THIS FORM HAS BEEN APPROVED BY THE INDIANA STATE SAR ASSOCIATION FOR USE BY LAWYERS ONLY. THE SELECTION OF A FORM OF INSTRUMENT, FILLING IN BLANK SPACES, STRIKING OUT PROVISIONS AND INSERTION OF SPECIAL CLAUSES. CONSTITUTES

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POWER OF ATTORNEY 4 16323.

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OF

FLORENCE L. KIEKENAPP

GRANTOR

TO

FLORENCE H. IGNAS

ATTORNEY-IN-FACTI

The undersigned hereby nominates, constitutes and appoints FLORENCE H. IGNAS

whose address is 6936 Arkansas, Hammond, Indiana as my true and lawful attorney-in-fact to do and perform for me and in my name the following:

(Strike any paragraph not applicable)

(1) Banking and Financial Transactions — (a) To open accounts, in my name or on my behalf, in any bank or trust company, savings and loan company, insurance company, credit union, or any other banking or savings institution, and to deposit into such accounts, or into accounts now existing or hereafter established in my name, any money, checks, notes, drafts, acceptances or other evidences of indebtedness payable to or belonging to me, including but not being limited to checks or drafts issued by the Treasurer of the United States or any other official, bureau, department or agency of the United States Government or by the Treasurer or similar official of any state, or any other official. bureau, department or agency of any State, municipality or other government body; and to disburse, withdraw or receive from such accounts, all or any part of the balance therein; (b) to make such endorsements and to sign such documents as may be required in connection with deposit into any of such accounts: (c) to sign checks, withdrawals, draits, receipts or other documents as may be required in connection with disbursement or withdrawai from or receipt of such accounts; and (d) to have access to and to remove any or all of my property contained or held in any safety deposit box.

(2) Motor Vehicles — To sell, lease, maintain, insure, license and re-license any motor vehicle which I may own or in which I may have an interest and to execute and deliver any instruments required so to do.

(3) Tax Matters — (a) To prepare, execute and file on my behalf income and other tax returns and pay any amount determined due; (b) to prepare, execute and file on my behalf documents pertaining to real estate and personal property taxes, assessments, and applications for exemptions; and (c) to act on my behalf in tax matters where it may be necessary to negotiate, compromise and settle tax disputes, including appealing determinations of value assessments and taxes due.

(4) Conduct of Business — (a) To manage my property and to conduct my business affairs, including, but not limited to, leasing, managing and maintaining any real or personal property which I may own: (b) to recover, obtain and hold possession of any real estate, monies, goods, chattels, debts, or any other thing in which I may have an interest; and (c) to pay, discharge or compromise any of my debts or other obligations.

(5) Securities Transactions — (a) To purchase or otherwise acquire, to sell or otherwise dispose of, securities including, but not limited to, stocks, bonds, notes, and other securities or evidences of indebtedness, all at such price and on such terms as my attorney-in-fact may determine: (b) to vote any such securities in my name, in person or by proxy; and (c) to receive dividends and other distributions on such securities.

(6) Other powers specifically designated:

IN FURTHERANCE OF THESE POWERS I give my attorney-in-lact power and authority to do for memorith me name those things which such attorney deems expedient to and necessary to effectuate the intent of this warryment. fully as I could do personally for myself, reserving unto myself, however, the power to act on my own beidle and aisbro revoke the powers given in this instrument.

Any act or thing lawfully done by my attorney-in-tact under this instrument shall be binding on meand organizations. assigns and legal representatives.

Persons to whom this instrument may be delivered may rely on its being in effect and unrevoked unless I shall have executed a proper instrument of revocation and recorded it, or caused it to be recorded, in the Miscellaneous Records of Lake County, State of Indiana. This PowerstshuitMshall not) be affected by my later incompetency. If not repowers given my attorney-in-fact shall automatically terminate on voked as aforesaid, the December 31, 1982 and this instrument shall become null and void. before the person named below. as witness, who has duly witnessed my signing of this instrument in _____ counterparts, each of which shall be considered an original. Counterpart No. _ GRANTOR Florence L. Kiekenapp 313-54-1547 GRANTOR'S SOCIAL SECURITY NUMBER 6936 Arkansas, Hammond, 46323 STATE OF INDIANA COUNTY OF LAKE Before me, the undersigned, a Notary Public in and for said County and State, this . 19 31 personally appeared the Grantor named above, and acknowledged the execution of the above instrument to be his her voluntary act and deed, for the uses and purposes therein stated. IN WITHESS WHEREOF, I have hereunto set my hand and official seal the day and year last above written. Resident Of: The attorney-in-fact represents and warrants that within his knowledge this power is unrevoked and is still in full force and effect upon each and every exercise of the powers herein granted. ATTORNEY-IN-FACT This instrument prepared by ATZ. BREMMAN & ANGEL. BY: I DOUGLAS ANGELAttorney at Law. 7895 Broadway, Suites R-S. Merrillville, IN

Telephone: (219) 769-1505