**Power of Attorney**

KNOW ALL MEN BY THESE PRESENTS, that (Name of Client), (Full Address), ("Customer") does hereby make, constitute and appoint either Robert A. Weiss, Esq. or Brian E. Foont, Esq. as agents of GLOBE TAX SERVICES INCORPORATED, One New York Plaza, 34th Floor, New York, NY 10004-1936, as Customer's true and lawful attorney-in-fact and agents, with full power of substitution for Customer and in Customer's name, place, and stead, in any and all capacities, to sign any and all applications, requests, or claims for refund, reduction, repayment, and credit of, or exemption or relief from, any withholding or similar taxes in any jurisdiction whether in or outside of the United States and to file or deliver the same, with any exhibits or accompanying documentation that may be necessary in connection therewith, with the appropriate authorities, granting unto said attorney-in-fact and agent, full power and authority to do so and perform every act and sign all such documents or papers required in connection with the exercise of the powers conferred on it by these presents solely for the purposes set forth herein, as fully to intents and purposes as Customer might or could do in person, hereby ratifying and confirming all that said attorney-in-fact and agent, or its substitute, may lawfully do or cause to be done by virtue hereof.

IN WITNESS WHEREOF, we have caused this Power of Attorney to be executed by our duly authorized representative this _____ day of _____, _____.

Signature: _____

Name: _____

Title: _____

STATE OF _____)
) *ss.*:
COUNTY OF _____)

I, _____, a notary public of the aforesaid state and county, do hereby certify that the foregoing was signed before me by the above named person who holds the specified title.

Witness my hand and notarial seal this _____ day of _____, _____.

_____
Notary Public

NOTARY SEAL

My Commission Expires: _____