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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:

Donald James Sullivan, Executor
1915 219th Street
Manchester, IA 52057

Return Document To:

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

Grantor:

Elizabeth M. Sullivan Estate

Grantee:

Donald James Sullivan, Executor

Legal description: See Page 3

Document or instrument number of previously recorded documents:

RE: Real estate described on attached Exhibit "A"

Affidavit of Non-Liability for Iowa Inheritance Tax

STATE OF IOWA)
) ss:
DUBUQUE COUNTY)

I, Donald James Sullivan one of the Executors of the Estate of Elizabeth M. Sullivan, state the following:

1. The Estate of Elizabeth M. Sullivan 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 Elizabeth M. Sullivan are individuals listed in Iowa Code Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The Estate of Elizabeth M. Sullivan 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 27th day of March, 2007.

Donald James Sullivan

Donald James Sullivan, Executor

STATE OF IOWA)
) ss:
DUBUQUE COUNTY)

Subscribed and sworn to before me on this 27th day of March, 2007 by Donald James Sullivan.

Linda Soppe

Notary Public

LINDA SOPPE
Iowa Notarial Seal
Commission Number: 224812
My Commission Expires: 9/30/08

EXHIBIT "A"

LEGAL DESCRIPTION:

All that part of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of Section Twenty (20), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., which lies East of the right-of-way of the Manchester & Oneida Railway Company and West of Iowa Highway No. 13, EXCEPT the South one hundred twenty Four (124.0) feet of Wm. Acers' Subdivision of part of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section Twenty (20), AND EXCEPT 3.0 acre parcel conveyed in Warranty Deed-Joint Tenancy filed for record December 27, 1991 at Book 129 Page 7 legally described as that part of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of Section Twenty (20), Township Eighty-Nine North (T89N), Range Five West (R5W) of the Fifth P.M., Delaware County, Iowa, described as commencing at the Northwest corner of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section Twenty (20),

thence East 772.8 feet along the North line of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of said Section Twenty (20),

thence South 1°-30' West 881.9 feet along the center line of Old Lindsey Creek Road (now Iowa Highway No. 13 extended) to the point of beginning,

thence South 88°-15' West 513.8 feet,

thence Southeasterly 279.2 feet along a 1,860.0 feet radius curve concave Northeasterly along the East right of way line of the old Manchester and Oneida Railway Company,

thence North 88°-15' east 439.2 feet

thence North 1°-30' East 273.0 feet along the center line of Iowa Highway No. 13 to the point of beginning,

said parcel containing approximately 3.0 acres subject to road right of way and easements of record.