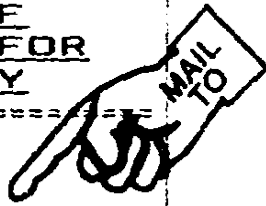


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ILLINOIS DURABLE
POWER OF
ATTORNEY FOR
PROPERTY



96914257 DEPT-01 RECORDING \$27.50
T90001 TRAN 7068 12/03/96 14:28:00
49316 REC #--96-914257
COOK COUNTY RECORDER

MAIL TO:
Garr and DeMaertelaere
50 Turner Avenue
Elk Grove Village IL 60007

RECORDER'S STAMP

POWER OF ATTORNEY made this 25 day of MAY, 1996. *2750*

I (we), KIRK A. MARTIN and SUSAN B. MARTIN, his wife, as joint tenants, hereby appoint LEE D. GARR OR RAY J. DE MAERTELAERE of the Law Firm of GARR & DE MAERTELAERE, LTD., PNH REAL ESTATE SERVICES CORPORATION'S AUTHORIZED REPRESENTATIVE, OR a duly authorized OFFICER OF PNH REAL ESTATE SERVICES CORPORATION, as our attorney-in-fact (our "Agent") to act for us and in our name (in any way we could act in person) with respect to transactions relating to Real Property commonly known as 1000 Sherman Road, Northbrook, IL 60062, (the "Property") and legally described as:

LSEE EXHIBIT "A", ATTACHED HERETO

ATGF, INC

I (we) grant our agent the following specific powers with respect to the Property:

(a) to make, execute and deliver any deed, mortgage or lease, whether with or without covenants or warranties, relating to the Property, to insert the name or names of the grantees who will purchase the property and to make any and all necessary changes or additions to any such deed, mortgage or lease;

(b) to execute a listing and/or sale agreement for the Property;

(c) to enter upon and take possession of the premises, including, but not limited to, any buildings or other structures located on the Property;

(d) to obtain insurance of any kind, nature or description whatsoever on any of the Property and/or in connection with the management, use or occupation thereof and/or on any personal property belonging to me (us) on such Property and/or relating to the rents, issues and profits arising therefrom, and to make, execute and file claims and/or proof(s) of all loss(es) sustained or claimable thereunder, and all other related instruments, and to make, execute, and deliver receipts, releases or other discharges therefor, under seal or otherwise;

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(e) to demand, sue for, collect, recover and receive all goods, claims, debts, monies, interests and demands whatsoever now due, or that may hereafter be due or belong to me (us) (including the right to institute any action, suit or legal proceeding at law or in equity for the recovery of any such Property or any portion thereof which I (we) may be entitled to possess), and to make, execute and deliver receipts, releases or other discharges therefor, under seal or otherwise;

(f) to defend, settle, adjust, submit to arbitration and compromise all actions, suits, accounts, claims and demands whatsoever with respect to the Property which now are, or hereafter may be, pending between me (us) and any person, firm, association, corporation or other entity in such manner and in all respects as my (our) attorney shall think fit;

(g) to hire accountants, attorneys at law, clerks, inspectors, appraisers, brokers, workmen and others, and to remove them, and to pay and allow to the persons so employed such salaries, wages or other remuneration as my (our) attorney shall think fit with respect to the Property;

(h) to constitute and appoint one or more attorneys for me (us) with full power of revocation; and

(i) without in any way limiting the foregoing, generally to do all other things reasonably necessary to maintain the Property and ultimately to convey it, or to lease said Property if necessary or do any other necessary act relating to the Property.

3. I (we) specifically authorize our agent to direct the title insurance company, if any, involved in any sale transaction relating to the Property to pay proceeds to the Law Firm of GARR & DE MAERTELAERE, LTD., and, moreover, I (we) specifically assign and set over unto PHH Real Estate Services Corporation all of my/our right, title and interest in and to any mortgage escrow/impound fund account with any lender with which we may have or had a mortgage, any mortgage payments made by PHH Real Estate Services Corporation on my/our behalf, and any future refund or adjustment payments. By reason of the foregoing, PHH Real Estate Services Corporation is the real party in interest as seller of the Property for all purposes, including, but not limited to any federal, state or local tax and information reporting requirements.

I (we) do hereby ratify and confirm all acts whatsoever that my (our) attorney shall do or cause to be done relating to the Property by virtue of this Power of Attorney. To induce any third party to act hereunder, I (we) hereby agree that any third party receiving a duly executed copy or facsimile of 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 (we), for myself (ourselves) and for my (our) heirs, executors, legal 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 upon the provisions of this Power of Attorney.

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4. My (our) Agent shall have the right by written instrument to delegate any or all of the foregoing powers involving discretionary decision-making to any person or persons whom our Agent may select, but such delegation may be amended or revoked by any Agent (including any successor) named by us who is acting under this Power of Attorney at the time of reference.

5. (x) This Power of Attorney shall become effective upon my (our) signing of the same.

6. I (we) are fully informed as to all the contents of this form and understand the full import of this grant of powers to our Agent.

Signed: [Signature]
KIRK A. MARTIN

Signed: [Signature]
SUSAN B. MARTIN

(THIS POWER OF ATTORNEY WILL NOT BE EFFECTIVE UNLESS IT IS NOTARIZED.)

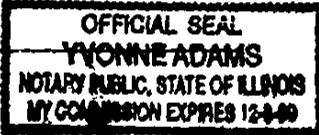
State of Illinois)
County of Cook) SS

The undersigned, a Notary Public in and for the above County and State, certifies that KIRK A. MARTIN and SUSAN B. MARTIN, his wife, as joint tenants, known to me to be the same person(s) whose name(s) is/are subscribed as Principal(s) to the foregoing Power Of Attorney, appeared before me in person and acknowledged signing and delivering the instrument as the free and voluntary act of the Principal(s), for the uses and purposes therein set forth.

Dated: May 25, 1996.

[Signature]
Notary Public

My commission expires: _____



This document was prepared by:

HARR & DE MAERTLAENE, LTD.
Attorneys at Law
50 Turner Avenue
Elk Grove Village, Illinois 60007
(708) 593-8777

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EXHIBIT A

Lot 12 (except the East 6 feet thereof) in the Subdivision of Lot 3 in Jollweg's Subdivision of the West 7 1/3 acres of the North Quarter of the South Half of the Northeast Quarter of the South One Half of the Northeast Quarter of Section 10, Township 42 North, Range 12, East of the Third Principal Meridian, in Cook County, Illinois.

Permanent Index Number: 04-10-200-080

Common Address: 1000 Shermer Road, Northbrook, IL 60062

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