

ENTERED FOR TAXATION
THIS 29 DAY OF March
2006 Joan Utsler
AUDITOR
DEPUTY AUDITOR

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CLERK OF DISTRICT COURT
MADISON COUNTY IOWA

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MICHELLE UTSLER, COUNTY RECORDER,
MADISON IOWA

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

AFFIDAVIT OF SURVIVING SPOUSE/NO INHERITANCE TAX DUE

Recorder's Cover Sheet

Preparer Information:

JOHN E. CASPER, 223 EAST COURT AVENUE, WINTERSSET, (515) 462-4912

Taxpayer Information:

Della Mae Spurgin
2214 Kippy Lane
Winterset, IA 50273

Return Address

John E. Casper
PO Box 67
Winterset, IA 50273

Grantors:

Della M. Spurgin

Grantees:

Della M. Spurgin

Legal Description: The East 24 Rods of the South 33 ? Rods of the West 50 acres of the Northeast Quarter (1/4) of Section Two (2), in Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa,

Document or instrument number if applicable:

AFFIDAVIT OF SURVIVING SPOUSE/NO INHERITANCE TAX DUE

STATE OF IOWA :
 : SS
MADISON COUNTY :

I, Della M. Spurgin, being first duly sworn on oath, depose and state as follows:

I am the surviving spouse of C. Raymond Spurgin also known as Charles Raymond Spurgin and Charles Ray Spurgin who died on the 26th day of February, 2006, and have an interest in the real estate described below by virtue of the fact that I am the surviving joint tenant with respect to the real estate described below.

There will be no estate proceedings instituted on account of the decedent's death.

Pursuant to Section 450.22, subsection 3 of the Iowa Code, no inheritance tax return is required to be filed in the estate of C. Raymond Spurgin since (1) there is no federal estate filing obligation, and (2) 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 non-probate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

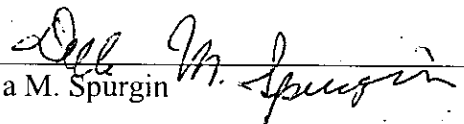
The following described real estate was owned by the undersigned and the decedent as joint tenants with right of survivorship at the time of C. Raymond Spurgin's death:

The East 24 Rods of the South 33 1/3 Rods of the West 50 acres of the Northeast Quarter (1/4) of Section Two (2), in Township Seventy-five (75) North, Range Twenty-eight (28) West of the 5th P.M., Madison County, Iowa,

This affidavit is further filed pursuant to Section 450.22, subsection 4 of the Iowa Code for purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance.

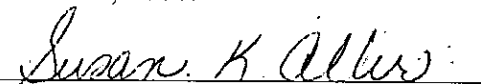
This affidavit is further filed to clear title to the real estate described herein.

I hereby request that the recorder enter this information on the transfer books pursuant to Section 558.66 of the Iowa Code.


Della M. Spurgin

Subscribed and sworn to before me this 13th day of March, 2006.




Notary Public in and for the State of Iowa