Recording Requested by and When recorded mail to:

GEORGE J. NALBACH, A LAW CORPORATION 150 North Santa Anita Ave., Suite 575

66156 Arcadia, CA 91006

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LIMITED POWER OF ATTORNEY Page_

KNOW ALL MEN BY THESE PRESENTS, that the undersigned:

IRENE ALICE STOLLAR 1038 Anderson Way San Gabriel, California 91776

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herein called the "principal", hereby constitutes and appoints:

JOHN F. STOLLAR and WILLIAM G. STOLLAR, acting together or either of them acting alone,

the principal's true and lawful Attorney in Fact.

Authorization to Act in Principal's Behalf.

empowered for and in the principal's name, place and stead: authorized and

(a) Purchase of Bonds

United States of America treasury bonds of the kind which are redeemable at par in payment of federal estate taxes, to borrow money and obtain credit in the principal's name from any source money and optain credit in the principal a name that of execute, and deliver any and all necessary or desirable desirable of exchange drafts agreements or other promissory notes, bills of exchange, drafts, agreements, or other promissory notes, bills or exchange, drafts, agreements, or other obligations and, as security therefor, to pledge, mortgage, and assign any stocks, bonds, insurance values, securities, or other properties (real, personal, or mixed) which the principal may own or in which the principal may have an interest, and to arrange for the safekeeping and custody of such treasury bonds.

income, gift, or other tax returns of all kinds, claims for court or other courts regarding tax matters, or any and all other tax related documents, including receipts, offers, waivers, consents, powers of attorney and closing agreements of all kinds without limit, and generally to act in behalf of the principal in all tax matters for all periods before all officers of the Internal Revenue Service or any other taxing authority, including receipt of confidential information, and to cause the principal to be represented in any and all such proceedings.

Transfer to Trust

To transfer and convey to the Trustee or Trustees then under a certain Inter Vivos Trust Agreement, acting

heretofore executed on October 22, 1984 by the principal as

JOHN F. STOLLAR and WILLIAM G. STOLLAR

as the initial Trustees, known as the:

IRENE A. STOLLAR LIVING TRUST

any or all assets now or at any time or times hereafter standing in the principal's name (or representing the principal's interest in assets owned jointly, commonly, or otherwise with any other person or persons), including without limitation real estate, ownership rights in insurance policies of all kinds, cash, checks (including government and insurance checks), stocks, bonds (including any purchased under paragraph (a) above), securities, or other properties of all kinds, and, pursuant to such purpose, to terminate savings, checking, safekeeping, agency, investment with others) and custody accounts in the principal's name (alone or directing that all or any part of the balance therein, including kinds (subject to any indebtedness secured thereby), be transferred and delivered to said trustee or trustees.

(d) Enabling Powers

With respect to any of the foregoing acts, to do necessary to be done in and about the premises as fully to all intents and purposes as the principal might or could do if personally present, including without limitation, authority to acknowledge, and deliver any stock power, deed, or other written instrument of any kind.

2. Ratification

The principal hereby ratifies and confirms all that each said attorney in fact shall do or cause to be done by virtue hereof and all documents of any kind, without limitation, executed or delivered by said attorneys (or any one of them) shall bind the principal and the principal's heirs, distributees, legal representatives, successors and assigns.

Inducement

For the purpose of inducing any bank, broker, custodian, insurer, lender, transfer agent, or other party to act in accordance with the powers granted in this power of attorney, the principal hereby represents, warrants, and agrees that, if the principal and the principal's heirs, distributees, legal representatives, successors, and assigns will save such party or parties harmless from any loss suffered or liability incurred by

such party or parties in acting in accordance with this power of attorney prior to such party's receipt of written notice of any

Durability (C.C. 2400 <a>)

NOT BE A HELTED BY SABSEGNESS This power of attorney shall become effective upon the incapacity of the principal.

Governing Law

This power of attorney shall be governed by the laws of the State of California in all respects, including its validity, construction, interpretation, and termination. Should any provision hereof be held invalid, such invalidity shall not affect the other provisions which shall remain in full force and

6. Copies Valid as Originals

Any copy of this Power of Attorney, however reproduced, shall be as valid as the original, and may be relied upon by anyone dealing with the Attorney in Fact.

IN WITNESS WHEREOF, the principal has duly executed this instrument on October 22, 1984.

IRENE ALICE STOLLAR Principal

STATE OF CALIFORNIA

LI COUNTY OF LOS ANGELES)

On October 22, 1984, before me, the undersigned, a Notary Public in and for said State, personally appeared IRENE ALICE STOLLAR, known to me to be the person whose name is subscribed to the within instrument and acknowledged that she executed the

WITNESS my hand and official seal.

L. AMPF ill subject Telephones, Selection James West Telephones, Association and Association a

RECORDED IN OFFICIAL RECORDS RECORDER'S OFFICE LOS ANGELES COUNTY CALIFORNIA

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MIN. 3 PM.SEP 12 1986

NOTARY PUBLIC in and for

county and state.

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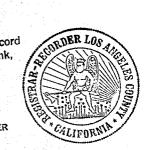
OFFICIAL SEAL JAMES R. HELMS, JR. NOTARY PUBLIC - CALIFORNIA PRINCIPAL OFFICE IN LOS ANGELES COUNTY

My Commission Expires Jan. 17, 1986

This is a true and certified copy of the record If it bears the seal, imprinted in purple ink, of the Registrar-Recorder.

SEP. 1986

Winder REGISTRAR-RECORDER LOS ANGELES COUNTY, CALIFORNIA



STATE OF OREGON: COUNTY OF KLAMATH: Filed for record at request of _ September

FEE \$17.00

Evelyn Biehn, County Clerk