POWER OF ATTORNEY

This Power of Attorney is made by Holland Pacific Investments Company (formerly known as Holland Pacific Hitch Company), a California Corporation, of 901 Ames Avenue, Milpitas, California 95035 ("Pacific") with reference to the following facts:

- Pacific is the owner of lots 52A, 52D, 56A and 66D of Lake Village Unit Α. No. 2-D as filed in the office of the County Recorder on June 5, 1972, Douglas County, Nevada ("Condominiums") and
- Pacific desires to authorizes Charles G. Neff to negotiate and consummate the sale of the Condominiums.

NOW, THEREFORE, Pacific hereby appoints CHARLES G. NEFF, of Zephyr Cove, Nevada as its attorney-in-fact to negotiate the sale of, to enter into sales contracts for, to consummate the sale of, and to execute all necessary instruments to carry out the conveyance of the Condominiums, and to do any other acts necessary to carry out the sale and conveyance, as fully as Pacific could do if actually present. This Power of Attorney may be revoked at any time by Pacific by the recording of a written revocation of this Power of Attorney with the County Recorder, Douglas County, Nevada.

Dated this 15th day of December, 1999.

Witnesses:

HOLLAND PACIFIC INESTMENTS COMPANY

anhanche. Im By: Richard W. Muzzy, Jr.

Its: Chairman

STATE OF MICHIGAN

SS.

COUNTY OF OTTAWA

The foregoing instrument was acknowledged before me this 15th day of December, 1999, by Richard W. Muzzy, Jr. the Chairman of Holland Pacific Investment Company, a California corporation, on behalf of the company.

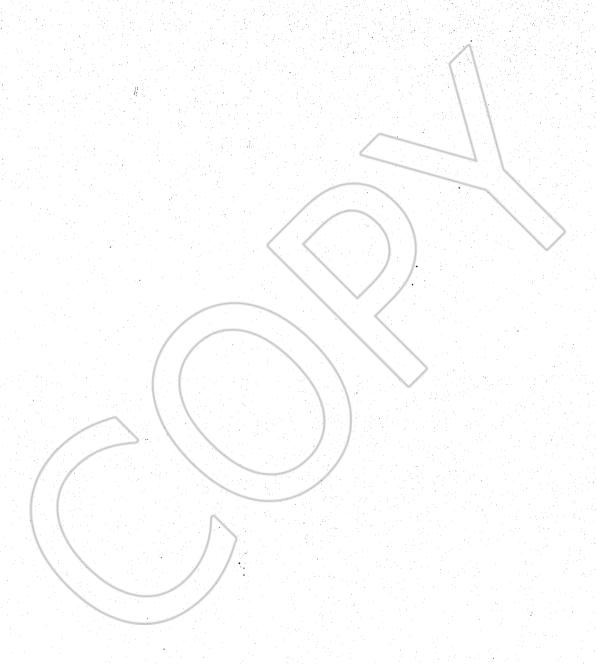
* Jayre C. Terpstra

Notary Public, Ottawa County, Michigan

My Commission Expires: July 6, 2003

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STEWART TITLE of DOUGLAS COUNTY

IN OFFICIAL RECORDS OF DOUGLAS CO., NEVADA

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