

DURABLE POWER OF ATTORNEY

I, Charles F. Mills, the undersigned, a resident of the State of Tennessee, appoint Mary A. Mills, a resident of the State Tennessee, as my attorney in fact, for me and in my name, place, and stead, to

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1. To receive, endorse and deposit any and all checks or other payments received from any source;

2. To ask, demand, sue for, collect, recover and receive all sums of money, debts, dues, accounts, interest, dividends, annuities, merchandise and demands whatsoever, as are now, or shall hereafter become due, owing, payable or belonging to me, and have, use and take all lawful ways or means in my name or otherwise for the recovery thereof, and to compromise and agree for the same or otherwise discharge the same for me and in my name upon such terms and conditions as my attorneys in fact shall think fit;

3. To receive, accept and acknowledge on my behalf any and all funds and other property of every nature to which I may be entitled as a beneficiary, legatee, devisee, remainderperson, or heir-at-law with respect to the estate of any decedent or any trust;

4. To add, convey or otherwise transfer any asset or property I own to any trust agreement of which I am the grantor or co-grantor (but not to revoke or amend any such agreement);

5. To renounce or disclaim any property or interest in property or powers to which I may become entitled, whether by gift or will or intestate succession or trust or otherwise;

6. To bargain, contract, agree for, buy, sell, mortgage, encumber, hypothecate and in any and every way and means deal in and with real property, goods, services, merchandise, commodities, bonds, stocks, securities, choses in action and other property in possession or in action, and to release mortgages or other encumbrances on lands or chattels, all upon such terms and conditions as my attorneys in fact shall think fit, and specifically to, without limitation, sell and execute such documents as required to effect such sale of real property which I own or have an interest in, situate in Lake County, Indiana.

7. To bargain, lease, contract, agree for, purchase, sell, convey, receive, mortgage, take and release lands and any and all interests therein, and to execute and deliver all deeds, deeds of trust and other assurances of title upon such terms and conditions and under such covenants as my attorneys in fact shall think fit;

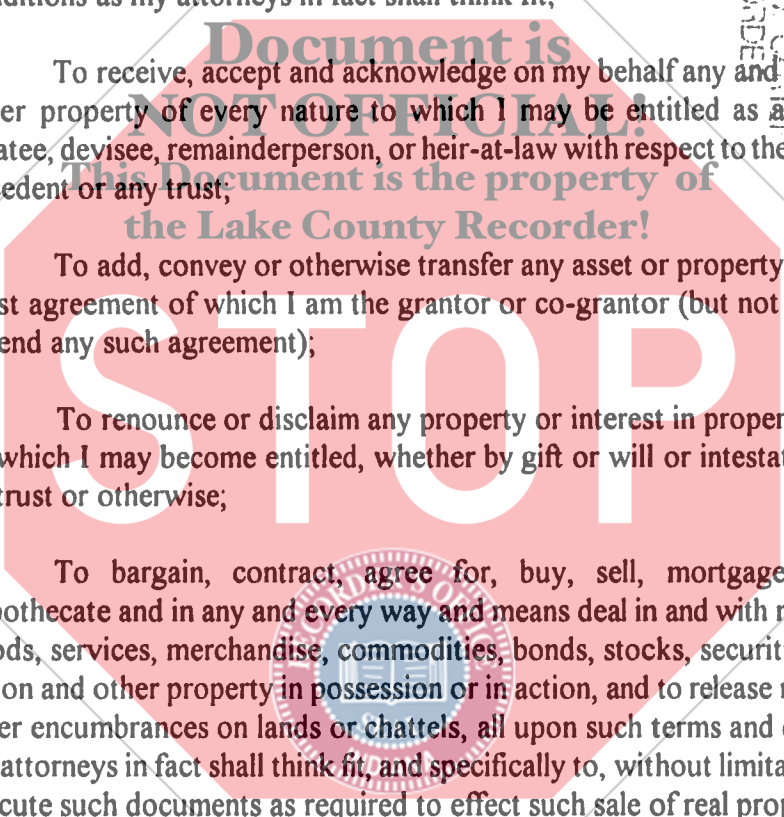
8. To transact all my banking business at any bank or banks, to make and withdraw deposits, enter lock boxes, open and close accounts, draw or endorse checks, make and give guaranties of payment or performance, draw, make and endorse promissory notes, drafts, bills of exchange and any other negotiable instruments;

9. To transact all insurance business on my behalf, to apply for or continue policies, collect profits, file claims, make demands, enter into compromise and settlement agreements, file suits or actions and take any other action necessary or proper in this regard;

10. To transact, conduct and operate any business on my behalf, to vote any shares of stock owned by me in any corporation or in any mutual fund or other security, to execute proxies and waivers, to receive and receipt for any benefits

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STATE OF TENN.
LAKE COUNTY
RECORDED
OCT 26 AM 1999



Chicago Title Insurance Company

FILED

OCT 25 1999

PETER BENJAMIN
LAKE COUNTY AUDITOR

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accruing to me from the ownership of any investment or business interest, and generally do anything and everything necessary and proper for the furtherance, promotion and protection of any interest in any business or any investment owned by me;

11. To prepare, sign and file federal and state income tax, gift tax and other tax returns and to take all appropriate action on my behalf, including the appointment and hiring of attorneys, accountants, appraisers or other representatives, in audits, requests for information, other inquiries, claims for refund or litigation involving such returns;

12. To apply for licenses, keep records and accounts, make reports, give statements, and receive and give out information pertaining to me or to any business interests I may own;

13. To sign, seal, execute, deliver and acknowledge such instruments in writing for me and in my name and as my act and deed of whatever kind or character as may be proper in the premises;

14. To exercise any and all of the powers set forth in Tennessee Code Annotated Section 34-6-109, to the extent applicable, all of which provisions and powers are incorporated herein by reference, even if said statute be amended or repealed hereafter and even if my attorneys in fact acts on my behalf pursuant to this document in a state other than Tennessee.

Giving and granting unto my attorneys in fact full power and authority to do, execute and perform all and every other act and thing whatsoever, without any limitation whatever and without being confined to the specific acts hereinabove set out, requisite or necessary to be done in and about the premises as fully and to all intents and purposes as I might or could do and I hereby ratify and confirm all that my attorneys in fact shall lawfully do or cause to be done by virtue of these presents, and for me and in my name and on my behalf.

This power of attorney shall not be affected by any subsequent disability or incapacity of mine if such should occur. It is my express intent that the authority herein conferred upon my attorneys in fact shall be exercisable in all events notwithstanding my subsequent disability or incapacity.

IN TESTIMONY WHEREOF, I have hereunto set my signature, this 3rd day of September, 1999.



CHARLES F. MILLS

STATE OF TENNESSEE
COUNTY OF MCNAIRY

Personally appeared before me, the undersigned Notary Public of said County, the within named Charles F. Mills, the bargainer, with whom I am personally acquainted, and who acknowledged that he executed the within instrument for the purposes therein contained.

WITNESS my hand at office, this 3rd day of September, 1999.

Brandi Rickman
NOTARY PUBLIC

My Commission Expires: 4-29-2003

