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MICHELLE "MICKI" UTSLER, COUNTY RECORDER MADISON IOWA

Preparer Information

Information Rodney L. Janssen, 321 E. Walnut, Ste 200, Des Moines, (515) 237-1187 COMPLEAD.

Individual's Name

Street Address

City

Phone

Rodney L. Janssen ISBA # 13661

AFFIDAVIT

Re:

The Northwest Quarter (NW 1/4) of Section 29 in Township 77, Range 26 West of the 5th P.M., Madison County, Iowa.

STATE OF IOWA

)ss

COUNTY OF POLK)

- I, Gregory A. Lewis, being first duly sworn (or affirmed) under oath, state of my personal knowledge that:
- 1. I am a co-trustee of the Frank E. Lewis and Irma N. Lewis family Trust under Agreement dated July 10, 1997.
- 2. One of the grantors of the trust is deceased. An adequate showing has been made with regard to the non-liability for lowa inheritance or estate taxes. The lowa Department of Revenue has issued an Inheritance/Estate Tax Clearance showing no estate or inheritance tax is due from the Estate of Frank E. Lewis. A copy of the Clearance is attached and made a part of this Affidavit.

Gregory A. Lewis, Affiant

Sworn to (or affirmed) and subscribed before me by Gregory a. Lewis on this <u>3D</u> day of <u>November</u> 2004.

TIMOTHY J. HELDT Commission Number 165575 My Comm. Exp. 6 - 29 - 0 7

Notary Public in and for the State of Iowa

GREGORY L. KENYON 801 GRAND AVENUE STE 3700 DES MOINES, IOWA 50309

IOWA DEPARTMENT OF REVENUE			
DES MOINES, IOWA 50319			
INHERITANCE/ESTATE TAX CLEARANCE			
Date: County: Estate of:	8/7/2003 FRANK E. LEWIS	Estate No. Probate No. Tax Paid:	\$0
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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 X 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
60-087		SUPE	RVISOR, EXAMINATION SECTION