Tom Hanson

Entered for taxation 13 day
of October A.D., 2008
Carla K. Becker, Auditor
By D. Willman, Deputy
Parcel # 160-14-00-008-00
160-15-00-010-00
89-69 89-70



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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

THE IOWA STATE BAR ASSOCIATION
Official Form No. 177
Recorder's Cover Sheet

Preparer Information: (name, address and phone number)
Thomas J. Hanson, 401 East Main Street, Manchester, IA 52057, Phone: (563) 927-5920

Taxpayer Information: (name and complete address)
John C. Nefzger, 1870 - 260th Avenue, Earlville, Iowa 52041

Return Document To: (name and complete address)
Thomas J. Hanson, 401 East Main Street, Manchester, IA 52057, Phone: (563) 927-5920

Grantors:
Margaret A. Nefzger

Grantees:
John C. Nefzger

Legal Description: See Page 2

Document or instrument number of previously recorded documents:

AFFIDAVIT OF SURVIVING SPOUSE
FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF DELAWARE, ss:

I, John C. Nefzger, being first duly sworn on oath, depose and state as follows:

1. I am the surviving spouse of Margaret A. Nefzger, who died on the 7th day of June, 2006.

2. The following described real estate was owned only by Margaret A. Nefzger and this Affiant, as joint tenants with full rights of survivorship at the time of Margaret A. Nefzger's death:

   The West One-Half (W½) of the Southwest Quarter (SW¼) of Section Fourteen (14), except the Chicago & Great Western Railroad right of way, and that part of the East One-Half (E½) of the Southeast Quarter (SE¼) of Section Fifteen (15) lying South of the Chicago & Great Western Railroad right of way, all in Township Eighty Nine (89) North, Range Four (4), West of the Fifth P.M.; SUBJECT TO EASEMENTS OF RECORD.

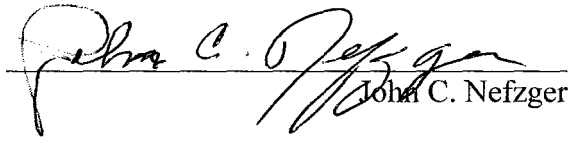
   AND

   That portion of Abandoned Railroad R.O.W. lying across the Northeast Quarter (NE¼) of the Southeast Quarter (SE¼) of Section 15, Township 89 North, Range 4, West of the 5th P.M., in Delaware County, Iowa, containing 3.81 acres, more or less.

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

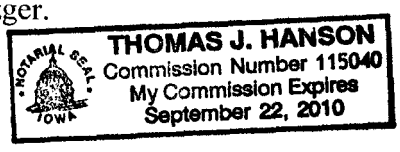
4. Form706, United States Estate Tax return, **IS NOT** required to be filed as a result of the death of the Decedent.*

5. An Iowa inheritance tax return is not required to be filed pursuant to section 450.22 subsection 3.



John C. Nefzger

Signed and sworn to (or affirmed) before me on October 10 2008, by John C. Nefzger.



Thomas J. Hanson, Notary Public

* THE CORRECT OPTION MUST BE SELECTED TO DETERMINE WHETHER THE IOWA ESTATE TAX MAY CONSTITUTE A LIEN ON THE ABOVE DESCRIBED PROPERTY.