT TO THE LAWS OF THE STATE OF IOWA THAT THE PRECEDING IS TRUE AND CORRECT.

Dated this 27 day of September, 2006.

Loras Wolfe Executor
Loras Wolfe, Executor

John J. Wolfe Executor
John Wolfe, Executor

Subscribed and sworn to before me on this 27 day of September, 2006 by Loras Wolfe and John Wolfe.

Notary Public

GEORGE A. DAVIS
Iowa Notarial Seal
Commission Number: 199715
My Commission Expires: 12/17/07