

7 17501 Tapper St.
Howell, Ind 46356

FILED

STATE OF INDIANA)
COUNTY OF LAKE 98050909S

JUL 06

SAM ORLICH
AUDITOR LAKE COUNTY

POWER OF ATTORNEY

BY THIS POWER OF ATTORNEY, I, BERNICE J. LUTGEN, name an Attorney-in-fact with power to act on my behalf pursuant to Indiana Code Title 30 Article 5 as it exists now and is amended in the future. I hereby revoke any powers of attorney executed by me prior to the date of this power of attorney. Indiana Code is hereinafter referred to as "IC".

1. As my attorney-in-fact, I name my son, GEORGE LUTGEN, whose address and telephone number are: 17071 Tapper Street, Lowell, Indiana 46325 and (219) 696-0715.

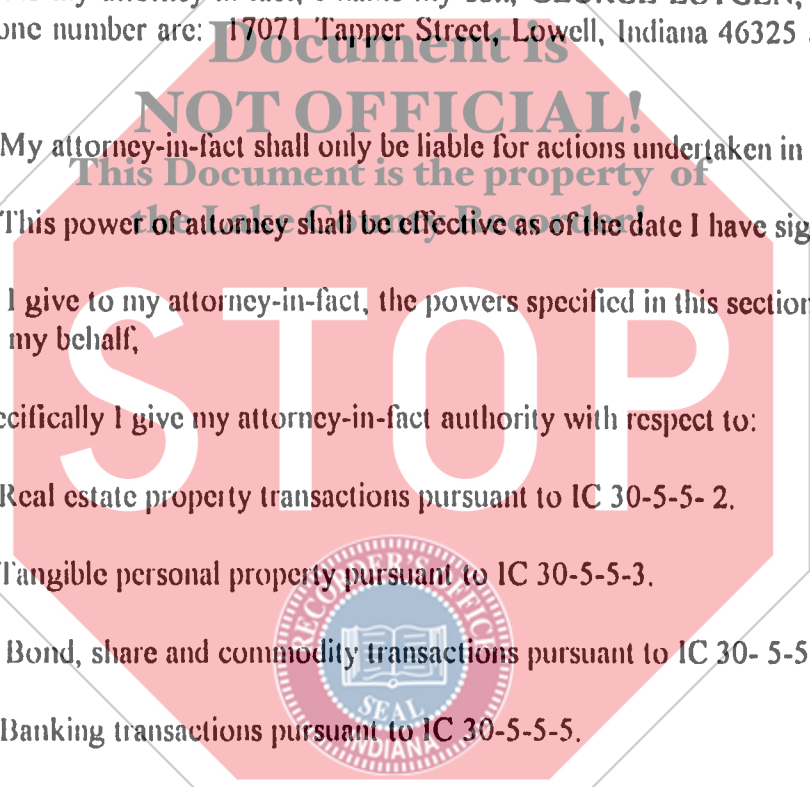
2. My attorney-in-fact shall only be liable for actions undertaken in bad faith.

3. This power of attorney shall be effective as of the date I have signed it.

4. I give to my attorney-in-fact, the powers specified in this section to be used on my behalf,

Specifically I give my attorney-in-fact authority with respect to:

- A. Real estate property transactions pursuant to IC 30-5-5-2.
- B. Tangible personal property pursuant to IC 30-5-5-3.
- C. Bond, share and commodity transactions pursuant to IC 30-5-5-4.
- D. Banking transactions pursuant to IC 30-5-5-5.
- E. Business operating transactions pursuant to IC 30-5-5-6.
- F. Insurance transactions pursuant to IC 30-5-5-7 as amended.
- G. Beneficiary transactions pursuant to IC 30-5-5-8.
- H. Gift transactions pursuant to IC 30-5-5-9.
- I. Fiduciary transactions pursuant to IC 30-5-5-10.
- J. Pursuing claims and litigation pursuant to IC 30-5-5-11.



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- K. Family maintenance pursuant to IC 30-5-5-12.
- L. Benefits from military service pursuant to IC 30-5-5-13.
- M. Records, reports and statements pursuant to IC 30-5-5-14.
- N. Estate transactions pursuant to IC 30-5-5-15.
- O. General authority with respect to health care pursuant to IC 30-5-5-16.
- P. Power to withdraw or withhold health care pursuant to IC 30-5-5-17.
- Q. Delegation of authority pursuant to IC 30-5-5-18.
- R. All other matters pursuant to IC 30-5-5-19.

- 5. If protective proceedings are instituted on my behalf or a guardian is requested to act on my behalf, I name my attorney-in-fact to act on my behalf or as my guardian.
- 6. Without regard to my mental or physical condition, this power of attorney shall continue in effect until revoked or until my death, whichever occurs first.

Date:

9-6-97



Bernice J. Lutgen

 BERNICE J. LUTGEN
 Social Security No. 314-60-2006

STATE OF INDIANA)
) SS:
 COUNTY OF LAKE)

The undersigned, a Notary Public, residing in Lake County, Indiana, certifies and witnesses that the above-signed, personally known to me to be the same person whose name is subscribed to this instrument, appeared before me in person and acknowledged the signature and delivered the instrument as a free and voluntary act, for the uses and purposes named in the instrument.

Date:

9-6-97

Cheryl M. Hayden

 Notary Public

My Commission Expires: AUGUST 14, 2001