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LAWYERS TITLE INS. CORP.
ONE PROFESSIONAL CENTER
SUITE 215
CROWN POINT, IN 46307

94023335

POWER OF ATTORNEY

OF

CYNTHIA S. KAPLAN, TRUSTEE UNDER TRUST AGREEMENT
DATED MAY 9, 1989
(Grantor)

to

JOHN O. STILES
(Attorney-in-Fact)

FILED

MAR 28 1994

Anna M. Anton

STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORDER
MAR 29 12 08 PM '94
S.A.M.
RECORDER

The undersigned hereby nominates, constitutes and appoints John O. Stiles, whose address is 3661 West 79th Place, Merrillville, Indiana 46410, as my true and lawful attorney-in-fact to do and perform for me and in my name the following:

This is a special power of attorney effective solely and exclusively for the purpose of selling real estate owned by the Grantor in her capacity as successor Trustee under Trust Agreement dated May 9, 1989, between Harold Kaplan and Ann Kaplan, as Grantors, and Harold Kaplan, as Trustee. This special power of attorney is limited to the execution of any Closing Statement, ALTA Statement, Disclosure of Sales Information, affidavits and all other necessary documents and instruments (other than a deed) in connection with the sale by the Grantor to Gwendolyn M. Boudreaux Emmons, of the following described real estate:

Lot 27, except the East 20 feet by parallel lines thereof; all Lot 28 and the East 20 feet of Lot 29 by parallel lines, Block 6, Young's Dunelands, a subdivision in the City of Gary, as shown in Plat Book 21, page 44, and as re-recorded in Plat Book 28, page 11, Lake County, Indiana.

Key # 47-376-28

In furtherance of these powers I give my attorney-in-fact power and authority to do for me and in my name those things which such attorney deems expedient to and necessary to effectuate the

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intent of this instrument, as fully as I could do personally for myself, reserving unto myself, however, the power to act on my own behalf and also to revoke the powers given in this instrument.

Any act or thing lawfully done by my attorney-in-fact under this instrument shall be binding on me and on my successors and assigns under said Trust Agreement.

This Power of Attorney shall automatically terminate and become null and void after the closing of the sale of the real estate described above, but shall not be affected by my disability or incapacity prior to such date.

Signed this 23 day of March, 1994


Cynthia S. Kaplan, Trustee

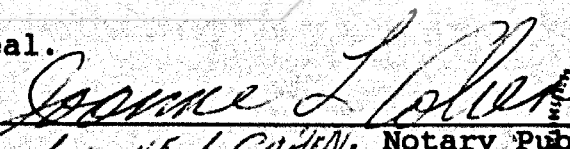
STATE OF CALIFORNIA)
COUNTY OF SANTA BARBARA) SS:

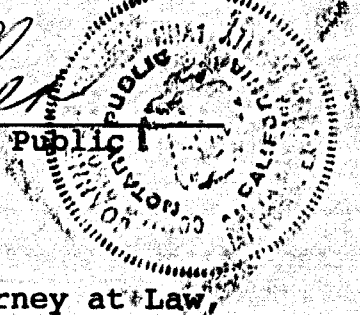
On MARCH 23, 1994, before me JOANNE L. COHEN, a notary public, personally appeared Cynthia S. Kaplan, successor Trustee under Trust Agreement dated May 9, 1989, between Harold Kaplan and Ann Kaplan, as Grantors, and Harold Kaplan, as Trustee, personally known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity on behalf of which the person acted, executed the instrument.

Witness my hand and seal.

My Commission Expires:

3.24.96


JOANNE L. COHEN, Notary Public



This instrument prepared by John O. Stiles, Attorney at Law,
300 East 90th Drive, Merrillville, Indiana 46410