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STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD

GENERAL DURABLE POWER OF ATTORNEY

2000 043503

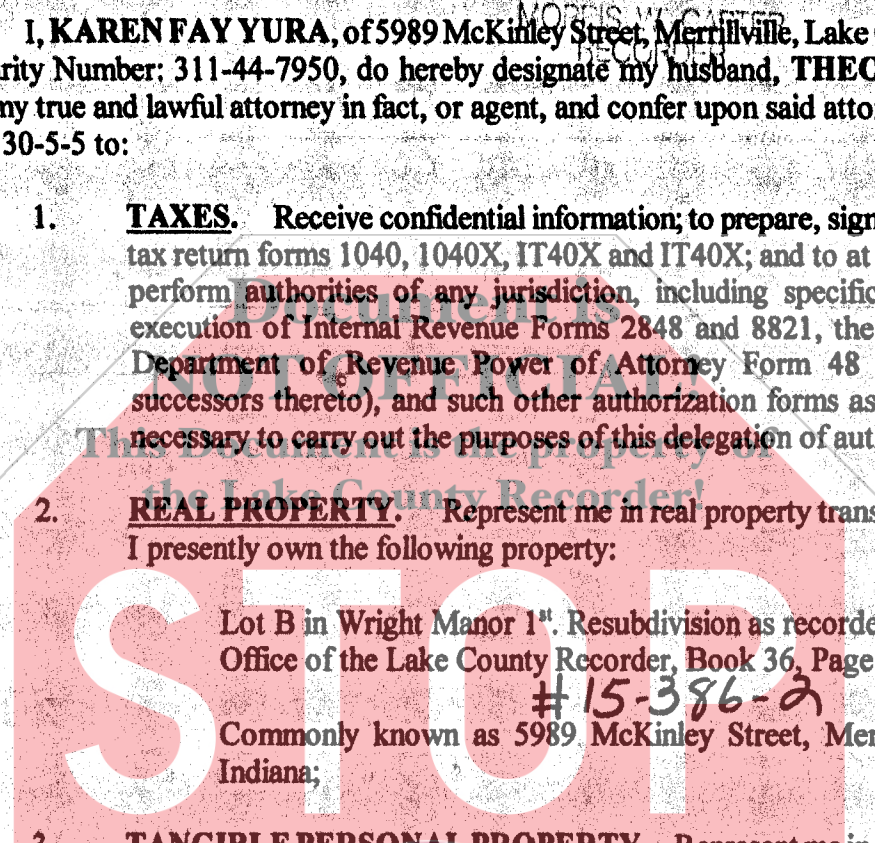
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I. GRANT OF AUTHORITY

I, **KAREN FAY YURA**, of 5989 McKinley Street, Merrillville, Lake County, Indiana, Social Security Number: 311-44-7950, do hereby designate my husband, **THEODORE JOSEPH YURA**, my true and lawful attorney in fact, or agent, and confer upon said attorney the authority under I.C. 30-5-5 to:

1. **TAXES.** Receive confidential information; to prepare, sign and file tax return forms 1040, 1040X, IT40X and IT40X; and to at anytime perform authorities of any jurisdiction, including specifically the execution of Internal Revenue Forms 2848 and 8821, the Indiana Department of Revenue Power of Attorney Form 48 (or any successors thereto), and such other authorization forms as may be necessary to carry out the purposes of this delegation of authority.
2. **REAL PROPERTY.** Represent me in real property transactions. I presently own the following property:

Lot B in Wright Manor 1". Resubdivision as recorded in the Office of the Lake County Recorder, Book 36, Page 57.
15-386-2
Commonly known as 5989 McKinley Street, Merrillville, Indiana;
3. **TANGIBLE PERSONAL PROPERTY.** Represent me in tangible personal property transactions.
4. **BOND, SHARE, AND COMMODITY.** Represent me in bond, share and commodity transactions excluding any authority to purchase puts, calls or commodities or to purchase any security on margin. This authority shall include the power to purchase United States Government obligations which are redeemable at par value in payment of estate taxes imposed by the United States Government.
5. **BANKING.** Represent me in banking transactions.
6. **BUSINESS.** Represent me in business operating transactions.
7. **INSURANCE.** Represent me in insurance transactions, excluding the right to change the beneficiary of any policy insuring my life.
8. **BENEFICIARY.** Represent me in beneficiary transactions.
9. **GIFTS.** Represent me in gift transactions; however, this authority shall exclude the power to make gifts to any person other than my



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LAKE COUNTY AUDITOR

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spouse in excess of the amount excluded from gifts under S2503(b) of the Internal Revenue Code of 1986, as amended, or any successor thereto. My attorney in fact shall not be authorized to make gifts to a person not a descendent of mine or beneficiary under my Last Will and Testament, or the spouse of such descendent or beneficiary.

10. **FIDUCIARY.** Represent me in fiduciary transactions.
11. **CLAIMS AND LITIGATION.** Represent me with respect to claims and litigation.
12. **FAMILY MAINTENANCE.** Represent me with respect to family maintenance.
13. **RECORDS, REPORTS, AND STATEMENTS.** Represent me with respect to records, reports and statements.
14. **ESTATES TRANSACTIONS.** Represent me with respect to estate transactions.
15. **HEALTH CARE.** Represent me with respect to health care, including the withholding or withdrawal of health care in accordance with I.C. 16-8-11, I.C. 16-8-12 and as enumerated in my Appointment of Health Care Representative.
16. **DELEGATING AUTHORITY.** Delegate in writing all or any of the authority granted herein.
17. **ALL OTHER MATTERS.** And have general authority with respect to all other matters, to perform any and all acts and execute any and all documents not present and competent.

I hereby ratify and confirm all that my said attorney in fact or agent shall do by virtue hereof.

II. REVOCATION

I hereby reserve the right of revocation; however, this Power of Attorney shall continue in full force and effect until I have executed and recorded in the Recorder's Office of this county of my domicile a written revocation hereof.

All powers of attorney not applicable to a specific property interest owned by me and identified in the power of attorney executed by me prior to the date of this power of attorney are revoked. This power of attorney supersedes all powers of attorney not revoked.

III. CONSERVATOR

Should it become necessary that protective proceedings be commenced, or that a conservator, guardian of my estate, or guardian of my person be appointed, I hereby appoint my attorney-in-fact to act in said capacity pursuant to the foregoing provisions of this Power of Attorney to serve as guardian to have responsibility for the care, custody and management of my property and, to have responsibility for the care, custody and supervision of my physical person.

IV. INCAPACITY

This Power of Attorney shall not be affected by my incompetence.

V. EXPENSES

My attorney-in-fact may be reimbursed for expenses but shall not be entitled to a fee for services provided.

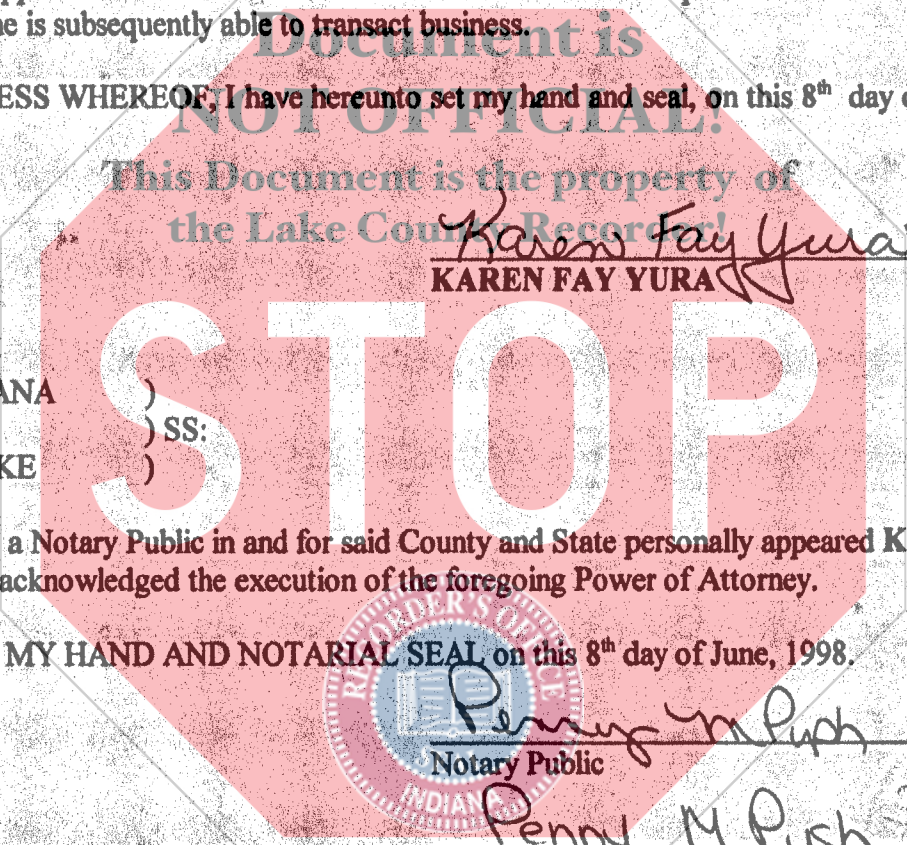
VI. SUCCESSOR ATTORNEY-IN-FACT

- (a) Any attorney-in-fact hereunder shall be considered to fail to serve, or cease to serve, when:
- (1) the attorney-in-fact dies; or
 - (2) the attorney-in-fact resigns; or
 - (3) the attorney-in-fact is adjudged incapacitated by a court; or
 - (4) the attorney-in-fact cannot be located upon reasonable inquiry; or
 - (5) a physician familiar with the condition of the current attorney-in-fact certifies in writing to the immediate successor attorney-in-fact that the current attorney-in-fact is unable to transact a significant part of the business required under this Power of Attorney.
- (b)
- (1) The death of any attorney-in-fact hereunder may be established by the affidavit of any person named as an attorney-in-fact hereunder; however, this is not intended to be the exclusive means for establishment of the death of any attorney-in-fact hereunder.
 - (2) The resignation of any attorney-in-fact hereunder may be established by a written document bearing such attorney-in-fact's notarized signature to that effect; however, this is not intended to be the exclusive means for establishment of the resignation of any attorney-in-fact hereunder.
 - (3) The inability to locate any attorney-in-fact hereunder upon reasonable inquiry may be established by the affidavit of any person named as an attorney-in-fact

hereunder; however, this is not intended to be the exclusive means for establishment of the inability to locate any attorney-in-fact hereunder upon reasonable inquiry.

- (c) In the event my husband, THEODORE JOSEPH YURA, fails to serve, or ceases to serve, as my attorney-in-fact, the appointment of my daughter, JILL ANN CURRIER, of Merrillville, Indiana, as my successor attorney-in-fact shall become absolutely the same as if my husband, THEODORE JOSEPH YURA, had not been appointed. In such event, the authority of my daughter, JILL ANN CURRIER, shall continue and be exclusive even if my husband, THEODORE JOSEPH YURA, shall reappear after establishment that he could not be located upon reasonable inquiry or if he is subsequently able to transact business.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, on this 8th day of June, 1998.



Karen Fay Yura
KAREN FAY YURA

STATE OF INDIANA)
) SS:
COUNTY OF LAKE)

Before me, a Notary Public in and for said County and State personally appeared KAREN FAY YURA who acknowledged the execution of the foregoing Power of Attorney.

WITNESS MY HAND AND NOTARIAL SEAL on this 8th day of June, 1998.

Penny M. Push
Notary Public
Penny M. Push
(Printed or typed name of Notary Public)

My Commission Expires: 10-17-99

My County of Residence: Porter

This instrument prepared by:

✓ DANIEL A. SAWOCHKA, #14335-45
Attorney at Law
1000 East 80th Place
Suite 415, North Tower
Merrillville, Indiana 46410
(219) 738-2044