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DURABLE POWER OF ATTORNEY

2000 JUN 20 11 09 54

NOTARY PUBLIC

KNOW ALL MEN BY THESE PRESENTS, that I, MARY ELLEN HILL c/o 5249 12th Road, Escanaba, Michigan do by these presents, hereby make, constitute and appoint, my husband, ALLEN R. HILL, my true and lawful attorney in fact for my name, place and stead, to receive and receipt for any property, real, personal or mixed, to deposit or withdraw money in my name, to collect or pay out money in my name, to make gifts in my name, and to act for me in any business in which I am now or have been engaged or interested, to execute and acknowledge all contracts, orders, deeds, writings and instruments which may be requisite or proper to effectuate any matter or thing appertaining or belonging to me, and to do all things necessary in the investment handling of my stocks, bonds, and including the execution of legal documents and stock powers; the right to go into any safety deposit box I may have as my Deputy or otherwise; to do all things necessary or proper in handling my affairs concerning investments; and to deal with any real estate that I may own or have any interest in; to sell, mortgage, convey, or encumber the same, and generally to act for me in all matters affecting my business or property, with the same force and effect to all intents and purposes as though I was personally present and acting for myself, hereby ratifying and confirming whatsoever my said attorney has done or shall do by authority hereof.

This Durable Power of Attorney shall not be affected by disability of the principal, except as is provided by statute; this power shall continue and it shall be exercisable notwithstanding my subsequent disability or incapacity.

A copy of this Power of Attorney shall be considered as effective and valid as the original. I reserve the right to cancel this power of attorney at any time. I execute this document without any duress or undue influence.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 31st day of May, 2000.

** THIS DOCUMENT IS BEING RE-RECORDED TO PUT IN THE PROPER CHAIN OF TITLE**

WITNESSETH:

James P. Chapekis

MARY ELLEN HILL

Julie A. Dollhopf



STATE OF MICHIGAN)
) ss.
COUNTY OF DELTA)

Subscribed and sworn to before me, a Notary Public, in and for said County this 31st day of May, 2000.

James P. CHapekis, Notary Public
Delta County, Michigan
My Comm. Expires: 3-12-2003

PREPARED BY:
LAW OFFICES OF JAMES J. VIAU, P.C.
James P. Chapekis, Attorney
808 Ludington Street, Escanaba, MI 49829
(906) 786-2277

AUG 29 2000

PETER BENJAMIN
LAKE COUNTY AUDITOR

JUN 22 2000

PETER BENJAMIN
LAKE COUNTY AUDITOR

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STATE OF MICHIGAN
LAKE COUNTY
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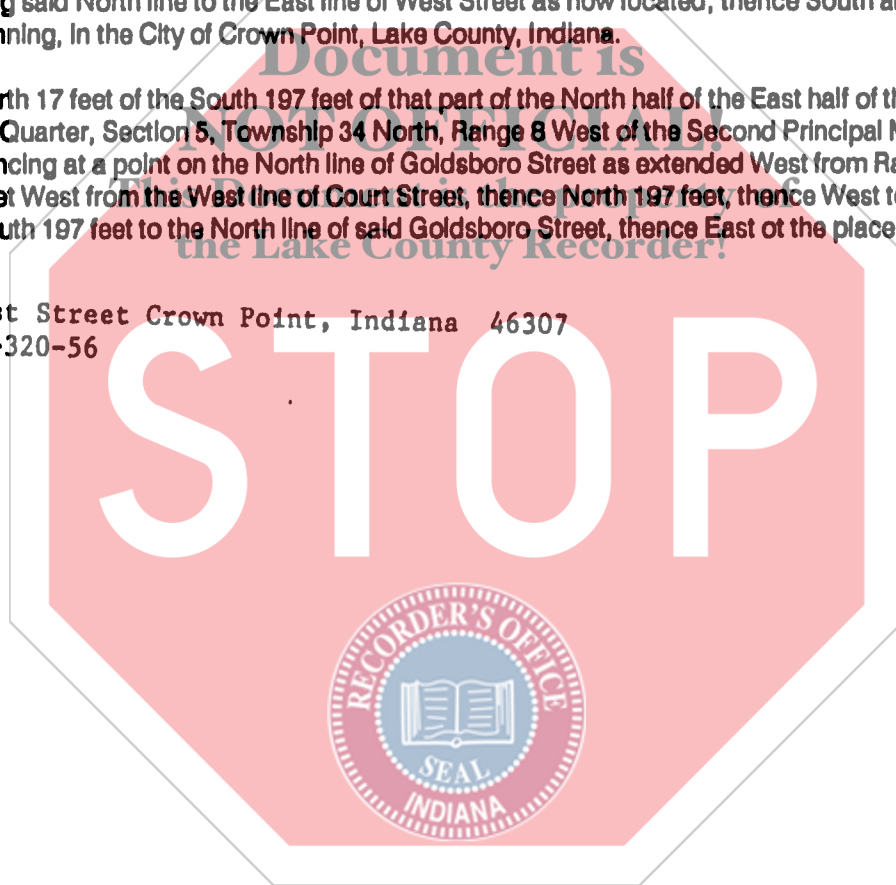
C-7

LEGAL DESCRIPTION

Parcel 1: The North 100 feet of that part of the Southeast Quarter of the Southwest Quarter of Section 5, Township 34 North, Range 8 West of the Second Principal Meridian, described as follows: Beginning at the point of intersection of the East line of West Street as now located and the North line of Goldsboro Street as now located; thence East along said North line of Goldsboro Street to a point which is 181.35 feet West of the West line of Court Street; thence North and parallel with the West line of Court Street to the North line of said Southeast Quarter of the Southwest Quarter; thence West along said North line to the East line of West Street as now located; thence South along said East line to the place of beginning, in the City of Crown Point, Lake County, Indiana.

Parcel 2: The North 17 feet of the South 197 feet of that part of the North half of the East half of the Southeast Quarter of the Southwest Quarter, Section 5, Township 34 North, Range 8 West of the Second Principal Meridian, described as follows: Commencing at a point on the North line of Goldsboro Street as extended West from Railroad Addition with point is 181.35 feet West from the West line of Court Street, thence North 197 feet, thence West to the East line of West Street, thence South 197 feet to the North line of said Goldsboro Street, thence East to the place of beginning, in Lake County, Indiana.

512 North West Street Crown Point, Indiana 46307
Key No. 23-9-320-56



A.R.H. M.E.H.
BY A.R.H. A.J.F.