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Power of Attorney

2004-04-7888

Know All Men by These Presents, That WILLIAM A. HILDEBRAND

have made, constituted and appointed, and by these presents do make constitute
and appoint Barbara J. Hildebrand & Laura Jean Hildebrand true and lawful Attorney for
him and in his name, place and stead

1. Ask, demand, sue for and recover, collect and receive all money, deposits, accounts, interest, dividends and any other credits of whatsoever kind or nature as are now or hereafter shall become due, owing or payable to me and to make, execute and deliver acquittances, receipts, releases, or other discharges therefor;

2. Settle, adjust, pay or compromise any and all claims, accounts, or debts, owing to or by me and to take or deliver all necessary and proper releases therefor;

3. Grant, bargain, sell, exchange, lease, mortgage or otherwise convey any part or all of the real estate or personal property now owned or hereafter acquired by me or to which I now have or may in the future acquire any interest, whether legal or equitable, and in my name to make, execute, acknowledge and deliver good and sufficient deeds, leases, deeds of trust, bills of sale, mortgages or other conveyances of the same;

4. Deposit money or securities to my account or for collection with any financial institution and to sign or endorse any instrument to effect such deposit and to withdraw money or securities from any financial institution and to sign or endorse any instrument to effect such withdrawals;

5. Pay any and all taxes, including income taxes, charges and assessments that may be assessed, imposed or levied by any governmental agency and in this connection to make and execute all income tax returns or other tax forms or returns;

6. Engage in, do and transact all and every kind of business in which I am or may hereafter be interested in such manner as she may think proper;

7. Constitute and appoint in her place and stead, and as her substitute, one attorney in fact or more, for me, with full power of revocation;

giving and granting unto his said Attorney full power to do every act necessary to be done about the premises as fully as he might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that his said Attorney, or her substitute shall lawfully do or cause to

be done by virtue thereof. This power of attorney shall not be affected by subsequent disability or incapacity of the principal, or lapse of time.

In Witness Whereof, The said WILLIAM A. HILDEBRAND

has hereunto set his hand and seal this 24th day of November 19 86

Signed, sealed and delivered in presence of William A. Hildebrand (SEAL)
Virginia J. Gitter William A. Hildebrand (SEAL)

Kenneth H. Disher (SEAL)
FILED (SEAL)

This instrument prepared by: Thomas A. Vater, Attorney At 7814 Belmont Avenue, Highland, IN 46324 Telephone: (219) 844-8688

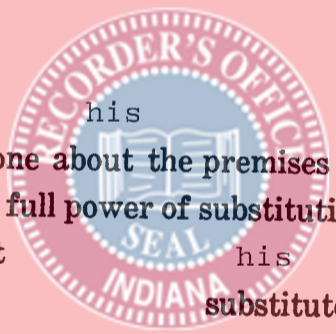
JUN 7 2004

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STEPHEN R. STIGLICH

LAKE COUNTY AUDITOR

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STATE OF INDIANA
LAKE COUNTY
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