

REC'D 15⁰⁰
ADD. 1⁰⁰
PLAT. 1⁰⁰

FILED NO. 004775
BOOK 46 PAGE 400
2000 JUN 21 AM 11:09
MICHELLE UTSLER
RECORDER
MADISON COUNTY, IOWA

COMPUTER
RECORDED
COMPARED _____

PREPARED BY: CARLTON KING 700 WALNUT ST. STE 1600 DES MOINES IA 50309-3899
AFFIDAVIT EXPLANATORY OF TITLE

STATE OF IOWA)
) SS:
COUNTY OF POLK)

I, Carlton T. King, being first duly sworn, do upon oath depose and state as follows:

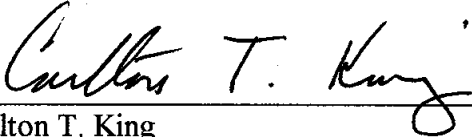
1. Since July 1, 1969, I have been engaged in the private practice of law in Des Moines, Iowa, and I am a shareholder in Nyemaster, Goode, Voigts, West, Hansell & O' Brien, P.C. with offices at 700 Walnut, Suite 1600, Des Moines, Iowa.
2. In connection with my engagement of the private practice of law, I represented Johnny A. Danos as trustee of the JoAnn Danos 1998 Trust (herein "the Trust") created by that JoAnn Danos 1998 Trust Agreement dated August 10, 1998 with JoAnn Danos as settlor and Johnny A. Danos as trustee.
3. In connection with its establishment, JoAnn Danos conveyed to Johnny A. Danos as trustee of the Trust the following described real estate (herein "the Real Estate") situated in Madison County, Iowa:

Lots 2 and 3 in Lake View Estates in Section 28, Township 77, Range 26 West of the Fifth Principal Meridian, in Madison County, Iowa.
4. JoAnn Danos died on August 17, 1998 and I assisted Johnny A. Danos as trustee of the Trust in connection with the administration of her post death affairs.
5. In connection with that administration, I assisted Johnny A. Danos in the preparation of an Iowa Inheritance/Estate Tax Return, Form IA 706, which, among other things, reported the Trust's ownership of the Real Estate, which return was filed with the Iowa Department of Revenue and Finance.
6. In response to such return, the Iowa Department of Revenue and Finance issued its Inheritance/Estate Tax Clearance, a copy of which is attached hereto, certifying that no inheritance tax or estate tax is due the State of Iowa.
7. This Affidavit Explanatory Of Title is given for the purpose of showing that the Real Estate is not subject to the lien of any Iowa inheritance tax or Iowa estate tax as a result of the death

of JoAnn Danos.

8. This affidavit is given from my personal knowledge and belief.

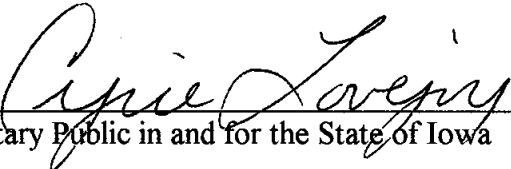
Executed at Des Moines, Iowa this 16th day of June, 2000.



Carlton T. King

Subscribed and sworn to before me as of the date last above written.





Notary Public in and for the State of Iowa

CARLTON KING
700 WALNUT, SUITE 1600
DES MOINES, IOWA 50309 3899

IOWA DEPARTMENT OF REVENUE AND FINANCE
DES MOINES, IOWA 50319
INHERITANCE/ESTATE TAX CLEARANCE

Date: 5/15/2000
County: _____
Estate of: JO ANN DANOS

Estate No. 575657
Probate No. _____
Tax Paid: \$0

Upon examination of the return and the records now on file with the Department, it is certified that:

Iowa inheritance/estate tax has been paid in full No inheritance/estate tax is due the State of Iowa

It should be noted, however, that inheritance/estate tax assessments may be issued to beneficiaries of the estate, within the statutory limitation periods set forth in Iowa Code § 450.94. and § 451.12

Wendell R. Dickey

SUPERVISOR, EXAMINATION SECTION