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MICHELLE UTSLER, COUNTY RECORDER
MADISON IOWA

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COMPARED	✓

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE
Recorder's Cover Sheet

Preparer Information:

Jerrold B. Oliver, PO BOX 230, Winterset, IA 50273

Taxpayer Information:

Return Address

✓ Jerrold B. Oliver
PO BOX 230
Winterset, IA 50273

Grantors:

See Page 2

Grantees:

See Page 2

Legal Description: See Page 2

Document or instrument number if applicable:

Prepared by: Jerrold B. Oliver, POB 230, Winterset, IA 50273 515/462-3731

AFFIDAVIT THAT NO INHERITANCE TAX IS DUE

STATE OF IOWA :
: ss
MADISON COUNTY :

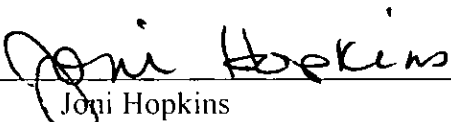
I, Joni Hopkins, being first duly sworn on oath, depose and state as follows:

1. I am the daughter of Robert L. Hester, who died on the 13th day of March, 2005, and have an interest in the real estate described below by virtue of the fact that I am a beneficiary of the Robert and Helen Hester Trust created under the Trust Agreement dated January 9, 1997.
2. There will be no estate proceedings instituted on account of the decedent's death.
3. Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the Estate of Robert L. Hester since (i) there is no federal estate tax filing obligation, and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Iowa Code as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

4. The following described real estate owned by the Robert and Helen Hester Trust created under the Trust Agreement dated January 9, 1997, at the time of Robert L. Hester's death:

See Exhibit "A" attached.

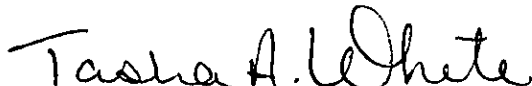
5. This Affidavit is filed pursuant to Section 450.22, subsection 4 of the Iowa Code for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.
6. This Affidavit is further filed to clear title to the real estate described herein.



Joni Hopkins

STATE OF IOWA, COUNTY OF MADISON

This instrument was acknowledged before me on this 6 day of ^{February}~~January~~, 2006 by Joni Hopkins.



Notary Public in and for said State of Iowa

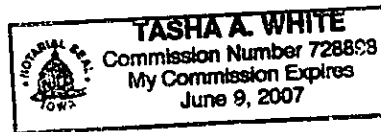


EXHIBIT "A"

- (a) The West One-half of the Northwest Quarter ($W\frac{1}{2} NW\frac{1}{4}$) of Section 34, Township 77 North, Range 29 West of the 5th P.M., Madison County, Iowa, except that part of the $NW\frac{1}{4}$ of said Section 34 described as: Beginning at the Northwest corner of said Section 34; thence on an assumed bearing of South $89^{\circ} 46' 00''$ East 394.58 feet along the North line of the $NW\frac{1}{4}$ of said Section 34; thence South $00^{\circ} 00' 00''$ East 501.81 feet; thence North $90^{\circ} 00' 00''$ West 394.58 feet to the West line of said $NW\frac{1}{4}$; thence North $00^{\circ} 00' 00''$ East along said West line 503.42 feet to the NW corner of said Section 34 and the point of beginning, containing 4.55 acres.
- (b) The Southwest Quarter of the Southwest Quarter ($SW\frac{1}{4} SW\frac{1}{4}$) of Section 27, Township 77 North, Range 29 West of the 5th P.M., Madison County, Iowa.
- (c) The South 46.17 acres of the North 66.17 acres of the East One-half of the Northeast Quarter ($E\frac{1}{2} NE\frac{1}{4}$) of Section 1, Township 77 North, Range 29 West of the 5th P.M., Madison County, Iowa, except beginning at a point West 1321.3 feet, North $0^{\circ} 28'$ West 362.3 feet and North $89^{\circ} 32'$ East 33.0 feet of the Northeast corner of the Southeast Quarter ($SE\frac{1}{4}$) of said Section 1, said point being on the East right of way line of a Madison County Secondary Road, thence North $0^{\circ} 28'$ West 75.0 feet, thence North $89^{\circ} 32'$ East 100.0 feet, thence South $0^{\circ} 28'$ East 75.0 feet, thence South $89^{\circ} 32'$ West 100.0 feet to the point of beginning, containing 0.17 acres, more or less, and except Parcel "A" located in the $SE\frac{1}{4} NE\frac{1}{4}$, of said Section 1, more particularly described as follows:

Commencing at the SW corner of the $SE\frac{1}{4} NE\frac{1}{4}$ of said Section 1; thence North $0^{\circ} 00' 00''$ East along the West line of the $SE\frac{1}{4} NE\frac{1}{4}$ of said Section 1 488.88 feet to the point of beginning; thence South $89^{\circ} 26' 23''$ East 443.75 feet; thence North $0^{\circ} 05' 48''$ West 733.71 feet; thence South $88^{\circ} 49' 17''$ East 220.00 feet to a point in an existing fence; thence South $0^{\circ} 05' 48''$ East along an existing fence 856.34 feet; thence North $89^{\circ} 26' 23''$ West 530.92 feet to a point on the West line of the $SE\frac{1}{4} NE\frac{1}{4}$ of said Section 1; thence North $0^{\circ} 00' 00''$ East along the West line of the $SE\frac{1}{4} NE\frac{1}{4}$ of said Section 1 50.00 feet to the point of beginning, containing 5.374 acres; and except a tract of land described as follows:

Commencing at the SE corner of the South 46.17 acres of the North 66.17 acres of the $E\frac{1}{2} NE\frac{1}{4}$ of said Section 1, thence North 858 feet, thence West 660 feet, thence South 858 feet, thence East 660 feet to the point of beginning, containing 13 acres, more or less.