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Durable General Power of Attorney

KNOW ALL MEN BY THESE PRESENTS,

That I

James P. Rochner
Address: 6431 Rhode Island, Hammond, Indiana 46323
Telephone Number: 219.845.4625
Date of Birth: April 9, 1926

have made, constituted and appointed and by these presents do make, constitute and appoint,
an Attorney-in-Fact to act on my behalf, pursuant to I.C. 1991, Article 30-5, as amended, from
time to time, as my true and lawful Attorney-in-Fact, for me and in my name, place, and stead,
in the State of Indiana.

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1. As my Attorney-in-Fact, I name

Diane Beavers
Address: 17385 Sequoia, Lowell, Indiana 46356
Telephone Number: 219.696.0836
Date of Birth: November 1, 1965

PEGGY HOLINGA KATONA
LAKE COUNTY AUDITOR

2. If my original Attorney-in-Fact fails to qualify within thirty (30) days from the
date of this instrument, or fails or ceases to serve, pursuant to I.C. 1991, §30-5-4-4, then I
name as my Successor Attorney-in-Fact:

James D. Beavers, Jr.
Address: 17385 Sequoia, Lowell, Indiana 46356
Telephone Number: 219.696.0836
Date of Birth: December 8, 1964

3. POWERS. I give my Attorney-in-Fact or any Successor Attorney-in-Fact the
powers specified in this section to be used on my behalf, PROVIDED that my Attorney-in-
Fact shall not have any power which would cause my Attorney-in-Fact to be treated as the
owner of any interest in my property, resulting from the exercise of the powers authorized
herein.

- (a) REAL PROPERTY. Authority with respect to real property transactions,
pursuant to I.C. 1991, §30-5-5-2.
- (b) TANGIBLE PERSONAL PROPERTY. Authority with respect to tangible
personal property, pursuant to I.C. 1991, §30-5-5-3.

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- (c) BOND, SHARE AND COMMODITY. Authority with respect to bond, share and commodity transactions, pursuant to I.C. 1991, §30-5-5-4.
- (d) BANKING. Authority with respect to banking transactions, pursuant to I.C. 1991, §30-5-5-5.
- (e) INSURANCE. Authority with respect to insurance transactions, pursuant to I.C. 1991, §30-5-5-7, provided that references in I.C. 1991, §30-5-5-7(a)(2) and (3), to "Section 8" are changed to "Section 9."
- (f) BENEFICIARY. Authority with respect to beneficiary transactions, pursuant to I.C. 1991, §30-5-5-8.
- (g) GIFTS. Authority with respect to gift transactions, pursuant to I.C. 1991, §30-5-5-9. However, this authority shall be limited to the power to make gifts to organizations for charitable or other purposes, in satisfaction of a written pledge made by me to any such organization.
- (h) FIDUCIARY. Authority with respect to fiduciary transactions, pursuant to I.C. 1991, §30-5-5-10.
- (i) CLAIMS AND LITIGATION. Authority with respect to claims and litigation, pursuant to I.C. 1991, §30-5-5-11.
- (j) FAMILY MAINTENANCE. Authority with respect to family maintenance, pursuant I.C. 1991, §30-5-5-12.
- (k) MILITARY SERVICE. Authority with respect to benefits from military service, pursuant to I.C. §30-5-5-13.
- (l) RECORDS, REPORTS AND STATEMENTS. Authority with respect to records, reports and statements, pursuant to I.C. 1991, §30-5-5-14.
- (m) ESTATE TRANSACTIONS. Authority with respect to Estate transactions, pursuant to I.C. 1991, §30-5-5-15.
- (n) DELEGATE. Authority with respect to delegating authority, pursuant to I.C. 1991, §30-5-5-18.
- (o) TAXES. To prepare, execute, verify, and file in my name and on my behalf, any state or federal income or gift tax return or other return, power of attorney, report, protest or instrument in connection with any tax imposed or purported to be imposed by any government, or claimed or assessed by any governmental authority; to receive confidential information and to perform any and all acts which I could perform with respect to tax matters, including power to receive refunds.

- (p) SOCIAL SECURITY, MEDICARE AND MEDICAID. To deal with the Social Security Administration, to arrange for the direct deposit of my social security benefits into a bank account standing in my name and to sign any and all documents required to accomplish such direct deposit; to apply for, and otherwise deal with, Medicare, Medicaid and any similar benefits; and to prepare, sign on my behalf, and file appropriate claims for reimbursement for medical expenses.
- (q) SAFETY DEPOSIT BOX(ES). To enter at anytime to remove the content of, or to add to the contents of, any safe deposit box in my name or which I could enter, if personally present.
- (r) ALL OTHER MATTERS. Authority with respect to all other matters, pursuant to I.C. 1991, §30-5-5-19.

4. PRIOR GENERAL POWERS OF ATTORNEY REVOKED. All powers of attorney, not applicable to a specific property interest owned by me and identified in the power of attorney, executed by me prior to the date of this power of attorney are revoked. This power of attorney supersedes all powers of attorney not revoked.

5. NO FEE. My Attorney-in-Fact shall not be entitled to a fee for services provided as my Attorney-in-Fact, but may be reimbursed for any and all reasonable expenses incurred.

6. EFFECTIVE IMMEDIATELY. This power of attorney shall be effective as of the date it is signed.

7. LIMITATION ON LIABILITY. My Attorney-in-Fact shall only be liable for actions undertaken in bad faith; provided, however, my Attorney-in-Fact shall be liable for the negligent exercise of any non-health related power, if the exercise of this power involves self-dealing.

8. REVOCATION. I hereby reserve the right of revocation; however, this Power of Attorney shall continue in full force and effect until I have executed and recorded in the Recorder's Office of this county of my domicile a written revocation hereof and copy delivered to my Attorney-in-Fact, in person or by mail, return receipt requested, at the last known address, which shall be deemed delivered.

9. GUARDIAN. 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.

10. TERMINATION ON DEATH. 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.

I executed this instrument on March 2, 2006, consisting of 2 counterparts,
of which this is No. 1.

James P. Rochner
JAMES P. ROCHNER

STATE OF INDIANA)
) SS:
COUNTY OF LAKE)

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

DATE: March 2, 2006

Joseph M. Skozen
Joseph M. Skozen, Notary Public
Resident of Lake County, Indiana

My Commission Expires: May 4, 2009

TWEEDLE & SKOZEN, LLP
Attorney Joseph M. Skozen, Atty No. 358-45
2834-45th Street, Suite B, Highland, IN 46322 (219) 924-0770