all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney or his substitute shall lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the sixteenth day of January, nineteen hundred and Forty-seven.

Sealed and delivered in the presence of -

Frances Leona Burch Gillenwater

STATE OF IOWA, County of Madison) ss:

BE IT KNOWN, That on the 16th day of January, nineteen hundred and Forty-seven, before me, Harry F. Anderson, a Notary Public in and for Madison County, Iowa, duly commissioned and sworn, dwelling in the Town of Winterset, in said County, personally came and appeared Frances Leona Burch Gillenwater, to me known and known to me to be the same person described in and who executed the above Power of Attorney, and acknowledged the above Power of Attorney, to be her voluntary act and deed and that she executed the same.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office, the day and year last above written.

NOTARIAL SEAL

Harry F. Anderson Notary Public
in and for Madison County, Iowa,

Margaret S. Jessup
To
The Public

#2507
Fee $1.00 vGH
AFFIDAVIT

Filed for record the 14 day of April A. D. 1954 at 4:00 o'clock P. M.
Wilma M. Wade, Recorder

STATE OF CALIFORNIA COUNTY OF RIVERSIDE) SS.

Margaret S. Jessup being first duly sworn, deposes and says that Doyle C. Jessup died July 13, 1953 at Banning, California; that said Doyle C. Jessup died intestate and left no will.

That the surviving spouse of said Doyle C. Jessup is affiant Margaret S. Jessup age 62, residing at 496 E. George Street, Banning, California; that Jerold L. Jessup, age 34 is the son of said Doyle C. Jessup and resides at 946 W. George Street, Banning, California and that Joyce Wyman, age 29, residing at 424 E. 5th Avenue, Escondido, California, is the daughter of said Doyle C. Jessup; that the aforementioned Margaret S. Jessup, Jerold L. Jessup and Joyce Wyman are the only heirs-at-law of said Doyle C. Jessup.

WITNESS WHEREOF I have this 10th day of April 1954 affixed my signature.

Margaret S. Jessup
Margaret S. Jessup

NOTARIAL SEAL

Sworn to and subscribed this 10th day of April 1954 and for said County and State.

Alvan H. Fisher Notary Public

Ellis W. Estell
To
The Public

#2773
Fee $1.00 vGH
AFFIDAVIT

Filed for record the 21 day of April A. D. 1954 at 8:30 O'clock A. M.
Wilma M. Wade, Recorder

STATE OF IOWA MADISON COUNTY) ss

I, Ellis W. Estell, being first duly sworn on oath depose and say that I am one and the same person as the Ellis W. Estell named as one of the grantees in the warranty deed dated April 27, 1946, and recorded in Town Lot Deed Record Book 31 at Page 425, said deed conveying Lots Five (5), Six (6), Seven (7), Eight (8) and Nine (9) in Block Six (6) of West Addition to Winterset, Madison County, Iowa; that Lois E. Estell, the other grantee named in said deed, is my wife; that said property was purchased with funds belonging to both myself and my wife; and that the total value of all of said lots as of April 27, 1946, did not exceed One Thousand Dollars ($1,000.00). I further state that during the year 1946 I made no gifts of any nature to my wife, Lois E. Estell; and that there was, therefore, no necessity of making any report to the Commissioner of Internal Revenue for Gift Tax purposes either with reference to the creation of the joint tenancy in said deed or any other gifts.