STATE OF INDIANA

SS:

AFFIDAVIT

COUNTY OF LAKE

Jacqueline A. Nance, being first duly sworn upon her oath, here deposes and says:

That she is the adult daughter of Willa L. Brezan, whoodied testate on the 5th day of September, 1984, domiciled in Lake County Indiana, In That at the time of the death of the said Willa L. Brezan, The said Willa L. Brezan owned in a joint tenancy relationship (with rightsof survivorship) with her said daughter, Jacqueline A. Nance and Therother daughter, Patricia L. Powell, a fee simple interest in and to the following described real estate located in Lake County, Indiana, to-wit:

Lots Twenty-Two (22) and Twenty-Three (23) in Block One (1) as marked and laid down in the recorded Plat of Wheeler and Petty's Addition to Tolleston in the City of Gary, Lake County, Indiana, located at and known as 595 West 21st Avenue, Gary Indiana.

OCT 15 1984

Trust 47-241-21 This affiant states that this affiant, Jacqueline A. Nance, and the said Patricia L. Powell are still surviving and therefore they have become the surviving joint owners of said real estate.

That this affiant states that the gross value of the estate of the said Willa L. Brezan (now deceased), taking into consideration in the evaluation thereof the value of all gifts in contemplation of death, including all gifts made by the said Willa L. Brezan, within three (3) years preceding her death, together with the value of all her investments in joint properties and the estates by the entireties, including the real estate above described, plus the proceeds of all life insurance on the life of the said Willa L. Brezan, did not equal or exceed the sum of Fifty Thousand Dollars (\$50,000.00) as a consequence of which the estate of Willa L. Brezan was not subject to federal estate tax.

And further your affiant saith not:

SUBSCRIBED AND SWORN TO before me this What day of September,

COMMISSION EXPIRES:

1/20/86/

Lake County Resident

Thomas H. Clifford,

Notary Public

This instrument prepared by: T. H. Clifford, Attorney at Law 1000 East 80th Place, Merrillville, IN 46410