Book 2007 Page 2427
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Rec Amt $22.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

This instrument prepared by:
Jeffrey K. Robison
Allen & Vernon, P.L.C.
P.O. Box 488
Marion, IA 52302-0488
Telephone (319)377-9441

ENV. ⊗

Return Document to:
Jeffrey K. Robison
Allen & Vernon, P.L.C.
P.O. Box 488
Marion, IA 52302-0488

Send Tax Statements to:
Stephen H. Williams
145 Jayne Court
Monticello, IA 52310

TRUSTEE'S AFFIDAVIT

IN RE: Lot Three (3) of Logan's First Subdivision of Part of the North one-half (N½) of Section Twenty Three (23), Township Eighty Eight (88) North, Range Five (5), West of the Fifth Principal Meridian, according to plat recorded in Book 4 Plats, Page 46; and the right to use of the present access road subject to the use of said access road by all owners and tenants occupying lots in said subdivision; and the lake frontage running to the middle of the Maquoketa River bed, abutting on Lot Three (3) of Logan's First Subdivision of Part of the North Half (N2) of Section Twenty-three (23), Township Eighty-eight (88) North, Range Five (5) West of the Fifth Principal Meridian. Title to the hereinbefore described premises is not warranted by Grantors and this conveyance is made subject to the existing flood plain rights, and Grantees shall not hold Grantors or their predecessors in title hereunder, liable with regard to the flooding of the property covered, and the Grantees and their successors and assigns shall not change or alter the lake frontage without written permission of the Lake Delhi Recreation Association, Inc.

STATE OF IOWA, COUNTY OF JONES, ss:

I, Stephen H. Williams being first duly sworn on oath state of my personal knowledge that:

1. I am well and personally familiar with Debra Ann Brighton Trust dated September 23, 2004 together with the record chain of title to the above described real estate.

2. Debra Ann Brighton died on March 10, 2005 domiciled in and a resident of Jones, County, Iowa.

3. The gross Estate of Debra Ann Brighton for Federal Estate Tax Purposes required filing of a Federal Estate Tax Return. An undivided one-half interest in teha bove described real estate was reported as an asset of this estate. This Return was filed on and the tax paid December 9, 2005. Attached hereto os the Federal Estate Tax closing letter applicable to the above captioned estate showing tax due in the amount of $439,624.06.

4. Also attached hereto is copy of check #2103 drawn on Security State Bank, in the amount of $439,624.06. This copy is obtained from Bank Statement from Security State Bank, applicable to December 2005 showing that this check was paid by the Security State Bank on December 19, 2005.

5. The sole beneficiaries of the Debra Ann Brighton trust were her children, Rebecca J. Cooper and Scott S. Brighton. No Iowa Inheritance Tax nor Iowa Estate Tax was payable by reason of her death.

6. The assets of the Debra Ann Brighton Trust dated September 23, 2004 became distribuable to Rebecca J. Cooper and Scott S. Brighton upon the death of Debra Ann Brighton. Tara T. Brighton, the wife of Scott S. Brighton, was added to the deed from the Trustees to the Beneficiaries of the Trust only upon the direction of Scott S. Brighton. Tara T. Brighton herself was not a beneficiary of the Trust.

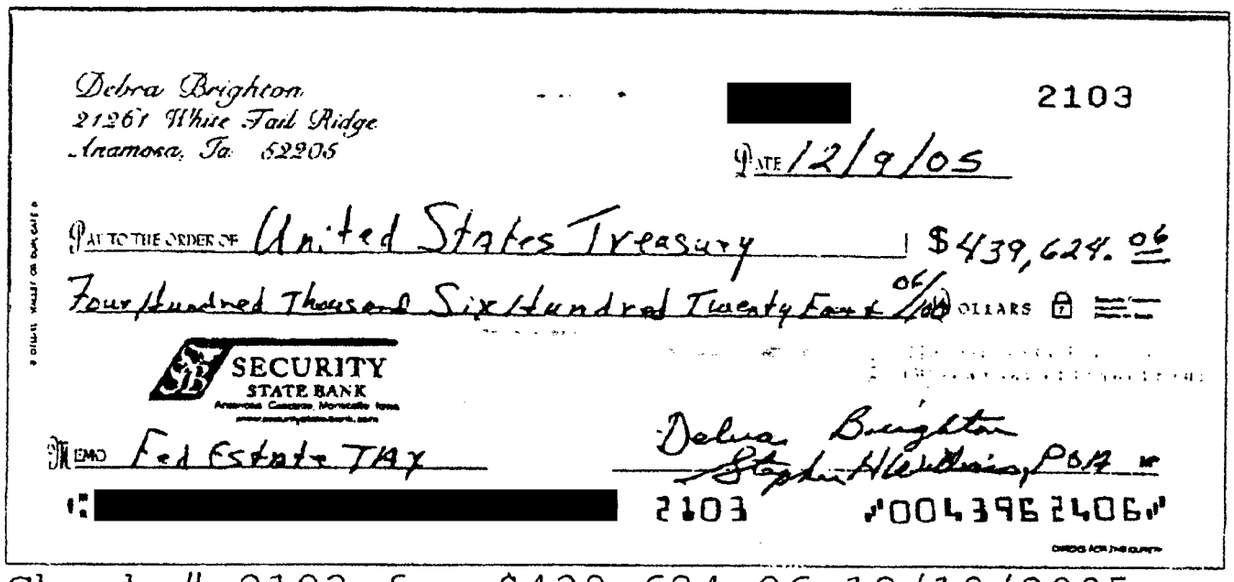
Dated this 24th day of July, 2007.

Stephen H. Williams

Subscribed and sworn to before me this 24th day of July, 2007.

WILMA L. PARSONS
Commission Number 129060
My Comm. Exp. 12-10-07

Notary Public in and for the State of Iowa



Debra Brighton
21261 White Tail Ridge
Anamosa, Ia. 52205

[redacted] 2103

DATE 12/9/05

PAY TO THE ORDER OF United States Treasury $439,624.06

Four Hundred Thousand Six Hundred Twenty Four & 06/100 DOLLARS

SECURITY STATE BANK
Anamosa, Cascade, Monticello, Iowa

MEMO Fed Estate TAX

Debra Brighton
Stephen H Brighton POA

[redacted] 2103 "004396 2406"

Check # 2103 for $439,624.06 12/19/2005

Internal Revenue Service
Cincinnati, OH 45999

Contact Person: Diana Walker
Badge Number: 17-06175
Telephone: 866-699-4083
(toll free number)

July 16, 2007

Estate Tax Closing Document
(Not a bill for tax due)

STEPHEN H WILLIAMS TRUSTEE
640 TELLURIDE TRL
MARION, IA 52302

Estate Name: Debra Ann Brighton Estate
Social Security Number: [redacted]
Date of Death: March 10, 2005

We have determined the following:

NET ESTATE TAX:	**$**	439,624.06
STATE DEATH TAX CREDIT/DEDUCTION*:	**$**	0.00
GENERATION-SKIPPING TAX:	**$**	0.00

These figures do not include any interest and penalties that may be charged.

Please keep this document in your permanent records. You may need it to complete administration of the estate, such as: close probate proceedings, transfer title to property, and settle state taxes. Keep it with your cancelled check(s) to show that you have met the estate tax obligation. **Proof of payment in the amount shown above releases you of personal liability (IRC 2204). If the time for payment in the amount shown above is extended under section 6161, 6163, or 6166, personal liability is not released until full payment has been received.**

We will not reopen this return unless you notify us of changes to the return, or there is evidence of misrepresentation of a material fact, a clearly defined substantial error based upon an established Service position or a serious administrative omission (See Rev. Proc 2005-32; IRB 2005-23 page 1206).

Aileen F. Condon

Aileen F. Condon
Chief, Estate and Gift Tax Program

* For dates of death after 12/31/04, this amount represents the State Death Tax Deduction

AM