Env. Todd Kohn
PO Box 7
Farley, IA 52046

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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Preparer Information: Michael J. Schuster, SCHUSTER & MICK, 318 South River Park Drive, Guttenberg, Iowa 52052 PHONE: 563-252-1733

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

RE: The South Half (S1/2) of the Northwest Quarter (NW1/4) of the Southeast Quarter (SE1/4) of Section Thirteen (13), Township Eighty-eight (88) North, Range Three (3), West of the 5th P.M., in Delaware County, Iowa., subject to roadways & easements of record

STATE OF IOWA, COUNTY OF DUBUQUE, ss:

We, Arnold E. Bruggeman, Jr., David J. Bruggeman, and Dianne M. Hanten, being first duly sworn on oath, depose and state of our personal knowledge that:

1. We are the successor Trustees under the Trust dated July 14, 2003, to which the above-described real estate was conveyed to the Trustees by Agnes E. Bruggeman, pursuant to an instrument recorded the 25th day of July, 2008, recorded in the Delaware County Recorder's Office at Book 2003, Page 3566.

2. We are the presently-existing successor Trustees under the Trust and three of the children of the decedent, Agnes E. Bruggeman.

3. There will be no estate proceedings instituted on account of the decedent's death.

4. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the instance of Agnes E. Bruggeman, deceased, as the beneficiaries of the Trust described above are only the children and grandchildren of the decedent and, as such, individuals that are entirely exempt from Iowa inheritance tax by reason of Section 450.9 of the Iowa Code.

5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code, for the purpose of establishing of record non-liability 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.

Dianne M. Hanten — 2-3-09

DIANNE M. HANTEN., Affiant — Date

Arnold E Bruggeman Jr — 2-3-09

ARNOLD E. BRUGGEMAN, JR., Affiant — Date

David J Bruggeman — 2-3-09

DAVID J. BRUGGEMAN, Affiant — Date

STATE OF Iowa, COUNTY OF Delaware, ss:

This instrument was acknowledged before me on the 3rd day of February, 2009, by DIANNE M. HANTEN as successor Trustee of AGNES E. BRUGGEMAN REVOCABLE TRUST.

JANE M. GAST
Commission Number 743521
My Commission Expires
10-20-09

Jane M Gast
Notary Public

STATE OF **IOWA**, COUNTY OF Delaware, ss:

This instrument was acknowledged before me on the 3rd day of February, 2009, by ARNOLD E. BRUGGEMAN, JR.. as successor Trustee of AGNES E. BRUGGEMAN REVOCABLE TRUST.

JANE M. GAST
Commission Number 743521
My Commission Expires
10-20-09

Jane M Gast
Notary Public

STATE OF **IOWA**, COUNTY OF Delaware, ss:

This instrument was acknowledged before me on the 3rd day of February, 2009, by DAVID J. BRUGGEMAN as successor Trustee of AGNES E. BRUGGEMAN REVOCABLE TRUST.

JANE M. GAST
Commission Number 743521
My Commission Expires
10-20-09

Jane M Gast
Notary Public