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RAY L. SZARMACH  
7207 Indianapolis Blvd  
Hammond, IN  
46324

92032816

POWER OF ATTORNEY

OF

MARIAN TOMLINSON  
(Grantor)

TO

KAREN SYFERT  
(Attorney-in-Fact)

FILED

MAY 22 1992

*Ann N. Anton*  
AUDITOR LAKE COUNTY

The undersigned hereby nominates, constitutes and appoints Karen Syfert whose address is 3247 175th Place Hammond, Indiana 46323, as my true and lawful attorney-in-fact to do and perform for me and in my name the following:

(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

*Re: H&K. Kay P. Int  
Rs 29 + 27 6210  
#43-354-28*

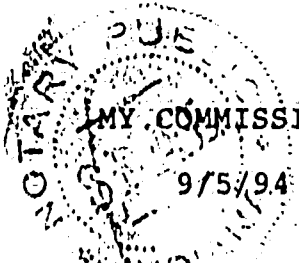


STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORD  
MAY 22 10 20 AM '92

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IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above written.



William A. O'Rourke  
WILLIAM A. O'ROURKE, NOTARY PUBLIC

MY COMMISSION EXPIRES:

RESIDENT OF:

Lake County, Indiana

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.

Karen Syfert  
KAREN SYFERT, ATTORNEY-IN-FACT

This instrument prepared by WILLIAM A. O'ROURKE, Attorney at Law, 5231 Hohman Avenue, Suite 501, Hammond, Indiana 46320.

