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GENERAL POWER OF ATTORNEY

Dorothy Bisselberg
1024 W. 109th
L. 81
CP.
122100-85-12

State of Indiana)
) S.S.
County of Lake)

TICOR TITLE INSURANCE
Crown Point, Indiana

Know All Men By These Presents; That I, Virginia E. Gowins, of legal age, and a resident of Crown Point, Indiana, have made, constituted and appointed, and by these presents do make, constitute and appoint my sister, Dorothy J. Bisselberg, as my true and lawful attorney-in-fact for me and in my name, place and stead to do all or any of the following acts:

To sign any check or negotiable instrument made out to me and deposit same in any or all of my bank accounts, and to make withdrawals from said accounts in my name;

To sell, lease, and/or mortgage my realty, including the right to hire and pay realtors, attorneys and pay all other expenses of sale of my said realty;

To perform any other act on my behalf which, due to my infirmity I cannot perform myself, and I specifically exempt her from any personal liability so long as she shall use that degree of care which a reasonable person would use with his own property;

To exempt any financial institution which relies upon this Power of Attorney, from any liability to me, other than their ordinary legal liability that they would have in dealing directly with me when they deal with said attorney-in-fact; and I further agree that upon recovering my health, I shall give personal notice to such bank, banks or financial institutions of the revocation of this Power of Attorney;

I hereby declare that any act or thing lawfully done hereunder by my said attorney-in-fact shall be binding upon me and my heirs, legal and personal representatives and assigns.

I hereby give my attorney-in-fact the power to provide for my medical and custodial care whenever it may be necessary and to sign the necessary consents and contracts.

Continued on Page 2.

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FEB 7 1985

James O. Quinn
AUDITOR LAKE COUNTY

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RUDOLPH
RECORDS
CLERK
CLAY
COUNTY

STATE OF INDIANA
TAX COUNTY
FILED RECORD

Hereby granting unto my said attorney-in-fact full power to do every act necessary to be done about the premises as fully as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue thereof.

In witness whereof, I have hereunto set my hand and seal this 6th day of February, 1985.

Virginia E. Gowins

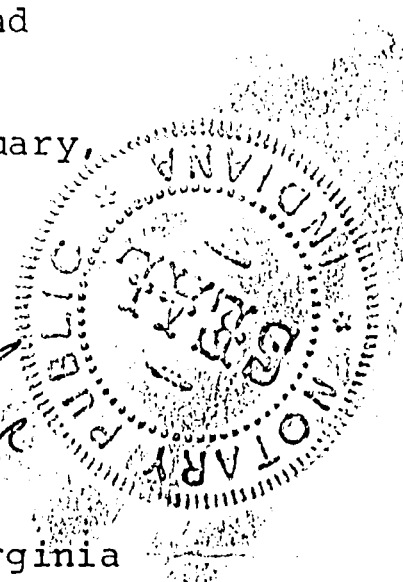
Virginia E. Gowins

Before me, the undersigned, Notary Public in and for said county and state, personally appeared the within named Virginia E. Gowins who acknowledged the execution of the foregoing Power of Attorney to be her voluntary act and deed.

Witness my hand and seal this 6th day of February, 1985.

My commission expires
on 5/26/86
County of Residence Lake

Allen T. Miller
Notary Public
ALLEN T. MILLER



This instrument is prepared under the direction of Virginia E. Gowins.