

and drafts made payable to my order and collect the proceeds, to sign in my name checks on all accounts standing in my name, to withdraw funds from said accounts, whether checking, savings, or any other types of accounts, and to open accounts in my name or in his name as my attorney-in-fact.

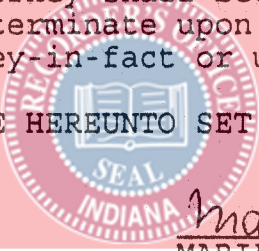
To make such payments and expenditures as may be necessary in connection with any of the foregoing matters and with the administration of my financial affairs in general; to retain attorneys on my behalf to appear for me in all actions and proceedings to which I may be a party in the courts of Indiana or any other state in the United States, or in the United States courts, to commence actions and proceedings in my name if necessary, and to sign and verify in my name all complaints, petitions, answers and other pleadings of any description.

To make and verify income tax returns, and to represent me in all income tax matters before any office of the Internal Revenue Service or any other taxing authority, within the limitations of the applicable rules and regulations of such taxing authority

By this General Power of Attorney, I hereby give and grant to my said attorney-in-fact full power and authority to do and perform all and every lawful act and thing whatsoever necessary to be done in the premises, as fully and to all intents and purposes as I might or could do if personally present, hereby ratifying and confirming all that my said attorney-in-fact may do pursuant to this power.

This General Power of Attorney shall become effective upon my execution of it, and shall terminate upon my written notification to my said attorney-in-fact or upon my death.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND SEAL
THIS 18 DAY OF APRIL, 1997.


Maria Simon
MARIA SIMON
S.S.#309-42-6774
D.O.B. 12/5/27

Before me, the undersigned, a Notary Public for said County and State, personally appeared Maria Simon, who acknowledged the execution of the above and foregoing General Power of Attorney as her free and voluntary act and for the purposes expressed in it.

My Commission Expires: 8-23-1997

Sandra L. Seger
NOTARY PUBLIC Sandra L. Seger

Resident of Porter County, Indiana

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This document was prepared by: Maria Simon

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