Return Document to: Robert A. Lail, 613 N. Raymond Griffith, IN 46319

DURABLE GENERAL POWER OF ATTORNEY, INCLUDING DURABLE POWER OF ATTORNEY FOR HEALTH CARE APPOINTMENT FORM

I, BINA L. LAIL, of 613 N. Raymond, Griffith, Lake County, Indiana, do hereby appoint my son, R. DAVID LAIL, and my daughter, MARIANNE REEL, as my Attorneys in Fact.

MY ATTORNEYS IN FACT shall act in my name, place, and stead in any way which I myself could do, with respect to the following matters, to the extent that I am permitted by law to act through an agent:

Real estate transactions, including transactions pertaining to my following described property:

Lot 22, except the North 5 feet and the North 10 feet of Lot 21 in Block 3 in Park Manor 1st Addition to Griffith, as per Plat thereof, recorded in Plat Book 28, page 94, in the office of the Recorder of Lake County, Indiana.

In addition, tangible personal property transactions; bond, share and commodity transactions; banking transactions; business operating transactions; insurance transactions; beneficiary, gift, and fiduciary transactions; claims and litigation; family maintenance; benefits from military service; records, reports, and statements; estate transactions; health care powers (also see attached Durable Power of Attorney for Health Care Appointment Form); and all other matters affecting property owned by me, all pursuant to the powers granted to an attorney in fact under Indiana law pursuant to Indiana Code §30-52 th angle \$30.5-5-19, which provisions are incorporated herein as if set forth in tall.

This Power of Attorney shall be durable and shall not be affected by my subsequent disability or incompetence.

My Attorneys in Fact hereby accept this appointment and accept the appointment and accept and perform in said fiduciary capacity consistent with my best interests as she in her best discretion deems advisable, and I affirm and ratify all acts so undertaken.

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To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy of facsimile or this instrument may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party, and I for myself and for my heirs, representatives, and assigns hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied on the provisions of this instrument.

WITNESS my signature below on this 23rd day of March, 2002.

STATE OF INDIANA

COUNTY OF LAKE

Before me, a Notary Public, in and for said county and State, appeared BINA L. LAIL, known to me (or proved to me on the basis of satisfactory evidence) to be the same person subscribed as Grantor above, and acknowledged her signature above as her free and voluntary act. the Lake County Recorder

County of Residence:

My Commission Expires: 2-1-0

Acceptance by Attorneys in Fact:

This document was prepared by: Cindy K. Lail, Attorney at Law, 8 N. Third Street, Ste. 304, Lafayette, Indiana 47901