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MEMORANDUM OF RESTATEMENT OF THE  
NYLAND LIVING TRUST

1. On April 8, 2004, I fully restated my Trust, known as the Nyland Living Trust, "Trust", which was originally executed on May 9, 1990.

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 North twenty (20) feet of Lot No. Thirty-two (32), and the South fifteen (15) feet of Lot No. Thirty-three (33), in Block No. Two (2), of "West Park" Addition to Hammond, Indiana, a subdivision by Whiting Land Company, of the Southeast quarter of the fractional Northwest quarter of Section Seven (7), Township Thirty-seven (37) North, Range Nine (9) West of the Second Principal Meridian, as shown on the recorded plat of said Addition, of record in the Recorder's Office of said Lake County, in plat book number 12 on page 35,

Key No.: 36-0306-0031

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:

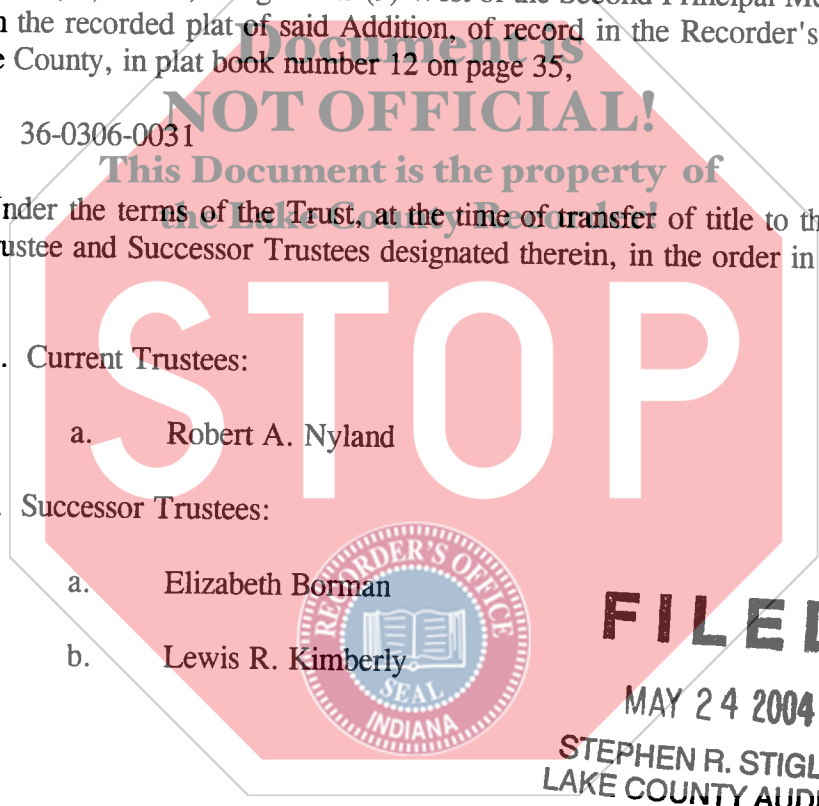
A. Current Trustees:

a. Robert A. Nyland

B. Successor Trustees:

a. Elizabeth Borman

b. Lewis R. Kimberly



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4. Under the terms of the Restatement of my Trust, now known as the Nyland Living Trust, dated May 9, 1990, restated on September 30, 1996, as fully restated again on April 8, 2004, the Trustee and Successor Trustees designated therein, in the order in which they are to serve, are:

A. Current Trustee:

a. Robert A. Nyland


B. Successor Trustees:

a. Laura A. Zolkes

b. Patricia A. Witmer

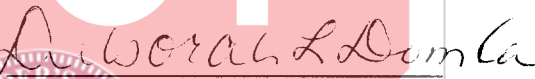
5. I make this Memorandum for the purpose of indicating the name of the current Trustee, and those who have the right to serve as Successor Trustees under the terms and conditions of the Nyland Living Trust, dated May 9, 1990, and restated on September 30, 1996, as fully restated again on April 8, 2004.

In Witness Whereof, I have signed this document on April 8, 2004.

  
Robert A. Nyland

Subscribed and sworn to before me on April 8, 2004.

My Commission Expires:  
08-31-2006

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

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