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April 6, 2010

Alan N. Canton
8041 Sierra Street
Fair Oaks, CA 95628

Re: Helen Sperling

Dear Alan:

Enclosed please find a copy of your mother's Durable Power of Attorney which names you as the agent thereunder. Your mother asked that I forward a copy of this document to you for your records and information.

If you have any questions, please do not hesitate to contact me.

Very Truly Yours,

A handwritten signature in cursive script that reads "Lisa Z. Hauser, Esq.".

Lisa Z. Hauser, Esq.

LZH/lkd
Enclosure
cc: Helen Sperling
LADOC5480\01\14\1836.WPD

DURABLE POWER OF ATTORNEY

I, HELEN SPERLING, hereby appoint and empower my son, ALAN N. CANTON, as my true and lawful attorney-in-fact, to act for me and in my name and on my behalf to:

- A. Collect, receive, and receipt for any and all sums of money or payments due or to become due to me.
- B. Sue in my name and behalf for the recovery of any and all sums of money or payments due or to become due to me and to collect on any judgments recovered by me and execute satisfactions of the same.
- C. Initiate, defend, continue, or settle suits on my behalf or to enforce the exercise of these powers granted to my attorney-in-fact.
- D. Hire or discharge (with or without cause) employees including, but not limited to, physicians, nurses, attorneys, and domestics.
- E. Deposit to or withdraw from, or draw checks or drafts upon, any and all savings or checking accounts, money market funds, or any other type of account in my name; open any new such accounts in my name in any bank or financial institution or with any insurance or brokerage firm; and endorse my name to any and all negotiable instruments.
- F. Pay any and all bills, accounts, claims, and demands now or hereafter payable by me.
- G. Receive and endorse for deposit in any account any payments that I receive from any branch or department of the United States or other government, including without limitation, Social Security payments, Department of Veterans Affairs payments or grants, Medicare or Medicaid payments, and tax refunds.
- H. Represent me before any office of the Internal Revenue Service or any state agency; prepare and sign any tax return on my behalf; receive confidential information regarding tax matters for all periods, whether before or after the execution of this instrument; and to make any tax elections on my behalf.
- I. Receive and open my mail, change my mailing address, and otherwise represent me in any matter concerning the U.S. Postal Service.
- J. Borrow money and to otherwise incur or guarantee indebtedness for which I will be liable, and to secure any such indebtedness by mortgage or other security interests encumbering my assets.
- K. Act for me in any business or enterprise in which I am now or have been engaged or interested or with respect to any trust in which I have a beneficial interest.

L. Manage all assets and properties belonging to me or in which I have any interest, and to expend whatever funds my attorney-in-fact deem proper for the preservation, maintenance, or improvement of those assets or properties.

M. Compromise, arbitrate, or otherwise adjust claims in favor of or against me or any assets or entity in which I have an interest, and to agree to any rescission or modification of any contract or agreement.

N. Participate in any type of liquidation or reorganization of any enterprise.

O. Join with other persons with whom I own property as joint tenants with right of survivorship in any transaction regarding that property.

P. Vote and exercise all rights and options, or empower another to vote and exercise those rights and options, concerning any corporate stock, securities, or other assets; to enter into or approve agreements for merger, reorganization, or equivalent transactions with respect to any company or enterprise; to delegate those rights to an agent; and to enter into voting trusts and other agreements or subscriptions.

Q. Exercise all rights and options, or empower another to exercise those rights and options, concerning sole proprietorships, general or limited partnerships, joint ventures, business trusts, land trusts, limited liability companies, and other domestic and foreign forms of organizations.

R. Buy, sell, exchange, lease, convey, and grant options with respect to any real or personal property, and to negotiate for and to enter into contracts and agreements of every nature, concerning real or personal property, including homestead or exempt property. Any such contract, agreement, or lease will be valid and binding for its full term even if it extends beyond my lifetime or the duration of this power of attorney.

S. Exercise all powers even though my attorney-in-fact may also be acting individually or on behalf of any other person or entity interested in the same matters.

T. Transact all business, make, execute and acknowledge all contracts, orders, deeds, bills of sale, assurances, promissory notes, mortgages, and other instruments of any nature which may be requisite or proper to effectuate any matter or things pertaining to or belonging to me.

U. Subject to a fiduciary duty to provide for my best interests and the interests of my dependents, to execute checks, stock powers and/or certificates, deeds or any other document necessary to effect the transfer of moneys or other assets to individuals and/or trusts in commencement of a gifting program in a manner consistent with my existing estate plan, or in continuation of any gifting program, whether such program shall have commenced prior to or subsequent to the granting of this power, whether or not I shall have individually been effecting

such gifts or such were commenced by me through my power of attorney. Such gifts may be equal to or greater or less than the annual exclusion available to me for gift tax purposes. In the case of gifts to minors, such gifts may be made in accordance with the Uniform Transfers to Minors Act or any successor Act thereto, and, in the case of gifts made in trust, to execute a deed of trust for such purpose designating one or more persons, including any attorney-in-fact hereunder, as original or successor Trustees, and to make additions to an existing trust. With respect to such gifts, the donees need not be treated equally or proportionately, one or more permissible donees may be excluded entirely, and the pattern followed on the occasions of any such gift or gifts need not be followed on the occasion of any other gift or gifts. Such gifts, however, shall be limited as to donees to my issue (including any attorney-in-fact hereunder if he or she is a member of such class), and charitable organizations described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, or any successor provisions of the Internal Revenue Code. This power shall extend at least to the annual exclusion for gift and generation skipping transfer taxes and to more sizable transfers under such program. My attorney-in-fact shall also have the power to request and receive distributions from any trust over which I may have a power of withdrawal or revocation to make gifts, to my issue, equally or unequally; provided, however, that any gifts made by my attorney-in-fact to themselves solely through the powers granted under this instrument shall be limited to the greater of (a) \$5,000.00, (b) 5% of the value of all assets which are subject to this power, which shall be noncumulative and which shall be exercisable only on the last day of the calendar year, or (c) such amount as is necessary to meet the health, education, maintenance, and support of my Attorney.

V. Apply for, fund, modify, withdraw from, or terminate a qualified tuition plan authorized under 26 USC §529, or its successor provisions, for any of my descendants, including the right to combine accounts, to transfer an account from one state to another, to redirect the investment of the account (to the extent permitted by law), or to change the designated beneficiary of the plan.

W. Continue or discontinue my membership in any club or other organization.

X. Accept or resign on my behalf from any offices or positions which I may hold, including any fiduciary positions.

Y. Continue, use, or terminate any charge or credit accounts.

Z. Employ and compensate any investment management service, financial institution, or similar organization to advise my attorney-in-fact and to handle all investments and to render all accountings of funds held on my behalf under custodial, agency, or other agreements.

AA. Enter into any safe deposit box for which I am a lessee and add or remove items.

BB. Disclaim any property interest that I would otherwise receive.

CC. Demand, obtain, review, and release to others medical records or other documents protected by the patient-physician privilege, attorney-client privilege, or any similar privilege,

including all records subject to, and protected by, the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA"). I designate my attorney-in-fact as my personal representative under HIPAA.

DD. File or process claims for any medical bills with all insurance companies through which I have coverage, including but not limited to Medicare and Medicaid, and to receive from Blue Cross/Blue Shield or any other insurer information obtained in the adjudication of any claim in regard to services furnished to me under Title 18 of the Social Security Act.

EE. Create, fund, and maintain an Income Trust pursuant to 42 USC §1396(d)(4)(B) in order to qualify me for Medicaid or any other public assistance benefits.

FF. Nominate on my behalf a person (including any of my attorney-in-fact) or entity to be appointed by a court of appropriate jurisdiction as guardian of my person or property, or both, or as custodian for my property during the pendency of any proceedings to determine my competency.

GG. Invest in assets, securities, or interests in securities of any nature, including (without limit) commodities, options, futures, precious metals, currencies, and in domestic and foreign markets or investment funds, including common trust funds; to trade on credit or margin accounts (whether secured or unsecured); and to pledge assets for that purpose.

If at any time my son, ALAN N. CANTON, ceases to serve as my attorney-in-fact, I appoint my daughter-in-law, JANE SCHWEITZER, 8041 Sierra Street, Fair Oaks, CA 95628, telephone number: (916) 962-9296, and my stepson, JACK SPERLING, 80 Riverside Drive, Binghamton, NY 13905, telephone number: (607) 722-2197, or either of them if only one of them is able to serve, as my attorney(s)-in-fact in his place. Pursuant to Florida Statutes §709.08(9), at any time this Durable Power of Attorney is vested jointly in two attorneys-in-fact by this instrument, the unanimous consent of both is required on all acts in the exercise of the power. All references to "attorney-in-fact" include not only my son, ALAN N. CANTON, but also his successors. All successors will have the rights, powers, privileges and discretions specified in this instrument while they are serving as my attorney-in-fact.

I further authorize my attorney-in-fact to take all other actions as may be necessary or appropriate for my personal well-being and the management of my affairs, as fully and as effectively as if made or done by me personally.

Despite the foregoing powers, my attorney-in-fact may not (i) deal with insurance policies I own on the life of my attorney-in-fact, or (ii) except as specifically authorized by this power of attorney, distribute assets so as to discharge a legal obligation of my attorney-in-fact.

Any third party to whom this power of attorney is presented may rely upon an affidavit by a majority of my attorney-in-fact stating, to the best of their knowledge and belief, that this power has not been revoked, that I am then living, and that no proceedings have been initiated to determine

my incapacity. No third party relying on this power and that affidavit will be liable for any losses, damages, or claims caused by compliance with the action requested by my attorney-in-fact, unless that third party has actual knowledge of my death or the revocation of this power.

This durable power of attorney will not be affected by my subsequent incapacity except as provided in Chapter 709 of the Florida Statutes. It is my specific intent that the power conferred on my attorney-in-fact will be exercisable from the date of this instrument, notwithstanding my subsequent disability or incapacity, except as otherwise specifically provided by statute.

If any part of this power of attorney is declared invalid or unenforceable, that decision will not affect the validity of the remaining parts.

My attorney-in-fact does not have an affirmative duty to act under this power of attorney and will not be liable for any claim or demand arising out of their acts or omissions, except for willful misconduct or gross negligence.

In witness whereof, I have executed this durable power of attorney on October 18, 2005.

Signed in the presence of:

Lisa Z Hauser
Print Name: Lisa Z Hauser

Michelle Mannars
Print Name: Michelle Mannars

HELEN SPERLING
HELEN SPERLING

Two witnesses as to
HELEN SPERLING

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me on October 18, 2005, by HELEN SPERLING.

Elaine O. Clark
Notary Public--State of Florida

Personally Known ✓
Produced Identification _____
Type of Identification _____

Print Notary Name:
My Commission Number is:
My Commission Expires:

