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THIS FORM HAS BEEN APPROVED BY THE INDIANA STATE BAR 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 THE PRACTICE OF LAW AND MAY ONLY BE DONE BY A LAWYER.

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POWER OF ATTORNEY

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FILED

Sandra J. Grzybowski (GRANTOR)

MAR 30 1990

TO

J.B. Smith (ATTORNEY-IN-FACT)

Anna N. Antos AUDITOR LAKE COUNTY

The undersigned hereby nominates, constitutes and appoints J.B. Smith

whose address is 5900 Hohman Avenue, Hammond, IN 46320

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, 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, drafts, receipts or other documents as may be required in connection with disbursement or withdrawal 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 the following safety deposit box: Box No. located at:

(INSTITUTION)

(BRANCH)

(ADDRESS)

and in any and all other safety deposit boxes in my name either individually or jointly with any other person.

(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 and 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) Transfer of Interest in Real Estate - To sell, convey, lease, grant an option to purchase, or otherwise transfer, for such consideration and upon such terms as my attorney-in-fact shall deem advisable, including a contract for conditional sale, and also to execute and deliver any deed, sales agreement, lease, contract and any other document(s) in such manner and form as may be necessary or required for my attorney-in-fact to transfer all or any part of my interest in the following described real estate: [Strike (a) or (b)] To do all things necessary or convenient to close a sale transaction including the receipt of net proceeds of sale made payable to grantor and co-owner

(b) Only the real estate commonly known as 6326 Forest Avenue

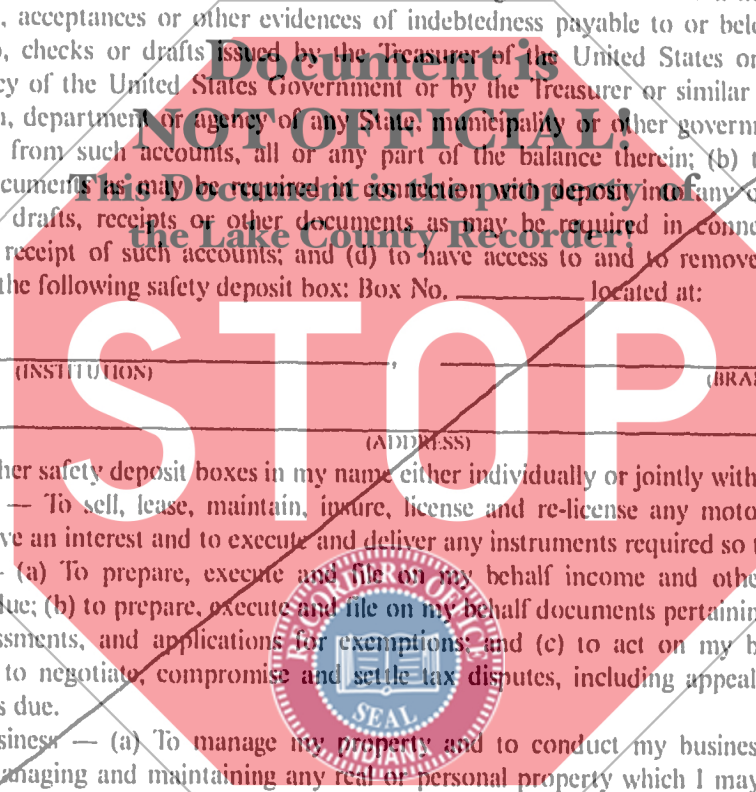
Hammond, Indiana located in Lake County,

Indiana and legally described as follows, to-wit:

Lots 11, 12 and 13 in Block 4, as marked and laid down on the recorded plat of Kenwood Addition to Hammond, Lake County, Indiana, as the same appears of record in Plat Book 10, page 17, in the Recorder's Office of Lake County, Indiana.

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STATE OF INDIANA/S.S. NO. LAKE COUNTY, INDIANA FILED: APR 5 9 1990 ROBERT W. B. J. RECORDER

