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MARGARETTE CLEVELAND  
RECORDER

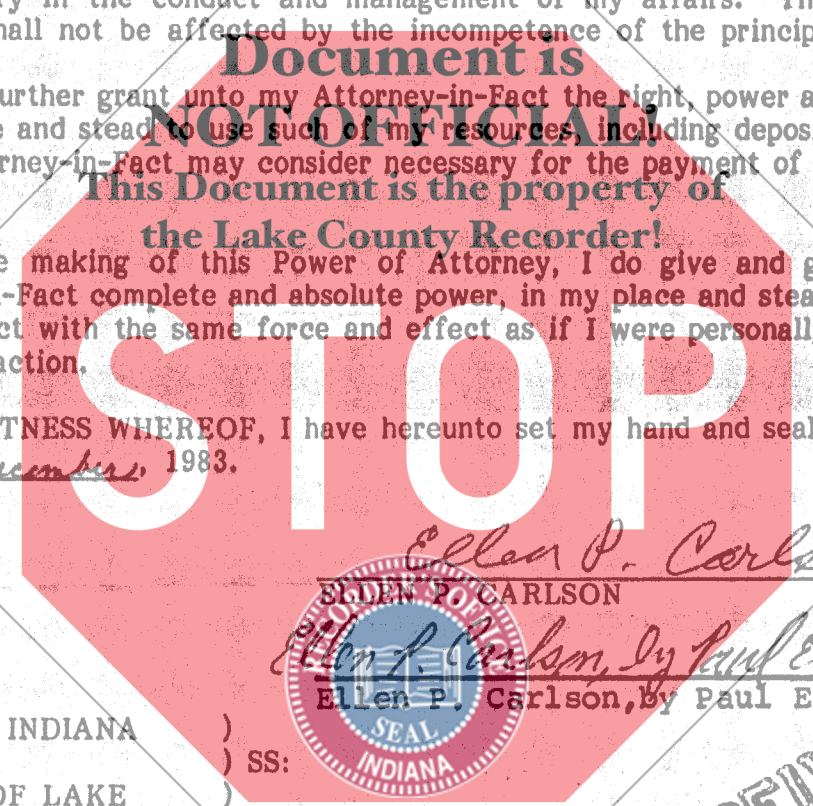
POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, ELLEN P. CARLSON, of 1718 W. 50th Place, Gary, Lake County, Indiana, have made, constituted and appointed, and by these presents do make, constitute and appoint PAUL E. P. CARLSON, of 1718 West 50th Place, Gary, Lake County, Indiana, to be and act as my true and lawful attorney, for me and in my name and for my use and benefit, to handle, manage and control all my business affairs, with the further right, for me and in my name and for my use and benefit, to manage, control and dispose of all my property and all interests therein, of every nature and kind, and I do grant unto my Attorney-in-Fact the authority to, in my name and in my place and stead, sign and execute all written instruments of every kind and nature, including checks, withdrawal slips, proofs of claim on insurance policies, and other instruments which in the opinion of my Attorney-in-Fact shall be necessary in the conduct and management of my affairs. This Power of Attorney shall not be affected by the incompetence of the principal.

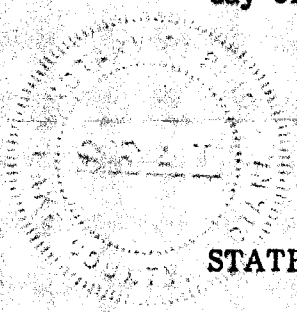
I do further grant unto my Attorney-in-Fact the right, power and authority in my name and stead to use such of my resources, including deposits in banks, as my Attorney-in-Fact may consider necessary for the payment of my bills and obligations.

In the making of this Power of Attorney, I do give and grant to my Attorney-in-Fact complete and absolute power, in my place and stead and in my name, to act with the same force and effect as if I were personally present to take such action.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, this 27 day of December, 1983.



Ellen P. Carlson  
ELLEN P. CARLSON  
Ellen P. Carlson, by Paul E.P. Carlson, P.O.A.  
Ellen P. Carlson, by Paul E.P. Carlson, POA



STATE OF INDIANA )  
COUNTY OF LAKE )

SS:

Before me, the undersigned, a Notary Public in and for said County and State, on this 27 day of December, 1983, personally appeared ELLEN P. CARLSON, and executed the above and foregoing Power of Attorney as her free and voluntary act and deed.

WITNESS my hand and Notarial Seal.

Alice M. Kurniewicz  
Notary Public  
Resident of \_\_\_\_\_ County

My Commission Expires:  
my commission expires July 7, 1987  
County of Residence - LAKE

RECEIVED  
JAN 2 1985  
SAM CHILDS  
AUDITOR LAKE COUNTY

001811

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This instrument prepared by William R. Davis  
5525 BROADWAY  
MERRILLVILLE, IND 46410