POWER OF ATTORNEY

OF

JEAN I. CROLL

TO

ROBERT T. CROLL

Attorney-in-Fact

The undersigned hereby nominates, constitutes and appoints **ROBERT T. CROLL**, whose address is 513 Windy Court, Kokomo, Indiana 46901, as my true and lawful attorney-in-fact to do and perform for me and in my name the following:

- (1) Banking and Financial Transaction -- (a) To open accounts, in my dame of one my behalf, in any bank of trust company, savings and loan company insurance company, credit union, or any other banking or savings institution, and to deposit into such accounts, or into accounts now existing or hereafter established in my tame any money, checks, notes, drafts, acceptances or other evidences of indebtedness paydoled to or belonging to me, including but not limited to, checks or drafts issued by the Treasurer of the United States or any other official, bureau, department or agency of the United States Government or by the Treasurer or similar official of any state, or any other official, bureau, department or agency of any State, municipality or other government body; and to disburse, withdraw or receive from such accounts, all or any part of the balance therein; (b) to make such endorsements and to sign such documents as may be required in connection with deposit into any of such accounts; and (c) to sign checks, withdrawals, drafts, receipts or other documents as may be required in connection with disbursement or withdrawal from or receipt of such accounts.
- (2) Motor Vehicles -- To sell, lease, maintain, insure, license and re-license any motor vehicle which I may own or in which I may have an interest and to execute and deliver any instruments required so to do.
- (3) Tax Matters -- (a) To prepare, execute and file on my behalf income and other tax returns and pay any amount determined due; (b) to prepare, execute and file on my behalf documents pertaining to real estate and personal property taxes, assessments, and applications for exemptions; and (c) to act on my behalf in tax matters where it may be necessary to negotiate, compromise and settle tax disputes, including applicating determinations of value assessments and taxes due.

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- (4) Conduct of Business -- (a) To manage my property and to conduct my business affairs, including but not limited to, leasing, managing and maintaining any real or personal property which I may own; (b) to recover, obtain and hold possession of any real estate, monies, goods, chattels, debts, or any other thing in which I may have an interest; and (c) to pay, discharge or compromise any of my debts or other obligations.
- (5) Securities Transactions -- (a) To purchase or otherwise acquire and to sell or otherwise dispose of, securities, including but not limited to, stocks, bonds, notes, and other securities or evidences of indebtedness, all at such price and on such terms as my attorney-in-fact may determine; (b) to vote any such securities in my name, in person or by proxy; and (c) to receive dividends and other distributions on such securities.
- (6) Transfer of Interest in Real Estate -- To sell, convey, lease, 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 any part of my interest in the following described real estate commonly known as 120 Beverly Boulevard, Hobart, Indiana 46342 and legally described as follows, to-wit:

Lot 13 in Block 5 in Villa Shores First Addition to Hobart, as per plat thereof, recorded in Plat Book 25 page 4, in the Office of the Recorder of Lake County, Indiana. Lake County Recorder!

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

(7) General Authority with Respect to Grantor's Property. In addition to all the other powers provided in this instrument, my Attorney-in-Fact shall pursuant to I.C. 30-5-5-19 have general authority with respect to all possible matters and affairs affecting property owned by me including but not limited to those provided for in I.C. Sections 30-5-5-2 through 30-5-5-18.

IN FURTHERANCE OF THESE POWERS I give my attorney-in-fact power and authority to do for me and in my name those things which such attorney deems expedient to and necessary to effectuate the intent of this instrument, as fully as I could do personally for myself, reserving unto myself, however, the power to act on my own behalf and also to revoke the powers given in this instrument.

Any act of thing lawfully done by my attorney-in-fact under this instrument shall be binding on me and on my heirs, assigns and legal representatives.

If protective proceedings for my person and/or estate shall be commenced, I hereby nominate ROBERT T. CROLL as Guardian of my person and ROBERT T. CROLL as Guardian or Conservator, as the case may be, of my estate, to serve without bond to the full extent permitted by law.

The following named banks, savings and loan associations, investment firms, and/or other persons, firms or corporations listed below may rely on this instrument being in effect and unrevoked by me unless I shall have executed a proper instrument of revocation and delivered it, or caused it to be delivered, to such person, firm or corporation:

All annuities, mutual funds, savings, checking and certificates held in any corporation, bank, savings and loan or credit unions, including but not limited to the following: NBD Bank (including any and all IRA accounts which I may have).

All other persons, firms and corporations to whom this instrument may be delivered may rely on its being in effect and unrevoked by me unless I shall have executed a proper instrument of revocation and recorded it, or caused it to be recorded, in the Office of the Recorder of Lake County, State of Indiana.

This Power of Attorney shall not be affected by my subsequent disability or incapacity, nor by lapse of time.

Signed this 30th day of December, 1994, in three (3) counterparts, each of which shall be considered an original. ake County Recorder!

Counterpart No.

JEAN I. CROLL, Grantor 120 Beverly Blvd. Hobart, IN 46342 Social Security No. 310-56-9952 STATE OF INDIANA)
) SS:
COUNTY OF LAKE)

Before me, the undersigned, a Notary Public in and for said County and State, this 30th day of December, 1994, personally appeared the Grantor named above, and acknowledged the execution of this Power of Attorney to be the voluntary act and deed of the Grantor, for the uses and purposes therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above written.

Denise Kessler, Notary Public

My Commission Expires: June 25, 1998

Lake

County of Residence:

Document is NOT OFFICIAL!

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This instrument prepared by:

Richard E. Anderson Attorney at Law 8935 Broadway Merrillville, IN 46410