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MORRIS W. CARTER
RECORDER

MEMORANDUM OF RESTATEMENT OF THE
ERNEST E. NEMETH LIVING TRUST

1. On May 28, 1998, I fully restated my Living Trust, which was originally executed on December 19, 1995, by ERNEST E. NEMETH.

2. In reliance upon the terms and conditions of my original Living Trust dated December 19, 1995, the following described real estate was transferred into the name of the Trustee of the Trust, to-wit:

Document is
SEE ATTACHED EXHIBIT A.

NOT OFFICIAL!

Also, in reliance upon the terms and conditions of my original Living Trust dated December 19, 1995, an undivided one-half interest in the following described real estate was transferred into the name of the Trustee of the Trust, to-wit:

SEE ATTACHED EXHIBIT B.

3. Under the terms of the Living Trust, at the time of transfer of title to the real estate into the Trust, the Trustee and Successor Trustees designated therein, in the order in which they were to serve, were:

- A. ERNEST E. NEMETH
- B. LUCILLE R. NEMETH
- C. EDWARD L. NEMETH
- D. IRENE SZAKATS

4. Under the terms of the Restatement of my Living Trust, now known as the Ernest E. Nemeth Living Trust, dated May 28, 1998, the Trustee and Successor Trustees designated therein, in the order in which they are to serve, are:

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SAM ORLICH
RECORDER LAKE COUNTY

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- A. ERNEST E. NEMETH
- B. LUCILLE R. NEMETH
- C. EDWARD L. NEMETH
- D. IRENE SZAKATS

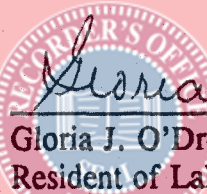
5. I make this Memorandum for the purpose of indicating the name of the current Trustee, and those who have the right to serve as Successor Trustees under the terms and conditions of the Ernest E. Nemeth Living Trust, as restated on May 28, 1998.

In Witness Whereof, I have signed this document on May 28, 1998.


Ernest E. Nemeth
ERNEST E. NEMETH

Subscribed and sworn to before me on May 28, 1998.

My Commission Expires:
11-28-01


Gloria J. O'Drobinak
Gloria J. O'Drobinak, Notary Public
Resident of Lake County, Indiana

Document Prepared By: John M. O'Drobinak, Attorney at Law, 5240 Fountain Drive, Suite J, Crown Point, Indiana 46307, (219) 738-2292

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- A. ERNEST E. NEMETH
- B. LUCILLE R. NEMETH
- C. EDWARD L. NEMETH
- D. IRENE SZAKATS

5. I make this Memorandum for the purpose of indicating the name of the current Trustee, and those who have the right to serve as Successor Trustees under the terms and conditions of the Ernest E. Nemeth Living Trust, as restated on May 28, 1998.

In Witness Whereof, I have signed this document on May 28, 1998.

Ernest E. Nemeth
ERNEST E. NEMETH

Subscribed and sworn to before me on May 28, 1998.

My Commission Expires:
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Gloria J. O'Drobinak
Gloria J. O'Drobinak, Notary Public
Resident of Lake County, Indiana

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Crown Point, Indiana 46307, (219) 738-2292



EXHIBIT A

Tax Key Nos.: 28-59-3; 2859-4; 2859-5; 28-60-1; 28-60-3

PARCEL ONE:

The South one-half of lot two (2), and all of lots three (3) and four (4) in Block one (1), in Hollywood Manor, in the Town of Munster, as per plat thereof, recorded in Plat Book 19, page 26 in the Office of the Recorder of Lake County, Indiana.

PARCEL TWO:

Lot one (1) and the North one-half of lot two (2) in Block one (1) in Hollywood Manor, in the Town of Munster, as per plat thereof, recorded in Plat Book 19, page 26 in the Office of the Recorder of Lake County, Indiana.

PARCEL THREE:

Lot five (5) in block seven (7) in Hollywood of Hammond, in the Town of Munster, as per plat thereof, recorded in Plat Book 19, page 21 in the Office of the Recorder of Lake County, Indiana.

Tax Key No.: 37-164-25

PARCEL FOUR:

The North 60 feet of the South 180 feet, except the West 150 feet thereof, and except the East 30 feet thereof, in the Northwest 1/4 of the Northwest 1/4 of the Southeast 1/4 of the Southwest 1/4 of Section 9, Township 36 North, Range 9 West of the 2nd Principal Meridian, in the City of Hammond, Lake County, Indiana.

Tax Key No.: 33-111-27

PARCEL FIVE:

The North 50 feet of the West 174.41 feet of Outlot "A", in Forestdale, Hammond, as per plat thereof, recorded in Plat Book 20 page 16, in the Office of the Recorder of Lake County, Indiana.

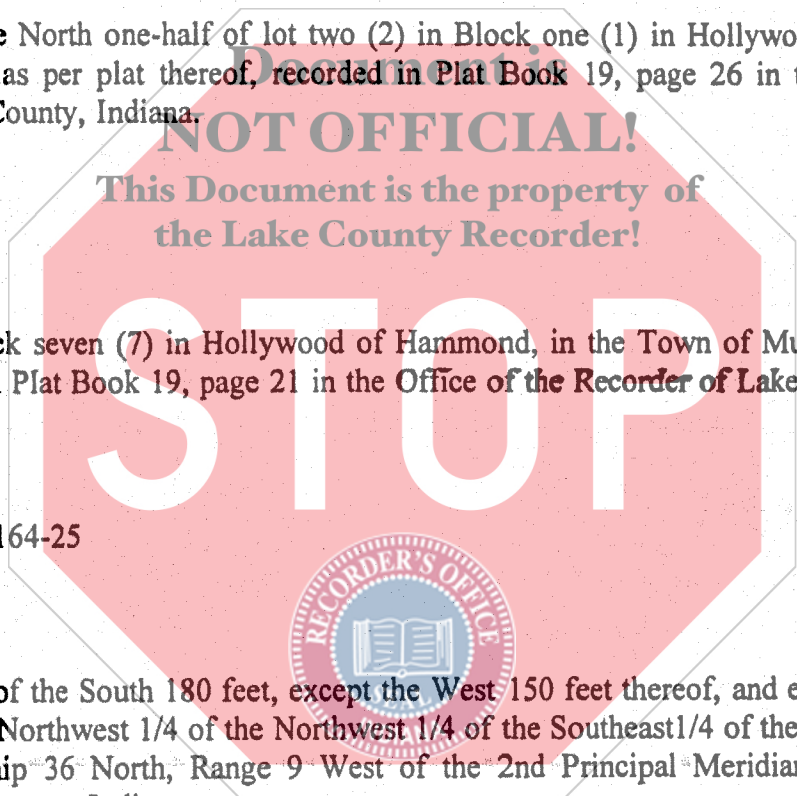


EXHIBIT B

PARCEL ONE:

Tax Key No.: 27-322-28

East 30 feet of Lot 85 and the West 38 feet of Lot 84 in Boulevard Estates, Third Addition to the Town of Highland, as shown in Plat Book 34, page 37 in the Office of the Recorder of Lake County, Indiana, the same being commonly known as 3702 44th Street, Highland, Indiana.

PARCEL TWO:

Tax Key No.: 27-12-51

The North 60 feet of the south 1150.02 feet of the West half of the southeast quarter of the north west quarter of section 22, Township 36 north, range 9 west of the 2nd P.M. containing 0.46 acres more or less all in the Town of Highland, Lake County, Indiana commonly known as 8321 Grace, Highland, Indiana.

PARCEL THREE:

Tax Key No.: 13-318-28

Lot 59, Golf View Manor Unit No. 2, in the Town of Schererville, as shown in Plat Book 50, page 100, in Lake County, Indiana.



