

J56116

SPECIAL POWER OF ATTORNEY
OF
ARBOR HEALTH CARE COMPANY, A DELAWARE CORPORATION
TO
WILLIAM W. WONDOLOWSKI

The undersigned hereby nominates and appoints William W. Wondolowski as its true and lawful attorney-in-fact to do and perform for and in the name of Arbor Health Care Company the following:

1. Authorized to sign workers' compensation forms, federal and state unemployment forms, any and all tax forms, and any and all employee benefit filings.

The above authorization shall pertain to the attached list of subsidiaries hereto marked as "Exhibit A".

IN FURTHERANCE OF THESE POWERS I give my attorney-in-fact power and authority to do for me and in my name those things which such attorney deems expedient to and necessary to effectuate the intent of this instrument, as fully as I could do personally for myself, reserving unto myself, however, the power to act on my own behalf and also to revoke the powers given in this instrument.

Persons to whom this instrument may be delivered may rely on its being in effect and unrevoked unless I shall have executed a proper instrument of revocation.

IN WITNESS WHEREOF, I have hereunto signed my name this 14th day of September, 1994.



H. Bruce Dukeman, Senior Vice President-Finance

ATTESTATION

Signature acknowledge in the presence of:





JS6116

ACKNOWLEDGMENT

STATE OF OHIO)
)
COUNTY OF ALLEN)

Before me, a Notary Public in and for said County and State, personally appeared the above-named H. Bruce Dukeman, who acknowledged that he did sign the foregoing instrument and that the same is his free and voluntary act and deed.

In testimony whereof, I have hereunto set my hand and official seal at Lima, Ohio, this 14th day of September, 1994.

Constance Sims

Constance Sims - Notary Public

CONSTANCE SIMS
Notary Public, State of Ohio
My Commission Expires 12-26-1997

JS6116

EXHIBIT A

ARBOR HEALTH CARE COMPANY SUBSIDIARIES

Marshall Properties
AHCC of North Carolina
Arbors at Toledo
Arbors at Ft. Wayne
Arbors East
Arbors Plus
Woodsview Nursing Center
Greentree of Florida, Inc.
Greentree Pharmacy, Inc.
Arbors at New Lebanon
Jefferson Health
Calcutta Health Care Company
Baker/Clay Health Care
Highland Centers
Bay Geriatric Pharmacy, Inc.
Home Care Pharmacy