

FILED

DURABLE POWER OF ATTORNEY

Nov 28 1996

**SAM ORLICH
AUDITOR LAKE COUNTY**

KNOW ALL MEN BY THESE PRESENTS, that I, LOTTIE R. MAKOWSKI, of Hammond, Lake County, Indiana, have made, constituted and appointed, and by these presents do make, constitute and appoint my husband, WALTER J. MAKOWSKI, of Hammond, Lake County, Indiana, as my true and lawful Attorney-in-Fact, or if he is unable to act for any reason, my daughter, SANDRA A. GIGLIO, of Dyer, Lake County, Indiana, and/or my daughter, JOANNE T. RICHARDS, of Munster, Lake County, Indiana, shall so act as successor(s), for me and in my name, place and stead to exercise all powers granted under Sections 2 through 19 of Chapter 5 of Article 5 of Title 30 of the Indiana Code, as currently in force and as the same shall be amended, and all such powers and amendments under said Chapter 5 are hereby incorporated as part of this Power of Attorney by reference, which shall include but are not limited to the following:

To receive confidential information; to prepare, sign and file tax return forms 1040, 1040X, IT40 and IT40X for all open years and all future years; and at any time to perform any and all other acts before the taxing authorities of any jurisdiction the same as I might do were I then present and competent to act, including specifically the execution of Internal Revenue Service Forms 2848 and 8821, the Indiana Department of Revenue Form POA-1 (or my successors thereto), and such other authorizations and/or forms as may be necessary to carry out the purposes of this delegation of authority,

To place documents of property or remove same from any deposit box I may have;

To sign any check or negotiable instrument made out to me, including U.S. Government checks, and deposit same in any or all of my bank accounts and to make withdrawals from said accounts in my name;

To sign checks drawn upon my checking account with my name in order to pay my bills and make purchases on my behalf;

To purchase, sell, dispose of, assign and pledge notes, stocks, bonds and securities;

To execute instruments to effect the transfer of title to any motor vehicle owned by me;

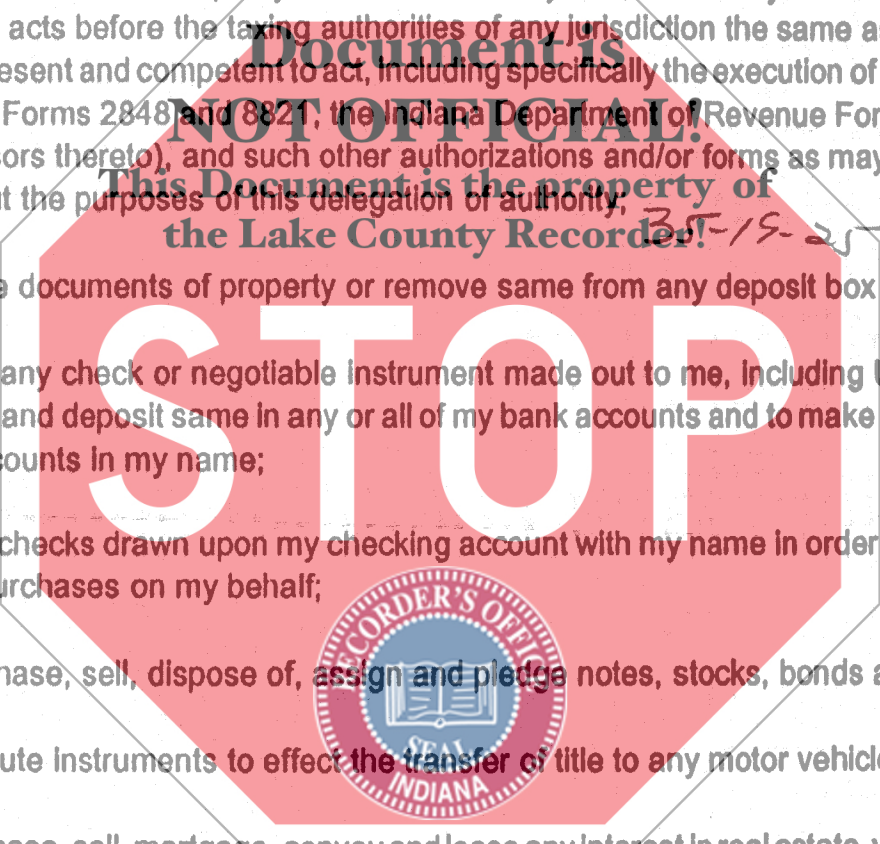
To purchase, sell, mortgage, convey and lease any interest in real estate, wherever located, of which I may be the owner now or hereafter;

To make and complete gifts of my property or assets to any one or more of my lineal descendants in such amounts and manner, including outright or in trust, as to qualify for the present interest annual exclusion from taxable gifts under Section 2503 of the Internal Revenue Code of 1986, as amended;

To transfer assets or property or property interests which are titled in my name to the Trustee or Trustees of any revocable trust created by me during my lifetime to be held, administered, managed, and distributed pursuant to the terms of such revocable trust;

To apply for Letters of Guardianship for and on my behalf and to act as my Guardian(s) in connection with any matter or matters which for any reason require a guardianship or protective proceeding.

I hereby authorize my said Attorney(s) to perform any other act on my behalf which, due to my inability, I cannot perform myself, and I specifically exempt her/him/them from any



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STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORD

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WARGENTZ RECORDS
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