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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)
Kenneth L. Moss, P.O. Box 363, Dyersville, IA 52040, Phone: (563) 875-2733

Taxpayer Information: (name and complete address)
Richard N. Steffen Estate c/o Michael Steffen, P.O. Box 171, Earlville, IA 52041

Return Document To: (name and complete address)
Kenneth L. Moss, P.O. Box 363, Dyersville, IA 52040, Phone: (563) 875-2733

Grantors:
~~Richard Steffen Estate~~
MICHAEL STEFFEN
Grantees:
~~Michael Steffen~~
RICHARD STEFFEN ESTATE
Legal Description: See Page 2

Document or instrument number of previously recorded documents:

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE OR FEDERAL ESATE TAX IS DUE

STATE OF IOWA

Ss:

COUNTY OF DUBUQUE

I, Michael Steffen, being first duly sworn on oath, depose and state as follows:

1. I am the son of Richard N. Steffen (the "decedent") who died on the the 8th day of March, 2009, and have an interest in the real estate described below by virtue of the fact that I am a beneficiary of the Richard N. Steffen Estate.

2. Pursuant to the Iowa Code, no inheritance tax return is required to be filed in the Estate of Richard N. Steffen since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The following described real estate was owned by Richard N. Steffen at the time of Richard N. Steffen's death:

The Southeast Quarter of the Northwest Quarter of Section 11, Township Eighty nine North Range Four, West of the 5th P.M. in Delaware County, Iowa

4. This Affidavit is filed for the purpose of establishing of record non liability for Iowa inheritance tax without the filing of an inheritance tax clearance and non liability for Federal Estate tax.

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

6. The Estate of Richard Steffen is not required to file Form 706, United States Estate Tax return as a result of the decedent. The exemption allowed for the year 2009 was in excess of the gross value of decedent's estate.

Michael Steffen, Affiant

Subscribed and Sworn to before me this 28 day of JANUARY, 2010.

Notary Public in and for the
State of Iowa

KENNETH L. MOSS
Iowa Notarial Seal
Commission Number: 200111
My Commission Expires: 5/8/10