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**CERTIFIED CIVIL AND CRIMINAL

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C. JUDSON HAMLIN, OF COUNSEL

KENNETH D. MERRIN, OF COUNSEL

WILLIAM P. RIES, OF COUNSEL

February 19, 2004

Conspirators David Lawrence Esq &
Joseph Purcell Esq, having
obtained a POA from Lillian Glasser, act to
neutralize a protective family member
(annotated emphasis).

Federal Express

Mr. Rick Smith
130 Sunrise Avenue
Palm Beach, FL 33480

Re: Lillian Glasser

Dear Mr. Smith:

We are the attorneys for Lillian Glasser.

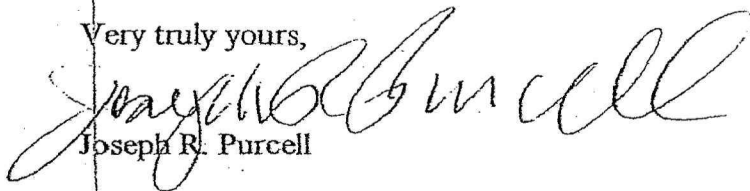
This is to advise you that on February 11, 2004, Lillian Glasser executed a Power of Attorney in favor of David Lawrence, her nephew by marriage. David Lawrence is an attorney and an executive with Goldman Sachs in New York. The Power of Attorney gives him the authority to act on her behalf in all of her personal and financial affairs. Our office is working with Mr. Lawrence in the protection of Lillian Glasser's interests. Mr. Lawrence requested me to write to you.

In particular, among the powers specifically granted by Lillian Glasser in the Power of Attorney to David Lawrence are the following:

To discuss with anyone, my personal and financial affairs but in particular, to discuss said affairs with my nephew Eric ("Rick") Smith and my brother, Leo Smith, and to instruct and direct them as to their behavior toward me regarding the management of those affairs and to act on my behalf and for my benefit with respect to said personal and financial affairs.

If you have any questions, you may address them to David Lawrence who will speak to you on behalf of our client, Lillian Glasser, and will provide you with the necessary directions as to your behavior toward her regarding the management of her personal and financial affairs.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Joseph R. Purcell".

Joseph R. Purcell

JRP/jrp

cc: Mr. Rick Smith
3 Westfield Court
Princeton, NJ 08540

David Lawrence

Enclosure

PREPARED BY: 
Joseph R. Purcell, Esquire

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS;

That I, LILLIAN GLASSER, residing at 474 Lincoln Avenue, Highland Park, New Jersey do hereby constitute and appoint DAVID LAWRENCE, Esquire, c/o Goldman, Sachs & Co., 85 Broad Street, New York, NY, as my true and lawful attorney for me, and in my name:

1. To deposit in any bank or savings institution all monies which shall come into my attorney's hands and all bills of exchange, drafts, checks, promissory notes, and other securities for money payable or belonging to me and for that purpose to sign my name and endorse the same either for deposit or for collection, and to withdraw any and all said monies, bills of exchange, drafts, checks, promissory notes, and other securities and for that purpose to draw checks in my name;
2. To conduct banking transactions as set forth in Section 2 of P.L. 1991, c. 95 (C.46:2B-11) of the laws of the State of New Jersey;
3. To enter upon and take possession of any lands; buildings, tenements, or other structures, or any part or parts thereof, that may belong to me, or to the possession whereof I may be entitled, and to grant, bargain, and sell all or any part thereof for such prices and on such terms as my attorney shall deem to be just, right, and proper; and for me and in my name to make, execute, acknowledge, and deliver good and sufficient deeds and conveyances for the same, either with or without covenants or warranties;
4. To ask for, collect, and receive any rents, profits, issues, or income of any and all of such lands, buildings, tenements, or other structures or of any part or parts thereof;
5. To make, execute, and deliver any deed, mortgage, or lease whether with or without covenants and warranties in respect of any such lands, buildings, tenements, or other structures or of any part or parts thereof and to manage any such lands and to manage, repair, alter, rebuild, or reconstruct any buildings, house, or other structures or any part or parts thereof that may now or hereafter be erected upon any such lands;
6. To demand, sue for, collect, recover, and receive all goods, claims, debts, moneys, interest, and demands whatsoever now due or that may hereafter be due or belong to me (including the right to institute any action, suit, or legal proceeding for the recovery of any land, buildings, tenements, or other structures or any part or parts thereof to the possession whereof I may be entitled) and to make, execute, and deliver receipts, releases, or any discharges therefor under seal or otherwise;
7. To make, execute, endorse, accept, and deliver any and all bills of exchange, checks, drafts, notes, and trade acceptances;
8. To pay all sums of money, at any time or times, that may hereafter be owing by me upon any bill of exchange, check, draft, note, or

trade acceptance made, executed, endorsed, accepted, and delivered by me or for me and in my name by said attorney;

9. To sell any and all shares of stocks, bonds, or other securities now or hereafter belonging to me that may be issued by any association, trust, or corporation whether private or public and to make, execute, and deliver any assignment or assignments of any such shares of stocks, bonds, or other securities;
10. To defend, settle, adjust, compound, submit to arbitration, and compromise all actions, suits, accounts, reckonings, claims, and demands whatsoever that now are or hereafter shall be pending between me and any person, firm, or corporation in such manner and in all respects as my attorney shall think fit;
11. To hire accountants, attorneys-at-law, clerks, workmen, and others, and to remove them and appoint others in their place, and to pay and allow to the persons to be so employed such salaries, wages, or other remuneration as my attorney shall think fit;
12. To enter into, make, sign, execute and deliver, acknowledge, and perform any contract, agreement, writing, or thing that may, in the opinion of my attorney, be necessary or proper to be entered into, made, or signed, sealed, executed, delivered, acknowledged, or performed;
13. To constitute and appoint in my attorney's place and stead and as my attorney's substitute one attorney, or more, for me with full power of revocation; and
14. Without in any way limiting the foregoing, generally to do, execute, and perform any other act, deed, matter, or thing whatsoever that ought to be done, executed, and performed or that in the opinion of my attorney ought to be done, executed, or performed in and about the premises of every nature and kind whatsoever as fully and effectually as I could do, if personally present.
15. To deliver to any person, corporation, or any other entity or association a duly executed counterpart of this instrument or a copy certified by my attorney to be a true copy of the original hereof, upon which any such person, corporation, or other entity or association may rely as fully and completely as if it had received the original of this instrument.
16. To make gifts or other transfers (including the forgiveness of indebtedness and the completion of any charitable pledges I may have made) without consideration either outright or in trust to such a person or organizations.
17. To prepare execute, and file all tax returns and reports required by any Federal, State or municipal authority, or any agency thereof, and to contest or review by legal proceedings, or in such other manner as my said attorney shall deem advisable, any tax assessment levied or imposed against or upon me or any property in which I may have an interest and to settle, adjust and compromise any liability for any tax due to any Federal, State or municipal authority or any agency thereof, upon such terms and conditions as my said attorney shall deem proper.

18. To discuss with anyone, my personal and financial affairs but in particular, to discuss said affairs with my nephew Eric (Rick) Smith and my brother, Leo Smith, and to instruct and direct them as to their behavior toward me regarding the management of those affairs and to act on my behalf and for my benefit with respect to said personal and financial affairs.
19. To institute any action, suit or legal proceeding at law or, in equity, as you shall determine necessary for my benefit, in my name and against anyone for any relief for any reason to assert any rights I may have or for my benefit;

And I do hereby ratify and confirm all whatsoever my attorney, or my attorney's substitute or substitutes, shall do or cause to be done in or about the premises by virtue of this Power of Attorney. This Power of Attorney is effective now and remains in effect even if I become disabled (as defined below).

(N.J.S.46:2B-8.2c). A principal shall be under a disability if the principal is unable to manage his or her property and affairs effectively for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power, or disappearance.

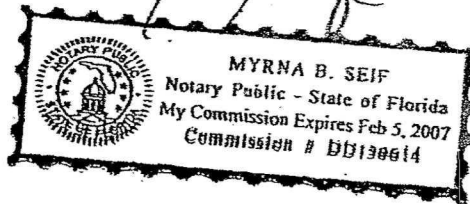
IN WITNESS WHEREOF, I have hereunto set my hand and seal on this day of February 11, 2004.

Lillian Glasser L.S.
LILLIAN GLASSER

STATE OF FLORIDA :
COUNTY OF Alameda : SS-

BE IT REMEMBERED that on this 11th day of February 2004, before me, (a Notary Public of the State of Florida), who also acted as a witness to the foregoing instrument, personally appeared LILLIAN GLASSER, who, I am satisfied is the principal mentioned in, and who executed the foregoing POWER OF ATTORNEY, and that thereupon she acknowledged that she has signed, sealed and delivered the same as her own voluntary act and deed.

Myrna B. Seif



Heath
if personally known