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DURABLE GENERAL POWER OF ATTORNEY

1. **GRANT OF AUTHORITY.** I, **SANDRA J. DEVENS**, of 6817 Huron Avenue, City of Hammond, State of Indiana, (Social Security No. 337-34-7631) do hereby designate my sister, **SHARON R. BRYCE GERLING**, of Hammond, Indiana, my true and lawful attorney in fact, or agent, and confer upon said attorney the authority under I.C. 30-3-5 to:

- (a) Receive confidential information, to prepare, sign and file tax return forms 1040, 1040X, IT40 and IT40X for the years 2013, 2014, 2015, 2016, 2017, 2018, 2019 and subsequent years, and to at any time perform any and all other acts before the taxing authorities of any jurisdiction, including specifically the execution of Internal Revenue Forms 2848 and 8821, the Indiana Department of Revenue Power of Attorney Form 48 (or any successors thereto), and such other authorization forms as may be necessary to carry out the purposes of this delegation of authority.
- (b) Represent me in real property transactions. See Exhibit A for legal description(s).
- (c) Represent me in tangible personal property transactions.
- (d) Represent me in bond, share and commodity transactions excluding any authority to purchase puts, calls or commodities or to purchase any security on margin. This authority shall include the power to purchase United States Government obligations which are redeemable at par value in payment of estate taxes imposed by the United States Government.
- (e) Represent me in banking transactions.
- (f) Represent me in business operating transactions.
- (g) Represent me in insurance transactions, excluding the right to change the beneficiary of any policy insuring my life.
- (h) Represent me in beneficiary transactions.
- (i) Represent me in gift transactions, however this authority shall exclude the power to make gifts to any person other than my spouse in excess of the amount excluded from gift tax under Section 2503 (b) of the Internal Revenue Code of 1986, as amended, or any successor thereto. My attorney in fact shall not be authorized to make gifts to charities except in satisfaction of a written pledge made by me. My attorney in fact shall not be authorized to make gifts to a person not a descendant of mine or beneficiary under my Last Will and Testament or the spouse of such descendant or beneficiary.
- (j) Represent me in fiduciary transactions.
- (k) Represent me with respect to claims and litigation.
- (l) Represent me with respect to family maintenance.
- (m) Represent me with respect to benefits from military service.
- (n) Represent me with respect to records, reports and statements.
- (o) Represent me with respect to estate transactions.
- (p) Represent me in safety deposit box transactions and to have access to my safety deposit box.
- (q) Delegate in writing all or any of the authority granted herein.
- (r) Have full power and authority to access the content of all of my digital assets, including any and all electronic records in which I have a right or interest. I affirmatively consent to disclosure by a custodian of such digital assets and all of the content of my electronic communications and digital assets to my agent.
- (s) Have general authority with respect to all other matters, to perform any and all acts and execute any and all documents not herein excluded the same as I might do were I then present and competent.

I hereby ratify and confirm all that my said attorney in fact or agent shall do by virtue hereof.

2. **EFFECTIVE DATE.** This Power of Attorney shall be effective on the date my attending

AMOUNT \$ 25
 CASH _____ CHARGE _____
 CHECK # 4165
 OVERAGE _____
 COPY _____
 NON - COM _____
 CLERK D

26481
 NORTHWEST INDIANA TITLE
 162 WASHINGTON STREET
 LOWELL, IN 46356
 219-696-0100

GINA PIMENTEL
 RECORDER
 STATE OF INDIANA
 LAKE COUNTY
 FILED FOR RECORD
 2021-044404
 8:59 AM 2021 Jun 28

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physician certifies in writing that I am unable to give prompt and intelligent consideration to financial affairs and/or make financial decisions.

3. **REVOCAATION.** 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 the county of my domicile a written revocation hereof.

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.

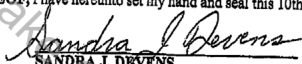
4. **CONSERVATOR.** Should it become necessary that protective proceedings be commenced, or that a conservator, guardian of my estate, or guardian of my person be appointed, I hereby nominate my attorney in fact to act in said capacity.

5. **INCAPACITY.** This Power of Attorney shall not be affected by my incompetence.

6. **EXPENSES AND FEES.** My attorney in fact may be reimbursed for all reasonable expenses and shall be entitled to a reasonable fee for services provided.

7. **SUCCESSOR ATTORNEY IN FACT.** If my original attorney in fact fails or ceases to serve as my attorney in fact, I name as my successor attorney in fact, my nephew, SCOT BRYCE.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 10th day of May, 2019.


SANDRA J. DEVENS

THIS DOCUMENT IS NOTARIZED ON THE FOLLOWING PAGE

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STATE OF INDIANA

COUNTY OF LAKE

Before me, Marcia L. Clegg, a notary public in and for said County and State personally appeared SANDRA J. DEVENS who acknowledged the execution of the foregoing Power of Attorney to be her free and voluntary act and deed, for the uses and purposes stated therein.

WITNESS MY HAND AND NOTARIAL SEAL, this 10th day of May, 2019.



Marcia L. Clegg

My Commission Expires: _____
County of Residence: _____

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

RICHARD A. ZUNICA

This Instrument prepared by:
Marcia L. Clegg, Attorney at Law
15 Lawndale Street
Hammond, Indiana 46324
(708) 474-8969
(219) 853-1851

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**EXHIBIT A ATTACHED TO DURABLE POWER OF ATTORNEY
OF SANDRA J. DEVENS**

Real Estate located at: 6817 Huron Avenue, Hammond, IN 46323

Parcel I. D.: 45-07-08-282-005.000-023

Legal Description: LOT 4, EXCEPT THE NORTH 35.12 FEET THEREOF AND THE NORTH 35.12 FEET BY PARALLEL LINES OF THE ENTIRE NORTH SIDE OF LOT 5, IN BLOCK 7 IN FORESTDALE HAMMOND, AS PER PLAT THEREOF, RECORDED IN PLAT BOOK 20, PAGE 16 IN THE OFFICE OF THE RECORDER OF LAKE COUNTY, INDIANA.

Property of Lake County Recorder