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of August A.D., 2008
Carla K. Becker, Auditor
By D. Willman, Deputy
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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

1999-348

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

Recorder's Cover Sheet

Preparer Information: (name, address and phone number)
Gary L. Mick, 318 South River Park Dr., P.O. Box 609, Guttenberg, IA 52052-0609, Phone: (563) 252-1733

Taxpayer Information: (name and complete address)
Estate of Bobbi Jo Kluesner, c/o Schuster & Mick Law Office, PO Box 609, Guttenberg, IA 52052

Return Document To: (name and complete address)
Gary L. Mick, 318 South River Park Dr., P.O. Box 609, Guttenberg, IA 52052-0609, Phone: (563) 252-1733

Grantors:
Christopher Joseph Kluesner

Grantees:
Estate of Bobbi Jo Kluesner

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA, COUNTY OF CLAYTON, ss:

I, BRAD AULWES, being first duly sworn on oath, depose and state as follows:

1. I am the Executor of the Estate of Bobbi Jo Kluesner, Probate # ESPR005741 in the District Court of Clayton County. Bobbie Jo Kluesner was the surviving spouse of Christopher Joseph Kluesner, who died on the 22nd day of July, 2006, and has an interest in the real estate described below by virtue of the fact that Bobbi Jo Kluesner was the surviving joint tenant with respect to the real estate described below.

2. There will be no estate proceedings instituted on account of the death of Christopher Joseph Kluesner.

3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Christopher Joseph Kluesner since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

4. The following described real estate was owned by Christopher Joseph Kluesner and Bobbi Jo Kluesner as joint tenants with rights of survivorship:

   The South three hundred fifteen (315) feet of the West four hundred twenty four (424) feet of the Southeast Quarter (SE ¼) of the Northwest Quarter (NW ¼) of Section Seven (7), Township Eighty Nine (89) North, Range Five (5), West of the 5th P.M. in Delaware County, Iowa.

   Locally known as: 1748 162nd Ave, Manchester, Iowa

5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.

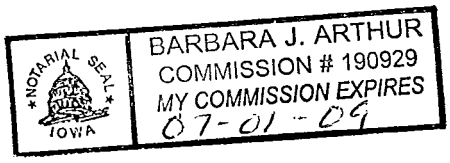
6. This Affidavit is further filed to clear title to the real estate described herein.

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

Brad Aulwes

Brad Aulwes, Affiant

Signed and sworn to before me this 8th day of August, 2008.



Barbara J. Arthur
Notary Public in and for the State of Iowa