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WERNER CHRISTEN
RECORDER

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MEMORANDUM OF PARTIAL DISCLAIMER OF JOHN ROBERT OLIVER

Recitals:

- 1. FAYE M. CANTWELL (the "Decedent") died on November 4, 2003.
- 2. At the time of her death, the Decedent had an interest in cash, cash equivalents, and securities held in Account No. 502-99933 at Merrill Lynch in the name of Faye M. Cantwell, William G. Landess, and Nancy O. Hayden, JTWROS (the "Account").
- 3. The Account was held by the Decedent, WILLIAM G. LANDESS, and NANCY O. HAYDEN under arrangements that were joint tenants with right of survivorship ("joint asset").
- 4. The Decedent left a valid Last Will and Testament dated August 21, 1981 (the "Will").
 - 5. Paragraph 2 of the Will provides as follows:
 - 2. I hereby give, devise and bequeath all of my estate, real, personal and mixed, tangible and intangible, wheresoever situated or located, unto my beloved children, William G. Landess and Nancy Oliver, equally, share and share alike, per stirpes and not per capita, provided, however, that in the event either of my children should predecease me or die prior to the distribution of my estate, such deceased child's share shall pass to and be delivered to the children of such deceased child, natural or legally adopted, provided, however, that in the event such deceased child should die without children surviving him or her, then the remaining beneficiaries shall receive such deceased child's share.
- 6. No probate proceedings for the Decedent's estate have been instituted, and none are anticipated.

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- 7. By written Memorandum of Partial Disclaimer dated July 23, 2004, WILLIAM G. LANDESS disclaimed his one-half (1/2) interest in the Account as a surviving joint tenant, and (b) his interest in the Account under the terms of the Decedent's Will.
- 8. By written Memorandum of Partial Disclaimer dated July ______, 2004, NANCYO. HAYDEN disclaimed (a) the one-half (1/2) interest of WILLIAM G. LANDESS in the Account that NANCYO. HAYDEN would be entitled to receive as the surviving joint tenant had WILLIAM G. LANDESS predeceased the Decedent, and (b) the one-half (1/2) interest of WILLIAM G. LANDESS in the Account that NANCYO. HAYDEN would be entitled to receive under the terms of the Decedent's Will had WILLIAM G. LANDESS predeceased the Decedent.
- 9. As a result of those disclaimers, the undersigned, being a child of NANCY O. HAYDEN, is entitled to receive a portion of the Account under the terms of Paragraph 2 of the Decedent's Will.
- 10. The undersigned has been informed of this gift and has elected to disclaim, in the manner prescribed in Title 10, Chapter 120, of the Nevada Revised Statutes, the interest of WILLIAM G. LANDESS in the Account that JOHN ROBERT OLIVER would be entitled to receive under the terms of the Decedent's Will had WILLIAM G. LANDESS and NANCY O. HAYDEN both predeceased the Decedent (referred to hereinafter as the "Disclaimed Property").
- 11. It is the intention of the undersigned that, by executing this partial disclaimer and renunciation, any interest which JOHN ROBERT OLIVER might otherwise have in the Disclaimed Property, either as the surviving party of a joint asset on which there is a right of survivorship, under the terms of the Decedent's Will, or as the heir-at-law of any person under the statutes of descent and distribution of the state of Nevada, be terminated as completely as if he had predeceased the Decedent.
- 12. The undersigned intends this disclaimer, together with the disclaimers of WILLIAM G. LANDESS, NANCY O. HAYDEN, and ROBERT MARK OLIVER, to serve as notice to Merrill Lynch, the Custodian of the Account, that it is authorized to release the interest of WILLIAM G. LANDESS in the Account to CRAIG EDWARD LANDESS and AMY CATHERINE LANDESS JUBA, in equal shares.

Disclaimer:

NOW, THEREFORE, in consideration of the premises and realizing that third parties will rely on this Partial Disclaimer, the undersigned, JOHN ROBERT OLIVER, does hereby:

- 1. Irrevocably disclaim, without qualification, any and all of his right, title, and interest in and to the Disclaimed Property, including all accrued interest owing thereon as of the Decedent's date of death.
- 2. By the execution of this Partial Disclaimer, it is the intent to disclaim any and all interest that JOHN ROBERT OLIVER may have in the Disclaimed Property, either as the surviving party under a joint tenancy with right of survivorship designation, under the terms of the Decedent's Will, or as the heir-at-law of any person under the statutes of descent and distribution of the state of Nevada.
- 3. JOHN ROBERT OLIVER has not accepted any interest or benefit from the Disclaimed Property, and he has not received and will not receive any consideration in money or money's worth for making this partial disclaimer and renunciation.
- 4. JOHN ROBERT OLIVER is specifically retaining any and all beneficial interest which he may have, or to which he may be entitled, in the remaining probate and non-probate assets of the Decedent's estate.
- 5. This partial disclaimer and renunciation is being filed in the County Court of Douglas County, Nevada, prior to the expiration of nine (9) months after the Decedent's death; and it is the intent that this partial disclaimer and renunciation constitutes a qualified partial disclaimer as defined in § 2518 of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any subsequent, applicable Federal tax law, and as defined in Title 10, Chapter 120 of the Nevada Revised Statutes.

IN WITNESS WHEREOF, this Partial Disclaimer is executed by the undersigned on

the 27 day of July, 2004.

John Robert Oliver

THE STATE OF NEVADA

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COUNTY OF WASHOE

This instrument was acknowledged before me on the 27th day of July, 2004, by

JOHN ROBERT OLIVER.



Notary Public State of Nevada Printed or Typed Name of Notary:

LISA LOYOLA

My Commission Expires: _(1-14-2007

AFTER RECORDING RETURN TO: Charles E. King Sprouse Shrader Smith P.C. P.O. Box 15008

Amarillo, Texas 79105-5008

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