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GENERAL POWER OF ATTORNEY

I, BEVERLY J. GELFAND, of Los Angeles, California, hereby appoint AUBREY MEYERSON, of Los Angeles, California, my true and lawful attorney in fact for me and in my name, place and stead, and for my use and benefit:

A. To exercise, do or perform any act, right, power, duty or obligation whatsoever that I now have or may acquire the legal right, power or capacity to exercise, do or perform in connection with, arising out of or relating to any person, item, thing, transaction, business property, real or personal, tangible or intangible, or matter whatsoever;

B. To ask, demand, sue for, recover, collect, receive, and hold and possess all such sums of money, debts, dues, bonds, notes, checks, drafts, accounts, deposits, legacies, bequests, devises, interests, dividends, stock certificates, partnership interests, certificates of deposit, annuities, pension and retirement benefits, insurance benefits and proceeds, documents of title, choses in action, personal and real property, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, as are now, or shall hereafter become due, owing, payable, owned, or belonging to me or in which I have or may acquire an interest, and to have, use and take all lawful ways and means and legal and equitable remedies, procedures, and writs in my name for the collection and recovery thereof, and to compromise, settle and agree for the same, and to make, execute and deliver for me and in my name all endorsements, acquittances, releases, receipts or other sufficient discharges for the same;

C. To lease, purchase, exchange and acquire, and to bargain, contract and agree for the lease, purchase, exchange and acquisition of, and to take, receive and possess any real or personal property whatsoever, intangible or tangible, or interest therein, on such terms and conditions, and under such covenants, as such attorney in fact shall deem proper;

D. To improve, repair, maintain, manage, insure, rent, lease, sell, release, convey, subject to liens, mortgage and hypothecate, and in any way or manner deal with all or any part of any real or personal property, intangible and tangible, whatsoever, or any interest therein, which I now own or may hereafter acquire, for me and in my name, and under such terms and conditions, and under such covenants as such attorney shall deem proper;

E. To engage in and transact any and all lawful business of whatever nature or kind for me and in my name; and

F. To sign, endorse, execute, acknowledge, deliver, receive and possess such applications, contracts, agreements,

options, covenants, deeds, conveyances, trust deeds, security agreements, bills of sale, leases, mortgages, assignments, insurance policies, bills of lading, warehouse receipts, documents of title, bills, bonds, debentures, checks, drafts, bills of exchange, notes, stock certificates, proxies, warrants, commercial paper, receipts, withdrawal receipts and deposit instruments relating to accounts or deposits in, or certificates of deposit of, banks, savings and loan or other institutions or associations, proofs of loss, evidences of debts, releases, and satisfaction of mortgages, judgments, liens, security agreements, and other debts and obligations, and such other instruments in writing of whatever kind and nature as may be necessary or proper in the exercise of the rights and powers herein granted.

I grant to my attorney in fact full power and authority to do and perform all and every act and thing whatsoever requisite, necessary and proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that my attorney in fact, or his substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific items, acts, rights or powers herein does not limit or restrict, and is not to be construed or interpreted as limiting or restricting the general powers herein granted to my attorney in fact.

The rights, powers and authority of my attorney in fact to exercise any and all of the rights and powers herein granted shall commence and be in full force and effect on the date hereof, and shall remain in full force and effect thereafter until September 15, 1986.

DATED: August 1, 1986

  
BEVERLY J. GELFAND

STATE OF CALIFORNIA    )  
                                  )    SS  
COUNTY OF LOS ANGELES )

On August 1, 1986, before me, and undersigned, a Notary Public and in for said State, personally appeared BEVERLY J. GELFAND, personally known to me or proved to me on the basis of

satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged that she executed the same.

WITNESS my hand and official seal.

Karen K. Brasel

[SEAL]



COOPER

REQUESTED BY  
**LAWYERS TITLE**  
IN OFFICIAL RECORDS OF  
COUNTY OF NEVADA

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SUZANNE B. LAUREAU  
RECORDER

\$ 17.00 PAID Ju DEPUTY