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Last Will and Testament of

ROGER D. PARKER

2005 046726

I, Roger D. Parker, a resident of Crown Point, County of Lake,
State of Indiana, being of sound and disposing mind and memory do
hereby make, publish and declare this instrument to be my Last Will
and Testament, hereby expressly revoking all other and former Will
and Codicils to Wills by me heretofore made.

STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD
2005 JUN - 7 PM 1:00
NOTARIAL PUBLIC
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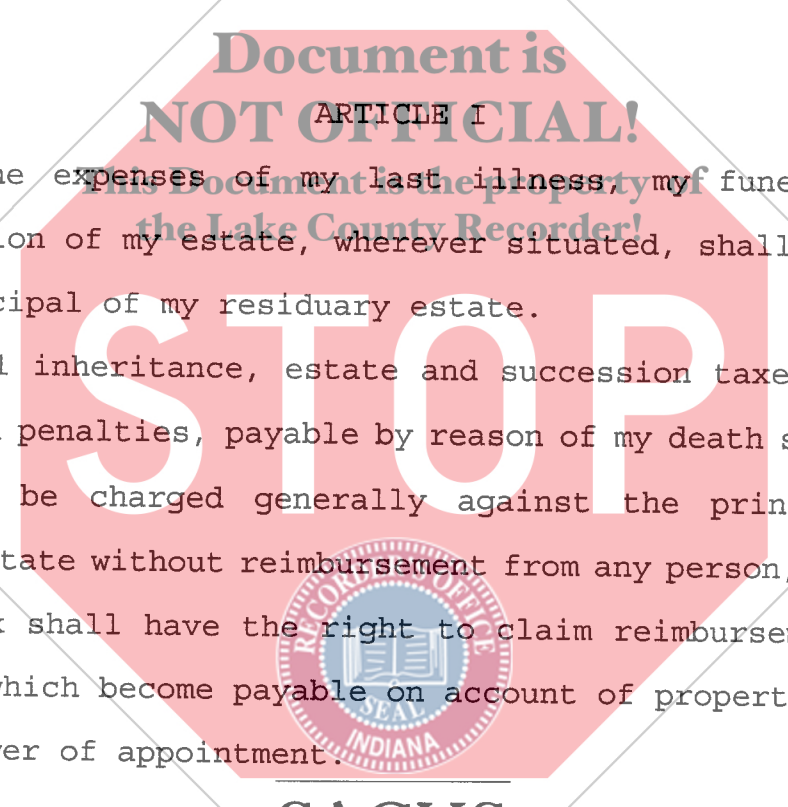
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ARTICLE I

1. The expenses of my last illness, my funeral and the
administration of my estate, wherever situated, shall be paid out
of the principal of my residuary estate.

2. All inheritance, estate and succession taxes, including
interest and penalties, payable by reason of my death shall be paid
out of and be charged generally against the principal of my
residuary estate without reimbursement from any person, except that
my executrix shall have the right to claim reimbursement for any
such taxes which become payable on account of property over which
I have a power of appointment.

2005 046726



**SACHS
&
HESS**

professional corporation

ATTORNEYS AND
COUNSELORS AT LAW

5832 HOHMAN AVENUE
HAMMOND, INDIANA 46320

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CS
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ARTICLE II

I hereby give, devise and bequeath my entire estate, whether it be real property, personal property or mixed property, wherever situated of which I may die seized or possessed or to or in which I may be or become in any way entitled to have any interest, or over which I have any power of appointment to my wife, Barbara J. Parker. In the event my wife should predecease me, I hereby give, devise and bequeath my entire estate, whether it be real property, personal property or mixed property, wherever situated of which I may die seized or possessed or to or in which I may be or become in any way entitled to have any interest, or over which I have any power of appointment to my step-children, namely, Daisy Jane Griffith of Hammond, Indiana, Brenda Sue Kidd of Whiting, Indiana, Caroline June Jewell of Hammond, Indiana, Ernie Lee Pittman of Crown Point, Indiana, and Jerry Wayne Pittman of Decatur, Alabama, per capita and not per stirpes.

ARTICLE III

I hereby nominate and appoint my wife, Barbara J. Parker, as executrix of this Will. In the event my wife should predecease me or is unable to act, I hereby nominate and appoint Bank Calumet as successor executor.

In the administration of my estate, my executrix shall have the following rights, powers, duties and privileges:

1. To retain any property of my estate;

2. To sell any real or personal property of my estate, for cash or on credit, at public or private sales, for any purpose; to exchange any such property for other property; to grant options to purchase or acquire any such property; and to determine the prices and terms of sales, exchanges and options;

3. To operate, maintain, repair, rehabilitate, alter, improve or remove any improvements on real estate; to make leases and subleases for terms of any length; to subdivide real estate; to grant easements, give consents and make contracts relating to real estate or its use; to release or dedicate any interest in real estate;

4. To employ attorneys, auditors, depositaries and agents, with or without discretionary powers; to exercise in person or by proxy all voting and other rights with respect to stocks or other securities; and to keep any property in bearer form or in the name of a nominee, with or without disclosure of any fiduciary relationship;

5. To collect, pay, contest, compromise or abandon claims of or against my estate wherever situated; and to execute contracts, conveyances, and other instruments, including instruments containing covenants and warranties binding upon and creating a charge against my estate, and containing provisions excluding personal liability;

6. To enter into any transaction authorized by this Article with trustees, executors or administrators of any other trust or estate in which any beneficiary has any interest, even though any

such trustee or representative is also executor;

7. To make any distribution or division of my estate in cash or in kind or both;

8. To allot different kinds or disproportionate shares of property or undivided interests in property among the beneficiaries, and to determine the value of any such property;

9. To invest in any property, real or personal;

10. To make such elections under the tax laws applicable to my estate as my executor determines should be made. No compensating adjustments between principal and income, nor with respect to any bequest or devise, shall be made even though the elections so made may affect (beneficially or adversely) the interests of the beneficiaries. The action of my executor shall be binding upon all beneficiaries.

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ARTICLE IV

I hereby acknowledge that I have failed to provide for my son, Steven M. Parker, as I have provided for him sufficiently during my lifetime, and I hereby declare said omission to be intentional and not through error or oversight.

ARTICLE V

I hereby direct that no executrix appointed by me shall be required to furnish any bond or other security for the faithful performance of her duties.

ARTICLE VI

I hereby request my executrix employ Robert M. Hess, Sachs and Hess, P.C., as attorney, not only in connection with the probate of my will, but also in connection with any and all other matters of a legal nature relating to the administration of my estate.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal this 7 day of June, 2005.

Roger D Parker
ROGER D. PARKER

On the 7 day of June, 2005, at Schererville, Indiana, the foregoing instrument, including the attestation clause and self-proving clause, consisting of 6 typewritten pages, was signed, sealed, published and declared by Roger D. Parker, Testator, to be the Testator's Last Will and Testament, and in our presence, and we, at the Testator's request and in the Testator's presence and in the presence of each other have hereunto subscribed our names as witnesses, and we and each of us declare that we believe this Testator to be of sound mind and memory.

Robert M Hess
WITNESS
Residing at: 5832 Ashna Ave
Hammond, Indiana

Katie A. Lockamy
WITNESS

Residing at: 5832 Hohman Ave.
Hammond, IN

Under the penalties for perjury, we, Roger D. Parker, Testator, Robert M. Hess, and Katie A. Lockamy, the Testator and the witnesses respectively, whose names are signed to the attached or foregoing instrument declare:

1. The Testator executed the instrument as his Will;
2. In the presence of both witnesses, he signed or acknowledged his signature already made, or directed another to sign for him in his presence;
3. He signed the Will as his free and voluntary act for the purposes expressed in it;
4. Each of the witnesses, in the presence of the Testator and of each other, signed the Will as witness;
5. The Testator was of sound mind; and
6. To the best of our knowledge, the Testator was at the time eighteen (18) or more years of age, or was a member of the armed forces or of the merchant marine of the United States or its allies.

Dated this 7 day of June, 2005.

Roger D Parker
TESTATOR, ROGER D. PARKER

Robert M. Hesse

WITNESS

Residing at: 5832 Hohman
Hammond, Indiana

Katie A. Jockamy

WITNESS

Residing at: 5832 Hohman
Hammond, IN

