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THIS FORM HAS BEEN PREPARED FOR USE IN THE STATE OF INDIANA BY LAWYERS ONLY. THE SELECTION OF A FORM OF INSTRUMENT, FILLING IN BLANK SPACES, STRIKING OUT PROVISIONS, AND INSERTION OF SPECIAL CLAUSES, MAY CONSTITUTE THE PRACTICE OF LAW WHICH SHOULD ONLY BE DONE BY A LAWYER.

POWER OF ATTORNEY

OF

LEONORA M. WAGNER

PRINCIPAL

TO

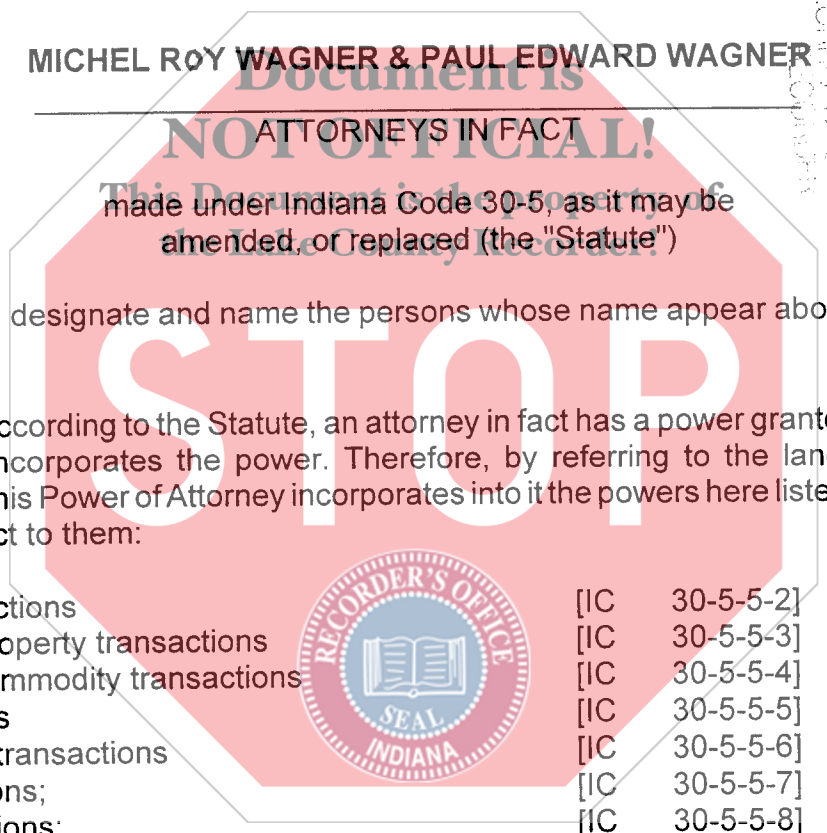
MICHEL ROY WAGNER & PAUL EDWARD WAGNER

ATTORNEYS IN FACT

made under Indiana Code 30-5, as it may be amended, or replaced (the "Statute")

001 025000

NOTICE TO CREDITORS
MAY 25 11 56 AM
FILED FOR RECORD
CLERK OF SUPERIOR COURT
LAKE COUNTY INDIANA



I, as principal, designate and name the persons whose name appear above to be my attorneys in fact.

A. Powers. According to the Statute, an attorney in fact has a power granted under IC 30-5 if the power of attorney incorporates the power. Therefore, by referring to the language of the Statute describing powers, this Power of Attorney incorporates into it the powers here listed and confers general authority with respect to them:

- real property transactions [IC 30-5-5-2]
- tangible personal property transactions [IC 30-5-5-3]
- bond, share, and commodity transactions [IC 30-5-5-4]
- banking transactions [IC 30-5-5-5]
- business operating transactions [IC 30-5-5-6]
- insurance transactions; [IC 30-5-5-7]
- beneficiary transactions; [IC 30-5-5-8]
- gift transactions; [IC 30-5-5-9]
- fiduciary transactions; [IC 30-5-5-10]
- claims and litigation; [IC 30-5-5-11]
- family maintenance; [IC 30-5-5-12]
- benefits from military service; [IC 30-5-5-13]
- records, reports, and statements; [IC 30-5-5-14]
- estate transactions; [IC 30-5-5-15]
- all other matters. [IC 30-5-5-19]

[Note: Though the Statute grants powers with respect to health care [IC 30-5-5-16 and IC 30-5-5-17] and delegation [IC 30-5-5-18], this Power of Attorney does not include them. Health care can be provided in a separate power of attorney concerning health care.]

Any power I do not wish to incorporate into this Power of Attorney I have deleted by lining out and writing my initials opposite the deletion. Any power to be modified or added I have modified or added as follows: [and have verified by writing my initials in the space provided here in the margin].

FILED

001916

MAR 24 2004

STEPHEN R. STIGLICH, I
LAKE COUNTY AUDITOR

Handwritten notes: BD, 14.00, #002696, #002697.

IN FURTHERANCE OF THESE POWERS, I give my attorneys in fact power to act on my behalf and to do for me and in my name those things which such attorney deems expedient to and necessary to effectuate the intent of this Power of Attorney, as fully as I could do for myself.

B. Reservation of Power to Act and to Revoke. I reserve unto myself, however, the power to act on my own behalf and also to revoke or amend this Power of Attorney.

C. Chapters of Statute Also Applicable. The following chapters of the Statute also apply to this Power of Attorney and acts performed under it:

- | | |
|--------------------------------|--------------------------|
| Definitions [IC 30-5-2] | Reliance [IC 30-5-8] |
| General Provisions [IC 30-5-3] | Liabilities [IC 30-5-9] |
| Duties [IC 30-5-6] | Termination [IC 30-5-10] |

D. Liability of Attorneys in Fact. As permitted by IC 30-5-9-5, I, as principal, specifically provide that my attorneys in fact are liable only if my attorneys in fact act in bad faith.

E. Reliance on Power of Attorney. In addition to provisions of the Statute regarding reliance, the holding institution(s) named in this Paragraph E and the banking institution named in Paragraph F may rely on this Power of Attorney being in effect unless I shall have executed a proper instrument revoking or changing it and delivered such instrument, or caused it to be delivered, to such person(s)

Holding Institution	Type of Account	Account Number
_____	_____	_____

All other persons to whom this Power of Attorney may be delivered may rely on its being in effect unless I shall have executed a proper instrument revoking or changing it and recorded such instrument, or caused it to be recorded, in the Office of the Recorder of Lake County, State of Indiana.

F. Safe Deposit Box. I have a safe deposit box, Number _____ at _____

_____ (BANKING INSTITUTION) _____ (BRANCH) _____ (CITY)

I give my attorneys in fact power to enter or have access to that box and to any other safe deposit box in my name either individually or jointly with any other person. I give the power also to remove property from such box or add property to it, and to relocate such box within the banking institution or at another. Powers here given are in addition to those incorporated into this Power of Attorney by reference.

G. Duration of Power of Attorney. SELECT ONLY ONE OF THE FOLLOWING PROVISIONS BY STRIKING ALL INAPPLICABLE PROVISIONS: [in case of insufficient striking, provision applies]:

- a. This Power of Attorney is not terminated by my incapacity.
- ~~b. This Power of Attorney terminates on _____ at _____~~
~~(DATE) (TIME)~~
- ~~c. This Power of Attorney terminates upon my incapacity or on _____ at _____~~
~~_____, whichever first occurs. (DATE) (TIME)~~

H. Revocation of Prior Powers. I do revoke all powers of attorney I signed before the date of this Power of Attorney. Revocation does not affect the validity of an act performed under a prior power of attorney. In case of failure to strike, prior powers are revoked.

I. Guardians. If protective proceedings for my person or for my estate, or for both, are commenced, I nominate MICHEL ROY WAGNER & PAUL EDWARD WAGNER as co-guardians of my person, and as co-guardians of my estate, to serve in each case without bond as may be permitted by law.

J. Successor Attorney in Fact. As a successor to my attorneys in fact I designate and name the other child. Such successor shall become my attorney in fact when the person(s) first designated and named has/have failed or ceased to serve as specified in the Statute, or has/have declined to serve.

By giving me written notice while I am not incapacitated, my attorney in fact may resign or decline to serve. During a period of my incapacity, my attorneys in fact shall continue to serve until a successor attorney in fact is authorized to act under this Power of Attorney, whether designated and named in this Power of Attorney as such successor or selected by a court of competent jurisdiction to be such successor.

K. **Binding Effect.** Any act or thing performed by my attorney in fact under this Power of Attorney binds me and my successors in interest, as the Statute provides.

Signed this 17th day of JULY, 2003, in 3 counterparts, each of which shall be considered an original.

Counterpart No.

Leonora M. Wagner
PRINCIPAL'S SIGNATURE

566-16-2491
PRINCIPAL'S SOCIAL SECURITY NUMBER

3902 Jewett Street
PRINCIPAL'S STREET OR OTHER ADDRESS

Highland, Indiana 46322
PRINCIPAL'S CITY, STATE AND ZIP CODE

STATE OF INDIANA)
) SS.
COUNTY OF LAKE)

**This Document is the property of
the Lake County Recorder!**

The undersigned, a Notary Public in and for the above County and State, residing in Lake County, Indiana, certifies that the above signed individual, who is personally known to me to be the same person whose name is subscribed to this instrument, appeared before me in person and acknowledged the signature and delivered the instrument as a free and voluntary act, for the uses and purposes named in the instrument.

DATE: 7/17/03

My Commission Expires: 4-05-08

Stella R. Zolker
NOTARY PUBLIC
Resident of Lake County, IN

PREPARED BY: C. JEROME SMITH, Attorney at Law, 5253 Hohman Avenue, Hammond, IN 46320
#372-45

*COSTAS LAW OFFICES, P.C.
409 Lindemway
VA/PO. IND 46383*