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DOC # 0689034 11/20/2006 09:18 AM Deputy: GB OFFICIAL RECORD Requested By: JAMES W AUSLEY

Douglas County - NV Werner Christen - Recorder

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JAMES AUSLEY 975 HILLSIDE DR CARSON GITY 89705

DURABLE POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS: That I, JAMES WILBURN AUSLEY, the undersigned, residing at 975 Hillside Dr., City of Carson City, County of Douglas, State of Nevada, do hereby make, constitute and appoint my daughter, KAREN S. ELCENKO, my true and lawful Attorney for me and in my name, place, and stead for my use and benefit:

- (a) To ask, demand, sue for, recover, collect and receive each and every sum of money, debt, account, legacy, bequest, interest, dividend, annuity and demand (which now is or hereafter shall become due, owing or payable) belonging to or claimed by me, and to sue and take any lawful means for the recovery thereof by legal process or otherwise, and to execute and deliver a satisfaction of release therefore, together with the right and power to compromise or compound any claim or demand;
- (b) To exercise any or all of the following powers as to real property, any interest therein and/or any building thereon: To contract for, purchase, receive and take possession therof and of evidence of title thereto; to lease the same for any terms or purpose, including leases for business, residence, and oil and/or mineral development; to sell, exchange, grant or convey the same with or without warranty; and to mortgage, transfer in trust, or otherwise encumber or hypothecate the same to secure payment of a negotiable or non-negotiable note or performance of any obligation or agreement;
- (c) To exercise any or all of the following powers as to all kinds of personal property and goods, wares and merchandise, choices in action and other property in possession or in action; to contract for, buy, sell, exchange, transfer and in any legal manner deal in and with the same; and to mortgage, transfer in trust, or otherwise encumber or hypothecate the same to secure payment of a negotiable or non-negotiable note or performance of any obligation or agreement;

- (d) To borrow money and to execute and deliver negotiable or non-negotiable notes therefor with or without security; and to loan money and receive negotiable or non-negotiable notes therefore with such security as he shall deem proper;
- (e) To create, amend, supplement and terminate any trust and to instruct and advise the trustee of any trust where I am or may be trustor or beneficiary; to represent and vote stock, exercise stock rights, accept and deal with any dividend, distribution or bonus, join in any corporate financing, reorganization, merger, liquidation, consolidation or other action and the extension, compromise, conversion, adjustment, enforcement or foreclosure, singly or in conjunction with others of any corporate stock, bond, note, debenture or other security; to compound compromise, adjust, sell and satisfy any obligation, secured or unsecured, owing by or to me and to give or accept any property and/or money whether or not equal to or less in value than the amount owing in payment, settlement or satisfaction therof;
- (f) To transact business of any kind or class and as my act and deed to sign, execute, acknowledge and deliver any deed, lease, mortgage, deed of trust, assignment of mortgage, deed of trust, assignment of mortgage or of the beneficial interest under deed of trust, extension or renewal of any obligation, subordination or waiver of priority, hypothecation, bottomry charter-party, bill of lading, bill of sale, bill, bond, note, whether negotiable or non-negotiable, receipt, evidence of debt, full or partial release of satisfaction of mortgage, judgment and other debt, request for partial or full reconveyance of deed of trust and such other instruments in writing or any kind or class as may be necessary or proper in the premises;
- (g) To make direct payments to the provider for tuition and medical care for the principal's family members under IRC Section 2503(e); to execute and file consents, agreements and related documents under IRC Section 2032 for special use valuation purposes; to take actions and execute consents, agreements or related documents required in order to qualify under IRC Section 6166 for installment payment of federal estate taxes for any estate of which the principal may be a beneficiary; to make \$10,000 annual gift tax exclusion; to fulfill charitable pledges and make gifts on the principal's behalf to qualified organizations eligible to receive charitable contributions that are deductible for federal and state income tax purposes under IRC Section 501 (c) (3) and Section 170 (c) (2); to consent to split gifts made by the principal's spouse to third persons under IRC Section 2153; to execute and deliver disclaimers under IRC Section 2518 and Nevada Revised Statutes Title 12 et seq.; to prepare and file income and other federal and state tax returns, which the principal is required to file, and sign the principal's name on tax returns; to hire tax-return preparers and tax advisors, and pay

BK- 1106 PG- 6689 11/20/2006 for their services; to do whatever is necessary to protect the principal's assets from assessments with respect to income taxes and other taxes for a specific span of years; to receive confidential tax information and execute consents and closing agreements under IRC Section 7121; and to purchase flower bonds (and borrow money and pledge the principal's assets for such purposes).

(h) This Power of Attorney shall not be affected by subsequent incapacity of the principal.

WARNING TO PERSON EXECUTING THIS DOCUMENT:

This is an important legal document. It creates a durable power of attorney. Before executing this document, you should know these important facts:

- 1. This document may provide the person you designate as your attorney in fact with broad powers to dispose, sell, convey, and encumber your real and personal property.
- 2. These powers will exist for an indefinite period of time unless you limit their duration in this document.
- 3. These powers will continue to exist notwithstanding your subsequent disability or incapacity.
- You have the right to revoke or terminate this durable power of attorney at any time.

GIVING AND GRANTING unto my said Attorney full power and authority to do and perform all and every act and thing whatsoever requisite, necessary or appropriate to be done in and about the premises as fully to all intents and purposes as I might or could do if personally present, hereby ratifying all that my said Attorney shall lawfully do or cause to be done by virtue of these presents. The powers and authority hereby conferred upon my said Attorney shall be applicable to all real and personal property or interests therein now owned or hereafter acquired by me and wherever situate.

My said Attorney is empowered hereby to determine in his sole discretion the time when, purpose for and manner in which any power herein conferred upon him shall be exercised, and the conditions, provisions and covenants of any instrument or document which may be executed by him pursuant hereto; and in the acquisition or disposition of

real or personal property, my said Attorney shall have exclusive power to fix the terms thereof for cash, credit and/or property, and if on credit, with or without security.

When the context so requires, the masculine gender includes the feminine and/or neuter gender, and the singular number includes the plural.

If my daughter, KAREN S. ELCENKO, is unable or unwilling to act as under this power of attorney, I appoint my son, JAMES WILLARD AUSLEY, to act as set forth in this document with the full powers of attorney specified herein.

WITNESS my hand th	is <u>//</u> day (of NOVEMBER	, 2006.	
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		JAME	S WILBURN AUSL	EY
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State of Nevada)		\ / /	
)	SS.	\/ /	
County of Douglas				

On November 17 2006 before me, DAVID W. MELLO, personally appeared JAMES WILBURN AUSLEY, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the persons or the entity upon behalf of which the person (s) acted, executed this instrument.

WITNESS my hand and official seal.

me wintello

DAVID W. MELLO

Notary Public - State of Nevada

Appointment Recorded in Washoe County

No: 06-104153-2 - Expires March 15, 2010

Notary Public

(SEAL)