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DURABLE POWER OF ATTORNEY

AUG 1 1 1993

KNOW ALL MEN BY THESE PRESENTS, that I, BELVA G. Action of Griffith, Indiana, do hereby appoint, should I become incompetent, Frederick L. Comer, of Merrillville, Indiana, Bonnie Pazdalski, of Highland, Indiana, and Jennie Wollen of Valparaiso, Indiana, as my attorneys-in-fact to act on my behalf with regard to the following:

To receive dividends, interest and income arising from my assets; to endorse checks drawn to my order; to withdraw funds standing in my name from time to time on deposit in any bank or trust company; to purchase, sell or exchange any bonds or shares of stock now held by me or which I may hereafter acquire; to vote in person or by proxy all such stock or other securities; and to execute such instruments of transfer and assignment as may be necessary or desirable in connection therewith;

which I own or in which Habave or ma Rhave de beneficial interest, including but not limited to the following acts: transfer of some of beneficiary, cancellation of policy, conversing, change of beneficiary, cancellation of policy, conversate of insurance or additional insurance and exercise of any options available with respect to said policies;

To borrow such sums of money as may be necessary or desirable and to execute notes from time to time in my name, giving such security as my attorney-in-fact may determine;

To sell and dispose of any real or personal property which I own or in which I have any toterest to such person or persons, for such amount, and on such terms as my attorney in fact may determine; in my name to execute and deliver instruments of transfer and assignment to convey my interest in said property;

To purchase or acquire any real or personal property which my attorney-in-fact may determine to be in my interest and for such amount and on such terms as my attorney-in-fact may determine; in my name, to execute and deliver any consideration, documents or instruments of transfer which may be required to purchase or acquire said property;

To purchase United States Treasury Bonds of all kinds and descriptions, including so-called "discount" bonds, "flower" bonds or bonds eligible for redemption at par in payment of federal estate taxes;

To have full access to any safe deposit box rented in my name, to remove the contents, and surrender the box;

To give any of my assets to persons of natural affection to whom I would normally consider making such gifts, having

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in mind the ultimate objective of such gifts being the qualification for state or federal medical, welfare or other assistance programs for my benefit or for the reduction of state and federal estate and inheritance taxes on my estate or my spouse's estate;

To make out and execute all returns which may be required for the purpose of determining income or other taxes imposed by the United States government or by any state government;

To commence and prosecute, or to defend, all actions or proceedings involving any matter in which I have or may have any interest or concern;

To transfer all or any part of my assets, real or personal, tangible or intangible, to any revocable trust which is in existence or which I may now or the thetfuture create;

To apply to the social Security Administration to become representative payee of my Social Security benefit payments, and to then act all my representative payer in vaccordance with applicable law; the Lake County Recorder!

To make any and all applications to other state or federal medical, welfare or other assistance programs for benefits to which I may be entitled;

To consent to my placement in a hospital, nursing home or other health care facility; to consent to the administration of medication, surgical procedures or other professional care, counsel, treatment or services; to withdraw such consent; to execute authorizations for the release of my medical records and information pertaining to my past and present condition.

To generally act as my agent in these and all other matters in which I may be interested or concerned; to do all acts which my attorney—in—fact deems necessity in carrying out the foregoing.

If there shall be any uncertainty whether I am dead or alive, all acts done by my attorney-in-fact shall have the same effect and inure to the benefit of and bind me and my distributees, devisees, legatees, and personal representatives as if I were alive, competent and not disabled.

I	N WITNESS	WHEREOF,	I have	set n	ny hand	d on	-28	_1993.
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STATE OF INDIANA)
COUNTY OF LAKE)

Subscribed and sworn to before me a Notary Public in and for said County and State this ______ day of _______

Notary Public

My commission expires: 2-1

(Seal)

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