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**RECORDING REQUESTED BY
AND WHEN RECORDED RETURN TO:**
Law Offices of James K. Bureau, Ltd.
940 Southwood Boulevard, Suite 201
Incline Village, Nevada 89451

Durable Power of Attorney of JOSEPH L. ANGELETTI

I am creating a Durable Power of Attorney pursuant to California Probate Code Section 4408 by this instrument. My social security number is ████████-2154. I hereby revoke all Powers of Attorney previously granted by me as Principal and terminate all Agency relationships created thereunder *except* the following shall not be revoked and shall continue in full force and effect:

Powers granted by me under any state statutory short form Durable Power of Attorney;

Powers granted by me under any Durable Health Care Power of Attorney;

Powers granted by me on forms provided by financial institutions granting the right to write checks on, deposit funds to and withdraw funds from accounts to which I am a signatory; and

Powers granting access to a safe deposit box.

Article One Appointment of Agent

Section 1.01 Appointment of Agent

I, JOSEPH L. ANGELETTI, also known as Joseph Lawrence Angeletti, of Mammoth Lakes, California, designate JANINE H. ANGELETTI as my attorney-in-fact (subsequently called "Agent").

If JANINE H. ANGELETTI is unable or unwilling to serve or to continue to serve, I appoint the following persons to serve as consecutive substitute or successor Agents and who shall serve in the order specified below:

JAMES K. BURAU, First Alternate

A successor Agent selected by JAMES K. BURAU in consultation with the children of JOSEPH L. ANGELETTI, Second Alternate; provided that

any successor Agent must be an attorney, a certified public accountant, or a corporate fiduciary that is not related or subordinate to any beneficiary within the meaning of Section 672(c) of the Internal Revenue Code.

If any substitute or successor Agent shall be unable or unwilling or unavailable to serve or to continue to serve as my Agent, the next substitute or successor Agent named above shall serve as my Agent. Any substitute or successor Agent may execute and deliver an affidavit that my initial Agent and all prior named substitute or successor Agents are unwilling or unable to serve or to continue to serve and such affidavit shall be conclusive evidence insofar as third parties are concerned of the facts set forth therein, and in such event any person acting in reliance upon such affidavit shall incur no liability to my estate because of such reliance.

Section 1.02 Prior or Joint Agent Unable to Act

A successor or joint Agent may establish that a prior or joint Agent is no longer able to act by himself or herself, by (the successor or joint Agent's) affidavit that the other Agent is not available or is incapable of acting. The affidavit may but need not be supported by a death certificate of the other Agent, a certificate showing that a guardian or conservator has been appointed for the Agent, a letter from a physician stating that the Agent is not capable of managing his or her own affairs, or a letter from the Agent stating unwillingness to act or delegation to the successor Agent.

Article Two Funding Entities

Section 2.01 Funding Trusts Created by Me as Grantor

My Agent may make additions to fund any revocable trust created by me as Grantor, including any such trust that may extend beyond any incapacity I may be under from time to time or which may extend beyond my lifetime.

Section 2.02 Limitation on Power to Fund Trusts

My Agent may not transfer a retirement plan whether a qualified retirement, pension, profit sharing, Keogh, individual retirement account, or any other like plan to any revocable trust created by me as Grantor.

Section 2.03 Power to Fund Other Entities

I grant my Agent full power and authority to do everything necessary to sell, transfer, assign, convey, exchange, and deliver any interest I may have in property owned by me to any general partnership, limited partnership, or limited liability company in which I have an interest or to which the Trustee of my Revocable Living Trust decides to contribute.

Section 2.04 General Powers for Funding

Agent may perform any lawful act permitted under the laws of California that are expressly authorized by this Limited Durable Power of Attorney. In order to carry out the power to fund entities, the powers of my attorney-in-fact shall include the following to:

Demand, receive, and obtain by litigation or otherwise, money or other thing of value to which I am, may become, or claims to be entitled, and conserve, invest, disburse, or use anything so received for the purposes intended.

Prosecute, defend, submit to arbitration, settle, and propose or accept a compromise with respect to, a claim existing in favor of or against me or intervene in litigation relating to the claim.

Contract in any manner with any person, on terms agreeable to the agent, to accomplish a purpose of a transaction, and perform, rescind, reform, release, or modify the contract or another contract made by or on behalf of me.

Execute, acknowledge, seal, and deliver a deed, revocation, mortgage, lease, notice, check, release, or other instrument the Agent considers desirable to accomplish a purpose of a transaction.

Seek on my behalf the assistance of a court to carry out an act authorized by the power of attorney.

Keep appropriate records of each transaction, including an accounting of receipts and disbursements.

Prepare, execute, and file a record, report, or other document the Agent considers desirable to safeguard or promote my interest under a statute or governmental regulation.

Sign, execute, endorse, seal, acknowledge, deliver and file or record instruments and documents, including, without limitation, contracts,

agreements, and conveyances of real and personal property, instruments granting and perfecting security instruments and obligations, orders for the payment of money, receipts, releases, waivers, elections, vouchers, consents, satisfactions and certificates, including, specifically, conveyances and agreements affecting the following described real estate:

1. 527 Monterey Pine Road, Mammoth Lakes, California (Mono County APN 00-32-030-27-0000-00)
2. 3315 Alma Avenue, Manhattan Beach, California (Los Angeles County Assessor ID No. 4715-019-001-02-000)
3. 1421 15th Street, Manhattan Beach, California (Los Angeles County Assessor ID No. 4166-007-011-02-000)
4. 3683 Andreas Hills Drive, Palm Springs, California (Riverside County Assessment Number and Parcel Number 686460035-6)
5. 2722 Jacaranda Road, Palm Springs, California (Riverside County Assessor's Parcel Number and Assessment Number 510140037-5)
6. 1288 Chardonnay Drive, Gardnerville, Nevada (Douglas County APN 1220-16-311-011; Formerly APN 27-691-110)
7. 1088 Latigo Drive, Carson City, Nevada (City and County of Carson City APN 010-351-43)
8. 976 Latigo Drive, Carson City, Nevada (City and County of Carson City APN 010-351-46)

Take and give or deny custody of all of my important documents, including my will, codicils, trust agreements, deeds, leases, life insurance policies, contracts, and securities, and may disclose or refuse to disclose such documents. Any action with respect to my revocable living trust documents shall be taken only as directed by the trustees of my revocable living trust.

Obtain and release or deny information or records of all kinds relating to me.

Engage, compensate, and discharge an attorney, accountant, expert witness, or other assistant. Reimburse the Agent for expenditures properly made by the Agent in exercising the powers granted by the power of attorney.

Section 2.05 Power under this Article is Effective Immediately

Notwithstanding any other provision of this Durable Power of Attorney, the powers granted in this Article are effective immediately. The authority of my attorney in fact shall not terminate if I become disabled or incapacitated or in the event of later uncertainty as to whether I am dead or alive.

Article Three Other Powers Granted to My Agent

Section 3.01 Government Benefits Powers

All Powers described in this section are exercisable equally with respect to all Federal and State (or any subdivision thereof) programs existing when this Durable Power of Attorney is executed or accruing thereafter, whether accruing in this state or elsewhere.

My Agent is appointed as my Representative Payee for the purposes of receiving Social Security benefits. My Agent shall have the full power to represent me and deal in all ways necessary concerning rights and/or benefits payable to me by any governmental agency including, without limitation, Supplemental Social Security Income (SSSI), Medical and Social Security Disability Income (SSDI).

The government benefits powers of my Agent shall include the following to:

Execute vouchers in my name for allowances and reimbursements payable by the United States or a foreign government or by a state or subdivision of a state to me, including allowances and reimbursements for my transportation, my spouse, children and other individual's customarily or legally entitled to be supported by me, and for shipment of their household effects.

Take possession and order the removal and shipment of my property from a post, warehouse, depot, dock, or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that purpose.

Prepare, file, and prosecute a claim of mine to a benefit or assistance, financial or otherwise, to which I claim to be entitled, under a statute or governmental regulation.

Prosecute, defend, submit to arbitration, settle, and propose or accept a compromise with respect to any benefits I may be entitled to receive.

Receive the financial proceeds of a claim of the type described in this section, conserve, invest, disburse, or use anything received for a lawful purpose.

Sign on my behalf any document necessary to reflect my intention to return to my residence after any incapacity or other condition that prevents me from currently residing in such residence.

Section 3.02 Retirement Plan Powers

The retirement plan powers of my Agent shall include the following to:

Select payment options under any retirement plan in which I participate, including plans for self-employed individuals.

May designate beneficiary and change existing designations as long as it does not disrupt my estate plan.

Make voluntary contributions to those plans.

Exercise the investment powers available under any self-directed retirement plan.

Make rollovers of plan benefits into other retirement plans.

If authorized by the plan, borrow from, sell assets to, and purchase assets from the plan.

Section 3.03 Tax Matters Powers

Except as inconsistent with any revocable living trust of which I am the Grantor, the tax matters powers of my Agent shall include the following to:

Prepare, sign, and file federal, state, local, and foreign income, gift, payroll, Federal Insurance Contributions Act returns, and other tax returns, claims for refunds, requests for extension of time, petitions regarding tax matters, and any other tax-related documents, including receipts, offers, waivers, consents (including consents and agreements under Internal Revenue Code Section 2032A or any successor section), closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year upon which the

statute of limitations has not run and to the tax year in which the power of attorney was executed and any subsequent tax year.

Pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority.

Exercise any election available to me under federal, state, local, or foreign tax law.

Act for me in all tax matters for all periods before the Internal Revenue Service and any other taxing authority.

Section 3.04 Resignation from Fiduciary Positions

My Agent has the power to cause me to resign from any fiduciary position to which I have been or may be in the future named, appointed, nominated, or elected, including by way of illustration, but not of restriction, the positions of executor, administrator, personal representative, trustee, agent guardian, director or officer of a corporation, or governmental position or office, health care representative, conservator, attorney in fact, proxy or surrogate; and to take whatever steps are necessary to accomplish such resignation, for example, by rendering an accounting or appearing in court to receive approval for such action, as appropriate.

Article Four Limitations on My Agent's Powers

Section 4.01 Limitation on My Agent's Powers

All powers granted to my Agent under this agreement or by applicable law shall be subject to any limitation on such powers set forth in this Section or elsewhere in this durable power of attorney.

Section 4.02 Insurance Policy on an Insured's Life

If a policy that insures the life of my Agent is held as part of the trust property, such Agent shall have no right to exercise any powers or rights in such policy, and such powers and rights shall be exercised solely by the other Agent or Agents serving under this durable power of attorney.

If the insured Agent is the only then acting Agent, then the powers with respect to the insurance policy on the life of the Agent shall be exercised by a substitute Agent.

If any rule of law or court decision construes the ability of the insured Agent to name a substitute Agent as an incident of ownership of the life insurance policy on the insured's life, the substitute Agent shall be selected by a majority of the then current mandatory and discretionary income beneficiaries, excluding the insured Agent if the insured Agent is a beneficiary.

Section 4.03 Support Obligations of a Agent

Notwithstanding any other provision of this Durable Power of Attorney that may seem to the contrary, an individual Agent shall have no right to or participate in the exercise of a discretionary distribution of principal or income that would discharge a legal obligation of such Agent.

Section 4.04 Limitations on Tax Sensitive Powers

No fiduciary power or discretion shall be exercised or exercisable by any individual serving as Agent if the exercise of such power or discretion would, for federal tax purposes, cause (a) the attribution of the income to such Agent, (b) the inclusion of the value of the trust property in my Agent's gross estate, or (c) the treatment of the power or discretion as a gift by my Agent if such power is exercised or exercisable. If the exercise of a power by Agent would cause any of the foregoing results, such fiduciary power or discretion shall be exercised solely by the other Agent or Agents serving under this trust agreement. For all purposes of this subsection, such fiduciary powers or discretion shall include, but not be limited to, the power to invade principal or accumulate, allocate or distribute income.

Section 4.05 Other Limitations on Agent

My Agent may not perform duties under a contract that requires the exercise of my personal services; my Agent may not make any affidavit as to my personal knowledge; my Agent may not vote in any public election on my behalf; and my Agent may not execute or revoke any will or codicil on my behalf; my Agent may not create, amend, modify, or revoke any document or other disposition effective at my death or transfer assets to an existing trust created by me or pursuant to this power of attorney unless expressly authorized by this power of attorney.

Article Five

Effectiveness, Duration and Revocation

Section 5.01 Effectiveness of Durable Power of Attorney

Except as otherwise stated, this Durable Power shall be effective when I am deemed to be incapacitated.

Section 5.02 Determination of Incapacity

I shall be determined to be incapacitated as determined pursuant to my Revocable Living Trust. The trustees of my Revocable Living Trust must execute an Affidavit under the penalty of perjury, describing the terms and conditions which establish my disability, and that they have been satisfied. Such Affidavit shall serve as conclusive evidence of my disability. A certified copy of the Affidavit shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

Section 5.03 Restoration of Capacity

My capacity shall be restored if I or the Trustees of my Revocable Trust execute an Affidavit under the penalty of perjury that I am capable of properly caring for myself, or am able to manage my person or property. Such Affidavit shall be attached to the original of this document and recorded in the county or counties as the original if the original is recorded.

Section 5.04 Term of Durable Power of Attorney

This Durable Power of Attorney shall expire at the earlier of:

My death, (except for post-death matters allowed under the laws of California), or

Upon the Divorce or Annulment of marriage of mine and Agent, or

Upon my revocation of this Power of Attorney.

Section 5.05 Durable Power of Attorney not Affected by Subsequent Disability

This Durable Power of Attorney is not affected by my subsequent incapacity and shall remain in full force and effect until terminated as expressly provided for in this instrument.

Section 5.06 Amendment and Revocation

I hereby reserve the right to amend or revoke this Durable Power of Attorney at any time. Amendments to this document shall be made in writing by me personally (not by my Agent) and they shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

This instrument may be amended or revoked by me; and my Agent may be removed by me at any time by the execution by me of a written instrument of revocation, amendment, or removal delivered to Agent.

If this instrument is revoked or amended for any reason no person acting in accordance with the instructions of Agent acting under this instrument prior to receipt by such person of actual notice of any such revocation or amendment shall incur any liability to me or my estate as a result of permitting Agent to exercise any power authorized by this instrument.

My Agent may resign by the execution of a written resignation delivered to me or, if I am mentally incapacitated, by delivery to any person with whom I am residing or who has my care and custody.

**Article Six
Nomination of Conservator Of The Person And Estate**

Section 6.01 Nomination

If at any time proceedings are initiated for the appointment of the Conservator of the person and my estate, unless I have nominated a Conservator in a separate writing which has not been revoked, I hereby nominate the person serving as my Agent at the time the proceedings are initiated or the person named in this instrument to serve in that capacity.

Article Seven General Matters

Section 7.01 Signature of Agent

Agent shall use the following form when signing documents on my behalf pursuant to this power

My Name by [enter Agent's name], his Agent.

The following general provisions shall be interpreted to carry out my intent to empower my Agent to take any actions authorized by this document, and to protect my Agent and those who rely upon my Agent.

Section 7.02 Use of "Agent" Nomenclature

Whenever the word "Agent" or any modifying or equivalent word or substituted pronoun therefor is used in this instrument, such word or words shall be held and taken to include both the singular and the plural, the masculine, feminine and neuter gender thereof.

Section 7.03 Third Party Reliance

Third parties may rely upon the representations of Agent as to all matters relating to any power granted to Agent, and no persons who may act in reliance upon the representations of Agent or the authority granted to Agent shall incur any liability to me or my estate as a result of permitting my Agent to exercise any power.

No person who relies on any affidavit or certificate under penalty of perjury that this instrument specifically authorizes Agent to execute and deliver shall incur any liability to me or my estate.

Section 7.04 Effect of Duplicate Originals or Copies

If this instrument has been executed in multiple counterparts, each such counterpart original shall have equal force and effect. Agent is authorized to make photocopies of this instrument as frequently and in such quantity as my Agent shall deem appropriate. Each photocopy shall have the same force and effect as any original.

Section 7.05 Release of Information

My Agent is authorized to obtain any and all information regarding all of my financial investments and taxes, including any information regarding stocks, bonds, certificates of deposit, bank accounts, tax returns, retirement accounts, pension plans, and any other documents or information regarding my financial affairs and taxes from my attorneys-at-law, financial advisors, insurance professionals, CPA/accountant, stockbrokers, stock transfer agents, and any other persons having such information.

I release such persons or entities from any liability for releasing the above-referenced information to my Agent in reliance on this Section.

If my Agent is an attorney-at-law or other accounting or financial professional, the professional regulations of my Agent's profession and federal law may prohibit my Agent from releasing information about my financial affairs to others if I am a client of my Agent. This instrument, therefore, shall constitute a limited waiver of any privilege (such as the attorney-client privilege) that I have established with any Agent with whom I have established a confidential relationship as a client. The privilege is waived for the limited purpose of permitting my Agent to perform his or her duties under this General Durable Power of Attorney.

Section 7.06 Appointment of Ancillary Agents

If at any time my Agent deems it necessary or desirable, in my Agent's discretion, to appoint one or more ancillary Agents to act in another jurisdiction under this power of attorney, my Agent may appoint such ancillary Agent or Agents. In making such appointment, my Agent may sign, execute, deliver, acknowledge and make declarations in any documents as may be necessary, desirable, convenient or proper in order to carry out such ancillary appointment. My Agent may grant to any ancillary Agent only the powers, duties, and authority granted to my Agent in this document.

Section 7.07 Fiduciary Eligibility of Agent

My Agent shall be eligible to serve in all other fiduciary capacities, for me or for my benefit, including but not limited to service as trustee, guardian, conservator, committee, executor, administrator, or personal representative.

Section 7.08 Agent Compensation

My Agent shall be entitled to reasonable compensation for the services rendered in the execution of any of the powers conferred by me in this Power. The factors that should be taken into account in determining the amount of compensation shall be the time expended

by Agent, the value of the property over which Agent exercises control and management, and the complexity of the transaction entered into by Agent in functioning under this Power. Agent may make the payment of such amount from my assets every year, and shall keep records that include the amount of time spent in performing the services, a description of the services performed, and the amount of compensation paid to himself or herself for each such time period.

Section 7.09 Liability of Agent

My Agent and my Agent's estate, heirs, successors and assigns, are hereby released and discharged from any and all liability (civil, criminal, administrative or disciplinary) and from all claims or demand of all kinds by my, my estate, my heirs, successors and assigns, arising out of the acts or omissions of my Agent, except for willful misconduct or gross negligence of my Agent. It is my intent to protect my Agent from any claims or liability so long as my Agent acts in good faith, even though such actions may later be determined to be simple negligence.

Section 7.10 Enforcement of Agent's Authority

My Agent may seek on my behalf and at my expense a declaratory judgment from any court interpreting the validity of this instrument and any of the acts authorized by this instrument, but such declaratory judgment shall not be necessary in order for my Agent to perform any act authorized by this instrument. My Agent may seek a mandatory injunction requiring compliance with my Agent's instructions, against any person, firm, or other entity obligated to comply with instructions given by me or by my Agent on my behalf. My Agent may seek actual and punitive damages against any person, firm, or entity obligated to comply with instructions given by me, or by my Agent on my behalf, who negligently or willfully or refuses to follow such instructions.

Section 7.11 Severability

If any provision of this power of attorney is declared to be invalid for any reason, such invalidity shall not affect the remaining provisions of this document. The remaining provisions shall remain in full force and effect.

Section 7.12 Governing law

This instrument shall be governed by the laws of the state of California in all respects, including its validity, construction, interpretation and termination. To the extent permitted by law, this power of attorney shall be applicable to all property of mine, real, personal, intangible or mixed, wherever and in whatever state of the United States or

foreign country the situs of such property is at any time located, and whether such property is now owned by me or hereafter acquired by me or for me by my Agent.

Section 7.13 Explanation of this Durable Power of Attorney

I understand that this power is an important legal document. Before executing this document, my attorney explained to me the following:

This document provides my Agent with broad powers to dispose of, sell, convey and encumber my real and personal property

The powers granted in this power will exist for an indefinite period of time unless I limit their duration by the terms of this Durable Power of Attorney or revoke this Durable Power of Attorney.

This Durable Power of Attorney will continue to exist notwithstanding my subsequent disability or incapacity.

I have the power to revoke or terminate this Durable Power of Attorney at any time.

Dated: June 18, 2003

Joseph L. Angeletti
JOSEPH L. ANGELETTI, Principal

ACCEPTANCE BY Agent:

The Undersigned Agent hereby accepts the delegation of authority set out in this instrument.

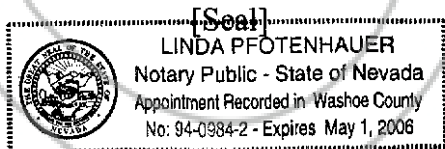
Dated: June 18, 2003

Janine H. Angeletti
JANINE H. ANGELETTI, Agent

ACKNOWLEDGEMENT FOR PRINCIPAL

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

This instrument was acknowledged before me on June 18, 2003, by JOSEPH L. ANGELETTI, as Principal.



Linda Pfotenhauer
Linda Pfotenhauer, Notary Public
My commission expires: 05/01/2006

COPY

REQUESTED BY
James t Bureau Ltd
IN OFFICIAL RECORDS OF
DOUGLAS CO. NEVADA

2003 JUN 26 AM 9: 29

WERNER CHRISTEN
RECORDER

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