

5. Form706, United States Estate Tax return, **IS NOT** required to be filed as a result of the death of the Decedent.
6. An Iowa inheritance tax return **IS NOT** required to be filed pursuant to Iowa Code Section 450.22 subsection 3.

Dated: 9/30/2020

Viola L. Stowers by Donald E. Stowers
Viola L. Stowers, by Donald E. Stowers
as Attorney-in-Fact

This record was acknowledged before me on 9/30/2020,
by Viola L. Stowers, a single person, by Donald E. Stowers, as Attorney-in-Fact

Dominique Bloom
Notary Public in and for said State

