



decedent's estate was not subject to either a Federal Estate Tax or an Indiana Inheritance Tax. The final funeral expenses of Peter Sarlea, Jr. were paid.

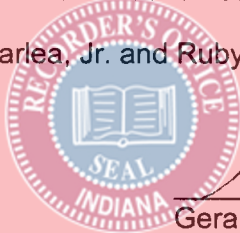
5. Ruby Sarlea continued to be the owner of the subject property until her death on the 3rd day of November, 2002.

6. Pursuant to the Last Will of Ruby Sarlea, which was spread of record in the Lake County Superior Court, Room One, under cause number 45CO1-0212-ES-186, the subject property was bequeathed and devised to her children Sandra McCann and Judith Haig in equal shares and as tenants in common.

7. The gross value of the estate of Ruby Sarlea, as determined for the purpose of Federal Estate Taxes and Indiana Inheritance taxes, was less than the value required for the filing of either a Federal Estate Tax Return and/or Indiana Inheritance Tax return. The decedent's estate was not subject to either a Federal Estate Tax and/or an Indiana Inheritance Tax. The final funeral expenses of Ruby Sarlea were paid.

8. The purpose of this affidavit is to show that the subject property was held in the names of Peter Sarlea, Jr. and Ruby Sarlea, husband and wife; that upon the death of Peter Sarlea, Jr. the property was owned by Ruby Sarlea; that Ruby Sarlea subsequently died and pursuant to her Last Will, which was probated with the Lake County Superior Court the subject property was devised and bequeathed to Sandra McCann and Judith Haig, in equal shares and as tenants in common. That neither the estate of Peter Sarlea, Jr. nor the estate of Ruby Sarlea was subject to the payment of either Federal Estate taxes and/or Indiana Inheritance taxes. The funeral expenses for both Peter Sarlea, Jr. and Ruby Sarlea have been paid in full.

Further Affiant sayeth not.



*Gerald Sarlea*  
Gerald Sarlea

