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4621 E. Ridge Road
Hobart 46342

GENERAL DURABLE POWER OF ATTORNEY

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I, HELEN P. GHOLSTON, of the County of Lake, State of Indiana, Social Security Number 317-09-9227, do hereby designate my sons, DELMER SIMS, LEROY SIMS and GARY SIMS, individually and not jointly, as my true and lawful attorneys-in-fact, or agents, and confer upon said attorneys the following authority under I.C. 30-5-5:

1. Authority to receive confidential information; to prepare, sign and file tax return forms 1040, 1040X, IT40 and IT40X for any and all years, past present or future; and to at any time perform any and all other acts before the taxing authorities of any jurisdiction, including specifically the execution of Internal Revenue Forms 2848 and 8821, the Indiana Department of Revenue Power of Attorney Form 48 (or any successors thereto), and such other authorization forms as may be necessary to carry out the purposes of this delegation of authority.
2. General authority with respect to real property transactions (I.C. 30-5-5-2).
3. General authority with respect to tangible personal property transactions (I.C. 30-5-5-3).
4. General authority with respect to bond, share and commodity transactions excluding any authority to purchase calls or commodities or to purchase any security on margin (I.C. 30-5-5-4).
5. General authority with respect to banking transactions (I.C. 30-5-5-5).
6. General authority with respect to business operating transactions (I.C. 30-5-5-6).
7. General authority with respect to insurance transactions (I.C. 30-5-5-7).
8. General authority with respect to beneficiary transactions (I.C. 30-5-5-8).
9. General authority with respect to gift transactions (I.C. 30-5-5-9).
10. General authority with respect to fiduciary transactions (I.C. 30-5-5-10).
11. General authority with respect to claims and litigation (I.C. 30-5-5-11).
12. General authority with respect to family maintenance (I.C. 30-5-5-12).
13. General authority with respect to benefits from military service (I.C. 30-5-5-13).
14. General authority with respect to records, reports and statements (I.C. 30-5-5-14).

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15. General authority with respect to estate transactions (I.C. 30-5-5-15).
16. General authority with respect to health care, including the withholding or withdrawal of health care in accordance with I.C. 30-5-5-16 and I.C. 30-5-5-17.

I authorize my health care representative to make decisions in my best interest concerning withdrawal or withholding of health care. If at any time, based on my previously expressed preferences and the diagnosis and prognosis, my health care representative is satisfied that certain health care is not or would not be beneficial, or that such health care is or would be excessively burdensome, then my health care representative may express my will that such health care be withheld or withdrawn and may consent on my behalf that any or all health care be discontinued or not instituted, even if death may result.

My health care representative must try to discuss this decision with me. However, if I am unable to communicate, my health care representative may make such a decision for me, after consultation with my physician or physicians and other relevant health care givers. To the extent appropriate, my health care representative may also discuss this decision with my family and others, to the extent they are available.

17. General authority to delegate in writing all or any of the authority granted herein (I.C. 30-5-5-18).
18. General authority to perform any and all acts and execute any and all documents not herein excluded the same as I might do were I then present and competent (I.C. 30-5-5-19).

In addition to the foregoing powers, my attorney-in-fact shall have the power:

19. To communicate with any and all lawyers that may have represented me in the past, present or future and any communications with my attorney-in-fact shall be treated the same as though the lawyer was communicating with me and any decisions made by the attorney-in-fact shall be treated as though they were decisions made by me.

I hereby ratify and confirm all that my said attorney-in-fact or agent shall do by virtue hereof.

My attorney-in-fact may be reimbursed for expenses but shall not be entitled to a fee for services provided.

