

CITY OF CHICAGO HEIGHTS

CITY CLERK

Ethel M. Taylor

January 4, 2011

Mr. Steve Matrisch
Office of Transportation Counsel
Illinois Commerce Commission
527 East Capitol Ave., 6th Floor
Springfield, IL 62701

Re: Freedom of Information Act Request
Canadian National Railway

Dear Mr. Matrisch:

Enclosed please find the documents you requested.

If we may be of any further assistance, please do not hesitate to contact our office.

Sincerely,



Ethel M. Taylor
City Clerk

EMT/med
Encl.

MEMORANDUM OF AGREEMENT

This **MEMORANDUM OF AGREEMENT** ("Memorandum") is made and entered into this 8th day of December, 2008, by and between the **CITY OF CHICAGO HEIGHTS**, an Illinois municipal corporation ("Chicago Heights") and Grand Trunk Corporation, a wholly owned U.S. subsidiary and owner of the U.S. rail operating subsidiaries of Canadian National Railway Company ("CN") (collectively, "GTC"), and co-applicant in the filing before the Surface Transportation Board ("STB"). This Memorandum sets out certain commitments GTC is prepared to make to address the following issues resolved by the parties related to existing train traffic and changes in train traffic anticipated as a result of the proposed CN/EJ&EW transaction ("Transaction"), should that Transaction be authorized by the STB in STB Finance Docket No. 35087, and the corresponding agreement by Chicago Heights that these commitments by GTC resolve any outstanding concerns Chicago Heights has related to the Transaction. The specific terms of this Memorandum between GTC and Chicago Heights are summarized below, and contained in the attached exhibits and will be effective upon the execution of this Memorandum by duly authorized representatives of Chicago Heights and GTC.

I Quiet Zones

- A. GTC will fund and install cost constant warning time circuitry at Euclid Avenue on the EJ&E line at an estimated cost of \$60,000. (See Exhibit 1)
- B. GTC will fund and install quiet zone signs.

II Operations

GTC will provide \$139,330 for the improvement of the Butler Street Bridge. Chicago Heights acknowledges that GTC plans to replace the bridge decking in 2010 at GTC's expense. Chicago Heights can use the \$139,330 in GTC contributed funds to make the necessary improvements to the walls and roadway underneath the bridge to widen Butler Street to two lanes. Or, if Chicago Heights decides not to widen Butler Street, the funds can be used to improve the condition of the walls and roadway.

III Safety

- A. GTC will provide Level 1 Training for emergency responders.
- B. GTC will fund at its sole expense a specific emergency protocol and dispatching view capability on behalf of Chicago Heights, assuming hardware and communications equipment are jointly deemed appropriate. Chicago Heights agrees to assist in the design and testing.
- C. GTC will fund safety fencing on the north side of the EJ&E right-of-way from Euclid Avenue to Chicago Road at an estimated cost of \$50,000. (See Exhibit 2)

IV Other

- A. GTC will work with the City of Chicago Heights to establish an inventory of sites suitable for potential economic development. GTC also agrees to establish a cooperative relationship between CN's Business Development Division and the City of Chicago Heights.
- B. GTC will provide \$100,000 toward a pedestrian walkway to be located near the Butler Street Bridge in conjunction with the widening of Butler Street to two lanes. The installation is contingent upon GTC approval of the engineering plans that must be submitted to GTC prior to any work commencing. The funding of the \$100,000 will be returned to GTC if the project is not completed within 5 years after the acquisition of control by GTC of EJ&EW.

B.

Conditions for GTC's Obligation Under This Memorandum of Agreement

I. The commitments of GTC set forth in this Memorandum are conditioned upon the following:

- A. STB approval of the application by CN to acquire control of the EJ&E West company, provided that such approval does not include the imposition upon CN of any condition for mitigation in Chicago Heights that is materially inconsistent with, in lieu of, or supplemental to the commitments of this Agreement (including but not limited to an imposed condition requiring further study and evaluation of impacts and mitigation options for Chicago Heights); and
- B. Acquisition by GTC of control of the EJ&EW, pursuant to STB authorization.
- C. Chicago Heights agrees that it shall not make further submissions in the proceeding without GTC's prior review and approval except in support of this agreement and prompt STB approval of the Transaction.
- D. As promptly and commercially reasonable, but not later than the end of 3 years after acquisition of control of EJ&EW, GTC shall fulfill all of its commitments contained herein.

II Confidentiality

This negotiated Memorandum and its terms shall be confidential, except to the extent disclosure may be essential for consideration by the Chicago Heights corporate authorities at a public meeting and as otherwise required by law and only after notice to, and consultation between GTC and Chicago Heights, and except that it may be submitted to the STB's Section of Environmental Analysis ("SEA"), subject to a request that it be kept confidential by SEA and the STB.

II Sole Remedy

It is the intent of the parties to this Memorandum that the STB requires GTC's compliance with this agreement in lieu of any additional or inconsistent mitigation that the STB might otherwise impose regarding environmental impacts in the City of Chicago Heights. SEA has asked that CN provide copies of any formalized agreements between GTC and affected communities, and the parties agree that GTC shall provide a copy of this Memorandum to SEA upon execution.

Agreed to:

City of Chicago Heights
By: Matthew Adams

Title: Chief of Staff

Date: 12/8/08

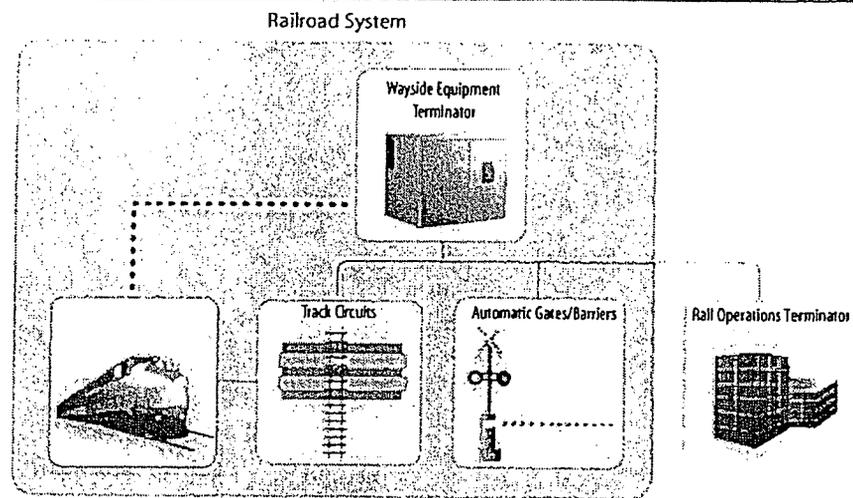
GTC
By: Michael W. Moran

Title: Vice President

Date: 12/8/08



Constant Warning Time Circuitry



Constant Warning Time Circuitry is used to monitor the speeds of approaching trains so as to lower the crossing gates at the appropriate time. Traditional gate systems have a contact on the tracks upstream of the crossing. When the train crosses the contact, the gates go down. If the train is moving at a high speed, the gates come down just before the train crosses. If the train is moving at a low speed, the gates come down long before the train actually passes. Both situations can cause dangerous situations. When the latter occurs, drivers are more likely to become impatient and drive around the gates.

The constant warning system uses a number of track sensors or video detection to determine the speed of the train. The speed and distance are relayed back and the system determines the optimal time for the gates to come down. This improved timing promotes safer conditions for the driving public.

GTC will install constant warning time circuitry at the EJ&E grade crossing at Euclid Avenue. GTC will be responsible for construction and maintenance.

The estimated cost of this improvement is \$60,000.



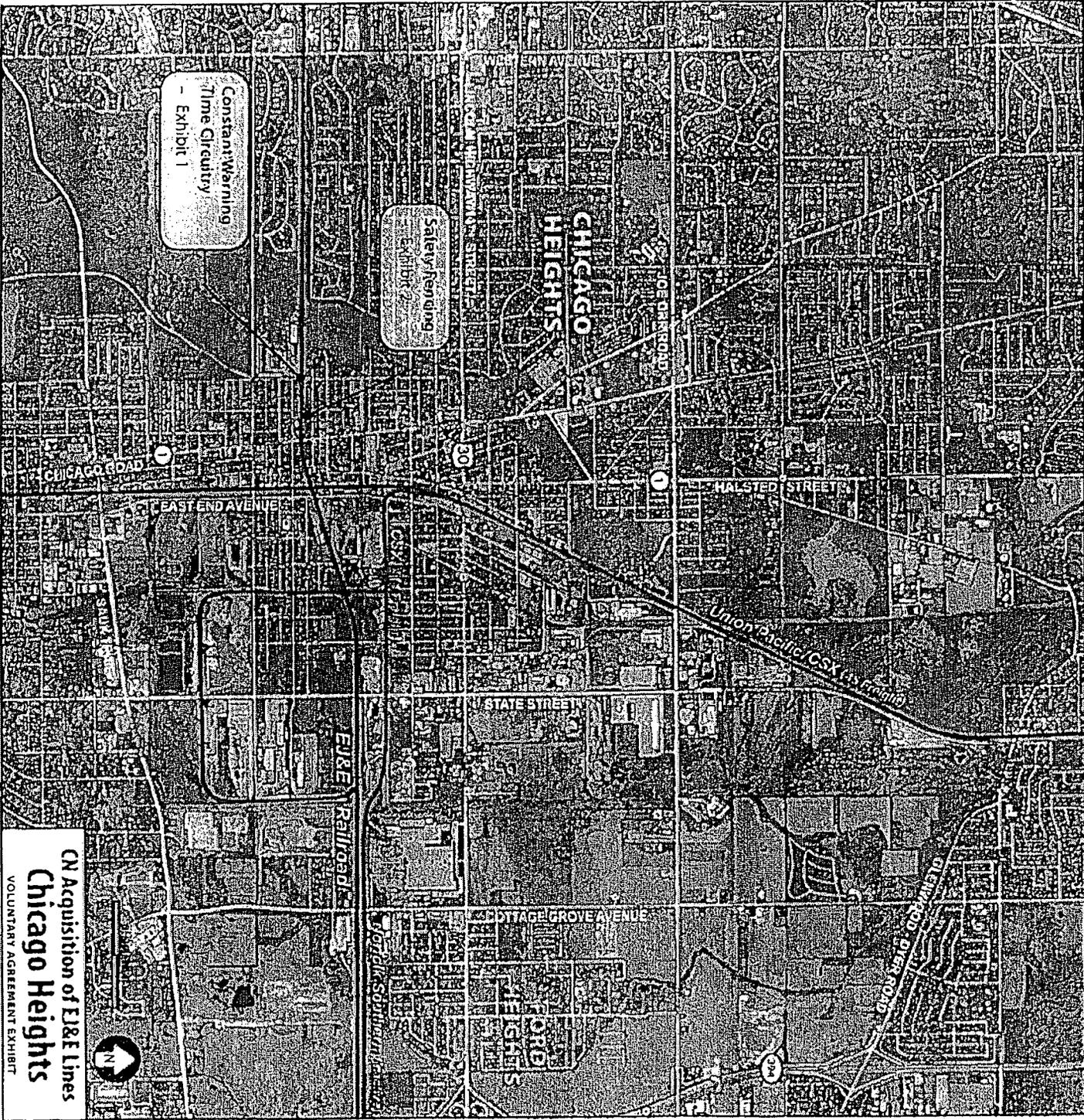
Fencing



Photo by Parsons

The City of Chicago Heights will be responsible for the construction and maintenance of safety fencing along the current EJ&EW right-of-way adjacent to the residential areas between Euclid Avenue and Chicago Road.

GTC will be responsible for construction costs up to \$50,000. This cost assumes five-foot high chain link fence will be provided for 1,500 linear feet.



Constant Warning
Time Circuitry
- Exhibit 1

Safety Pending
Exhibit 2

CN Acquisition of E&E Lines
Chicago Heights
VOLUNTARY AGREEMENT EXHIBIT



A. M. Nelson, Manager Real Estate

17641 South Ashland Avenue
Homewood, IL 60430
708/332-3728

November 10, 2010

City of Chicago Heights
Mr. Matthew Fares, Chief of Staff
1601 Chicago Road
Chicago Heights, IL 60411

Re: Donation of Elgin, Joliet & Eastern Railway Property, Chicago Heights, IL

Dear Mr. Fares:

Please find attached Real Estate Sale Contract for parcel of land to be donated to the City, located between Chicago Road and Euclid Avenue, Chicago Heights, Illinois. I apologize for the delay in forwarding this document to you.

Please have executed on behalf of the City and return to my attention. Also, please provide property value for tax purposes only, by completing the Form 8283. If you have any questions, do not hesitate to contact me.

Thank you.

A handwritten signature in black ink that reads "Ann M. Nelson". The signature is written in a cursive, flowing style.

Ann M. Nelson
Lease Manager Real Estate

attachment

REAL ESTATE SALE CONTRACT

Business Development and Real Estate Department
17641 S. Ashland Avenue
Homewood, Illinois 60430
Attn: Ann M. Nelson
Telephone: 708-332-3728
Fax: 708-332-3514

The undersigned, **CITY OF CHICAGO HEIGHTS**, whose address 1601 Chicago Road, Chicago Heights, Illinois 60411, hereinafter called **Donee**, hereby offers to acquire from **Elgin, Joliet and Eastern Railway Company**, an Illinois corporation, whose address is 17641 South Ashland Avenue, Homewood, Illinois 60430, hereinafter called **Donor**, the interest, of Donor in the real estate hereinafter described and called the "Premises", on the following terms and conditions:

1. **Donation.** Donor will donate and convey its interest in the Premises to Donee by Quitclaim Deed, in accordance with the terms, conditions and reservations contained herein. No monetary consideration shall be paid by Donee to Donor for the Premises.

Donee agrees to take all actions and execute all documents, including but not limited to, the Donee Acknowledgement section of Internal Revenue Service Form 8283, attached as Exhibit "B", and Charitable Contribution Receipt, attached as Exhibit "C".

2. **Deposit.** Not Applicable.
3. **Property.** The property described in the rights to be conveyed (the "Premises") consists of approximately 43,554 SF or 1.0 acres of railway right-of-way, measuring approximately 30' x 1430', running east to west, from Chicago Road to Euclid Avenue, located in the Northeast ¼ of Section 29, Township 35N, Range 14E, County of Cook, Chicago Heights, Illinois; and as shown on the plat of survey dated July 1, 2008, prepared by JWF Engineering & Surveying, Inc. Licensed Land Surveyor No. 035-003329.
4. **Conveyance.** Donor shall convey or cause the Premises to be conveyed to Donee by Quit Claim Deed, hereinafter called the "Deed", subject to the exceptions and reservations contained in this Contract. This Contract may not be assigned by Donee.

DONOR, BY NATURE OF THE QUITCLAIM DEED, MAKES NO REPRESENTATION OR WARRANTY CONCERNING THE CONDITION OF THE PREMISES OR ITS TITLE.

5. **Evidence of Title.** DONEE SHALL, AT ITS EXPENSE DO ONE OF THE FOLLOWING: (1) Obtain and furnish to Donor, within forty-five (45) days after Donor's acceptance of this Contract, a preliminary title report or commitment from a title insurance company, or (2) Provide a letter to Donor that says that

Donee is aware of possible clouds on Donor's title, but that Donee is assuming this risk and will not obtain a title report or commitment. If Donee chooses Option 1, Donee shall deliver to Donor, within ten (10) days after receipt of such title evidence, a written statement specifying the defects, if any, other than the permitted exceptions and reservations set forth herein, which render Donor's title unmarketable. In the event Donee claims title defects, the time of Closing shall be extended for a period of up to 60 days after receipt of such statement until the claimed title defects are cured. If Donor is unable or unwilling to cure such defects within such 60-day period, and Donee is unwilling to accept the Deed subject to such defects, then either party may terminate this Contract by delivering written notice to the other party of its intention to do so within 10 days thereafter. If Donee shall fail to deliver to Donor a statement of title defects within ten (10) days after receipt of evidence of title from Donor, Donee shall be deemed to accept title as shown on the title evidence and to waive any objections to title.

6. **Exceptions.** This Contract and the Deed shall be subject to and in accordance with the following exceptions, reservations and conditions:
- A. Standard exceptions of the Title Company in its title policies issued in the State in which the Premises are located.
 - B. Special taxes or assessments for improvements not yet completed, if any.
 - C. Installments not due at the date hereof of any special tax or assessment for improvements completed, if any.
 - D. General taxes, if any, for the tax year prior to the year in which the Deed is delivered and subsequent years. If the Premises are locally assessed for the year in which the Deed is delivered, the taxes for such year shall be prorated as of the date on which the Deed is delivered on the basis of the most recent tax bill, unless the payment of taxes has been assumed by a tenant. If the Premises is assessed as railroad operating property by the State in which the Premises is located, then the Donor agrees to pay, when due, taxes for the year in which the deed is delivered and prior years, assessed in Donor's name.
 - E. Building, building lines and use or occupancy restrictions, zoning and building laws or ordinances, and other laws, ordinances, requirements, limitations, restrictions, regulations and codes which are or may be imposed upon the Premises by any governmental authority having jurisdiction thereof.
 - F. Public roads and highways, if any.
 - G. Judgment liens; however, any judgment against Donor which may appear of record as a lien against the Premises shall be settled and satisfied by Donor if and when it is judicially determined to be finally valid, and Donor shall indemnify the Donee for all loss arising out of Donor's failure to have such judgment lien so settled and satisfied. This provision shall survive the Closing of this transaction and the delivery of the Deed.

H. Covenants, conditions, restrictions, licenses and easements of record.

I. The sale of the Premises is subject to all of the rights of the owner of the mineral estate in said Premises, if any. If, however, it is found that Donor has mineral right in the Premises, such rights will not be retained by Donor but will pass to Donee by the Quitclaim Deed from Donor as set forth herein.

J. Rights of any government agencies, public or quasi-public utilities for the use, maintenance, repair, replacement and reconstruction of existing driveways, roads and highways, conduits, sewers, drains, water mains, fiber optics cables and/or communications systems, gas lines, electric power lines, wires, and other utilities and easements.

K. Acts by, through or under Donee.

7. **Reservations.** Donor shall reserve for itself, its successors and assigns, the right for the continued use, maintenance, repair, replacement and reconstruction of all existing conduits, sewers, drains, water mains, fiber optic cables and/or communication systems, gas lines, electric power lines, wires and other utilities and easements ("Utilities") on the Premises, whether or not of record, including access thereto, and whether or not owned or operated by Donor or otherwise, along with the right to allow future installation and maintenance of Utilities to the extent that their construction, operation and maintenance do not unreasonably interfere with Donee's intended use of the Premises as an alleyway. Donee will not interfere with the rights herein reserved by Donor or interfere with any Utilities used pursuant thereto. The aforesaid reservation shall be incorporated in the Deed from Donor as set forth in Section 4 herein.

8. **Due Diligence.** During the forty-five (45) day period following acceptance of this Contract (the "Due Diligence Period"), Donee shall have the right, at Donee's expense, to enter onto the Premises at reasonable times for the purpose of inspecting, surveying and making environmental and engineering studies and soil tests. Donee agrees to indemnify and hold Donnor harmless from all costs, expenses, liability and damages, including attorneys' fees, incurred or arising in connection with anything done or work performed by, through or under Donee pursuant to the provisions of this paragraph, regardless of Donor's negligence. In conducting any inspections, investigations or tests of the Premises, Donee and its agents and representatives shall: (i) maintain comprehensive general liability (occurrence) insurance with limits of not less than \$5,000,000 per occurrence, \$10,000,000 aggregate in form reasonably satisfactory to Donor, covering any accident arising in connection with the presence of Donee, its agents and representatives on the Premises (with any railroad exclusion removed from the definition of an insured contract) and shall deliver a certificate of insurance verifying such coverage to Donor prior to entry upon the Premises; (ii) not permit any liens to attach to the Premises by reason of the exercise of its rights hereunder; (iii) fully restore the Premises to the condition in which the same was found before any such inspections or tests were undertaken; and (iv) to the fullest extent lawfully permitted, not reveal or disclose any information obtained

during such inspections, investigations or tests concerning the Premises to any third party, regardless of Donor's negligence. Donee shall, at the express written request from Donor, provide Donor with copies of all inspection reports, surveys, and environmental assessments obtained by Donee with respect to the Premises. In the event that Donee determines that the condition of the Premises is unsatisfactory and gives written notice of termination to Donor prior to the expiration of the Due Diligence Period, this Contract shall be terminated. If Donee fails to so terminate, Donee shall purchase the Premises and any improvements thereon in an "as is, where at" condition and subject to all faults of every kind and nature whatsoever, whether latent or patent and whether now or hereafter existing. Donee represents and warrants to Donor that Donee has not relied, and shall not rely, upon any representations or statements or the failure to make any representation or statement, by Donor or Donor's agents or employees or by any person acting, or purporting to act, on behalf of Donor. Donee specifically agrees that Donor shall not be obligated to do any restoration, repairs, remediation or other work in connection with the Premises, that Donee shall not be liable for any restoration, repairs, remediation or other work necessary to cause the Premises to meet any applicable laws, ordinances, requirements, limitations, restrictions, regulations or codes, or be suitable for any particular use, and that Donee shall indemnify and hold Donor harmless from all costs, expenses, liability and damages, including attorneys' fees, incurred or arising in connection with any such restoration, repairs, remediation or other work. Donee waives, releases, acquits and forever discharges Donor, its employees and agents and any other person acting on behalf of Donor, of and from any and all claims, actions, causes of action, liabilities, demands, rights, damages, cost, expenses, or compensation whatsoever, direct or indirect, known or unknown, foreseen or unforeseen, which Donee now has or may have or which may arise in the future on account of or in any way growing out of or in connection with any Hazardous Materials or Other Conditions on, under, from or affecting the Premises or any law or regulation applicable thereto. This provision shall survive the closing of this transaction and the delivery of the Deed.

9. **Closing.** The Closing shall occur, via mail, within ten (10) days after expiration of the Due Diligence Period as set forth in Section 8 of this Contract, or at the time, date and location mutually agreeable to Donee and Donor. Donee agrees to purchase, affix and cancel all documentary stamps in the amount prescribed by statute, and pay all required transfer taxes and fees incidental to the recordation of said Deed. Donee shall apply for any lot splits or tax divisions with the appropriate local authorities at Donee's cost and expense.

10. **Real Estate Commission.** Donee agrees to indemnify, defend, and hold harmless Donor against any and all claims by any broker, attorney, or agent engaged by Donee for a fee or commission arising out of this Contract. Donor agrees to indemnify, defend, and hold harmless Donee against any and all claims by any broker, attorney, or agent engaged by Donor for a fee or commission arising out of this Contract. The provisions in this paragraph shall survive the Closing.

11. **Regulatory Approval.** If Donor is required to obtain regulatory approval of this transaction by any agency, the Closing date shall be extended for the time required to obtain such approval. If such approval cannot be obtained within sixty days, either party may terminate this Contract by written notice to the other.
12. **Liquidated Damages.** Time is of the essence of this Contract. If Donee shall default or fail to perform the requirements of this Contract within the time limits herein specified, the Donor may seek specific performance or declare this Contract terminated.
13. **Notices.** All notices provided for herein may be delivered in person or may be mailed in the United States mail to the parties hereto at their addresses first set forth herein. All notices, requests, consents, and other communications hereunder shall be in writing, and mailed by certified mail, return receipt requested to the above stated address or sent via overnight courier. All notices properly given as aforesaid shall be deemed to be received by the addressee on the date of delivery if delivered in person, one (1) day after deposit if sent by air courier or three (3) days after the date of the postmark, if mailed. Notice may be given by counsel for either party.
14. **Condemnation.** If, prior to the Closing of this sale, all or any portion of the Premises are condemned, this Contract shall be considered mutually terminated.
15. **Legal Description and Survey.** The survey and legal description to be used in the Deed has been furnished by Donee at Donee's cost and expense. The surveyed legal description shall be used in the conveyance documents.

Miscellaneous.

- (A) Time is of the essence in the performance of each and every one of the terms of this Contract. Whenever any determination is to be made or action to be taken on a date specified in this Contract, if such date shall fall upon a Saturday, Sunday or legal holiday, the date for such determination or action shall be extended to the first business day immediately thereafter.
- (B) This Contract embodies the entire agreement of the parties hereto and supersedes any prior understandings or written or oral agreements between the parties concerning the Premises. No oral statements shall be of any force or effect. No variation modification or alteration of the terms hereof shall be binding upon either party unless set forth in an express and formal written amendment.
- (C) This Contract shall be construed in accordance with the laws of the State of Illinois.
- (D) For the purposes of this Agreement, (i) "Hazardous Materials" include, without limit, any flammable explosives, radioactive materials, hazardous wastes, hazardous or toxic substances, or related materials defined in the

Comprehensive Environmental Response, Compensation, and Liability Act, as amended (49 U.S.C. 1801, *et seq.*), the Resource Conservation and Recovery Act, as amended (42 U.S.C. 6901, *et seq.*), the Toxic Substances Control Act, as amended (15 U.S.C. 2601, *et seq.*) and in the regulations adopted and publications promulgated pursuant thereto, as such laws or regulations now exist or may exist in the future, and (ii) "Other Conditions" include, without limit, methane and other gases, petroleum and any fraction thereof, nonhazardous wastes or materials, and any physical conditions or other subsurface conditions which arise out of or are in any way related to current or previous uses or activities on the Premises.

- (E) Buyer and Seller acknowledge that this Contract is not a condition or requirement of any other contract or agreement entered into by the parties hereto with respect to acquisition of control of Donnor by Canadian National Railway Company in Surface Transportation Board Finance Docket No. 35087 or any subdocket thereto.
16. **Other Conditions.** Donee warrants and represents to Donor that Donee is a tax exempt entity which is qualified under the terms and provision as set forth by the Internal Revenue Service to receive tax deductible donations. In addition, Donee agrees that the Premises shall be conveyed subject to the reduction in use and enjoyment and inconveniences, including noise, vibrations and odors, which may result from rail operations on adjacent or near-by properties. This provision shall survive the closing of this transaction and the delivery of the Deed.
17. **Acceptance.** This Contract, and any attachment, when accepted and signed by Donor, shall constitute the entire agreement between the parties and shall thereafter be binding upon and inure to the benefit of Donor and the Donee, their heirs, administrators, successors and assigns. The execution and delivery of this Contract by Donee constitutes an offer to acquire the Premises on the terms described herein, which offer shall remain irrevocable and available for acceptance by Donor for a period of thirty (30) days after the date of Donee's signature below. This offer shall not become binding upon Donor until executed by Donor and a duplicate original of this Contract is delivered to Donee.

IN WITNESS WHEREOF, the parties have executed this Contract as of the dates set forth below.

Donee: CITY OF WEST CHICAGO

By: _____
(Buyer signature and title)

Donee Address for notices:
City of Chicago Heights
1601 Chicago Road
Chicago Heights, IL 60411

Telephone: _____
Fax: _____

Date: _____

Donor: Elgin, Joliet and Eastern Railway Company

By: _____
Name: Michael F. Deegan
Title: Regional Manager-Southern Region
Business Development and Real Estate

Date: _____

Noncash Charitable Contributions

▶ Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.
 ▶ See separate instructions.

OMB No. 1545-0908

Attachment Sequence No. **155**

Name(s) shown on your income tax return

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

Section A. Donated Property of \$5,000 or Less and Certain Publicly Traded Securities—List in this section only items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).

Part I Information on Donated Property—If you need more space, attach a statement.

1	(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage, and attach Form 1098-C if required.)
A		
B		
C		
D		
E		

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

A	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A						
B						
C						
D						
E						

Part II Partial Interests and Restricted Use Property—Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).

2a Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶ _____ .
 If Part II applies to more than one property, attach a separate statement.

b Total amount claimed as a deduction for the property listed in Part I: (1) For this tax year ▶ _____ .
 (2) For any prior tax years ▶ _____ .

c Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee) _____

Address (number, street, and room or suite no.) _____

City or town, state, and ZIP code _____

d For tangible property, enter the place where the property is located or kept ▶ _____

e Name of any person, other than the donee organization, having actual possession of the property ▶ _____

3a Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?

c Is there a restriction limiting the donated property for a particular use?

Name(s) shown on your income tax return

Identifying number

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities)—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property—To be completed by the taxpayer and/or the appraiser.

4 Check the box that describes the type of property donated:

- Art* (contribution of \$20,000 or more)
Art* (contribution of less than \$20,000)
Collectibles**
Qualified Conservation Contribution
Other Real Estate
Intellectual Property
Equipment
Securities
Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note. In certain cases, you must attach a qualified appraisal of the property. See instructions.

Table with 6 columns: (a) Description of donated property, (b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift, (c) Appraised fair market value, (d) Date acquired by donor, (e) How acquired by donor, (f) Donor's cost or adjusted basis, (g) For bargain sales, enter amount received, (h) Amount claimed as a deduction, (i) Average trading price of securities.

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions.

Signature of taxpayer (donor)

Date

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). In addition, I understand that a substantial or gross valuation misstatement resulting from the appraisal of the value of the property that I know, or reasonably should know, would be used in connection with a return or claim for refund, may subject me to the penalty under section 6695A. I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign Here

Signature

Title

Date

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 3 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? Yes No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date

EXHIBIT "C"

CHARITABLE CONTRIBUTION RECEIPT

Substantiation for Charitable Donations of \$250 or More

Internal Revenue Code Section 170(f)(8) requires that the recipient (donee) of any single charitable gift of \$250 or more give the donor written confirmation of the receipt of such a gift, including a description and a good faith estimate of the value of any goods and services provided by the recipient (donee) in exchange for the donor making the gift.

In order to comply with this code section, _____ hereby certifies that we received the following contribution from

Cash or check in the amount of: \$ _____

Or

Property consisting of _____

Date contribution received: _____

Were any goods and/or services provided to _____ in return for this contribution?

Yes

No

If yes, a description of those goods and services is provided below with a statement of monetary value: _____

Value: \$ _____

Organization Name: _____

Address: _____

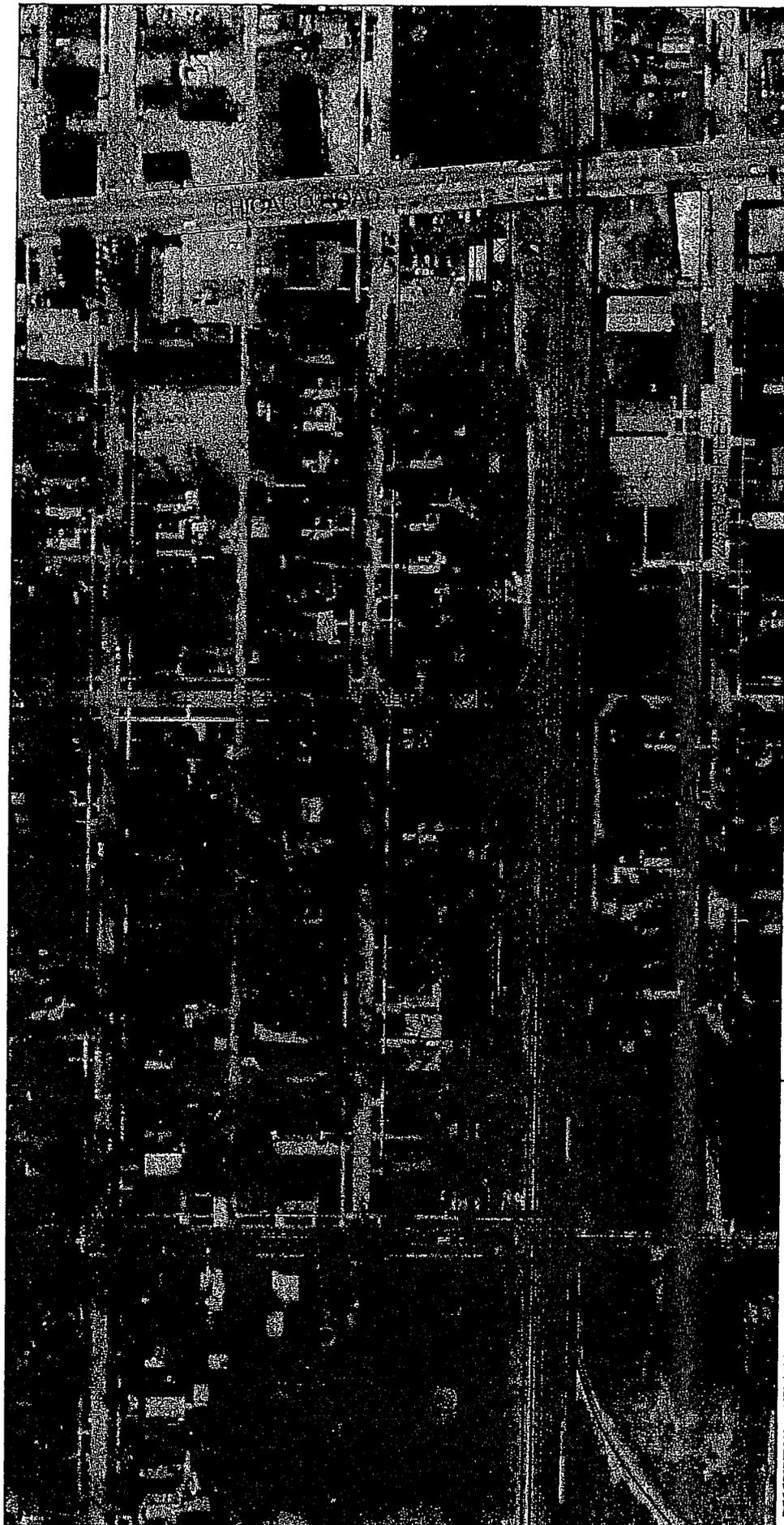
Telephone: _____ Fax: _____

Organization Tax ID#: _____

Signature: _____

Print Name and Title: _____

Date: _____



<p>DESCRIPTION: 2070VLR/01515 (1.0 AC.±) Chicago Heights County of Cook State of Illinois United States of America</p>	<p>PROPERTY SKETCH</p>	<p>SUBDIVISION: Madison (334)</p>
<p><input checked="" type="checkbox"/> Subject Lands/Terrain Sujet</p>	<p>SPUR / ANTENNE: N/A</p>	<p>MILEAGE / MILLIÈRE: 24.64 - 24.92</p>
<p>THIS IS NOT A PLAN OF SURVEY / CECI N'EST PAS UN PLAN D'IMPARTAGE</p>	<p>DATE: August 10, 2009</p>	<p>SCALE / ÉCHELLE: 1:2000</p>

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