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**DURABLE
GENERAL POWER OF ATTORNEY**

I, Rose M. Strzelinski ("Principal"), a legal resident of Hammond, Lake County, Indiana, do hereby make, constitute and appoint Miriam Trzeciak and Marc A. Trzeciak, or either of them (my "attorney-in-fact"), who currently resides at 9806 Country Creek Way, Centerville, Ohio 45458, as my true and lawful attorney-in-fact to act as set out below.

GIVING AND GRANTING unto my said attorney-in-fact full power:

1. **DISPOSITION OF PROPERTY** - To lease, sell, insure, transfer, convey, mortgage, pledge, exchange or otherwise dispose of or encumber any and all of my property, real, personal or mixed, outright or in trust, to any persons or entities, including but not limited to the attorney-in-fact named herein, and to make, enter into, sign, execute, acknowledge and deliver all necessary or proper contracts, deeds, lease agreements, mortgages, conveyances, releases and any other necessary documents, and to insert therein such covenants, provisions and conditions as my said attorney-in-fact may deem proper for the lease, sale, transfer, conveyance, mortgage, pledge, exchange, disposition, or encumbrance of the same.

2. **COLLECTION OF DEBTS** - To collect, sue for, compromise or otherwise dispose of any claim, debt, obligation, rents or share in anything in which I now have, or hereafter may acquire any interest.

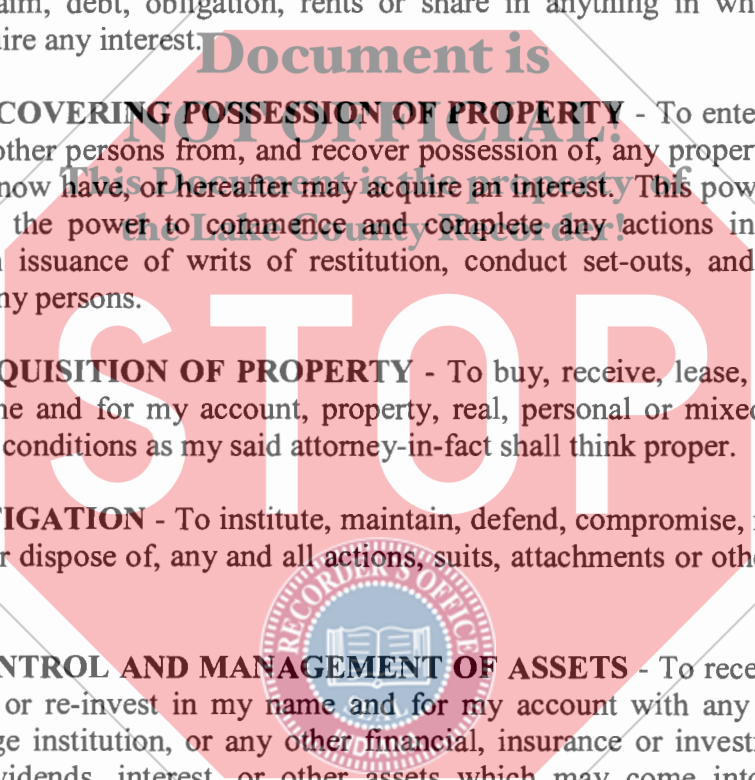
3. **RECOVERING POSSESSION OF PROPERTY** - To enter, reject, remove, or relieve tenants or other persons from, and recover possession of, any property, real, personal, or mixed, in which I now have, or hereafter may acquire an interest. This power shall include, but not be limited to, the power to commence and complete any actions in forcible entry and detainer, to obtain issuance of writs of restitution, conduct set-outs, and pursue actions for monies due from any persons.

4. **ACQUISITION OF PROPERTY** - To buy, receive, lease, accept or otherwise acquire in my name and for my account, property, real, personal or mixed, upon such terms, considerations and conditions as my said attorney-in-fact shall think proper.

5. **LITIGATION** - To institute, maintain, defend, compromise, mediate, arbitrate or otherwise pursue or dispose of, any and all actions, suits, attachments or other legal proceedings for or against me.

6. **CONTROL AND MANAGEMENT OF ASSETS** - To receive, receipt for, and to deposit, invest, or re-invest in my name and for my account with any bank, banker, trust company, brokerage institution, or any other financial, insurance or investment institution, all monies, funds, dividends, interest, or other assets which may come into the hands of my attorney-in-fact, and all bills of exchange, drafts, checks, promissory notes, stocks, bonds, and any other securities (including, but not limited to, such instruments issued by or drawn on the treasurer or other fiscal officer or depository of the United States, of any sovereign state or authority, or any political subdivision or instrumentality thereof) for money payable or belonging to me, or for my benefit, and for that purpose to sign my name (in the manner provided herein)

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and endorse the same for deposit or collection, and from time to time to withdraw any and all monies deposited with such bank, banker, trust company or any other financial, insurance or investment institution that has monies, funds, dividends, interest, securities, or other assets so belonging to me, and for that purpose to draw checks and drafts thereon in my name in the manner provided herein. To expend, transfer, convey, gift, or otherwise distribute my monies, funds, dividends, interest, securities, or other assets of mine, or in which I have an interest, to me, or to others for my benefit, or in completion of a prudent plan of gifting by me to, or for the benefit of, others.

7. **RETAINING ADVISORS** - I do authorize my said attorney-in-fact to employ those individuals, or entities, as necessary to assist and provide services or advice to my attorney-in-fact in the carrying out any of the terms of this entire document.

8. **BORROWING MONEY** - To borrow money in my name when deemed necessary to my said attorney-in-fact upon such terms as to my said attorney-in-fact appear proper and to execute such instruments as may be requisite for such purpose.

9. **EXECUTING GOVERNMENT VOUCHERS** - To execute vouchers, checks, or drafts issued to me, or for my benefit, including, but not limited to, such instruments issued by or drawn on the treasurer or other fiscal officer or depository of the United States, of any sovereign state or authority, or any political subdivision or instrumentality thereof. This authority of my attorney-in-fact shall include, but not be limited to, the authority to receive, endorse, and cash tax refund checks, drafts, or orders.

10. **PROTECTED HEALTH INFORMATION** - To request, receive and review any information, verbal or written, regarding my health, mental or physical, including, but not limited to, all of my medical records and my individually identifiable health information, including all information relating to the diagnosis and treatment of HIV/AIDS, sexually transmitted diseases, mental illness and drug or alcohol abuse, and to sign and deliver any authorizations that may be required to obtain this information under The Health Insurance Portability and Accountability Act of 1996 (HIPAA) and all applicable regulations now in effect and as hereafter amended.

The authority given my agent shall supersede any prior agreement that I may have made with my health care providers to restrict access to or disclosure of my individually identifiable health information. The authority given my agent has no expiration date and shall expire only in the event that I revoke the authority in writing and deliver it to my health care provider. I intend for my agent to be treated as I would be with respect to my rights regarding the use and disclosure of my individually identifiable health information or other medical records. This authority applies to any information governed by HIPAA.

11. **TAX RETURNS** - To prepare, execute and file any and all federal, state and local tax returns and documents, including but not limited to, the authority to sign any tax returns, agreements, consents, or any documents relating to said tax returns, and to receive any and all notices and communications regarding any and all such tax returns. I further authorize my attorney-in-fact to employ any and all other persons as are necessary to assist or to carry out

said powers. I further authorize my attorney-in-fact to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to any and all tax matters, including but not limited to, the authority of my attorney-in-fact to execute Internal Revenue Service form 2848 "Power of Attorney and Declaration of Representative", including any revisions or successors to said form, and to designate a qualified person to represent my interests in any tax matters.

It is my intention that this document shall authorize my attorney-in-fact to fully and completely represent me before any persons or entities with the same authority or powers as if I had executed Internal Revenue Service form 2848 "Power of Attorney and Declaration of Representative", including any revisions or successors to said form.

12. **AUTOMOBILES** - To make and execute the assignment of, or application for, any certificate of title to any motor vehicle, recreational vehicle, mobile home, trailer, motor, watercraft, or any other titled vehicle, and to make and execute, apply for, and deliver to the proper persons, any and all documents, instruments, certificates of title, and any other papers or documents necessary to effect proper registration of any automobile in which I now have, or hereafter may acquire an interest, or the sale thereof and transfer of legal title thereto as required by law, and to collect and receipt for all monies paid in consideration of such sale and transfer.

13. **SAFE DEPOSIT BOXES** - To control, manage, designate or change deputies with authority to enter, and to enter, inventory, close out, and remove all contents from any and all safe deposit boxes on which my name may appear, or on which my name is listed as a deputy.

14. **CARRYING ON BUSINESS INTERESTS** - I authorize my attorney-in-fact to continue, carry on, change and control the operation of, incorporate, change business entities, or liquidate any business in which I may be engaged, or in which I may own an interest, without any liability for any losses. This power shall also include, but not be limited to, authority to vote by proxy or in person, sell, transfer, convey, or encumber any shares of stock, any bonds, or other securities, which I may now own, or hereafter may acquire, or in which I may now have, or hereafter may acquire any ownership interest, or in which I may have the right to control or vote, and the authority to exercise of any powers or options which I may have the right to exercise, and the power to enter into any contracts, or to complete any contracts into which I may have entered.

15. **DISCLAIMER OF PROPERTY** - I authorize my attorney-in-fact to disclaim, in whole or in part, any interests in any property, real, personal or mixed, for any reason, including but not limited to a concern that such property could cause potential liability under any federal, state or local environmental law.

16. **GIFTS** - I authorize my attorney-in-fact to make gifts of all or any part of my property to such persons or organizations (specifically including my said attorney-in-fact) as my attorney-in-fact may from time to time deem appropriate and consistent with one or more of my objectives of (a) effectively minimizing my taxable income and my taxable estate; (b) benefiting my family members and other objects of my affection; and (c) supporting and encouraging charitable, educational and scientific works.

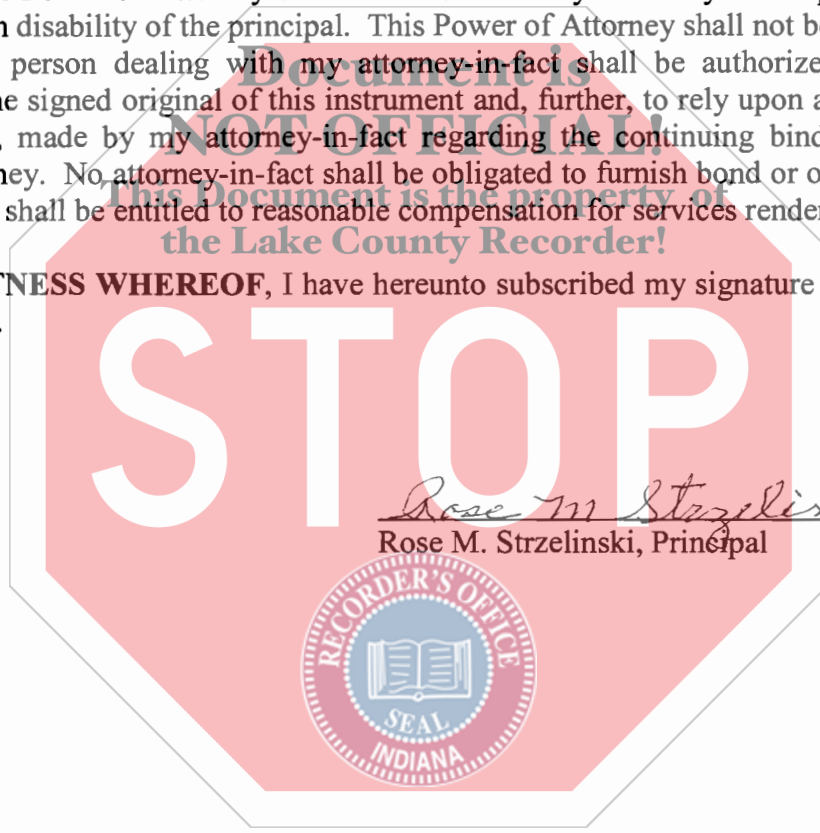
17. **APPOINTMENT OF GUARDIAN** – If it should ever be necessary or desirable to appoint a legal guardian of my person or of my estate or both, then I direct that the person or persons named herein as my attorney-in-fact be appointed such guardian.

FURTHER, I do authorize my aforesaid attorney-in-fact to perform all necessary acts in the execution of the aforesaid authorizations and generally to do any and all acts on my behalf in any other matter or thing pertaining or belonging to me with the same validity as I could effect if personally present.

AND I HEREBY DECLARE that any act or thing lawfully done hereunder for me or for my account shall be transacted in my name, and that all endorsements and instruments executed by my said attorney-in-fact for the purpose of carrying out the foregoing powers shall contain my name, followed by that of my said attorney-in-fact and the designation "attorney-in-fact."

FURTHER, this Power of Attorney shall remain in full force and effect until cancelled in writing. This Power of Attorney shall not be affected by disability of the principal and shall not terminate on disability of the principal. This Power of Attorney shall not be affected by lapse of time. Any person dealing with my attorney-in-fact shall be authorized to rely upon a photocopy of the signed original of this instrument and, further, to rely upon any representation, oral or written, made by my attorney-in-fact regarding the continuing binding effect of this Power of Attorney. No attorney-in-fact shall be obligated to furnish bond or other security. The attorney-in-fact shall be entitled to reasonable compensation for services rendered.

IN WITNESS WHEREOF, I have hereunto subscribed my signature on this 4th day of March, 2006.



Rose M. Strzelinski
Rose M. Strzelinski, Principal

Each of us did witness the above named Rose M. Strzelinski execute this Durable General Power of Attorney by affixing her signature hereto. We have witnessed this signature at the request of Rose M. Strzelinski and after being duly convinced that she did understand this

document and did desire to sign said document freely, willfully and voluntarily, this ____ day of December, 2005.

WITNESSES:

Christine Bryant residing at 4521 Holman Ave
Signature of Witness
CHRISTINE BRYANT Hammond IN 46327
Printed Name of Witness

Joseph Trzeclak residing at 3030 44th St
Signature of Witness
JOSEPH TRZECLAK HIGHLAND IN
Printed Name of Witness

STATE OF INDIANA)
COUNTY OF LAKE) SS:

The foregoing Durable General Power of Attorney was acknowledged, sworn to be true and correct, and signed in my presence, and was acknowledged by the above named Rose M. Strzelinski as this person's own free and voluntary act and deed for the uses and purposes therein set forth.

Dated this 4th day of March, 2006.
NOT OFFICIAL!
This Document is the property of
the Lake County Recorder!

My Commission Expires: Dec 15, 2007
Christine A. Bryant
Notary Public

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.
Thomas L. Kirsch

RETURN TO: Thomas L. Kirsch, 131 Ridge Road, Munster, IN 46321

THIS INSTRUMENT PREPARED BY:

JAMES H. BOWNAS, ESQ.
GAMBLE HARTSHORN JOHNSON, LLC
ONE EAST LIVINGSTON AVENUE
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(614) 221-0922