

As file

SIGNATURES

~~XXXXXXXXXXXX~~ John E. Lenhard, the undersigned attorney-in-fact by signing his name hereto, does hereby sign and execute this Post-Effective Amendment No. 1 on behalf of the above indicated officers and directors thereof (constituting a majority of the directors) pursuant to a power of attorney previously filed with the Securities and Exchange Commission as Exhibit 24 to the Registration Statement.

June 19, 1997

By: ~~lc~~ John E. Lenhard.





~~CONFIDENTIAL~~ Exhibit 3

CONSENT OF INDEPENDENT ATIT N3