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POWER OF ATTORNEY

OF

ELIZABETH SIDOR

TO

DONALD R. SIDOR

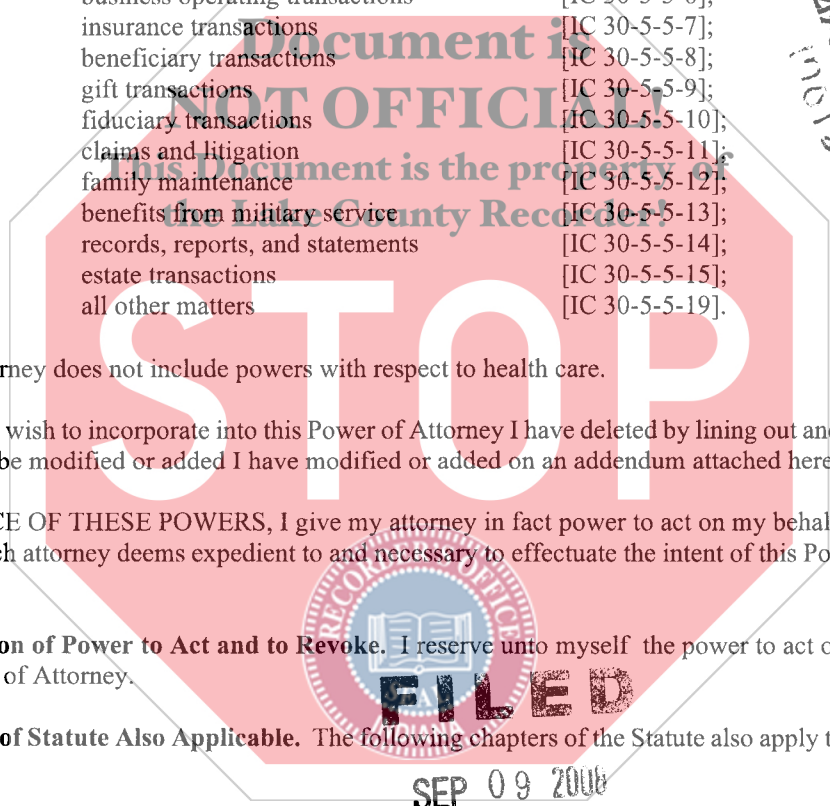
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I, **ELIZABETH SIDOR**, as principal, designate and name **DONALD R. SIDOR** to be my attorney in fact. This designation is made under Indiana Code Section 30-5-1-1 et seq., as it may be amended, or replaced (the "Statute").

A. **Powers.** According to the Statute, an attorney in fact has a power granted under the Statute if the power of attorney incorporates the power. Therefore, by referring to the language of the Statute describing powers, this Power of Attorney incorporates into it the powers here listed and confers general authority with respect to them:

- real property transactions [IC 30-5-5-2];
- tangible personal property transactions [IC 30-5-5-3];
- bond, share, and commodity transactions [IC 30-5-5-4];
- banking transactions [IC 30-5-5-5];
- business operating transactions [IC 30-5-5-6];
- insurance transactions [IC 30-5-5-7];
- beneficiary transactions [IC 30-5-5-8];
- gift transactions [IC 30-5-5-9];
- fiduciary transactions [IC 30-5-5-10];
- claims and litigation [IC 30-5-5-11];
- family maintenance [IC 30-5-5-12];
- benefits from military service [IC 30-5-5-13];
- records, reports, and statements [IC 30-5-5-14];
- estate transactions [IC 30-5-5-15];
- all other matters [IC 30-5-5-19].

STATE OF INDIANA
 LAKE COUNTY
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 NORTHWEST INDIANA TITLE
 35329
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This Power of Attorney does not include powers with respect to health care.

Any power I do not wish to incorporate into this Power of Attorney I have deleted by lining out and writing my initials opposite the deletion. Any power to be modified or added I have modified or added on an addendum attached hereto and made a part hereof.

IN FURTHERANCE OF THESE POWERS, I give my attorney in fact power to act on my behalf and to do for me and in my name those things which such attorney deems expedient to and necessary to effectuate the intent of this Power of Attorney, as fully as I could do for myself.

B. **Reservation of Power to Act and to Revoke.** I reserve unto myself the power to act on my own behalf and also to revoke or amend this Power of Attorney.

C. **Chapters of Statute Also Applicable.** The following chapters of the Statute also apply to this Power of Attorney and acts performed under it:

- Definitions [IC 30-5-2]
- General Provisions [IC 30-5-3]
- Duties [IC 30-5-6]

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 LAKE COUNTY AUDITOR

- Reliance [IC 30-5-8]
- Liabilities [IC 30-5-9]
- Termination [IC 30-5-10]

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D. **Liability of Attorney in Fact.** As permitted by the Statute, I specifically provide that my attorney in fact shall be liable only if my attorney in fact acts in bad faith.

RET. TO DONALD SIDOR
 575 FLEETWOOD DR
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E. **Reliance on Power of Attorney.** In addition to provisions of the Statute regarding reliance, all other persons to whom this Power of Attorney may be delivered may rely on its being in effect unless I shall have executed a proper instrument revoking or changing it and delivered such instrument, or caused it to be delivered, to such persons

F. **Safe Deposit Box.** I give my attorney in fact power to enter or have access to any safe deposit box in my name either individually or jointly with any other person. I give the power also to remove property from such box or add property to it, and to relocate such box within the banking institution or at another banking institution. The power herein given is in addition to those incorporated into this Power of Attorney by reference.

G. **Duration of Power of Attorney.** This Power of Attorney shall not be terminated by my incapacity.

H. **Revocation of Prior Powers.** I hereby revoke all powers of attorney I signed before the date of this Power of Attorney. Revocation does not affect the validity of an act performed under a prior power of attorney.

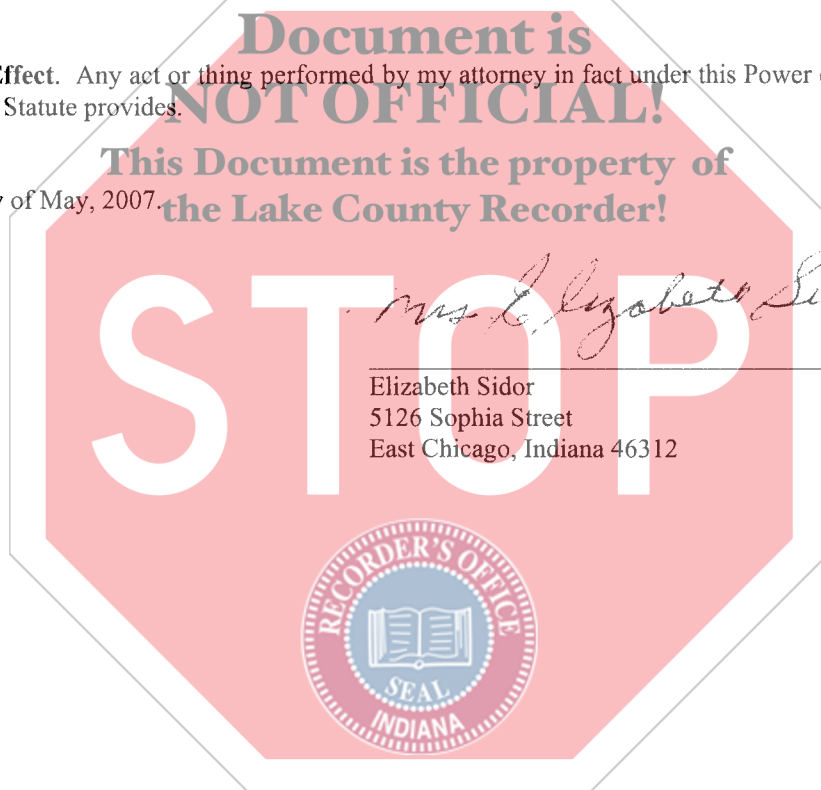
I. **Guardians.** If protective proceedings for my person or for my estate, or for both, are commenced, I nominate my attorney in fact herein named to serve as my guardian without bond as may be permitted by law.

J. **Successor Attorney in Fact.** I designate **LINDA M. GORNEY** as successor attorney in fact to this Power of Attorney. Such successor shall become my attorney in fact when the person first designated and named has failed or ceased to serve as specified in the Statute, or has declined to serve.

By giving me written notice while I am not incapacitated, my attorney in fact may resign or decline to serve. During any period of my incapacity, my attorney in fact shall continue to serve until a successor attorney in fact is authorized to act under this Power of Attorney, whether designated and named in this Power of Attorney as such successor or selected by a court of competent jurisdiction to be such successor.

K. **Binding Effect.** Any act or thing performed by my attorney in fact under this Power of Attorney binds me and my successors in interest, as the Statute provides.

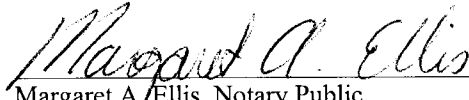
Signed this 14th day of May, 2007.



STATE OF INDIANA)
)
COUNTY OF LAKE) SS:

Before me, the undersigned, a Notary Public in and for said County and State, this 14th day of May, 2007, personally appeared the principal named above, signed this Power of Attorney, and acknowledged the execution of it, as the voluntary act and deed of the principal, for the uses and purposes therein stated.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal the day and year last above written.


Margaret A. Ellis, Notary Public

My Commission Expires:
County of Residence:

Margaret A. Ellis, Notary Public
State of Indiana
Resident of Porter County
My Commission Expires: 10/30/2008

