2000 0 17362 OF ATTORNEY 1 9:05

aluly 15 This date

I, RICHARD G. COGAN, of 541 Sycamore Lane, Haines City, Polk County, Florida, hereby appoint my son, JAMES R. COGAN, of 4130 Lombardy Street, East Chicago, Indiana as my true and lawful Attorney, for me and in my place and stead.

My true and lawful Attorney shall have the power to: Do everything necessary to effectuate the sale of real estate owned by my wife, Mary A. Cogan, and me located at 4106 and 4110 Indianapolis Boulevard, East Chicago, Lake County, Indiana, including but not limited to executing any and all such acceptance of offers to purchase, releases, waivers, closing documents, endorsement and/or deposit of any checks or drafts, K#30-49-2 and the like.

And I do hereby ratify and confirm all that my said Attorney shall do or cause to be done by virtue of this power of attorney.

STATE OF FLORIDA

COUNTY OF 16/16

SS:

Before me, the undersigned, a Notary Public in and for said County and State, this ____, 1999 came RICHARD G. COGAN, and acknowledged the execution of the foregoing instrument.

Witness my hand and seal.

My Commission Expires:

BERNARD R. PROVENCHER MY COMMISSION # CC 852419 EXPIRES: June 27, 2001

Notary Public Resident of

PETER BENJAMIN LAKE COUNTY AUDITOR