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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

PREPARER: Nick Strittmatter 123 East First Street PO Box 229 Monticello,IA 52310 Ph 319-465-3531
RETURN TO: Preparer

AFFIDAVIT EXPLANATORY OF TITLE

RE: The Southeast Quarter (SE 1/4) of the Southeast Quarter (SE 1/4) of Section Twenty-Three (23), Township Eighty-seven (87), North, Range Three (3), West of the 5th P.M., subject to highways and easements of record.

STATE OF IOWA, COUNTY OF JONES, §

I, NICK STRITTMATTER, first being duly sworn on oath, depose and state:

1) That I am a practicing attorney in Monticello, Iowa.

2) That I was well acquainted with Ernest J. Recker who died March 12, 2007.

3) That Ernest J. Recker and his wife, Irene K. Recker, owned the above-entitled real estate and transferred said real estate to the ERNEST AND IRENE RECKER LIVING TRUST, dated December 20, 2002, by Warranty Deed dated February 16, 2005 and recorded in Book 2005, Page ~~520~~ 522, in the office of the Delaware County Recorder, Manchester, Iowa.

4) That as a result of the death of Ernest J. Recker, no Federal Estate Tax was owed and no Federal Estate Tax Return was required to be filed as his estate was below the Federal Tax Exemption Credit. Furthermore, all beneficiaries of the Ernest J. Recker estate and the Living Trust were either his wife, Irene K. Recker, or his children, and therefore no Iowa Inheritance Tax was due.

5) That Neil J. Recker, a son of Ernest and Irene Recker, is the sole Trustee of the aforementioned Trust.

Dated August 2, 2007.

NICK STRITTMATTER

Subscribed and sworn to before me by NICK STRITTMATTER on this 2nd day of August, 2007.

NOTARIAL SEAL IOWA
LINDA M. SCHATZ
COMMISSION NO. 723288
MY COMMISSION EXPIRES
7-8-2009

Notary Public