Mail TAXES: 450 old Stone ROLL
mail TAXES: 450 old STONE POWER OF ATTORNEY

ILED

MAR 03 2000 KNOW ALL MEN BY THESE PRESENTS, that I, Seymour S. Berkowitz, of 450 Old Stone

PETER BENJAMIN Road, Apartment 2, in the Town of Munster, in the County of Lake, State of Indiana, Ocitive TofAUDITOR the United States, have made, constituted, and appointed, and by these presents, do make, constitute, and appoint my son, David M. Berkowitz, of 1252 W. Illinois Avenue, Palatine, Illinois 60067, my true and lawful attorney-in-fact, for me and in my name, place and stead to ask, demand, sue for, collect and receive all sums of money, dividends, interest, payments on account of debts and legacies and all property now que or which may hereafter become due and owing to

me, and give good and valid receipts and discharges for such payments; to sell, assign and transfer stocks and bonds and Securifies standing in my hance of belonging to me, to bux and sell securities of all kinds in my name and for my account and at such prices as shall seem good to

him; to sign, execute, acknowledge and deliver in my name all transfers and assignments of securities; to borrow money and to pledge securities for such loans if in the judgment of my attorney-in-fact such action should be necessary; to consent in my name to reorganizations and mergers, and to the exchange of securities for new securities; to manage real property, to sellconvey, and mortgage realty, specifically, but not littled to the real estate legally

described as: "Residential Apartment Unit F2 together with an undivided 1.025 per

cent interest in the common area and facilities in the Stone Ridge Condominium

Horizontal Property Regime in the Town of Munster, as recorded on June 14, 1978 as

Document No. 473673 and in Plat Book 48 pages 102 to 109, both inclusive in the

Office of the Recorder of Lake County, Indiana"; to foreclose mortgages and to take title to

property in my name if he thinks proper, and to execute, acknowledge, and deliver deeds of real

property, mortgages, releases, satisfactions, and other instruments relating to realty which he

considers necessary, specifically including, but not limited to the real estate legally

PAGE ONE OF A THREE PAGE POWER OF ATTORNEY

00269

described above; to place and effect insurance; to do business with banks, and particularly to endorse all checks and drafts made payable to my order and collect the proceeds; to sign in my name checks on all accounts standing in my name, and to withdraw funds from said accounts, to open accounts in my name or in his name as my attorney-in-fact; to make such payments and expenditures as may be necessary in connection with any of the foregoing matters or with the administration of my affairs; to retain counsel and attorneys on my behalf, to appear for me in all actions and proceedings to which I may be a party in the Courts of the State of Indiana, or any other state in the United States, or in the United States courts, to commence actions and proceedings in my name if necessary to sign and verify in my name all complaints, petitions, answers, and other pleadings of every descriptions to make and verify metry tax returns, and to represent me in all income tax matters before any office of the Internal Revenue Service, within the limitations of the applicable Revenue Rulings and recedures; hereby giving and granting to my said attorney-in-fact full power and authority to do and perform all and every act and thing whatsoever necessary to be done in the premises, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney may do pursualized this power.

This Power of Attorney shall take effect upon its execution by me and shall remain in full force and effect until my death or until my termination of it by giving written notice to my said attorney-in-fact at his address above by regular United States mail. This Power of Attorney shall not be affected by incapacity at a later date.

In Witness Whereof, I have hereunto set my hand and seal this 6 day of February,

Seymour S. Berkowitz

2000.

STATE OF INDIANA)

COUNTY OF LAKE)

Before me, the undersigned, personally appeared Seymour S. Berkowitz, who

PAGE TWO OF A THREE PAGE POWER OF ATTORNEY

acknowledged the execution of the above and foregoing Power of Attorney as his free and

voluntary act and for the purposes expressed in it.

My Commission Expires: MARCH 3, 2008

Resident of LAKE County, Indiana

Notary Public

(Printed)

PAGE THREE OF A THREE PAGE POWER OF ATTORNEY

Document is NOT OFFICIAL! This Document is the property of the Lake County Recorder! STOP