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WHEN RECORDED RETURN TO:
 PROFESSIONALS' TITLE SERVICES, LLC
 9195 BROADWAY
 MERRILLVILLE, IN 46410

STATE OF COLORADO
 LAKE COUNTY
 FILED FOR RECORD

**POWER OF ATTORNEY
 (REAL ESTATE)**

2005 JAN 19 AM 11:57

I, Alfred N. Jankowski

of the County of Denver, State of Colorado

do make, constitute and appoint Arthur C. Jankowski, of the
 County of Lake, State of Indiana, to act as my true and lawful attorney

for me and in my name, place and stead for my sole use and benefit to grant, bargain, sell, convey, purchase, encumber or contract
 for the sale or purchase of the following described real estate situate in the County of Lake, State of
 Indiana, to wit:

Unimproved farm land approximately 7700 Madison Street, Merrillville,
 Indiana 46410, 53.34 Acres-More or less.

See Legal Description as Exhibit A

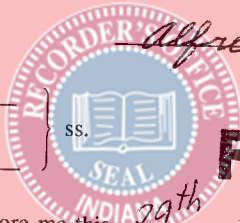
My attorney-in-fact is authorized and empowered to collect such monies as may become due from the sale, and to make, execute, acknowledge and deliver contracts for sale, deeds, Deeds of Trust, and other instruments in writing of every kind and nature, including, but not limited to, the sale and loan closing documents and statements, upon such terms and conditions as my attorney may deem necessary and convenient to accomplish such sale or conveyance of this real estate. My attorney shall have full power and authority to do and perform all acts necessary to be done to complete a sale or conveyance of this real estate, as fully as I might do if personally present. I, with full power of revocation, ratify and confirm all that my attorney shall lawfully do or cause to be done by virtue of this Power of Attorney and the powers contained herein.

- *This Power of Attorney shall not be affected by disability of the principal.
- *This Power of Attorney shall become effective upon the disability of the principal.
- *This Power of Attorney shall automatically expire by its own terms upon completion of the limited purpose set forth above.

EXECUTED on 12-29-04

STATE OF Colorado

COUNTY OF Denver



Alfred N. Jankowski Principal

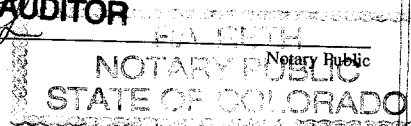
FILED

The foregoing instrument was acknowledged before me this 29th day of December, 2004, by Alfred N. Jankowski, the Principal.

**STEPHEN R. STIGLICH
 LAKE COUNTY AUDITOR**

Witness my hand and official seal.

My commission expires: Feb/17/2008



*Strike according to fact.

000060

#1623 14.00/KM

STATE OF
County of

ss. }

Being of lawful age, the undersigned hereby affirms that on the _____ day of _____ (s)he had no knowledge of the revocation or termination of the Power of Attorney by death, disability or incompetence of the principal. *

*Strike where applicable according to fact.

Subscribed and sworn on before me this _____ day of _____



My commission expires _____

Witness my hand and official seal.

Notary Public

COLORADO REVISED STATUTES

15-14-501. When power of attorney not affected by disability. (1) Whenever a principal designates another his attorney-in-fact or agent by a power of attorney in writing and the writing contains the words "This power of attorney shall not be affected by disability of the principal" or "This power of attorney shall become effective upon the disability of the principal," or similar words showing the intent of the principal that the authority conferred shall be exercisable notwithstanding his disability, the authority of the attorney-in-fact or agent is exercisable by him as provided in the power on behalf of the principal notwithstanding later disability or incapacity of the principal or act on behalf of the principal or any matter, transaction, or property, tangible or intangible, obligation which the principal has or later acquires relating to the principal or agent to act on behalf of the principal or later uncertainty as to whether the principal is dead or alive. The authority of the attorney-in-fact or agent to act on behalf of the principal shall be set forth in the power and may relate to any act, power, duty, right, or service of or to the principal by a licensed or certified professional person or institution engaged in the practice of, or providing, a healing art. The attorney-in-fact or agent, however, is subject to the same limitations imposed upon court-appointed guardians contained in section 15-14-312(1)(a). Additionally, the principal may expressly empower his attorney-in-fact or agent to renounce and disclaim interests and powers, to make gifts, in trust or otherwise, and to release and exercise powers of appointment. All acts done by the attorney-in-fact or agent pursuant to the power during any period of disability or incompetence or uncertainty as to whether the principal is dead or alive have the same effect and inure to the benefit of and bind the principal or his heirs, devisees, and personal representatives as if the principal were alive, competent, and not disabled. If a guardian or conservator thereafter is appointed for the principal, the attorney-in-fact or agent, during the continuance of the appointment, shall consult with the guardian on matters concerning the principal's personal care or account to the conservator on matters concerning the principal's financial affairs. The conservator has the same power as the principal would have had if he were not disabled or incompetent to revoke, suspend, or terminate all or any part of the power of attorney or agency as it relates to financial matters. Subject to any limitation or restriction of the guardian's powers or duties set forth in the order of appointment and endorsed on the letters of guardianship, a guardian has the same power to revoke, suspend, or terminate all or any part of the power of attorney or agency as it relates to matters concerning the principal's personal care that the principal would have had if the principal were not disabled or incompetent.

(2) An affidavit, executed by the attorney-in-fact or agent, stating that he did not have, at the time of doing an act pursuant to the power of attorney, actual knowledge of the revocation or termination of the power at that time. If the exercise of the power requires execution and delivery of any instrument which is recorded, the affidavit when authenticated for record is likewise recordable.

15-14-502. Other powers of attorney not revoked until notice of death or disability. (1) The death, disability, or incompetence of any principal who has executed a power of attorney in writing, other than a power as described by section 15-14-501, does not revoke or terminate the agency as to the attorney-in-fact, agent, or other person who, without actual knowledge of the death, disability, or incompetence of the principal, acts in good faith under the power of attorney or agency. Any action so taken, unless otherwise invalid or unenforceable, binds the principal and his heirs, devisees, and personal representatives.

(2) An affidavit, executed by the attorney-in-fact or agent, stating that he did not have, at the time of doing an act pursuant to the power of attorney, actual knowledge of the revocation or termination of the power at that time. If the exercise of the power requires execution and delivery of any instrument which is recorded, the affidavit when authenticated for record is likewise recordable.

15-14-503. Other powers of attorney not revoked until notice of death or disability. (1) The death, disability, or incompetence of any principal who has executed a power of attorney in writing, other than a power as described by section 15-14-501, does not revoke or terminate the agency as to the attorney-in-fact, agent, or other person who, without actual knowledge of the death, disability, or incompetence of the principal, acts in good faith under the power of attorney or agency. Any action so taken, unless otherwise invalid or unenforceable, binds the principal and his heirs, devisees, and personal representatives.

(2) An affidavit, executed by the attorney-in-fact or agent, stating that he did not have, at the time of doing an act pursuant to the power of attorney, actual knowledge of the revocation or termination of the power at that time. If the exercise of the power requires execution and delivery of any instrument which is recorded, the affidavit when authenticated for record is likewise recordable.

(4) All powers of attorney executed for real estate and other purposes, pursuant to law, shall be deemed valid until revoked as provided in the terms of the power of attorney or as provided by law.

EXHIBIT A

PARCEL I

That part of Lot No. Fourteen (14) (or the Southeast Quarter of the Southwest Quarter) and that part of Lot No. Fifteen (15) (or the Southwest Quarter of the Southeast Quarter) of Section 16, Township 35 North, Range 8 West of the 2nd P.M., lying South of a line drawn from a point on the East line of the Southwest Quarter of the Southeast Quarter of said Section, which is 438.06 feet North of the Southeast corner thereof, to a point on the West line of the Southeast Quarter of the Southwest Quarter of said Section, which is 441.13 feet North of the Southwest corner thereof, in Lake County, Indiana, and containing 26.67 acres, more or less.

Key Nos.: 08-15-0114-0004 and 08-15-0115-0047

PARCEL II

That part of the Northeast Quarter of the Northwest Quarter and that part of the Northwest Quarter of the Northeast Quarter of Section 21, Township 35 North, Range 8 West of the 2nd P.M., lying North of a line drawn from a point on the East line of the Northwest Quarter of the Northeast Quarter of said Section, which is 442.65 feet South of the Northeast corner thereof, to a point on the West line of the Northeast Quarter of the Northwest Quarter of said Section, which is 440.55 feet South of the Northwest corner thereof, in Lake County, Indiana and containing 26.27 acres, more or less.

Key Nos.: 08-15-0120-0003 and 08-15-0120-0002

