

**POWER OF ATTORNEY
OF
ALMA L. WROBLEWSKI**

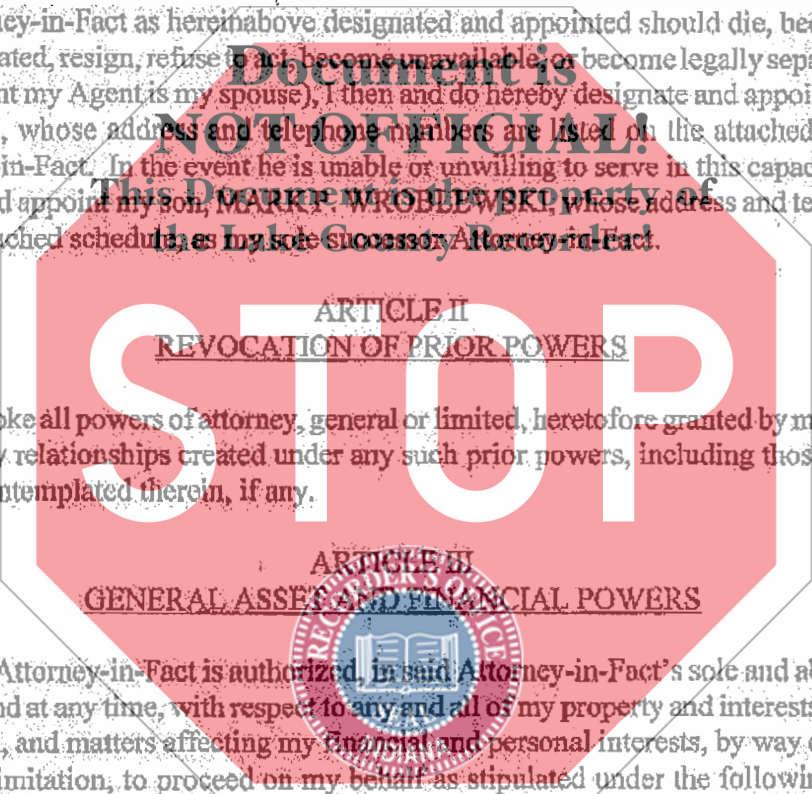
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**ARTICLE I
DESIGNATION OF AGENT**

I, ALMA L. WROBLEWSKI, of Lake County, State of Indiana, being a mentally competent adult, do hereby designate and appoint my spouse, EDWARD R. WROBLEWSKI, whose address and telephone numbers are listed on the attached schedule, as my true and lawful Attorney-in-Fact, hereinafter sometimes referred to as my Agent, giving my Agent full authority and power to make financial, asset management, and personal decisions for me in my name, place and stead as authorized in this document.

If my Attorney-in-Fact as hereinabove designated and appointed should die, become mentally or physically incapacitated, resign, refuse to act, become unavailable, or become legally separated or divorced from me (in the event my Agent is my spouse), I then and do hereby designate and appoint my son, PAUL S. WROBLEWSKI, whose address and telephone numbers are listed on the attached schedule, as my successor Attorney-in-Fact. In the event he is unable or unwilling to serve in this capacity, I then and do hereby designate and appoint my son, MARK T. WROBLEWSKI, whose address and telephone numbers are listed on the attached schedule, as my sole successor Attorney-in-Fact.



**ARTICLE II
REVOCATION OF PRIOR POWERS**

I hereby revoke all powers of attorney, general or limited, heretofore granted by me as principal and terminate all agency relationships created under any such prior powers, including those of all successor agents named or contemplated therein, if any.

**ARTICLE III
GENERAL ASSET AND FINANCIAL POWERS**

1. My Attorney-in-Fact is authorized, in said Attorney-in-Fact's sole and absolute discretion from time to time and at any time, with respect to any and all of my property and interests in property, real, personal and mixed, and matters affecting my financial and personal interests, by way of illustration and not intending any limitation, to proceed on my behalf as stipulated under the following sections of the Indiana Code governing Powers of Attorney as they currently exist and as they may be amended in the future:

- IC § 30-5-5-2 Conferring general authority with respect to real property transactions.
- IC § 30-5-5-3 Conferring general authority with respect to tangible personal property transactions.
- IC § 30-5-5-4 Conferring general authority with respect to bond, share and commodity transactions.

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- IC § 30-5-5-4.5 Conferring general authority with respect to retirement plans.
- IC § 30-5-5-5 Conferring general authority with respect to banking transactions.
- IC § 30-5-5-6 Conferring general authority with respect to business operating transactions.
- IC § 30-5-5-7 Conferring general authority with respect to insurance transactions.
- IC § 30-5-5-7.5 Conferring specific authority to create, amend, remove, modify or change any transfer on death designation.
- IC § 30-5-5-8 Conferring general authority with respect to beneficiary transactions.
- IC § 30-5-5-9 Conferring general authority with respect to gift transactions.
- IC § 30-5-5-10 Conferring general authority with respect to fiduciary transactions.
- IC § 30-5-5-11 Conferring general authority with respect to claims and litigation.
- IC § 30-5-5-12 Conferring general authority with respect to family maintenance.
- IC § 30-5-5-13 Conferring general authority with respect to benefits from military service.
- IC § 30-5-5-14 Conferring general authority with respect to records, reports, and statements.
- IC § 30-5-5-15 Conferring general authority with respect to estate transactions.
- IC § 30-5-5-18 Conferring general authority with respect to delegating authority.
- IC § 30-5-5-19 Conferring general authority with respect to all other matters.



2. I hereby incorporate by reference all the powers granted an Attorney-in-Fact under IC § 30-5-5-2 to 30-5-5-19 as they currently exist and as they may be amended in the future. However, I am specifically excluding IC § 30-5-5-16 conferring general authority with respect to health care powers and IC § 30-5-5-17 conferring general authority with respect to withdrawing or withholding of medical treatment on behalf of the principal from this power of attorney.

3. I grant to my acting Power of Attorney the rights granted under the Internal Revenue Service Power of Attorney and Declaration Representative Form 2848 and the Indiana Department of Revenue Power of Attorney (POA-1), to have access to all of my files and records with the Internal Revenue Service Department, and the Indiana Department of Revenue, to secure copies of all prior income tax returns filed by me as well as gift tax returns and corporate tax returns filed by me. In addition, in the event that I am incapacitated, my acting Power of Attorney shall have the authority to sign all tax returns required on my behalf. My Power of Attorney is authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters, which would

include the authority to sign any agreements, consent, or other documents. In addition, I grant my Power of Attorney the right to receive refund checks, the power to sign returns and the power to execute a request for disclosure of tax returns or return information.

4. My Attorney-in-fact shall have (i) the power to access, use, and control my digital devices, including but not limited to, desktops, laptops, tablets, peripherals, storage devices, mobile telephones, smartphones, and any similar digital device which currently exists or may exist as technology develops for the purpose of accessing, modifying, deleting, controlling, or transferring my digital assets, and (ii) the power to access, modify, delete, control, and transfer my digital assets, including but not limited to, my emails received, email accounts, digital music, digital photographs, digital videos, software licenses, social network accounts, file sharing accounts, financial accounts, banking accounts, domain registrations, DNS service accounts, web hosting accounts, tax preparation service accounts, online stores, affiliate programs, other online accounts, and similar digital items which currently exist or may exist as technology develops, and (iii) the power to obtain, access, modify, delete, and control my passwords and other electronic credentials associated with my digital devices and digital assets described above.

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ARTICLE IV

~~PROVISION APPLICABLE TO ARTICLE III~~

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1. With respect to Article III (general asset and financial powers), it is to be understood that the authority I have conferred to my Attorney-in-Fact in no way is intended to limit or restrict my own authority or decision making capabilities covering such powers and authority as long as I remain mentally competent.

2. In addition, my Attorney-in-Fact is specifically empowered to delegate to any third party any of the powers provided herein.

3. Furthermore, this power of attorney and the authority I have conferred and specified under Article III above shall remain in full force and effect until such time as I may hereinafter revoke the same in writing, provided further, that the same shall not be affected by my subsequent disability, incompetence, or lapse of time.

4. This power of attorney shall not be affected by my subsequent disability, incompetence or lapse of time.

5. Finally, no attorney-in-fact appointed under this document shall have the power to amend or revoke any trusts, wills or other estate planning documents I have created or to take any steps which will frustrate or defeat my intentions as set forth in those documents. This limitation shall not limit my attorney-in-fact's power to make gifts consistent with my estate planning documents.

ARTICLE V

THIRD PARTY RELIANCE

No person who relies in good faith upon any representations by or authority of my Attorney-in-Fact, shall be liable to me, my estate, my heirs or assigns for recognizing such representations or authority.

ARTICLE VI
NOMINATION OF GUARDIAN

In the event a judicial proceeding is brought to establish a guardianship over my person or property, I hereby nominate my Attorney-in-Fact, hereinabove designated and appointed, to be my guardian.

ARTICLE VII
EFFECTIVE UPON INCAPACITY

This power of attorney shall NOT become effective until a physician familiar with my then current condition states in writing that due to my incapacity and disability I am no longer able to personally handle my financial and business affairs or take care of my personal needs. I direct the named Attorney-in-Fact to secure a medical statement from my doctor with regard to my condition prior to assuming authority under this document. This limitation as to the effective date of this Power of Attorney being restricted to my mental or physical disability, does not restrict or limit my authority to request that my Attorney-in-Fact proceed under this Power of Attorney and assume their designated responsibilities as set out in this document upon my request prior to any mental incapacity or physical disability, but rather as a matter of convenience on my behalf.

ARTICLE VIII
HEALTHCARE INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996

This provision clarifies the authority with respect to health care powers and religious tenets under Indiana Code § 30-5-5-16. In addition, my attorney in fact is authorized to complete any HIPAA compliant authorization required for release of protected health information, and any health care provider, including but not limited to physicians, medical facilities, laboratories, hospitals, nursing homes or any long term care facility, clinics, psychologists, psychiatrists and any related psychological or psychiatric testing or treating facility or hospital who receives such an authorization for release of information may rely on this authorization to disclose whatever protected health information may be requested by my attorney in fact, including but not limited to information regarding my physical, mental or behavioral care and treatment, laboratory results including testing for dangerous communicable disease such as HIV and AIDS virus, x-rays or other imaging studies, other diagnostic test reports and any other information as may be requested by my attorney in fact. My attorney in fact may use and disclose such protected health information for any stated reason related to my care, including but not limited to evaluation of my competence, arranging for the provision of medical or psychiatric care, medication and prescriptions, insurance issues, evaluation of my care, litigation on my behalf, arranging for my care and custody, and referral requests. I understand that this authorization is revocable at any time and that my revocation must be in writing and sent to my health care providers named herein and that any revocation will not apply to any information that has already been released in response to this authorization. Provided however, that my disability, incompetence or incapacity shall not revoke this HIPAA authorization. Further, I understand and intend that this HIPAA authorization shall also be revoked in the event of my revocation of this power of attorney.

ARTICLE IX
MEDICAID PLANNING

Additionally, gifts may be made to facilitate my qualifying for the receipt of government benefits for my long term health care and nursing home needs, (i.e. old age pension or medicaid benefits). Any gifts made pursuant to this paragraph are to be made unconditionally to my adult children or to other adults who are part of my family as determined in my Attorney-in-Fact's sole discretion. Such gifts shall be irrevocable, and my Attorney-in-Fact is authorized to make such gifts so long as my long term care is reasonably provided for by my Attorney-in-Fact from those assets subject to this Power, or otherwise during the time period I would be disqualified from receiving long term care and/or medical assistance under the State of Indiana "Medicaid Program" and the gifts are to those individuals who generally would take my assets pursuant to my then existing testamentary plan. Any gifts may be made outright or in trust and may include both real and personal property. Any gifts made pursuant to this paragraph by my Attorney-in-Fact may also include a gift to my Attorney-in-Fact so long as (1) said gift is part of my established estate plan, if I have one, or pursuant to the law of intestate succession if I were deceased; and (2) it is made pro rata among all my anticipated heirs as provided for in my established estate plan or pursuant to the laws of intestate succession as may be appropriate. No limit as to the form or size of any gift is hereby imposed. Note: The power to make a gift is to be granted hereby only as to such powers stated above and only for those gift purposes as stated above.

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ARTICLE VIII
MISCELLANEOUS PROVISIONS

1. This durable power of attorney is intended to be valid and given full faith and credit in any jurisdiction or state in which it is presented, and be honored by all banking institutions and brokerage firms regardless of the state laws in which the financial institution is located. I further direct my Power of Attorney to take whatever action is necessary to conduct my business throughout the United States of America with this valid Power of Attorney and in any foreign country in which I hold assets.
2. My Attorney-in-Fact shall be entitled to reasonable compensation for services performed hereunder, and shall be entitled to reimbursement for all reasonable expenses incurred and paid, including transportation costs, as a result of carrying out any provisions of this instrument.
3. My Attorney-in-Fact, including my Attorney-in-Fact's heirs, legatees, successors, assigns, personal representatives, and estate, acting in good faith hereunder, are hereby released and forever discharged from any and all liability (including civil, criminal, administrative or disciplinary), and from all claims or demands of all kinds whatsoever by me or my heirs, legatees, successors, assigns, personal representatives, or estate, arising out of the acts or omissions of my Attorney-in-Fact, except for willful misconduct or gross negligence.
4. My Attorney-in-Fact is authorized to make photocopies of this instrument as frequently and in such quantity as my Attorney-in-Fact shall deem appropriate. Each photocopy shall have the same force and effect as any original.
5. If any part or provision of this instrument shall be invalid or unenforceable, such part or

provision shall be ineffective to the extent of such invalidity or unenforceability only, without in any way affecting the remaining parts or provisions of this instrument.

6. This instrument, and actions taken by my Attorney-in-Fact properly authorized hereunder, shall be binding upon me, my heirs, successors, assigns, legatees, guardians and personal representatives.

 IN WITNESS WHEREOF, I have hereunto executed this Durable Power of Attorney this day of June, 2013.

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Alma L. Wroblewski
Alma L. Wroblewski

SSN: XXX-XX-0452

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STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

Before me, the undersigned, a Notary Public in and for said County and State, personally appeared, Alma L. Wroblewski, who acknowledged the execution of the foregoing Power of Attorney this day of June, 2013.

My Commission Expires: June 25, 2017

Brian P. Popp
Brian P. Popp, Notary Public
County of Residence: Porter

(SEAL)



SCHEDULE OF POWER OF ATTORNEY

Primary Attorney-in-Fact:

Name: EDWARD R. WROBLEWSKI - *Overland*
Address: [REDACTED]

Telephone: [REDACTED]

Successor Attorney(s)-in-Fact:

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1. Name: PAUL S. WROBLEWSKI
Address: 3708 E. 73rd Avenue
Merrillville, IN 46410
Telephone: [REDACTED]

2. Name: MARK P. WROBLEWSKI
Address: [REDACTED]
Telephone: [REDACTED]



This instrument prepared by:

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