

DURABLE GENERAL POWER OF ATTORNEY

GEORGE BURKHAUSER, of Gardnerville, Nevada, referred to as "Principal," hereby appoints RALPH BURKHAUSER of Gardnerville, Nevada to serve as Principal's Attorney-in-Fact (hereinafter referred to as "Attorney-in-Fact") to exercise the powers described in this Durable General Power of Attorney. In the event RALPH BURKHAUSER is unable to so act, then Principal appoints STEVE BURKHAUSER to serve as Principal's Attorney-in-Fact.

I

POWERS OF ATTORNEY-IN-FACT

A. The power to sell any kind of property that Principal may now or in the future own, on such terms and conditions and with such security as Attorney-in-Fact shall consider appropriate, and to grant options with respect to any such sales.

B. To dispose of the proceeds of any sale of assets (including expending proceeds for the benefit of Principal) as Attorney-in-Fact shall consider appropriate.

C. To purchase any kind of property on any terms and conditions as Attorney-in-Fact shall consider appropriate; to obtain options to purchase any kind of property; and to arrange for the appropriate disposition, use, safe keeping, or insurance of any property purchased by Attorney-in-Fact.

D. To purchase obligations of the United States Government, including such obligations which may be redeemed at par value in payment of Federal estate taxes.

E. To borrow money to enable Attorney-in-Fact to complete any transaction authorized by this General Power of Attorney, and to secure any loan in any manner considered appropriate by Attorney-in-Fact. The power to borrow money includes the power of Attorney-in-Fact to use any credit cards held in Principal's name to make any purchases, to sign any required charge slips necessary for the use of the credit cards, to repay from any funds belonging to Principal any money borrowed, and to pay for any purchases made or cash advanced using credit cards issued to Principal.

F. To invest and reinvest all or any part of the property or principal in any property or interest in property (including undivided interest), whether real, personal, tangible, intangible, or mixed, and wherever located, including, but not limited to, investments in commodities contracts of all kinds, securities of all kinds, bonds, debentures, notes (secured or unsecured), stocks of corporations regardless of class, interest in general or limited partnerships, real estate or any interest in real estate regardless of whether the real estate produces income at the time of the

investment, interests in investment trusts, whether of the open and/or closed fund types, and participation in common, collective, or pooled trust funds, including mutual funds of any kind, and annuity contracts without being limited by any statute or rule of law concerning investments by fiduciaries; to sell (including short sales) and to terminate any investments whether made by Principal or by Attorney-in-Fact; and to establish, utilize, and terminate savings and money market accounts with financial institutions of all kinds.

G. To request, ask, demand, sue for, recover, collect, receive, and hold and possess all such sums of money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension and retirement benefits, insurance benefits and proceeds, any and all documents of title, choses in action, personal and real property, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, as now are, or shall hereafter become, owned by, or due, owing, payable, or belonging to, Principal or in which Principal has or may hereafter acquire interest, to have, use, and take all lawful means and equitable and legal remedies, procedures, and writs in Principal's name for the collection and recovery thereof, and to adjust, sell, compromise, and agree for the same, and to make, execute, and deliver for Principal, on Principal's behalf, and in Principal's name, all indorsements, acquittances, releases, receipts, or other sufficient discharges for the same.

H. To establish, utilize, and terminate accounts (including margin accounts) with securities brokers; to establish, utilize, and terminate agency accounts with corporate fiduciaries; and to employ, utilize the services of, compensate, and terminate the services of such financial and investment advisors and consultants as Attorney-in-Fact may consider appropriate.

I. To manage any real property owned by Principal or in which Principal has an interest, including, but not limited to, the power to lease or sublease the property, to encumber the property by mortgage, deed of trust, or otherwise; and to employ attorneys, accountants, managerial, clerical, and other assistants and Attorneys-in-Fact, including management companies and resident managers.

J. To exercise any right, power, privilege, or option which Principal may have or may claim under any contract of partnership, whether as a general or limited partner; to modify or terminate Principal's partnership interest upon such terms and conditions as Attorney-in-Fact may consider appropriate; to enforce the terms of any partnership agreement for the protection of Principal, whether by action, proceeding, or otherwise as Attorney-in-Fact shall consider appropriate; and to defend, submit to arbitration, settle,

or compromise any action or other proceeding to which Principal is a party as a result of Principal's interest in any partnership.

K. To exercise all of the rights, powers, and privileges which Principal is entitled with respect to any corporate securities owned by Principal, including, but not limited to, the power to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidations; and incident to such participation to deposit securities with and transfer title to any protective or other committee on such terms as Attorney-in-Fact may consider advisable; and to exercise or sell stock subscription or conversion rights.

L. To contract with any institution for the maintenance of a safe deposit box in the name of Principal; to have access to all safe deposit boxes in the name of Principal or with respect to which Principal is an authorized signatory, regardless of whether the contract for the safe deposit box was executed by Principal (either alone or jointly with others) or by Attorney-in-Fact in the name of Principal; to add to and remove from the contents of any such safe deposit box; and to terminate any contracts for such safe deposit boxes.

M. To transfer any of the assets of Principal to the trustee of any revocable trust agreement created by Principal before or after the execution of this General Power of Attorney, as to which trust Principal is, during Principal's lifetime, a primary income and principal beneficiary, and to make any such transfers absolutely in fee simple or solely for the lifetime of Principal with the remainder or reversion of the transferred property remaining in Principal so that the property will be disposed of at the death of Principal by Principal's Will or by the laws of intestate succession.

N. To renounce and disclaim any property or interest in property or powers to which for any reason and by any means Principal may become entitled, whether by gift, testate, or intestate succession; to release or abandon any property or interests in property or powers which Principal may now or hereafter own, including any interest in or rights over trusts (including the right to alter, amend, revoke, or terminate), and to exercise any right to claim an elective share in any estate or under any Will. In exercising these discretionary powers, Attorney-in-Fact may take into account any relevant matters, including, but not limited to, any reduction in estate or inheritance taxes and the effect of the renunciation or disclaimer upon persons interested in the estate of Principal and persons who would receive the renounced or disclaimed property.

O. To represent Principal in all tax matters; to prepare, sign, and file federal, state or local income, gift, and other tax

returns of all kinds, petitions to the United States Tax Court or other courts regarding tax matters, and any other tax-related documents, including, but not limited to, special consents and agreements, any power of attorney form required by the Internal Revenue Service or any state or local taxing authority; to pay taxes due, collect and make such disposition of refunds as Attorney-in-Fact shall consider appropriate, to post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or any other state or local taxing authority to exercise any elections which Principal may have under federal, state, or local tax laws; and generally to represent Principal or obtain professional representation for Principal in all tax matters and proceedings of all kinds and for all periods before all officers of the Internal Revenue Service and state and local authorities; to engage, compensate, and discharge attorneys, accountants, and other tax and financial advisors and consultants to represent or assist Principal in connection with any tax matters involving or in any way related to Principal or any property in which Principal has or may have any interest or responsibility.

P. To lend money and property at such interest rate, if any, on such terms and conditions, and with such security, if any, as Attorney-in-Fact may consider appropriate; to renew, extend, and modify any loans that Principal may have previously made; provided, however, that Attorney-in-Fact shall not lend any money or property of Principal to Attorney-in-Fact. This prohibition shall not apply to any prior loans made by Principal to Attorney-in-Fact.

Q. To revoke or amend any revocable trust created by Principal before or after the execution of this General Power of Attorney so long as the revocation or amendment is, in Attorney-in-Fact's judgment, considered necessary or advisable for Federal, state, or local tax purposes; provided, however, that revocation or amendment of the trust shall not be permitted if the revocation or amendment would have a substantial adverse effect upon any person or entity named in the trust agreement as a beneficiary after Principal's death, unless the person or entity consents to the revocation or amendment.

R. To make gifts, or other transfers without consideration, either outright or in trust, including the forgiveness of indebtedness and the completion of any charitable pledges made by Principal, to any eligible recipients described below; and to pay any gift tax liability that might result from such gifts. The recipients of any gifts made by Attorney-in-Fact pursuant to this paragraph shall be limited to (1) those persons and entities who are named as beneficiaries under any trust agreement or will be executed by Principal which has not been revoked as of the date of the gift, and (2) any charitable organizations to which Principal has made charitable pledges which have not been satisfied. Principal acknowledges that Attorney-in-Fact may be a beneficiary of Principal's estate, and if so, hereby expressly waives any

conflict of interest by Attorney-in-Fact which may arise pursuant to this subparagraph R.

S. To support and/or continue to support any person whom Principal has undertaken to support or to whom Principal may owe an obligation of support, in the same manner and in accordance with the same standard of living as Principal may have provided in the past (adjusted if necessary by circumstances and inflation), including, but not limited to, the payment of real property taxes, payments on loans secured by Principal's residence, maintenance of Principal's residence, food, clothing, and shelter, medical, dental, and psychiatric care, normal vacations and travel expenses, and education (including education at vocational and trade schools, training in music, state, arts, and sports, special training provided at institutions for the mentally or physically handicapped, and undergraduate and graduate study in any field at public or private universities, colleges, or other institutions of higher learning), and in providing for such education to pay for tuition, books and incidental charges made by the educations, institutions, travel costs to and from such institutions, room and board, and a reasonable amount of spending money.

T. Full power and authority to do, take, and perform all and every act and thing whatsoever requisite, proper or necessary to be done, in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as Principal might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that 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.

U. This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific items, rights, acts or powers herein is not intended to, nor does it, limit or restrict, and is not to be construed or interpreted as limiting or restricting the general powers herein granted to Attorney-in-Fact.

## II

### DURABILITY AND BROAD CONSTRUCTION

This General Power of Attorney shall be broadly construed as a general power of attorney and shall not be affected by the subsequent disability or incapacity of Principal.

III

EXECUTION OF DOCUMENTS

Attorney-in-Fact is authorized to execute, acknowledge, deliver, and record any documents which are reasonably necessary to perform any acts authorized by this General Power of Attorney including, but not limited to, deeds, deeds of trust, mortgages, contracts, promissory notes, security agreements, bills of sale, partnership agreements, joint venture agreements, leases, and options.

IV

TERM, AMENDMENT, REVOCATION, AND USE OF COPIES

Unless otherwise stated by me in this document, this Durable General Power of Attorney shall remain in effect indefinitely from the date I execute this document unless amended or revoked by a written and acknowledged instrument executed by me; or, if I have designated a date upon which this power of attorney shall end, and I am unable to make decisions with respect to my property for myself at that time, this power shall continue to exist until the time when I become able to make such decisions. This Durable General Power of Attorney for Property has been executed in multiple counterparts. Each counterpart original shall have the same legal effect as the original. Attorney-in-Fact is also authorized to use photocopies of this Durable General Power of Attorney, and all photocopies shall have the same legal effect as the original.

DATED this 24<sup>th</sup> day of March, 1994.

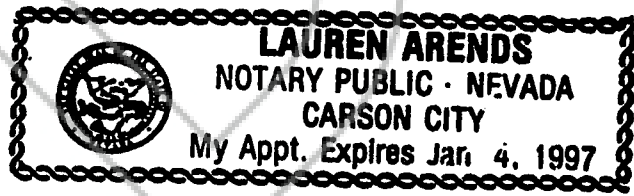
  
GEORGE BURKHAUSER

ACKNOWLEDGMENT

STATE OF NEVADA            )  
                                      : ss.  
CARSON CITY                 )

On this 24 day of March, 1994, before me, the undersigned, a Notary Public, personally appeared GEORGE BURKHAUSER, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that he executed it for the purposes therein contained. I declare under penalty of perjury that the person whose name is ascribed to this instrument appears to be of sound mind and under no duress; fraud, or undue influence.

*Lauren Arends*  
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NOTARY PUBLIC (SEAL)



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

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BK 0395 PG 1124

LINDA SLATER  
RECORDER  
\$1300 PAID *KD* DEPUTY