

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That I, Clara M. Roberts, of Griffith, Lake County, Indiana, do hereby make, constitute and appoint first, my Daughter, Michelle L. Haluska, of St. John, Lake County, Indiana, or, alternatively and upon any of the conditions hereafter expressed, my Son, Mark F. Roberts, or, alternatively, and upon any of the conditions hereafter expressed, my Son, Matthew N. Roberts, my true and lawful Attorney-in-Fact, for me and in my name, place and stead to make and endorse promissory notes; to draw, accept and endorse bills of exchange; to waive demand, presentment, protest, notice of protest, and notice of non-payment of all such instruments; to make and execute any and all contracts; to purchase, sell, dispose of, assign and pledge notes, stocks, bonds and securities; to exercise such voting rights as my ownership of any notes, stocks, bonds and securities may entitle me, either in person or by proxy, to represent me in all matters pertaining to the business of any corporation in which I may have any interest; to receive and to demand all sums of money, debts, dues, accounts, legacies, bequests, pensions, benefits, interest, dividends, annuities, and demands whatsoever, as are now or shall hereafter become due, owing, payable or belonging to me; to compromise the same; to make acquittances or other sufficient discharges for the same; to bargain for, contract concerning, buy, sell, mortgage, hypothecate, and in any and every way and manner deal in and with personal property; to execute instruments necessary for the transfer of instruments to effect the transfer of title to any motor vehicle owned by me; to purchase, sell, mortgage, convey and lease any interest in real estate, wherever located, of which I may be the owner now or hereafter; to execute and file all tax returns of any kind or nature whatsoever, whether the same be required by the United States of America, any political subdivision thereof or any foreign government, and to pay such taxes; to examine and request copies of any tax returns heretofore or hereafter filed by me or for and in my behalf; to take all lawful means deemed desirable by my said Attorney-in-Fact to enforce my rights or to protect my property, including the institution, prosecution, compromise and settlement of legal proceedings, in my name or otherwise; and generally to transact any and all business for me of any kind or nature whatsoever; to do and perform each and every act and thing whatsoever requisite and necessary or proper to be done in all matters affecting my business or property, and with the same force and effect as though I were personally present and acting for myself; to do and perform each and every act and thing whatsoever affecting my health and general welfare, as well as to make any and all decisions necessary to provide for any form of medical treatment for my health and general welfare, including herewith all the power to act for me, as my health care representative, as is granted in I.C. 16-8-12-1, et seq., as amended from time to time, with the same force and effect as though I were personally present and acting for myself; and I hereby ratify and confirm all that my said Attorney-in-Fact shall do by virtue hereof. To consent to

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STATE OF INDIANA
LAKE COUNTY

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such medical examination, medical procedures and medical treatment as, in the sole judgment of my Attorney-in-Fact, appears beneficial to me and to withhold consent to any medical examination, medical procedures or medical treatment which, in the sole judgment of my Attorney-in-Fact, is not beneficial to me. To consent to my admission to any hospital, infirmary, convalescent facility, nursing facility or other type care facility as, in the sole judgment of my Attorney-in-Fact, seems proper for my care, treatment or maintenance, and to sign any contracts, agreements, or otherwise, necessary to effect my admission to any such of the foregoing facilities. To perform every act, deed, matter, and thing necessary to provide for my personal care and well being, including, among other things, selection of my abode, employment of companions or practical nurses, purchase or repair of my clothing, travel, recreation, entertainment, funeral and burial arrangements, and spiritual and religious needs, and to carry out my personal responsibilities, whether legal or moral only, including appropriate provision for my dependents. To create, revoke or amend trusts in my name and to transfer any of my property to the Trustee for administration and disposition in accordance with the provisions of such a Trust or the provisions of any Trust that I may establish. To designate or elect that the income and/or principal of such a trust, or any Trust that I may establish, may be distributed to any one or more persons other than myself. To create, revoke, or amend any estate plan in my name and to transfer any of my property in order to carry out such estate plan, whether created by me or by my Attorney-in-Fact, whether such transfer is made to full value, or for less than full value. To renounce and disclaim any property or interest in property or powers to which for any reason and by any means I may become entitled, whether by gift, testate or intestate succession, to release or abandon any property or interest in property or powers which I may now or hereafter own, including any interests in or rights over trusts (including the right to alter, amend, revoke or terminate) and to exercise any right to claim an elective share in any Estate or under any Will. In exercising such discretion, my Attorney-in-Fact may take into account such matters as shall include but shall not be limited to any reduction in estate or inheritance taxes on my estate, and the effect of such renunciation or disclaimer upon persons interested in my estate and persons who would receive the renounced or disclaimed property; provided, however, that any Attorney-in-Fact shall make no disclaimer that is expressly prohibited by other provisions of this instrument.

To the extent I am permitted by law to do so, I herewith nominate, constitute and appoint my Attorney-in-Fact to serve as my guardian, conservator and/or in any similar representative capacity, and if I am not permitted by law to so nominate, constitute and appoint, then I request in the strongest possible terms that any court of competent jurisdiction which may receive and be asked to act upon a petition by any person to appoint a guardian, conservator or similar representative for me give the greatest possible weight to this request.

In the event of the death, disappearance, disability, incapacity or resignation of my first or subsequent named Attorney-in-Fact, the appointment of the next alternate Attorney-in-Fact shall become absolute, the same as if the prior named Attorney-in-Fact had not been appointed. The disappearance of my named Attorney-in-Fact may be established by the affidavit of the next alternate Attorney-in-Fact. The disability or incapacity of my named Attorney-in-Fact may be established by the certificate of a qualified physician stating that the prior named Attorney-in-Fact is unable to manage his own affairs. Any person dealing with my alternate Attorney-in-Fact shall be fully protected and free from liability for any payment, application, or accumulation made or other action taken in reliance upon such an affidavit of disappearance or such a certificate of disability or incapacity. The authority of my alternate Attorney-in-Fact shall continue and be exclusive even if the prior named Attorney-in-Fact shall reappear after a disappearance or recover after a disability or incapacity.

It is not my intention to grant any beneficial interests in my Estate by this instrument but to grant to my Attorney-in-Fact mere administrative powers of management, investment, and custody of my Estate. The powers granted are to be exercised in a fiduciary capacity for my benefit and (except for the provision of a reasonable compensation for services) not for the personal benefit of my Attorney-in-Fact.

Any authority granted to my said Attorney-in-Fact shall be limited so as to prevent this Power of Attorney (1) from causing my Attorney-in-Fact to be taxed on my income, (2) from causing my Estate to be subject to a general power of appointment (as that term is defined in Section 2041 of the Internal Revenue Code of 1986, as amended) by my Attorney-in-Fact, and (3) from causing my Attorney-in-Fact to have any incidents of ownership (within the meaning of Section 2042 of the Internal Revenue Code of 1986, as amended) with regard to any life insurance policies on the life of my Attorney-in-Fact.

This Power of Attorney shall not be affected by my subsequent disability or incapacity, or lapse of time, and shall be effective upon execution.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, on February 5, 1993.



Clara M. Roberts
Clara M. Roberts

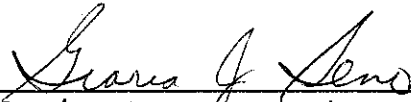
STATE OF INDIANA)
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COUNTY OF LAKE) SS

Before me, a Notary Public, in and for said County and State, personally appeared, Clara M. Roberts, and acknowledged the execution of the foregoing General Power of Attorney. I also certify that I am of legal age and that I witnessed the appointment by the Grantor of the Attorney-in-Fact as the Grantor's health care representative as authorized by I.C. 16-8-12-1, et seq.

Witness my hand and Notarial Seal on February 5, 1993.

My Commission Expires:

11-28-93



Gloria J. DeNo, Notary Public
Resident of Lake County, Indiana



Prescribed by the
State Board of Accounts
(2005)

County form 170

Declaration

This form is to be signed by the preparer of a document and recorded with each document in accordance with IC 36-2-7.5-5(a).

I, the undersigned preparer of the attached document, in accordance with IC 36-2-7.5, do hereby affirm under the penalties of perjury:

1. I have reviewed the attached document for the purpose of identifying and, to the extent permitted by law, redacting all Social Security number in attached document.
2. I have redacted, to the extent permitted by law, each Social Security number in the attached document.

I, undersigned, affirm under the penalties of perjury, that the foregoing declarations are true.



Michelle L. Haluska
Signature of Declarant

Michelle L. HALUSKA
Printed Name of Declarant