Tom Hanson

Entered for taxation 26 day
of October A.D., 2007
Carla K. Becker, Auditor
By D. Willman, Deputy
Parcel # 050-0600-001-00
90-66

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by and Return to: Todd L. Stevenson, 2100 Asbury Road, Suite 2, Dubuque, IA 52001 (563) 582-7980

AFFIDAVIT RE TITLE TO REAL ESTATE

STATE OF IOWA)
) ss:
COUNTY OF DUBUQUE)

I, Megan Bissell-Heiderscheit, being first duly sworn on oath, depose and state as follows:

1. I am the daughter of Curtis Bissell, who died on September 2, 2003 and Gayla Bissell, who died on April 1, 2007.

2. The following described real estate was owned by Curtis Bissell and Gayla Bissell, husband and wife, as joint tenants with full rights of survivorship and not as tenants in common at the time of Curtis Bissell's death:

> The North fractional one-half (Nfr1/2) of the Northeast Quarter (NE ¼), and the East sixteen (16) acres of the Northeast fractional Quarter (NEfr1/4) of the Northwest Quarter (NW ¼) of Section Six (6), Township Ninety (90) North, Range Four (4), West of the 5th P.M.

3. I hereby request that the auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

4. Upon the death of Curtis Bissell, title to the above real estate passed to his surviving spouse, Gayla Bissell.

5. Form 706, United States Estate Tax return, was not required to be filed as a result of the death of Curtis Bissell.

6. An Iowa inheritance tax return is not required to be filed pursuant to Section 450.22 subsection 3 as a result of the death of Curtis Bissell.

Megan Bissell-Heiderscheit

Megan Bissell-Heiderscheit

Subscribed and sworn to before me on Oct 23, 2007, by Megan Bissell-Heiderscheit.

NOTARIAL SEAL IOWA

BRENDA M. OBERFOELL
Commission Number 169863
MY COMMISSION EXPIRES
6-9-2008

Brenda Oberfoell

Notary Public