

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, LOWELL E. WALKER ("Walker"), a resident of the State of Indiana, have made, constituted and appointed, and by these presents do make, constitute and appoint, RANDALL D. HEATH, as my true and lawful agent and attorney-in-fact ("Agent") to execute and deliver, for and on my behalf, all instruments, agreements, termination statements, deeds and other documents of any nature whatsoever to be executed in connection with the sale by Walker and Agent of certain real property and improvements thereon situated in Shelby County, Alabama (the "Real Property") as reflected in the Option Agreement made and entered into on July 31, 1992 by H&W Industries, Inc., Walker, Agent and North American Pipe Corporation (the "Option Agreement"), and the sale by H&W Industries, Inc. of certain inventory, furniture, fixtures, equipment, and other personal property located in and on the Real Property as reflected in the Option Agreement, together with any other and further acts or things necessary, appropriate or incidental thereto, as shall be necessary or appropriate in order to consummate the aforementioned transactions.

Any person, firm or corporation dealing with Agent under the authority of this instrument is authorized to deliver to Agent all considerations of every kind or character with respect to any transactions so entered into by Agent and shall be under no duty or obligation to see to or examine into the disposition thereof.

Third parties may rely upon the representations of Agent as to all matters relating to any powers granted to Agent hereunder, and no person who acts in reliance upon the representations of Agent or the authority granted to Agent hereunder shall incur any liability to me or my estate as a result of permitting Agent to exercise any power.

This Power of Attorney shall not be affected by my disability, incompetency or incapacity and may be exercised notwithstanding any such disability, incompetency or incapacity and notwithstanding any uncertainty as to whether I am dead or alive. I may revoke this Power Of Attorney at any time by written instrument delivered to Agent.

IN WITNESS WHEREOF, I have executed this Power of Attorney and I have directed that photostatic copies and copies transmitted by telecopier shall have the same force and effect as the original.

Inst # 1992-23667

10/16/1992-23667
08:02 AM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
D02 MCD 9.00

Title graph

DATED at Evansville, Indiana on the 6 day of OCT.
1992.

Lowell E. Walker (L.S.)
LOWELL E. WALKER

STATE OF INDIANA)

COUNTY OF VANDERBURGH)

I, the undersigned, a Notary Public in and for said County, in said State, hereby certify that Lowell E. Walker, whose name is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day, that, being informed of the contents thereof, he executed the same voluntarily on the day same bears date.

Given under my hand and official seal, this the 6th day of October, 1992.

Deborah A. Bogan
NOTARY PUBLIC

My Commission Expires: 8-10-93

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