FILED NO. 724
BOOK 29 PAGE 271
1971 MAY 25 AM 11: 03
MARY E. WELTY
RECORDER
MADISON COUNTY, IOWA
Fee 1.50 M.M.

AFFIDAVIT

I, Charles D. Butterfield being first duly sworn on oath do hereby depose and state:

That I knew Charles Simpson and Julia B. Simpson who were husband and wife, prior to the death of Charles B. Simpson. That they were the grantees named in a deed to the real estate legally described as:

> East 110 feet in width of Lots One (1) and Two (2) of a Subdivision of the Northwest Fractional Quarter (NW$\frac{1}{4}$) of the Northeast Quarter (NE$\frac{1}{4}$) of Section One (1), Township Seventy-five (75) North, Range Twenty eight (28) except the South 80 feet thereof,

from Helen McCall Huntoon and H. V. Huntoon, husband and wife, which deed is recorded in Deed Record 79 at page 291 of the Records of the Madison County recorders office. That Charles Simpson died on the 17th day of February, 1947. That at the time of his death he was the joint owner of the above described real estate. That the value of that real estate was less than $10,000.00. That the only other property which he owned at the date of his death was household goods, furniture, fixtures and miscelleaneous personal property. That the total value of the property which he owned at the date of his death was less than $12,500.00. That because of the size of his estate, his estate was not liable for any federal estate or gift taxes and no inheritance taxes.

I have no interest in this matter other than to establish the above recited facts of record.

BETH FLANDER Iowa NOTARIAL SEAL

Charles D. Butterfield
CHAREES D. BUTTERFIELD

Subscribed and sworn to before me this 24th day of May, 1971.

Beth Flander
BETH FLANDER, NOTARY PUBLIC.