DURABLE POWER OF ATTORNEY

I, HELEN E. BRILMYER, of Lake County, Indiana, being of sound mind, do hereby make and appoint Frank C. Brilmyer, Sr., and Joanne M. Churilla, of Lake County, Indiana, as my true and lawful attorneys in fact, for me and in my name and stead, to endorse checks upon all bank accounts standing in my name, individually, as Trustee or in any other fiduciary capacity; to make and execute any and all contracts; to purchase, sell and assign notes, shares of stock, bonds and other securities; to receive and to demand all sums of money and demands whatsoever, as are now or shall hereafter become due, payable or belonging to me; to compromise the same; to execute instruments to effect the transfer of title to any motor vehicle owned by me, to sell, mortgage, convey and lease any interest in real estate, or personal property, wherever located, of which I may be the owner or in which I have an interest, now or hereafter; to execute all instruments necessary in furtherance thereof; to execute and file all tax returns and to pay such taxes; I grant to my said attorney, free access to any safe deposit box I may have in any financial institution and to sign any instruments, necessary to gain admission thereto; to employ accountants, attorneys at law or other persons to assist my attorney in fact and to pay them for their services; and generally to transact any and all business for me of any kind whatsoever necessary or proper to be done in all matters affecting my business, property or myself; and I hereby ratify and confirmall that my said attorney in fact shall do by virtue hereof. Either attorney in fact may act without the joinder of the other. This power of attorney shall become effective upon my disability of incapacity, it being my intention that this instrument constitutes a durable power of attorney under the Indiana Uniform Durable Power of Attorney Act, (I.C. 30-2-11-1), if I shall become incompetent or disabled, and shall remain in full force and effect thereafter until my death.

Reproduction of this executed original with reproduced signatures and certificate of acknowledgement shall be deemed to be original counter parts of this Power of Attorney.

Specimen signature of Attorney-in-Fact

Frank C. Brilmyer, Sr.

IN WITNESS WHEREOF, I have hereunto set my hand this // (day of 1/2 ...), 1990 and I hereby certify to the correctness of the above specimen signature of my Attorneys-in-Fact.

STATE OF INDIANA

SS:

COUNTY OF LAKE

Before a Notary Public in and for said County and State personally appeared the Moove of Attorney.

Witness my hand and seal this // (day of // (lake)), 1990.

My Commission Expires:

Residing in Lake County, Indiana

Prepared by: Joseph Banasiak, 7150 Indianapolis Blvd., Hammond, IN

000981

400