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ILLINOIS DURABLE POWER OF ATTORNEY FOR PROPERTY

MAIL TO:

Garr & DeMaertelaere
50 Turner Avenue
Elk Grove Village, IL 60007

RECORDED
INDEXED
SEP 15 1996
CHICAGO, ILLINOIS



RECORDER'S STAMP

POWER OF ATTORNEY made this 15 day of SEPTEMBER, 1996.

1. I (we), John G. Helling and Rosmarie N. Helling, his wife, hereby appoint LEE D. GARR OR RAY J. DE MAERTELAERE of the Law Firm of GARR & DE MAERTELAERE, LTD., PHH REAL ESTATE SERVICES CORPORATION'S AUTHORIZED REPRESENTATIVE, OR a duly authorized OFFICER OF PHH 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 1912 N. Orchard Street, Chicago, Illinois 60614, (the "Property") and legally described as:

(SEE EXHIBIT "A", ATTACHED HERETO)

2. 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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EXHIBIT A

PARCEL 1:

Sub Lot 4 in the Subdivision of the East Quarter of Lot 23 in Block 2 of Sheffield's Addition to Chicago, as represented on a plat of said Subdivision recorded May 12, 1859 in the Recorders office of Cook County, Illinois in Book 160 of Maps Page 25 in Sections 25, 29, 31, 32 and 33, Township 40 North, Range 14 East of the Third Principal Meridian, in Cook County, Illinois.

PARCEL 2:

The North 1.70 Feet of the East 10.0 Feet and the North 1.75 Feet Lying West of a Line 85.0 Feet West of and Parallel with the West Line of N. Orchard Street of the East 1/2 of the North 49 1/2 Feet of Sub Lot I in Assessor's Division of the Northeast 1/4 of Lot 22 and the South 33 Feet of the West 1/2 of the East 1/2 of Lot 23 in Block 2 in Sheffield's Addition in Section 33, Township 40 North, Range 4 East of the Third Principal Meridian in Cook County, Illinois.

Permanent Index Number: 14-33-301-073

Common Address: 1912 N. Orchard Street, Chicago, Illinois 60614

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