POWER OF ATTORNEY

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KNOW ALL MEN BY THESE PRESENTS that I, THELMA F. HAM, of Elgin, Illinois, do hereby make, constitute and appoint my daughters DARLENE J. FELDMANN, of Spooner, Wisconsin and ARLIS J. CROH, of Elgin, Illinois, as attorney-in-fact for me and in my name, place and stead with reference to any interest from time to time owned by me in property, real or personal, wherever located ("property"), or other matters in which I from time to time may have a personal or financial interest:

1. To make withdrawals from, write checks upon or make deposits to, any bank account, or savings and loan account, or other cash account in my name, or in my name as trustee for my benefit, or in my name and that of another as joint tenants with right of survivorship; and to enter and have free access to any safe deposit box in my name, or in my name as trustee for my benefit, for the purpose of adding property thereto or removing property therefrom; and to close any account or to terminate any lease of a safe deposit box;

2. To endorse and deposit in any account of mine, individual, trustee for my benefit or joint, any checks, drafts, certificates of deposit, notes or other instruments for the payment of money, payable or belonging to me, individually or as trustee for my benefit;

3. To sell, retain, invest in, transfer, exchange or make agreements affecting any stocks, bonds or other securities standing in my name, or in my name as trustee for my benefit, or in my name and that of another, and to vote and give proxies to vote as to any stock or other security having voting power owned by me individually, or as trustee for my benefit, or jointly with another;

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4. To execute and deliver any and all instruments required for the transfer and assignment of securities, cash or other evidences of title to property belonging to me, including without being limited to transfers and assignments to the acting trustee under any Declaration of Trust executed by me at any time during my lifetime and as may be amended by me from time to time;

5. To make, execute and deliver, to bargain, contract, agree for, purchase, receive, and take lands, and all or any interest in property, and accept the possession of all lands, and all or any interest in property, and all deeds and other assurances, in the law therefor, and to lease, let, demise, bargain, sell, release, convey, mortgage, and hypothecate lands, and all or any interest in property including authority to release and waive any right of homestead therein, if any, upon such terms and conditions, and other such convenants as my attorney-in-fact shall think fit;

6. To ask, demand, sue for, recover, collect, and receive all such sums of money, debts, dues, accounts, legacies, bequests, interests, dividends, annuities, employee benefits, insurance benefits, demands, and property of every kind now or hereafter to become due, owing or payable to me, or to me as trustee for my benefit, by any person, firm or corporation, and to take all lawful ways and means in my name or otherwise for the recovery thereof, by attachments, arrests, distress, or otherwise, and to compromise and agree for the same and to give good and effectual receipts and discharges therefor;

7. To borrow money for me individually or for me as trustee for my benefit from any lender and extend or renew any existing indebtedness, and to pledge any property standing in

my name individually, or in my name as trustee for my benefit, as security therefor;

8. To purchase, in my name, or in my name as trustee for my benefit, U.S. Treasury bonds redeemable at par in payment of Federal estate taxes and to obtain funds therefor by sale of assets or by borrowing provided, however, that nothing herein shall be construed as requiring my attorney-in-fact to acquire any such bonds;

9. To appear and represent me in regard to and to take all actions convenient or appropriate in connection with taxes imposed by any municipal, state, United States or foreign authority or government relating to any tax liability or refund, abatement or credit (including interest or penalties) due or alleged to be due from or to me or any other person or organization, association or trust for which I am responsible for the preparation, signing, executing, verifying, acknowledging or paying of any tax due or filing of a return or report, including without limitation federal or state income or gift tax, for any and all taxable years or periods; and for such purposes to inspect or receive copies of any tax return filed by or for me, reports or other papers or documents compromises or adjustments of any and all claims;

10. To pay my ordinary household expenses, to arrange for and pay the costs of the services of a companion for me, medical, nursing, hospital, convalescent and other health care and treatment, including admission to hospitals and consent to treatment, and to make application for insurance, pension or employee benefits related to such health care and treatment;

11. To appoint and employ, with or without compensation, any accountants, attorneys at law, investment counsel, agents, servants or other persons, including their agents and associates, and to dismiss or discharge the same and to

appoint or employ any others in their stead as my true and lawful attorneys, to appear and represent me as to all matters covered by this power of attorney, or for any other purpose, including, but not limited to, appearances before the Treasury Department of the United States, the Tax Court of the United States, the United States Court of Claims or any other court of the United States or the District of Columbia, or any state, municipal or foreign court, and any department or official of the United States government or any state, municipal or foreign government, with full power and authority to such agents and attorneys to do any and all acts convenient or appropriate in connection with such matters, including the specific acts described above, and to substitute attorneys and agents subsequent to the date of such appointment and prior to any revocation thereof, and to delegate or revoke the authority so granted to them;

12. To pay, as my attorney-in-fact shall think fit, any debts, or interest, payable by me, or taxes, assessments, and expenses due and payable or to become due and payable for my use and benefit, or for the use and benefit of any person to whom I have a legal obligation of support;

13. To the extent my attorney-in-fact thinks I might have done, to make, conditionally or upon such terms and conditions as my attorney-in-fact shall think fit, such donations or contributions to publicly supported charities, private operating foundations and private foundations, all as defined in present Internal Revenue Code §170 or any equivalent statute; and my attorney-in-fact shall have sole discretion in making such donations or contributions, or my attorney-in-fact may also make subscriptions, for any reason that my attorney-in-fact determines such donations, contribution or subscriptions shall be made;

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14. To the extent my attorney-in-fact thinks I might have done, to make, unconditionally or upon such terms and conditions as my attorney-in-fact shall think fit, such gifts to any one or more of those persons consisting of my spouse, my descendants and the spouses of my descendants in my attorney-in-fact's sole discretion and for any reason my attorney-in-fact determines;

15. To substitute and appoint in my attorney-in-fact's place and stead (on such terms and at such salary or compensation as my attorney-in-fact shall think fit) one or more attorney-in-fact or attorneys-in-fact to exercise for me as my attorney-in-fact or attorneys-in-fact any or all of the powers and authorities hereby conferred, and to revoke any such appointment from time to time, and to substitute or appoint any other or others in the place of such attorney-in-fact or attorneys-in-fact, as my attorney-in-fact shall, from time to time think fit;

16. To transact business of any kind or nature on my behalf and to execute and deliver any instrument which may be necessary or proper in connection therewith; and

17. To execute and deliver any writing as my attorney-in-fact deems necessary or appropriate to effectuate this power of attorney and to sign my name, or my name as trustee for my benefit, to any document pertaining to or required in connection with any authority or authorities conferred by the foregoing provisions;

GIVING AND GRANTING unto my said attorney-in-fact full power and authority to do and perform every act necessary, requisite or proper to be done in and about the premises as fully as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and

confirming all that my said attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

My attorney-in-fact shall exercise or omit to exercise the powers and authorities granted herein in each case as my attorney-in-fact in my attorney-in-fact's own absolute discretion deems desirable or appropriate under existing circumstances. I hereby ratify and confirm as good and effectual, at law or in equity, all that my attorney-in-fact, and any agents and attorneys appointed by my attorney-in-fact, and their agents, associates and substitutes, may do by virtue hereof. However, despite the above provisions, nothing herein shall be construed as imposing a duty on my attorney-in-fact to act or assume responsibility for any matters referred to above or other matters even though my attorney-in-fact may have power or authority hereunder to do so.

If any power or authority hereby sought to be conferred upon my attorney-in-fact should be invalid or unexercisable for any cause or not recognized by any person or organization dealing with my attorney-in-fact, the remaining powers and authorities given to my attorney-in-fact hereunder shall nevertheless continue in full force and effect.

Each person, partnership, corporation or other legal entity relying or acting upon this power of attorney shall be entitled to presume conclusively that this power of attorney is in full force and effect unless written notice shall have been given by me to such person, partnership, corporation or other legal entity that this power has been revoked. In addition revocation of the appointment of my attorney-in-fact shall not be effective until my attorney-in-fact has received actual notice of its revocation in writing from me and delivered to my attorney-in-fact; until receipt of such actual

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notice, my attorney-in-fact shall not be liable to me for any action taken by my attorney-in-fact.

No person, partnership, corporation or legal entity relying upon this power of attorney shall be required to see to the application and disposition of any moneys, stocks, bonds, securities or other property paid to or delivered to my attorney-in-fact, or my attorney-in-fact's substitute, pursuant to the provisions hereof.

It is my intent that this power of attorney shall remain in full force and effect and that the power granted herein shall continue without interruption until my death unless previously revoked by me, or, in the event that I become disabled, incapacitated, or incompetent, until such time as I am adjudged incompetent or a disabled person by any court.

If I am adjudged to be a disabled person, I name DARLENE J. FELDMAN and ARLIS J. GROH as guardians of my person and estate.

Reproductions of this executed original (with reproduced signatures and the certificate of acknowledgement) shall be deemed to be original counterparts of this Power of Attorney.

The following is a specimen of the signature of my attorney-in-fact:

Darlene J. Feldmann
DARLENE J. FELDMANN

Arlis J. Groh
ARLIS J. GROH

IN WITNESS WHEREOF, I have signed this Power of Attorney this 7th day of April, 1987.

Thelma F. Ham
THELMA F. HAM

STATE OF ILLINOIS
COUNTY OF KANE

On this 7th day of April, 1987, before me, the undersigned Notary Public, personally appeared THELMA F. HAM, known to me to be the person, whose name is subscribed to the foregoing instrument, and acknowledged that she executed the same for the purpose therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

Donald E. Delehy
Notary Public

My commission expires: July 13, 1987

This instrument prepared by:

Attorney Randle E. Johnson
Brittain, Ketcham, Strass,
Terlizzi, Flanagan, Weir
and Johnson, P.C.
1695 Larkin Avenue
P.O. Box 556
Elgin, Illinois 60120
(312) 742-6100

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Residence

Lot 11 and the West Half of Lot 12 in Glen A. Ham's Subdivision in part of the Northwest Quarter of Section 7, Township 41 North, Range 9 East of the Third Principal Meridian, in the City of Elgin, Cook County, Illinois.

P.I.N. 06-07-101-042-0000 Vol. 060

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