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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

Prepared By: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072 (515) 758-2267
Return To: Samuel H. Braland, P.O. Box 370, Earlham, Iowa 50072

**AFFIDAVIT OF TRUSTEE
AFFIDAVIT OF NONLIABILITY FOR FEDERAL ESTATE TAX
AND OF NONLIABILITY FOR IOWA INHERITANCE/ESTATE
TAX PURSUANT TO SECTION 450.22(4), CODE OF IOWA.**

STATE OF NEVADA :
: SS
COUNTY OF WASHOE :

Comes now William LaRue, who on oath deposes and states:

I am making this Affidavit in connection with the chain of title to the following described real estate, to-wit:

The Northeast Quarter (1/4) of the Southeast Quarter (1/4) and the North Half (1/2) of the Southeast Quarter (1/4) of the Southeast Quarter (1/4) of Section Four (4), in Township Seventy-six (76) North, Range Twenty-nine (29) West of the 5th P.M., Madison County, Iowa.



1. William LaRue is the trustee of the Verle and Bette LaRue 1990 Living Trust dated May 21, 1990 to which the above described real estate was conveyed by Verle LaRue and Bette L. LaRue, husband and wife, pursuant to an instrument recorded on July 3, 1990 in Book 126, Page 768, in the Office of the Recorder of Madison County, Iowa.

2. William LaRue is the presently existing trustee under the Verle and Bette LaRue 1990 Living Trust dated May 21, 1990. Verle LaRue and Bette LaRue were the original trustees of said trust. Bette LaRue passed away on June 11, 2008 and Verle LaRue passed away on January 17, 2012. Under the terms of said trust, William LaRue is the successor trustee of said trust. William LaRue as trustee is authorized to transfer the above described real estate to Phillip A. Imboden, Leisa R. Imboden, Paul E. Imboden, Kristen Imboden, and Jamie L. Imboden, without any limitation or qualification whatsoever.

3. The Verle and Bette LaRue 1990 Living Trust dated May 21, 1990 is in existence, and William LaRue, as trustee, is authorized to transfer the real estate as described in paragraph 2, free and clear of any adverse claims.

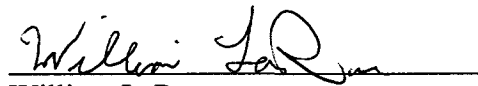
4. The grantors of the trust, Verle LaRue and Bette L. LaRue, husband and wife, have passed away and as result of their deaths, the trust is now irrevocable. None of the beneficiaries of trust, except Verle LaRue and Bette L. LaRue, are deceased.

5. Pursuant to Section 450.22(3) of the Code of Iowa, no Iowa inheritance/estate tax return is required to be filed for Verle LaRue and/or Bette L. LaRue since (i) there is no federal estate tax filing obligation and (ii) all of the decedent's assets either were held in joint tenancy with right of survivorship solely between the decedent and individuals listed in Section 450.9 of the Code of Iowa as individuals that are entirely exempt from Iowa inheritance tax, or passed by beneficiary designation or pursuant to a trust intended to pass the decedent's property at death or through any other nonprobate transfer solely to individuals listed in Section 450.9 as individuals that are entirely exempt from Iowa inheritance tax.

6. This affidavit is filed pursuant to Section 450.22(4) of the Code of Iowa for the purpose of establishing of record nonliability for Iowa inheritance tax without the filing of an inheritance tax clearance. This affidavit is further filed to clear title to the real estate described herein.

7. Form 706, United States Estate Tax Return, is not required to be filed for Verle LaRue or Bette L. LaRue.

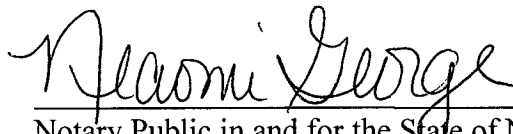
Further this affiant sayeth not.



William LaRue

Dated January 14, 2013.

Subscribed and sworn to before me and in my presence by the said William LaRue this 14th day of January, 2013.



Notary Public in and for the State of Nevada.

