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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

THE IOWA STATE BAR ASSOCIATION
Official Form #356

Recorder's Cover Sheet

Preparer Information: (name, address and phone number)
Theresa E. Hoffman, P.O. Box 178, Waterloo, IA 50704-0178, Phone: (319) 234-1766

Taxpayer Information: (name and complete address)
Barbara A. Recker, Co-Trustee, 1914 Hwy 13, Manchester, Iowa 52057

Return Document To: (name and complete address)
Gary N. Jones, 721 W. First Street, Cedar Falls, Iowa 50613

Grantors:
Barbara A. Recker and Jeanne L. Riniker, Co-Trusees of the Melaine B. Loesche Trust created under the Andrew and Melaine Loesche Revocable Trust U/A dated November 10, 1993

Grantees:
MELAINE B. LOESCHE TRUST CREATED UNDER THE ANDREW AND MELAINE LOESCHE

Legal Description: See Page 3 **REVOCABLE TRUST U/A DATED NOVEMBER 10, 1993**

Document or instrument number of previously recorded documents:

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA, COUNTY OF DELAWARE:ss.

We, Barbara A. Recker and Jeanne L. Riniker, being first duly sworn on oath, depose and state as follows:

1. We are the daughters of Melaine B. Loesche (the "decedent") who died on the 2nd day of May, 2007, and have an interest in the real estate described herein by virtue of the fact that we are beneficiaries of the Melaine B. Loesche Trust created under the Andrew and Melaine Loesche Revocable Trust U/A dated November 10, 1993.
2. There will be no estate proceedings instituted on account of the decedent's death.
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 Melaine B. Loesche 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 the Melaine B. Loesche Trust created under the Andrew and Melaine Loesche Revocable Trust U/A dated November 10, 1993, at the time of Melaine B. Loesche's death:
   See 1 in Addendum

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.

Melaine B. Loesche Trust created under the Andrew and Melaine Loesche Revocable Trust U/A dated November 10, 1993Affiant

Barbara A. Recker Trustee

Barbara A. Recker, Co-Trustee

Jeanne L Riniker Co-Trustee

Jeanne L. Riniker, Co-Trustee

Subscribed and Sworn to before me this 8 day of March, 2010.

Notary Public in and for the State of Iowa

exp 3-24-2013

JON J WESSELS
MY COMMISSION EXPIRES
COMMISSION NUMBER 164460
NOTARIAL SEAL - IOWA

ADDENDUM

1. The East one-half (E½) of the Northwest Quarter (NW¼) of the Northeast Quarter (NE¼) of Section Seventeen (17), Township Eighty Nine (89) North, Range Five (5), West of the Fifth P.M., Delaware County, Iowa.