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TICOR TITLE INSURANCE  
Merrillville, Indiana

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POWER OF ATTORNEY

OF

DESSIE P. BIRK

Grantor

TO

TWILA L. SIER

Attorney-in-Fact

STATE OF INDIANA  
LAKE COUNTY  
FILED FOR RECORD

ROBERT  
RECORDED

AUG 24 9 23 AM '92

8-15-174-7

The undersigned hereby nominates, constitutes and appoints TWILA L. SIER, whose

address is 303 North 250 West, Valparaiso, Indiana 46383, as my true and lawful attorney-

in-fact to do and perform for me and in my name the following:

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*Fields Joint Mills*  
*Add #137, 15-174-7*

(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 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.

FILED

(3) Tax Matters - (a) To prepare, execute and file on my behalf income and ~~other~~ 1992 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.

*Dani M. Anton*  
LAKE COUNTY

(4) Conduct of Business - (a) To manage my property and conduct my business affairs, including, but not limited to, leasing, selling, managing and maintaining any real or personal

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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:

(a) Full and final power to decide and give consents to any procedures or medical care that may be required or recommended by any hospital or doctor and the right to receive any and all medical information released by the hospitals or doctors. Her decision shall be final as to all medical decisions that could be made by me; also, to decide, if I become incompetent, as to my placement in a convalescent or nursing home.

(b) The attorney-in-fact shall have the right to sign any and all claims for medical reimbursement from Medicare or any other insurances that the Grantor may have.

(c) To sell my real property known as Lot 137 in Fifield's Forest Hills Addition, in the Town of Merrillville, as per plat thereof, recorded in Plat Book 25, page 3, in the Office of the Recorder of Lake County, Indiana, including but not limited to executing closing documents and a Warranty Deed and collecting and managing all proceeds from said sale.

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.

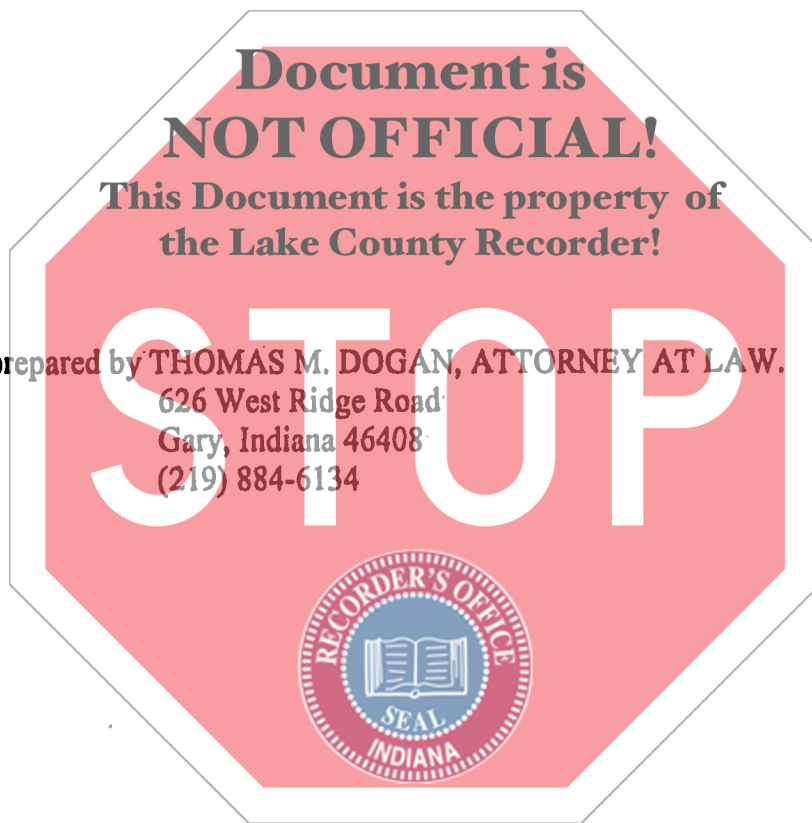
Persons to who this instrument may be delivered may rely on its being in effect and unrevoked unless I shall have executed a proper instrument of revocation and recorded it, or caused it to be recorded in the Miscellaneous Records of Lake County, State of Indiana. This Power shall not be affected by my later incompetency. If not revoked as aforesaid, the powers given my attorney-in-fact shall automatically terminate on my death, and this instrument shall become null and void.

Signed this 3rd day of August, 1992, before the persons named below, as witnesses, who have duly witnessed my signing of this instrument in three (3) counterparts, each of which shall be considered an original.



The attorney-in-fact represents and warrants that within her 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 Twila L. Sier



This instrument prepared by THOMAS M. DOGAN, ATTORNEY AT LAW.  
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