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Rowe + Hales
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2004 OCT 19 PM 12:43

WERNER CHRISTEN
RECORDER

\$28⁰⁰ PAID kg DEPUTY

**CERTIFICATE IN INCUMBENCY,
CERTIFICATE OF TRUST,
ABSTRACT OF TRUST POWERS
AND DESIGNATION OF SUCCESSOR TRUSTEES**

I, Linda Hopwood Buchanan, hereby declare:

1. That Janet Cutler Buchanan is the Trustor and original Trustee of THE JANET CUTLER BUCHANAN TRUST dated May 26, 1992.
2. That Janet Cutler Buchanan is now deceased. A certified copy of her Certificate of Death is attached as Exhibit "A".
3. That under the terms of THE JANET CUTLER BUCHANAN TRUST, and according to the Amendment to the Janet Cutler Buchanan Trust Dated May 26, 1992, I am the successor trustee, and I am now the incumbent trustee and I am vested with the powers concerning the management of trust property, in addition to any powers now or hereafter conferred under the laws of the State of Nevada, as identified on Appendix A of THE JANET CUTLER BUCHANAN TRUST, a copy of which is attached hereto identified as Exhibit B.
4. Should I, Linda Hopwood Buchanan, resign or be unable because of death, incompetency or for any cause fail to serve as trustee, Shelley Anne Miller shall serve as successor trustee.

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ROWE & HALES, LLP

P.O. Box 2080, Minden, Nevada, 89423 • Telephone (775) 782-8141

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5. For the purpose of inducing all persons, organizations, corporations and entities including but not limited to any physician, hospital, bank, broker, custodian, insurer, lender, title company, transfer agent, taxing authority, governmental agency, or party to act in reliance upon this Certificate of Incumbency, Certificate of Trust, Abstract of Trust Powers and Designation of Successor Trustees, I hereby represent, warrant and agree that:

(a) If the trust is revoked or amended for any reason, I, my estate, my heirs, successors and assigns will hold any person, organization, corporation or entity (hereinafter referred to in the aggregate as "Person") harmless from any loss suffered, or liability incurred by such Person acting in accordance with the instructions of the trustee acting under the trust agreement or this Certificate of Incumbency, Certificate of Trust, Abstract of Trust Powers and Designation of Successor Trustees prior to the receipt by such Person of actual notice of any such revocation or amendment.

(b) The powers conferred on the trustee by the trust agreement as set out in this Certificate of Incumbency, Certificate of Trust, Abstract of Trust Powers and Designation of Successor Trustees may be exercised by the trustee alone and the trustee's signature or acts under the authority granted in the trust agreement may be accepted by Persons as fully authorized by me and with the

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same force and effect as if I was personally present, competent, and acting on my own behalf. Consequently, all acts lawfully done by the trustee hereunder are done with my consent and shall have the same validity and effect as if I was personally present and personally exercised the powers myself, and shall inure to the benefit of and bind me and my heirs, assigns and personal representatives.

(c) No Person who acts in reliance upon this Certificate of Incumbency, Certificate of Trust, Abstract of Trust Powers and Designation of Successor Trustees or any representations my trustee may make as to: the fact that the trustee's powers are then in effect, the scope of the trustee's authority granted under the trust agreement, my competency at the time the trust agreement is executed, the fact that the trust agreement has not been revoked, or the fact that the trustee continues to serve as trustee, shall incur any liability to me, my estate, my heirs or assigns for permitting the trustee to exercise any such authority.

I declare under penalty of perjury that the foregoing statements are true and correct and that
THE JANET CUTLER BUCHANAN TRUST dated May 26, 1992, is in full force and effect as of

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STATE OF NEVADA
CERTIFICATION OF VITAL RECORD

DEPARTMENT OF HUMAN RESOURCES
DIVISION OF HEALTH
VITAL STATISTICS

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

LOCAL FILE NUMBER		DECEASED—NAME First Middle Last		DATE OF DEATH (Month, Day, Year)		STATE FILE NUMBER	
1. Janet Cutler BUCHANAN		2. September 21, 2004		3a. Carson City			
CITY, TOWN OR LOCATION OF DEATH		HOSPITAL OR OTHER INSTITUTION—Name (If not either, give street and number)		If Hosp. or Inst. indicates DOA, OP/Emer. Rtn. Inpatient (Specify)		SEX	
3b. Carson City		3c. Evergreen Health & Rehab Center		3e. Inpatient		4. Female	
RACE—(e.g., White, Black, American Indian, etc.) (Specify)		Was Decedent of Hispanic Origin? Specify <input type="checkbox"/> yes <input checked="" 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. 87		8. April 8, 1917	
STATE OF BIRTH (If not U.S.A., name country)		CITIZEN OF WHAT COUNTRY		Decedent's Education. Specify highest grade completed.		MARRIED, NEVER MARRIED, WIDOWED, DIVORCED (Specify)	
9a. Oregon		9b. U.S.A.		10. 16		11. Widowed	
SOCIAL SECURITY NUMBER		USUAL OCCUPATION (Give Kind of Work Done During Most of Working Life, Even if Retired)		KIND OF BUSINESS OR INDUSTRY			
13. 4316		14a. Pre School Teacher		14b. Education			
RESIDENCE—STATE		CITY, TOWN, OR LOCATION		STREET AND NUMBER		INSIDE CITY LIMITS (Specify Yes or No)	
15a. Nevada		15c. Genoa		15d. 2405 Centennial Dr.		15e. No	
FATHER—NAME First Middle Last		MOTHER—MAIDEN NAME First Middle Last					
16. Fred S. Cutler		17. Nina M. Payson					
INFORMANT—NAME (Type or Print)		MAILING ADDRESS (Street or R.F.D. No., City or Town, State, Zip)					
18a. Linda Buchanan		18b. P.O. Box 13 Genoa, Nevada 89411					
BURIAL, CREMATION, REMOVAL, OTHER (Specify)		CEMETERY OR CREMATORY—NAME		LOCATION City or Town State			
19a. Cremation		19b. Carson Sierra Crematory		19c. Carson City Nevada			
FUNERAL DIRECTOR—SIGNATURE (Or Person Acting as Such)		FUNERAL DIRECTOR LICENSE NUMBER		NAME AND ADDRESS OF FACILITY			
20a. <i>Jimmy Hernandez</i>		20b. 09		20c. Society 1614 N. Curry St. Carson City, NV 89703			
21a. To the best of my knowledge, death occurred at the time, date and place and due to the cause(s) stated.		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>Laurence Gay</i>		(Signature and Title) <i>Jimmy Hernandez</i>					
DATE SIGNED (Mo., Day, Yr.) 21b. 9/21/04		HOUR OF DEATH 21c. 09:30		DATE SIGNED (Mo., Day, Yr.) 22b.		HOUR OF DEATH 22c.	
NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print)		22d. ON		PRONOUNCED DEAD (Mo., Day, Yr.)		PRONOUNCED DEAD (Hour) 22e. AT	
21d.		NAME AND ADDRESS OF CERTIFIER (PHYSICIAN, ATTENDING PHYSICIAN, MEDICAL EXAMINER, OR CORONER). (Type or Print)		LICENSE NUMBER			
23a. Laurence Gay M.D. P.O. Box 19936 Reno, Nevada 89511		23b. 5152					
REGISTRAR		DATE RECEIVED BY REGISTRAR (Mo., Day, Yr.)		DEATH DUE TO COMMUNICABLE DISEASE			
24a. <i>Debra R. Hochamp</i>		24b. September 22, 2004		24c. YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>			
25. IMMEDIATE CAUSE (ENTER ONLY ONE CAUSE PER LINE FOR (a), (b), AND (c).)				Interval between onset and death			
PART I (a) Aspiration pneumonia		DUE TO, OR AS A CONSEQUENCE OF:		days			
(b) Dysphagia		DUE TO, OR AS A CONSEQUENCE OF:		years			
(c) Cerebrovascular accident		DUE TO, OR AS A CONSEQUENCE OF:		years			
PART II 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)			
HTN, weight loss, anorexia		26. No		27. Yes			
ACC., SUICIDE, HOM., UNDET., OR PENDING INVEST. (Specify)		DATE OF INJURY (Mo., Day, Yr.)		HOUR OF INJURY		DESCRIBE HOW INJURY OCCURRED	
28a.		28b.		28c. M		28d.	
INJURY AT WORK (Specify Yes or No)		PLACE OF INJURY—At home, farm, street, factory, office building, etc. (Specify)		LOCATION.		STREET OR R.F.D. No. CITY OR TOWN STATE	
28e.		28f.		28g.			

STATE REGISTRAR

No. 272009

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CERTIFIED COPY OF VITAL RECORDS

This is a true and exact reproduction of the document officially registered and placed on file in the office of the State Registrar and Vital Records.

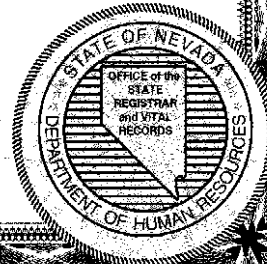
DATE ISSUED:

SEP 22 2004

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ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

APPENDIX A
POWERS OF TRUSTEES

Subject to any limitations stated elsewhere in this instrument, the trustees are vested with the following powers concerning the management of trust property, in addition to any power now or hereafter conferred by law affecting the trust and the trust estate.

(1) **Delegation of Powers.** At any time and from time to time the corporate Trustee may delegate to any Co-Trustee or any other individual or entity, including, but not limited to, A.G. Edwards, Inc., any successor to it, and any of its subsidiaries and affiliates, and any individual Trustee may delegate to the corporate Trustee, any or all of the delegating Trustee's powers and authorities conferred upon such Trustee by law or by this Agreement; provided, that a power or authority which is specifically conferred upon a Trustee (to the exclusion of any other Trustee or any other person or entity) shall not be delegated. The delegation of any such power shall be evidenced by an instrument in writing signed by the delegating Trustee and acknowledged in the same manner as deeds to real estate are required to be acknowledged by the laws of the State of Missouri then in effect and shall be delivered to the Trustee or other person or entity to whom the delegation is made and a copy shall be filed with the records pertaining to the trust involved. The delegating Trustee may at any time revoke such delegation, such revocation being made in the same manner as the delegation of the power or authority. So long as any such delegation is in effect, any power or

EXHIBIT B

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authority hereby delegated may be exercised by the Trustee or other person or entity to whom such delegation was made and any action may be taken by the Trustee or other person or entity to whom such delegation was made with the same force and effect as if the Trustee delegating such power or authority had itself joined in the exercise of such power or authority in the taking of such action.

(2) **Trustees' Permitted Activities; Authorized Parties.** The Trustee and any individual or entity with which they are associated or affiliated in any way (including, but not limited to, any such individual or entity associated or affiliated through any direct or indirect ownership interest of any sort) (each of which is an "Authorized Party" under this Agreement) may deal in their own interest with any trust estate created in this Agreement. The Trustees may deal between such trust estate and themselves or any other Authorized Party, either party acting in any capacity (including, but not limited to, acting as trustee, personal representative, employee, agent or partner), in buying, selling, pledging, leasing and exchanging assets, in furnishing or receiving goods, services or facilities, and in borrowing or lending funds or participating in other extensions of credit when, in their sole discretion, such transaction shall be to the benefit of the trust estate.

The foregoing shall apply regardless of any compensation, gain or profit derived by any Authorized Party acting in any capacity in connection with any such transaction.

The authority granted in the preceding subparagraph shall include, but shall not be limited to: furnishing or receiving investment advice, management

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services or custodial services, and the sale or purchase of securities, policies of insurance, partnership interests, real estate or any other asset by any Authorized Party in any principal transaction or any agency transaction. Any Authorized Party may furnish services to any trust estate created in this Agreement as attorney, investment advisor, accountant, broker, tax specialist or in such other capacity as may be necessary or desirable in the Trustees' sole discretion for the proper management, protection and sale or other disposition of the trust property or any part of the trust property, and may receive and retain customary and reasonable compensation for services in any such capacity.

In the event that any person employed by the Trustees shall also be acting as an officer or director of any corporation in which the trust may own stock or other securities or as an officer or director of any affiliate of such corporation or may be a candidate for election as such officer or director, such person may act as such officer or director and receive compensation therefor in the same manner as if he were not employed by the Trustees, and shall not be disqualified from voting for his election to such office or for membership on said board of directors for the reason that he is employed by the Trustees, or for the reason that he may be receiving compensation for serving in any such capacity.

Grantor hereby acknowledges that A.G. Edwards, Inc., any successor to it, and each of its subsidiaries and affiliates is an Authorized Party as defined in this paragraph and that the foregoing provisions are applicable to

services or custodial services, and the sale or purchase of securities, policies of insurance, partnership interests, real estate or any other asset by any Authorized Party in any principal transaction or any agency transaction. Any Authorized Party may furnish services to any trust estate created in this Agreement as attorney, investment advisor, accountant, broker, tax specialist or in such other capacity as may be necessary or desirable in the Trustees' sole discretion for the proper management, protection and sale or other disposition of the trust property or any part of the trust property, and may receive and retain customary and reasonable compensation for services in any such capacity.

In the event that any person employed by the Trustees shall also be acting as an officer or director of any corporation in which the trust may own stock or other securities or as an officer or director of any affiliate of such corporation or may be a candidate for election as such officer or director, such person may act as such officer or director and receive compensation therefor in the same manner as if he were not employed by the Trustees, and shall not be disqualified from voting for his election to such office or for membership on said board of directors for the reason that he is employed by the Trustees, or for the reason that he may be receiving compensation for serving in any such capacity.

Grantor hereby acknowledges that A.G. Edwards, Inc., any successor to it, and each of its subsidiaries and affiliates is an Authorized Party as defined in this paragraph and that the foregoing provisions are applicable to

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A.G. Edwards, Inc., any successor to it, and each of its subsidiaries and affiliates. During such time as A.G. Edwards Trust Company (or any other Authorized Party which is associated or affiliated in any way with A.G. Edwards Trust Company) is serving as a Trustee under this Agreement, Grantor hereby directs the Trustees to engage A.G. Edwards, Inc., any successor to it, or such of its subsidiaries or affiliates as shall provide services required by the Trustees; except that the Trustees shall not be required to engage A.G. Edwards, Inc. or any of its subsidiaries or affiliates to effect principal transactions in securities.

(3) **Corporate Trustee's Fees.** A.G. Edwards Trust Company, and any successor corporate Trustee hereunder, shall be entitled to receive compensation for its services in accordance with its published schedule of charges in effect at the time such services are rendered. In addition to the foregoing fees, compensation may be paid to any Authorized Party and to any special Trustee in accordance with the provisions of this Agreement. Any corporate Trustee shall also be entitled to receive and retain from any money market fund or similar entity, payments as authorized under Rule 12b-1 of the Investment Company Act, in connection with the distribution of such fund's or entity's securities.

(4) **No Review of Prior Trustee's Actions.** No successor Trustee hereunder shall have any duty or responsibility to audit or review the actions or accountings of its predecessor Trustees, each successor Trustee hereunder being expressly relieved from any and all liability or responsibility for the

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actions or failure to act of any such predecessor.

(5) **Power to Invest.** To buy, sell, invest and reinvest all or any part of the trust estate in any common or preferred stocks, shares of investment trusts and investment companies, bonds, debentures, mortgages, deeds of trust, mortgage participations, notes, real estate, or other property the trustees in the trustees' discretion select. The trustees may continue to hold in the form in which received (or the form to which changed by reorganization, split-up stock dividend, or other like occurrence) any securities or other property the trustees may at any time acquire under this trust, it being the trustor's express desire and intention that the trustees shall have full power to invest and reinvest the trust funds without being restricted to forms of investments that the trustees may otherwise be permitted to make by law; and the investments need not be diversified provided, however, the aggregate return on all investments of the trust from time to time shall be reasonable in light of the then existing circumstances.

(6) **Power to Purchase Bonds.** To purchase or sell bonds and to pay any premiums connected with the purchase that the trustees in the trustees' discretion consider advisable, provided, however, each premium is repaid periodically to principal from the interest on the bond in a reasonable manner as the trustees determine and, to the extent necessary, from the proceeds on the sale or other disposition of the bond.

(7) **Power to Purchase Bonds at a Discount.** To purchase or sell bonds at a discount as the trustees in the trustees' discretion consider

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advisable. If, however, the trustees determine in the trustees' discretion that the current yield on the bonds is materially less than the rate of return that the trust could otherwise obtain with equivalent safety, all or a portion of the discount shall be credited periodically to income of the trust in a reasonable manner as the trustees determine and, to the extent necessary, paid from the proceeds on the sale or other disposition of the bond or from principal.

(8) Power to Retain Unproductive Property. To retain, sell, purchase, or otherwise acquire unproductive property.

(9) Power Over Securities. To have all the rights, powers, and privileges of an owner of the securities held in trust, including, but not limited to, the powers to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidations and, incident to such participation, to deposit securities with and transfer title to any protective or other committee on any terms the trustees consider advisable; and to exercise or sell stock subscription or conversion rights.

(10) Power to Hold Securities. To hold securities or other property in the trustees' names as trustees under this trust, in the trustees' own names or in a nominee's name, or to hold securities unregistered in such condition that ownership will pass by delivery.

(11) Power to Lend Money. To lend money to any person, including the probate estate of the trustor, provided any such loan shall be adequately secured and shall bear a reasonable rate of interest.

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(12) Power to Purchase Property. To purchase or sell property at its fair market value, as determined by the trustees in the trustees' discretion, from the probate estate of the trustor.

(13) Power to Loan Funds to Trust. To loan or advance the trustees' own funds to the trust for any trust purpose, with interest at current rates; to receive security for such loans in the form of a mortgage, pledge, or deed of trust, or other encumbrance of any assets of the trust; to purchase assets of the trust at their fair market value as determined by an independent appraisal of those assets; and to sell property to the trust at a price not in excess of its fair market value as determined by an independent appraisal.

(14) Power to Release or Restrict Trustees' Powers. To release or to restrict the scope of any power that the trustees may hold in connection with the trust created under this instrument, whether this power is expressly granted in this instrument or implied by law. The trustees shall exercise this power in a written instrument specifying the powers to be released or restricted and the nature of any restriction. Any released power shall pass to and be exercised by the other acting trustee or successor trustee, as the case may be.

(15) Power to Minimize Tax Liability. To take any action and may make any election, in the trustees' discretion, to minimize the tax liabilities of this trust and its beneficiaries.

(16) Power to Initiate or Defend Litigation. To initiate or defend, at the expense of the trust, any litigation relating to the trust or any property of

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the trust estate the trustees consider advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the trust.

(17) Power to Carry Insurance. To carry insurance of the kinds and in the amounts the trustees consider advisable, at the expense of the trust, to protect the trust estate and the trustees personally against any hazard.

(18) Power to Withhold Distribution. To withhold from distribution, in the trustees' discretion, at the time for distribution of any property in any trust, all or part of the property, if the trustees determine in the trustees' discretion that the property may be subject to conflicting claims, to tax deficiencies, or to liabilities, contingent or otherwise.

(19) Power to Divide Trust Estate. To partition, allot, and distribute the trust estate on any division or partial or final distribution of the trust estate, in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the trustees, and to sell any property the trustees consider necessary for division or distribution. In making any division or partial or final distribution of the trust estate, the trustees are not obligated to make a prorata division or to distribute the same assets to beneficiaries similarly situated. The trustees may, in the trustees' discretion, make a nonprorata division between trusts or shares and nonprorata distributions to the beneficiaries if the respective assets allocated to separate trusts or shares, or distributed to the beneficiaries, have equivalent or proportionate fair market value and income tax bases.

(20) Power to Allocate Principal and Income. To determine what is

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principal or income of the trust estate and apportion and allocate such principal or income in accordance with the provisions of the applicable statutes of the State of Nevada as they may now exist and may from time to time be enacted, amended, or repealed; any such matter not provided for either in this instrument or under the laws of the State of Nevada shall be determined by the trustees in accordance with accepted accounting practices.

(21) Power to Obtain Benefits. The trustees shall have the power to explore and implement Medicaid planning strategies and options and to plan and accomplish asset preservation in the event the trustor needs long-term health and nursing care. Such planning shall include, but is not necessarily limited to, the power and authority to: (1) make home improvements and additions to the trustor's family residence; (2) pay off partly or in full the encumbrance, if any, on the trustor's family residence; (3) purchase a family residence, if the trustor does not own one; (4) purchase a more expensive family residence; (5) make gifts of assets for estate planning purposes.

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END OF APPENDIX A

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