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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Prepared by: Todd J. Locher, Locher & Locher, 202 2nd Avenue NW, Box 7, Farley, IA 52046 (563) 744-3359
Return document to: Todd J. Locher, Locher & Locher, 202 2nd Avenue NW, Box 7, Farley, IA 52046
Address Tax Statement: Dennis Lueck, Trustee, David Gerald Lueck Residuary Trust, 1277 N Grandview Avenue, Dubuque, IA 52001

RE: The South ½ of the SW 1/4, and the SW 1/4 of the NW 1/4, and the NW 1/4 of the SW 1/4 of Section 9, Township 89 North, Range 3 West of the 5th P.M., Delaware County, Iowa.

Affidavit of Non-Liability for Iowa Inheritance Tax

STATE OF IOWA)
) ss:
DUBUQUE COUNTY)

I, Cathy Jean Recker, Executor of the Estate of David Gerald Lueck, deceased, state the following:

1. The Estate of David Gerald Lueck is the successor to real estate legally described above.

2. An inheritance tax return is not required to be filed and accordingly, no tax is due pursuant to Iowa Code Section 450.22(4) due to the fact that all of the beneficiaries of the Estate of David Gerald Lueck are individuals listed in Iowa Code Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

3. The Estate of David Gerald Lueck is not required to file a federal estate tax return or an Iowa estate tax return and is not liable for federal estate taxes or Iowa estate taxes.

I CERTIFY UNDER PENALTY OF PERJURY AND PURSUANT TO THE LAWS OF THE STATE OF IOWA THAT THE PRECEDING IS TRUE AND CORRECT.

Dated this 6th day of June, 2011.

Cathy Jean Recker, Executor

Subscribed and sworn to before me on this 6th day of June, 2011 by Cathy Jean Recker.

TODD J. LOCHER
Iowa Notarial Seal
Commission Number: 176419
My Commission Expires: 10/12/12

Notary Public