

POWER OF ATTORNEY

LTIC 52107

91052841

OF

Russell E. Tarkany
(GRANTOR)

TO

Shelby J. Tarkany

(ATTORNEY-IN-FACT)

The undersigned hereby nominates, constitutes and appoints Shelby J. Tarkany

whose address is 269 S State Road 49, Valparaiso, In 46383

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, 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 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:

This is a Special power of attorney, effective solely and exclusively for the purpose of selling real estate. This power is limited to the execution of any acceptances, deeds, closing statements and other related documents and instruments for the sale of real estate. Described as follows: Legal description: The East 17 feet of Lot 25, all of Lot 26 and the West 4 feet of Lot 27, Block 5, Spielman's Addition to Gary, as shown in Plat Book 13, page 7, Lake County,, Indiana



FILED

OCT 16 1991

Carol M. Antos
AUDITOR LAKE COUNTY

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

Any act or thing lawfully done by my attorney-in-fact under this instrument shall be binding on me and on my heirs, assigns and legal representatives.

*My
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