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FILED

STATE OF INDIANA
COUNTY OF LAKE

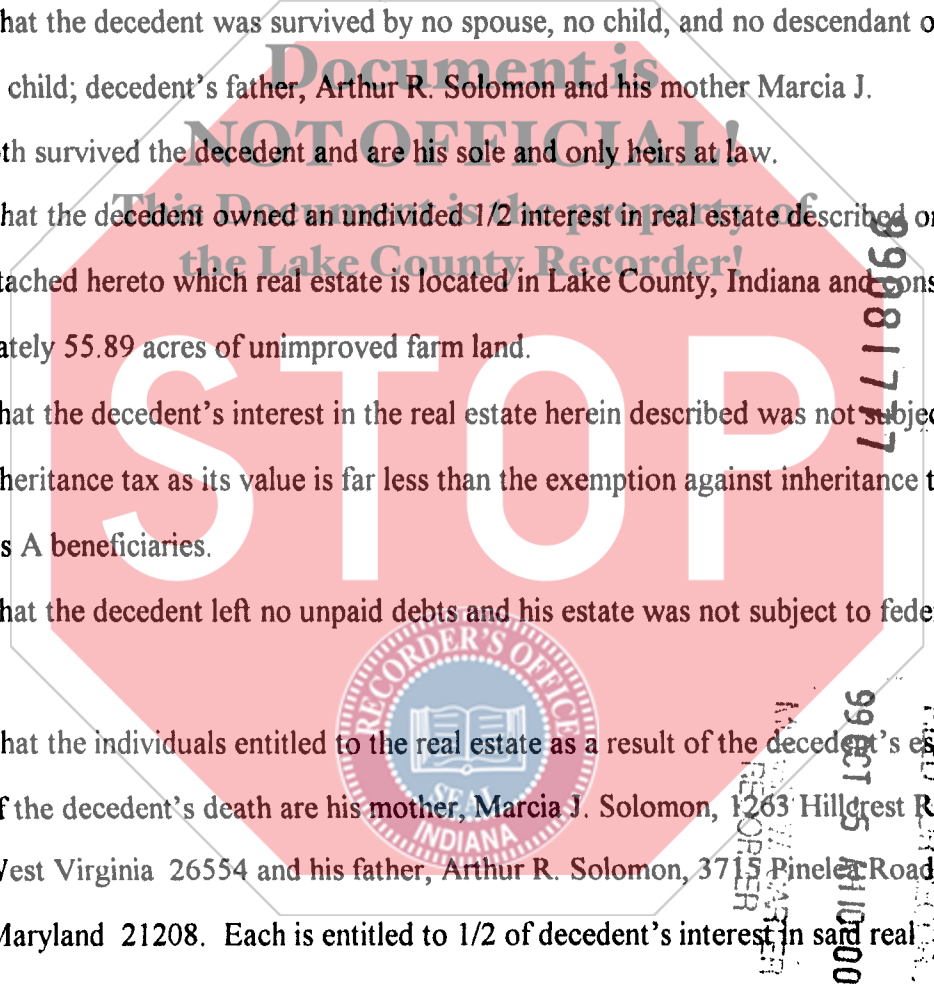
OCT 01 1999

AFFIDAVIT OF HEIRSHIP

**PETER BENJAMIN
LAKE COUNTY AUDITOR**

Marcia J. Solomon, a/k/a Jane Solomon, being duly sworn upon her oath says:

1. That she is the mother of Ethan Solomon who died intestate a resident of Cecil County, Colora, Maryland on May 24th, 1999.
2. That the decedent was survived by no spouse, no child, and no descendant of a predeceased child; decedent's father, Arthur R. Solomon and his mother Marcia J. Solomon both survived the decedent and are his sole and only heirs at law.
3. That the decedent owned an undivided 1/2 interest in real estate described on Exhibit A attached hereto which real estate is located in Lake County, Indiana and consists of approximately 55.89 acres of unimproved farm land.
4. That the decedent's interest in the real estate herein described was not subject to Indiana inheritance tax as its value is far less than the exemption against inheritance tax given to class A beneficiaries.
5. That the decedent left no unpaid debts and his estate was not subject to federal estate taxes.
6. That the individuals entitled to the real estate as a result of the decedent's estate as a result of the decedent's death are his mother, Marcia J. Solomon, 1263 Hillcrest Rd Fairmont, West Virginia 26554 and his father, Arthur R. Solomon, 3715 Pineleaf Road, Pikesville, Maryland 21208. Each is entitled to 1/2 of decedent's interest in said real estate.
7. Statements made in this affidavit are true and complete, so far as affiant knows, and are made for the purpose of establishing the heirship of decedent and inducing the Auditor of Lake County, Indiana to show that Arthur R. Solomon and Maria J. Solomon now are the owners of the decedent's real estate.



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8. Affiant further requests that all tax statements be sent to her. The address is:
Marcia J. Solomon, 1263 Hillcrest Rd., Fairmont, West Virginia 26554.

Further affiant sayeth not.

Marcia J. Solomon
MARCIA J. SOLOMON

STATE OF INDIANA

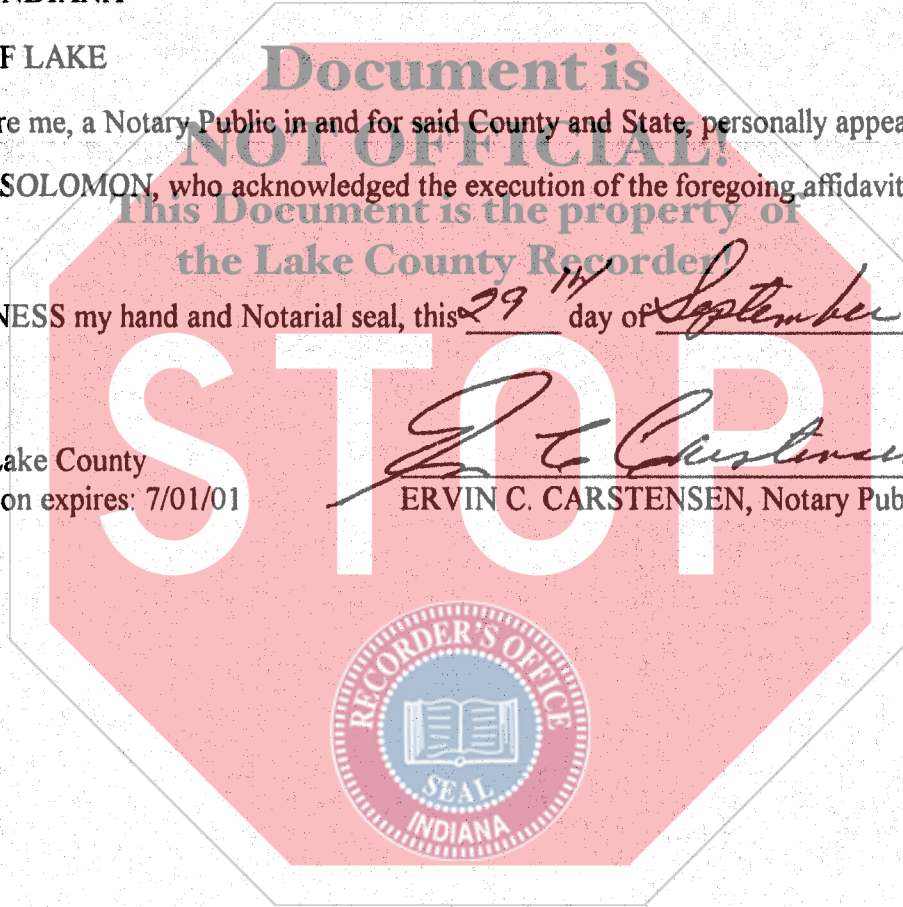
COUNTY OF LAKE

Before me, a Notary Public in and for said County and State, personally appeared
MARCIA J. SOLOMON, who acknowledged the execution of the foregoing affidavit of
heirship.

WITNESS my hand and Notarial seal, this 29th day of September,
1999.

Resident of Lake County
My commission expires: 7/01/01

Ervin C. Carstensen
ERVIN C. CARSTENSEN, Notary Public



This document prepared by: ERVIN C. CARSTENSEN, I. D. #3141-45
503 Main Street, Hobart, IN 46342

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Part of the West 1/2 of the Northeast 1/4 of Section 13, Township 35 North, Range 8 West of the Second Principal Meridian, described as follows: Beginning at a point on the East line of said tract 436.6 feet North of the center line of State Road 330; thence West, at an angle of 90 degrees to said East line 190 feet; thence North, parallel to said East line, 39.25 feet; thence West 1129.10 feet, more or less, to a point on the West line of said tract which is 749.98 feet North of the center line of State Road 330; thence North, along said West line, to the Northwest corner of said tract; thence East, along the North line of said tract, 1321.23 feet, more or less, to the Northeast corner thereof; thence South, along the East line of said tract,

1934.63 feet, more or less, to the point of beginning; EXCEPT the 100 foot wide strip of land conveyed to the North Western Grand Trunk Railway Company, containing 54.583 acres, more or less.

ALSO, part of the West 1/2 of the Northeast 1/4 of Section 13, Township 35 North, Range 8 West of the Second Principal Meridian, described as follows: Beginning at a point on the center line of State Road 330 and 394.93 feet Southwesterly of the intersection of the center line of said road with the East line of said tract; thence North 564.64 feet to a point 384.73 feet West of the East line of said tract; thence West 97.34 feet; thence south 587.10 feet to the center line of State Road 330; thence Northeasterly, along said center line, 100 feet to the point of beginning, containing 1.31 acres, more or less.

Containing, in all, 55.89 acres, more or less, in Lake County, Indiana.