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DEBORAH L PEYTON, RECORDER/REGISTRAR
DELAWARE COUNTY IOWA

PREPARED BY/RETURN TO: Pete M. Wessels, WESSELS LAW OFFICE, P.C., 227 East San Marnan Drive, Waterloo, IA 50702; (319) 232-5904

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA)
) **ss.**
COUNTY OF DELAWARE)

I, BRAD D. KIMMERLE, being first duly sworn on oath, depose and state as follows:

1. I am the son of Harold W. Kimmerle (the "decedent"), who died on the 11th day of May, 2012; and I have an interest in the real estate described below by virtue of the fact that I am the Trustee and a beneficiary of the Trust created by agreement dated March 18, 1992.

2. There will be no probate 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 Harold W. Kimmerle, 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 non-probate 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 Harold W. Kimmerle Trust dated March 18, 1992, at the time of Harold W. Kimmerle's death:

The South fifty one (51) feet of Lot Ninety Six (96). Manchester, Iowa, according to plat recorded in Book I L.D., Page 284, Rockland County, Illinois.

5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record non-liability 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 Recorder enter this information pursuant to Section 558.66 of the Iowa Code.

Brad D. Kimmerle Successor Trustee
BRAD D. KIMMERLE, Successor Trustee

Sworn to and subscribed before me on this 2nd day of October, 2012.

Brian D. Francois
Iowa Notarial Seal
Commission No. 733317
My commission expires: 3-8-2014

Brian D. Francois
Notary Public, State of Iowa