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Gordon A. Nelson

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TITLE(S)

FIRST AMENDMENT TO THE NELSON REVOCABLE FAMILY
TRUST DATED SEPTEMBER 9, 1988

FIRST AMENDMENT TO THE NELSON REVOCABLE FAMILY TRUST DATED SEPTEMBER 9, 1988

Gordon A. Nelson and Ella Nelson, Husband and Wife, of Sacramento County, California, declare that:

ARTICLE 1. DECLARATIONS

Coordination with prior trust

Section 1.01. This is the first amendment to the NELSON REVOCABLE FAMILY TRUST DATED SEPTEMBER 9, 1988. (Recorded in the official records of Douglas County, Nevada, dated September 15, 1988, Book 988, Page 2094, Document 186367). This amendment shall fully replace the prior trust declaration, except that the property transferred to that trust shall be held by the trustees in trust according to the terms of this amendment.

Identity of Trust Estate

Section 1.02. All property transferred to the Nelson Revocable Family Trust dated September 9, 1988., the proceeds of all insurance policies on the lives of the trustors and any other property that may hereafter be transferred or conveyed to and received by the Trustee to be held pursuant to the terms of this instrument is herein called the "Trust Estate" and shall be held, administered, and distributed by the Trustee as provided in this Declaration of Trust.

Identity of Husband, Wife, and Trustors and of "Children"

Section 1.04. As used in this Declaration of Trust:

(a) The term "Husband" shall mean Gordon A. Nelson;

(b) The term "Wife" shall mean Ella Nelson; and

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(c) The term "Trustors" shall refer collectively to Husband and Wife.

(d) The term "Children" as used in this trust shall refer to Joan Hibbs

(e) The term "Grandchildren" shall refer collectively to the children of Joan Hibbs, whether born before the date of this declaration or trust, so long as they are born before final distribution of this trust.

(f) The term "Great Grandchildren" shall refer collectively to the grandchildren of Joan Hibbs, whether born before the date of this declaration or trust, so long as they are born before final distribution of this trust Designation of Trustee

Section 1.05. Trustees: Husband and Wife and Henry R. Butler are hereby designated as Co-Trustees of all trusts created by or to be created pursuant to this Declaration of Trust. Should either Husband or Wife, because of death, incompetency, or other cause, become unable to serve as Co-Trustee, or should either resign as Co-Trustee, before the natural termination of all trusts provided for in this Declaration, the remaining Co-Trustee, Husband or Wife and Henry R. Butler, shall thereafter serve as Trustee of all trusts provided for in this Declaration. The term "Trustee" as used in this Declaration shall refer collectively to Husband and Wife and Mr. Butler so long as they shall serve as such Co-Trustees and thereafter to such of them as may serve as sole Trustee.

On the death of both of the Husband and wife, Joan Hibbs, shall become a co-trustees of the trust along with Henry R. Butler.

Additions to Trust

Section 1.06. The Trustors, or either of them, may from time to time add other property acceptable to the Trustee to the Trust Estate by conveyance, assignment, transfer, or Will. Such property when received and accepted by the Trustee shall become part of the Trust

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Estate and be subject to all the terms and provisions of this Declaration of Trust.

Community Property to Remain Community Property

Section 1.07. All property now or hereafter conveyed or transferred to the Trustee to be held by the Trustee pursuant to this Declaration which was community property, quasi-community property, or separate property at the time of such conveyance or transfer, shall remain, respectively, community property, quasi-community property, or the separate property of the Trustor transferring such property of the Trustee.

Revocation of Trust

Section 1.08. At any time and from time to time during the joint lives of the Trustors, the Trustors jointly as to community property and either Trustor as to his or her separate property may, by serving written notice on the Trustee, revoke the trust created by this Declaration in whole or in part. Any property withdrawn from the Trust Estate by reason of any such revocation shall be delivered by the Trustee to the Trustor or Trustors revoking the trust.

Modification of Trust

Section 1.09. At any time and from time to time during the joint lives of the Trustors, the Trustors jointly as to community property and either Trustor as to his or her separate property may, by serving written notice on the Trustee, alter, modify, or amend the trusts created by this Declaration in any respect.

Trusts Irrevocable on Death of First Trustor

Section 1.10. Except as otherwise expressly provided in this Declaration, on the death of either Trustor the trusts created by this Declaration shall become irrevocable and not subject to amendment or modification.

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ARTICLE 2. DISTRIBUTIONS DURING JOINT LIVES OF TRUSTORS

Net Income to Trustors

Section 2.01. During the joint lives of the Trustors, the Trustee shall at least annually, unless otherwise directed by both Trustors in writing, pay to or apply for the benefit of Husband and Wife all of the net income from the Trust Estate in the same proportion as each of the respective interests in the Trust Estate.

Incompetency of Husband or Wife

Section 2.02. During the joint lives of the Trustors, should either Trustor be adjudged by a court of competent jurisdiction under the provisions of the California Probate Code relating to the appointment of conservators unable to manage his or her own affairs, the Trustee may, in the Trustee's discretion:

(a) Pay the entire net income of the Trust Estate in monthly or other convenient installments to the remaining competent Trustor; or

(b) Apply such portion of the net income, up to the whole thereof, of the Trust Estate as the Trustee may deem in his discretion reasonable and proper for the benefit of the Trustor so adjudged to be incompetent or unable to manage his or her own affairs.

Invasion of Corpus

Section 2.03. During the joint lives of the Trustors, should the net income of the Trust Estate be insufficient to provide for the care, maintenance, or support of the Trustors as herein defined, the Trustee may, in the Trustee's absolute discretion, pay to or apply for the benefit of the Trustors, or either of them, or any of their dependents, such amounts from the principal of the Trust Estate as the Trustee may, in the Trustee's discretion, from time to time deem necessary or advisable for the care, maintenance, or support of the

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Trustors. As used in this section, the term "care, maintenance, or support of the Trustors" shall mean:

(a) The providing of proper care, maintenance, and support for the Trustors, or either of them, during any period of illness, or other want or necessity;

(b) The maintenance of the Trustors and each of them in the manner of living to which they, and each of them, are accustomed on the date of this Declaration;

(c) The support and maintenance in the manner in which they are accustomed on the date of this Declaration of any person, whether adult or minor, dependent on the Trustors, or either of them, for support and maintenance; and

(d) The education in the manner desired by the Trustors of any person, whether adult or minor, dependent on the Trustors, or either of them, for such education.

ARTICLE 3. DISTRIBUTIONS AFTER DEATH OF FIRST TRUSTOR TO DIE

Creation of Two Trusts

Section 3.01. On the death of either Trustor leaving the other Trustor surviving, the Trustee shall collect all insurance proceeds payable to the Trustee by reason of such death, all bequests and devises distributable to the Trust Estate under the terms of the last Will of the deceased Trustor, and shall divide the entire Trust Estate into two separate trusts to be known and herein designated as "Trust A" and "Trust B."

Principal of Trust A

Section 3.02. The principal or Trust Estate of Trust A shall consist of:

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(a) The Surviving Trustor's interest in all property in the Trust Estate; and

(b) Other assets selected by the Trustee from assets in the Trust Estate which qualify for the federal estate tax marital deduction, equal in value to an amount which, when added to the final estate tax value of all other property included in the gross estate of the first Trustor to die which passes to the Surviving Trustor and which qualifies for the federal estate tax marital deduction, will entitle the estate of the first Trustor to die to the minimum federal estate tax marital deduction necessary to reduce the taxable estate of the first Trustor to die to an amount on which no federal estate tax is due and the federal unified credit available to the estate of the first Trustor to die is fully utilized; provided that the allocation to Trust A shall be satisfied with assets valued as of the date of allocation or distribution.

Principal of Trust B

Section 3.03. The principal or Trust Estate of Trust B shall consist of all of the interests in each and every asset held by the Trustee pursuant to this Declaration, including any assets received by the Trustee to be held pursuant to this Declaration on or by reason of the death of the Deceased Trustor, not allocated to the principal or Trust Estate of Trust A pursuant to Section 3.02 of this Declaration.

Payment of Funeral Expenses and Death Taxes

Section 3.04. On the death of the first of the Trustors to die, the Trustee shall pay either from the income or principal of Trust B or partly from the principal and partly from the income of Trust B, as the Trustee in the Trustee's discretion may determine, the expenses of the Deceased Trustor's last illness, funeral, and burial, and any federal estate tax and state death taxes that may be due by reason of the Deceased Trustor's death, unless the Trustee in his or her discretion determines that other adequate provisions have been made for the payment of expenses and taxes.

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All Income to Surviving Trustor

Section 3.05. After the death of the first of the Trustors to die, the Trustee shall pay to or apply for the benefit of the Surviving Trustor, monthly or at more frequent intervals, all of the net income from the principal of both Trust A and Trust B.

Power to Make Withdrawals From Trust A

Section 3.06. After the death of the first of the Trustors to die, the Surviving Trustor may at any time and from time to time withdraw such amounts, up to the whole thereof, from the principal or Trust Estate of Trust A as such Surviving Trustor may, at the time of any such withdrawal, designate in a written notice served on the Trustee.

Principal distributions of Trust B

Section 3.07. The Trustee may in its sole discretion pay to or use for the benefit of one or more of the surviving Trustor or Trustors' descendants so much of the income and principal of Trust B as the Trustee determines to be required for the reasonable maintenance, education, support and health of the Trustor or the Trustors' descendants. In making discretionary payments of principal or income to the Trustor, the Trustee shall make those distributions only if making those distributions will not increase the Federal inheritance tax payable on the death of the Surviving Trustor or if the Trustee, in the Trustee's sole discretion, deems it necessary to make distributions from the principal or income of Trust "B" for the maintenance, education, support and health of the Surviving Trustor.

Five and Five Power:

Section 3.08. The trustees shall in addition pay to the Surviving Trustor during his lifetime, from the principal of Trust B, such amounts as he may from time to time request in writing, but not in any calendar year exceeding the greater of the following amounts:

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(a) Five Thousand Dollars; or

(b) Five Percent of the value of the principal of the trust determined as of the end of the calendar year. This right of withdrawal is non-cumulative so that if the Trustor does not withdraw, within any calendar year, the full amount to which he is entitled under this provision, his right to withdraw the amount not withdrawn shall lapse at the end of the calendar year.

ARTICLE 4. DISTRIBUTIONS ON DEATH OF SURVIVING TRUSTOR

Survivor's Power to Appoint Trust A

Section 4.01. On the death of the last Trustor to die, herein called "Surviving Trustor," the principal of Trust A and any accrued or undistributed net income from the principal of Trust A shall be distributed by the Trustee in such manner and to such persons, including the estate, the creditors, or the creditors of the estate of the Surviving Trustor as the Surviving Trustor shall appoint and direct by specific reference to this power of appointment in his or her last Will admitted to probate by a court of competent jurisdiction.

Failure to Exercise Power of Appointment

Section 4.02. Should the Surviving Trustor fail to exercise effectually, in whole or in part, the power of appointment described in Section 4.01 of this Declaration, the unappointed portion of the principal of Trust A and the unappointed portion of any accrued or undistributed net income from the principal of Trust A shall be added to the principal of Trust B, and shall be held, administered, and distributed by the Trustee in the same manner as if they had been, pursuant to the provisions of this Declaration, originally included in the principal of Trust B.

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Payment of Survivor's Funeral Expenses and Death Taxes

Section 4.03. On the death of the Surviving Trustor, the Trustee shall pay either from the income or principal of Trust A or partly from the income and partly from the principal of Trust A, as the Trustee in the Trustee's discretion may determine, the expenses of the Surviving Trustor's last illness, funeral, and burial, and any federal estate tax and state death taxes that may be due by reason of the inclusion of any portion of the Trust Estate in the Surviving Trustor's estate for the purposes of any such tax, unless the Trustee in the Trustee's discretion determines that other adequate provisions have been made for the payment of expenses and taxes.

Retention of \$100,000.00 for trustor's great grandchildren's education

Section 4.04. On the death of the Surviving Trustor, \$100,000.00 cash from trust B then in the possession of the Trustee shall be held in trust for the "great grandchildren" of the Trustors, share and share alike as a class gift and not as named individuals.

Section 4.041. The trustees shall have the powers granted the trustee under this instrument.

Section 4.042 Yearly income distributions: The trustees shall notify the guardians of the great grandchildren on or about December 1 of each year of the yearly trust income available for distribution to each of the beneficiaries and that the income is available for immediate distribution. If the Guardian or the beneficiaries fail to demand payment (in writing) of the yearly income within 30 days of notification of the right to withdraw the income, the right to withdraw it shall lapse and the income shall be accumulated and added to principle. It is the trustors intent that each of the beneficiaries shall have his share of the trust's income taxed to him and that the trust itself shall bear no income taxes. It is also the trustor's intent that the initial \$100,000 shall grow to the maximum extent during the duration of the trust so that the college or vocational education of the children can be adequately provided for.

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The Trustees may accept additional property from any other person and hold it in trust for the beneficiaries under the terms of this trust.

All beneficiaries shall be entitled to the same portion of the trust's income. The trustee shall distribute sufficient cash distributions to each beneficiary to pay his yearly income taxes.

Section 4.043 Final distribution at age 18: Except for the distributions provided in Section 4.042, all trust principle and income shall be accumulated and held in trust until each beneficiary attains 18 years of age, at which time the share of each beneficiary shall be distributed to him free of any trust.

Section 4.044 Predeceased beneficiary If any beneficiary shall die before final distribution of his share of the trust, his share shall lapse and be added to the share for the other beneficiaries. No beneficiary shall have the power to appoint his share of this trust.

If all the great grandchildren die before final distribution the then principle and accumulated income of the trust shall be immediately distributed to the trustor's children and grandchildren or other heirs as if it had not been set aside for the education of the great grandchildren.

Distribution of Trust B to Trustors' Children and Grandchildren

Section 4.05. On the death of the Surviving Trustor, 60% (sixty percent) of the balance of Trust B (reduced by the \$100,000.00 in Section 4.04) shall be distributed in fee by the Trustee to Joan Hibbs, 20% (Twenty percent) to Jan M. Miller and 20% (Twenty percent) to Jennifer Buck.

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Distribution of Trust B in the event a child predeceases the trustor

Section 4.06. If, On the death of the Surviving Trustor, any of the children of the trustor have predeceased both the trustors and those children die leaving issue, his share of trust B then in the possession of the Trustee shall be distributed in fee by the Trustee to his children or to his legal guardian share and share alike as a class gift and not as named individuals. The share of any issue who has predeceased his parents shall lapse.

ARTICLE 5. POWERS OF TRUSTEE

Retain Investments of Trustors

Section 5.01. The Trustee is authorized to retain in the trusts provided for in this Declaration, for as long as the Trustee may deem advisable and in the best interests of these trusts, any property received by the Trustee from the Trustors, or either of them, whether or not such property is of the character permitted by law for investment of trust funds. After the death of the first Trustor to die, the Trustee may retain any such property in the trusts as long as the Trustee deems advisable, provided, however, if the surviving Trustor shall by written instrument delivered to the Trustee direct the Trustee to convert any non-income-producing property into income-producing property, the Trustee within a reasonable time after its receipt shall comply with such direction.

Management of Trust Property

Section 5.02. The Trustee shall with respect to any and all property which may at any time be held by the Trustee in trust pursuant to this Declaration, whether such property constitutes principal or accumulated income of any trust provided for in this Declaration, have power, exercisable in the Trustee's discretion at any time and from time to time on such terms and in such manner as the Trustee may deem advisable, to:

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(a) Sell, convey, exchange, convert, improve, repair, partition, divide, allot, subdivide, create restrictions, easements, or other servitudes thereon, manage, operate, and control;

(b) Lease for terms within or beyond the term of any trust provided for in this Declaration and for any purpose, including exploration for and removal of gas, oil, and other minerals; and enter into any covenants and agreements relating to the property so leased or any improvements which may then or thereafter be erected on such property;

(c) Encumber or hypothecate for any trust purpose by mortgage, deed of trust, pledge, or otherwise;

(d) Carry insurance of such kinds and in such amounts at the expense of the trusts provided for in this Declaration as the Trustee may deem advisable;

(e) Commence or defend at the expense of any trust provided for in this Declaration such litigation with respect to any such trust or any property of the Trust Estate as the Trustee may deem advisable, and employ, for reasonable compensation payable by any such trust, such counsel as the Trustee shall deem advisable for that purpose;

(f) Invest and reinvest the trust funds in such property as the Trustee, in the exercise of reasonable business judgment, may deem advisable, whether or not such property is of the character specifically permitted by law for the investment of trust funds; provided, however, that after the death of the first Trustor to die, the Trustee shall convert non-income-producing property to income-producing property if so directed by the Surviving Trustor by a written instrument delivered to the Trustee;

(g) Vote, by proxy or otherwise, in such manner as the Trustee may determine to be in the best interests of the trusts provided for in this Declaration, any securities having voting rights held by the Trustee pursuant to this Declaration;

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(h) Pay any assessments or other charges levied on any stock or other security held by the Trustee in trust pursuant to this Declaration;

(i) Exercise or not exercise as the Trustee may deem best any subscription, conversion, or other rights or options which may at any time attach, belong, or be given to the holders of any stocks, bonds, securities, or other instruments held by it in trust pursuant to this Declaration;

(j) Participate in any plans or proceedings for the foreclosure, reorganization, consolidation, merger, or liquidation of any corporation or organization that has issued securities held by the Trustee in trust pursuant to this Declaration, and incident to such participation, to deposit securities with and transfer title or securities on such terms as the Trustee may deem in the best interest of the trusts to any protective or other committee established to further or defeat any such plan or proceedings;

(k) Enforce any mortgage or deed of trust or pledge held by the Trustee in trust pursuant to this Declaration and at any sale under any such mortgage, deed of trust, or pledge to bid and purchase at the expense of any trust provided for in this Declaration any property subject to such security instrument;

(l) Compromise, submit to arbitration, release with or without consideration, and otherwise adjust any claims in favor of or against any trust provided for in this Declaration; and

(m) Subject to any limitations expressly set forth in this Declaration and faithful performance of the Trustee's fiduciary obligations, to do all such acts, take all such proceedings, and exercise all such rights and privileges as could be done, taken, or exercised by an absolute owner of the trust property.

Power to Borrow Money

Section 5.03. The Trustee shall have the power to borrow money for any trust purpose on such terms and conditions as the

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Trustee may deem proper from any person, firm, or corporation, including the power to borrow money on behalf of one trust from any other trust provided for in this Declaration, and to obligate the trusts, or any of them, provided for in this Declaration to repay such borrowed money.

Power to Loan Money to Trusts

Section 5.04. The Trustee is authorized to loan or advance Trustee's own funds to any trust provided for in this Declaration for any trust purpose and to charge for such loan or advance the rate of interest that the Trustee, at the time such loan or advance is made, would have charged had such loan or advance been made to a person not connected with such trust having a net worth equal to the value of the principal of such trust. Any such loan or advance, together with the interest accruing on such loan or advance, shall be a first lien against the principal of the trust to which such loan or advance is made and shall be repaid from the income or principal of such trust as in the discretion of the Trustee appears for the best interests of such trust and its beneficiaries.

Dealings With Estates of Trustors

Section 5.05. The Trustee is authorized to purchase securities of other property from and to make loans and advances from the Trust Estate with or without security to the executor or other representative of the estate of either Trustor.

Manner of Holding Trust Securities

Section 5.06. The Trustee may hold securities or other property held by the Trustee in trust pursuant to this Declaration in Trustee's name as Trustee under this Declaration, in Trustee's own name without a designation showing it to be Trustee under this Declaration, in the name of Trustee's nominee, or the Trustee may hold such securities unregistered in such condition that ownership will pass by delivery.

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Allocation of Principal and Income

Section 5.07. Except as otherwise specifically provided in this Declaration, the Trustee shall allocate all receipts and expenditures received or incurred by Trustee in administering the trusts provided for in this Declaration to the income or principal of each such trust in the manner provided by the Revised Uniform Principal and Income Act in effect on the date of this Declaration in the State of California

ARTICLE 6. ADMINISTRATIVE PROVISIONS

Accrued Income on Termination of Beneficial Interest

Section 6.01. Whenever the right of any beneficiary to payments from the net income or principal of any trust provided for in this Declaration shall terminate, either by reason of death or other cause, any accrued net income from such trust undistributed by the Trustee on the date of such termination shall be held, administered, and distributed by the Trustee in the same manner as if such income had accrued and been received by the Trustee after the date such beneficiary's right to receive payments from such trust terminated.

Periodic Accountings

Section 6.02. The trustee shall periodically, at least annually, prepare and deliver to each Trustor and beneficiary mentioned in this Declaration an accounting in writing of the Trustee's administration of the trusts provided for in this Declaration. Written approval of any such accounting signed by any Trustor or beneficiary shall constitute an absolute release of the Trustee from any and all liability for any matters stated in such accounting. Such approval and release shall be binding not only on the Trustor or beneficiary who signed it, but also on the administrators, executors, successors, and assigns of such Trustor or beneficiary.

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Spendthrift Provision

Section 6.03. Except as otherwise expressly provided in this Declaration, no beneficiary of Trust B provided for in this Declaration shall have any right, power, or authority to alienate, encumber, or hypothecate his or her interest in the principal or income of such trust in any manner, nor shall such interest of any beneficiary be subject to claims of his or her creditors or liable to attachment, execution, or other process of law.

Division or Distribution in Kind or in Cash

Section 6.04. On any division of the assets of the Trust Estate into shares or partial shares and on any final or partial distribution of the assets of the Trust Estate or any trust provided for in this Declaration, the Trustee, in its discretion, may divide and distribute such assets in kind, may divide or distribute undivided interests in such assets, or may sell all or any part of such assets and make division or distribution in cash, in kind, or partly in cash and partly in kind. The decision of the Trustee, either prior to or on any division or distribution of such assets, as to what constitutes a proper division of such assets of the Trust Estate or any trust provided for in this Declaration shall be binding on all persons in any manner having an interest in any trust provided for in this Declaration.

Law for Construction of Trusts

Section 6.05. This Declaration of Trust and the validity of, construction of, and all rights under the trusts provided for in this Declaration shall be governed by the laws of the State of California.

Invalidity of Any Provision

Section 6.06. Should any provision of this Declaration be or become invalid or unenforceable, the remaining provisions of this Declaration shall be and continue to be fully effective.

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Successor Trustees

Section 6.07. During the life of the Trustors, they may change the trustees of this trust or terminate it in whole or in part.

After the death of the first Trustor, the surviving trustees acting unanimously may designate the successor trustee. If no successor trustee is designated, the successor trustee shall be such person or entity as is designated by a court of competent jurisdiction.

No Trustee shall be required to give any bond for the performance of his duties.

Any successor trustees shall accept without examination or review the accounts rendered and the property delivered by or for a predecessor trustee, without incurring any liability or responsibility for so doing.

Certification of Husband and Wife

We, and each of us, certify that:

1. We, and each of us, have read the foregoing Declaration of Trust;
2. The foregoing Declaration of Trust correctly states the terms and conditions under which the Trust Estate is to be held, managed, administered, and disposed of by the Trustee;
3. We, and each of us, approve such Declaration of Trust in all particulars; and
4. As the Trustee named in such Declaration of Trust we, and each of us, approve and accept the trusts provided for in such Declaration.

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This First Amendment To The Nelson Revocable Family Trust Dated September 9, 1988, consisting of 18 pages, including this page, was:

EXECUTED on 1-13-95, at Sacramento County, California.

Signed Gordon A. Nelson Date 1-13-95
Gordon A. Nelson

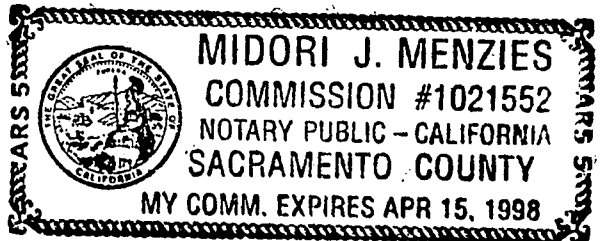
Signed Ella Nelson Date 1-13-95
Ella Nelson

State of California County of Sacramento

On 1-13-95, before me, Midori J. Menzies, personally appeared Gordon A. Nelson and Ella Nelson personally known to me or proved to me on the basis of satisfactory evidence to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the instrument the persons, or the entity upon behalf of which the persons acted, executed the instrument.

WITNESS my hand and official seal.

Signature Midori J. Menzies



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G.A. Nelson Family Trust
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