

DURABLE POWER OF ATTORNEY
of
SIMON BERNSTEIN

KNOW ALL PERSONS BY THESE PRESENTS, which are intended to constitute a DURABLE POWER OF ATTORNEY pursuant to Section 709.08 Florida Statutes:

That I, SIMON BERNSTEIN, of Boca Raton, Florida, do hereby appoint my wife, SHIRLEY BERNSTEIN, of Boca Raton, Florida, and my daughter PAMELA BETH SIMON of Chicago, Illinois, my attorney(s)-in-fact (hereinafter my "Attorney(s)") TO ACT severally in my name, place and stead in any way which I myself could do, if I were personally present.

This durable power of attorney shall not be affected by my subsequent disability, incapacity or incompetence, except as provided by statute, and shall be exercisable from the date hereof. All acts done by my Attorney(s) pursuant to this power shall bind me, my heirs, personal representatives and assigns.

All my property and interests in property are subject to this durable power of attorney.

Without limiting the generality of the foregoing, I authorize my Attorney(s) to:

1. Collect all sums of money and other property that may be payable or belong to me, and to execute receipts, releases, cancellations or discharges therefor.

2. Settle any account in which I have any interests and to pay or receive the balance of that account as the case may require.

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PROSKAUER ROSE LLP
2255 GLADES ROAD
BOCA RATON, FLORIDA 33431

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3. Enter any safe deposit box or other place of safekeeping standing in my name alone or jointly with another and to remove the contents and to make additions, substitutions and replacements.

4. Borrow such sums on such terms and conditions as my Attorney(s) may deem advisable, to give security therefor and to execute all notes, mortgages and other instruments that my Attorney(s) finds necessary or desirable, and specifically to convey or mortgage homestead property; provided, however, that if I am married at the time of such conveyance or mortgage, the joinder of my spouse or her legal guardian is required.

5. Draw, accept, endorse or otherwise deal with any checks or other commercial or mercantile instruments, specifically including the right to make withdrawals from any savings account or savings and loan deposit.

6. Redeem bonds issued by the United States Government or any of its agencies, any other bonds and any certificates of deposit or other similar assets belonging to me.

7. Sell bonds, shares of stock, warrants, debentures, or other assets belonging to me, and execute all assignments and other instruments necessary or proper for transferring them to the purchaser or purchasers, and give receipts and discharges for all money payable in respect thereto.

8. Invest and reinvest in any property, real, personal or otherwise, including but not limited to stocks, bonds or other securities, domestic or foreign, and shares or interests in investment companies, investment trusts or Common Trust Funds of a bank or trust company, that my Attorney(s) may deem advisable.

9. Vote at all meetings of stockholders of any company and otherwise act as my Attorney(s) or proxy in respect of my shares of stock or other securities or investments that now or hereafter may belong to me, and appoint substitutes or proxies with respect to any of those shares of stock, and to execute stock powers or similar documents on behalf of the principal and delegate to a transfer agent or a similar person the authority to register any stocks, bonds, or other securities either into or out of the principal's or nominee's name.

10. Represent me in all Federal, state and local tax matters, with full power, subject to revocation, to perform any and all acts that I can perform, including the power to receive, endorse and collect checks in payment of any refund of Federal, state or local taxes, penalties or interest; in connection with these tax matters, to delegate authority or to substitute another attorney or agent; to execute waivers (including offers of waivers) of restrictions on assessment or

collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund; to execute consents extending the statutory period for assessment or collection of taxes; to execute a closing agreement (under Section 7121 of the Internal Revenue Code or corresponding provision of state or local law) in respect to a tax liability or a specific matter; to execute a protest to a determination of taxes by a district director, or a state or local authority; to make, execute and file tax returns; to execute claims for refund or abatement; to execute applications for extensions of time to file tax returns; and to receive confidential information with respect to the above tax matters. This paragraph is intended to supersede any and all general powers of attorney with respect to tax matters (including any power merely to make, execute or file tax returns) heretofore given by me in my individual capacity i.e., powers which do not relate to taxes for a specified year or years or to a specified audit or proceeding or are not specific as to the taxes involved.

11. Alter, repair, improve, demolish, manage, partition, mortgage, lease for any period (including a period in excess of any fixed by statute), exchange, grant options to lease or to buy, and sell or dispose of, at public or private sale and upon such conditions and such terms as to cash and credit as my Attorney(s) may deem advisable, any of my property (real or personal) and to execute, acknowledge and deliver all instruments necessary to effectuate the foregoing.

12. Prosecute, defend and settle all actions or other legal proceedings in which I may have an interest.

13. Continue, settle or discontinue any business or partnership in which I may be interested.

14. The above power also includes the power to transfer in my name and on my behalf, by way of gift, any of my property (real or personal), in such amounts as my Attorney(s) may deem advisable, to such one or more of my descendants, including my Attorney(s), or such other persons or charitable organizations, equally or unequally, to any of them to the exclusion of the others and subject to such lawful trusts, terms and conditions as my Attorney(s), in their absolute discretion, shall determine; provided, however, that said amounts transferred to or for the benefit of a person shall not exceed, in the aggregate in any one calendar year, the amount allowed as an annual exclusion from the Federal gift tax provided in Section 2503(b) of the Internal Revenue Code of 1986, as amended, or the comparable provision in effect from time to time.

15. Transfer assets to an existing trust created by me.

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this

instrument may act hereunder, and that revocation or termination hereof by operation of law or otherwise shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation shall have been received by such third party, and I for myself or for my heirs, personal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied on the provisions of this instrument.

IN WITNESS WHEREOF, I have hereunder signed my name and affixed my seal this 18 day of August, 2000.

Signed, sealed and delivered in the presence of:

Albert W. Gortz
Witness
ALBERT W. GORTZ
Print Name
7565 BELLA VERDE WAY
Address
DELRAY BEACH, FLORIDA 33446

Simon Bernstein (Seal)
SIMON BERNSTEIN
Print Name
7020 Lions Head Lane
Address
Boca Raton, Florida 33496

George D. Karibjanian
Witness
GEORGE D. KARIBJANIAN
Print Name
1133 S.W. 20TH STREET
Address
BOCA RATON, FLORIDA 33486

STATE OF FLORIDA)
) SS.:
COUNTY OF PALM BEACH)

Before me, the undersigned authority, personally appeared
SIMON BERNSTEIN, to me known and known to me to be the person described
in or who has produced _____ as identification,
and who executed the foregoing Durable Power of Attorney, and he
acknowledged to and before me that he executed the same for the purposes
therein expressed.

Witness my hand and seal on the 15th day of August,
2000.

Nadine M. Catalano
Notary Public
Nadine M. Catalano
Print Name
1220 SW 25th Way
Address
Boynton Beach, FL 33426

