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STATE OF INDIANA
LAKE COUNTY
PUBLIC RECORDS

2003 070469

2003 JUL -8 12:06

**MEMORANDUM OF RESTATEMENT OF THE
BARBARA A. JACOBS LIVING TRUST**

1. On June 19, 2003, I fully restated my Trust, known as the Barbara A. Jacobs Living Trust, "Trust", which was originally executed on July 8, 1991.

2. In reliance upon the terms and conditions of my original Trust, the following described real estate was transferred into the name of the Trustee of the Trust, to-wit:

The South 240 Feet of the West 16.46 acres (excepting therefrom the West 476 feet) of the Northeast Quarter of the Northwest Quarter of Section 27, Township 36 North, Range 9 West of the 2nd P.M., in the Town of Highland, Lake County, Indiana.

3. Under the terms of the Trust, at the time of transfer of title to the real estate into the Trust, the Trustee and Successor Trustees designated therein, in the order in which they were to serve, were:

- A. Current Trustees:
 - a. Barbara A. Jacobs
- B. Successor Trustees:
 - a. Merrill Lynch Company of America and Harry W. Jacobs, Co-Trustees

4. Under the terms of the Restatement of my Trust, now known as the Barbara A. Jacobs Trust, dated July 8, 1991, as fully restated on June 19, 2003, the Trustee and Successor Trustees designated therein, in the order in which they are to serve, are:



DULY ENTERED FOR TAXATION SUBJECT TO
FINAL ACCEPTANCE FOR TRANSFER

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JUL 7 2003

STEPHEN R. STIGLICH
LAKE COUNTY AUDITOR

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A. Current Trustees:

- a. Barbara A. Jacobs
- b. Harry W. Jacobs

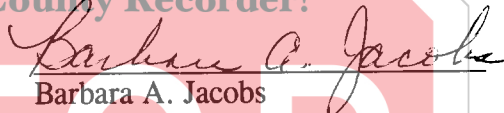
B. Successor Trustees:

- a. William J. Jacobs and Bruce E. Jacobs, Or the survivor
- b. MERRILL LYNCH TRUST COMPANY OF AMERICA

5. I make this Memorandum for the purpose of indicating the name of the current Trustee, and those who have the right to serve as Successor Trustees under the terms and conditions of the Barbara A. Jacobs Living Trust, dated July 8, 1991, as fully restated on June 19, 2003.


In Witness Whereof, I have signed this document on June 19, 2003.

**This Document is the property of
the Lake County Recorder!**


Barbara A. Jacobs

Subscribed and sworn to before me on June 19, 2003.

My Commission Expires:
08-31-2006


Deborah L. Domka, Notary Public
Resident of Lake County, Indiana

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