executed and delivered on January 29, 1948, the fair market value of said real estate last described exceeded the fair market value of said real estate described as the Southwest Quarter, and the Southwest Quarter of the Southeast Quarter, of Section 13, in Township 77 North, Range 26 West of the 5th P. M., but the amount of such excess was not more than $3,000.00, and that, for consideration of gift tax possibility, such excess would be reduced below $3,000.00 by reason of improvements placed upon said property out of my own separate money; that said Oliver James did not make any other transfer or conveyance, to me or anybody else, or have any other transaction with me or anybody else, in the year 1948 which would constitute a gift for gift tax purposes; that the property in U. S. War Savings Bond form, payable to said Oliver James "or" Della H. James, listed under Schedule IV of the Preliminary Inheritance Tax Report in said Estate of Oliver James, Deceased, and which passed to myself, Della H. James, as survivor, did not constitute property which could be involved in any gift tax liability; that, in regard to the conveyances under the said deeds made, executed and delivered on June 18, 1947, and recorded in Deed Record 84, at Page 48, and in Town Lot Deed Record 32, at Page 150, of the records of Madison County, Iowa, title to said real estate in East Peru, Iowa, was acquired by said Oliver James in 1924, and the building now located thereon was built thereafter, and title to the said property described as the South Half of the Northeast Quarter, of the Northwest Quarter, of the Northeast Quarter, of Section 36, Township 76 North, Range 28 West of the 5th P.M., was acquired by said Oliver James in 1922, and that I used income from my own, separate property, which I owned in my own right, independent of said Oliver James, in such a way, in making payments in our business transactions, that said Oliver James had the benefit of my own, separate funds in acquiring and making permanent improvements on the said two parcels of real estate last referred to, and that on June 18, 1947, the date of the said two deeds last referred to, I had furnished to said Oliver James, consideration for the conveyances made by me by said two deeds last referred to, in the amount of one-half of the fair market value of said property, and that the acquiring of rights by me under said deeds did not constitute transactions subject to gift tax liability, and that said Oliver James did not make any other transfer or conveyance to me or to anybody else, or have any other transaction with me or anybody else, in the year 1947, which would constitute a gift for gift tax purposes; that I have been well acquainted with the business affairs of said Oliver James, as well as my own business affairs, since my marriage with said Oliver James, and know the facts stated herein.

Della H. James

Subscribed in my presence and sworn to before me by said Della H. James this 4th day of August, 1954.

NOTARIAL SEAL

Marguerite Gallery Notary Public
in and for Madison County, Iowa.

W. G. Jackson and
H. Claude Peer
To
The Public

#4274
Fee $1.00 VGH

Filed for record the 11 day of August A.D. 1954 at 10:05 o'clock A.M.
Wilma M. Wade, Recorder

AFFIDAVIT OF ADVERSE POSSESSION

STATE OF IOWA MADISON COUNTY)SS:

I, W. G. Jackson and I. H. Claude Peer, being residents of Madison County, State of Iowa, having resided in Madison County, Iowa, for a period of more than fifteen (15) years last past, each for myself and on my own behalf being first duly sworn on oath, depose and say, to-wit: That my residence has been in the neighborhood of the following described real property, to-wit:

Lot Twelve (12) and the North 40 Feet of Lot Eleven (11) in Block Eighteen (18) of the Original Town of Earlham, Madison County, Iowa,

and that I have been acquainted with the ownership and occupancy thereof, and that I know of my own personal knowledge that Alma Benson, her heirs, grantors and assigns are now in

possession of all of said lands by due conveyance, and that the said Alma Benson, together with with her grantors and predecessors in said possession, immediate and remote, have been in continuous, exclusive, open, notorious, hostile and adverse possession of all of said above described land under claim of right and color of title since before January 1, 1940, and that no claim of any kind adverse to the possession and ownership of said party or parties aforementioned is now pending or has been asserted or made as to any of the above described real property, nor against the owners or occupants thereof since January 1, 1940.

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

Further this affiant sayeth not. Dated this 9th day of August, A.D., 1954

W G Jackson
H. Claude Peer

Subscribed and sworn to before me and in my presence by the above named affiants on the day and year last above written.

Ralph B. Hunter
Notary Public in and for said Co.

(Notarial Seal)

STATE OF IOWA MADISON COUNTY SS:

I, the undersigned County Recorder in and for said County and State, hereby certify that the foregoing affidavit was filed in my office on the 11 day of August, A.D., 1954, by the owner in possession as named in said affidavit or by the attorney in fact, as shown by the records, and entered on the records thereof.

Wilma M. Wade

I hereby authorize the County Recorder to file of record and record the above and foregoing affidavit of adverse possession.

COMPARED

Alma M Benson
Titleholder of Record

Charles D. Butterfield To The Public	#4316 Fee $1.00 VGH AFFIDAVIT	Filed for record the 14 day of August A. D. 1954 at 10:15 o'clock A. M. Wilma M. Wade, Recorder

STATE OF IOWA MADISON COUNTY) SS:

I, Charles D. Butterfield, being duly sworn, depose and say: that I am of legal age and am a resident of Winterset, Iowa, and have been a resident of Winterset, Iowa, for more than 30 years continuously; that I was well and personally acquainted with William Clyde Krabiel in his lifetime, for a period of more than 30 years prior to his death, which occurred on November 30, 1953, and whose estate is No. 5540 Probate in Madison County, Iowa, District Court, and that said William Clyde Krabiel was a resident of Winterset, Iowa, continuously during that time; that I have been engaged in banking work in Winterset, Iowa, during all of the period referred to, and during much of that time said William Clyde Krabiel was a director of the bank where I was employed, and, at the time of his death was a customer of the bank where I was employed; that said William Clyde Krabiel was frequently referred to as W. C. Krabiel, and I know that the said W. C. Krabiel, who, with his wife, Mary L. Krabiel, was grantee in a deed from F. A. Lewis and Myrtle Lewis, his wife, recorded in Town Lot Deed Record 24 of Madison County, Iowa, records, at Page 590, conveying real estate in Winterset, Iowa, described as Lot Two (2) in Block Seven (7) of West Addition to the City of Winterset, Iowa, was the same person as the said William Clyde Krabiel whose estate is No. 5540 Probate in Madison County, Iowa, District Court, and that W. C. Krabiel who was the grantee in a deed from Mary L. Krabiel, recorded in Town Lot Deed Record 25, of Madison County, Iowa, records, at Page 123, conveying an undivided 1/2 interest in the said real estate hereinbefore described, is the same person as the William Clyde Krabiel whose estate is No. 5540 Probate in Madison County, Iowa, District Court, with Agnes C. Rikansrud as Executrix thereof, and I have known said real