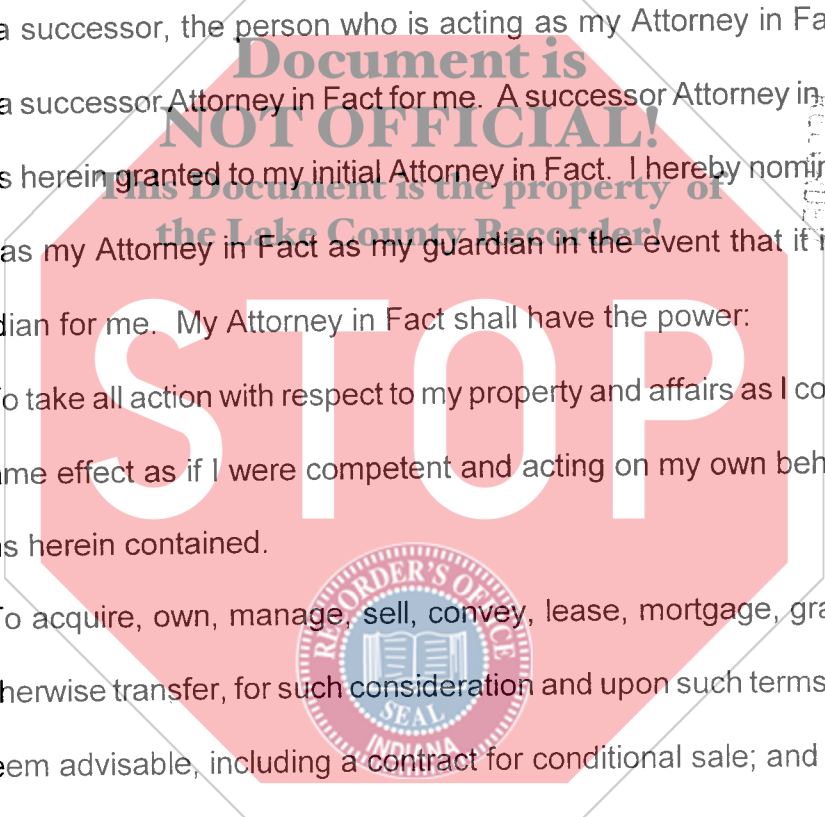


DURABLE POWER OF ATTORNEY

I, **CAROL A. NEWMAN**, of Hobart, Lake County, Indiana, hereby appoint **KATRINA S. NEWMAN ROGAN**, currently of Highland, Indiana, as my Attorney in Fact. In the event that **KATRINA S. NEWMAN ROGAN** does not survive me or fails to act as my Attorney in Fact, then I hereby appoint **MEDFORD "LEE" NEWMAN**, currently of Portland, Indiana, as my Attorney in Fact.

This Power of Attorney shall become effective upon the execution hereof. It shall not be terminated in my incapacity. My Attorney in Fact shall exercise the powers granted hereunder in a fiduciary capacity with due care and in good faith. Subject to the above designation of a successor, the person who is acting as my Attorney in Fact from time to time can name a successor Attorney in Fact for me. A successor Attorney in Fact shall have all of the powers herein granted to my initial Attorney in Fact. I hereby nominate the person who is serving as my Attorney in Fact as my guardian in the event that it is necessary to appoint a guardian for me. My Attorney in Fact shall have the power:

1. To take all action with respect to my property and affairs as I could take as fully and with the same effect as if I were competent and acting on my own behalf subject only to the limitations herein contained.
2. To acquire, own, manage, sell, convey, lease, mortgage, grant an option to purchase, or otherwise transfer, for such consideration and upon such terms as my Attorney in Fact shall deem advisable, including a contract for conditional sale; and also to execute and deliver any deed, sales agreement, lease, contract, and any other document(s) in such manner and form as may be necessary or required for my Attorney in Fact to transfer all or



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LAKE COUNTY, INDIANA

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PEGGY HOLINGA KATONA
LAKE COUNTY AUDITOR

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any part of my interest in any real estate, including but not limited to the following described real estate:

West 6 acres of the North 10 acres of South 36 acres of the East Half of North East 1/4 Section 6, Township 36 North, Range 7 West of the Second Principal Meridian except the South 198.12 feet of the West 300 feet in the City of Hobart, Lake County, Indiana.

Commonly known as 1221 South Ash St., Hobart, Indiana.
Key No. 17-5-23

and to further have all powers enumerated with respect to real estate transactions as set forth in I.C. 30-5-5-2.

3. To acquire, own, manage, sell and otherwise deal with tangible personal property and to have general authority with respect to tangible personal property transactions as provided in I.C. 30-5-5-3.

4. To acquire, own, vote, participate in reorganizations, pledge, sell and otherwise deal with securities and to have general authority with respect to bond, share and commodity transactions as provided in I.C. 30-5-5-4.

5. To maintain bank accounts, to sign checks and notes and to enter my safe deposit box and control the contents thereof and to have general authority with respect to banking transactions as provided in I.C. 30-5-5-5.

6. To manage, sell and otherwise deal with any proprietorship or partnership in which I have an interest and to have general authority with respect to business operating transactions as provided in I.C. 30-5-5-6.

7. To acquire, pay premiums, borrow or otherwise deal with insurance and to

have general authority with respect to insurance transactions as provided in I.C. 30-5-5-7 without the limitations contained in I.C. 30-5-5-9 except as modified in paragraph 9 hereof.

8. To exercise all of the rights that I may have as a beneficiary with respect to an estate, trust or other fund and to have general authority with respect to beneficiary transactions as provided in I.C. 30-5-5-8.

9. In the event I become permanently mentally incapacitated, to make gifts of my property and to have general authority with respect to gift transactions as provided in I.C. 30-5-5-9 except that the Ten Thousand Dollar (\$10,000.00) limit on gifts to my Attorney in Fact and his or her dependents shall not apply and gifts to members of my family may be made if they are in the best interests of the recipients so long as such gifts (a) are not adverse to my best interest and (b) are made to or for the benefit of my spouse or my descendants per stirpes.

10. To take such action as is reasonable or necessary to bind up any matters in which I am acting as a fiduciary in the event of my death or incapacity.

11. To exercise all of my legal rights with respect to any matter in which I may have legal rights or legal obligations and to have general authority with respect to claims and litigation as provided in I.C. 30-5-5-11.

12. To provide for the care, support, and education of members of my family and to have general authority with respect to family maintenance as provided in I.C. 30-5-5-12.

13. To exercise my military service benefit rights, if any, and to have general authority with respect to benefits from military service as provided in I.C. 30-5-5-13.

14. To maintain records of my property and affairs, to file tax returns on my behalf, to have access to my confidential tax records and to have full power and authority to act on my behalf in dealings with taxing authorities and to have general authority with respect to records, reports and statements as provided in I.C. 30-5-5-14.

15. In the event I become permanently mentally incapacitated, to exercise all powers with respect to estate and trusts that I can exercise including the power to disclaim interests that I would otherwise be entitled to receive and to have general authority with respect to estate transactions as provided in I.C. 30-5-5-15 with the additional power to create and fund trusts for the benefit of members of my family so long as the trust interests so created: (a) are not averse to my best interests and (b) are made for the benefit of my spouse and/or my descendants per stirpes.

16. To take all action with respect to the responsibility, powers and duties of the Trustee under my Revocable Trust Agreement dated October 16, 2003, as fully and with the same affect as if I were acting as Trustee on my own behalf.

This Durable Power of Attorney ("DPA") shall remain in effect until my death or earlier delivery of a written revocation of this DPA to the persons serving as my Attorney in Fact hereunder and, if this DPA is recorded, such revocation shall reference the recorded DPA and shall be recorded in each county where this DPA has been recorded.

The references herein to sections of the Indiana Powers of Attorney Act, I.C. 30-5, shall be deemed to be references to the comparable provisions of any amended or successor statute if such Act is amended or replaced.

Dated this 16th day of October, 2003.

Carol A. Newman
CAROL A. NEWMAN
1221 South Ash St.
Hobart, Indiana 46342
Social Security No. ~~000000000~~

STATE OF INDIANA)
) SS:
COUNTY OF LAKE)

BEFORE ME, a Notary Public in and for said County and State, personally appeared **Carol A. Newman** who acknowledged the execution of the foregoing Durable Power of Attorney this 16th day of October, 2003.

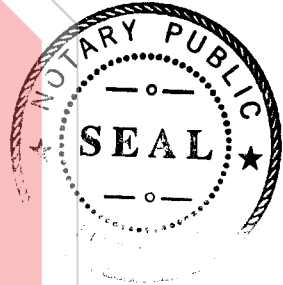
Denise Kessler
Denise Kessler, Notary Public

My Commission Expires: June 25, 2008

County of Residence: Lake

"I affirm, under the penalties for perjury, that I have taken reasonable care to determine Social Security number in this document, as required by law."

Richard E. Anderson



This instrument prepared by

Richard E. Anderson, #2408-45
Anderson & Ward, P.C.
9211 Broadway
Merrillville, IN 46410
(219) 769-1892