

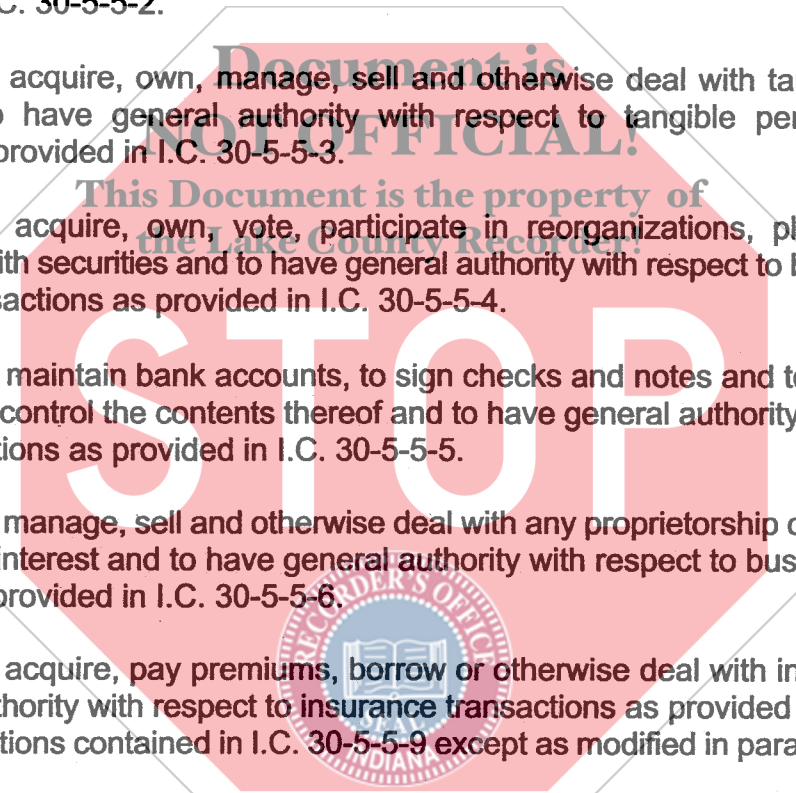
GENERAL DURABLE POWER OF ATTORNEY

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I, Irene Day Comer, of Lake County, State of Indiana, hereby **REVOKE ANY PREVIOUSLY GRANTED POWER OF ATTORNEY APPOINTMENTS MADE BY ME PRIOR TO THIS DATE** and appoint my son, Dennis Day, as my Attorney in Fact. In the event he fails to serve or ceases to serve as provided in I.C. 30-5-4-4, I hereby appoint my daughter, Janice Anderson, to serve as my Attorney in Fact.

This Power of Attorney shall become effective upon the execution hereof. It shall not be terminated by 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 ~~do~~ 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, lease, mortgage, sell, sign deeds and otherwise deal with real estate and to have general authority with respect to real estate transactions as provided 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.



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9. **NOT** to make gifts of my property under any circumstances. I have provided for the disposition of my property upon my death and I wish to have my property distributed pursuant to that plan and not in some other fashion during my life.

10. To take such action as is reasonable or necessary to wind up any matters in which I am acting as a fiduciary in the event of my incapacity as provided in I.C. 30-5-5-10.

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 mentally incapacitated, to exercise all powers with respect to estates 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 adverse to my best interest; and (b) are made for the benefit of my family members or their descendants per stirpes.

16. In the event I become incapacitated, to make health care decisions for me as provided in I.C. 30-5-5-16 and 17 and any documents attached hereto. I define "health care" as "any medical care, treatment, service, or procedure to maintain, diagnose, treat or provide for my physical or mental well-being and specifically includes the providing of nutrition and hydration through intravenous, endotracheal, or nasogastric tubes."

17. To have general authority with respect to delegating authority as provided in I.C. 30-5-5-18, including the power to delegate in writing to one (1) or more persons any or all powers given to the Attorney in Fact by this Power of Attorney.

18. To have general authority with respect to all other matters as provided in I.C. 30-5-5-19.

This General Power of Attorney ("GPA") shall remain in effect until my death or earlier delivery of a written revocation of this GPA to the person(s) serving as my Attorney in Fact hereunder and, if this GPA is recorded, such revocation shall reference the recorded GPA and shall be recorded in each county where this GPA 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 and any powers not specifically granted herein shall be deemed granted to my Attorney in Fact if they are available in the amended or replaced version.

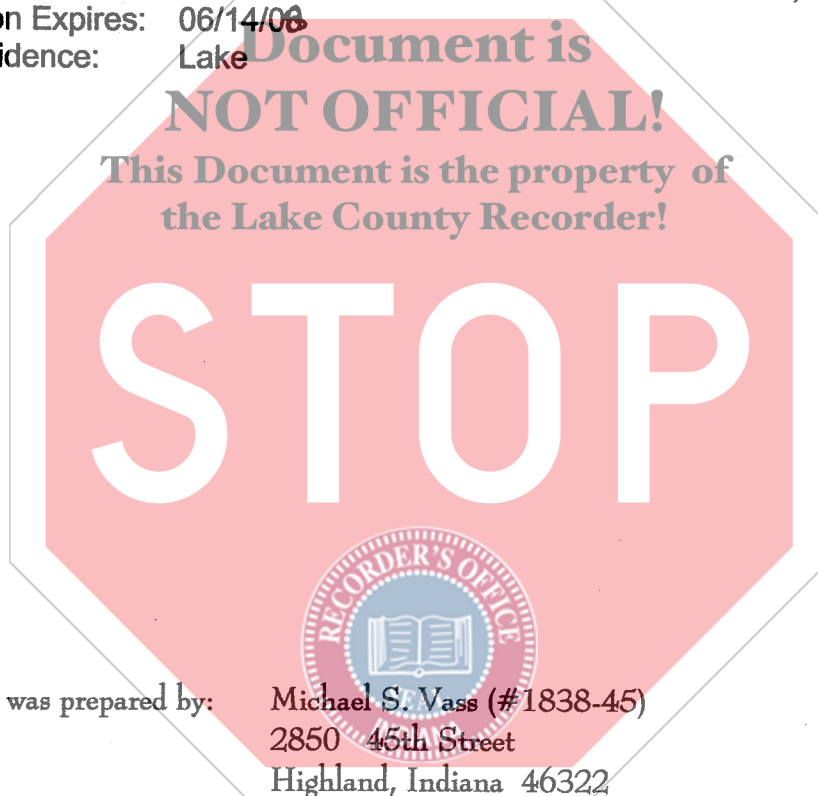
Dated this 6th day of September, 2000, and subscribed and sworn to before a Notary Public.

Irene Day Comer
Irene Day Comer

Before me, a Notary Public, in and for said County and State, personally appeared Irene Day Comer, who acknowledged the execution of the foregoing General Power of Attorney, this 6th day of September, 2000.

Signature: Michael S. Vass
Printed: Michael S. Vass, Notary Public

My Commission Expires: 06/14/08
County of Residence: Lake



This instrument was prepared by: Michael S. Vass (#1838-45)
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