POWER OF ATTORNEY

Know All Men by these presents, that WE, WALTER J.

MARTIN and IRENE MADGE MARTIN, of Lake County, Indiana, have

made, constituted and appointed and by these presents do make,

constitute and appoint CHARLES C. MARTIN, of 579 W. 450S., Hebron,

Indiana 46341, our true and lawful actorney for us and in our

name to.

- (a) Ask, demand, sue for and recover, collect and receive all money, deposits, accounts, interest, dividends and any other credits of whatsoever kind or nature as are now or hereafter shall become due, owing or payable to us and to make, execute and deliver acquittances, receipts, releases, or other discharges therefor;
- (b) Settle, adjust or compromise any and all claims, accounts, or debts, owing to or by us and to take or deliver all necessary and proper releases therefor;
- (c) Grant, bargain, sell, exchange, lease, mortgage or otherwise convey any part or all of the real estate or personal property now owned or hereafter acquired by us or to which we now have or may in the future acquire any interest, whether legal or equitable, and in our name to make, execute, acknowledge and deliver good and sufficient deed, leases, deeds of trust, bills of sale, mortgages or other conveyances of the same;
- (d) Deposit money or securities to our account gr for collection with any financial institution and to sign or enderse any instrument to effect such withdrawals;
- (e) Pay any and all taxes, including income caxes, charges and assessments that may be assessed, imposed or levied by any governmental agency and in this connection to make and execute all income tax returnes or other tax forms or returns;
- (f) File any proof of debt or take any other proceedings under the Bankruptcy Act or under any law of any state or ter-ritory of the United States. in connection with any such claim,

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debt, money or demand, and in any such proceeding or proceedings, to vote in the election of any trustee or trustees, or assignee or assignees, and to demand, receive and accept any dividend or dividends or distribution or distributions that may be or become payable therein or thereunder;

- (g) Execute vouchers in our behalf for any and all allowances and reimbursements properly payable to us by the United States, including, but not restricted to allowances and reimbursements for transportation of dependents or for shipment of household effects as authorized by law and regulations; and to receive, endorse, and collect the proceeds of checks payable to the undersigned or to their order drawn on the Treasury of the United States;
- (h) Take possession, and order the removal and shipment, of any of my property from any post, station, warehouse, depot, dock, or other place of storage or safe-keeping, governmental or private; and to execute and deliver any release or other instrument necessary or convenient for such purpose;
- (i) Engage in, do and transact all and every kind of business in which we are or may hereafter be interested in such manner as he may think proper;
- (j) Consent to any matter and execute any documents, including but not limited to, waivers and receipts arising out of the administration of any estate in which we may have an interest.

and we, WALTER J. MARTIN and IRENE MADGE MARTIN, do give and grant to CHARLES C. MARTIN, our said attorney, full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully to all intents and purposes, as we might or could do if personally present at the time thereof, hereby ratifying and confirming all that our said attorney may or shall lawfully do or cause to be done by virtue thereof.

incompetence of the principal.	
In Testimony Whereof we have	ve hereunto set our hands this
19 day of Dec	, 1980.
	Welter J. Martin
	Walter J. Martin
	Irene Madge Martin
	Irene Madge Martin
STATE OF INDIANA) COUNTY OF Porter)	
COUNTY OF GOODS	
Before we, the undersigned,	, a Notary Public in and for
said County, this 19 day of	Dec , 1980, came WALTER
J. MARTIN and IRENE MADEGE MARTIN,	and acknowledged the execution
of the foregoing instrument.	
Witness my hand and officia	al seal.
- Back	
	mary makine Holst
My Commission expires: 8-15-83	Mary Makine Holstotary Public Residing in futur County, IN

#2345

and recorded in Record

This power of attorney shall not be affected by