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**MEMORANDUM OF LEASE**

THIS MEMORANDUM OF LEASE, made and entered into by and between the parties hereto, to evidence their execution of a certain Lease executed on November 1, 2001.

2002 054382

WITNESSETH:

1. The name of the Landlord is JRS Properties, LLC with a principal office located at 7550 Melton Rd., Gary, IN 46403.
2. The name of the Tenant is Integrated Environmental Solutions, Inc., an Indiana Corporation with principal offices located at 7550 Melton Rd., Gary, IN 46403.
3. The leased premises include the real estate known as 7550 Melton Rd., Gary, Lake County, Indiana, and legally described on Exhibit "A", which is attached hereto and made a part hereof.
4. The term of the Lease is for five (5) years commencing on November 1, 2001 and terminating on October 31, 2006 with the option of (3) three (5) five year renewal periods
5. This Memorandum of Lease is being voluntarily executed by the above referenced Landlord and Tenant for the purpose of placing the Landlord's right, title and interest of record in the Office of the Recorder of LAKE County, Indiana.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals this 11th day of December 2001.

LANDLORD: JRS Properties, LLC

By: [Signature]  
Sudhir Mantri, Manager

MAY 10 2002

PETER BENJAMIN  
LAKE COUNTY AUDITOR

TENANT: Integrated Environmental Solutions, Inc.

By: [Signature]  
Ralph G. Mora, Manager

By: [Signature]  
Juan Roldan, Manager

By: [Signature]  
Ralph G. Mora, President

By: [Signature]  
Ralph G. Mora, Secretary

**FILED**

DEC 14 2001

PETER BENJAMIN  
LAKE COUNTY AUDITOR

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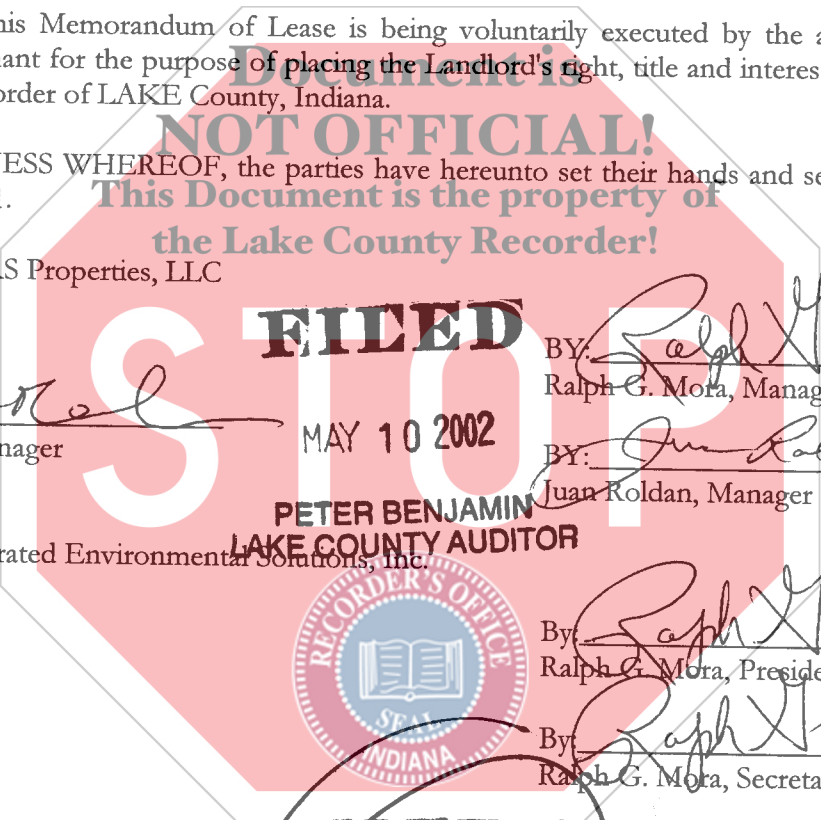
2001 DEC 17 10:00:00  
LAKE COUNTY RECORDER  
OFFICE OF THE RECORDER  
100 N. LAKE ST. GARY, IN 46403

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CT  
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Ac  
C7  
1146

re-recorded to  
correct legal

Chubb Title Insurance Company



STATE OF INDIANA )

) SS:

COUNTY OF LAKE )

On the 11th day of December 2001, before me, Brian E. Rusin, a Notary Public, personally appeared Ralph G. Mora, Manager, Sudhir Mantri, Manager, and Juan Roldan, Manager on behalf of JRS Properties, LLC personally known to me (or proved on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

Brian E. Rusin  
Brian E. Rusin, Notary Public

My Commission Expires: 04-09-08

County of Residence: Lake

(SEAL)

STATE OF INDIANA )

) SS:

COUNTY OF LAKE )

On the 11th day of December 2001, before me, Brian E. Rusin, a Notary Public, personally appeared Ralph G. Mora, President and Secretary on behalf of Integrated Environmental Solutions, Inc., personally known to me (or proved on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person or the entity upon behalf of which the person acted, executed the instrument.

Brian E. Rusin  
Brian E. Rusin, Notary Public

My Commission Expires: 4-9-08

County of Residence: Lake

(SEAL)

Return to: Brian E. Rusin, Northwest Indiana Regional Development Company, 6100 Southport Road, Portage, Indiana 46368

Prepared by: J. Brian Hittinger, HOEPPNER, WAGNER & EVANS, 1000 E. 80th Place, Suite 606 South Tower, Merrillville, Indiana 46410

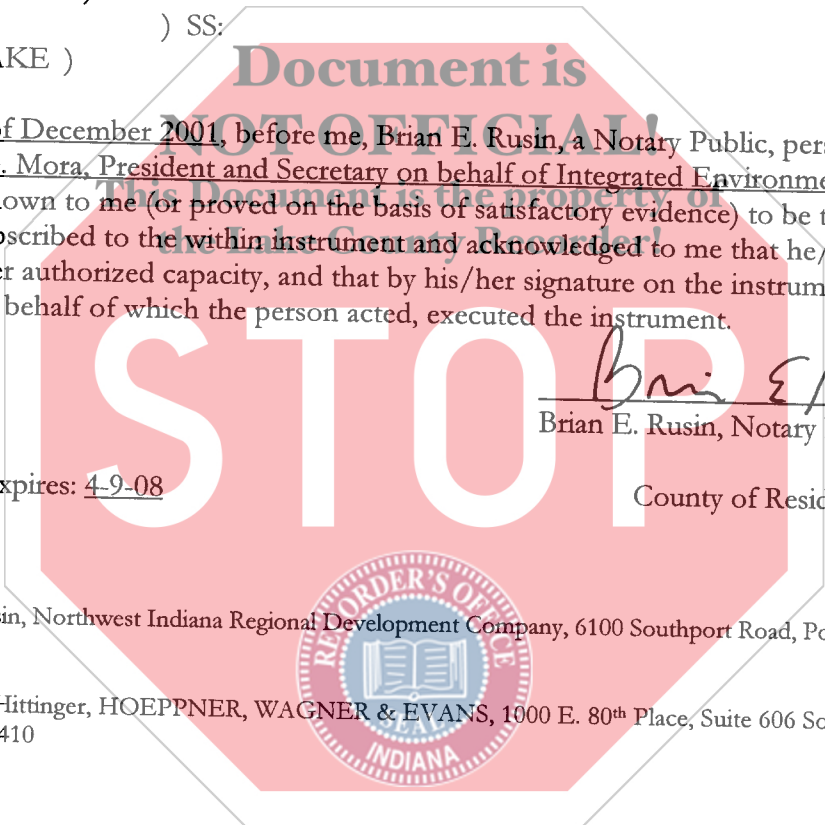


Exhibit "A"

A parcel of land in the Southeast Quarter of Section 5, Township 36 North, Range 7 West of the 2nd Principal Meridian, in the City of Gary, Lake County, Indiana, described as follows: Beginning at a point on the North right-of-way line of U.S. Highway 20 and 1280.07 feet East of the West line of the Southeast Quarter of said Section 5 measured along the North right-of-way line of said U.S. Highway 20; thence North parallel to the West line of the Southeast Quarter of said Section 5, 300 feet; thence East parallel to the North line of said U.S. Highway 20, 543.11 feet, more or less, to a line 820.07 feet West of and parallel to the East line of said Section 5, said 820.07 feet measured along the North right of way line of U.S. Highway 20; thence South parallel to the East line of Section 5, 300 feet to the North right-of-way line of U.S. Highway 20; thence West 542.78 feet, more or less, to the point of beginning, EXCEPTING therefrom that part conveyed to the State of Indiana by deed recorded June 30, 1993 as Document No. 93042007 described as follows: A part of the Southeast 1/4 of Section 5, Township 36 North, Range 7 West, Lake County, Indiana, described as follows: Commencing at the Southeast corner of said Section; thence North 0 degrees 48 minutes 27 seconds West 486.17 feet along the East line of said Section to the Northern boundary of U.S.R. 20; thence North 86 degrees 00 minutes 17 seconds West 820.07 feet along the boundary of said U.S.R. 20 to the East line of the owner's land and the point of beginning of this description: thence North 86 degrees 00 minutes 17 seconds West 519.13 feet along the boundary of said U.S.R. 20; thence North 85 degrees 27 minutes 52 seconds East 101.12 feet; thence South 86 degrees 00 minutes 17 seconds East 175.00 feet; thence North 3 degrees 59 minutes 43 seconds East 35.00 feet; thence South 86 degrees 00 minutes 17 seconds East 39.93 feet to the East line of the owner's land; thence South 0 degrees 48 minutes 27 seconds East 50.18 feet along said East line to the point of beginning.

\* 375.00

