2002 JUL 25 . 7 9: 00

MAIL TAX BILLS TO: Josephine Ferguson 3630 W. 45th Ave. Gary, IN 46408

STATE OF INDIANA) COUNTY OF LAKE

Key: 43-278-44

AFFIDAVIT

Josephine Ferguson, being first duly sworn upon her oath deposes and says as follows:

I. That the affiant is the wife of the decedent, Manford I. Ferguson, and one of the owners in fee simple of the following described real estate to-wit:

Lots 40 and 41 in Block 10 in Glendale Subdivision to Gary, as per plot thereof recorded in Plat Book 11, page 7, in the Office of the Recorder of Lake County, Indiana.

Commonly known as: 4421 Grant St., Gary, IN 46408

- 2. That the affiant, and the decedent, Manford h Ferguson, were wife and husband at the time they acquired title to said real estate as tenants by the entireties by deed of conveyance dated the 20th day of September, 1983, and recorded in the Office of the Lake County Recorder May 23rd, 1984.
- 3. That the ownership relationship which existed between Josephine Ferguson and the decedent continued unbroken from the time they so acquired title to said real estate until the death of Manford I. Ferguson, on the 31st day of December, 2000, at which time Josephine Ferguson acquired title to the real estate as surviving spouse.
- 4. That the gross value of the estate of the decedent, Manford I. Ferguson, as determined for the purpose of Federal Estate Taxes, was less than the value required for the filing, and the decedent's estate was not subject to Federal Estate Tax.
- 5. That the decedent's estate was not subject to Indiana Inheritance Taxes as a result of this change of ownership, the surviving owner being the decedent's spouse, and therefore entitled to a complete exemption from Indiana Inheritance tax, and the value of the transfer as a result of the death of Manford I. Ferguson did not exceed the exemption.

Josephine Ferguson Josephine Ferguson

Subscribed and sworn to before me, a Notary Public, this 23 day of July, 2002.

Michael S. Vass, Notary Public

My Commission Expires: 6-14-08 County of Residence: Lake

Prepared by: ATTORNEY MICHAEL S. VASS, #1838-45, 2850-45th St., Highland, IN 46322,

219/922-3264