


Equity Trust Company  
PO Box 1319  
Elyria, OH 44036

  
20060411000167880 1/1 \$11.00  
Shelby Cnty Judge of Probate, AL  
04/11/2006 01:52:35PM FILED/CERT

February 11, 2006

Gentleman,

Enclosed is a completed application to open a traditional IRA in my name. A transfer form is also included. Please process these transactions as soon as possible.

In addition, I wish this letter to serve as a Durable Power of Attorney to authorize my son, Steven A Selikoff, to serve as "Attorney-in-Fact" to act for me as of the date of this letter.

As Attorney-in-Fact, Steven A Selikoff should have the authority and power to,

- Manage, dispose of, sell, purchase, and execute trades, transfer, or close, any and all assets that are held in my account.

This power should remain in effect for my lifetime, unless I otherwise terminate the Durable Power of Attorney.

This letter is signed and dated below and acknowledged by a notary public below.

JOAN SELIKOFF

Joan Selikoff  
Account Holder Date

374 Rockport Lane

B'ham, AL 35242  
Address

(205) 995-1771  
Phone

Steve Selikoff 2/11/06  
Attorney-in-Fact Date

374 Rockport Ln.

Birmingham, AL 35242  
Address

205-401-5621 418-84-3777  
Phone ss#

Notary for State of Alabama  
Shelby County  
Jennifer L. Barnett  
Jennifer L. Barnett  
MY COMMISSION EXPIRES APRIL 29, 2009