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GENERAL DURABLE POWER OF ATTORNEY

MICHAEL A. BROWN
RECORDER

I, FRANK A. CEFALI, now residing in Regensburg, Germany and formerly of Lake County, State of Indiana, being at least 18 years of age and mentally competent, do hereby designate JEFFREY V. CEFALI of Porter County, State of Indiana, as my true and lawful attorney-in-fact. In the event that my attorney-in-fact fails or ceases to serve, I do hereby designate LOUISE A. CEFALI of Lake County, State of Indiana, as my successor attorney-in-fact to act with the same general authority as is herein granted my attorney-in-fact. In the event that my successor attorney-in-fact fails or ceases to serve, I do hereby designate LESLIE J. CEFALI of Porter County, State of Indiana, as my successor attorney-in-fact to act with the same general authority as is herein granted my attorney-in-fact.

I. POWERS: 17-32-52(27)

The above-named attorney-in-fact shall have general authority with respect to the following, as the same are defined by Indiana Code 30-5-5-1, et seq.:

Real property transactions; Tangible personal property transactions; Bond, share, and commodity transactions; Banking transactions; Business operating transactions; Insurance transactions; Beneficiary transactions; Gift transactions; Fiduciary transactions; Claims and litigation; Family maintenance; Benefits from military service; Records, reports, and statements; Estate transactions; Health care powers including the power to consent to or refuse health care on my behalf, which power is more specifically set forth in the Appointment of Health Care Representative attached to this General Durable Power of Attorney and incorporated herein by this reference; Delegating authority; as well as all other matters;

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

II. EFFECTIVE DATE:

This Power of Attorney shall become effective upon my signing of this document.

III. TERMINATION:

I hereby reserve the right of revocation; however, this Power of Attorney shall continue in full force and effect until I have executed a written revocation thereof and the same has been recorded in the recorder's offices, if any, where the Power of Attorney was previously recorded, with appropriate reference made therein to the book and page number or instrument number of such recording.

Further, I agree to indemnify and hold harmless any person who, in good faith, acts under this Power of Attorney or transacts business with my attorney-in-fact in reliance upon this Power, without actual knowledge of its revocation.

FILED

MAR 24 2006

PEGGY HOLINGA KATONA
LAKE COUNTY AUDITOR

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IV. GUARDIANSHIP:

In the event a judicial proceeding is brought to establish a guardianship over my person or property, I hereby appoint JEFFREY V. CEFALI to serve as guardian of my person and property. If JEFFREY V. CEFALI is unable to serve as guardian for any reason, I then appoint LOUISE A. CEFALI as successor guardian of my person and property. If she cannot serve, I then appoint LELSIE J. CEFALI as guardian of my person and property.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 17th day of March, 1999.

Frank A. Cefali
FRANK A. CEFALI

Address: Pariciusstr. 12, 93049 Regensburg, Germany

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

STATE OF INDIANA

SS:

COUNTY OF LAKE

Before me, a Notary Public in and for said County and State, personally appeared FRANK A. CEFALI, who acknowledged the execution of the foregoing General Durable Power of Attorney.

WITNESS my hand and Notarial seal, this 17th day of March, 1999.

Margaret A. Fiala
Notary Public, Margaret A. Fiala

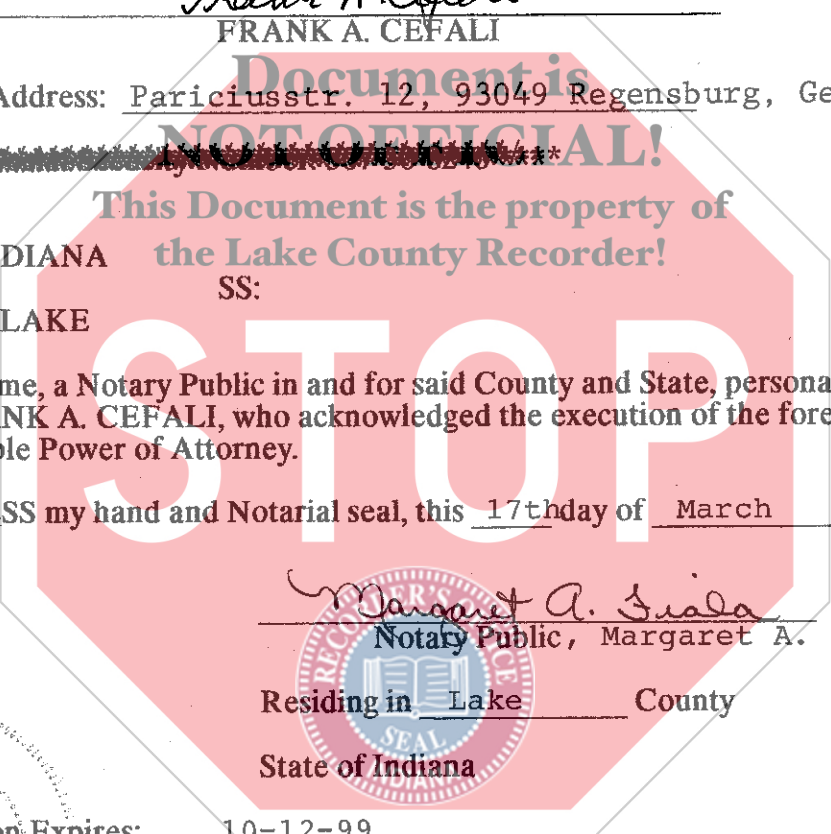
Residing in Lake County

State of Indiana

My Commission Expires:

10-12-99

Prepared by Frank A. Cefali



Declaration

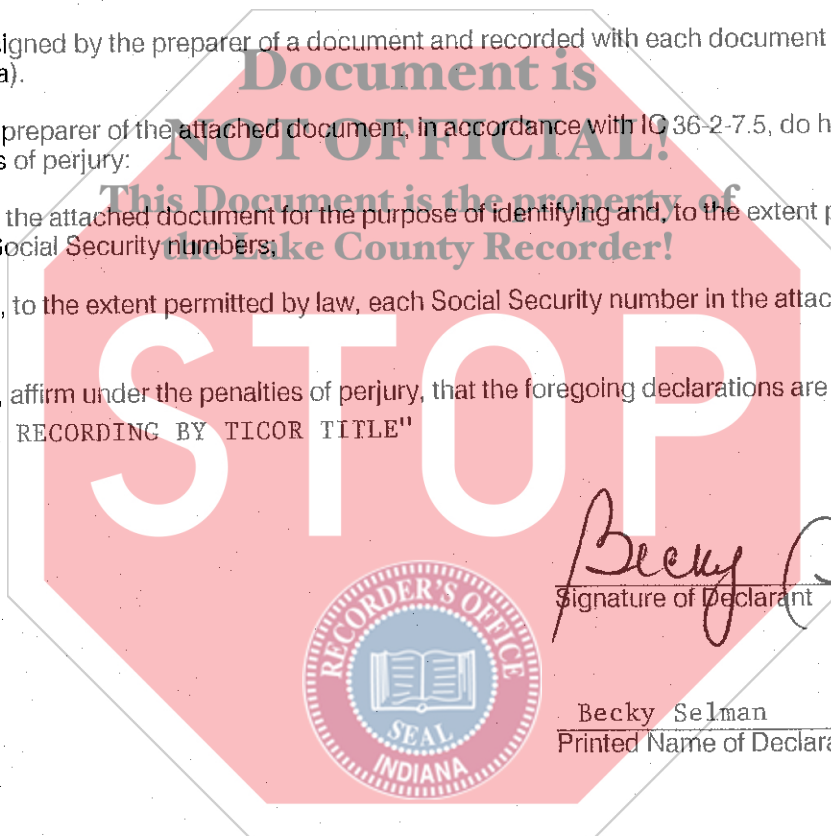
This form is to be signed by the preparer of a document and recorded with each document in accordance with IC 36-2-7.5-5(a).

I, the undersigned preparer of the attached document, in accordance with IC 36-2-7.5, do hereby affirm under the penalties of perjury:

1. I have reviewed the attached document for the purpose of identifying and, to the extent permitted by law, redacting all Social Security numbers.
2. I have redacted, to the extent permitted by law, each Social Security number in the attached document.

I, the undersigned, affirm under the penalties of perjury, that the foregoing declarations are true.

"VERIFIED FOR RECORDING BY TICOR TITLE"



Becky Selman
Signature of Declarant

Becky Selman
Printed Name of Declarant