Entered for taxation 3rd day
of Sept A.D. 2009
Carla K Becker Auditor
By A Rave Deputy
Parcel # 140-08-00-007-00

89-118

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Document 2009 3465 Type 03 005 Pages 2
Date 9/02/2009 Time 10:40:26AM
Rec Amt $14.00 Aud Amt $5.00

DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

PREPARED BY & RETURN TO: Gary J. Streit, Shuttleworth & Ingersoll, P.L.C., PO Box 2107, Cedar Rapids, IA 52406-2107. Telephone: 319-365-9461
MAIL TAX STATEMENTS TO: Velma C. Lynch, 1872 Honey Creek Road, Manchester, IA 52057

AFFIDAVIT OF SURVIVING SPOUSE FOR CHANGE OF TITLE TO REAL ESTATE

STATE OF IOWA, COUNTY OF DELAWARE, ss.

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

1. I am the surviving spouse of Burnell A. Lynch, who died on May 14, 2008.

2. The following described real estate located in Delaware County, Iowa, was owned only by Burnell A. Lynch and me, as joint tenants with full rights of survivorship at the time of my spouse's death:

Legal Description is attached as Exhibit "A" on Page 2 of 2

3. There is no liability for Iowa inheritance taxes because Velma C. Lynch is the surviving spouse of Burnell A. Lynch. Further, there is no Federal estate tax or Iowa estate tax owed by the Burnell A. Lynch estate because (i) all assets are passing outright to the surviving spouse or to a testamentary trust for the benefit of the surviving spouse and children of the Decedent; and (ii) Burnell A. Lynch did not use any of his federal exemption during his lifetime.

4. I hereby request that the Auditor enter this information on the transfer books pursuant to Iowa Code §558.66.

Velma C. Lynch

Velma C. Lynch, Surviving Spouse
1872 Honey Creek Road, Manchester, IA 52057

Acknowledged before me this 30 day of July, 2009, by Velma C. Lynch as Surviving Spouse of Burnell A. Lynch, deceased.

Lisa Baumgartner

NOTARY PUBLIC - STATE OF IOWA

Lisa Baumgartner
COMMISSION NUMBER 176519
My Commission Expires
10-19-09

EXHIBIT A

That certain real estate locally known as 1728 State Highway 13, Manchester, County of Delaware, State of Iowa, and legally described as follows:

The East half (E 1/2) of the Northwest Quarter (NW 1/4), except a tract of land described as follows: Beginning at the Northwest corner of the Southeast Quarter (SE 1/4) of the Northwest Quarter (NW 1/4), running thence South 504.05 feet, thence East 33.0 feet to the point of beginning, thence South 865.7 feet, thence East 21.2 feet, thence North 13.5 minutes West 637.7 feet, thence Northwesterly along a 1482.5 foot radius curve concave Southwesterly 228.8 feet to the point of beginning, containing 0.34 acres, more or less, exclusive of the present established highway; and the North half (N 1/2) of the Southwest Quarter (SW 1/4) of the Northeast Quarter (NE 1/4); all in Section Eight (8), Township Eighty-Nine (89) North, Range Five (5) West, of the 5th P.M., according to government survey, subject to easements, if any, of record.