

4

DURABLE POWER OF ATTORNEY: "This power of attorney is not affected by subsequent disability or incapacity of the principal"

I, Gladys Edwards of Gary, Indiana, appoint Evergene Best of Merrillville, Indiana, as my attorney-in-fact (agent) with the following powers to be exercised in my name and for my benefit:

1. General Grant of Power. To exercise or perform any act, power, duty, right, or obligation whatsoever that I now have or may hereafter acquired, relating to any person, matter, transaction, or property, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the following specifically enumerated powers. I grant to my agent full power and authority to do everything necessary in exercising any of the powers granted here as fully as I might or could do if personally present, with full power of substitution or revocation, ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this power of attorney and the powers granted here;

2. Collection Powers. To forgive, request, demand, sue for, recover, collect, receive, hold all such sums of money debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, insurance and other contractual benefits and proceeds, all documents of title, all property, real or personal, intangible or tangible property and property rights, and demands whatsoever, liquidated or unliquidated, now or hereafter owned by, or due, owing, payable or belonging to, me or in which I have or may hereafter acquire an interest; to have, use, and take all lawful means and legal remedies and proceedings in my name for the collection and recovery of them, and to adjust, sell, compromise, and agree for the same, and to execute and deliver for me, on my behalf, and in my name, all endorsements, releases, receipts, or other sufficient discharges for the same;

3. Real Property Powers. To bargain, contract, agree for, option, purchase, acquire, receive, improve, maintain, repair, insure, plat, partition, safeguard, lease, demise, grant, bargain, sell, assign, transfer, remise, release, exchange, convey, mortgage, and hypothecate real estate and any interest in it (and including any interest which I hold with any other person as joint tenants with full rights of survivorship, or as tenants by the entirety), lands, tenements, and hereditaments, for such price, upon such terms and conditions, as my agent shall determine;

4. Personal Property Powers. To bargain, contract, agree for, purchase, option, acquire, receive, improve, maintain, repair, insure, safeguard, lease, assign, sell, exchange, redeem, transfer, mortgage, hypothecate, and in any and every way and manner deal in and with goods, wares, merchandise, furniture and furnishings, automobiles, bills, notes, debentures, bonds, stocks, limited partnership interests, certificates of deposit, commercial paper, money market instruments, and other securities, choses in action and other tangible or intangible personal property in possession or in action, for such price, upon such terms and conditions, as my agent shall determine;

a. Gift Power. To make gifts of any kind, provided, however, that the aggregate of all gifts to one donee other than a charitable donee, in any one year shall not exceed my federal gift tax annual exclusion for the year in which the gifts are made, and this authority shall be non-cumulative [to include gifts to agent by agent, include here and see restrictions on agent's powers at paragraph 22];

5. Contract Powers. To make, do, and transact every kind of business of whatever nature, and also for me and in my name, and as my act and deed, to sign, seal, execute, deliver, and acknowledge such stock certificates, stock powers, assignments separate from certificate, deeds, conveyances, leases and assignments of leases, covenants, indentures, options, letters of intent, contracts, agreements, closing agreements, certificates, mortgages, hypothecations, bills of lading, bills, bonds, debentures, notes, receipts, evidence of debts, releases and satisfaction of mortgage, judgments and other debts, waivers of statutes of limitation, and such other documents and instruments in writing of whatever kind and nature as may be necessary or proper in the premises, as fully as I might do if done in my own capacity;

6. Banking Powers. To make, draw, sign in my name, deliver, and accept checks, drafts, receipts for moneys, notes, or other orders for the payment of money against, or otherwise make withdrawals from any commercial, checking, or savings account which I may have in my sole name or in joint name with my spouse or other person(s), in any bank or financial institution, for any purpose which my agent may think necessary, advisable or proper; and to endorse and negotiate in my name and deliver checks, drafts, notes, bills, certificates of deposit, commercial paper, money market instruments, bills of exchange, or other instruments for the payment of money and to deposit same, as cash or for collection, and cash into any commercial, checking, or savings account which I may have in my sole name or in joint name with my spouse or other person(s), in any bank or financial institution; and to carry on all my ordinary banking business;

7. Tax Returns. To prepare, execute, and file reports, returns, declaration, forms, and statements for any and all tax purposes including income, gift, real estate, personal property, intangibles tax, single business tax, or any other kind of tax whatsoever, to pay such taxes and any interest or penalty or additions to make and file objections, protests, claims for abatement, refund or credit in relation to any such tax proposed, levied or paid; to signify, as may be required by Section 2513 of the United States Internal Revenue Code of 1954, as amended, or any corresponding section of any future United States law, my consent to having one-half of any gift(s) made by my spouse considered as made by me; to represent me and to institute and prosecute proceedings in court or before any administrative authority to contest any such tax in whole or in part or for recovery of any amount paid in respect of any such tax, to defend or settle any amount paid in respect of any such tax, to give full and final receipt for any refund or credit and to endorse and collect any check or other voucher; to pay any and all such taxes and any interest, penalty, or other additional amounts, to employ attorneys, accountants, or other representatives and grant powers of attorney or letters of appointment for any of the purposes stated above;

8. Safe Deposit Box. To have access to any safe deposit box of which I am a tenant or co-tenant with full power to withdraw or change from time to time the contents of it; and to exchange or surrender the box and keys to it, renew any rental contract for it, and to do all things which any depository, association or bank, or its agents may require, releasing the lessor from all liability in connection with it;

9. Employ Agents. To employ and compensate agents, accountants, attorneys, real estate brokers, and other professional assistance and to retain and compensate such persons for services rendered; to waive any attorney-client privilege;

10. Motor Vehicles. To apply for a Certificate of Title upon, and endorse and transfer title, for any automobile, or other motor vehicle, and to represent in such transfer assignment that the title to the motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer assignment;

11. Settlement Powers. To adjust, settle, compromise, or submit to arbitration any accounts, debts, claims, demands, disputes, or matters which are now subsisting or may hereafter arise between me or my agent and any other person or persons, or in which any property, right, title, interest, or estate belonging to or claimed by me may be concerned;

12. Legal Actions. To commence, prosecute, enforce, or abandon, or to defend, answer, oppose, confess, compromise, or settle all claims, suits, actions, or other judicial or administrative proceedings in which I am or may hereafter be interested, or in which any property, right, title, interest, or estate belonging to, coming to or claimed by me may be concerned;

13. Dividends. To receive all dividends which are or shall be payable on any and all shares of stock in any corporation which may stand in my name on the books of such corporation or to which I may be, in equity or otherwise, beneficially entitled; or to elect to reinvest such dividend, all as my agent may deem appropriate;

14. Vote Stock. To vote at all stockholder meetings of corporations and otherwise to act as my proxy or representative in respect of any shares now held or which may hereafter be acquired by me and for that purpose to sign and execute any proxies or other instruments in my name and on my behalf;

15. Transfer Stock. To sell, assign, transfer, and deliver all and any shares of stock standing in my name on the books of any corporation, or to which I may be, in equity or otherwise, beneficially entitled, and for the purpose to make and execute all necessary acts of assignment and transfer;

16. Insurance and Employee Benefit Plans. To redeem, surrender, borrow, extend, cancel, amend, pledge, alter, or change, including change of beneficiary of any insurance policies in which I may have an interest, as my agent may deem proper and expedient, and for such purpose to sign and execute any documents, affidavits, or forms required in my name and on my behalf, except however, my agent shall have no power and authority over life insurance policies I may own on my agent's life; and to exercise all powers and

options involving retirement programs, compensation plans, pension, profit sharing, and other employee benefit plans;

17. Social Security and Government Benefits. To make application to any governmental agency for any benefit or government obligation to which I may be entitled; to endorse any checks or drafts made payable to me from any government agency for my benefit, including any Social Security checks;

18. Business Interests. To continue to conduct or participate in any business in which I may be engaged or to carry out, modify, or amend any agreement to which I may be a party, and to sell, exchange, modify, or terminate such interest to or with such person or persons as my agent may deem proper and on such terms and with such security as my agent may deem appropriate; execute partnership agreements, and amendments; incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate, or dissolve any business; elect or employ officers, directors, and agents; carry out the provisions of any agreement for the sale of any business interest or the stock in it;

19. Borrow. To borrow from time to time such sums of money and upon such terms as my attorney may think expedient for or in relation to any purpose or object which my agent may deem proper or expedient, unsecured or upon the security of any of my property, whether real or personal or otherwise, and for such purpose to give, execute in my name, deliver, and acknowledge promissory notes and/or renewals of, mortgages, pledges, and guaranties with such powers and provisions as my agent may think proper or requisite;

20. Debts and Expenses. To pay, compromise, and settle any and all bills, loans, notes, or other forms of indebtedness owed by me at the present time, or which may be owed by me or incurred by my agent for my benefit at any time in the future, and to incur and pay from any of my assets or property all reasonable expenses in connection with the control, management, and supervision of my property and the maintenance, support, care, and comfort of myself and those dependent upon me, including reasonable compensation for the services of my agent, and including the fees and charges of such agents, attorneys, accountants, or others as my agent may, in the exercise of discretion, employ in the management of any of my affairs;

21. Investments. To invest and reinvest in loans, stocks, bonds, including United States Bonds purchased at a discount but redeemable at face value, securities, real estate, life insurance, annuities, or endowment policies, or combinations of them, or in any other investment which my agent may deem proper; to reduce the interest rate at any time and from time to time on any mortgage or land contract; to deal with and give instructions to any brokerage firm with respect to the purchase, sale, or other disposition of securities and other assets, add assets to or withdraw assets from any account in my name, and sign any representation, certification, or agreement, including agreements regarding margin, option trading, or commodities accounts, that my agent deems advisable;

22. Restrictions on Agent's Powers.

- a. My agent cannot execute a will or codicil on my behalf.
- b. My agent cannot execute any trust on my behalf, however, my agent can enter into a custodial agreement with a bank with trust powers.
- c. My agent shall not exercise, and shall not be vested with any incidents of ownership as to insurance policies insuring my agent's life, owned by me.
- d. My agent shall not exercise any powers which I received from my agent in a fiduciary capacity, and my agent shall have no authority to exercise any powers, the exercise of which would cause assets of mine to be considered as taxable in my agent's estate for the purposes of the federal estate tax or the Indiana inheritance tax;

23. Interpretation and Governing Law. This instrument is to be construed and interpreted as a general durable power of attorney. The enumeration of specific powers here is not intended to, nor does it, limit or restrict the general powers granted here to my agent. Paragraph headings are for convenience only and are not to be deemed to be part of this instrument. This instrument is executed and delivered in the state of Indiana, and the laws of the state of Indiana shall govern all questions as to the validity of this power and the construction of its provisions;

24. Third-Party Reliance. Third parties may rely upon the representation of my agent as to all matters relating to any power granted to my agent, and no person who may act in reliance upon the representations of my agent or the authority granted to my agent shall incur any liability to me or my estate as a result of permitting my agent to exercise any power, and for the purpose of inducing third parties to rely on this power of attorney, I warrant that, if this power of attorney is revoked by me or otherwise terminated, I will indemnify and save such third party harmless from any loss suffered or liability incurred by such third party in good faith reliance on the authority of my agent prior to such third party's actual knowledge of revocation or termination of this power of attorney whether such termination is by operation of law or otherwise. This warranty shall bind my heirs, devisees, and personal representatives;

25. Disability of Principal. This power of attorney shall not be affected by my disability. The authority of my agent shall be exercisable notwithstanding my later disability or incapacity or later uncertainty as to whether I am alive. Any act done by my agent during any period of my disability or incompetency or during any period of uncertainty as to whether I am alive shall have the same effect as though I were alive, competent, and not disabled, and shall inure to the benefit of and bind me, my heirs, devisees, and personal representatives;

26. Photographic Copies. Photographic or other facsimile reproductions of this executed power may be made and delivered by my agent, and may be relied upon by any person to the same extent as though the copy were an original. Anyone who acts in reliance upon any representation or certificate of my agent, or upon a reproduction of this

power, shall not be liable for permitting my agent to perform any act pursuant to this power.

I have signed and delivered this general durable power of attorney on June 21, 2007.

Madys Edwards

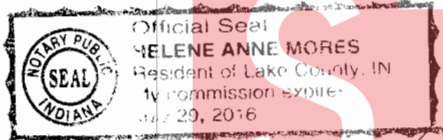
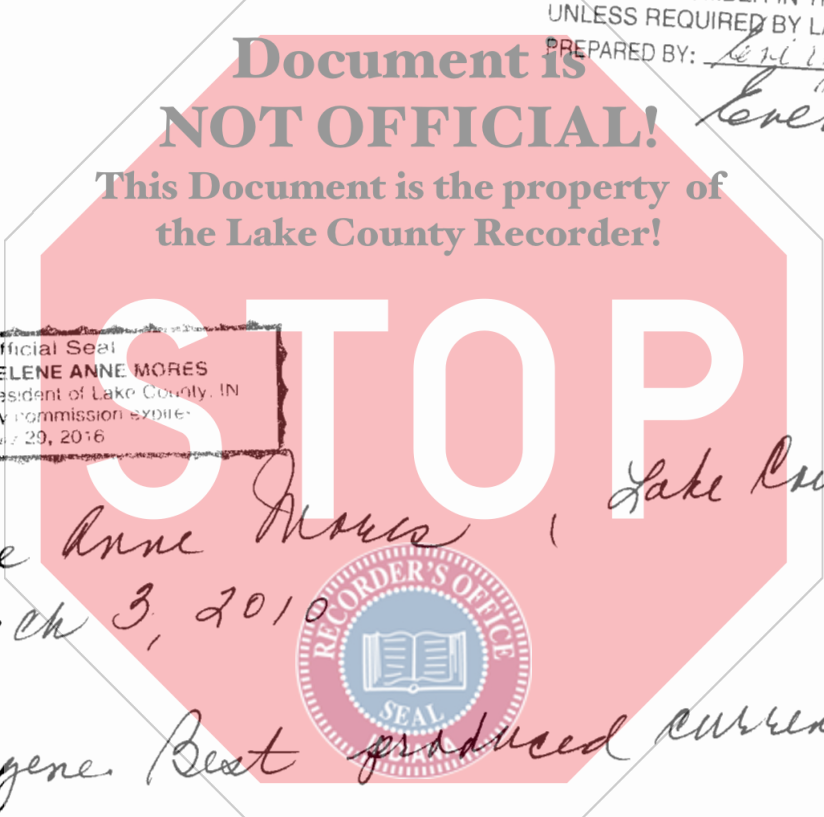
Witnesses:

Lisa Woodhulk
Kelley Renoir

June 21, 2007

"I AFFIRM, UNDER THE PENALTIES FOR PERJURY, THAT I HAVE TAKEN REASONABLE CARE TO REDACT EACH SOCIAL SECURITY NUMBER IN THIS DOCUMENT, UNLESS REQUIRED BY LAW."

PREPARED BY: Emergene Best
Emergene Best
2/3/2010



Helene Anne Mores (Lake County)
March 3, 2010



Emergene Best produced current Indiana Ch. 42