

MICHELLE "MICKI" UTSLER, COUNTY RECORDER
MADISON IOWA

THIS INSTRUMENT PREPARED BY:

WILLIAM E. BUMP, BUMP AND BUMP LAW OFFICE
111 NW 2nd ST., STUART, IA 50250 PH: 515-523-2843

COMPUTER	<input checked="" type="checkbox"/>
RECORDED	<input checked="" type="checkbox"/>
COMPARED	<input type="checkbox"/>

**AFFIDAVIT OF NON-LIABILITY FOR IOWA INHERITANCE TAX
AND FEDERAL ESTATE TAX**

STATE OF IOWA, COUNTY OF GUTHRIE: ss-

I, the undersigned, Ruby Jean Easley, being first duly sworn on oath, depose and state that I am the surviving spouse of Lamar A. Easley, who died on the 17th day of May, 2005. In my position as surviving spouse and surviving Joint Tenant with the decedent in the following described real property, I certify the following facts:

- A. That the decedent's estate passes solely to individuals who are entirely exempt from Iowa Inheritance Tax. An Iowa Inheritance Tax Return is not required to be filed pursuant to Section 450.53 (1)(b) Code of Iowa (2005).
- B. That the gross value of the decedent's estate for federal estate tax purposes (including but not limited to: real and personal property (both exempt and non-exempt); transfers in contemplation of death, transfers with a retained interest, and powers of appointment; life insurance payable to or for the estate, or in which the decedent possessed an incident of ownership) is less than the allowable amount of unified credit for federal estate and gift taxes, as reduced by the amounts allowable as credits for any prior gifts by the decedent. No federal estate tax return will be filed.
- C. This Affidavit is made in connection with the following described property:

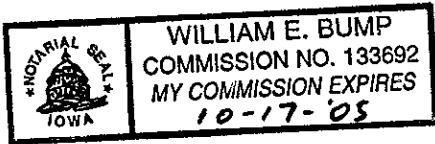
The East Half (E 1/2) of the Northwest Quarter (N|W 1/4) and the Southwest Quarter (SW 1/4) of the Northwest Quarter (NW 1/4) of Section Twenty-nine (29), Township Seventy-six (76) North, Range Twenty-nine (29) west of the 5th P.M., Madison County, Iowa; and

The North Half (N 1/2) of the Southwest Quarter (SW 1/4) of Section Four (4) and the South 44 acres of the East Half (E 1/2) of the Northeast Quarter (NE 1/4) of Section Five (5), all in Township Seventy-seven (77) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa.

Dated: June 2, 2005

Ruby Jean Easley
Ruby Jean Easley

This instrument was acknowledged before me on June 2, 2005,
by RUBY JEAN EASLEY.



William E Bump
WILLIAM E BUMP Notary Public