

*Joseph Anthony Witowski*

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STATE OF INDIANA ) GENERAL DURABLE  
                          ) POWER OF ATTORNEY  
COUNTY OF LAKE )

**FILED**

JUN 21 1988

*Anna M. Anton*  
NOTARY LAKE COUNTY  
*No Real Est*

PRINCIPLE: Mary Elaine Witowski

ATTORNEY IN FACT: Joseph Anthony Witowski

KNOW ALL MEN OF THESE PRESENTS, that I, the above shown Principal, of Lake County, Indiana, have made, constituted and appointed, and by these presents do make, constitute and appoint my husband, Joseph A. Witowski, the above described Attorney in Fact, of Merrillville, Indiana, [hereinafter referred to as "my Attorney"] my true and lawful Attorney for me and in my name, place and stead to do the following acts and to exercise the following powers, and I intend that, subject to the definitions hereinafter contained, the same be construed in the broadest possible manner:

(1) To endorse any and all checks, drafts or vouchers and to cash the same or deposit their proceeds; to sign and issue checks on any bank account in my name; and to make, execute and deliver, cancel, modify, buy, sell, exchange or pledge, or otherwise acquire or dispose of any tangible or intangible property of mine by means of any type instrument necessary or advisable to accomplish the same.

(2) To manage, operate, protect and conserve all securities, properties, interests and investments owned by

LILLIAN A. BLASTICK  
RECORDER, LAKE COUNTY  
CROWN POINT, INDIANA 46307

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securities, properties, interests and investments owned by me; to collect, hold or pay out or otherwise deal with the income there from or the principal thereof; and from time to time make investments for me without any restrictions whatsoever as to the kind of investment.

(3) To assign and transfer upon the books of any municipality, corporation, association or company any stocks, bonds or other securities which are or may hereafter be registered in my name.

(4) To vote in person or by proxy at corporate or other meetings and to effect, participate in or consent to any reorganization, merger, voting trust or other action affecting any securities which I now or hereafter own, or the issuers thereof, and to make payments in connection therewith.

(5) To enter into, perform, modify, extend, cancel, compromise or otherwise act with respect to any contract of any sort whatsoever.

(6) To procure insurance against any and all risks affecting property or persons, and against liability, damage or claim of any sort; to alter, amend extend or cancel such insurance.

(7) To borrow money in such amounts, for such periods and upon such terms as my Attorney shall deem proper and to secure any loan by the mortgage or pledge of any property of mine.

(8) To pay any amount that may be owing at any time by me upon any contract, instrument or claim; to deliver or convey any tangible or intangible personal property,

instrument or security that I may be required to deliver or convey by any contract or in performance of any obligation.

(9) With respect to any account in my name or in any other name for my benefit with any broker, bank, saving and load association, credit union or trust company, to make deposits therein and withdrawals therefrom whether by check or otherwise, and to open, to continue, and to close such accounts or any similar account.

(10) To receive payment of any indebtedness due me or any money coming to me, and to receive payment of dividends, interest and principal, and to give receipts, releases and acquittances therefor.

(11) To open and have free access to any lockbox to which I have access and to all the contents thereof.

(12) To buy, sell, exchange, mortgage, encumber, lease or by any other means whatsoever to acquire or dispose of real property; to execute and deliver any deed, with or without covenants or warranties; to partition real property; to manage real property; and to repair, alter, renovate, improve, remodel, erect or tear down any building or other structure or part thereof.

(13) To make, execute and deliver, or to revise or obtain, any lease, indenture or lease or contract for lease of any real property and any assignment of lease or indenture of lease and consent to the assignment thereof, for such periods of time, and with such provisions for renewals, conditions, agreements and covenants as my Attorney shall deem proper; and to amend, extend, modify or cancel any of the terms, covenants, or conditions, including covenants to

lease, whether heretofore and hereafter made, and to cancel, surrender and accept the surrender of any lease, indenture of lease, and contract of lease.

(14) To purchase or otherwise acquire any note, bond, mortgage or stock; to assign, transfer, modify, extend or satisfy any such instrument now or hereafter held by me or in which I have any interest upon such terms as my Attorney shall deem proper.

(15) To receive any legacy, bequest, gift or transfer of real property or tangible or intangible personal property and to give full receipt and acquittance therefor; to approve accounts of any business, estate, trust, partnership, or other transactions whatsoever and to enter into any compromise and release in regard thereto.

(16) To employ nurses and doctors, attorneys-at-law, domestic servants, agents and others, and to remove them and to appoint others in their place, and to pay and allow to them for their services and such salaries, wages or other remuneration as my Attorney shall deem proper.

(17) To assert, defend, compromise, acquire or dispose of or otherwise deal with any claim, either alone or in conjunction with other persons, relating to me or any property of mine or any other person, to any government, or any estate of a deceased person or any incompetent person, or any trust whether created by will or a deceased person or instrument of a living person, or property of whatsoever nature; to institute, prosecute, defend, compromise, or otherwise dispose of, and to appear for me in, any proceeding at law or in equity or otherwise before any tribunal for the

enforcement or for the defense of any such claim; and to retain, discharge and substitute counsel and authorize appearance of such counsel to be entered for me in any such action or proceeding.

(18) To arbitrate any claim in which I may be in any manner interested and for that purpose to enter into agreements to arbitrate, and, either through counsel or otherwise to carry on such arbitration and perform or enforce any award entered therein.

(19) To prepare, execute, verify and file in my name and on my behalf any and all types of tax returns, amended returns, declarations of estimated tax, report protest, application for corrections of assessed valuation of real or other property, appeal, brief, claim for refund, or petition, including petition to the Tax Court of the United States, in connection with any tax imposed or purported to be imposed by any government, or claimed, levied or assessed by any government, and to pay any such tax and to obtain any extension of time for any of the foregoing; to execute waivers or consents agreeing to a later determination and assessment of taxes that is provided by any statute of limitations; to execute waivers or restrictions on the assessment and collection of deficiency in any tax; to execute closing agreements and all other documents, instruments and papers relating to any tax liability of mine and of any sort; to institute and carry on either through counsel or otherwise any proceeding in connection with contesting any such tax or to recover any tax paid or to resist any claim for additional tax on any proposed

assessment or levy thereof; and to enter into any agreements or stipulations for compromise or other adjustments or disposition of any tax.

(20) To make any reports of information of any sort whatsoever to any government as required by law or regulation.

And generally to transact all my business affairs and interests including reimbursement of my Attorney for all costs and expenses related to such affairs and interests and payments to my Attorney of a reasonable fee for services rendered, as fully and completely as I myself might do if personally present; and to do any and all acts of things which my Attorney shall deem useful, necessary or proper in order to do any of the foregoing acts or to carry out any of the foregoing powers. My Attorney shall have full power of substitution and revocation, and such substitution and revocation may relate to, or be limited to, any one or more or all of the foregoing acts or powers, or limited as to time or in any respect as my Attorney shall deem proper. I do hereby ratify and confirm all things so done by my said Attorney, within the scope of the authority herein given, as fully and to the same extent as if me personally done and performed.

This General Durable Power of Attorney shall not be affected by physical disability or mental incompetence of the Principal, which renders the Principal incapable of managing his or her own estate.

All acts done by Attorney pursuant to this General Durable Power of Attorney during any period of disability or

mental incompetence shall have the same effect and inure to the benefit of and bind then Principal's heirs, devisees, legatees, and personal representative as if the Principal were mentally competent and not disabled. My Attorney shall have a fiduciary relationship with the Principal and shall be accountable and responsible as a fiduciary.

This General Durable Power of Attorney shall remain in full force and effect until the earlier of the following events:

(a) My Attorney resigns by delivering to me in writing a copy of his or her resignation and recording the original in the public records of the county aforesaid. Upon such resignation and recording, my attorney shall thereafter divested of all authority under this General Durable Power of Attorney;

(b) I revoke this General Durable Power of Attorney by written instrument recorded in the public records of the county aforesaid; or

(c) A committee is appointed for me by a court of competent jurisdiction.

IN WITNESS WHEREOF, I, undersigned Principal, sign my name to this instrument this 14 day of JUNE, 1988, and being first duly sworn, do hereby declare to the undersigned authority that I sign, execute, publish, and declare this instrument as my General Durable Power of Attorney and that I sign it willingly, that I execute it as my free and voluntary act for the purpose therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

IN THE PRESENCE OF:

Abel Vazquez

Mary E. Witowski

Mary E. WITOWSKI  
Principal

WE, Abel Vazquez AND Delores Balcarak the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Principal signs and executes this instrument as principal's General Durable Power of Attorney consisting of 8 pages, this included, and that the Principal's request and in the presence of each other, hereby signs this General Durable Power of Attorney as witness to the Principal's signing, and that to the best of our knowledge the Principal is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Abel Vazquez OF Merrillville In.

Delores Balcarak OF Merrillville In.

STATE OF INDIANA           )  
  )  
COUNTY OF LAKE           )

Personally appeared the undersigned witness and made oath that (s)he saw the within named PRINCIPAL sign, seal and as the PRINCIPAL'S act and deed, deliver the within written General Durable Power of Attorney and that (s)he, with the other witness subscribed above, witness the execution thereof.

Delores Balcarak

STATE OF INDIANA           )  
  )  
COUNTY OF LAKE           )

SWORN to before me this  
14 day of June,  
1988.

Thomas R. Mills  
Notary Public for the State  
of Indiana the COUNTY of  
Lake

My Commission expires:  
July 22, 1988