

Form **668-H**
(Rev. October 2004)

Department of the Treasury - Internal Revenue Service **PO Box 145595**
Notice of Federal Estate Tax Lien Cincinnati, OH 45250-
Under Internal Revenue Laws 9732

Area Office

Serial number

(For Optional Use by Recording Office)

BROOKLYN

2009-10-1-002

Notice is given under the provisions of section 6324B of the Internal Revenue Code that a lien exists in favor of the United States against the specific property described below for the (check one):

- special valuation elected under section 2032A as calculated under section 2032A(c)(2).
- deduction elected under section 2057 as calculated under section 2057(f)(2).
- special valuation elected under section 2032A and the deduction elected under section 2057 as calculated under sections 2032A(c)(2) and 2057(f)(2), respectively.

Name of Estate

LETA M. HOLLINGSWORTH

Name and address of agent designated by the qualified heirs for dealing with IRS

MARK HOLLINSWORTH
2452 MILLSTREAM AVENUE
WINTERSET, IA 50273

Document 2009 406
Book 2009 Page 406 Type 06 003 Pages 4
Date 2/17/2009 Time 10:44 AM
Rec Amt \$22.00
LISA SMITH, COUNTY RECORDER
MADISON IOWA
INDEX
ANNO
SCAN
CHECK

Date of death

Decedent's social security number (SSN)

Amount of additional tax

AUGUST 11, 2002

XXX-XX-2804V

\$ 88,784.00

Description of property to which lien attaches

FARMLAND- THIS IS AN INTERNALREVENUE CODE SECTION 1031 EXCHANGE.

THE ORIGINAL PROPETY LOCATED IN COUNTY OF MADISON, STATE OF IOWA AS DESCRIBED IN THE ATTACHEMENT LISTED AS EXHIBIT "A". WILL BE SUBSTITUTED FOR OTHER PROPERTIES LOCATED IN MADISON COUNTY, IOWA AS DESCRIBED IN THE ATTACHMENT LISTED AS EXHIBIT "B".

THIS NOTICE OF FEDERAL ESTATE TAX LIEN IS FILED FOR THE PURPOSE OF GIVING NOTICE THAT THE UNITED STATES OF AMERICA HAS A LIEN RIGHT, TITLE AND/OR INTEREST RELATIVE TO THE ABOVE NAMED ESTATE MAY HAVE IN THE ABOVE DESCRIBED PROPERTY. THIS NOTICE OF FEDERAL ESTATE TAX LIEN DOES NOT ATTACH TO ANY OTHER REAL OR PERSONAL PROPERTIES IN WHICH THE ABOVE NAMED ESTATE MAY HAVE AN INTEREST, EXCEPT FOR THE PROPERTY DESCRIBED HERE IN THE NOTICE OF FEDERAL ESTATE TAX LIEN.

Place of Filing

REGISTER OF DEEDS RECORDER'S OFFICE, MADISON COUNTY, IOWA, 50273

This notice was prepared and signed at

625 Fulton Street, Brooklyn, NY 11201, on

the 12th day of January, 2009

Signature

Michael J. Seidita

Title

MICHAEL J. SEIDITA, TECHNICAL SERVICE ADVISOR

EXHIBIT "B"

NW ¼ SW ¼ of S34-T75N-R27W of 5th PM, Madison County, IA
with easement for ingress/egress to & from across the SW1/4 SW
¼ of S34-T75N-R27W of 5th PM, Madison County, IA subject to
easement for ingress/egress to Dixie Jill Cameron.

SW1/4 NW ¼ of S34-T75N-R27W of 5th PM, Madison County, IA
with easement for ingress/egress over W1/2 SW ¼ S34-T27W of
5th PM, Madison County, Iowa

An undivided one-half interest in and to the following-described real estate:

The East Half ($E\frac{1}{2}$) of the Northeast Quarter ($NE\frac{1}{4}$) of Section Thirty-five (35), and the West Half ($W\frac{1}{2}$) of the Northwest Quarter ($NW\frac{1}{4}$) of Section Thirty-six (36), and a tract described as follows: Commencing at a point 650.24 feet West of the Northeast corner of the Northwest Quarter ($NW\frac{1}{4}$) of Section Thirty-six (36) and running thence South $34^{\circ}15'$ West 358.8 feet, thence South $20^{\circ}10'$ West 135.4 feet, thence North 73° West 61.3 feet, thence South 3° West 6.2 chains, thence South 27° West 3.8 chains, thence West 3 chains, thence North 16 chains to the Northwest corner of the Northeast Quarter ($NE\frac{1}{4}$) of the Northwest Quarter ($NW\frac{1}{4}$) of said Section Thirty-six (36), thence East to the point of beginning, all in Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., AND ALSO the Southwest Quarter ($SW\frac{1}{4}$) of the Southwest Quarter ($SW\frac{1}{4}$) of Section Twenty-five (25), and the Southeast Quarter ($SE\frac{1}{4}$) of the Southeast Quarter ($SE\frac{1}{4}$) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., AND all that part of the West Half ($W\frac{1}{2}$) of the Southeast Quarter ($SE\frac{1}{4}$) lying South of the County road in the Northwest Quarter ($NW\frac{1}{4}$) of the Southeast Quarter ($SE\frac{1}{4}$), comprising approximately 60 acres, in Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, except a tract of land described as follows: Commencing at a point 296 feet East of the Northwest corner of the South Half ($S\frac{1}{2}$) of the Northwest Quarter ($NW\frac{1}{4}$) of the Southeast Quarter ($SE\frac{1}{4}$) of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, said point being in the center of highway along the North side of said 20-acre tract, running thence Southerly 205 feet, thence Easterly 267 feet, thence Northerly to the center of said public highway 209 feet, thence West along the center of said public highway 275 feet to the point of beginning, AND the South Half ($S\frac{1}{2}$) of the Southwest Quarter ($SW\frac{1}{4}$) and all that part of the South Half ($S\frac{1}{2}$) of the North Half ($N\frac{1}{2}$) of the Southwest Quarter ($SW\frac{1}{4}$) lying and being South of the right-of-way of the Des Moines, Winterset and Southwestern Railroad and the public-right-of-way, as the same are now located and in use across said Southwest Quarter ($SW\frac{1}{4}$), all in Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, except a tract of land commencing at a point which is 1540 feet East of the Southwest corner of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, thence North 1750 feet, more or less, to the Southeasterly line of the right-of-way of Iowa Primary Highway 92, thence in a Southwesterly direction along said right-of-way 670 feet, more or less, to a point which is 900 feet East of the West section line of said section, as measured along the Southeasterly line of the right-of-way of Iowa Primary Highway 92, thence Southeast 679.5 feet in a Southeasterly direction to a point which is 1211 feet East of the West line of said section, thence in a Southeasterly direction 1081 feet to a point of beginning, and except a tract of land commencing at a point on the West line of Section Twenty-six (26), Township Seventy-six (76) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa, which is 1,446 feet North of the Southwest corner of said section and which is the point of intersection of the West line of said section and the Southeasterly line of the right-of-way of Iowa Primary Highway No. 92, thence South to the Southwest corner of said Section Twenty-six (26), thence East on the South line thereof 1,540 feet, thence in a Northwesterly direction in a straight line 1,081 feet to a point 1,211 feet East of the West line of said section, thence in a northwesterly direction in a straight line 679 $\frac{1}{2}$ feet to a point on the Southeasterly line of said Iowa Primary Highway No. 92 which is 900 feet Northeasterly of the point of beginning thence Southwesterly along the Southeasterly line of said Iowa Primary Highway No. 92 a distance of 900 feet to the point of beginning

EXHIBIT "A"

1. An undivided one-half interest in and to the following described real estate: The South Three-fourths (S³/₄) of the Southwest Quarter (SW¹/₄) of the Northwest Quarter (NW¹/₄) and the South One-fourth (S¹/₄) of the Southeast Quarter (SE¹/₄) of the Northwest Quarter (NW¹/₄) and the Northeast Quarter (NE¹/₄) of the Southwest Quarter (SW¹/₄); and the South One-fourth (S¹/₄) of the Northeast Quarter (NE¹/₄) of the Northwest Quarter (NW¹/₄) and the North Three-fourths (N³/₄) of the Southeast Quarter (SE¹/₄) of the Northwest Quarter (NW¹/₄); all in Section Seventeen (17), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa

1. The South Half (S¹/₂) of the Southeast Quarter (SE¹/₄) of Section Twenty-seven (27), except a parcel described as follows, to-wit: Commencing at the Southwest corner of said Southeast Quarter (SE¹/₄), thence East 1567.7 feet along the South line of said section, thence North 0°43' East 701.9 feet, thence West 410 feet, thence South 0°43' West 198.5 feet, thence West 1160.3 feet to a point on the West line of said Southeast Quarter (SE¹/₄), thence South 0°25' West 503.4 feet along said West line to the point of beginning, said excepted parcel containing 20 acres including 1.188 acres of Road Right-of-Way, and the Northwest Quarter (NW¹/₄) of the Southeast Quarter (SE¹/₄) of Section Twenty-seven (27), Township Seventy-five (75) North, Range Twenty-seven (27) West of the 5th P.M., Madison County, Iowa