

SPECIAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, James J. Heath, of the Town of Gardnerville, County of Douglas, State of Nevada, does hereby appoint, Rosemary^L Heath, of 1339 Banner Drive, Gardnerville, Nevada, my true and lawful attorney to sell that certain real property commonly known as 1339 Banner Drive, Gardnerville, Douglas County, Nevada, and more fully described in Exhibit "A" attached hereto and made a part hereof by this reference to whomever and on such terms as my said attorney may deem best.

Giving and granting to my said attorney full power to execute in my name contracts, escrow instructions, conveyances, bills of sale, mortgage, deeds of trust, security agreements, and all other documents necessary to carry out said sale as fully to all intents and purposes as the undersigned might or could do if personally present, hereby ratifying and confirming all that my said attorney shall lawfully do, or cause to be done, by virtue of these presents.

WITNESS MY HAND this 21st day of January, 1990.

James J. Heath
JAMES J. HEATH

STATE OF NEVADA)
) ss:
COUNTY OF DOUGLAS)

On the 26th day of January, 1990, personally appeared before me, a notary public, James J. Heath, known to me to be the person who executed the foregoing Power of Attorney and who acknowledged to me that he did so freely, voluntarily and for the uses and purposes therein mentioned.

Lori Ann Varner
NOTARY PUBLIC

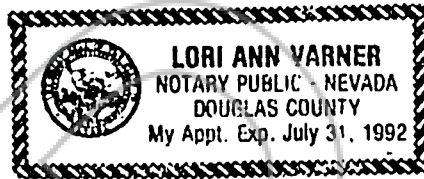


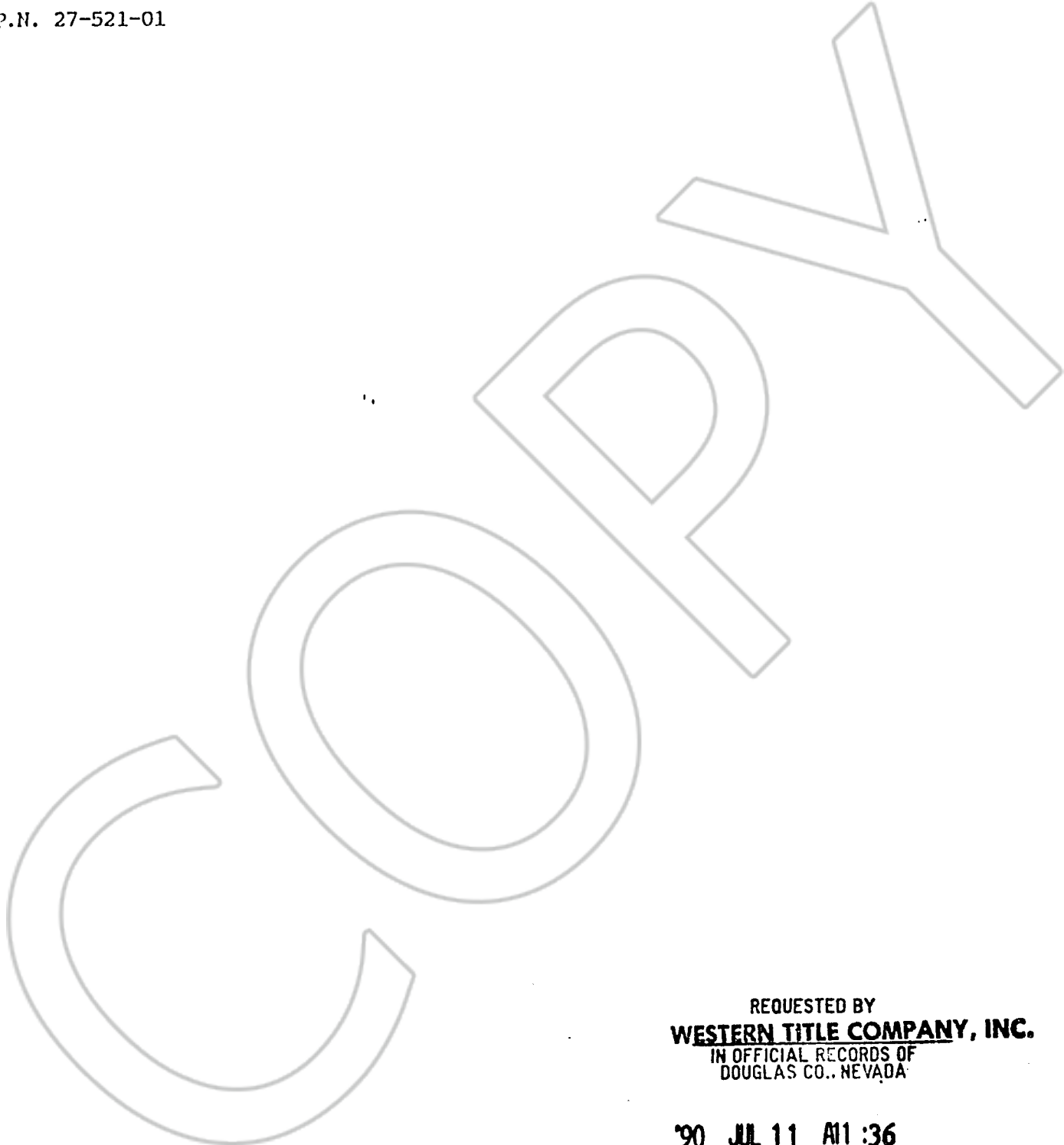
EXHIBIT "A"

DESCRIPTION

All that certain lot, piece or parcel of land situate in the County of Douglas, State of Nevada, described as follows:

Lot 14, in Block D, as said lot and block are shown on the map of GARDNERVILLE RANCHIOS UNIT NO. 4, filed in the office of the County Recorder of Douglas County, State of Nevada, on April 10, 1967, in Map Book 1, Page 055, Filing No. 35914.

A.P.N. 27-521-01



REQUESTED BY
WESTERN TITLE COMPANY, INC.
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

90 JUL 11 AM 11:36

SUZANNE BEAUDREAU
RECORDER

\$ 7.00 PAID KV DEPUTY

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BOOK 790 PAGE 1222