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Recorded at the request of and
after recordation return to:
Robert Martin, Trustee of the
Residual Trust Established
Under The Ernst Kahn and Marjorie
Ingeborg Kahn Inter Vivos Trust
dated April 1, 1987
c/o N. Keith Kellison, Esq.
235 South Sierra Street
Reno, Nevada 89501

DECLARATION OF TRUSTEE OF RESIDUAL TRUST ESTABLISHED UNDER
THE ERNST KAHN AND MARJORIE INGEBORG KAHN INTER VIVOS TRUST
DATED APRIL 1, 1987

Robert Martin, first being duly sworn, deposes and says:

1. On April 1, 1987, Ernst Kahn and Marjorie Ingeborg Kahn as Trustors/Settlors and Trustees executed The Ernst Kahn And Marjorie Ingeborg Kahn Inter Vivos Trust ("The Kahn Family Trust dated 04/01/87 or The 04/01/87 Kahn Family Trust").

2. A. Pursuant to Article 10, Section 10.1 of The Kahn Family Trust dated 04/01/87:

- (1) upon the death of Trustee Marjorie Ingeborg Kahn, I was nominated to act as Successor Trustee to Marjorie Ingeborg Kahn; and,
- (2) upon the death of Ernst Kahn, I was nominated to act as Successor Trustee to Ernst Kahn;
- (3) upon the death of both Marjorie Ingeborg Kahn and Ernst Kahn, I was nominated to act as the independent Trustee ("Trustee");

B. A copy of the first page and pages 41, 42, 43, 44, 45, 46 and 47 of The Kahn Family Trust dated 04/01/87 is attached hereto as Exhibit A and made a part hereof.

3. On December 10, 1988, Marjorie Ingeborg Kahn became deceased; and, I accepted the appointment to act as Successor Trustee to deceased Trustee Marjorie Ingeborg Kahn.

4. On February 22, 1989, Ernst Kahn (the surviving Trustor/Settlor and Trustee of The Kahn Family Trust dated 04/01/87) executed 3 Affidavits regarding Declaration Of Trustees, with attached:

- (1) certified copy of Certificate Of Death of Marjorie Ingeborg Kahn,
- (2) the first page and pages 41, 42, 43, 46 and 47 of The Kahn Family Trust dated 04/01/87, and

- (3) my Affidavit Of Successor Trustee evidencing my acceptance of appointment as Successor Trustee to decedent Marjorie Ingeborg Kahn.

Said Affidavits regarding Declaration Of Trustees were recorded as follows:

- (1) in official records of Washoe County, Nevada, Recorder's Office on February 23, 1989 in book 2870 at page 0158 as document no. 1306531;
- (2) in official records of Douglas County, Nevada, Recorder's Office on February 24, 1989 in book 289 at page 2608 as document no. 196824;
- (3) in official records of Douglas County, Nevada, Recorder's Office on February 24, 1989 in book 289 at page 2621 as document no. 196825.

5. The 04/01/87 Kahn Family Trust estate assets were divided into the Survivor's Trust and the Residual Trust (the Residual Trust, referred to herein as the "Residual Trust", is sometimes referred to as the Bypass Trust or Exemption Equivalent Trust).

6. Until the death of Ernst Kahn, Ernst Kahn and I acted as Co-Trustees of The Residual Trust.

7. Ernst Kahn became deceased on March 10, 1999. A certified copy of Certificate Of Death of Ernst Kahn is attached hereto as Exhibit B and made a part hereof.

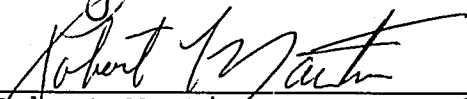
8. Upon the death of Ernst Kahn, I became the independent Trustee of the Residual Trust. My Affidavit Of Acceptance Of Appointment As Independent Trustee Of The Residual Trust is attached hereto as Exhibit C and made a part hereof.

9. From December 10, 1988, I have duly acted and performed, and I am presently acting and performing, my duties as Trustee of the Residual Trust.

10. I have never been removed as Trustee nor renounced my right to serve as Trustee of the Residual Trust.

11. The Residual Trust has never been amended or revoked.

Dated this 16th day of September, 1999.


Robert Martin, Trustee Of The
Residual Trust established
under The Kahn Family Trust
dated 04/01/87.

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EXHIBIT A

ERNST KAHN AND MARJORIE INGEBORG KAHN

INTER VIVOS TRUST AGREEMENT

THIS INTER VIVOS TRUST AGREEMENT is entered into by Ernst Kahn and Marjorie Ingeborg Kahn as Trustors (and also referred to herein as the "Settlers" and as "Husband" and "Wife", depending on the context), and Ernst Kahn and Marjorie Ingeborg Kahn as Trustees (hereinafter "Trustee"), and they declare that they have set aside, as Settlers, and hold in trust, as the Trustee, the sum of One Hundred (\$100.00) Dollars; and, that in addition, Wife intends to and will designate this Trust as beneficiary of such life insurance policies on Husband's life as are owned by her as her separate property, and Husband intends to and will designate this Trust as beneficiary of such life insurance policies on Wife's life as are owned by him as his separate property. In addition, other property acceptable to the Trustee may be added to this Trust by any person, by the Will or Codicil of the Settlers, by the proceeds of any life insurance or otherwise.

ARTICLE 1

TRANSFERS INTO TRUST

1.1 Character of property remains unchanged.

Property subject to this instrument is referred to as the "trust estate". Any separate property of either Settlor which is transferred to this Trust and becomes part of the trust estate shall be held, administered and

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ARTICLE 10

TRUSTEE PROVISIONS

10.1 Successor Trustees.

If Ernst Kahn shall for any reason cease to act as Trustee during the Settlor's joint lifetimes, then Marjorie Ingeborg Kahn shall act as Trustee in said Settlor's place; if Marjorie Ingeborg Kahn shall for any reason cease to act as Trustee during the Settlor's joint lifetimes, then Ernst Kahn shall act as Trustee in said Settlor's place.

In the event that Ernst Kahn would be the first Trustor to die, then concurrently with such death, Robert Martin shall become Co-Trustee with Marjorie Ingeborg Kahn. Should Marjorie Ingeborg Kahn be incompetent or otherwise unwilling or unable to act, then Robert Martin shall become the independent Trustee. In the event of the death, incompetency, inability or unwillingness of Robert Martin to act as independent Trustee, then Serner Greenspan shall act as the independent Trustee of the trusts herein created.

In the event Marjorie Ingeborg Kahn should be the first Trustor to die, then concurrently with such death, Robert Martin shall become Co-Trustee with Ernst Kahn. Should Ernst Kahn be incompetent or otherwise unwilling or unable to act, then Robert Martin shall become the independent Trustee. In the event of the death, incompetency, inability or unwillingness of Robert Martin to act as independent Trustee,

then Sonner Greenspan shall act as the independent Trustee of the trusts herein created.

Upon the death, incompetency, inability or unwillingness of both the Trustors to act, then Robert Martin shall become the independent Trustee of the trusts herein created. In the event of the death, incompetency, inability or unwillingness of Robert Martin to act, then Sonner Greenspan shall become the independent Trustee of the trusts herein created.

All discretionary invasions of principal made by the Trustee in favor of the Surviving Spouse shall be determined by the independent Trustee alone.

10.2 Trustees may appoint successor Trustees.

Notwithstanding the last preceding Paragraph 10.1, each person designated or acting from time to time as a Trustee of any Trust established by this Trust Agreement shall have the power at any time, to designate successor Trustees to act when he or she shall become unable or unwilling to act as Trustee of any Trust. Each such person may designate the same or different persons or entities, including corporate fiduciaries, to act as successor Trustee of any Trust. Any such person acting as Trustee of any Trust may from time to time revoke any designation of any successor to himself (whether that designation shall have been made by him or by his antecedent interest), and that person may designate other persons or entities, or one or more of the same persons or entities or all the same persons or entities previously designated in a different order, as successor Trustee to him. All such

designations or revocations shall be exercised in writing and shall be effective on delivery to the beneficiaries of any trust for which it is designated. Also, each individual Co-Trustee may replace any successor corporate Co-Trustee with another corporate Trustee or with an individual Co-Trustee, provided that if an individual Trustee has the right to receive the principal of any Trust created herein as a result of a discretionary invasion of principal, said Trustee shall either appoint a corporate Trustee as Co-Trustee, or shall appoint an individual Trustee as Co-Trustee who has "a substantial interest in the property which is adverse" to that of the remaining Trustee, as defined in Section 2014(b)(1)(C)(ii) of the Internal Revenue Code of 1954 as amended from time to time and the United States Treasury Regulations applicable thereto.

ARTICLE 11

REVOCATION AND AMENDMENT

11.1 Revocation.

During the joint lifetimes of the Settlers, this Trust may be revoked in whole or in part with respect to community property by an instrument in writing signed by either Settlor and delivered to the other Settlor, and the Trustee, if said Trustee is someone other than either Settlor, and with respect to separate property by an instrument in writing signed by the Settlor who contributed that property to this Trust, delivered to the other Settlor if said other Settlor is a Trustee; otherwise, it should be delivered to the Trustee. On revocation, the Trustee shall promptly deliver to both Settlers

all or the designated portion of the community property trust assets. All property delivered to both Settlers shall continue to be the Settlers' community property. On revocation with respect to separate property, the Trustee shall promptly deliver to the contributing Settlor all or the designated portion of that property, and all such delivered property shall continue to be the separate property of the contributing Settlor. If this instrument is revoked with respect to all or a major portion of the assets subject to this instrument, the Trustee shall be entitled to retain sufficient assets reasonably to secure payment of liabilities lawfully incurred by the Trustee in the administration of this Trust including Trustee's fees that have been earned, unless the Settlers shall indemnify the Trustee against loss or expense.

11.2 Life insurance.

Only the Wife shall have the power to revoke or amend this Trust with respect to any policy of insurance or its proceeds on the life of the Husband owned by the Wife as her separate property, and she shall have that power only during the Husband's lifetime. With respect to such insurance, any revocation or amendment made by the Husband at any time shall have no effect and shall not be taken into account. Only the Husband shall have the power to revoke or amend this Trust with respect to any policy of insurance or its proceeds on the life of the Wife owned by the Husband as his separate property, and he shall have that power only during the Wife's lifetime. With respect to such insurance, any revocation or amendment made by

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the Wife at any time shall have no effect and shall not be taken into account.

11.3 Amendment by both Settlers.

Except as provided in Paragraphs 8.3 and 11.2, the Settlers may at any time during their joint lifetimes amend any of the terms of this instrument by an instrument in writing signed by both Settlers.

11.4 Amendment by Surviving Spouse.

On the death of the Deceased Spouse, the Surviving Spouse shall have the power to amend, revoke, or terminate the Survivor's Trust, but the Bypass Trust (if any) may not be amended, revoked or terminated. On the death of the Surviving Spouse, none of the Trusts may be amended, revoked, or terminated. On revocation or termination of the Survivor's Trust, all its assets shall be delivered to the Surviving Spouse.

11.5 Amendment powers are personal to Settlers.

The powers of the Settlers to revoke or amend this instrument are personal to them and shall not be exercisable in or on their behalf by any guardian, conservator, or other person, except that revocation or amendment may be authorized, after notice to the Trustee by the court that appointed the guardian or conservator.

ARTICLE 12

TRUST NAME

As used in this Trust Agreement, the term "this Trust" shall refer collectively to all Trusts created in this Trust

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Agreement. Such Trusts may be referred to collectively as the "KAHN FAMILY TRUST" and each separate trust created in this instrument may be referred to by adding the name of the beneficiary.

Executed at Reno, Nevada, on April 1, 1987.

Ernst Kahn
Ernst Kahn, Trustee

Marjorie Ingeborg Kahn
Marjorie Ingeborg Kahn, Trustee

CERTIFICATE

We certify that we have read the foregoing Trust Agreement and that it correctly states the terms and conditions under which the trust estate is to be held, managed, and disposed of by the Trustees. We approve the Trust Agreement in all particulars and request that the Trustees execute it.

Dated: April 1, 1987.

Ernst Kahn
Ernst Kahn

Settlor

Marjorie Ingeborg Kahn
Marjorie Ingeborg Kahn

Settlor

ACKNOWLEDGMENT

STATE OF NEVADA)
 : ss.
COUNTY OF WASHOE)

On April 1, 1987, before me, a notary public for the State of Nevada, personally appeared Ernst Kahn and Marjorie Ingeborg Kahn known to me to be the Trustees of the

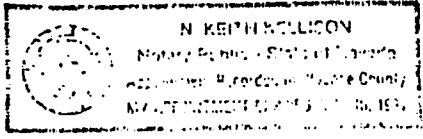
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Trusts created in the above instrument, and to be the persons whose names are subscribed to such instrument, and they acknowledged that they executed the same as such Trustees.

In Witness Whereof, I have hereunto set my hand and affixed my official seal the day and year first above written.

N. Keith Hollison
Notary Public in and for said
County and State



COPY

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WASHOE COUNTY DISTRICT HEALTH DEPARTMENT

VITAL STATISTICS

Reno, Nevada

EXHIBIT B

STATE OF NEVADA — DEPARTMENT OF HUMAN RESOURCES DIVISION OF HEALTH — SECTION OF VITAL STATISTICS CERTIFICATE OF DEATH

ROLL 96 IMAGE 540

616

STATE FILE NUMBER

TYPE OR PRINT IN PERMANENT BLACK INK	LOCAL FILE NUMBER 616		DECEASED—NAME		DATE OF DEATH (Month, Day, Year)	COUNTY OF DEATH
	First	Middle	Last	3a. Washoe		
DECEDENT	1. Ernst KAHN			March 10 1999		
	CITY, TOWN OR LOCATION OF DEATH			HOSPITAL OR OTHER INSTITUTION—Name (if not either, give street and number)		If Hosp. or Inst. indicate DOA, OPI/Emer. Rm. Inpatient (Specify)
	3b. Reno			3c. 1910 Wren Street		4. Male
IF DEATH OCCURRED IN INSTITUTION SEE HANDBOOK REGARDING COMPLETION OF RESIDENCE ITEMS	RACE—(e.g., White, Black, American Indian, etc.) (Specify)		Was Decedent of Hispanic Origin? Specify <input checked="" type="checkbox"/> yes <input type="checkbox"/> no If yes, specify Mexican, Cuban, Puerto Rican, etc.		AGE—Last Birthday (Years)	DATE OF BIRTH (Mo., Day, Yr.)
	5. White		6.		7a. 90	8. October 12 1908
	STATE OF BIRTH (If not U.S.A., name country)		CITIZEN OF WHAT COUNTRY		Decedent's Education. Specify highest grade completed.	
	9a. Germany		9b. U.S.A.		10. 12	
	SOCIAL SECURITY NUMBER		USUAL OCCUPATION (Give Kind of Work Done During Most of Working Life, Even if Retired)		KIND OF BUSINESS OR INDUSTRY	
	13. ██████████ 7013		14a. Proprietor		14b. Retail Toys	
	RESIDENCE—STATE		COUNTY		CITY, TOWN, OR LOCATION	
	15a. Nevada		15b. Washoe		15c. Reno	
	FATHER—NAME		MOTHER—MAIDEN NAME		STREET AND NUMBER	
	16. Julius Kahn		17. Adele Lyon		15d. 1910 Wren Street	
PARENTS	INFORMANT—NAME (Type or Print)			MAILING ADDRESS (Street or R.F.D. No., City or Town, State, Zip)		
	18a. Vivian Morgan			18b. 2940 Everett Drive Reno Nevada 89503		
DISPOSITION	BURIAL, CREMATION, REMOVAL, OTHER (Specify)		CEMETERY OR CREMATORY—NAME		LOCATION City or Town State	
	19a. Burial		19b. Hebrew Cemetery		19c. Reno Nevada	
	FUNERAL DIRECTOR—SIGNATURE (Or Person Acting As Such)		FUNERAL DIRECTOR LICENSE NUMBER		NAME AND ADDRESS OF FACILITY	
	20a. <i>[Signature]</i>		20b. 16		20c. 875 West Second Street Reno Nevada 89503	
CERTIFIER	21a. To the best of my knowledge, death occurred at the time, date and place and due to the cause(s) stated. (Signature and Title) <i>[Signature]</i>			22a. On the basis of examination and/or investigation, in my opinion death occurred at the time, date and place and due to the cause(s) and manner stated. (Signature and Title) <i>[Signature]</i>		
	DATE SIGNED (Mo., Day, Yr.)		HOUR OF DEATH		DATE SIGNED (Mo., Day, Yr.)	
	21b. 3-11-99		21c. 0648		22b. _____	
	NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print)			PRONOUNCED DEAD (Mo., Day, Yr.)		
	21d. _____			22d. ON _____		
	NAME AND ADDRESS OF CERTIFIER (PHYSICIAN, ATTENDING PHYSICIAN, MEDICAL EXAMINER, OR CORONER). (Type or Print)					LICENSE NUMBER
	23a. Grant Anderson 7115 S. Virginia's Reno NV 89571					23b. 3156
CAUSE OF DEATH	REGISTRAR		DATE RECEIVED BY REGISTRAR (Mo., Day, Yr.)		DEATH DUE TO COMMUNICABLE DISEASE	
	24a. (Signature) <i>[Signature]</i> Dep.		24b. March 11, 1999		24c. YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	
	25. IMMEDIATE CAUSE (ENTER ONLY ONE CAUSE PER LINE FOR (a), (b), AND (c).)					
	PART I (a) ASVD					
	DUE TO, OR AS A CONSEQUENCE OF:					
	(b) _____					
	DUE TO, OR AS A CONSEQUENCE OF:					
	(c) _____					
	OTHER SIGNIFICANT CONDITIONS—Conditions contributing to death but not resulting in the underlying cause given in Part I.				AUTOPSY (Specify Yes or No)	WAS CASE REFERRED TO CORONER (Specify Yes or No)
	25. Parkinson's				26. No	27. No
	ACC., SUICIDE, HCM., UNDET., OR PENDING INVEST. (Specify)	DATE OF INJURY (Mo., Day, Yr.)	HOUR OF INJURY (Specify)	DESCRIBE HOW INJURY OCCURRED		
	28a. _____	28b. _____	28c. _____	28d. _____		
	PLACE OF INJURY—At home, farm, street, factory, office building, etc. (Specify)		LOCATION.	STREET OR R.F.D. No.	CITY OR TOWN	STATE
	28f. _____		28g. _____	_____	_____	_____

STATE REGISTRAR

No. 145050

This is to certify that the above is a true and legal copy of the certificate on file in this office.

Deputy Registrar: *[Signature]*

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Date: _____

MAR 16 1999

WARNING: IT IS ILLEGAL TO ALTER OR COPY THIS DOCUMENT

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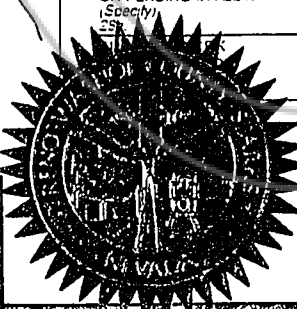


EXHIBIT C

AFFIDAVIT OF ROBERT MARTIN OF ACCEPTANCE OF APPOINTMENT AS INDEPENDENT TRUSTEE OF THE RESIDUAL TRUST ESTABLISHED UNDER THE KAHN FAMILY TRUST DATED 04/01/87

STATE OF nevada)
COUNTY OF washoe) : ss.

Robert Martin, first being duly sworn, deposes and says:

1. Pursuant to the Ernst Kahn And Marjorie Ingeborg Kahn Inter Vivos Trust Agreement dated April 1, 1987 ("The Kahn Family Trust dated 04/01/87"), I accepted the nomination and appointment as the independent Trustee ("Trustee") of the Residual Trust established under The Ernst Kahn And Marjorie Ingeborg Kahn Inter Vivos Trust Agreement dated 04/01/87 resulting from the death of Ernst Kahn on March 10, 1999.

2. As the independent Trustee, I have and will continue to faithfully discharge all of the duties required of me and exercise all powers of an independent Trustee pursuant to the terms and conditions of The Kahn Family Trust dated 04/01/87.

Dated this 16th day of September 1999.

Robert Martin
Robert Martin, Trustee of The Kahn Family Trust dated 04/01/87

Subscribed and Sworn to before me this 16th day of September, 1999, by Robert Martin as Trustee of the Residual Trust established under The Kahn Family Trust dated 04/01/87.

Barbara E. Reese
Notary Public
My Commission Expires:



BARBARA E. REESE
Notary Public, State of Nevada
Appointment No. 94-1873-2
My Appt. Expires May 23, 2001

REQUESTED BY
N Keith Kellison Ltd
IN OFFICIAL RECORDS OF DOUGLAS CO. NEVADA

1999 SEP 21 AM 10:01

LINDA SLATER
RECORDER

1999 PAID KZ DEPUTY

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