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LIMITED POWER OF ATTORNEY

(TO EFFECT REAL PROPERTY TRANSACTIONS)

PRINCIPAL: Keith M. Cowling

RT 1403621

TO: Michelle R. Cowling
Attorney-in-fact

POWERS: According to the Statute, an attorney-in-fact has a power granted under I.C.30-5 if the power of attorney incorporates the power. Therefore, by referring to the language of the Statute describing powers, this Power of Attorney incorporates into it the powers here listed and confers general authority with respect to them:

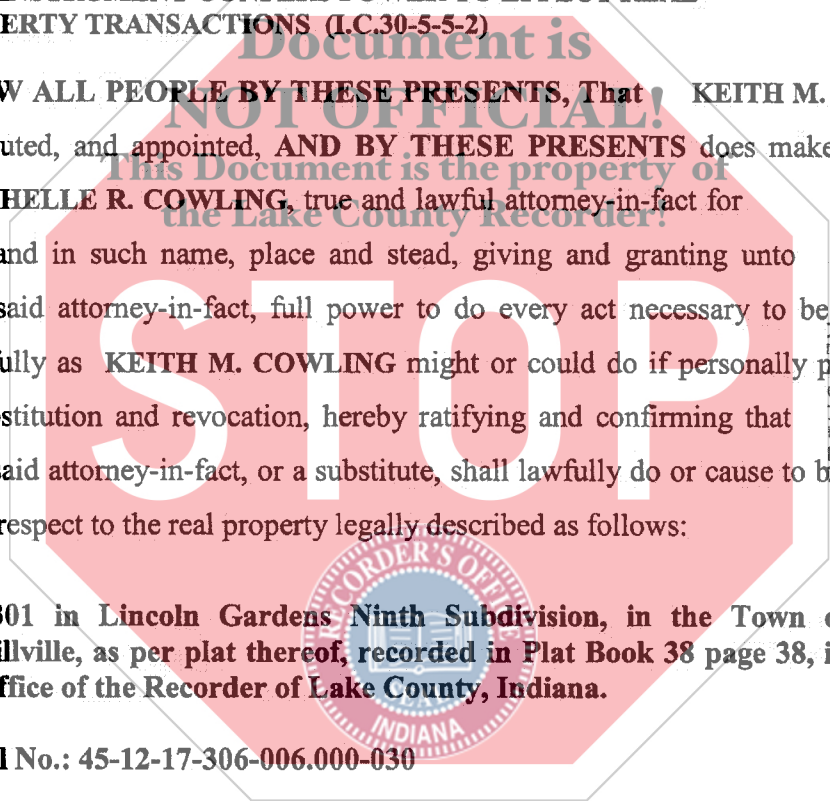
THIS INSTRUMENT CONFERS POWER TO EFFECT REAL PROPERTY TRANSACTIONS (I.C.30-5-5-2)

KNOW ALL PEOPLE BY THESE PRESENTS, That KEITH M. COWLING, has made, constituted, and appointed, AND BY THESE PRESENTS does make constitute, and appoint MICHELLE R. COWLING, true and lawful attorney-in-fact for KEITH M. COWLING, and in such name, place and stead, giving and granting unto MICHELLE R. COWLING, said attorney-in-fact, full power to do every act necessary to be done about the premises as fully as KEITH M. COWLING might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming that MICHELLE R. COWLING, said attorney-in-fact, or a substitute, shall lawfully do or cause to be done by virtue thereof, with respect to the real property legally described as follows:

Lot 301 in Lincoln Gardens Ninth Subdivision, in the Town of Merrillville, as per plat thereof, recorded in Plat Book 38 page 38, in the Office of the Recorder of Lake County, Indiana.

Parcel No.: 45-12-17-306-006.000-030

Commonly known as: 2935 W. 74th Place, Merrillville, IN 46410



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1403621
MICHELLE R. COWLING
RECORDER'S OFFICE
INDIANA

Chicago Title Insurance Company

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