POWER OF ATTORNEY

TLE INSURANCE KNOW ALL MEN BY THESE PRESENTS THAT the Lowell National Bank, as Trustee under Land Trust No. 34, has made, constituted and appointed, and by these presents does make, constitute and appoint Cynthia C. Roberts its true and lawful attorney for it and in its name, place and stead, for the sole purpose of representing it at the closing of the sale of real estate in Lake County, Indiana, to Stuart A. Manchester, on or about February 26, 1987, to sign closing statements, affidavits, and any and all other documents related to the closing of said sale, giving and granting unto my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises as fully, to all intents and purposes, as it might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that its attorney or her substitute shall lawfully do or cause to be done by virtue hereof.

LOVELL NATIONAL BANK, TRUSTEE UNDER LAND TRUST NO. 34

Donald L. Hawkins, Vice President and Trust Officer of the Lowell National Bank

FILED

STATE OF INDIANA, COULTY OF LAKE, SS:

Before me, a Notary Public in and for said County and State, this 19th day of February, 1987, personally appeared Donald L. Hawkins, Vice President and Trust Officer of the Lowell National Bank, who acknowledged the execution of the foregoing Power of Attorney as the free and voluntary act of said Bank and as the free and voluntary act, acting for said Bank, as Trustee.

IN TESTIMONY WHEREOF, I have hereunto subscribed my name and affixed my seal of office the day and year last above written.

My commission expires January 6, 1989.

Hotary Public

Resident of Lake County, Indiana.

THIS INSTRUMENT PREPARED BY CHARLES E. VAN HADA, ATTORNEY AT LAW 313 E. Commercial Ave., Lovell, IN 46356