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P.O. Box 10249, Chicago, IL 60610-0249  
312 664 8400 Fax: 312 664 2577

**Amendment**

**Appraisal of Personal Property**

**for**

**The Estate of Ms. Alice Sharp**

**May 30, 1997**

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May 30, 1997

Mr. Arthur Dilling  
Harris Trust and Savings Bank  
111 West Monroe Street  
Chicago, IL 60603

RE: Estate of Alice Sharp  
40 East Oak Street  
Chicago, IL

Dear Mr. Dilling:


Enclosed please find appraisal of personalty as per your request for the Estate of Ms. Alice Sharp:

**Qualifications and Certifications of William R. Milne, Appraiser**

1. He has, since 1975, been continuously engaged in the appraisal and sale of residential contents, antiques, collectibles and fine arts, jewelry, automobiles and other items normally found in a residence.
2. He received training from the Gemological Institute of American and is a Graduate Gemologist. He is a member of the National Auctioneers Association.
3. He is a senior member of the American Society of Appraisers. His discipline is gems and jewelry.
4. He has been retained by the courts, administrators, executors, attorneys and trust departments of numerous banks in the Chicago land and Northern Illinois area to prepare such appraisals for use in the Probate Division of the Circuit Courts, for State of Illinois Inheritance Tax and for Federal Estate Tax purposes.

5. Neither the employment to make the appraisal nor the compensation is contingent on the amount of the valuation reported.
6. Fair market value is defined as the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts.
7. Mounted stones are examined and evaluated only to the extent that the mounting permits. All weight and measurements are estimates, unless otherwise stated. Ordinary wear common to this type of item is not noted. Identification of metals and methods or constructions are determined only to the extent that the design permits.

Mr. Milne has personally inspected the articles listed on the inventory, hereto attached and made a part hereof, and he states under oath that the fair market value for personality of like, kind, and description as of April 1, 1997, would be \$500.00.

  
**WILLIAM R. MILNE, G.G., ASA**  
**MASTER GEMOLOGIST/APPRaiser**

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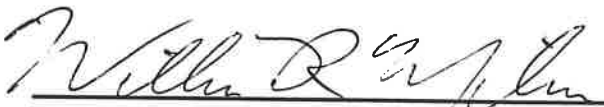
Dear Mr. Dilling:

**AMENDMENT TO APPRAISAL OF PERSONAL PROPERTY**

1.	18 Karat yellow gold bracelet, approximate weight 29.0 dwt.	\$500.00
2.	Group of costume jewelry comprising a brooch and a pair of simulated pearl clip earrings	NCV
	<b>TOTAL</b>	<b>\$500.00</b>

Date of Death:  
April 1, 1997

Date of Appraisal:  
April 9, 1997

  
**WILLIAM R. MILNE, G.G. ASA**  
**MASTER GEMOLOGIST APPRAISER**

WRM:dlr