INDIANA DURABLE POWER OF ATTORNEY

I, ELENE WALKER, of 438 FLORENCE STREET, HAMMOND, IN 46324, hereby appoint my daughter, KAREN W. WERD, of 831 MONROE STREET, EVANSTON, IL 60202 as my Attorney in Fact. In the event that KAREN W. WERD fails to serve or ceases to serve as provided in IC 30-5-4-4, I hereby appoint my granddaughter, ALEXANDRA W. WERD, of 831 MONROE STREET. EVANSTON, IL 60202 as my Attorney in Fact.

This Durable Power of Attorney shall become effective immediately upon execution. It shall not be terminated by my incapacity. I shall be considered incapacitated if: (i) a physician licensed to practice medicine in all its branches has examined me and has determined that I lack decision making capacity; and (ii) that physician has made a written record of this determination and has signed the written record within ninety (90) days after the examination; and (iii) the written record has been delivered to the Attorney in Fact. The Attorney in Fact may rely conclusively on that written record.

My Attorney in Fact shall exercise the powers granted hereunder in a fiduciary capacity with due care and in good faith. Lauthorize my Attorney in Fact to delegate in writing to one (1) or more persons any or all powers given hereby to my Attorney in Fact. Subject to the above designation of a successor, the person who is acting as my Attorney in Fact from time to time can name in writing a successor Attorney in Fact for me. A successor Attorney in Fact shall have all of the powers herein granted to my initial Attorney in Fact I hereby nominate the person who is serving as my Attorney in Fact as my guardian in the event that it is necessary to appoint a guardian for me. My Attorney in Fact shall have the power:

- To take all action with respect to my property and affairs as I could take as fully and with the same effect as if I were competent and acting on my own behalf subject only to the limitations herein contained.
- To acquire, own, manage, sell and otherwise deal with real property and to have general authority with respect to real estate transactions as provided in IC 30-5-5-2.
- To acquire, own, manage, sell and otherwise deal with tangible personal property and to have general authority with respect to tangible personal property transactions as provided in IC 30-5-5-3.
- To acquire, own, vote, participate in reorganizations, pledge, sell, sign all documents
 and otherwise deal with securities and to have general authority with respect to bond, share and
 commodity transactions as provided in IC 30-55-64.
- To maintain bank accounts, to sign checks and notes and to enter my safe deposit box and control the contents thereof and to have general authority with respect to banking transactions as provided in IC 30-5-5-5.

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- To manage, sell and otherwise deal with any proprietorship or partnership in which I have an interest and to have general authority with respect to business operating as provided in IC 30-5-5-6.
- To acquire, pay premiums, borrow or otherwise deal with insurance and to have general authority with respect to insurance transactions as provided in IC 30-5-5-7 without the limitations contained in IC 30-5-5-9 excent as modified in paragraph 10 hereof.
- To have general authority with respect to transfer on death or payable on death transfers as provided in IC 30-5-5-7.5.
- 9 To exercise all of the rights that I may have as a beneficiary with respect to an estate, trust or other fund and to have general authority with respect to beneficiary transactions as provided in IC 30-5-5.8.
- 10. In the event I become mentally incapacitated, to make gifts of my property and to have general authority with respect to gift transactions as provided in IC 30-5-5-9, so long as such gifts: (a) are not adverse to my best interests; and (b) are made to or for the benefit of my family.
- 11. To take such action as is reasonable or necessary to wind up any matters in which I am acting as a fiduciary in the event of my death or incapacity, as provided in IC 30-5-5-10.
- 12. To exercise all of my legal rights with respect to any matter in which I may have legal rights or legal obligations and to have general authority with respect to claims and litigation as provided in IC 30-5-5-11.
- To provide for the care, support and education of members of my family and to have general authority with respect to family maintenance as provided in IC 30-5-5-12.
- 14. To exercise my military service benefit rights, if any, and to have general authority with respect to benefits from military service as provided in IC 30-5-5-13.
- 15. Authority with respect to records, reports and statements pursuant to Ind. Code § 30-5-5-14; including the authority to represent me and to act on my behalf in any and all matters relating taxation, whether by the federal government, the government of any state or any local government unit; to prepare, sign and file any documents or forms that may be required in these matters, specifically Internal Revenue Form 2848, as amended from time to time, and Indiana Department of Revenue Form POA-1, as amended from time to time; and to perform any other acts as my Agent shall deem appropriate in these matters, including but not limited to signing any tax return and receiving, cashing or endorsing any refund check to which I am entitled.
- 16. In the event I become mentally incapacitated, to exercise all powers with respect to estate and trusts that I can exercise, including the power to disclaim interests that I would otherwise to entitled to receive, and to have general authority with respect to estate transactions as provided in IC 30-5-5-15, with the additional power to create and fund trusts for the benefit of members of

my family so long as the trust interests so created: (a) are not adverse to my best interests; and (b) are made for the benefit of my family.

My Attorney in Fact shall be entitled to a reasonable fee for services provided and to reimbursement of all necessary expenses advanced as my attorney-in-fact.

This Durable Power of Attorney shall remain in effect until my death or earlier delivery of a written revocation of this Durable Power of Attorney to the person serving as my Attorney in Fact hereunder, and if this Durable Power of Attorney is recorded, such revocation shall reference the recorded Durable Power of Attorney and shall be recorded in each county where this Durable Power of Attorney has been recorded.

The references herein to sections of the Indiana Powers of Attorney Act, IC 30-5, shall be deemed to be references to the comparable provisions of any amended or successor statute if such Act is amended or replaced.

Dated thisSignat	ure: Lene Walker
Witness: Waxay S	1 11 2
STATE OF INDIANA COUNTY OF LAKE) } ss:

Before me, a Notary Public in and for said County and State, personally appeared ELENE WALKER, who acknowledged the execution of the foregoing Durable Power of Attorney, this fet day of Stram Str. 2019.

DAVID G. CLARK NOTARY PUBLIC

LAKE COUNTY, STATE OF INDIANA
MY COMMISSION EXPIRES NOVEMBER 18, 2021

Notary Public

(NOTE: You may, but are not required to, request your agent and successor agents to provide specimen signatures below. If you include specimen signatures in this power of attorney, you must complete the certification opposite the signatures of the agents.)

Specimen signatures of agent (and successors).	I certify that the signatures of my agent (and successors) are correct.
Kavem. Werd (Agent) Alexam(Wa) in (Successor Agent)	(Principal) Flore Walder (Principal)
This document was prepared by: David G. Clark, 8849 Calumet Avenu LAESTATE PLANNING Walker, Elene (INN)Indians Prop and HC POR.ingd	
"I AFFIRM, UNDER THE PENALTIES FOR PERJURY THAT I HAVE TAKEN REASON-ABLE CARE TO REDACT EACH SOCIAL SECURITY NUMBER IN THIS DOCUMENT, UNLESS REQUIRED BY LAW." PREPARED BY:	Punis Recorder

AFFIDAVIT

I. Peter B. Canalia, under oath, do hereby certify, swear and affirm that Attorney David G. Clark represented Elene Walker in the preparation of her Power of Attorney for Property on December 16, 2019. To the best of my knowledge and belief, the attached Power of Attorney is a true and accurate "COPY" of same and was not revoked by Elene Walker.

Peter B. Canalia

Subscribed and Sworn to before me this 15 th day of February, 2022.

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Greater Indiana Title Company