L. P. Jackson To The Public — #5762 — Fee $ .50 — Filed for record the 3 day of November A. D. 1949 at 10:15 o'clock A. M. Wilma M. Wade, Recorder Mary E. Welty, Deputy

AFFIDAVIT

State of Iowa, Madison County )ss:

I, L. P. Jackson, of said county and state, being first duly sworn on my oath depose and say that I have been a resident of Madison County, Iowa, for more than 30 years last past and was well and personally acquainted with the persons hereinafter named.

I further state that wherever in the chain of title to the West Half of Lot 4 in Hutching's Addition to the Town of Winterset, Madison County, Iowa, the names N. B. Whitt, Napolian Bonaparte Whitt, or Napoleon B. Whitt appear, they all refer to one and the same identical person; and that wherever in said chain of title the names Martha Marilla Whitt, or Martha M. Whitt appear, they refer to one and the same identical person.

I further state that I am in no way interested in the title to the real estate above described, but make this affidavit at the request of the present owner thereof for the purpose of establishing of record the facts above set forth. L. P. Jackson

Subscribed in my presence and Sworn to before me by the above named affiant this 3d day of November, A. D. 1949. Harry F. Anderson Notary Public in and for Madison County, Iowa.

United States Treasury Department To Madison County Farm Supply Company — #5789 — Fee $ .50 — Filed for record the 4 day of November A.D. 1949 at 1:00 o'clock P. M. Wilma M. Wade, Recorder Mary E. Welty, Deputy

LETTER

IT:P:ER JJW — TREASURY DEPARTMENT WASHINGTON 25 — FEB 10 1949

Madison County Farm Supply Company
Winterset, Iowa

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101 (12) of the Internal Revenue Code.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined. This requirement has particular reference (1) to the holding of your common and Class B preferred stock by others than agricultural producers; (2) to the transaction of any business for nonmembers, as it is not apparent from the evidence that they would be dealt with, in all respects, on the same basis as members; and (3) to the transaction of any business on other than a cooperative basis.

You will be required, however, to file annually, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

COMPARED

Very truly yours,
E. I. McTarney
Deputy Commissioner

W. G. Jackson & R. B. Hunter To The Public — #5844 — Fee $ .70 — Filed for record the 8 day of November A. D. 1949 at 4:09 o'clock P. M. Wilma M. Wade, Recorder Mary E. Welty, Deputy

AFFIDAVIT OF ADVERSE POSSESSION

STATE OF IOWA: MADISON COUNTY: SS

I, W. G. Jackson and I, R. B. Hunter being residents of Madison County, State of Iowa, and having resided in Madison County, Iowa for a period of more than 30 years last past,