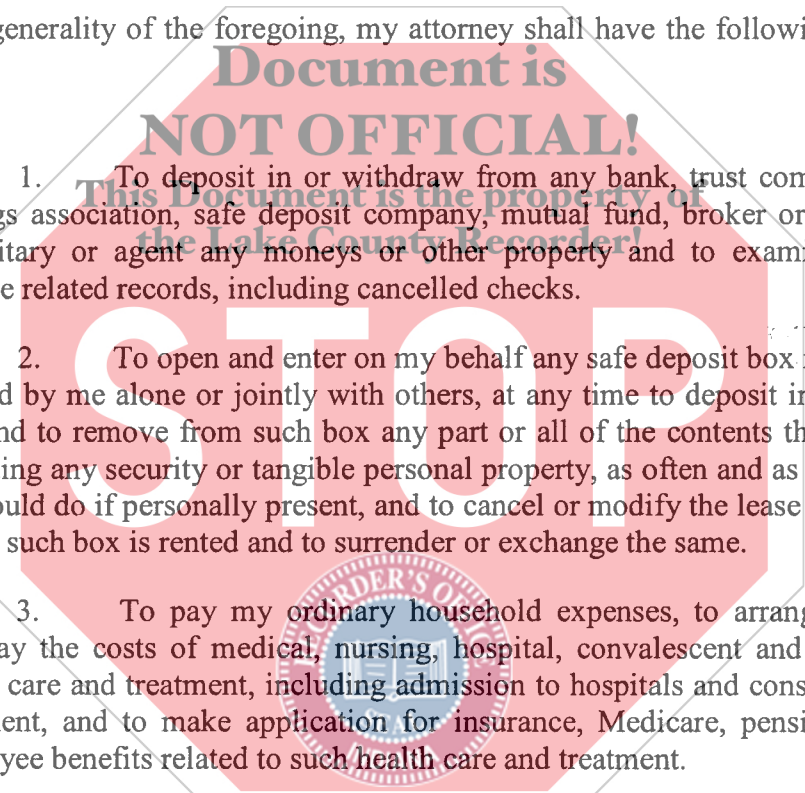


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**DURABLE POWER OF ATTORNEY**

I, WYVONNE M. ALSOP (a/k/a YVONNE M. ALSOP), of Merrillville, Indiana, hereby appoint my daughter, KARLA J. REDER, of Valparaiso, Indiana, or, if she fails or ceases to act, my son, MARK D. ALSOP, of Hobart, Indiana, as my true and lawful agent and attorney (each of whom is referred to below as "my attorney"), to exercise or perform on my behalf any right, power, duty, or obligation that I now have or may hereafter acquire in connection with all my real and personal property interests whatsoever as fully for all intents and purposes as I might or could do if personally present and competent, and I hereby ratify and confirm any action taken by my attorney. Without limiting the generality of the foregoing, my attorney shall have the following powers and authority:

1. To deposit in or withdraw from any bank, trust company, savings association, safe deposit company, mutual fund, broker or other depository or agent any moneys or other property and to examine or receive related records, including cancelled checks.
2. To open and enter on my behalf any safe deposit box rented or held by me alone or jointly with others, at any time to deposit in such box and to remove from such box any part or all of the contents thereof including any security or tangible personal property, as often and as frequently as I could do if personally present, and to cancel or modify the lease under which such box is rented and to surrender or exchange the same.
3. To pay my ordinary household expenses, to arrange and pay the costs of medical, nursing, hospital, convalescent and other health care and treatment, including admission to hospitals and consent to treatment, and to make application for insurance, Medicare, pension or employee benefits related to such health care and treatment.
4. To retain, invest in, acquire by purchase, subscription, lease or otherwise, manage, sell, redeem, contract to purchase or sell, grant, obtain or exercise options to purchase, options to sell or conversion rights, assign, transfer, convey, deliver, endorse, exchange, pledge, mortgage, abandon, improve, repair, maintain, insure, lease for any term



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LAKE COUNTY AUDITOR

and otherwise deal with all property, and to release and waive any right of homestead therein, if any.

5. To enter upon and demand possession of, maintain, manage, improve, subdivide, resubdivide, raze, alter, dedicate, vacate, partition, release, lease or renew, amend or extend leases for any term, contract to make leases, grant options to lease or to purchase the whole or any part of the reversion, contract regarding the manner of fixing present or future rentals, grant easements or charges of any kind on or with respect to, and cultivate, irrigate and operate, all interests in real estate now or hereafter owned by me, including beneficial interests in any trust and leasehold interests, and related improvements, equipment and supplies, alone or with others, by general or limited partnerships, limited liability companies, trust agreements, joint ventures, corporations, associations, sharecrop agreements, leases, management or agency agreements, participation in government programs or otherwise.

6. To borrow from any source for any purpose and mortgage or pledge any property to any lender, including my attorney individually.

7. To demand, sue for, receive and otherwise take steps to collect or recover all debts, rents, proceeds, interest, dividends, annuities, securities for money, goods, chattels, bequests, income from property, damages and all other property to which I may be entitled or which are or may become due me from any person or organization; to commence, prosecute or enforce, or to defend, answer or oppose, contest and abandon all legal proceedings in which I am or may hereafter be interested; and to settle, compromise or submit to arbitration any accounts, debts, claims, disputes and matters now existing or which may hereafter arise between me and any other person or organization and to grant an extension of time for the payment or satisfaction thereof on any terms, with or without security.

8. To continue to carry, purchase, cancel or dispose of fire, casualty, property or income protection, medical, hospital, life, liability or other insurance and to pay any premiums thereon.

9. To vote and give proxies to vote securities and approve or oppose mergers, consolidations, foreclosures, liquidations, reorganizations or changes in the financial structure of any organization, and all other matters which may come before the shareholders; and to enter into voting trusts and other agreements restricting the voting, transfer or other use or disposition of interests in any organization.

10. To retain, continue, operate, manage, organize, acquire, invest in, terminate and dispose of, alone or with others, proprietorships, corporations, limited or general partnerships, limited liability companies,

joint ventures, land trusts or other business or property-holding organizations under the laws of any jurisdiction; to lease, sell, purchase or otherwise transfer any property to or from, make further investments in or advance or loan funds to, with or without security, and incur obligations on account of or for the benefit of, any such organization; and to employ any persons for such purposes and delegate to them such powers and discretions as my attorney considers advisable.

11. To transfer, assign and convey any property or interest in property, the legal or equitable title to which is in my name, to any trust of which I am the primary beneficiary during my lifetime and under the terms of which I expressly have the power to amend or revoke such trust, whether such trust was created before or after the execution of this power of attorney.

12. To undertake performance of any and all acts, whether or not otherwise specifically enumerated herein, including the sale of any property or the borrowing of any funds, which my attorney considers necessary or appropriate in order to purchase United States Treasury Bonds redeemable at par in payment of federal estate taxes; provided, however, that nothing herein shall be construed as requiring my attorney to acquire any such bonds.

13. To appear and represent me in regard to and to take all actions convenient or appropriate in connection with taxes imposed by any municipal, state, United States or foreign authority or government relating to any tax liability or refund, abatement, exemption or credit (including interest or penalties) due or alleged to be due from or to me or any other person or organization, association or trust for which I am responsible for the preparation, signing, executing, verifying, acknowledging or paying of any tax due or filing of a return or report, including without limitation federal or state income, gift, generation-skipping transfer, additional estate or intangibles or other personal or real property tax, for any and all taxable years or periods; and for such purposes to inspect or receive copies of any tax returns filed by or for me, reports or other papers or documents, compromises or adjustments of any and all claims.

14. To prepare, draw, make, sign, execute, seal, acknowledge, verify, discount, accept, endorse, with or without recourse on me, waive demand, notice and notice of protest, file and deliver on my behalf any and all checks, options, orders, notes, drafts, overdrafts, certificates of deposit, bills of exchange, deeds, directions to land trustees, mortgages, leases, powers of sale, drafts, bonds (of indemnity or otherwise) and contracts, transfers, assignments, proxies, agreements, receipts, releases, release deeds, composition agreements, discharges, income or personal or intangible property or gift or other tax returns, estimates, declarations, certificates, schedules, statements, claims of abatement, exemption,

in respect thereto as full and complete power and discretion as I myself might or could do.

My attorney shall exercise or fail to exercise the powers and authorities granted herein in each case as my attorney in my attorney's own absolute discretion deems desirable or appropriate under existing circumstances. I hereby ratify and confirm as good and effectual, at law or in equity, all that my attorney, and any agents and attorneys appointed by my attorney, and their agents, associates and substitutes, may do by virtue hereof. However, despite the above provisions, nothing herein shall be construed as imposing a duty on my attorney to act or assume responsibility for any matters referred to above or other matters even though my attorney may have power or authority hereunder to do so.

If any power or authority hereby sought to be conferred upon my attorney should be invalid or unexercisable for any cause or not recognized by any person or organization dealing with my attorney, the remaining powers and authorities given to my attorney hereunder shall nevertheless continue in full force and effect.

Each person, partnership, corporation or other legal entity relying or acting upon this power of attorney shall be entitled to presume conclusively that this power of attorney is in full force and effect unless written notice shall have been given by me to such person, partnership, corporation or other legal entity that this power has been revoked.

No person, partnership, corporation or legal entity relying upon this power of attorney shall be required to see to the application and disposition of any moneys, stocks, bonds, securities or other property paid to or delivered to my attorney, or my attorney's substitute, pursuant to the provisions hereof.

The laws of the State of Indiana shall govern the interpretation and validity of the provisions of this instrument.

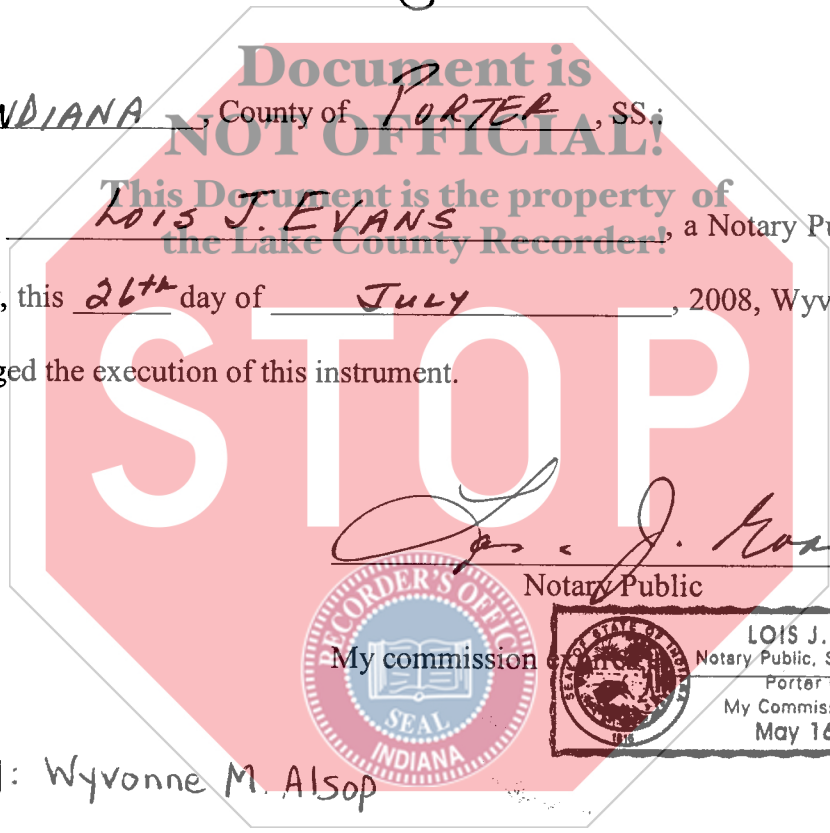
It is my intent that this power of attorney shall remain in full force and effect and that the power granted herein shall continue without interruption until my death unless previously revoked by me.

IN WITNESS WHEREOF, I hereby have set my hand and seal to the foregoing power of attorney this 26<sup>th</sup> day of July, 2008.

Wyvonne M. Alsop  
Wyvonne M. Alsop


State of INDIANA, County of PORTER, SS.;

Before me, LOIS J. EVANS, a Notary Public in and for said county, this 26<sup>th</sup> day of JULY, 2008, Wyvonne M. Alsop acknowledged the execution of this instrument.



Lois J. Evans  
Notary Public



My commission of  **LOIS J. EVANS**  
Notary Public, State of Indiana  
Porter County  
My Commission Expires  
May 16, 2015

Prepared by: Wyvonne M. Alsop

(Seal)