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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

Entered for taxation 11th day
of July A.D. 2011
Carla K. Becker Auditor
By D. Hildebrand Deputy
89-132

Gary J. Streit ISBA # LI0005374, ICIS Pin # AT0007662

SPACE ABOVE THIS LINE
FOR RECORDER

Preparer Information: Gary J. Streit, Shuttleworth & Ingersoll, P.L.C., P.O. Box 2107, Cedar Rapids, IA 52406-2107, (319) 365-9461
Return to: Gary J. Streit, Shuttleworth & Ingersoll, P.L.C., P.O. Box 2107, Cedar Rapids, IA 52406-2107
Mail Tax Statement to: James D. Childs, 5117 Hardwood Drive, Des Moines, Iowa 50312-1836

AFFIDAVIT RE: DEATH OF GLADYS C. CHILDS

RE: **AN UNDIVDED TWENTY PERCENT (20%) INTEREST IN THE PROPERTY DESCRIBED ON THE ATTACHED EXHIBIT A ON PAGE 3 HEREOF**

STATE OF IOWA)
) ss:
COUNTY OF POLK)

The undersigned, being first duly sworn (or affirmed) states as follows:

1. The undersigned, James D. Childs, is a surviving son of Gladys C. Childs (the "Decedent"), who died on May 7, 2011.

2. Decedent executed a certain Warranty Deed, dated August 15, 1990, and filed for record in the records of the Delaware County, Iowa Recorder on November 7, 1990, in Book 127 at page 58, which deed conveyed the real estate described on Exhibit A on page 3 hereof to Allan H. Childs and James D. Childs, subject to the Decedent retaining, for Decedent's life, the use and occupancy of the real estate. As a result of the Decedent's death, Allan H. Childs and James D. Childs are the sole owners of the real estate described on Exhibit A on page 3 hereof.

4. There is no liability for Iowa inheritance taxes because the sole beneficiaries and/or recipients of assets owned by Gladys C. Childs are her sons, James D. Childs and Allan H. Childs. Further, the full of Decedent's gross estate for Federal Estate Tax purposes was less than the Federal Estate Exemption in effect in 2011.

The undersigned further requests that the Auditor enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.

James D. Childs

Subscribed and sworn to (or affirmed) before me this 5th day of July, 2011.

JEANNE E. JOHNSON
Commission Number 714788
My Commission Expires
January 29, 2014

Notary Public in and for said State

Exhibit A

An undivided twenty percent (20%) interest in and to the following-described real estate:

North East Quarter (NE ¼) of Section Twenty-two (22), Township Eighty-Nine (89) North, Range Five (5) , West of the 5th P.M., excepting therefrom however a strip of land Eight and one-Half (8 ½) rods wide along the West side of said described real estate and the North One-Half (N ½) of the South East Quarter (SE ¼) of Section twenty-two (22), Township Eighty-Nine (89) North, Range Five (5), West of the 5th P.M.; and the South One-Half (S ½) of the North West Quarter (NW ¼) of Section Twenty-Four (24), Township Eighty-Nine (89) North, Range Five (5) West of the 5th P.M.