

AFFIDAVIT OF IDENTITY

STATE OF IOWA :  
                  : SS  
MADISON COUNTY :

REC \$ 10<sup>00</sup>  
AUD \$ \_\_\_\_\_  
R.M.F. \$ 1<sup>00</sup>

COMPUTER   
RECORDED   
COMPALED

2002 APR 26 PM 12:18

MICKI UTSLER  
RECORDER  
MADISON COUNTY, IOWA

I, Leonard M. Flander, being first duly sworn on oath do hereby depose and state:

I am an attorney at law and have practice my profession in the area of Winterset Madison County, Iowa for more than 35 years last past during all of which time I have been acquainted with the owners of the premises now described as:

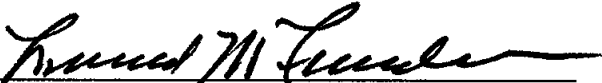
Parcel "B", located in the Southeast Quarter (1/4) of the Northeast Quarter (1/4) of Section Nine (9), Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County, Iowa, more particularly described as follows: Beginning at the East Quarter corner of Section Nine (9), Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5<sup>th</sup> P.M., Madison County, Iowa; thence North 89°29'54" West, 723.49 feet along the South line of the Southeast Quarter (1/4) of the Northeast Quarter (1/4) of said Section Nine (9); thence North 0°00'00" East, 1319.46 feet to a point on the North line of the Southeast Quarter (1/4) of the Northeast Quarter (1/4) of Section Nine (9); thence South 89°29'01" East, 723.50 feet to the Northeast corner of the Southeast Quarter (1/4) of the Northeast Quarter (1/4) of said Section Nine (9); thence south 0°00'00" West, 1319.28 feet along the East line of the Northeast Quarter (1/4) of said Section Nine 99) to the Point of Beginning. Said Parcel contains 21.913 acres, including 1.708 acres of County Road right-of-way.

including Berniece Gray, Lester Gray (a/k/a Lester Neis Gray) and Rita J. Eyerly.

An estate was probated for Lester Neis Gray, who died on November 28, 1998, in the Iowa District Court for Madison County as Probate Number ESPR 011184. The records of that estate disclose that the total value of the property owned by Lester Neis Gray at the time of his death was \$51,125.75. At the time of his death, the total value of all the property in which Lester Neis Gray held any interest which would be subject to Federal Estate Tax was less than the amount which would require the filing of a Federal Estate Tax return and no Federal Estate Tax return was filed by his estate.

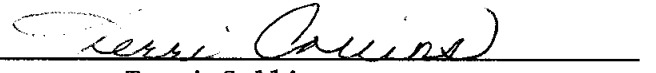
As shown by the records in such estate, Rita J. Eyerly is the daughter of Lester Gray. No inheritance tax was due in his estate and a State Inheritance Tax Clearance is on file in his estate proceedings.

The statements herein contained are based upon the records referred to herein and upon my own personal knowledge and are true and correct to the best of my knowledge and belief.

  
Leonard M. Flander.

Subscribed and sworn to before me by Leonard M. Flander this 22<sup>nd</sup> day of April, 2002.



  
Terri Collins  
Notary Public in and for the State of Iowa