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OFFICIAL RECORD
Requested By:
COMBELLACK & CRAIG

Recording requested by:
David W. Combellack

When recorded mail to
Robert Barrett
P.O. Box 408
Pinedale, WY 82941

Douglas County - NV
Karen Ellison - Recorder

Page: 1 of 22 Fee: 35.00
BK-0209 PG- 6284 RPTT: 0.00



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**CERTIFICATION OF TRUST OF THE ROBERT C.
BARRETT AND JACQUELYN C. BARRETT 1988
EXEMPTION TRUST AND ROBERT C. BARRETT AND
JACQUELYN C. BARRETT 1988 SURVIVOR'S TRUST**

I, Robert R. Barrett, as trustee of the Robert C. Barrett and Jacquelyn C. Barrett 1988 Exemption Trust and Robert C. Barrett and Jacquelyn C. Barrett 1988 Survivor's Trust, certify as follows:

1. CREATION OF TRUST

The trust was created on May 17, 1988, by Robert C. Barrett and Jacquelyn C. Barrett, as settlors, under an agreement of trust executed on that date.

2. NAME OF TRUST

The name of the trust is the Robert C. Barrett and Jacquelyn C. Barrett 1988 Exemption Trust and Robert C. Barrett and Jacquelyn C. Barrett 1988 Survivor's Trust.

3. TRUSTEE

The currently acting trustee of the trust is Robert R. Barrett.

4. TRUST PROPERTY

The trustee is now holding as trustee of the trust one or more items of property, which constitute the trust property, including the following real property:

Approximately 2 acres on North Canyon Road in Camino, California, originally transferred into the trust by that certain grant deed recorded May 19, 1988 in Book 2647, Page 742.49, with a correctory deed recorded February 24, 1989, in Book 3092, Page 387 of the Official Records of El Dorado County, California, currently described as Parcel 1 of the parcel map recorded in Book 20 at Page 27 on June 8, 1978, currently identified as Assessor's Parcel No. 85-540-42.

Approximately 10 acres on North Canyon Road in Camino, California, originally conveyed to the trust by the correctory Quitclaim Deed recorded February 24, 1989 in Book 3092, Page 387 of the Official Records of El Dorado County, conveyed to the Trust by that certain deed recorded February 8, 1995 in Book 4419, Page 760, currently identified as El Dorado County Assessor's Parcel No. 085-540-62.

1300 Bridle Way, Minden, Nevada, more particularly described in that document recorded in the Official Records of Douglas County, Nevada. Dec. 31, 1990 Book 1290, Page 3944 as Document No. 241974. APN 21-323-26.

5. REVOCABILITY OF TRUST

The trust became irrevocable on February 2, 2009 as to the survivor's trust and November 16, 1988 as to the exemption trust.

6. POWERS OF TRUSTEE

The attached copies of specific pages of the trust document are true and correct copies of those pages, list relevant powers of the trustee. As reflected in the AMENDED MEMORANDUM OF TRUST AND DECLARATION OF FACT OF DEATH OF TRUSTEE recorded on August 6, 1997 in Book 4967, Page 757, et sec. The trust was amended to name Robert R. Barrett as a Co-Trustee with Jacquelyn C. Barrett who passed away on February 2, 2009.

7. **MANNER IN WHICH TITLE TO ASSETS SHOULD BE TAKEN**

Title to trust assets should be taken in the following form: " Robert R. Barrett, as trustee of the Robert C. Barrett and Jacquelyn C. Barrett 1988 Exemption Trust or "Robert R. Barrett, as trustee of the Robert C. Barrett and Jacquelyn C. Barrett 1988 Survivor's Trust."

9. **NO REVOCATIONS, MODIFICATIONS, OR AMENDMENTS**

The trust has not been revoked, modified, or amended in any manner which would cause the representations contained in this certification of trust to be incorrect.

10. **SIGNED BY CURRENTLY ACTING TRUSTEES**

This certification is being signed by all of the currently acting trustees of the trust.

11. **ACCURACY**

This certification of trust is a true and accurate statement of the matters referred to herein.

12. **RELIANCE ON THIS CERTIFICATION**

This certification is made in accordance with California Probate Code Section 18100.5, a copy of which is attached to this instrument. Any transaction entered into by a person acting in reliance on this certification shall be enforceable against the trust assets. **PROBATE CODE**

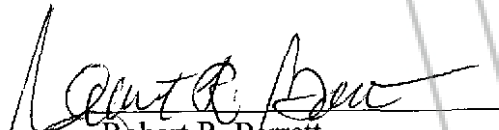
SECTION 18100.5(h) PROVIDES THAT ANY PERSON WHO REFUSES TO ACCEPT THIS CERTIFICATION IN LIEU OF THE ORIGINAL TRUST DOCUMENT WILL BE LIABLE FOR DAMAGES, INCLUDING ATTORNEYS' FEES, INCURRED AS A RESULT OF THAT REFUSAL, IF THE COURT DETERMINES THAT THE PERSON ACTED IN BAD FAITH IN REQUESTING THE TRUST DOCUMENT.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.



Date: 6 FEB 09

TRUSTEE


Robert R. Barrett

ACKNOWLEDGMENT

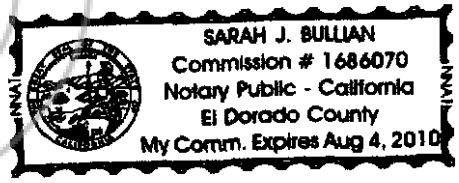
State of California)
County of El Dorado) ss

On February 6, 2009 before me,
Sarah J. Bullian, a notary public, personally appeared Robert R. Barrett,
who proved to me on the basis of satisfactory evidence to be the person whose name is
subscribed to the within instrument and acknowledged to me that he executed the same in his
authorized capacity, and that by his signature on the instrument, the person, or the entity upon
behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that
the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Sarah J. Bullian



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TEXT OF CALIFORNIA PROBATE CODE SECTION 18100.5

Section 18100.5.

(a) The trustee may present a certification of trust to any person in lieu of providing a copy of the trust instrument to establish the existence or terms of the trust. A certification of trust may be executed by the trustee voluntarily or at the request of the person with whom the trustee is dealing.

(b) The certification of trust may confirm the following facts or contain the following information:

- (1) The existence of the trust and date of execution of the trust instrument.
- (2) The identity of the settlor or settlors and the currently acting trustee or trustees of the trust.
- (3) The powers of the trustee.
- (4) The revocability or irrevocability of the trust and the identity of any person holding any power to revoke the trust.
- (5) When there are multiple trustees, the signature authority of the trustees, indicating whether all or less than all of the currently acting trustees are required to sign in order to exercise various powers of the trustee.
- (6) The trust identification number, whether a social security number or an employer identification number.
- (7) The manner in which title to trust assets should be taken.
- (8) The legal description of any interest in real property held in the trust.

(c) The certification shall contain a statement that the trust has not been revoked, modified, or amended in any manner which would cause the representations contained in the certification of trust to be incorrect and shall contain a statement that it is being signed by all of the currently acting trustees of the trust. The certification shall be in the form of an acknowledged declaration signed by all currently acting trustees of the trust. The certification signed by the currently acting trustee may be recorded in the office of the county recorder in the county where all or a portion of the real property is located.

(d) The certification of trust may, but is not required to, include excerpts from the original trust documents, any amendments thereto, and any other documents evidencing or pertaining to the succession of successor trustees. The certification of a trust shall not be required to contain the dispositive provisions of the trust which set forth the distribution of the trust estate.

(e) A person whose interest is, or may be, affected by the certification of trust may require that the trustee offering or recording the certification of trust provide copies of those excerpts from the original trust documents, any amendments thereto, and any other documents which designate, evidence, or pertain to the succession of the trustee or confer upon the trustee the power to act in the pending transaction, or both. Nothing in this section is intended to require

or imply an obligation to provide the dispositive provisions of the trust or the entire trust and amendments thereto.

(f) A person who acts in reliance upon a certification of trust without actual knowledge that the representations contained therein are incorrect is not liable to any person for so acting. A person who does not have actual knowledge that the facts contained in the certification of trust are incorrect may assume without inquiry the existence of the facts contained in the certification of trust. Actual knowledge shall not be inferred solely from the fact that a copy of all or part of the trust instrument is held by the person relying upon the trust certification. Any transaction, and any lien created thereby, entered into by the trustee and a person acting in reliance upon a certification of trust shall be enforceable against the trust assets. However, if the person has actual knowledge that the trustee is acting outside the scope of the trust, then the transaction is not enforceable against the trust assets. Nothing contained herein shall limit the rights of the beneficiaries of the trust against the trustee.

(g) A person's failure to demand a certification of trust does not affect the protection provided that person by Section 18100, and no inference as to whether that person has acted in good faith may be drawn from the failure to demand a certification of trust. Nothing in this section is intended to create an implication that a person is liable for acting in reliance upon a certification of trust under circumstances where the requirements of this section are not satisfied.

(h) Except when requested by a beneficiary or in the context of litigation concerning a trust and subject to the provisions of subdivision (e), any person making a demand for the trust documents in addition to a certification of trust to prove facts set forth in the certification of trust acceptable to the third party shall be liable for damages, including attorney's fees, incurred as a result of the refusal to accept the certification of trust in lieu of the requested documents if the court determines that the person acted in bad faith in requesting the trust documents.

(i) Any person may record a certification of trust that relates to an interest in real property in the office of the county recorder in any county in which all or a portion of the real property is located. The county recorder shall impose any fee prescribed by law for recording that document sufficient to cover all costs incurred by the county in recording the document. The recorded certification of trust shall be a public record of the real property involved. This subdivision does not create a requirement to record a certification of trust in conjunction with the recordation of a transfer of title of real property involving a trust.

the distribution of current distribution of income and principal in the trustees' discretion may invoke the court's jurisdiction.

ARTICLE XIV
TRUSTEES' POWERS

To carry out the provisions of the trusts created by this instrument, the trustees shall have the following powers, subject to paragraph D below, besides those now or later conferred by law:

A. To 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; to buy stocks or other securities on margin; and to buy or sell options, puts and calls. 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 settlors' express desire and intention that the trustees shall have full power to invest and reinvest the trust funds in an aggressive manner assuming greater than customary risks of loss in the manner that, under the circumstances then prevailing (specifically included but not limited to the general economic conditions and the anticipated needs of the trust and its beneficiaries), persons of skill, prudence, and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an




enterprise of a similar character and with similar aims, to attain the goals of the settlor under this instrument without being restricted to forms of investment that the trustees may otherwise be permitted to make by law; and to consider individual investments as part of an overall investment strategy; and the investments need not be diversified.

B. To continue to hold any property, including any shares of the trustees' own stock, and to operate at the risk of the trust estate any business that the trustees receive or acquire under the trust as long as the trustees consider advisable.

C. To purchase 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.

D. To purchase bonds at a discount as the trustees in the trustees' discretion consider 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.


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E. To retain, purchase, or otherwise acquire unproductive property.

F. 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 trust, 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.

G. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair trust property.

H. To lease property for terms within or beyond the term of the trust for any purpose, including exploration for and removal of gas, oil and other minerals; and to enter into community oil leases, pooling, and unitization agreements.

I. To lend money to any person, including the probate estate of settlor, provided any such loan shall be adequately secured and shall bear a reasonable rate of interest.

J. To purchase property at its fair market value, as determined by the trustees in the trustees' discretion, from the probate estate of settlor.

K. 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, deed of trust, or other encumbrance of any assets of the



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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.

L. Each trustee shall have the power to release or to restrict the scope of any power that the trustee 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 trustee 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.

M. To take any action and to make any election, in the trustees' discretion, to minimize the tax liabilities of this trust and its beneficiaries. The trustees shall have the power to allocate the benefits among the various beneficiaries, and shall have the power to make adjustments in the rights of any beneficiaries, or between the income and principal accounts to compensate for the consequences of any tax election that the trustees believe has had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over others.

N. Except as otherwise specifically provided in this instrument, or in either settlor's Will, Federal Estate Taxes imposed on or by reason of the inclusion of any portion of the trust estate in the gross taxable estate of either settlor under the provisions of any Federal Tax Law shall be paid by the trustee and charged to, prorated among, or recovered from the

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trust estate or the persons entitled to the benefits under these trusts as and to the extent provided by any applicable law or any proration statute. Except when otherwise specifically provided, State Death Taxes shall be paid and charged to the trust estate or deductible and collected as provided by law.

O. Subject to the provisions hereof pertaining to treasury bonds, unless the surviving spouse's Will directs otherwise, all estate and inheritance taxes payable at the surviving spouse's death, that are attributable to any trust created under this instrument, shall be paid from the trust estate and charged to, or recovered from, the persons entitled to benefit under this instrument as provided by California Probate Code §970 and related sections, or any successor statutes or amendments thereto, without giving effect to Internal Revenue Code §2207A.

P. To borrow money and to encumber trust property by mortgage, deed of trust, pledge, or otherwise, for the debts of the trust or the joint debts of the trust and a co-owner of the property in which the trust has an interest, or for a settlor's debts; to guarantee a settlor's debts.

Q. To initiate or defend, at the expense of the trust, any litigation relating to the trust or any property of the trust estate the trustees consider advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the trust.

R. 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.

S. To withhold from distribution, in the trustees' discretion, at the time for distribution of any property in any trust without the payment of interest, all or any 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.

T. 1. To purchase in the trustees' discretion at less than par obligations of the United States of America that are redeemable at par in payment of any Federal Estate Tax liability of either settlor in the amounts the trustees consider advisable. For that purpose the trustees may partition a portion of the community property of the trust estate and make the purchases from either or both portions. The trustees shall exercise the trustees' discretion and purchase these obligations if the trustees believe that either settlor is in substantial danger of death, and may borrow funds and give security for that purpose. The trustees shall resolve any doubt concerning the desirability of making the purchase and its amount in favor of making the purchase and in purchasing a larger, even though somewhat excessive amount. The trustees shall not be liable to either settlor, any heir of either settlor, or any beneficiary of this trust for losses resulting from purchases made in good faith. Notwithstanding anything in this instrument to the contrary, the trustees are directed to pay the Federal Estate Tax due on either settlor's death in an amount not less than the par value plus accrued interest of the obligations that are eligible


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or redemption to pay the deceased settlor's Federal Estate Taxes, without apportionment or charge against any beneficiary of the trust estate or transferee of property passing outside the trust estate. The legal representative of the deceased settlor's estate, or if none was appointed, the trustee acting under this instrument, shall select the redemption date of these obligations.

T. 2. The direction to use accrued interest on Treasury bonds to pay death taxes shall not deprive the surviving spouse of any income to which the spouse may be entitled under the provisions of the marital deduction trust created under this instrument, and this income shall be considered in determining the amount of income allocable to that trust.

U. 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.

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V. So long as both Trustees are alive, either Trustee may, without the signature of the other party, sign any check on a trust checking account or withdraw any funds in trust savings accounts, time certificates or similar and related type cash investments.

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the distribution of current distribution of income and principal in the trustees' discretion may invoke the court's jurisdiction.

ARTICLE XIV
TRUSTEES' POWERS

To carry out the provisions of the trusts created by this instrument, the trustees shall have the following powers, subject to paragraph D below, besides those now or later conferred by law:

A. To 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; to buy stocks or other securities on margin; and to buy or sell options, puts and calls. 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 settlors' express desire and intention that the trustees shall have full power to invest and reinvest the trust funds in an aggressive manner assuming greater than customary risks of loss in the manner that, under the circumstances then prevailing (specifically included but not limited to the general economic conditions and the anticipated needs of the trust and its beneficiaries), persons of skill, prudence, and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an

enterprise of a similar character and with similar aims, to attain the goals of the settlor under this instrument without being restricted to forms of investment that the trustees may otherwise be permitted to make by law; and to consider individual investments as part of an overall investment strategy; and the investments need not be diversified.

B. To continue to hold any property, including any shares of the trustees' own stock, and to operate at the risk of the trust estate any business that the trustees receive or acquire under the trust as long as the trustees consider advisable.

C. To purchase 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.

D. To purchase bonds at a discount as the trustees in the trustees' discretion consider 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.



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E. To retain, purchase, or otherwise acquire unproductive property.

F. 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 trust, 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.

G. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair trust property.

H. To lease property for terms within or beyond the term of the trust for any purpose, including exploration for and removal of gas, oil and other minerals; and to enter into community oil leases, pooling, and unitization agreements.

I. To lend money to any person, including the probate estate of settlor, provided any such loan shall be adequately secured and shall bear a reasonable rate of interest.

J. To purchase property at its fair market value, as determined by the trustees in the trustees' discretion, from the probate estate of settlor.

K. 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, deed of trust, or other encumbrance of any assets of the



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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.

L. Each trustee shall have the power to release or to restrict the scope of any power that the trustee 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 trustee 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.

M. To take any action and to make any election, in the trustees' discretion, to minimize the tax liabilities of this trust and its beneficiaries. The trustees shall have the power to allocate the benefits among the various beneficiaries, and shall have the power to make adjustments in the rights of any beneficiaries, or between the income and principal accounts to compensate for the consequences of any tax election that the trustees believe has had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over others.

N. Except as otherwise specifically provided in this instrument, or in either settlor's Will, Federal Estate Taxes imposed on or by reason of the inclusion of any portion of the trust estate in the gross taxable estate of either settlor under the provisions of any Federal Tax Law shall be paid by the trustee and charged to, prorated among, or recovered from the

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Trust estate or the persons entitled to the benefits under these trusts as and to the extent provided by any applicable law or any proration statute. Except when otherwise specifically provided, State Death Taxes shall be paid and charged to the trust estate or deductible and collected as provided by law.

O. Subject to the provisions hereof pertaining to treasury bonds, unless the surviving spouse's Will directs otherwise, all estate and inheritance taxes payable at the surviving spouse's death, that are attributable to any trust created under this instrument, shall be paid from the trust estate and charged to, or recovered from, the persons entitled to benefit under this instrument as provided by California Probate Code §970 and related sections, or any successor statutes or amendments thereto, without giving effect to Internal Revenue Code §2207A.

P. To borrow money and to encumber trust property by mortgage, deed of trust, pledge, or otherwise, for the debts of the trust or the joint debts of the trust and a co-owner of the property in which the trust has an interest, or for a settlor's debts; to guarantee a settlor's debts.

Q. To initiate or defend, at the expense of the trust, any litigation relating to the trust or any property of the trust estate the trustees consider advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the trust.

R. 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.

S. To withhold from distribution, in the trustees' discretion, at the time for distribution of any property in any trust without the payment of interest, all or any 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.

T. 1. To purchase in the trustees' discretion at less than par obligations of the United States of America that are redeemable at par in payment of any Federal Estate Tax liability of either settlor in the amounts the trustees consider advisable. For that purpose the trustees may partition a portion of the community property of the trust estate and make the purchases from either or both portions. The trustees shall exercise the trustees' discretion and purchase these obligations if the trustees believe that either settlor is in substantial danger of death, and may borrow funds and give security for that purpose. The trustees shall resolve any doubt concerning the desirability of making the purchase and its amount in favor of making the purchase and in purchasing a larger, even though somewhat excessive amount. The trustees shall not be liable to either settlor, any heir of either settlor, or any beneficiary of this trust for losses resulting from purchases made in good faith. Notwithstanding anything in this instrument to the contrary, the trustees are directed to pay the Federal Estate Tax due on either settlor's death in an amount not less than the par value plus accrued interest of the obligations that are eligible



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or redemption to pay the deceased settlor's Federal Estate Taxes, without apportionment or charge against any beneficiary of the trust estate or transferee of property passing outside the trust estate. The legal representative of the deceased settlor's estate, or if none was appointed, the trustee acting under this instrument, shall select the redemption date of these obligations.

T. 2. The direction to use accrued interest on Treasury bonds to pay death taxes shall not deprive the surviving spouse of any income to which the spouse may be entitled under the provisions of the marital deduction trust created under this instrument, and this income shall be considered in determining the amount of income allocable to that trust.

U. 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.

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V. So long as both Trustees are alive, either Trustee may, without the signature of the other party, sign any check on a trust checking account or withdraw any funds in trust savings accounts, time certificates or similar and related type cash investments.

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