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SPECIAL POWER OF ATTORNEY

I, Anthony C. Comer, residing at 5852 Summer Place Drive, Sylvania, Ohio 43560, hereby appoint Alva M. Comer of 3684 Lincoln Street, Gary, Indiana 46402, as my Attorney-in-Fact ("Agent").

My Agent shall have full power and authority to act on my behalf but only to the extent permitted by this Special Power of Attorney. My Agent's powers shall include the power to:

1. Open, maintain, or close bank accounts (including, but not limited to, checking accounts, savings accounts, and certificates of deposit), brokerage accounts, and other similar accounts with financial institutions. This power shall include the authority to conduct any business with any banking or financial institution with respect to any of my accounts, including, but not limited to, making deposits and withdrawals, obtaining bank statements, passbooks, drafts, money orders, warrants, and certificates or vouchers payable to me by any person, firm, corporation, or political entity.

2. Take any and all legal steps necessary to collect any amount or debt owed to me, or to settle any claim, whether made against me or asserted on my behalf against any other person or entity, including the power to sign releases and agreements.

3. Sell or convey any interest of mine in real estate (whether currently owned or later acquired).

This power shall include the power to; (i) sell upon such terms as my Agent shall deem appropriate, subject to the limitations (if any) stated above, (ii) sign any documents (including deeds) that may be required to convey title to such property, and (iii) collect and receive the proceeds from any such sale.

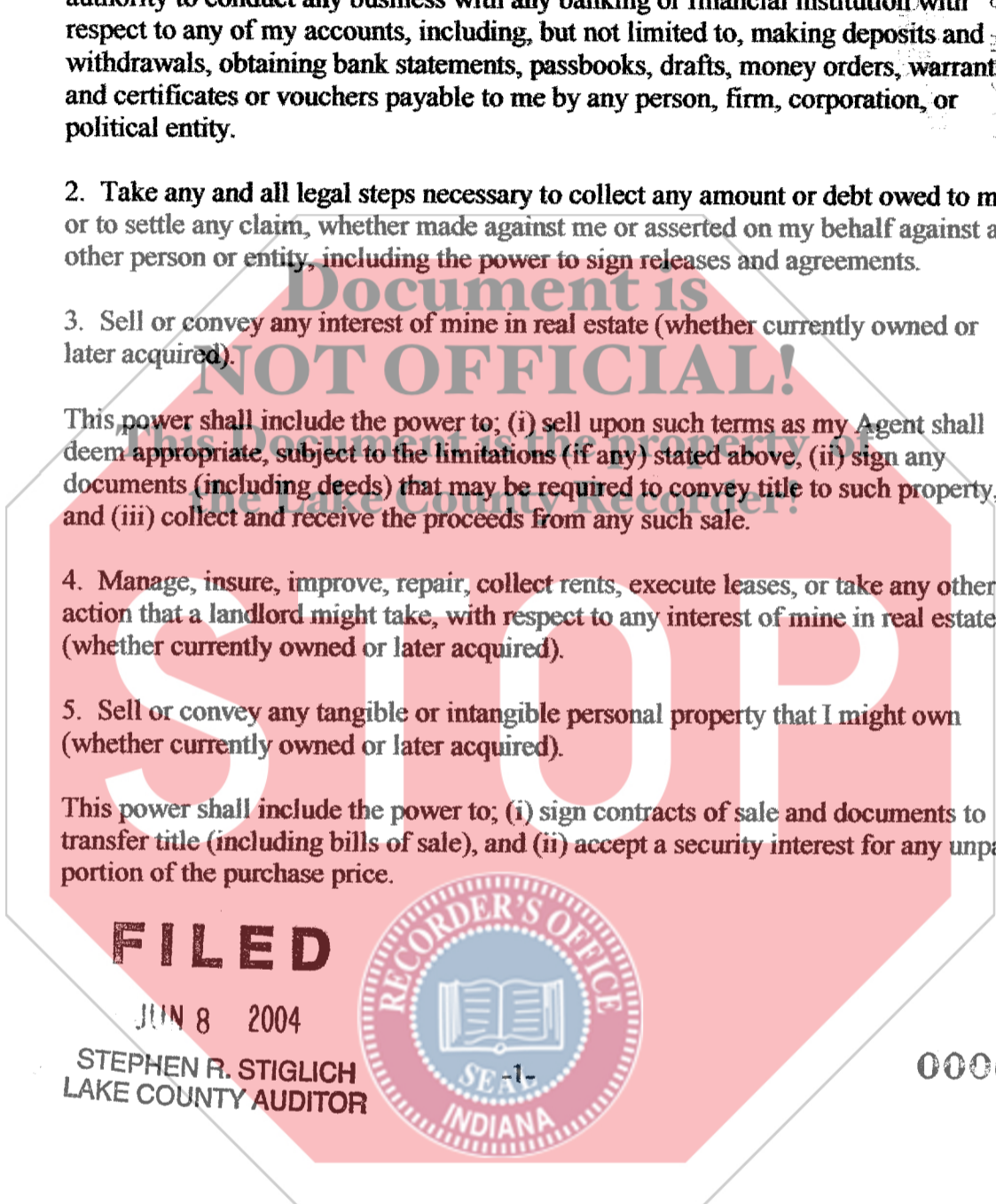
4. Manage, insure, improve, repair, collect rents, execute leases, or take any other action that a landlord might take, with respect to any interest of mine in real estate (whether currently owned or later acquired).

5. Sell or convey any tangible or intangible personal property that I might own (whether currently owned or later acquired).

This power shall include the power to; (i) sign contracts of sale and documents to transfer title (including bills of sale), and (ii) accept a security interest for any unpaid portion of the purchase price.

2004 JUN 8 10:00 AM

STATE OF INDIANA
LAKE COUNTY
FILED FOR RECORDS



FILED
JUN 8 2004
STEPHEN R. STIGLICH
LAKE COUNTY AUDITOR



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6. Manage, control, and operate the business known as:

IHN Enterprises
PO Box 4752
Gary, IN 46404.

This power shall include the power to; (i) make and carry out decisions regarding sales, purchases, employees, loans, and equipment, and (ii) take any action needed (at the discretion of my Agent) to operate the business. In addition, this power shall include the power to sell the business, dissolve it, or take any other action to conclude and close the business.

7. Prepare, sign, and file documents with any governmental body or agency, including, but not limited to, authorization to:

a. Obtain information or documents from any government or its agencies, and negotiate, compromise, or settle any matter with such government or agency (including tax matters).

8. Act on my behalf with respect to the following matters:

- Insurance and annuity transactions
- Employment of professional and business assistance as may be appropriate, including attorneys, accountants, and real estate agents.

I hereby grant to my Agent the full right, power, and authority to do every act, deed, and thing necessary or advisable to be done regarding the above powers, as fully as I could do if personally present and acting.

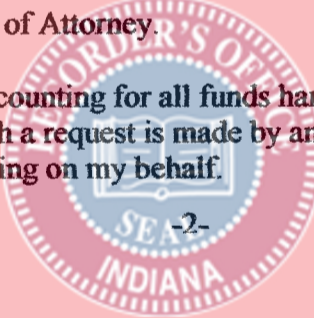
Any power or authority granted to my Agent under this document shall be limited to the extent necessary to prevent this Power of Attorney from causing; (i) my income to be taxable to my Agent, (ii) my assets to be subject to a general power of appointment by my Agent, and (iii) my Agent to have any incidents of ownership with respect to any life insurance policies that I may own on the life of my Agent.

My Agent shall not be liable for any loss that results from a judgment error that was made in good faith. However, my Agent shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney.

I authorize my Agent to indemnify and hold harmless any third party who accepts and acts under this document.

My Agent shall be entitled to reasonable compensation for any services provided as my Agent. My Agent shall be entitled to reimbursement of all reasonable expenses incurred in connection with this Power of Attorney.

My Agent shall provide an accounting for all funds handled and all acts performed as my Agent, if I so request or if such a request is made by any authorized personal representative or fiduciary acting on my behalf.



This Power of Attorney shall become effective immediately, and shall not be affected by my disability or lack of mental competence, except as may be provided otherwise by an applicable state statute. This is a Durable Power of Attorney. This Power of Attorney shall continue effective until December 31, 2008. This Power of Attorney may be revoked by me at any time by providing written notice to my Agent.

Dated June 3, 2004, at Oregon, Ohio.

Anthony C. Comer
Anthony C. Comer

Jodi Newman
Witness Signature

Kim Milley
Witness Signature

STATE OF OHIO, COUNTY OF LUCAS, ss:

Before me, a Notary Public in and for said county, personally appeared the above named Anthony C. Comer, who acknowledged that he did sign the foregoing instrument, and that the same is his free act and deed. In testimony whereof, I have hereunto subscribed my name at 3426 AIAVARE, this 3rd day of JUNE, 2004.



JODI NEWMAN
Notary Public - State of Ohio
My Commission Expires Nov. 8, 2008

Jodi Newman
Notary Public

This document was prepared by:

Name: Anthony C. Comer
Address: 5852 Summer Place Drive
Sylvania, OH 43560

