

DURABLE POWER OF ATTORNEY

OF

Richard Daniels; 1471 W. 84th Avenue, Merrillville, IN 46410

TO

Phillip Daniels, my son.

The undersigned hereby nominates, constitutes and appoints Phillip Daniels of Lake County, Indiana as my true and lawful attorney-in fact to do and perform for me and in my name the following:

(1) Banking and Financial Transactions (a) To open accounts, in my name or ~~my~~ my behalf, in any bank or 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 name, any money, checks, notes, drafts, acceptances or other evidences of indebtedness payable 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; (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; and (d) to have access to and to remove any or all of my property contained or held in any safety deposit box.

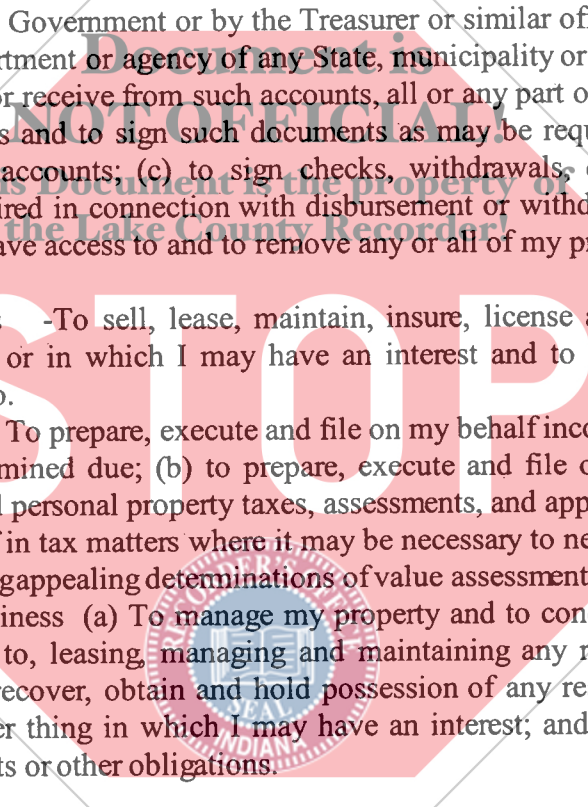
(2) Motor Vehicles -To sell, lease, maintain, insure, license and release any motor vehicle which I may own or in which I may have an interest and to execute and deliver any instrument required so to do.

(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 appealing determinations of value assessments and taxes due.

(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, 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 on my name, in person or by proxy; and (c) to receive

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\$16.00
M.E
CASH



STATE OF INDIANA
LAKE COUNTY
RECORDERS OFFICE
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dividends and other distributions on such securities.

(6) Real Estate (a) To purchase, sell, refinance any property which I own or in which I have a legal interest; (b) to execute any documents necessary to insure the proper maintenance, upkeep and care of any of my real property.

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

Persons to whom this instrument may be delivered may rely of its being in effect and unrevoked unless I shall have executed a proper instrument of revocation and recorded it, or caused it to be recorded, in the County Recorder's Office in Lake, County, State of Indiana. This Power of Attorney shall remain in effect in the event that I become incompetent or incapacitated as defined



