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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 3rd day
of Aug A.D., 2010
Carla K Becker Auditor
By Gail Rave Deputy
89-166

PREPARED BY: Marty Rowlet, Shuttleworth & Ingersoll, P.L.C., P.O. Box 2107, Cedar Rapids, IA 52406-2107, (319) 365-9461
Return to: Tom Jenk, P.O. Box 304, Dyersville, IA 52040-0304
TAX ADDRESS STMT: 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 Velma C. Lynch and Burnell A. Lynch, as joint tenants with full rights of survivorship at the time of my spouse's death:

> Lots Five (5), Six (6), and Seven (7), of Lynch's Subdivision of Part of the Northwest Quarter (NW ¼) of the Southwest Quarter (SW ¼) of Section Sixteen (16), Township Eighty-Nine (89) North, Range Five (5) West, of the Fifth P.M., Delaware County, Iowa, according to plat in Book 4, Plats, Page 9.

3. There is no liability for Iowa inheritance taxes because I am 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) the taxable estate for federal estate tax purposes did not exceed the limit for 2008, 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

This instrument was acknowledged before me this 22 day of July, 2010 by Velma C. Lynch.

Linda L Lawson
NOTARY PUBLIC - STATE OF IOWA

LINDA L. LAWSON
Commission Number 721873
My Comm. Exp. APR. 10, 2012