

A Durable Power of Attorney is an important legal document. By Signing this Durable Power of Attorney, I am authorizing another person (my "Agent") to act for me. I acknowledge these important facts:

- My agent (notary public) has no duty to act unless my agent and I agree otherwise in writing.
• The power I give my agent will continue to exist until I revoke it, or until my death.
• The powers I give my agent will continue to exist even if I can no longer make my own decisions...
• I can amend or change this durable Power of Attorney only by executing a new Durable Power of Attorney...
• This durable Power of Attorney must be dated and must be acknowledged before a notary public.
• I should read this Durable Power of Attorney carefully and obtain the assistance of an attorney or other qualified person if I do not understand it.

"I," "me," or "Account holder" mean each individual signing this document.

This authorization shall apply to all accounts at JPMorgan (as defined below in Subdivision A) over which I have signing authority unless one of the following boxes is checked, in which case it shall apply only to the designated accounts:

Accounts titled: EPSTEIN JEFFREY

Account numbers: 000000739110438 / 000000739110438 / Q79961001

I acknowledge my agent and notary public may utilize any Web site provided by JPMorgan (the "Site") via the Internet 24 hours a day, seven days a week to act in the manner I indicate in the Subdivisions below provided the functionality is available via the Site.

I hereby authorize HARRY BELIER and [redacted] to act in the manner indicated in the section titled "Specimen Signatures," as my agent and notary public (each, the "Attorney," and collectively, the "Attorneys") with full power and authority on my behalf.

Please initial the line to the left of each of the following lettered Subdivisions as to which an agent will be given authority. If the line to the left of a lettered Subdivision is not initialed, no authority will be granted for matters included in that Subdivision.

Operation of All Accounts

A. To open and operate all of my banking, brokerage, asset, custody, investment management and other accounts at one or more offices or subsidiaries or affiliates of JPMorgan Chase & Co. (individually or collectively, "JPMorgan"), including J.P. Morgan Securities Inc., and to engage in transactions and activities identified in Subdivisions C through M below, unless the Account holder, in writing, imposes limitations on such activities;

Specified Powers

B. To engage in each of the matters identified in Subdivisions lettered [redacted]

Banking, Custody, Brokerage; Related Pledges

C. To operate any one or more deposit, custody or brokerage accounts in my name or any other name including the name of the Attorney; to deposit money, checks, notes, and other instruments for the payment of money, stocks, bonds, mortgages and other securities and property; to write or endorse as the case may be any of these instruments with my name for the purpose of cashing or depositing them or paying them to other persons, including the Attorney; to write and sign checks and other instruments to be paid by me; to give orders for the withdrawal, transfer or other use of money on deposit in my name, and grant JPMorgan a security interest in such property otherwise available to me; to borrow money from JPMorgan secured by property held in accounts in my name; to engage in foreign exchange transactions in any form with JPMorgan.

To receive and sign trading confirmations, advices, and statements or duplicate statements.

To execute and issue all necessary instruments for transfer of securities out of my name or out of any other name(s) and into the name of any nominee of JPMorgan or into any other name(s);

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11/1/07

JPMorgan Use Only 1 of 3

Title Banker/Investor

SPN

CAS 11/06 US942

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