STATE OF INDIANA ─)
) SS:
COUNTY OF LAKE) 97025614

AFFIDAVIT OF SURVIVORSHIP

Comes now James G. Dees, being duly sworn upon his oath and states as follows:

1. That he is one of the owners in fee simple of the following described real estate located in Lake County, Indiana, more particularly described as follows:

> Lot 9 in Block 4 in Beverly Shores, in the City of Hobart, as per plat thereof, recorded in Plat Book 22 page 43, in the Office of the Recorder of Lake County, Indiana; commonly known as 232 Ellendale Street, Hobart, Indiana.

And that James G. Dees, Ruth R. Magdalenos, Judith A. Niksch and Edith B. Dees, now deceased, acquired title, as joint tenants with rights of survivorship, to said real estate, by deed of conveyance on the 15th day of February, 1996, and recorded in the Office of the Lake County Recorder.

That the decedent, Edith B. Dees, and James G. Dees, Ruth R. Magdalenos, Judith A. Niksch held joint title to said real estate until the death of Edith B. Dees, on the 24th day of March, 1997, at which time this James G. Dees, Ruth R. Magdalenos and Judith A. Niksch acquired title to the real estate as surviving joint tenants.

That the gross value of the estate of the decedent, Edith B. Dees, as determined for the purpose of Federal Estate Taxes was less than the value required for the filing of a Federal Estate Tax Return. As a consequence thereof, the decedent's estate was not subject to Federal Estate tax.

FILED

APR 28 1997

SAM ORLICH
AUDITOR LAKE COUNTY

001577

CK# 81472

That all Indiana Inheritance Tax has been paid.

James G. Dees
James G. Dees

STATE OF INDIANA   )
)   SS:
COUNTY OF LAKE   )

Subscribed and sworn to before me, a Notary Public in and for said County and State, this 21st day of _April_, 1997.

_____, Notary Public

My Commission Expires: Resident of ___Lake___ County
    8/24/97

This document prepared by: Mark S. Lucas
                                300 East 90th Drive
                                Merrillville, IN 46410