Recording requested by: RICHMOND & RICHMOND 701 E. Chapman Avenue Orange, CA. 92666 I, VICTORIA THOMAS

GENERAL AND DURABLE POWER OF ATTORNEY

BOOK 7996 PAGE 742 RECORDED IN OFFICIAL RECORDS OF FRESNO COUNTY, CALIFORNIA OCT 29 1982

> CALEN LARSON County Recorder

residing at 3042 N. 10th Street, Fresno, California 93703

HEREBY APPOINT EVELYN H. WILSON

my lawful attorney in fact, for me and for my use and benefit:

To ask, demand, sue for, recover, collect, and receive all such sums of money, debts, dues, accounts, legacies, bequests, interest, dividends, annuities, and demands whatsoever as are now or shall hereafter become due, owing, payable, or belonging to me and have, use, and take all lawful ways and means in my name or otherwise for the recovery thereof, by attachments, arrests, distress, or otherwise, and to compromise and agree for them and acquittances or other sufficient discharges for them;

For me and in my name, to make, seal and deliver, to bargain, contract, agree for, purchase, receive, and take lands, tenements, hereditaments, and accept the possession of all lands, and all deeds and other assurances, in the law therefor, and to lease, let, demise, bargain, sell, remise, release, convey, mortgage, and hypothecate lands, tenements, and hereditaments upon such terms and conditions and under such covenants as he shall think fit;

Also to bargain and agree for, buy, sell, mortgage, hypothecate, and in any and every way and manner deal in and with goods, wares, and merchandise, choses in action, and other property in possession or in

action, and to transact every kind of business;

Also for me to sign, seal, execute, deliver and acknowledge such deeds, leases, mortgages, hypothecations, bottomries, charger parties, bills of lading, bills, bonds, notes, receipts, evidence of debt, releases and satisfaction of mortgage, judgments and other debts, and such other instruments in writing of whatsoever kind and nature as may be necessary or proper;

Also the fiduciary power to do any of the following estate planning acts:

L Change title to community property;

2. Make gifts and interest free loans that are not subject to the federal gift tax to my spouse and issue and spouses of my issue; split gifts with my spouse;

3. Make direct payments to the provider for tuition and medical care for my spouse and issue;

4. Execute and deliver inter-vivos trust agreements and fund them for the benefit of me, my spouse and issue and charitable organizations, make additions to and amendments of existing trust agreements:

5. Do all types of marital deduction planning, elections, documentation and execution;

6. Enter any agreement, and do any act regarding special use valuation under Internal Revenue Code Section 2032A and its subparagraphs and as hereafter amended;

7. Execute and deliver any disclaimers under Internal Revenue Code Section 2518 and Probate

Code Section 190-190.10 and as hereafter amended;

8. Exercise all powers of appointment, general and special, at any time held by me

I GIVE this attorney in fact full power and authority to do every act necessary, requisite, or proper to be done as fully as I could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that this attorney in fact shall lawfully do or cause to be done.

This power of attorney shall not be affected by the subsequent disability or incapacity of me, the

principal.

Dated:

VICTORIA THOMAS, being unable to write, made her mark in my presence and I signed her name at her request and in her presence.



Additional Witness:

STATE OF CALIFORNIA COUNTY OF FRESNO

, before me, the undersigned, a Notary Public in and for said State, personally appeared VICTORIA THOMAS, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed it.

WITNESS my hand and official seal.

94985

OFFICIAL SEAL SYLVIA K KELLY NOTARY PUBLIC - CALIFORNIA FRESNO COUNTY mm. expires MAR 28, 1986