

SPECIAL POWER OF ATTORNEY

I, Shigeko Gohata Iura, a resident in the city of Gardena, in the county of Los Angeles, California, appoint Kathryn S. Matsumoto of 5578 N. Earle Street, San Gabriel, California, as my attorney in fact to act in my place for the following purposes:

To grant, bargain, sell, and convey my real property located in or near Winnemucca, Humboldt County, Nevada; in or near Lovelock, Pershing County, Nevada; and in or near Klamath Falls, Klamath County, Oregon, as specified herein below, for a price and on terms and conditions that she deems proper, with or without the taking back of a purchase money mortgage or deed of trust, and to collect and receive the proceeds from any sale; and to deposit all said proceeds into an appropriate trust account held and administered by Kathryn S. Matsumoto pursuant to her duties and powers as administrator of the Sumiko Rowene Gohata Estate, California Superior Court case number LP004949;

To enter into any contract or contracts for the sale of the premises, or any part of them, with the persons and on the terms that she in her discretion elects, and to execute, acknowledge, and deliver in my name any deeds or conveyances, with any covenants or conditions that she may deem proper, that may be required for the transfer of said property or any part thereof or of any interest therein.

This Special Power of Attorney applies to all of my right, title and interest in each of the following three properties:

1. Lot 3, Section 30, Township 35N Range 37E MDB&M. Assessor's Parcel Number 14-264-01. (County of Humboldt, State of Nevada)
2. Par #008-560-50; E1/2W1/2: Sec 20, T31N, R35E, MDB&M. (County of Pershing, State of Nevada)
3. Lot 48, Block 12, Klamath Falls Forest Estates Highway 66 Unit, Plat No. 1, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

This Special Power of Attorney is effective immediately and shall not expire unless revoked by me in writing.

Executed on Jan. 28, 2000, at Gardena, California.
(Month and Day) (City)

Shigeko Gohata Iura
(Signature)

Return to:
Kathryn Matsumoto
5578 N. Earle Street
San Gabriel CA 91776

Certificate Of Acknowledgment

State of California)
 County of Los Angeles)

On January 28, 2000 before me, Theresa C. Nambu, a Notary Public for the
 State of California, personally appeared Shigeko Iura*****

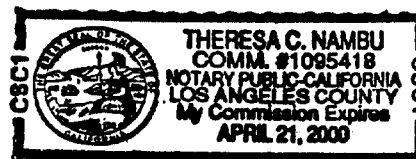
~~personally known to me~~ (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that ~~he/she/they~~ executed the same in ~~his/her/their~~ authorized capacity(ies), and that by ~~his/her/their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature

[Handwritten Signature]

(Seal)



State of Oregon, County of Klamath
 Recorded 09/15/00, at 3:32 p.m.
 In Vol. M00 Page 3384/
Linda Smith,
 County Clerk Fee \$ 26⁰⁰