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FILED

AUG 24 1999

**PETER BENJAMIN
LAKE COUNTY AUDITOR**

STATE OF INDIANA)
)SS:
COUNTY OF PORTER)

IN RE: DECEDENT
J.D. PARKER

Key# 1-39-213-7

AFFIDAVIT FOR TRANSFER OF REAL PROPERTY

1. That the above named decedent died testate on the 30th day of July, 1994, while domiciled in Tippecanoe County, Indiana. However, the will of the decedent was not probated or spread of record, and it cannot now be admitted to probate given the amount of time that has expired since the decedent's death. A copy of said will is nonetheless attached to this Affidavit as "Exhibit A."

2. That forty-five (45) days have elapsed since the death of the decedent.

3. That no application or petition for the appointment of a personal representative is pending or has been granted in any jurisdiction nor is any administration contemplated.

4. That the following named persons are the only heirs, legatees, or devisees of the decedent: Thomas L. Parker (surviving son of the decedent, affiant herein, and the designated personal representative in the decedent's last will and testament), 2704 McCord, Valparaiso, Porter County, Indiana 46383; Carolyn S. Stumpf (surviving daughter of the decedent), 58 South Kentucky, Madisonville, Kentucky 42431; Patricia Cantrell (surviving daughter of the decedent), 1909 Pebblewood, Arlington, Texas 76006; and James D. Parker (surviving son of the decedent), P.O. Box 15634, Newport Beach, California 92659. [Amanda Parker (ex-spouse of the decedent), 4221 West 45th Avenue, Gary, Indiana 46408 was named as beneficiary of an equal share of the decedent's estate pursuant to the decedent's last will and testament, but that last will and testament cannot now be probated given the amount of time that has expired since the decedent's death on the 30th day of July, 1994.] Accordingly, the decedent's four children are listed above as his sole heirs pursuant to Indiana's intestacy laws (IC 29-1-2-1).

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5. That the value of the decedent's gross probate estate, less liens and encumbrances, does not exceed the sum of the allowance provided by I.C. 29-1-8-1, the costs and expenses of administration and reasonable funeral expenses.

6. That among the decedent's probate assets is a parcel of real estate which was owned by the decedent located in Lake County, Indiana, more particularly described as follows:

Koedyker Garden Acres, Lot 7.

Said parcel of real estate is a vacant lot adjoining a parcel of real estate serving as the home of the decedent's ex-spouse, Amanda Parker, that is commonly known as 4221 West 45th Avenue, Gary, Indiana 46408. The net value of said parcel of real estate as determined by a certified appraisal dated August 17, 1998 was Three Hundred and 00/100 Dollars (\$300.00) [Eighteen Hundred and 00/100 Dollars (\$1,800.00 - Fifteen Hundred and 00/100 Dollars (\$1,500.00) to remove foundation of pre-existing dwelling = Three Hundred and 00/100 Dollars (\$300.00)]. A copy of said appraisal is attached to this Affidavit as "Exhibit B."

7. That the following list of persons, firms, or corporations are the only creditors of the estate and the amount set opposite each name is the sum due said creditor, so far as the same is known to the affiant: NONE.

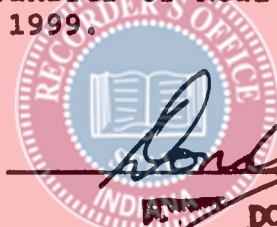

8. That the individuals entitled to the real estate as a result of the decedent's death are, namely: Thomas L. Parker as to an undivided equal one-fourth (1/4) share; Carolyn S. Stumpf as to an undivided equal one-fourth (1/4) share; Patricia K. Cantrell as to an undivided equal one-fourth (1/4) share; and James D. Parker as to an undivided equal one-fourth (1/4) share.

9. That the gross value of the estate of the decedent, J.D. Parker, as determined for the purposes 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.

10. That the decedent's estate was subject to Indiana Inheritance Tax by virtue of money transferred to the decedent's ex-spouse pursuant to the decedent's last will and testament. The Indiana Inheritance Tax assessed by virtue of the monies transferred to the decedent's ex-spouse were paid in full pursuant to Cause Number 79C01-9507-EU-190 in the Tippecanoe Circuit Court, and a "clearance letter" was issued by the Indiana Department of Revenue on the 14th day of November, 1995 pursuant to IH File Number 405185. There is no Indiana Inheritance Tax assessed as a result of this specific transfer of real estate because: (1) the real estate parcel in question is being transferred solely to the decedent's children who are the decedent's only heirs pursuant to the laws of intestacy in the State of Indiana; and (2) the amount being transferred to said children (when combined with amounts transferred to them previously and already reported to the taxing authorities) is still within the amount that is exempt from the Indiana Inheritance Tax.


Thomas L. Parker, Affiant

Thomas L. Parker appeared before me, a Notary Public in and for said County and State, and acknowledged his signature on the the foregoing Affidavit for Transfer of Real Property, this 23rd day of August, 1999.



DONALD J. EVANS
NOTARY PUBLIC STATE OF INDIANA
PORTER COUNTY
MY COMMISSION EXP. SEPT 20, 1999

This Instrument Prepared By:

Donald J. Evans
Counselor at Law
Seven Napoleon Street
Valparaiso, Indiana 46383
Phone: (219) 462-5128
Attorney Number 6746-64

EXHIBIT A

Last Will and Testament
of

J.D. PARKER

I, J.D. Parker, presently domiciled and residing at the Indiana Veterans' Home in West Lafayette, Indiana, declare this to be my will and revoke all other wills. This will is executed in triplicate, and it is my intention that the executed original and the executed copies shall each be valid wills.

ARTICLE I

A. I am divorced from Amanda Parker and presently unmarried.

B. I have four (4) children from my marriage to Amanda Parker living at the time this will is executed, namely: Thomas L. Parker, Carolyn Suzanne Stumpf, Patricia Kay Cantrell, and James D. Parker. References in this will to my children shall include only those children named above.

C. I have four (4) grandchildren by my son, Thomas L. Parker, and his wife, Mary J.S. Parker, namely: Thomas Parker, Bart Parker, Grant Parker and Brittany Parker. I have two (2) grandchildren by my daughter, Patricia Kay Cantrell, and her husband, William Cantrell, namely: Katie Cantrell and Kristen Cantrell. I have three (3) grandchildren by my daughter, Carolyn Suzanne Stumpf, and her husband, Arthur D. Stumpf, namely: Jonathan Stumpf, Dora Jean Stumpf, and Robert Stumpf. I have one (1) grandchild by my son, James D. Parker, and his ex-wife, Josephina Parker, namely: Arianna Parker.

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D. My parents are deceased and I have one (1) brother and three (3) sisters living at the time this will is executed, namely: Thomas L. Parker, Cleo Row, Bell Young, and Edith ("Jackie") Ladas.

E. The following definitions apply in any use of the terms in this will:

1) Wherever necessary and where the context admits, the singular term and the related pronoun shall include the plural, and the masculine shall include the feminine and neuter, and vice versa.

2) "Descendants" means the immediate and remote lawful, lineal descendants of the person referred to who are in being at the time they must be ascertained in order to give effect to the reference to them, whether they are born before or after my death or the death of any other person. Unless otherwise expressed, persons who take as descendants shall take by right of representation, in accordance with the rule of per stirpes distribution, and not in accordance with the rule of per capita distribution. "Descendants" includes adopted descendants only if they are legally adopted when they are under the age of fourteen (14) years.

3) "Survive me" or words of like import are to be construed to require that the person referred to survive me for sixty (60) days. If the person referred to dies within sixty (60) days of my death, the reference shall be construed as if that person had failed to survive me.

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4) "My residuary estate" means all of my property after the payment of expenses and taxes under Article III below, as well as after distributions pursuant to Article IV below, including real, personal and mixed property wherever situated and whenever acquired by me, property as to which effective disposition is not otherwise made in this will, property as to which I have an option to purchase or a reversionary interest, and property over which I have a power of appointment.

E. Unless otherwise indicated, transfers of real, personal or mixed property during my lifetime are not made to satisfy legacies, and no adjustment of my estate is to be made because of them.

ARTICLE II

A. I appoint my son, Thomas L. Parker, as personal representative of my estate. If my son is, or should subsequently become, unable or unwilling to serve, then I appoint my ex-wife, Amanda Parker, as successor personal representative of my estate.

B. I request that neither bond nor surety be required of any fiduciary appointed under this article. However, if a bond or surety is required of any such fiduciary, then I request that such bond or surety be nominal in amount.

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ARTICLE III

I direct my personal representatives to pay the following before any subsequent division or distribution:

- 1) All the expenses of my last illness, funeral, burial, and the administration of my estate.
- 2) All taxes (including interest and penalties) payable by reason of my death. My personal representatives shall not require any beneficiary, as to property passing under the terms of this will, to reimburse my estate for taxes paid under this subparagraph, except that the amount, if any, by which estate and inheritance taxes shall be increased as a result of the inclusion of property over which I may have a power of appointment shall be recovered from the person receiving that property.

ARTICLE IV

A. I give in fee all clothing, jewelry, household goods, furniture, automobiles, collections, pictures, books, antiques, works of art, personal effects and all other tangible personal property not otherwise specifically devised that is owned by me at the time of my death, except cash on hand or on deposit, in equal shares to be divided and distributed amongst the following persons as they shall agree within one hundred twenty (120) days after my death: one (1) share to my ex-wife, Amanda Parker, if she survives me; one (1) share to each of my children who survives me; and one (1) share to the descendants of each of my children who does not survive me but who leaves

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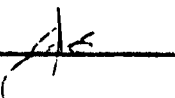
descendants who do survive me. As to any of such property for which there is no agreement between said heirs as to distribution within one hundred twenty (120) days after my death, my personal representative shall either: (1) distribute such property to my said heirs who survive me, in substantially equal shares the composition of which shall be determined in my personal representative's sole discretion; or (2) sell such property and add the proceeds to my residuary estate. The bequests in this paragraph shall include any proceeds of property damage insurance on said property as well as unused premiums on property damage and liability insurance thereon. Every item passing under this article shall be delivered at the expense of my estate. In addition, my personal representative shall have discretion to insure any item until delivery and provide for its storage and safekeeping until delivery at the expense of my estate.

ARTICLE V

A. I direct my personal representative to divide my residuary estate into equal shares and to distribute those shares as follows:

- 1) One (1) share to my ex-wife, Ananda Parker, if she survives me;
- 2) One (1) share to each of my children who survives me; and
- 3) One (1) share to the descendants of each of my children who does not survive me but who leaves descendants who do survive me.

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ARTICLE VI

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In addition to the powers conferred on personal representatives by law, my personal representatives shall each have the following powers to be exercised by them as they may in their sole discretion deem the exercise of such powers to be desirable in administering and making final distribution of my estate and any trust created thereunder, without the necessity of any notice, petition to, or order from any court, or being required to report to or obtain the approval of any court for the exercise of such powers.

These powers are:

1. to take possession of property, and to segregate it; and to engage in actions necessary to the effective administration of corporate securities, including, without limiting the generality of this power:
 - (i) to vote securities in person or by proxy;
 - (ii) to engage in a voting trust or voting agreement;
 - (iii) to consent or participate in mergers, consolidations, sales of assets, recapitalizations, reorganizations, dissolutions or other alterations of corporate structure, including adjustments in capital structure affecting securities held by the fiduciary, whether or not these adjustments involve payments by or to the fiduciary; and
 - (iv) to hold securities in unregistered form or in the name of a nominee;
2. to retain and to invest in property, or in an undivided interest in property, including residential real estate, for any period,

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whether or not the property is of the character permissible for investment by fiduciaries;

3. to sell, exchange, lease, rent, mortgage, pledge, give options upon, and partition real or personal property upon whatever terms the fiduciary finds advisable, without notice or order of court; and the following more specific powers to deal with real property held by the fiduciary:

(i) to let as lessor for such periods as the fiduciary finds appropriate, including periods extending beyond the period in which the fiduciary holds or may reasonably be expected to hold the property, upon whatever terms the fiduciary finds appropriate; and power to execute leases containing covenants, including covenants of renewal;

(ii) to erect, alter, improve, repair, maintain, and demolish buildings and other improvements to real property, and to grant and obtain easements and make party wall contracts;

(iii) to partition or divide any real property owned jointly or in common with others; and

(iv) to plat and subdivide real property;

4. to render liquid the property held by the fiduciary, in whole or in part, and to hold cash or readily marketable securities of little or no yield for such periods as the fiduciary finds advisable;

5. to borrow, upon whatever terms the fiduciary finds advisable, for the purpose of protecting or improving property held by the fiduciary;

6. to pay, compromise, adjust, settle, compound, renew, or abandon claims held by the fiduciary and claims asserted against the fiduciary, on whatever terms the fiduciary finds advisable, without court authority;

7. to distribute in cash or in kind, or partly in cash and partly in kind, in divided or undivided interests, notwithstanding the fact

W. J. P. MARK 

that distributive shares may as a result be composed differently;

8. to employ attorneys, accountants, investment advisors, and other professional assistants, including, but not limited to, depositories, proxies, agents and appraisers;

9. to insure the property held as fiduciary against the risks and in the amounts the fiduciary finds expedient; and power to obtain and pay for life, health, liability, and other forms of insurance for the beneficiaries;

10. to enter into transactions with other fiduciaries, including executors or trustees of estates and trusts in which the beneficiaries have an interest, and including this fiduciary when the fiduciary also acts for other estates and trusts;

11. to grant options concerning disposition of property, including, but not limited to, the sale of covered security options, and to take options for acquisition of property, including, but not limited to, the purchase back of previously sold covered security options;

12. to continue the operation or management of any business or other enterprise;

13. to select an annual accounting period and an accounting method, and to determine the allocation of receipts and disbursements between income and principal, but only if the applicable law is not clear as to the proper or recommended allocation of the particular receipt or disbursement; however, no such allocation may be made which is contrary to any allocation which is specifically provided for under other provisions of this will;

14. to make, without liability to any beneficiary of my estate or any trust created thereunder, and without the necessity of adjusting any income or principal interest of any such beneficiary, any elections which are authorized by any federal or state tax laws, regardless of the effect of such elections on any income or principal interest of any beneficiary, including, but not limited to: the execution and filing of joint income tax returns on my behalf with my spouse, if any,

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and the execution and filing of any gift tax return on my behalf, and the making of any elections thereon, including, but not limited to, the election to have any gifts which may be made by my spouse, if any, to any third person treated as having been made one-half by me;

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15. to do any or all of the following things in regard to any installment obligations of my estate or any trust created thereunder, which installment obligations were incurred by me during my life: to pay all or any installment obligations at once; to agree to continue all or any installment obligations on an installment basis; or, to distribute the asset or assets subject to the liability or subject to a conditional sales obligation;
 16. to execute and deliver all instruments necessary or appropriate to the exercise of the fiduciary's powers;
 17. to accrue, in whole or in part, the discount on securities which are acquired at a discount; however, my fiduciary shall not establish reserves for depreciation of tangible real or personal property nor shall said fiduciary amortize, in whole or in part, the premiums on securities which are acquired at a premium;
 18. in the event that my estate or any trust created thereunder consists of securities which provide for voting rights, then my fiduciary, in my fiduciary's sole discretion, may exercise such voting rights. However, in the event that my fiduciary is prohibited by any law, regulation, or policy from exercising such voting rights in any respect, then, unless any such law, regulation, or policy provides to the contrary, such voting rights may be exercised (but only as to such prohibited matter or matters) by the oldest child of mine who is not so prohibited from exercising such voting rights, and my fiduciary shall follow whatever procedure which my fiduciary, in my fiduciary's sole discretion, deems appropriate in order to enable such child to exercise such voting rights as to such prohibited matter or matters;
 19. to pay taxes, assessments, and other expenses incurred in the acquisition, retention, and

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maintenance of property and in the administration of my estate or any trust which is established hereunder:

20. except as otherwise provided in this will, to make, without intervention of a legal guardian, any payments by the terms hereof payable to or for the benefit of any minor or person suffering under a legal disability in any one or more of the following ways: (1) directly for the benefit of such beneficiary; (2) to the parent or natural or legal guardian of such beneficiary; (3) to anyone who at the time shall have custody and care of the person of such beneficiary; or (4) directly to the beneficiary. The fiduciary shall not be obliged to see to the application of the funds so paid, but the receipt of any such persons shall be full acquittance of the fiduciary;
21. except as otherwise provided herein, to allocate different kinds or disproportionate shares of property or undivided interests in property among the beneficiaries and to determine the value of any such property. Such distributions may be made without respect to the income tax basis of the property so distributed and the fiduciary is specifically excused from any duty of impartiality with respect to the income tax basis of such property; and
22. to pay reasonable compensation for the fiduciary's own services.

IN TESTIMONY OF WHICH I, J.D. Parker, now sign this will consisting of twelve (12) pages to which I have subscribed my initials to each for identification in the presence of the witnesses whose names appear below, and request that they witness my signature and attest to the execution of this will this 15th day of February, 1971, at West Lafayette, Tippecanoe County, Indiana.

J.D. PARKER
J.D. PARKER

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J.D. Parker, in our presence, signed this document or acknowledged his signature already made or directed another to sign for him in his presence. Before he did so, he declared to us that it was his will and requested that we act as witnesses to its execution. We now, in his presence and in the presence of each other, sign below as witnesses, all on the 15th day of February, 1991, at West Lafayette, Tippecanoe County, Indiana.

WITNESSES:

Walter J. Schmitz
Rt Box 137
Needlesburg, IN 47987

Melody R. Kusser
3114 Norman Ave
West Lafayette, Ind 47904

Arnold G. Cant
308 Chicago
West Lafayette, Indiana

UNDER PENALTIES FOR PERJURY, we the undersigned testator and the undersigned witnesses, respectively, whose names are signed to the attached or foregoing instrument declare:

1. That the testator executed the instrument as the testator's will;
2. That, in the presence of all witnesses, the testator signed or acknowledged the signature already made or directed another to sign for the testator in the testator's presence;

MJP MRIS [Signature]

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3. That the testator executed the will as a free and voluntary act for the purposes expressed in it;

4. That each of the witnesses, in the presence of the testator and of each other, signed the will as witness;

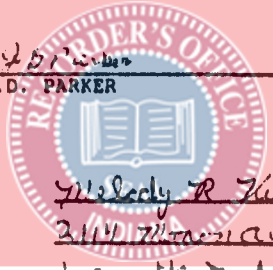
5. That the testator was of sound mind when the will was executed; and

6. That to the best knowledge of each of the witnesses the testator was, at the time the will was executed, eighteen (18) or more years of age or was a member of the armed forces or of the merchant marines of the United States or its allies.

All of which is attested to this 15th day of

February, 1991.

J.D. Parker
J.D. PARKER



WITNESSES:

William J. Johnson
80 East 137
Valparaiso, Indiana 47982

Melody R. Kinard
2111 W. Main Ave
Valparaiso, Indiana 47984

Don Evans
208 Chicago
Valparaiso, Indiana

This Instrument Prepared By:

Donald J. Evans
Evans & Evans
Seven Napoleon Street
Valparaiso, Indiana 46383
(219) 462-5128

121 J.P. MRK [Signature]