Acct#: _____Office:_____ Rep ID: _____ Filing Name: _____

Polar Investment Counsel, Inc.

Brokers and Investment Advisors; Member NASD, NFA, MSRB, SIPC
Website: www.polarinvest1.com

LOA

Letter of Authorization for the Transfer & Deposit of Stock

In consideration of the acceptance by you, please deposit/transfer the securities listed below from:

Account Name: _____ Acct Number: _____

into the account of:

Account Name: _____ Acct Number: _____

I do hereby relinquish all right, title and interest thereto.

Number of Shares	Name of Security	Certificate Number

I(we) hereby finally and irrevocably release and discharge Polar Investment Counsel, Inc. and Southwest Securities, Inc. of any claims by me or my legal representatives with reference to the foregoing, including the proceeds of the sale or other disposition thereof.

_____ _____ _____ _____
Client Signature Dated Client Signature Dated

_____ _____ _____ _____
Broker Signature Dated PICI Principal Signature Dated

Notary:

Subscribed and sworn before me this _____ day of
_____ 20 ____.
My commission expires _____.
County of _____ State of _____.

NOTARY STAMP or SEAL

_____
NOTARY SIGNATURE

COPYRIGHT © 2003 Kodiak Group, Inc. All rights reserved.