

Following is a complete listing of the transferees of Decedent's taxable transfers and the value of such transfers (attach additional pages as necessary):

Name of Transferee	Relation to Decedent	Value of Transfer(s)	Exemption
TIFFANY M. DAILEY	Daughter	38,488.59	100,000.00
JAMES M. DAILEY	Son	38,488.59	100,000.00
ROBERT T. DAILEY	Son	38,488.58	100,000.00
TASHLA L. BENKE	Granddaughter	38,488.58	100,000.00
Total Value of All Taxable Transfers by Decedent		153,954.34	400,000.00

Dated:

STATE OF INDIANA)
) SS:
 COUNTY OF PORTER)

Signature: *Tiffany M. Dailey*
 Printed: TIFFANY M. DAILEY
 Address: 706 South 2nd Street
Chesterton, IN 46304

Before me, a Notary Public in and for said County and State, personally appeared TIFFANY M. DAILEY, who acknowledged execution of the foregoing document and who, being duly sworn, stated the representations contained herein to be true.

WITNESS my hand and Notarial Seal this 29th day of May, 2003.

(Signature) *Frances A. Ranger*
 (Printed) FRANCES A. RANGER
 Notary Public

County of Residence: Porter County, IN

My commission expires: 2/19/08

Instructions for Use of Affidavit of No Inheritance Tax Due

This form is prescribed pursuant to Indiana Code 6-4.1-4-0.5. It may be used to state that no inheritance tax is due as a result of Decedent's death after application of the exemptions provided by Indiana Code 6-4.1-3. The affidavit may be used only for a decedent whose taxable transfers to each transferee are less than that transferee's exemptions. If transfers to any transferee exceed that transferee's exemption, this affidavit is not available.

All of the property transferred by the Decedent by taxable transfers should be included in the list of taxable transfers herein with the property described, with the nature of the transfer described, and with the date of death value of the transferred property listed. If real property transfers are included, the legal description of the property should be included. Use attachments if necessary for such descriptions.

Each recipient of taxable transfers by Decedent should be listed by name with the transferee's relationship to Decedent, the total value of property transferred by Decedent to him or her, and the amount of the transferee's exemption. Allowable exemptions are unlimited for Decedent's surviving spouse and for qualified charitable entities; \$100,000 for ancestors and descendants of Decedent; \$500 for Decedent's brothers, sisters, descendants of Decedent's brothers and sisters, and spouses of Decedent's children; and \$100 for all other transferees.

If real estate is included in the property subject to taxable transfers by Decedent, the affidavit may be recorded in the office of the county recorder. The affidavit must include the legal description of such real property to be so recorded.

If Indiana Code 6-4.1-8-4 requires consent to transfer personal property listed on this affidavit, the affidavit may be submitted to the county assessor to establish that consenting to such transfer will not jeopardize collection of inheritance tax.

Recording this affidavit with the county recorder will terminate the statutory lien on such real estate for inheritance tax. Similarly, submission of the affidavit to the county assessor in the Decedent's county of residence discharges the lien on personal property for inheritance tax. Such liens may be reattached if the department obtains an order that inheritance tax is owed.

LEGAL DESCRIPTION FOR 721 NORTH SHELBY PLACE, HOBART, INDIANA, 46342:

Lot 10 in Unit One of Willard Heights Subdivision in the City of Hobart as set down and recorded in the Recorder's Office of Lake County, Indiana.

