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RETURN TO:

Richard A. Roos
9596 Park Edge Drive
Allison Park, PA 15101

SKAMANIA CO. TITLE

JAN 22 1983

P. Lowry

GARY L. ROOS

POWER OF ATTORNEY

Registered	<i>f</i>
Indexed	<i>f</i>
Filed	<i>f</i>
Advised	

KNOW ALL MEN BY THESE PRESENTS, that I, TAEKO ROOS, do make, constitute and appoint RICHARD A. ROOS my true and lawful attorney, for me and in my name to:

FIRST: Request, demand and receive all sums of money and securities now due, and which may hereafter become due and payable to me in any manner whatsoever, and upon receipt of the same, sign, seal, execute and deliver all necessary quittances and discharges therefor; pay any and all bills, accounts, claims and demands now or hereafter payable by me.

SECOND: Deposit cash and endorse checks, drafts and other instruments for deposit in any bank; draw, sign and accept checks, drafts and other orders on any account which I may have in any bank, in favor of any person, firm, corporation or said attorney; sign stop payment orders, request and receipt for statements of accounts and cancelled checks; and, as my deputy during my life, open and have access to my safe or safes in the safe deposit vaults of any bank, dispose of the contents of any such safe as freely as I could do myself, and surrender any such safe at any time, but no attorney-in-fact may place or keep therein any property in which the attorney-in-fact has a personal interest. I hereby expressly relieve and release any such bank

from all liability for the application of all property withdrawn, including the funds represented by such checks, drafts, orders, or other instruments, whether appropriated to the use, or used in payment of the personal debts or obligations of said attorney or otherwise. The authority conferred by this paragraph may be revoked only by written notice of revocation delivered to each such bank.

THIRD: Appear for me and in my name, place and stead before the Treasury Department of the United States and the Internal Revenue Service or official thereof, the Tax Court of the United States, and any other agency, officer, representative or authority of the Government of the United States in connection with any and all income or gift tax matters or any other matter between the United States and me, and demand and receive from the Government of the United States, and any agency, officer, representative or authority thereof, any and all refunds, by check or otherwise, to which I may be entitled in respect of any of the matters above mentioned, and verify petitions and other such papers filed with the Tax Court of the United States, or other governmental agency, sign gift tax and income tax returns, sign for me and on my behalf any waivers, consents or papers, by whatever name or names designated, extend the period of limitations for assessment and collection of any tax of whatsoever nature and kind, proposed for assessment by the Federal Government or any agency or duly authorized

representative thereof, sign claims for refund of any tax imposed by the Federal Government or any agency or legal representative thereof against me which I have paid or caused to be paid, directly or indirectly, hereby revoking any and all such powers of attorney heretofore executed by me.

FOURTH: Transfer, sell or assign any shares of stock or any interest in any corporation, trust or partnership which may now or hereafter stand in my name upon the books of said institutions, and do all necessary acts and make the necessary releases to effect this end, with full power to vote the said shares of stock, or any part thereof, at any meeting of shareholders, either in person or by proxy, and exercise all stock rights or any other rights in connection with said shares, including the power to enter into and approve on my behalf any reorganization or merger of said institutions.

FIFTH: Borrow money, and pledge, mortgage or create a security interest in any and all property held by me as security therefor, upon such terms as to said attorney shall seem fit, with full power to make, execute, acknowledge and deliver such mortgages or other assignments as shall be necessary to effectuate this purpose; and make loans.

SIXTH: Execute any leases for any property in my name and stead, and bind me by any such leases as fully as though I had executed said leases myself, and dispose of any leases made by me or made by said attorney under this Power of Attorney in any

manner whatsoever, and execute any documents necessary to effectuate the provisions of this paragraph.

SEVENTH: Bargain, sell, grant, release and convey to any person or persons, or corporation, any real estate owned by me, or in which I may have an interest of any kind whatsoever, for such sum or sums of money as in the judgment of said attorney shall be for my best interest, and upon any such sale or sales, my attorney shall make proper deeds with covenants of general or special warranty, quitclaim or otherwise, as shall seem expedient, and, in due form of law, execute any such deed or deeds in my name and make, sign, seal, acknowledge and deliver said deed or deeds for me and in my name; accept and receive all sums of money, or other consideration therefor, which shall be payable on account of said sale or sales, and upon receipt thereof, make effectual and suitable receipts therefor.

EIGHTH: Execute and deliver in my name and for my account offers, agreements and/or options to purchase real estate for any consideration and regardless of the locations of such real estate, as in the judgment of said attorney shall be in my best interest, and to accept proper deeds therefor. In connection with the purchase of such real estate, my attorney shall have the authority to execute, acknowledge and deliver any documents reasonably required to effectuate such purchase and the settlement thereof.

NINTH: Authorize my admission to a medical, nursing,

residential or similar facility and enter into agreements for my care, and authorize medical and surgical procedures.

TENTH: Create a trust for my benefit or make additions to an existing trust for my benefit.

ELEVENTH: Renounce fiduciary positions.

TWELFTH: Disclaim any interest in property.

THIRTEENTH: Make, do and perform all and every act or thing whatsoever in my place and stead as fully to all intents and purposes as I might and could do if personally present.

It being my intent by this Power of Attorney to vest in my said attorney full power and authority to perform any and all acts in my place and stead to the same extent that I would if personally present, and to do any and all acts necessary and appropriate to the carrying out of any power herein specifically granted, I hereby grant a full and universal power of attorney, the specific powers herein enumerated being merely illustrating rather than limiting.

I give and grant unto my said attorney full power to substitute one or more attorney or attorneys under my said attorney, and the same at my said attorney's pleasure to revoke, and the power to designate my said attorney's successor or successors; and I hereby ratify and confirm whatsoever my said attorney or my said attorney's substitute or substitutes or successor or successors shall and may do, by virtue hereof.

This power of attorney shall not be affected by my subsequent disability or incapacity.

IN WITNESS WHEREOF, I have hereunto set my hand and seal
this 3rd day of August, 1992.

Witness:

Takashi TSUIKI
Address c/o American Embassy,
Tokyo, Japan

Taeko Roos (SEAL)
Taeko Roos

Masato OHIDE
Address c/o American Embassy,
Tokyo, Japan

ACKNOWLEDGEMENT CERTIFICATE

JAPAN)
)
CITY OF TOKYO) SS:
)
EMBASSY OF)
THE UNITED STATES OF AMERICA)

I certify that on this day the individual named below
appeared before me and acknowledged to me that the
attached instrument was executed freely and voluntarily.

* * * Taeko ROOS * * *

Name of Individual

Signature of Consular Officer

Nancy Corbett

Consul of the United States of America

August 3, 1992

Date



TKY/GCS/11/85