IN THE SUPREME COURT OF THE STATE OF NEVADA

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Elizabeth A. Brown
Clerk of Supreme Court

IN THE MATTER OF THE ADMINISTRATION OF THE SSJ'S ISSUE TRUST

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IN THE MATTER OF THE ADMINISTRATION OF THE SAMUEL S. JAKSICK, JR., FAMILY TRUST

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TODD B. JAKSICK, Individually, as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust, and as Trustee of the SSJ's Issue Trust; MICHAEL S. KIMMEL, Individually and as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust; KEVIN RILEY, Individually, as Former Trustee of the Samuel S. Jaksick Jr. Family Trust, and as Trustee of the Wendy A. Jaksick 2012 BHC Family Trust; and STANLEY JAKSICK, Individually and as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust,

Appellants/Cross-Respondents,

vs.

WENDY JAKSICK,

Respondent/Cross-Appellant.

CASE NO.: 81470

District Court Case No.: PR17-00445/PR17-00446

<u>APPELLANT/CROSS-RESPONDENT</u>
<u>TODD B. JAKSICK'S APPENDIX TO OPENING BRIEF</u>

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Wendy Jaksick's Response to Todd Jaksick's Motion to Strike Wendy Jaksick's Verified Memorandum of Costs, or in the Alternative, Motion to Retax Costs	4.8.20	14	TJA002446-002450
Wendy Jaksick's Supplemental Brief in the Equitable Claims Trial	2.25.20	12	TJA002086-002093

Dated this 13th day of April, 2021.

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Attorneys for Appellant/Cross-Respondent
Todd B. Jaksick, in his individual capacity

CERTIFICATE OF SERVICE

I certify that on the 13th day of April, 2021, I served a copy of **APPELLANT/CROSS-RESPONDENT TODD B. JAKSICK'S APPENDIX TO OPENING BRIEF- VOL. 20,** upon all counsel of record:

☐ BY MAIL: I placed a true copy thereof enclosed in a sealed envelope addressed as follows:

☐ BY FACSIMILE: I transmitted a copy of the foregoing document this date via telecopier to the facsimile number shown below:

X BY ELECTRONIC SERVICE: by electronically filing and serving the foregoing document with the Nevada Supreme Court's electronic filing system:

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DATED this 13th day of April, 2021.

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IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

In the Matter of the: SSJ's ISSUE TRUST. ______________________________/	**CASE NO.: PR17-00445** **DEPT. NO.: 15**
In the Matter of the: SAMUEL S. JAKSICK, JR., FAMILY TRUST. ______________________________/	**CASE NO.: PR17-00446** **DEPT. NO.: 15**
WENDY JAKSICK, Respondent and Counter-Petitioner, v. TODD B. JAKSICK, Individually, as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust, and as Trustee of the SSJ's Issue Trust; MICHAEL S. KIMMEL, Individually and as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust; STANLEY S. JAKSICK, Individually and as Co-Trustee of the Samuel S. Jaksick Jr. Family Trust; KEVIN RILEY, Individually, as Former Trustee of the Samuel S. Jaksick Jr. Family Trust, and as Trustee of the Wendy A. Jaksick 2012 BHC Family Trust, INCLINE TSS, LTD.; and DUCK LAKE RANCH, LLC; Petitioners and Counter-Respondents.	**REPLY IN SUPPORT OF TODD B. JAKSICK'S, INDIVIDUALLY, MOTION TO AMEND THE JUDGMENT**

Todd B. Jaksick ("Todd"), in his individual capacity, replies in support of his Motion to Alter or Amend Judgment, as follows:

I. WENDY ONCE AGAIN ASKS THIS COURT TO VIOLATE THE SEVENTH AMENDMENT.

Wendy appears to argue that this Court, when it sits in a case which has both legal issues to be tried to a jury and equitable issues to be tried to the court, has the constitutional authority to reject a jury's factual finding in a claim on equity. This is not true.

First, Wendy relies upon *Harmon v. Tanner Motor Tours of Nev., Ltd.,* 79 Nev. 4, 377 P.2d 622 (1963), which does not apply to the facts of this case because, in that case, the "complaint [sought] only equitable relief." *Id.* at 20, 377 P.2d at 630. Wendy filed legal claims and agreed that they be tried to the jury.

Second, Wendy relies upon *Musgrave v. Casey,* 68 Nev. 471, 235 P.2d 729 (1951), in which an advisory verdict was given by a jury in a case in which "it was the clear understanding of the court and of counsel that the nature of the case was equitable and that the verdict of the jury was purely advisory in character." *Id.* at 476, 235 P.2d at 732. Thus, the Nevada Supreme Court held that the court, sitting in equity, was free to reject the jury's verdict "to the same extent that special findings might have been rejected." *Id.* at 478, 235 P.2d at 733. The Nevada Supreme Court did not hold that a court which must decide equitable claims based upon the same facts considered by a jury on legal claims is free to disregard the jury's verdict on the ***legal*** claims. *See id.* That is the factual situation presented to this Court. Wendy did not ask for an advisory verdict. She asked for $80,000,000.

Long after both *Harmon* and *Musgraves* were decided, the Nevada Supreme Court affirmed that its trial courts are bound by the Seventh Amendment to the United States Constitution. *See Lehrer McGovern Bovis, Inc. v. Bullock Insulation, Inc.,* 124 Nev. 1102, 1111-12, 197 P.3d 1032, 1038 (2008). Under the federal constitution, a party's Seventh Amendment rights are violated when a court "disregard[s] a jury's finding of fact." *Acosta v. City of Mesa,* 718 F.3d 800, 828-29 (9th Cir. 2013) (internal quotations omitted). "Thus, in a case where legal claims are tried by a jury and equitable claims are tried by a judge, and the claims are based on the

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same facts, in deciding the equitable claims, the Seventh Amendment requires the trial judge to follow the jury's implicit or explicit factual determinations." *Id.* (Internal quotations omitted).

Wendy does not address or argue this body of authority in her motion, nor does she explain why she believes it does not apply. Wendy chose to bring both legal and equitable claims based upon the same factual transactions. She chose to argue those facts to the jury. She asked the jury for a verdict. She cannot seek to circumvent Todd's constitutional rights because she regrets her earlier litigation decisions.

II. THIS COURT'S FINDINGS REGARDING REIMBURSEMENT OF THE 25% OF ATTORNEY FEES ARE IN ERROR AND CREATE A MANIFEST INJUSTICE TO TODD.

A. THE FAMILY TRUST STATES THAT TODD, AS TRUSTEE, MUST HAVE HIS ATTORNEY FEES PAID FOR BY THE FAMILY TRUST ESTATE.

Wendy incorrectly argues that this Court may order a trustee to "disgorge" attorney fees. That is not what the Court ordered. Moreover, Wendy ignores the plain language of the Family Trust. A trustee's expenses are governed by the terms of the trust, not common law. NRS 164.043(1); NRS 164.710(1). The Family Trust states:

> The Trustee is entitled to indemnification against any claims, liabilities, and expenses, including attorneys' fees and amounts paid in settlement, resulting from the acts or omissions of the Trustee, so long as the Trustee's acts or omission are not without reason, are not in bad faith and are not in violation of the specific provisions of this Trust Agreement.

Exhibit 1, ¶ IV.L (Family Trust). The Family Trust further provides:

> The Grantor intends to provide the Trustee with indemnification to ***maximum extent*** allowed by law. The expenses of the Trustee incurred in the defense of any action, suit or proceeding ***must be paid from the trust estate*** as they are incurred . . . .

Id. (Emphasis added).

There is no finding that Todd acted in bad faith or violated a "specific" provision of one of the trusts. Thus, Todd, as Trustee, was entitled to have the Family Trust's assets pay for the attorney fees he incurred in defending against Wendy's claims unless one of the three bases set forth apply. None of those bases apply.

First, the jury verdict was on a general verdict form. Hence, this Court cannot speculate as to what the jury based its finding that Todd breached his fiduciary duty upon. When a general

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verdict form is used, the court cannot speculate as to what the jurors intended in their award of damages. *Porterfield v. Burlington N. Inc.,* 534 F.2d 142, 147 (9th Cir. 1976); *see also Carr v. Nance,* 370 S.W.3d 826, 838 (Ark. 2010) ("When a jury's verdict is rendered on a general verdict form, it is a finding upon the whole case; this court will not speculate on what the jury found where a general jury verdict is used."); *Mouton v. Dominique,* 476 So. 2d 1095, 1097 (La. Ct. App. 1985) ("Further, where a general verdict awards a lump sum, any speculative itemization of the award is improper."); *Castanos v. Lansing,* 152 N.Y.S.2d 946, 954 (Sup. Ct. 1956) ("[I]t is not the function of the court by speculation to divine the thinking of the jury."). The $15,000 award is akin to a speeding ticket for going one mile an hour over the posted speed limit.

Second, there was no finding by the jury that Todd's conduct was done without reason or in bad faith, so as to put it beyond the protective reach of the Family Trust's provision. Even the Restatement of Trusts, which Wendy asks this Court to apply, makes it clear that a breach of fiduciary duty can be found, even where a trustee acts reasonably and in good faith. *See Restatement (Third) of Trusts,* § 95, cmt. d (2012) ("The mere fact that a trustee has acted reasonably and in good faith may not be sufficient to prevent the trustee from being held liable for breach of trust.").

Finally, there was no evidence that Todd violated the terms of the Family Trust. While this Court has stated some apprehension regarding the accountings, the accountings that the trustees provided complied with the Family Trust. *See* Exh. 1. There is no dispute that the evidence at trial was whether Todd and the other trustees complied with Nevada statutory law on accountings, and not whether the Family Trust, which is largely silent on this issue, was violated. (Wendy's expert agreed that they did.)

Thus, under the Family Trust, Todd is allowed to be reimbursed for the fees incurred defending against Wendy as Trustee, and this Court's order to the contrary creates a manifest injustice by ignoring the governing instrument's language and Sam Jaksick's clear intent.

B. THIS COURT'S ORDER IS MANIFESTLY UNJUST BECAUSE 25% OF ALL TRUSTEE ATTORNEY FEES IS DISPROPORTIONATE THE JURY'S DE MINIMIS AWARD TO WENDY.

Wendy also incorrectly argues that Todd must reimburse the Family Trust for 25% of all

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Trustee attorney fees because he was "not successful" against Wendy at trial. Wendy asserted eleven claims for relief in total. She won ***one*** and obtained a verdict of only $15,000 of the $80,000,000 she asked the jury to award her. She won ***zero*** claims, legal and equitable, against Todd as an individual. Todd, as Trustee, was clearly successful in defeating 90% of Wendy's claims.

Yet, this Court's order does not take that into account. Wendy did not prevail on 25% of her claims against Todd as Trustee. This Court's order does not require Todd to pay back the attorney fees incurred for defending himself successfully against Wendy's other claims. Wendy must pay those. A blanket order of 25% assumes that Todd spent 25% of his time defending against one of Wendy's eleven claims, which is simply not true. Yet, it was Wendy's tactics that were termed vexatious, not Todd's.

Moreover, this Court does not limit the 25% to the fees incurred by Todd as Trustee, but instead orders Todd to pay back 25% of the attorney fees incurred by ***all Trustees.*** Wendy did not prevail on a single claim against Stan, Michael Kimmel, or Kevin Riley. There is no basis to require Todd to pay back the fees paid by these parties for their successful defense against Wendy's claims. Wendy failed. She did not prevail against parties she sued that fees were charged for representation.

And, none of these Trustees asserted claims against Todd at trial. The trusts asserted no claims against Todd. There is no basis for this Court to award fees against Todd for claims that do not exist. Accordingly, the judgment should be amended to delete the 25% penalty.

C. NRS 153.031(3)(b) DOES NOT SUPPORT THIS COURT'S 25% OF FEES.

NRS 153.031(3)(b) does not support this Court's order requiring Todd to reimburse the Trusts for 25% of the fees. NRS 153.031(3)(b) allows this Court to "[o]rder the trustee to pay to the ***petitioner or any other party*** all reasonable costs incurred by the party to adjudicate the affairs of the trust pursuant to [NRS 153.031], including, without limitation, reasonable attorney fees."

In order for this Court to rely upon this provision to support the 25% of attorney fees, the Family Trust must be a "party" to the litigation. It is not. "The trustee, rather than the trust, is the real party in interest in litigation involving trust property." *Nicholson v. Fazeli,* 6 Cal. Rptr. 3d

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991, 891 (Ct. App. 2003) (internal quotations omitted). This is because "a trust is not a person but rather a fiduciary relationship with respect to property." *Moeller v. Sup. Ct.,* 947 P.2d 279, 283 n.3 (Cal. 1997). Thus, "[a] trust itself cannot sue or be sued." *Portico Mgmt. Grp., LLC v. Harrison,* 136 Cal. Rptr. 3d 151, 157 (Ct. App. 2011). Thus, the Family Trust is not a "party."

Nor can this Court order that Todd repay the attorney fees on a theory of surcharge because the jury found that he breached his fiduciary duty. Again, the jury verdict does not allow this Court to speculate as to the basis of the breach of fiduciary duty. Whatever breach occurred, it was insignificant. This Court must first find that payment of attorney fees for Todd somehow harmed the Family Trust. *Restatement (Third) of Trust,* § 95 cmt. b-c (2012). There is no evidence that ***Todd's*** conduct harmed the Family Trust. There is no finding that Todd's conduct harmed the trusts. The jury approved the very conduct that the Court is "influenced" by. While this Court may not approve of the 2012 transactions, those were Sam's decisions, not Todd's. And while this Court may disagree with Todd's defense of this case, Todd's defense was caused by Wendy's initiation of this lawsuit and that lawsuit named multiple parties, not just Todd. Wendy, through her vexatious and frivolous litigation is the one who has caused the harm to the Family Trust.

III. WENDY MISUNDERSTANDS THE SEPARATE LEGAL CAPACITIES IN WHICH SHE SUED TODD.

Wendy argues that because this Court found that Wendy's claims against Todd ***as Trustee*** were brought in good faith, and "Todd had exposure to satisfy some or all of the liability for these claims in his Individual capacity," that Todd is somehow liable as an individual.

Wendy is wrong. First of all, Wendy's claims against Todd as an individual are different and distinct from her claims against Todd as a Trustee. For example, Wendy was never able to identify how or why Todd as an individual owed her a fiduciary duty, yet she persisted in asserting this claim until and throughout the jury trial. Wendy was never able to identify what misrepresentations Todd made to her as an individual, as opposed to in his capacity as a trustee.

Second, Wendy overlooks the distinction between requiring a trustee to pay for their liability ***as trustee*** with personal assets, and ***personal, individual liability***. A finding that a trustee

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has harmed a beneficiary and must repay for that harm from the trustee's personal assets is not the same as a finding against the individual.

In Nevada, a person who has been sued in their representative capacity is viewed as a legally distinct and separate party from that same person in their individual capacity. *Mona v. Eighth Judicial Dist. Ct.,* 132 Nev. 719, 727, 72, 380 P.3d 836, 842 (Nev. 2016). In *Mona,* the Nevada Supreme Court reversed a district court order allowing discovery into a trustee's personal assets under Rule 34, because the trustee was never named as a party in her individual capacity. 132 Nev. at 727, 380 P.3d at 842. The Nevada Supreme Court held that a person's representative capacity, *i.e.*, as trustee, is treated as a separate and distinct legal person than their individual capacity. *Id.*

To reach its holding, this Nevada Supreme Court quoted the United States Supreme Court's decision in *Bender v. Williamsport Area School District,* 475 U.S. 534 (1986). *See Mona,* 132 Nev. at 728, 380 P.3d at 842. The *Bender* court found that the appellant did not have standing to appeal as an individual because he was only named in his official capacity as a member of a school board. *Bender,* 475 U.S. at 544-45. In a footnote, the United States Supreme Court explained "[a]cts performed by the same person in two different capacities are generally treated as the transactions of two different legal personages." *Id.* at 544, n.6 (internal quotations omitted). The United States Supreme Court further noted that "liability on the merits and responsibility for fees goes in hand in hand" and ***attorney fees may not be awarded against a defendant in a capacity in which they are not sued.*** *Id.* (Internal quotations omitted).

Similarly, here, this Court cannot conflate the claims Wendy asserted against Todd in his individual capacity with those she asserted against Todd in his capacity as Trustee. While Trustees may sometimes be ordered to pay judgments against them from their personal assets, the liability still devolves to the Trustee in their representative capacity, and not in their individual capacity. Accordingly, Wendy's arguments fail.

IV. WENDY'S ARGUMENTS REGARDING TRUSTEE "DYSFUNCTION" ARE A RED HERRING, AND IRRELEVANT.

Wendy argues that Todd, somehow, is at fault for the fact that he and Stan still have disagreements regarding certain Family Trust assets. However, Wendy does not argue or present

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evidence to this Court that this purported "dysfunction" is somehow harming her interests under the Family Trust. Wendy sued Stan. Todd did not sue Stan. Wendy's argument to this effect is a red herring intended to divert this Court's attention from the issues at hand. Wendy does not want this Court to focus on the fact that Wendy (1) waited until her closing argument to disclose her damage calculation, in clear violation of NRCP 16.1, (2) the jury awarded her less than 1% of the damages she sought, (3) she lost on 90% of her claims, and (4) if anyone has caused the Family Trust or the Issue Trust harm, it was Wendy by filing these lawsuits in which she made over 100 claims against 13 different parties. If Wendy is so worried about the status of the Family Trust assets, perhaps she should not have pursued an aggressive and frivolous lawsuit, or at the very least engage in constructive good faith settlement talks.

V. CONCLUSION

For the foregoing reasons, Todd respectfully requests that this Court alter or amend the judgment as requested in his motion to amend.

AFFIRMATION
Pursuant to NRS 239B.030

The undersigned does hereby affirm that this document does not contain the social security number of any person.

DATED this 19th day of May, 2020.

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A Professional Corporation
71 Washington Street
Reno, Nevada 89503

KENT R. ROBISON
THERESE M. SHANKS
Attorneys for Todd B. Jaksick, Individually, Incline TSS, Ltd., and Duck Lake Ranch, LLC

DECLARATION OF KENT R. ROBISON
IN SUPPORT OF REPLY IN SUPPORT OF TODD B. JAKSICK'S, INDIVIDUALLY, MOTION TO AMEND THE JUDGMENT

Kent R. Robison hereby declares and states under penalty of perjury that the following assertions are true and correct.

1. I am counsel of record for Todd B. Jaksick, individually, Incline TSS, Ltd., and Duck Lake Ranch, LLC.

2. **Exhibit 1** attached hereto is a true and accurate copy of The Samuel S. Jaksick, Jr. Family Trust Agreement (As Restated).

DATED this 19th day of May, 2020.

KENT R. ROBISON

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CERTIFICATE OF SERVICE

Pursuant to NRCP 5(b), I certify that I am an employee of ROBISON, SHARP, SULLIVAN & BRUST, and that on this date I caused to be served a true copy of the **REPLY IN SUPPORT OF TODD B. JAKSICK'S, INDIVIDUALLY, MOTION TO AMEND THE JUDGMENT** on all parties to this action by the method(s) indicated below:

____ **by placing an original or true copy thereof in a sealed envelope, with sufficient postage affixed thereto, in the United States mail at Reno, Nevada, addressed to:**

X **by using the Court's CM/ECF electronic service system courtesy copy addressed to:**

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______ **by electronic email addressed to the above and to the following:**

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______ **by facsimile (fax) addressed to:**

______ **by Federal Express/UPS or other overnight delivery addressed to:**

DATED: This 19th day of May, 2020.

V. Jayne Ferretto

V. Jayne Ferretto
Employee of Robison, Sharp, Sullivan & Brust

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EXHIBIT LIST

Exhibit No.	Description	Pages
1	The Samuel S. Jaksick, Jr. Family Trust Agreement (As Restated)	56

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EXHIBIT 1

EXHIBIT 1

THE SAMUEL S. JAKSICK, JR. FAMILY TRUST AGREEMENT (AS RESTATED)

Samuel S. Jaksick, Jr., an married man, a citizen of the United States of America and a resident of Reno, Washoe County, Nevada, as Grantor and Trustee under the Samuel S. Jaksick, Jr. Family Trust Agreement dated December 4, 2003, as subsequently amended and restated, hereby amends and restates the Trust Agreement in its entirety to read as hereafter provided.

I

DESCRIPTION OF TRUST PROPERTY

The Grantor has transferred or will transfer to the trust various property. All property transferred to the trust constitutes the separate property of the Grantor. The Trustee is to administer the property and any other property subsequently transferred to or acquired by the trust upon the terms and conditions contained in this Trust Agreement.

II

DISPOSITION OF INCOME AND PRINCIPAL

A. LIFETIME OF GRANTOR. During the lifetime of the Grantor, the trust estate is to be held, administered, and distributed as hereafter provided.

1. During the lifetime of the Grantor, the Trustee must pay to or apply for the benefit of the Grantor, in quarter-annual or more frequent installments, as much of the net income and principal of the trust estate as may be requested by the Grantor from time to time. The requests may be verbal or written. However, the Trustee may, in the Trustee's discretion, require that all requests be in writing. Any net income not distributed is to be accumulated and added to principal. If the Trustee considers the distributions requested by the Grantor to be insufficient, the Trustee may also pay to or apply for the benefit of the Grantor as much of the principal of the trust estate as is necessary, in the Trustee's discretion, for the proper health, education, support, and maintenance of the Grantor, in accordance with the accustomed manner of living of the Grantor on the date of execution of this Trust Agreement.

EXHIBIT 9

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2. If the Trustee determines, in the Trustee's discretion, that the Grantor is under any legal disability, regardless of whether or not a court of competent jurisdiction has declared the Grantor to be incompetent, mentally ill, or in need of a conservator or guardian of the estate (but subject to the right of the Grantor to petition a court for a determination that no disability exists), the Trustee may withhold any income distributions that are otherwise required to be made to the disabled Grantor pursuant to subparagraph A.1. above. The Trustee may instead pay to or apply for the benefit of the Grantor as much of the net income and principal of the trust estate as the Trustee, in the Trustee's discretion, considers necessary for the proper health, education, support, and maintenance of the Grantor, in accordance with the Grantor's accustomed manner of living on the date of execution of this Trust Agreement. Any net income not distributed is to be accumulated and added to principal.

3. During the lifetime of the Grantor, the Trustee must, in addition, distribute such amounts from the principal of the trust estate to such one or more persons and entities, including the Grantor, and on such terms and conditions, either outright or in trust, as the Grantor may appoint by a written and acknowledged instrument specifically referring to and exercising this general power of appointment.

B. DEATH OF THE GRANTOR, IF THE GRANTOR IS SURVIVED BY HIS SPOUSE. On the death of the Grantor, if the Grantor is survived by his spouse, Janene Barger, hereafter referred to as the "Surviving Spouse," the trust estate, including any additions made to the trust estate as a result of the death of the Grantor, such as from the Will of the Grantor or from life insurance policies on the life of the Grantor, shall be held, administered, and distributed as hereafter provided.

1. On the death of the Grantor, the Trustee must distribute the trust estate as then constituted, including any additions made to the trust estate as a result of the death of the Grantor, such as from the Will of the Grantor or from life insurance policies on the life of the Grantor, to such one or more persons and entities, including the estate of the Grantor, and on such terms and conditions, either outright or in trust, as the Grantor may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this general power of appointment. Any of the trust estate not effectively appointed by the Grantor in this manner is to be distributed, or retained in trust, pursuant to subparagraphs B.2. through B.4. below.

2. The Trustee shall divide the remaining trust estate into two (2) trusts, designated as the Marital Trust and the Decedent's Trust. There need be no physical segregation or division of the Marital Trust and the Decedent's Trust except as segregation

or division may be required by the termination of either of the trusts, but the Trustee shall maintain separate accounts for the different undivided interests. The Decedent's Trust and the Marital Trust shall consist of the amounts set forth in subparagraphs B.3. and B.4., respectively, below.

3. The Decedent's Trust shall consist of all the Grantor's property of the trust estate including the Grantor's residence located at Lake Tahoe, Nevada (hereafter referred to as the "Lake Tahoe Residence"). However, if none of the Grantor's issue survive him, the entire trust estate will be added to the Marital Trust under subparagraph B.4. below.

The Trustee is specifically authorized at any time within nine (9) months following the date of death of the Grantor to disclaim all or any part of the property to be allocated to the Decedent's Trust pursuant to this subparagraph B.3., in the Trustee's sole discretion. Any such disclaimer by the Trustee shall be made by a written and acknowledged instrument delivered to the Trustee. Any property or portion thereof that is disclaimed by the Trustee in this manner shall be allocated to the Marital Trust. In addition, to further facilitate any such disclaimer by the Trustee at the level of each of the individual beneficiaries under this Trust Agreement, by accepting their status as beneficiaries under this Trust Agreement each beneficiary irrevocably appoints Todd Bruce Jaksick as his or her "general attorney-in-fact" specifically authorized to execute any valid disclaimers on his or her behalf pursuant to Chapter 120 of the Nevada Revised Statutes. Should Todd Bruce Jaksick for any reason fail to qualify or cease to act as "general attorney-in-fact," each beneficiary irrevocably appoints Stanley S. Jaksick as his or her "general attorney-in-fact" specifically authorized to execute any valid disclaimers on his or her behalf pursuant to Chapter 120 of the Nevada Revised Statutes.

4. The Marital Trust shall consist of any of the Grantor's property that is disclaimed by the Trustee pursuant to subparagraph B.3. above. This amount shall vest immediately on the death of the Grantor, and the Trustee shall satisfy this amount in cash or in kind, or partly in each, with assets of the Grantor contributed to or added to the trust estate and eligible for the marital deduction. Assets allocated to the Marital Trust in kind shall be considered to satisfy this amount on the basis of their values on the date or dates of allocation. No assets shall be allocated to the Marital Trust for which a foreign death tax credit is allowable, unless other property of the Grantor is insufficient to satisfy the amount to be allocated to the Marital Trust pursuant to this subparagraph B.4.

The Surviving Spouse is authorized at any time within nine (9) months following the date of death of the Grantor to disclaim all or any part of the property to be allocated to the Marital Trust pursuant to this subparagraph B.4. Any such disclaimer by the Surviving Spouse shall be made by a written and acknowledged instrument delivered to the Trustee. Any property or portion thereof that is disclaimed by the Surviving Spouse in this manner, or in which the Surviving Spouse disclaims all of her interest, shall be allocated to the Decedent's Trust.

The Surviving Spouse shall have the power, during the remaining lifetime of the Surviving Spouse, to require the Trustee to make all or part of the principal of the Marital Trust productive, or to convert promptly any unproductive property into productive property. This power shall be exercised by the Surviving Spouse in a written instrument delivered to the Trustee.

If the Executor of the Grantor's estate elects to have all or any portion of the Marital Trust qualify for the marital deduction under Section 2056(b)(7) of the Internal Revenue Code of 1986, as amended (the "Code"), and the regulations and cases thereunder, or any corresponding or substitute provisions applicable to the trust estate, then in no event shall the Trustee take any action or have any power that will impair the marital deduction, and all provisions of this Trust Agreement regarding the Marital Trust shall be interpreted to conform to the primary objective of having the Marital Trust qualify for the marital deduction.

If the Executor of the Grantor's estate elects to qualify only a portion of the Marital Trust for the federal estate tax marital deduction, then the trust estate of the Marital Trust shall be divided into separate Qualified and Non-Qualified portions, and each portion shall be administered as a separate Qualified or Non-Qualified Marital Trust during the remaining lifetime of the Surviving Spouse. If the Marital Trust is so divided into separate Qualified and Non-Qualified Marital Trusts, then all references in paragraph C. below to the Marital Trust shall be to both the Qualified and the Non-Qualified Marital Trusts. Discretionary distributions of principal from the Marital Trust shall first be made from the Qualified Marital Trust until it is exhausted, and thereafter from the Non-Qualified Marital Trust, except that all or any part of the distributions may be made from the Non-Qualified Marital Trust without first exhausting the Qualified Marital Trust if for any reason the Trustee considers it advisable.

C. DISPOSITION OF MARITAL TRUST. Following the death of the Grantor, the Marital Trust is to be held, administered, and distributed as hereafter provided.

1. Following the death of the Grantor, and during the remaining lifetime of the Surviving Spouse, the Trustee must pay to or apply for the benefit of the Surviving Spouse, in quarter-annual or more frequent installments, the entire net income of the Marital Trust. If the Trustee considers the net income of the Marital Trust to be insufficient, the Trustee may also pay to or apply for the benefit of the Surviving Spouse as much of the principal of the Marital Trust as the Trustee, in the Trustee's discretion, considers necessary for the proper health, support, and maintenance of the Surviving Spouse, after taking into consideration, to the extent the Trustee considers advisable, any other income or resources of the Surviving Spouse known to the Trustee. However, any discretionary distributions of principal pursuant to the preceding sentence shall not exceed $100,000 per calendar year.

2. On the death of the Surviving Spouse, the Trustee must pay out of the principal of the Marital Trust any estate, inheritance, death, or other transfer taxes, including interest and penalties, resulting from the death of the Surviving Spouse that are attributable to any assets that, upon the death of the Surviving Spouse, are part of or are added to the Marital Trust. The amount of such taxes, interest, and penalties is to be determined and apportioned pursuant to article VII below.

3. On the death of the Surviving Spouse, the remaining balance of the Marital Trust shall be held, administered, and distributed as hereafter provided.

a. If the generation-skipping transfer tax imposed by Chapter 13 of the Internal Revenue Code of 1986, as amended (the "Code"), or any corresponding or substitute provision is in effect on the date of the Surviving Spouse's death, then there is to be distributed to the then living issue of the Grantor, by right of representation, but treating the Grantor's children as if they had predeceased the Grantor -- thus skipping the Grantor's children, an amount equal to the balance of the Surviving Spouse's generation-skipping tax exemption that remains available to the Surviving Spouse's estate after the allocation of the exemption to all other generation-skipping transfers made by the Surviving Spouse at or prior to her death. However, the amount that would otherwise be distributed, free of trust, to each lineal descendant of the Grantor pursuant to the preceding sentence is instead to be retained in trust for the primary benefit of that lineal descendant pursuant to paragraph F. below. For the purposes of this subparagraph, the Surviving Spouse's generation-skipping tax exemption is the Surviving Spouse's exemption under Section 2631 of the Code, or any corresponding or substitute provision in effect on the date of the Surviving Spouse's death. The amount to be distributed pursuant to this subparagraph C.3.a. is to be satisfied in cash or in kind, or partly in each. Assets allocated to the generation-skipping trusts in kind are to be considered to satisfy this amount on the basis of their values on the date or dates of allocation.

If the balance of Surviving Spouse's generation-skipping tax exemption that remains available to her estate should equal or exceed the total value of the Marital Trust on the date of her death, then the entire balance of the Marital Trust is to be distributed pursuant to this subparagraph C.3.a., and no assets are to be distributed pursuant to subparagraph C.3.b. below. If neither the federal generation-skipping transfer tax imposed by Chapter 13 of the Code nor any corresponding or substitute transfer tax is in effect on the date of the Surviving Spouse's death, then the entire balance of the Marital Trust is to be distributed pursuant to subparagraph C.3.b. below, and no assets are to be distributed pursuant to this subparagraph C.3.a.

The Grantor understands and acknowledges that, as a result of amendments to Chapter 13 of the Code that were enacted as part of the Economic Growth and Tax Relief Reconciliation Act of 2001, the Surviving Spouse's generation-skipping tax exemption is scheduled to increase substantially between 2002 and 2009, and the generation-skipping transfer tax is to be repealed effective January 1, 2010. If the scheduled increases in the generation-skipping tax exemption become effective, then the Grantor understands that the amount of the Surviving Spouse's exemption may exceed the total value of the Marital Trust, in which case the entire balance of the Marital Trust is to be distributed pursuant to this subparagraph C.3.a. Similarly, the Grantor understands that if the complete repeal of the generation-skipping transfer tax becomes effective, then the entire balance of the Marital Trust will be distributed pursuant to subparagraph C.3.b. below.

b. The remaining balance of the Marital Trust shall be divided into three (3) equal shares, subject to the adjustment provided in subparagraph C.3.b.(iv) below. Each such share shall be held, administered, and distributed as hereafter provided.

(i) One (1) such share shall be distributed to the Grantor's son, Todd Bruce Jaksick, if he is then living, and if he is not then living to the then living issue of Todd Bruce Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Todd Bruce Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph C.3.b.

(ii) One (1) such share shall be distributed to the Grantor's son, Stanley S. Jaksick, if he is then living, and if he is not then living to the then living issue of Stanley S. Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Stanley S. Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph C.3.b.

(iii) One (1) such share shall be distributed to the Grantor's daughter, Wendy Ann Jaksick Smrt, if she is then living, and if she is not then living to the then living issue of Wendy Ann Jaksick Smrt, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Wendy Ann Jaksick Smrt is not then living, and none of her issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph C.3.b.

D. DISPOSITION OF THE DECEDENT'S TRUST. Following the death of the Grantor, the Decedent's Trust shall be held, administered, and distributed as hereafter provided.

1. On the death of the Grantor, and subject to any contrary directions contained in the Will of the Grantor, the Trustee must pay out of the principal of the Decedent's Trust any estate, inheritance, death, or other transfer taxes, including interest and penalties, resulting from the death of the Grantor that are attributable to any assets that, upon the death of the Grantor, are part of or are added to the Decedent's Trust. The amount of such taxes, interest, and penalties is to be determined and apportioned pursuant to article VII. The Trustee must, in addition, pay out of the principal of the Decedent's Trust any of the Grantor's last illness and funeral expenses, creditors' claims, bequests (including the bequest by the Grantor's Will of any of the Grantor's tangible personal property that is held in the trust estate), and any attorneys' fees and other costs incurred in administering the probate estate of the Grantor that are not paid from the probate estate of the Grantor.

2. On the death of the Grantor, and subject to the power of appointment provided in subparagraph B.1. above, the following property shall be held, administered, and distributed pursuant to paragraph G. below.

a. The Lake Tahoe Residence.

b. An amount equal to the estimated future payments of principal and interest on any deed of trust or mortgage, property taxes, assessments, insurance premiums, repair and maintenance expenses, utility expenses, and other expenses attributable to the Lake Tahoe Residence for a period of ten (10) years after the death of the Grantor (hereafter referred to as the "Residential Fund"). This amount shall be determined by the Trustee, in the Trustee's sole discretion, and shall be based upon all relevant historical expenses attributable to the Lake Tahoe Residence, as well as any relevant actuarial principles and/or other factors that the Trustee may determine necessary, in the Trustee's sole discretion. Notwithstanding Article VII, the amount in this subparagraph 2. will not be apportioned or charged any death taxes or administration expenses.

3. If the generation-skipping transfer tax imposed by Chapter 13 of the Internal Revenue Code of 1986, as amended (the "Code"), or any corresponding or substitute provision is in effect on the date of the Grantor's death, then there is to be distributed to the then living issue of the Grantor, by right of representation, but treating the Grantor's children as if they had predeceased the Grantor -- thus skipping the Grantor's children, an amount equal to the balance of the Grantor's generation-skipping tax exemption that remains available to the Grantor's estate after the allocation of the exemption to all other generation-skipping transfers made by the Grantor at or prior to his death. However, the amount that would otherwise be distributed, free of trust, to each lineal descendant of the Grantor pursuant to the preceding sentence is instead to be retained in trust for the primary benefit of that lineal descendant pursuant to paragraph F. below. For the purposes of this subparagraph, the Grantor's generation-skipping tax exemption is the Grantor's exemption under Section 2631 of the Code, or any corresponding or substitute provision in effect on the date of the Grantor's death. The amount to be distributed pursuant to this subparagraph D.3. is to be satisfied in cash or in kind, or partly in each. Assets allocated to the generation-skipping trusts in kind are to be considered to satisfy this amount on the basis of their values on the date or dates of allocation.

If the balance of Grantor's generation-skipping tax exemption that remains available to his estate should equal or exceed the total value of the Decedent's Trust on the date of his death, then the entire balance of the Decedent's Trust, with the exception of the property described in subparagraph D.2. above, is to be distributed pursuant to this subparagraph D.3., and no assets are to be distributed pursuant to subparagraph D.4. below. If neither the federal generation-skipping transfer tax imposed by Chapter 13 of the Code nor any corresponding or substitute transfer tax is in effect on the date of the Grantor's death, then the entire balance of the Decedent's Trust, with the exception of the property described in subparagraph D.2. above, is to be distributed pursuant to subparagraph D.4. below, and no assets are to be distributed pursuant to this subparagraph D.3.

The Grantor understands and acknowledges that, as a result of amendments to Chapter 13 of the Code that were enacted as part of the Economic Growth and Tax Relief Reconciliation Act of 2001, the Grantor's generation-skipping tax exemption is scheduled to increase substantially between 2002 and 2009, and the generation-skipping transfer tax is to be repealed effective January 1, 2010. If the scheduled increases in the generation-skipping tax exemption become effective, then the Grantor understands that the amount of the Grantor's exemption may exceed the total value of the Decedent's Trust, in which case the entire balance of the Decedent's Trust, with the exception of the property described in subparagraph D.2. above, is to be distributed pursuant to this subparagraph D.3. Similarly, the Grantor understands that if the complete repeal of the generation-skipping transfer tax becomes effective, then the entire balance of the Decedent's Trust, with the exception of the property described in subparagraph D.2. above, will be distributed pursuant to subparagraph D.4. below.

4. The remaining balance of the Decedent's Trust shall be divided into three (3) equal shares, subject to the adjustment provided in subparagraph D.4.d. below. Each such share shall be held, administered, and distributed as hereafter provided.

a. One (1) such share shall be distributed to the Grantor's son, Todd Bruce Jaksick, if he is then living, and if he is not then living to the then living issue of Todd Bruce Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Todd Bruce Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph D.4.

b. One (1) such share shall be distributed to the Grantor's son, Stanley S. Jaksick, if he is then living, and if he is not then living to the then living issue of Stanley S. Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Stanley S. Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph D.4.

c. One (1) such share shall be distributed to the Grantor's daughter, Wendy Ann Jaksick Smrt, if she is then living, and if she is not then living to the then living issue of Wendy Ann Jaksick Smrt, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Wendy Ann Jaksick Smrt is not then living, and none of her issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph D.4.

d. Grantor acknowledges that Wendy Ann Jaksick Smrt has received substantial sums of money and/or property from the Grantor and/or other members of, or entities related to, the Grantor's family, by virtue of which Grantor desires to adjust the share of the Decedent's Trust the Grantor desires Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, to receive pursuant to subparagraph D.4.c. above. Accordingly, the Trustee is hereby instructed to adjust the share of the Decedent's Trust to be distributed to Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, pursuant to subparagraph D.4.c. above as follows:

(i) The Trustee shall calculate the dollar value of the equal share of the Decedent's Trust each of the beneficiaries would otherwise be entitled to receive pursuant to this subparagraph D.4.

(ii) The Trustee shall then reduce the share Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, would otherwise be entitled to receive pursuant to subparagraph D.4.c. above by the sum of $1,500,000.

(iii) The Trustee shall then reallocate the $1,500,000 to and for the benefit of the other beneficiaries named in subparagraphs D.4.a. and D.4.b. above, in proportion to each beneficiary's interest as described therein.

(iv) The Trustee shall then recalculate the total share to be allocated to each of the beneficiaries named in this subparagraph D.4., and shall thereafter hold, administer, and distribute the shares pursuant to the terms of this Trust Agreement.

It is the sole intent and desire of the Grantor that the reductions and reallocations described in this subparagraph D.4.d. are the only actions and/or remedies to be pursued against Wendy Ann Jaksick Smrt. Accordingly, the Trustees and beneficiaries are instructed not to pursue any additional form of legal actions or otherwise against Wendy Ann Jaksick Smrt, either in their capacity as Trustee or beneficiary, and any such action(s) shall be construed as a contest of the provisions of this Trust Agreement for subject to paragraph O. of Article VIII below.

E. DEATH OF THE GRANTOR, IF THE GRANTOR IS NOT SURVIVED BY HIS SPOUSE. On the death of the Grantor, if the Grantor is not survived by the Surviving Spouse, the trust estate, including any additions made to the trust estate as a result of the death of the Grantor, such as from the Will of the Grantor or from life insurance policies on the life of the Grantor, shall be held, administered, and distributed as hereafter provided.

1. On the death of the Grantor, the Trustee must distribute the trust estate as then constituted, including any additions made to the trust estate as a result of the death of the Grantor, such as from the Will of the Grantor or from life insurance policies on the life of the Grantor, to such one or more persons and entities, including the estate of the Grantor, and on such terms and conditions, either outright or in trust, as the Grantor may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this general power of appointment. Any of the trust estate not effectively appointed by the Grantor in this manner is to be distributed, or retained in trust, pursuant to subparagraphs E.2. through E.5. below.

2. On the death of the Grantor, and subject to any contrary directions contained in the Will of the Grantor, the Trustee must pay out of the principal of the trust estate any estate, inheritance, death, or other transfer taxes, including interest and penalties, resulting from the death of the Grantor that are attributable to any assets that, upon the death of the Grantor, are part of or are added to the trust estate. The amount of such taxes, interest, and penalties is to be determined and apportioned pursuant to article VII.. The Trustee must, in addition, pay out of the principal of the trust estate any of the Grantor's last illness and funeral expenses, creditors' claims, bequests (including the bequest by the Grantor's Will of any of the Grantor's tangible personal property that is held in the trust estate), and any attorneys' fees and other costs incurred in administering the probate estate of the Grantor that are not paid from the probate estate of the Grantor.

3. On the death of the Grantor, and subject to the power of appointment provided in subparagraph E.1. above, the following property shall be held, administered, and distributed pursuant to paragraph G. below.

a. The Lake Tahoe Residence.

b. An amount equal to the estimated future payments of principal and interest on any deed of trust or mortgage, property taxes, assessments, insurance premiums, repair and maintenance expenses, utility expenses, and other expenses attributable to the Lake Tahoe Residence for a period of ten (10) years after the death of the Grantor (hereafter referred to as the "Residential Fund"). This amount shall be determined by the Trustee, in the Trustee's sole discretion, and shall be based upon all relevant historical expenses attributable to the Lake Tahoe Residence, as well as any relevant actuarial principles and/or other factors that the Trustee may determine necessary, in the Trustee's sole discretion. Notwithstanding Article VII, the amount in this subparagraph 2. will not be apportioned or charged any death taxes or administration expenses.

4. If the generation-skipping transfer tax imposed by Chapter 13 of the Internal Revenue Code of 1986, as amended (the "Code"), or any corresponding or substitute provision is in effect on the date of the Grantor's death, then there is to be distributed to the then living issue of the Grantor, by right of representation, but treating the Grantor's children as if they had predeceased the Grantor -- thus skipping the Grantor's children, an amount equal to the balance of the Grantor's generation-skipping tax exemption that remains available to the Grantor's estate after the allocation of the exemption to all other generation-skipping transfers made by the Grantor at or prior to his death. However, the amount that would otherwise be distributed, free of trust, to each lineal descendant of the Grantor pursuant to the preceding sentence is instead to be retained in trust for the primary benefit of that lineal descendant pursuant to paragraph F. below. For the purposes of this subparagraph, the Grantor's generation-skipping tax exemption is the Grantor's exemption under Section 2631 of the Code, or any corresponding or substitute provision in effect on the date of the Grantor's death. The amount to be distributed pursuant to this subparagraph E.4. is to be satisfied in cash or in kind, or partly in each. Assets allocated to the generation-skipping trusts in kind are to be considered to satisfy this amount on the basis of their values on the date or dates of allocation.

If the balance of Grantor's generation-skipping tax exemption that remains available to his estate should equal or exceed the total value of the trust estate on the date of his death, then the entire balance of the trust estate, with the exception of the property described in subparagraph E.3. above, is to be distributed pursuant to this subparagraph E.4., and no assets are to be distributed pursuant to subparagraph E.5. below. If neither the federal generation-skipping transfer tax imposed by Chapter 13 of the

Code nor any corresponding or substitute transfer tax is in effect on the date of the Grantor's death, then the entire balance of the trust estate, with the exception of the property described in subparagraph E.3. above, is to be distributed pursuant to subparagraph E.5. below, and no assets are to be distributed pursuant to this subparagraph E.4.

The Grantor understands and acknowledges that, as a result of amendments to Chapter 13 of the Code that were enacted as part of the Economic Growth and Tax Relief Reconciliation Act of 2001, the Grantor's generation-skipping tax exemption is scheduled to increase substantially between 2002 and 2009, and the generation-skipping transfer tax is to be repealed effective January 1, 2010. If the scheduled increases in the generation-skipping tax exemption become effective, then the Grantor understands that the amount of the Grantor's exemption may exceed the total value of the trust estate, in which case the entire balance of the trust estate, with the exception of the property described in subparagraph E.3. above, is to be distributed pursuant to this subparagraph E.4. Similarly, the Grantor understands that if the complete repeal of the generation-skipping transfer tax becomes effective, then the entire balance of the trust estate, with the exception of the property described in subparagraph E.3. above, will be distributed pursuant to subparagraph E.5. below.

5. The remaining balance of the trust estate shall be divided into three (3) equal shares, subject to the adjustment provided in subparagraph E.5.d. below. Each such share shall be held, administered, and distributed as hereafter provided.

a. One (1) such share shall be distributed to the Grantor's son, Todd Bruce Jaksick, if he is then living, and if he is not then living to the then living issue of Todd Bruce Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Todd Bruce Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph E.5.

b. One (1) such share shall be distributed to the Grantor's son, Stanley S. Jaksick, if he is then living, and if he is not then living to the then living issue of Stanley S. Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Stanley S. Jaksick is not then living, and none of his issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph E.5.

c. One (1) such share shall be distributed to the Grantor's daughter, Wendy Ann Jaksick Smrt, if she is then living, and if she is not then living to the then living issue of Wendy Ann Jaksick Smrt, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to the preceding sentence shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. below. If Wendy Ann Jaksick Smrt is not then living, and none of her issue is living, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph E.5.

d. Grantor acknowledges that Wendy Ann Jaksick Smrt has received substantial sums of money and/or property from the Grantor and/or other members of, or entities related to, the Grantor's family, by virtue of which Grantor desires to adjust the share of the trust estate the Grantor desires Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, to receive pursuant to subparagraph E.5.c. above. Accordingly, the Trustee is hereby instructed to adjust the share of the trust estate to be distributed to Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, pursuant to subparagraph E.5.c. above as follows:

(i) The Trustee shall calculate the dollar value of the equal share of the trust estate each of the beneficiaries would otherwise be entitled to receive pursuant to this subparagraph E.5.

(ii) The Trustee shall then reduce the share Wendy Ann Jaksick Smrt, or the then living issue of Wendy Ann Jaksick Smrt, would otherwise be entitled to receive pursuant to subparagraph E.5.c. above by the sum of $1,500,000,

(iii) The Trustee shall then reallocate the $1,500,000 to and for the benefit of the other beneficiaries named in subparagraphs E.5.a. and E.5.b. above, in proportion to each beneficiary's interest as described therein.

(iv) The Trustee shall then recalculate the total share to be allocated to each of the beneficiaries named in this subparagraph E.5., and shall thereafter hold, administer, and distribute the shares pursuant to the terms of this Trust Agreement.

It is the sole intent and desire of the Grantor that the reductions and reallocations described in this subparagraph E.5.d. are the only actions and/or remedies to be pursued against Wendy Ann Jaksick Smrt. Accordingly, the Trustees and beneficiaries are instructed not to pursue any additional form of legal actions or otherwise against Wendy Ann Jaksick Smrt, either in their capacity as Trustee or beneficiary, and any such action(s) shall be construed as a contest of the provisions of this Trust Agreement for subject to paragraph O. of Article VIII below.

F. DISTRIBUTIONS TO THE ISSUE OF THE GRANTOR. Any amount distributable in trust for the primary benefit of each lineal descendant of the Grantor pursuant to the provisions of this Trust Agreement is to be retained and administered as a separate trust for the primary benefit of that lineal descendant pursuant to subparagraphs F.1. through F.4. below. In each of the following subparagraphs, all references to the "Beneficiary" are to the lineal descendant of the Grantor for whose primary benefit a separate trust is established pursuant to the provisions of this Trust Agreement.

1. During the lifetime of the Beneficiary, the Trustee shall pay to or apply for the benefit of the Beneficiary as much of the net income and principal of the Beneficiary's trust as the Trustee, in the Trustee's discretion, considers necessary for the proper health, education, support, and maintenance of the Beneficiary, after taking into consideration, to the extent the Trustee considers advisable, any other income or resources of the Beneficiary known to the Trustee. Any net income not distributed shall be accumulated and added to principal..

2. During the lifetime of the Beneficiary, the Trustee may also pay to or apply for the benefit of any one (1) or more of the issue of the Beneficiary, including those aged 18 or older, and the surviving spouses of any deceased issue of the Beneficiary as much of the principal of the "Exempt Portion" (as defined in article VI below) of the Beneficiary's trust as the Trustee, in the Trustee's discretion, considers necessary for the health, education, support, and maintenance of such beneficiaries, after taking into consideration, to the extent the Trustee considers advisable, any of their other income or resources known to the Trustee. In exercising the discretion granted by this subparagraph, the Trustee may pay more to or apply more for some beneficiaries than others, and may make payments to or applications of benefits for one or more beneficiaries to the exclusion of others. However, in exercising these discretionary powers to distribute principal, the Trustee is to be mindful of the fact that the primary concern of the Grantor is the proper health, education, support, and maintenance of the Beneficiary, and that the interests of the other beneficiaries in the trust are to be subordinate to those of the Beneficiary. Any payment or application of benefits to or for the benefit of any of the issue of the Beneficiary

or the surviving spouses of any deceased issue of the Beneficiary pursuant to this subparagraph F.2. is to be charged against the trust as a whole, rather than against the ultimate distributive share of the beneficiary to whom or for whose benefit the payment is made.

3. During the lifetime of the Beneficiary, the Trustee must, in addition, distribute such amounts from the principal of the Beneficiary's trust to such one or more persons and entities, excluding only the Beneficiary, the Beneficiary's estate, the Beneficiary's creditors, and the creditors of the Beneficiary's estate, and on such terms and conditions, either outright or in trust, as the Beneficiary may appoint by a written and acknowledged instrument specifically referring to and exercising this special power of appointment.

4. If the Beneficiary dies before becoming entitled to receive distribution of the Beneficiary's entire trust, then the remaining balance of the Beneficiary's trust shall be distributed pursuant to subparagraphs F.4.a. through F.4.c. below.

a. The "Exempt Portion" (as defined in article VI below) of the Beneficiary's trust shall be distributed to such one or more members of the group composed of and limited to the Grantor's issue (excluding the Beneficiary) who are living on or born or adopted after the date of death of the Beneficiary and the surviving spouses of any of the Grantor's deceased issue (including the Beneficiary's surviving spouse), and on such terms and conditions, either outright or in trust, as the Beneficiary may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this special power of appointment. Any of the Exempt Portion of the Beneficiary's trust not effectively appointed by the Beneficiary in this manner shall be distributed pursuant to subparagraph F.4.c. below.

b. The "Nonexempt Portion" (as defined in article VI below) of the Beneficiary's trust shall be distributed to such one or more persons and entities, including the Beneficiary's estate, and on such terms and conditions, either outright or in trust, as the Beneficiary may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this general power of appointment. Any of the Nonexempt Portion of the Beneficiary's trust not effectively appointed by the Beneficiary in this manner shall be distributed pursuant to subparagraph F.4.c. below.

c. Any of the Beneficiary's trust not effectively appointed by the Beneficiary pursuant to subparagraphs F.4.a. and F.4.b. above shall be distributed to the then living issue of the Beneficiary, by right of representation, or, if there are none, by right of representation to the then living issue of the nearest ancestor of the Beneficiary who is a descendant of the Grantor and who has issue then living, or, if there is no such ancestor of the Beneficiary who has issue then living, to the then living issue of the Grantor, by right of representation. However, (a) if any part of the Beneficiary's trust would otherwise be distributed, free of trust, to any lineal descendant of the Grantor for whose primary benefit a trust is then being administered pursuant to this paragraph F., then that part is instead to be added to that trust and is to thereafter be administered according to its terms; and (b), subject to the provisions of paragraph L. of article VIII below (the "Perpetuities Savings Clause"), if any part of the Beneficiary's trust would otherwise be distributed, free of trust, to any other lineal descendant of the Grantor, then that part is instead to be retained in trust for the primary benefit of that lineal descendant during his or her entire lifetime pursuant to this paragraph F. That lineal descendant is to thereafter be considered the "Beneficiary" for the purposes of this paragraph F.

G. LAKE TAHOE RESIDENCE AND RESIDENTIAL FUND. The Lake Tahoe Residence and Residential Fund shall be retained and administered as a separate trust for the benefit of the Surviving Spouse and the Grantor's children who are living on the date of death of the Grantor and shall be held, administered, and distributed as hereafter provided.

1. On the death of the Grantor, if the Grantor is survived by the Surviving Spouse, the Surviving Spouse shall have the exclusive right to use and occupy the Lake Tahoe Residence, rent free, for a period of six (6) months following the death of the Grantor. At the expiration of the six (6) month period set forth in the preceding sentence, the Surviving Spouse and each of the Grantor's living children shall have the right to use and occupy the Lake Tahoe Residence, rent free, for such equal periods throughout each calendar year as the Trustee shall determine, in the Trustee's sole discretion, until such time as the Lake Tahoe Residence is sold pursuant to subparagraph G.3. or G.4. below. The Trustee shall pay all of the property taxes, assessments, insurance premiums, repair and maintenance expenses, utility expenses, and other expenses attributable to the Lake Tahoe Residence out of the Residential Fund. The Trustee may require each beneficiary to agree in writing to indemnify and hold the Trustee and the trust estate harmless from any liability resulting from the occupancy of the Lake Tahoe Residence by the beneficiary and his or her guests and invitees, including, but not limited to, any liability for personal injury or property damage sustained during the use and occupancy of the property. The Trustee is not to be liable to the other beneficiaries of the trust estate for any loss of or damage to the Lake Tahoe Residence that results from the use and occupancy of the property by a beneficiary pursuant to this provision.

2. On the death of the Grantor, if the Grantor is not survived by the Surviving Spouse, each of the Grantor's living children shall have the right to use and occupy the Lake Tahoe Residence, rent free, for such equal periods throughout each calendar year as the Trustee shall determine, in the Trustee's sole discretion, until such time as the Lake Tahoe Residence is sold pursuant to subparagraph G.3. or G.4. below. The Trustee shall pay all of the property taxes, assessments, insurance premiums, repair and maintenance expenses, utility expenses, and other expenses attributable to the Lake Tahoe Residence out of the Residential Fund. The Trustee may require each beneficiary to agree in writing to indemnify and hold the Trustee and the trust estate harmless from any liability resulting from the occupancy of the Lake Tahoe Residence by the beneficiary and his or her guests and invitees, including, but not limited to, any liability for personal injury or property damage sustained during the use and occupancy of the property. The Trustee is not to be liable to the other beneficiaries of the trust estate for any loss of or damage to the Lake Tahoe Residence that results from the use and occupancy of the property by a beneficiary pursuant to this provision.

3. On the death of the first child of the Grantor who was living on the date of death of the Grantor, the Trustee shall submit a written offer to sell the Lake Tahoe Residence to the remaining children of the Grantor for such price, and upon such terms, as the Trustee determines in the Trustee's sole discretion. Within 30 days after receipt of the offer, any one or more of the remaining children of the Grantor may, at their option, exercisable in writing, purchase the Lake Tahoe Residence for the purchase price and on the terms set forth in the offer by the Trustee. If none of the remaining children of the Grantor exercise the right of first refusal, then the Trustee shall sell the Lake Tahoe Residence to a third party for such price, and upon such terms, as the Trustee determines in the Trustee's sole discretion. Upon the sale of the Lake Tahoe Residence pursuant to this subparagraph G.3., the sales proceeds from the Lake Tahoe Residence and the remaining balance of the Residential Fund, if any, shall be distributed pursuant to subparagraph G.5. below.

4. Notwithstanding any other provision of this paragraph G., at any time after the expiration of the six (6) month period set forth in subparagraph G.1. above, and only upon the unanimous vote of the Co-Trustees then acting as Trustee pursuant to paragraph A. of article IV below, the Trustee may, in the Trustee's sole discretion, sell the Lake Tahoe Residence to such buyer, for such price, and upon such terms, as the Trustee determines in the Trustee's sole discretion. Upon the sale of the Lake Tahoe Residence pursuant to this subparagraph G.4., the sales proceeds from the Lake Tahoe Residence and the remaining balance of the Residential Fund, if any, shall be distributed pursuant to subparagraph G.5. below.

5. Upon the sale of the Lake Tahoe Residence pursuant to subparagraph G.3. or G.4. above, the sales proceeds from the Lake Tahoe Residence and the remaining balance of the Residential Fund, if any, shall be divided into three (3) equal shares. Each such equal share shall be held, administered, and distributed as hereafter provided.

a. One (1) such equal share shall be distributed to the Grantor's son, Todd Bruce Jaksick, if he is then living, and if he is not then living to such one or more persons and entities, excluding only the Beneficiary, the Beneficiary's estate, the Beneficiary's creditors, and the creditors of the Beneficiary's estate, and on such terms and conditions, either outright or in trust, as Todd Bruce Jaksick may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this limited power of appointment. Any of such equal share not effectively appointed by Todd Bruce Jaksick in this manner shall be distributed to the then living issue of Todd Bruce Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to this subparagraph G.5.a. shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. above. If Todd Bruce Jaksick is not then living, and none of his issue is living, and no other distribution is to be made pursuant to this subparagraph, and power is not exercised this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph G.5.

b. One (1) such equal share shall be distributed to the Grantor's son, Stanley S. Jaksick, if he is then living, and if he is not then living to such one or more persons and entities, excluding only the Beneficiary, the Beneficiary's estate, the Beneficiary's creditors, and the creditors of the Beneficiary's estate, and on such terms and conditions, either outright or in trust, as Stanley S. Jaksick may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this limited power of appointment. Any of such equal share not effectively appointed by Stanley S. Jaksick in this manner shall be distributed to the then living issue of Stanley S. Jaksick, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to this subparagraph G.5.b. shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. above. If Stanley S. Jaksick is not then living, none of his issue is living, and no other distribution is to be made pursuant to this subparagraph, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph G.5.

c. One (1) such equal share shall be distributed to the Grantor's daughter, Wendy Ann Jaksick Smrt, if she is then living, and if she is not then living to such one or more persons and entities, excluding only the Beneficiary, the Beneficiary's estate, the Beneficiary's creditors, and the creditors of the Beneficiary's estate, and on such terms and conditions, either outright or in trust, as Wendy Ann Jaksick Smrt may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this limited power of appointment. Any of such equal share not effectively appointed by Wendy Ann Jaksick Smrt in this manner shall be distributed to the then living issue of Wendy Ann Jaksick Smrt, by right of representation. However, the amount that would otherwise be distributed, free of trust, to each issue of the Grantor pursuant to this subparagraph G.5.c. shall instead be retained in trust for the primary benefit of that person pursuant to paragraph F. above. If Wendy Ann Jaksick Smrt is not then living, none of her issue is living, and no other distribution is to be made pursuant to this subparagraph, this distribution will lapse and be divided equally between the other two shares or one share, as the case may be, pursuant to this subparagraph G.5.

H. REMOTE HEIRS. If at any time before final distribution of the trust estate Samuel S. Jaksick, Jr., Janene Barger, and all of the issue of Samuel S. Jaksick, Jr. are deceased, and no other disposition of the property is directed by this Trust Agreement, then the remaining portion of the trust estate is to then be distributed to the Nevada State Children's Home in Carson City, Nevada, or to a similar successor organization of the State of Nevada, to be used as follows:

1. Three-fourths (¾) of the remaining portion of the trust estate shall be used by the Nevada State Children's Home, in a manner determined in its sole discretion, to assist in college or university education for children who are residents of the Nevada State Children's Home when they graduate from high school.

2. One-fourth (¼) of the remaining portion of the trust estate shall be used by the Nevada State Children's Home, in a manner determined in its sole discretion, for athletic and recreational equipment for the growth, development, and entertainment of children residing in the Nevada State Children's Home.

I. DISTRIBUTIONS TO BENEFICIARIES UNDER LEGAL DISABILITY. If any beneficiary to whom the Trustee is directed to or permitted to make distributions of income or principal is under any legal disability, or, in the opinion of the Trustee, is unable to properly apply such distributions for the benefit of the beneficiary, then the Trustee may make such distributions directly for the benefit of the beneficiary or in any one or more of the following methods:

1. to the beneficiary;

2. to the conservator or guardian of the estate of the beneficiary;

3. to a custodian of the beneficiary under the Uniform Act on Transfers to Minors, or any corresponding or substitute provisions then in effect (the "Act"), and if custodial property has not previously been created for the benefit of the beneficiary under the Act, then the Trustee may, in the Trustee's discretion, declare the property being distributed to be custodial property, transfer the custodial property to a qualified custodian under the Act, and specify any age permitted under the Act as the age for distribution to the beneficiary; or

4. to any relative of the beneficiary, to be expended by the relative for the benefit of the beneficiary.

J. EARLY TERMINATION OF SMALL TRUSTS. If at any time before final distribution, any trust being administered under this Trust Agreement contains assets with an aggregate fair market value of less than $50,000, and if the Trustee determines, in the Trustee's discretion, that continued administration of the trust would be impractical or that the costs of administration would outweigh the anticipated benefits of continued administration, then the Trustee may terminate the trust and distribute the remaining trust assets to the trust beneficiaries, both income beneficiaries and then living remaindermen. The identities of the remaindermen are to be determined as if the event that would otherwise cause the final distribution of the trust, such as the attainment by the income beneficiary of a specified age or the death of the last living income beneficiary, had then occurred. Except as otherwise specifically provided in this Trust Agreement, distribution among the income beneficiaries and remaindermen is to be in accordance with sound actuarial principles.

K. INTEREST ON PECUNIARY BEQUESTS. Unless otherwise specifically provided in this Trust Agreement, any distribution or allocation of a monetary or pecuniary amount of property may be satisfied in cash or in kind, or partly in each, with the assets so distributed or allocated being valued for this purpose on the date or dates of distribution or allocation. Interest is not to accrue with respect to any pecuniary or monetary distribution or allocation that is satisfied or irrevocably set aside within 15 months after the date of the event that results in the distribution or allocation, such as the death of the Grantor. However, each such monetary or pecuniary distribution or allocation that is not so satisfied or irrevocably set aside within 15 months is to bear interest from the date specified under applicable state law, and if state law does not specify a date for the accrual of interest, interest is to accrue from the date of the event that results in the distribution or allocation, and interest is to accrue to the date of distribution or allocation. Interest is to accrue at the statutory rate applicable to pecuniary bequests under state law, and if state law does not specify a statutory rate, interest is to accrue at 80% of the rate applicable under Section 7520 of the Internal Revenue Code of 1986, as amended (the "Code"), in effect on the date of the event that results in the distribution or allocation, or such other rate as may from time to time be required by the Code or federal estate, gift, or generation-skipping tax regulations.

III

POWER TO REVOKE AND AMEND

A. POWER TO REVOKE DURING LIFETIME OF GRANTOR. Samuel S. Jaksick, Jr., during his lifetime, may revoke this Trust Agreement in whole or in part by a written instrument delivered to the Trustee. On revocation, the Trustee must deliver to the Grantor all or the designated portion of the trust assets. If the Trust Agreement is revoked with respect to all or a major portion of the trust assets subject to the Trust Agreement, the Trustee may retain sufficient assets to reasonably secure payment of liabilities incurred by the Trustee in the administration of the trust estate, including Trustee's fees that have been earned, unless the Grantor indemnifies the Trustee against loss or expense. However, the Trustee is not entitled to indemnification against any loss or expense resulting from any breach of trust.

B. POWER TO AMEND DURING LIFETIME OF GRANTOR. Samuel S. Jaksick, Jr., during his lifetime, reserves the power to amend any of the terms of this Trust Agreement by a written instrument delivered to the Trustee. No amendment may substantially increase the duties or liabilities of the Trustee or change the Trustee's compensation without the Trustee's consent, nor is the Trustee obligated to act under such an amendment unless the Trustee accepts it. If a Trustee is removed, the Grantor must pay to the Trustee any sums due and must indemnify the Trustee against liabilities incurred by the Trustee in the administration of the trust estate. However, the Trustee is not entitled to indemnification against any liabilities resulting from any breach of trust.

C. POWER TO REVOKE AND AMEND FOLLOWING THE DEATH OF THE GRANTOR. Following the death of the Grantor, the trust estate may not be revoked, amended, or terminated except through distributions permitted or required pursuant to the terms of this Trust Agreement or through the exercise of powers of appointment that are granted by the terms of this Trust Agreement.

D. EFFECT OF DISABILITY OF GRANTOR ON POWER TO REVOKE OR AMEND. All of the Grantor's powers to revoke and amend that are described in paragraphs A. and B. above are personal to the Grantor and, in the event of disability, may be exercised on behalf of the Grantor by (1) a conservator or guardian of the estate of the Grantor with court approval or (2) the holder of a durable power of attorney for the purpose of making gifts or taking other actions that are authorized by express provisions of the durable power.

IV

TRUSTEE PROVISIONS

A. APPOINTMENT OF TRUSTEE AND SUCCESSOR TRUSTEES. Except as otherwise specifically provided in this Trust Agreement or in an instrument exercising a power of appointment that is granted by this Trust Agreement, the persons or entities named or appointed as Trustee or Co-Trustees pursuant to this paragraph A. are to act as Trustee or Co-Trustees, as the case may be, of each trust established pursuant to this Trust Agreement. Samuel S. Jaksick, Jr. is to initially serve as the sole Trustee. However, he may, in his sole discretion, appoint one (1) or more other persons or entities to serve as a Co-Trustee or as Co-Trustees with him and to serve as the successor Trustee or as successor Co-Trustees if he should for any reason fail to qualify or cease to act as Trustee, and he may remove (and, if desired, replace) any Co-Trustee, successor Trustee, or successor Co-Trustee appointed by him.

If Samuel S. Jaksick, Jr. should for any reason fail to qualify or cease to act as Trustee, and if he fails to otherwise appoint a different successor Trustee or two (2) or more different successor Co-Trustees pursuant to the preceding subparagraph, then Stanley S. Jaksick, Todd Bruce Jaksick, and Ray Benetti shall act as Co-Trustees. If any one of Stanley S. Jaksick, Todd Bruce Jaksick, or Ray Benetti should for any reason fail to qualify or cease to act as a Co-Trustee, then the remaining two Co-Trustees and Ken Huff shall act as Co-Trustees. If any two of Stanley S. Jaksick, Todd Bruce Jaksick, Ray Benetti, and Ken Huff should for any reason fail to qualify or cease to act as a Co-Trustee, then Todd Bruce Jaksick shall appoint one (1) other person or entity to serve as a Co-Trustee with the remaining two Co-Trustees. If Todd Bruce Jaksick should for any reason be unable or unwilling to appoint a Co-Trustee pursuant to the preceding sentence, then Stanley S. Jaksick shall appoint one (1) other person or entity to serve as a Co-Trustee with the remaining two Co-Trustees pursuant to the preceding sentence. If any three of Stanley S. Jaksick, Todd Bruce Jaksick, Ray Benetti, and Ken Huff should for any reason fail to qualify or cease to act as a Co-Trustee, then Todd Bruce Jaksick shall appoint one

(1) or more other persons or entities to serve as a Co-Trustee or as Co-Trustees with the remaining Co-Trustee. If Todd Bruce Jaksick should for any reason be unable or unwilling to appoint a Co-Trustee or Co-Trustees pursuant to the preceding sentence, then Stanley S. Jaksick shall appoint one (1) or more other persons or entities to serve as a Co-Trustee or as Co-Trustees with the remaining Co-Trustee pursuant to the preceding sentence.

Notwithstanding any other provision of this paragraph A., Todd Bruce Jaksick may, in his sole discretion, remove any Co-Trustee, successor Trustee (including Nevada State Bank below), or successor Co-Trustee named or otherwise appointed pursuant to this paragraph A., and he may appoint one (1) or more other persons or entities to serve as the replacement Co-Trustee, successor Trustee, or successor Co-Trustee, as the case may be. If Todd Bruce Jaksick should for any reason be unable or unwilling to remove and replace a Co-Trustee, successor Trustee, or successor Co-Trustee pursuant to the preceding sentence, then Stanley S. Jaksick may, in his sole discretion, remove any Co-Trustee, successor Trustee (including Nevada State Bank below), or successor Co-Trustee named or otherwise appointed pursuant to this paragraph A., and he may appoint one (1) or more other persons or entities to serve as the replacement Co-Trustee, successor Trustee, or successor Co-Trustee, as the case may be. However, the power granted to Todd Bruce Jaksick and Stanley S. Jaksick to remove and replace any Co-Trustee, successor Trustee, or successor Co-Trustee as set forth in this subparagraph may not be used to remove either Samuel S. Jaksick, Jr., Todd Bruce Jaksick, or Stanley S. Jaksick as Trustee, Co-Trustee, successor Trustee, or successor Co-Trustee, as the case may be.

If all of the individuals named in this paragraph A. should for any reason fail to qualify or cease to act as Trustees, and if another successor Trustee or two (2) or more other successor Co-Trustees are not otherwise appointed pursuant to the preceding subparagraphs, then Nevada State Bank shall act as sole Trustee.

The power to appoint, remove, and replace Co-Trustees, successor Trustees, and successor Co-Trustees is to be exercised by a written instrument signed by the person or persons possessing the power. Any person or entity qualified to serve as Trustee may be appointed a Co-Trustee, successor Trustee, or successor Co-Trustee pursuant to this paragraph A.

B. INCAPACITY OF TRUSTEE. Any person named or appointed as the Trustee or as a Co-Trustee pursuant to the provisions of this Trust Agreement is to be considered to have failed to qualify as Trustee or as a Co-Trustee if the person at any time becomes incapacitated (determined in the manner specified in paragraph D. of article VIII). The person is to be restored to the office of Trustee or Co-Trustee as soon as the person regains capacity.

C. EXCULPATION OF SUCCESSOR TRUSTEE. No successor Trustee is to be liable for any act, omission, or default of a predecessor Trustee. Unless requested in writing within 180 days of appointment by an adult beneficiary of this trust, no successor Trustee is to have any duty to investigate or review any action of a predecessor Trustee and may accept the accounting records of the predecessor Trustee showing assets on hand without further investigation and without incurring any liability to any person claiming or having an interest in the trust.

D. EXCULPATION OF CO-TRUSTEES. No Co-Trustee is to be liable for any act, omission, or default of any other Co-Trustee provided that the Co-Trustee has not had knowledge of any facts that may reasonably be expected to have put the Co-Trustee on notice in sufficient time to have prevented the act, omission, or default.

E. GOVERNING VOTE OF CO-TRUSTEES AND EXECUTION OF DOCUMENTS. During any period of time that there are two (2) or more Co-Trustees, all of the acts of the Co-Trustees are to be governed by the majority vote of the Co-Trustees, and any action taken by the majority vote of the Co-Trustees is to be binding on the trust estate and may be relied on by third parties dealing with the Co-Trustees.

Following the approval by the Trustee or the Co-Trustees of any transaction pursuant to this Trust Agreement, any deeds, promissory notes, deeds of trust, mortgages, leases, contracts, checks, withdrawal orders for the disbursement or withdrawal of funds, or other instruments binding the assets of the trust or committing the trust to obligations may be executed on behalf of the trust (1) by the Trustee, if there is only one (1) Trustee, (2) by any one (1) of the Co-Trustees, if there are two (2) or more Co-Trustees, or (3) by any other person designated in writing by the Trustee, if there is only one (1) Trustee, or by all of the Co-Trustees, if there are two (2) or more Co-Trustees. Any person or entity transacting business with the trust may rely upon any instrument executed by an authorized signatory without inquiring into the approval of the transaction pursuant to this Trust Agreement.

F. RESIGNATION OF TRUSTEE. The Trustee may resign at any time. Such resignation is to be effective after delivery of 30 days written notice to those persons to whom accountings are then required to be rendered pursuant to paragraph J. below. Upon the resignation of the Trustee, a successor Trustee is to be appointed pursuant to paragraph A. above.

G. REMOVAL OF CORPORATE TRUSTEES. Any corporate or institutional Trustee named or appointed as Trustee of a trust pursuant to paragraph A. above may be removed at any time, with or without cause, by a written instrument signed by a majority of those persons to whom accountings for the trust are then required to be rendered pursuant to paragraph J. below. Upon the removal of the corporate or institutional Trustee, a successor Trustee is to be appointed pursuant to paragraph A. above.

H. WAIVER OF BOND. No bond is to be required of any person named or appointed as Trustee for the faithful performance of the person's duties as Trustee.

I. COMPENSATION OF TRUSTEE. The Grantor is not to receive any compensation for services rendered in connection with the administration of the trust estate. Each successor Trustee is entitled to reasonable compensation for services rendered in connection with the administration of the trust estate. Any bank or trust company acting as a corporate Trustee, whether acting as the sole Trustee or as a Co-Trustee, is entitled to compensation for its services in the amount and at the times specified in its schedule of fees and charges established by it from time to time for the administration of trusts similar in character and size to the trust established by this Trust Agreement and in effect when the compensation is payable. The compensation of the corporate Trustee is not to be affected by the fact that the corporate Trustee or an affiliate of the corporate Trustee receives an investment management, administrative, or other fee from an entity or fund in which the trust is an investor.

J. ACCOUNTINGS. During the lifetime of the Grantor, the Trustee is required to render accountings only to the Grantor; and the accountings must be rendered at least annually. Following the death of the Grantor, the Trustee of each trust must render accountings at least annually to each beneficiary of the trust who is entitled to receive current discretionary or mandatory distributions from income or principal, and to each living remainderman who would then be entitled to a distribution of income or principal if the event requiring final distribution of the trust (such as the attainment by the income beneficiary of a specified age or the death of the last living income beneficiary) had then occurred. If a person would be a current beneficiary or remainderman only if a power of appointment were exercised in his or her favor, and if the Trustee does not have actual knowledge of the exercise of the power in that person's favor, then that person is not to be considered a current beneficiary or remainderman for the purposes of this paragraph J. If any beneficiary entitled to receive an accounting is a minor or under any other legal disability, then the accounting is to be delivered to the beneficiary's parents or guardian of the beneficiary's estate. Unless any person to whom an accounting is required to be rendered delivers a written objection to the Trustee within 180 days after receipt of the accounting, the accounting is to be final and conclusive with respect to all transactions disclosed in the accounting as to all beneficiaries of the trust, including unborn and unascertained beneficiaries. After settlement of the accounting by the agreement of the parties objecting to it, or by expiration of the 180 day period, the Trustee is to no longer be liable to any beneficiary of the trust, including unborn and unascertained beneficiaries, with respect to all transactions disclosed in the accounting, except for the Trustee's intentional wrongdoing or fraud.

K. TRUSTEE ADMINISTRATIVE POWERS. Except as otherwise provided in this Trust Agreement or by the laws of the State of Nevada, the Trustee is vested with the following powers with respect to the trust estate and any part of it, in addition to those powers now or hereafter conferred by law:.

1. The Trustee is to invest and manage the trust estate as a prudent investor would, after taking into consideration the purposes, terms, distribution requirements, and other circumstances of the trust. In satisfying this standard, the Trustee must exercise reasonable care, skill, and caution. The Trustee's investment and management decisions respecting individual assets and courses of action are to be evaluated not in isolation, but in the context of the trust portfolio as a whole and as a part of an overall investment strategy having risk and return objectives reasonably suited to the trust, with no types of investments or courses of actions being impermissible or imprudent *per se*. The intent of this provision is to confer upon the Trustee the investment authority defined in the Restatement 3d of the Law of Trusts ("The Prudent Investor Rule"). Within the limitations of this standard, and subject to any express provision or limitation contained in this Trust Agreement, the Trustee is authorized to invest and reinvest the trust estate in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not limited to, corporate obligations of every kind, stocks, preferred or common, shares of investment trusts and investment companies (including any common trust fund or other collective investment vehicle administered by the Trustee or an affiliate of the Trustee), mutual funds, and interests in partnerships (both general and limited), limited liability companies, and other forms of legal entities. The Trustee's investment power is not to be affected by the fact that the Trustee or an affiliate of the Trustee may receive an investment management, administrative, or other fee from any entity in which trust assets are invested. In making and implementing investment decisions, the Trustee has a duty to diversify the investments of the trust unless, under the circumstances, it is prudent not to do so. However, the requirement for diversification is not to apply with respect to (a) any property contributed to the trust estate by the Grantor, (b) any residential real property described in paragraph C. of article V below, and (c) any tangible personal property described in paragraph D. of article V below.

2. The Trustee may organize, participate in, invest in, and contribute trust assets to all forms of legal entities, specifically including, but not limited to, corporations, partnerships (both general and limited), and limited liability companies. The Trustee may acquire any form of equity interest in or evidence of indebtedness from any entity in which trust assets are invested, specifically including, but not limited to, stocks (preferred, common, voting, and non-voting), partnership interests (both limited and general), membership interests (both voting and non-voting), bonds, and promissory notes (both secured and unsecured), on terms and conditions approved by the Trustee, in the Trustee's discretion. This power specifically includes, but is not limited to, the power to invest in and contribute property to limited partnerships, limited liability companies, and other forms of legal entities administered or managed by the Trustee or an affiliate of the Trustee.

3. The Trustee may continue to hold any property, including any shares of the Trustee's own stock, and may operate at the risk of the trust estate any business that the Trustee receives or acquires as long as the Trustee considers advisable.

4. The Trustee is to have all the rights, powers, and privileges of an owner with respect to the securities held in trust, including, but not limited to, the power 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 such terms as the Trustee may consider advisable; and to exercise or sell stock subscription or conversion rights.

5. The Trustee may hold securities or other property in the Trustee's name as Trustee under this Trust Agreement, in the Trustee's own name, or in the name of a nominee, or the Trustee may hold securities unregistered in such condition that ownership will pass by delivery.

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

7. The Trustee may write or sell covered call options on any securities held in the trust through any recognized options exchange.

8. The Trustee may lease trust property for terms within or beyond the term of the Trust Agreement for any purpose, including exploration for the removal of gas, oil, and other minerals; and may enter into community oil leases, pooling, and unitization agreements.

9. The Trustee may loan money to any person or entity, including the probate estate of the Grantor. However, any such loan must bear a reasonable rate of interest.

10. The Trustee may purchase property at its fair market value as determined by the Trustee, in the Trustee's discretion, from the probate estate of the Grantor.

11. The Trustee may loan or advance the Trustee's own funds to the trust estate, with interest at current rates; may receive security for such loans in the form of a mortgage, pledge, deed of trust, or other encumbrance of any assets of the trust estate; may purchase assets of the trust estate at their fair market value as determined by an independent appraisal of those assets; and may sell property to the trust at a price not in excess of the fair market value of the property as determined by an independent appraisal.

12. The Trustee may release or restrict the scope of any power that the Trustee may hold in connection with the trust estate, whether such power is expressly granted in the Trust Agreement or implied by law. The Trustee is to exercise this power in a written instrument executed by the Trustee specifying the power to be released or restricted and the nature of the release or restriction. The release or restriction is to be binding on all successor Trustees unless otherwise stated in the written instrument.

13. The Trustee may take any action and make any election, in the Trustee's discretion, to minimize the tax liabilities of the trust estate and the beneficiaries. The Trustee may allocate the tax benefits among the various beneficiaries, and the Trustee may make adjustments in the rights of any beneficiaries, or between the income and principal accounts, to compensate for the consequences of any tax election or any investment or administrative decision that the Trustee believes has had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over others.

14. The Trustee may borrow money and encumber trust property by mortgage, deed of trust, pledge, or otherwise. The Trustee is authorized to purchase, sell, and trade securities of any nature, including short sales, on margin, and for such purposes may maintain and operate margin accounts with brokers and may pledge any securities

held or purchased by the Trustee with such brokers as security for loans and advances made to the Trustee. The Trustee of each trust is also authorized to guarantee any loans made to any entity in which the trust owns an equity interest. In addition, during the lifetime of the Grantor, the Trustee is authorized to guarantee any loans made to the Grantor.

15. The Trustee may commence or defend, at the expense of the trust estate, such litigation with respect to the trust estate or any property of the trust estate as the Trustee may consider advisable and may compromise or otherwise adjust any claims or litigation against or in favor of the trust estate.

16. The Trustee may carry insurance of such kinds and in such amounts as the Trustee considers advisable, at the expense of the trust estate, to protect the trust estate and the Trustee personally against any hazard.

17. The Trustee may employ attorneys, accountants, investment advisors, managerial, clerical, and other assistants and agents, including management companies and resident managers of any real property operated by the trust. The expense of employment of such personnel is to be a proper expense of the trust and not of the Trustee personally. The Grantor acknowledges that Stanley S. Jaksick and Todd Bruce Jaksick currently provide services to and/or are involved in helping to administer and develop many of the Grantor's business activities and opportunities, and that their roles and responsibilities in these capacities will likely be greatly increased in the event of Grantor's death. Accordingly, the Trustee is specifically authorized and instructed to review, adjust, and increase, from time to time, the respective levels of compensation for Stanley S. Jaksick and Todd Bruce Jaksick based upon the increase in their then current responsibilities.

18. The Trustee may withhold from distribution, in the Trustee's discretion, at the time for distribution of any property of the trust estate, without the payment of interest, all or any part of the property, as long as the Trustee determines, in the Trustee's discretion, that the property may be subject to conflicting claims, to tax deficiencies, or to liabilities, contingent or otherwise, properly incurred in the administration of the trust estate or in the administration of the probate estate of the Grantor.

19. The Trustee may partition, allot, and distribute the trust estate, on any division or periodic, 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 Trustee, and may sell such property as the Trustee considers necessary to make any division or distribution. In making any division or periodic, partial, or final distribution of the trust

estate, the Trustee is to be under no obligation to make a pro-rata division, or to distribute the same assets to beneficiaries similarly situated, but rather the Trustee may, in the Trustee's discretion, make a nonpro-rata division between trusts or shares and nonpro-rata distributions to beneficiaries, so long as the assets allocated to the separate trusts or shares, or distributed to the beneficiaries, have equivalent or proportionate fair market values.

20. Except as otherwise specifically provided in this Trust Agreement, the determination of all matters with respect to what is principal or income of the trust estate and the apportionment and allocation of receipts and expenses between these accounts are to be governed by the provisions of the Nevada Revised Uniform Principal and Income Act from time to time existing. Any such matter not provided for either in this Trust Agreement or in the Nevada Revised Uniform Principal and Income Act is to be determined by the Trustee, in the Trustee's discretion.

21. For trust accounting purposes, all items of prepaid, accrued, or undistributed income and all taxes and other current expenses are to be prorated on a daily basis over the period to which they relate. The prorations are to be calculated on the basis of a 360 day year and a 30 day month.

22. There need be no physical segregation or division of the various trusts or shares except as segregation or division may be required by the termination of any of the trusts or shares, but the Trustee must maintain separate accounts for the different undivided interests.

23. Other property acceptable to the Trustee may be added to the trust estate by any person, by the Will or codicil of the Grantor, by the proceeds of any life insurance policy, or otherwise.

24. The Trustee may perform any environmental inspections of trust assets that the Trustee deems advisable before or after the assets are accepted by the Trustee, and the Trustee may refuse to accept any asset based upon the results of the inspection. The Trustee may undertake any remedial measures with respect to any trust asset that the Trustee deems necessary or advisable in order to comply with environmental laws and may compromise any environmental liability claims on terms deemed advisable by the Trustee. The Trustee may regularly inspect and monitor trust property for compliance with applicable environmental laws, rules, and regulations. All inspections, remedial measures, settlements of environmental claims, and other actions taken by the Trustee pursuant to this subparagraph are to be at the expense of the trust estate and not

at the expense of the Trustee personally. The Trustee may renounce or disclaim any power that might otherwise subject the Trustee to personal liability for environmental violations.

25. For investment purposes, the Trustee may, in the discretion of the Trustee, combine the assets of any of the trusts created under this Trust Agreement with the assets of any other trust established by the Grantor or by any other person. In such event, the Trustee must maintain separate records of the amounts allocable to each such trust. In addition, the Trustee may, in the Trustee's discretion, merge any trust created under the terms of this Trust Agreement with any other trust established by the Grantor or by any other person, so long as the beneficial interests under such merged trusts are substantially identical. In the event of any such merger, the Trustee need not maintain separate records of the amounts allocable to each merged trust.

26. Whenever, pursuant to article II, the Trustee is directed to make a distribution or an allocation to a separate trust upon the death of the Grantor, the Trustee may, in the Trustee's discretion, defer the distribution or the allocation for a period of six (6) or more months following the death if the Trustee reasonably considers such deferral necessary to preserve the alternate valuation date for federal estate tax purposes in the estate of the Grantor or for any other legal, tax, or accounting reason. No interest is to accrue on the amount deferred. However, the rights to the amount deferred are to vest upon the death of the Grantor.

27. Notwithstanding the preceding provisions, any individual who is appointed the Trustee or a Co-Trustee pursuant to paragraph A. above may not exercise or decide to not exercise any tax election or option under any federal, state, or local law if doing so (a) could increase, decrease, or shift to another beneficiary his or her beneficial interest in the trust estate, and (b) the increase, decrease, or shift would or could constitute income to or a transfer by the Trustee for federal, state, or local income or transfer tax purposes. If all the appointed Trustees are prohibited from exercising or from deciding to not exercise the tax election or option by the preceding sentence, then another individual, bank, or trust company (but not an individual who or bank or trust company which is related or subordinate to any acting Trustee under this Trust Agreement within the meaning of Code Section 672(c)) must be appointed by the Trustee or Co-Trustees then acting under this Trust Agreement, and the Trustee so appointed must alone exercise or decide to not exercise the tax election or option.

L. TRUSTEE STANDARD OF REVIEW. The Trustee is to be personally liable or subject to surcharge only if the Trustee should act without reason, in bad faith, or in violation of specific provisions of this Trust Agreement. Precatory language is merely suggestive and does not create an enforceable standard under which an act can be criticized or compelled. However, this standard of review is not intended to expand the standards of "health, education, support, and maintenance" for distributions into broader standards that are not "ascertainable standards" for transfer tax purposes.

The Trustee is entitled to indemnification against any claims, liabilities, and expenses, including attorneys' fees and amounts paid in settlement, resulting from the acts or omissions of the Trustee, so long as the Trustee's acts or omissions are not without reason, are not in bad faith, and are not in violation of specific provisions of this Trust Agreement. The Grantor intends to provide the Trustee with indemnification to the maximum extent allowed by law. The expenses of the Trustee incurred in the defense any action, suit, or proceeding must be paid from the trust estate as they are incurred and in advance of the final disposition of the action, suit, or proceeding upon receipt of an undertaking by or on behalf of the Trustee to repay the amount if it is ultimately determined that the Trustee is not entitled to be indemnified.

M. PRESERVATION OF ATTORNEY-CLIENT PRIVILEGE. The Trustee (and if there is more than one (1) Trustee, each Trustee) may consult legal counsel chosen by the Trustee on any matter relating to the administration of the trust, including, but not limited to, the Trustee's fiduciary duties and responsibilities with respect to the trust. All of the fees and expenses incurred as a result of such consultations are to be charged as an expense of the trust and are not to reduce the Trustee's compensation. All consultations and communications between the Trustee and the Trustee's attorney in connection with trust matters are to be confidential and are not subject to disclosure to any beneficiary or to any successor Trustee. Any fees or expenses incurred by the Trustee to defend any challenge to such confidentiality are to also be charged as an expense of the trust and are not to reduce the Trustee's compensation.

N. TRUSTEE NOT RESPONSIBLE FOR DETERMINATION OF BIRTHS, DEATHS, AND OTHER EVENTS THAT AFFECT TRUSTS. Until the Trustee receives written notice of any birth, death, attainment of a specified age, or any other event that affects the administration of or rights to distributions from any trust being administered under this Trust Agreement, the Trustee is not to be liable for any distributions or other disbursements that are made from the trust in good faith prior to receipt of the notice.

V

RULES GOVERNING CERTAIN PROPERTY

A. LIFE INSURANCE PROVISIONS. If any trust or share created under the terms of this Trust Agreement is designated as the owner or beneficiary of any policy of life insurance, then the provisions of this paragraph A. are to apply with respect to such life insurance policy.

1. The owner of each life insurance policy made payable to any trust or share created in this Trust Agreement reserves all rights, options, and privileges conferred on the owner by the terms of the policy, including, but not limited to, the right to change the beneficiary designation, to hypothecate the policy, and to borrow funds from the insurer. Sickness, disability, or other benefits may be paid by the insurer to the owner. The Trustee is not to be responsible for acts or omissions of the Grantor relating to any insurance policy.

2. The Trustee is not required to pay premiums, assessments, or other charges on any life insurance policy of which the Trustee is owner or beneficiary that are required to keep it a binding insurance contract, nor is the Trustee responsible for determining whether such payments have been made.

3. The Trustee is not responsible for determining whether the death of the insured has occurred. However, upon receipt of proof of death of the insured and upon receipt of the insurance policy, the Trustee must use reasonable efforts to collect all sums payable under the policy terms. The Trustee may require reasonable indemnification for all costs, expenses, and damages that may be incurred in the collection of the proceeds. All sums received are to become principal of the trust estate, except for interest paid by the insurer, which is to be income. Subject to any contrary provision in the beneficiary designation of any policy, all sums payable under any policy are to be held, administered, and distributed pursuant to the applicable provisions of paragraph B. of article II.

The Trustee may compromise, arbitrate, or otherwise adjust any claim, dispute, or controversy arising under any policy, and may to initiate, defend, settle, and compromise any legal proceeding necessary in the Trustee's opinion to collect the proceeds of any policy.

The Trustee's receipt to any insurer is to be considered in full discharge, and the insurer is not to have any duty to inquire into the application by the Trustee of the policy proceeds.

B. PAYMENTS RECEIVED UNDER QUALIFIED PLANS. On the death of the Grantor, and subject to any power of appointment exercised by the Grantor, any benefits payable to the trust estate under any qualified retirement plan are to be held, administered, and distributed pursuant to the applicable provisions of paragraph B. of article II. The Trustee is to have full power to compromise, arbitrate, or otherwise adjust any claim, dispute, or controversy arising under any qualified retirement plan, and is to have authority to initiate, defend, settle, and compromise any legal proceeding necessary in the Trustee's opinion to collect the proceeds of any such plan. To the extent permitted by the qualified retirement plan, the Trustee is to have the authority to select the method of payment of the proceeds of the plan.

The Trustee's receipt to the payor of the benefits under any qualified retirement plan is to be considered in full discharge, and the payor is not to be under any duty to inquire into the application by the Trustee of payments received.

Notwithstanding any other provision of this paragraph B., and except as otherwise provided in this subparagraph, the Trustee of any irrevocable trust under this Trust Agreement may not distribute to or for the benefit of the Grantor's estate, any charity, or any other non-individual beneficiary any benefits payable to the trust estate under any qualified retirement plan that is subject to the "minimum distribution rules" of either Section 401(a)(9) or Section 408(a)(6) of the Code, or any corresponding or substitute provision in effect from time to time. The Grantor intends that all benefits payable from any such qualified retirement plan to any irrevocable trust under this Trust Agreement be distributed to or for the benefit of only individual beneficiaries, within the meaning of either Section 401(a)(9) or Section 408(a)(6) of the Code, whichever is applicable, and the regulations thereunder, or any corresponding or substitute provisions in effect from time to time. Accordingly, such benefits may not be used for the payment of debts, taxes, expenses of administration, or other claims against the Grantor's estate, except to the minimum extent that would otherwise be required under applicable federal or state tax apportionment laws in the absence of specific tax apportionment provisions in the Grantor's Will or in this Trust Agreement. This subparagraph is not to apply to any charitable bequest that is specifically directed to be satisfied with qualified retirement plan benefits by other provisions of this Trust Agreement or to any charitable bequest that is contingent upon the deaths of all individual beneficiaries of the qualified retirement plan benefits prior to the final distribution of such benefits. Notwithstanding any other provisions of this Trust Agreement, if a trust under this Trust Agreement receives distributions from a qualified retirement plan, the Trustee is authorized and directed to distribute to the beneficiaries of the trust that portion of each distribution necessary to qualify the beneficiaries as individual designated beneficiaries entitled to required minimum distributions under the life expectancy rule in Section 401(a)(9)(B)(iii) and (iv).

As used in this Trust Agreement, the term "qualified retirement plan" includes any qualified trust, retirement annuity contract, or individual retirement account described in Subchapter D of the Code, and the regulations and cases thereunder, or any corresponding or substitute provisions in effect from time to time.

C. USE OF RESIDENTIAL PROPERTY. During his lifetime, the Grantor may continue to occupy, rent free, any property of the trust estate that, at the time of the transfer to or acquisition by the trust estate, was used or intended for use by the Grantor as his principal, secondary, or vacation residence. During the lifetime of the Grantor, the Trustee may, in the Trustee's discretion, pay the property taxes, assessments, insurance premiums, and repair and maintenance expenses attributable to such residential property out of the principal or income of the trust estate as the Trustee, in the Trustee's discretion, may determine. During the lifetime of the Grantor, the Trustee may also, with the prior written consent of the Grantor, sell any such residential property and replace it or rent or lease a comparable parcel of residential property. On the death of the Grantor, and subject to any power of appointment exercised by the Grantor, the residential real property is to be held, administered, and distributed pursuant to the applicable provisions of paragraphs B. and G. of article II.

Following the death of the Grantor, and subject to paragraph G. of article II above, the Trustee, in the Trustee's discretion, may permit any beneficiary of the trust estate to occupy, rent free, any residential real property (including any primary, secondary, or vacation residence) held in or acquired by the trust estate. The Trustee may, however, require the beneficiary to pay all or any portion of the property taxes, assessments, insurance premiums, repair and maintenance expenses, utility expenses, and other expenses attributable to the residential property as a condition for the beneficiary's rent-free use of the property. The Trustee may also require the beneficiary to agree in writing to indemnify and hold the Trustee and the trust estate harmless from any liability resulting from the occupancy of the residential property by the beneficiary and his or her guests and invitees, including, but not limited to, any liability for personal injury or property damage sustained during the use and occupancy of the property. The Trustee is not to be liable to the other beneficiaries of the trust estate for any loss of or damage to the residential real property that results from the use and occupancy of the property by a beneficiary pursuant to this provision.

D. USE OF TANGIBLE PERSONAL PROPERTY. During his lifetime, the Grantor reserves the right to use, possess, and enjoy, rent free, any household furniture and furnishings, jewelry, clothing, paintings, artwork, automobiles, boats, and other items of tangible personal property transferred to or acquired by the trust estate. Subject to any contrary provisions contained in the Grantor's Will or in other provisions of this Trust Agreement, following the death of the Grantor, the Trustee, in the Trustee's discretion, may permit any beneficiary of the trust estate to use, possess, and enjoy, rent free, any household furniture and furnishings, jewelry, clothing, paintings, artwork, automobiles, boats, and other items of tangible personal property that are to remain in or are acquired by the trust estate. The Trustee may, however, require the beneficiary to pay all or any portion of the personal property taxes, license fees, insurance premiums, repair and maintenance expenses, and other expenses attributable to the tangible personal property and to take reasonable measures to safeguard, insure, and account for the property as a condition for the beneficiary's rent-free use, possession, and enjoyment of the property. The Trustee may also require the beneficiary to agree in writing to indemnify and hold the Trustee and the trust estate harmless from any liability resulting from the beneficiary's use, possession, and enjoyment of the property, including, but not limited to, any liability to any third persons or entities for personal injury or property damage resulting from the beneficiary's use of the property. The Trustee is not to be liable to the other beneficiaries of the trust estate for any loss of or damage to the tangible personal property that results from the use, possession, and enjoyment of the property by a beneficiary pursuant to this provision.

E. ALLOCATION, ADMINISTRATION, AND DISTRIBUTION OF "S CORPORATION" STOCK. If the trust estate consists of shares of stock of any corporation that is an "S corporation," as defined in Section 1361(a) of the Code, or any corresponding or substitute provision in effect from time to time, then the Trustee may, in the Trustee's discretion, take any action necessary or appropriate to preserve the S corporation election under Section 1362(a) of the Code, or any corresponding or substitute provision in effect from time to time. The Trustee is specifically empowered to distribute, free of trust, to any of the beneficiaries of the trust estate any of the shares of stock of the S corporation that are held in the trust estate. In addition, the Trustee may amend the terms of any trust under this Trust Agreement to qualify the trust as a "qualified subchapter S trust" within the meaning of Section 1361(d) of the Code, or as an "electing small business trust" within the meaning of Section 1361(e) of the Code, or any corresponding or substitute provisions in effect from time to time. In exercising these powers, the Trustee may divide any trust into more than one trust, with one such trust containing the stock of the S corporation, with amended terms for administration and distribution that qualify the trust as a "qualified subchapter S trust" or as an "electing small business trust," and with the other trust or trusts containing all other trust assets, which are to be administered pursuant to the terms and conditions contained in this Trust Agreement. However, the Trustee may not exercise this power in a manner that would increase the Trustee's individual benefits under this Trust Agreement or in any manner that would result in an outright distribution to any beneficiary whom the Trustee is legally obligated to support, educate, and maintain. The Trustee is not to be liable for any good faith exercise of the powers conferred by this paragraph.

VI

GENERATION-SKIPPING TRANSFER TAX PROVISIONS

A. DEFINITION OF GENERATION-SKIPPING. The term (or any reference to) "generation-skipping" in this Trust Agreement refers to the federal generation-skipping transfer tax under Chapter 13 of the Code.

B. TRUST TO INCLUDE SEPARATE SHARES. References to a "trust" or to "trusts" refer also to arrangements that are treated as trusts for generation-skipping purposes and to separate shares of a trust if the context so indicates, if consistent with the Grantor's apparent objectives, and if the shares will be "substantially separate and independent shares of different beneficiaries" entitled to be treated as separate trusts for generation-skipping purposes under Code Section 2654(b).

C. DEFINITION OF EXECUTOR FOR GENERATION-SKIPPING PURPOSES. In this article, and in the generation-skipping context generally, the term "Executor" refers to the person or persons authorized by Code provisions or Treasury regulations to make the transferor election for qualified terminable interest property under Code Section 2652(a)(3) and to allocate the generation-skipping exemption under Code Section 2631(a).

D. DEFINITIONS OF EXEMPT, NONEXEMPT, INCLUSION RATIO, AND APPLICABLE FRACTION. In this article, and in the generation-skipping context generally, the term "Exempt" refers to property or a trust that has a generation-skipping "inclusion ratio" of zero (that is, an "applicable fraction" for generation-skipping purposes of one). Any reference made to an "Exempt Trust" or to the "Exempt Portion" of certain property or of a trust is a reference to or a special titling for property or a trust that has been or is to be established having an "inclusion ratio" of zero. The term "Nonexempt Portion" or the adjective "Nonexempt" indicates property or a trust that has a generation-skipping "inclusion ratio" of one (that is, an "applicable fraction" of zero). The terms "inclusion ratio" and "applicable fraction" have the meanings prescribed in Code Section 2642.

E. EXECUTOR'S AND TRUSTEE'S GENERATION-SKIPPING AUTHORITY.

1. In exercising the power to allocate the generation-skipping exemption of the Grantor or of any beneficiary of the trust estate under Code Section 2631(a), or a counterpart exemption under any applicable state law, the Executor of the Grantor or the beneficiary may include in or exclude from that allocation any property of which the Grantor or the beneficiary is the transferor for generation-skipping purposes, including property transferred prior to the death of the Grantor or beneficiary. These decisions may be based on transfers, gift tax returns, and other information known to the Executor, with a requirement of good faith but no requirement that allocations benefit the various transferees or beneficiaries of such property equally, proportionately, or in any other particular manner. However, no person acting as Executor is to make or participate in any generation-skipping election or allocation decision if the power to do so would result in the person being deemed to possess a general power of appointment for federal estate and gift tax purposes over property with respect to which he or she would (or might) not otherwise have such a general power. Should this prohibition leave no Executor able to make such an election or allocation, then the office of Executor is to be filled for this limited purpose by the Trustee under this Trust Agreement, and if the Trustee is also the Executor, then the office of Executor is to be filled for this limited purpose in the manner specified in this Trust Agreement for the appointment of successor Trustees.

2. The Grantor's Executor may, in the Executor's discretion, elect under Code Section 2652(a)(3) to have the Grantor rather than the Surviving Spouse treated as the generation-skipping transferor of all or any portion of the property of the Marital Trust.

3. No trust that is otherwise to be established under this Trust Agreement is to include both Exempt property and Nonexempt property. To accomplish this result, the Trustee must divide each trust that is otherwise to be established under this Trust Agreement and that would otherwise include both Exempt property and Nonexempt property into two (2) separate trusts, an Exempt Trust and a Nonexempt Trust. The Nonexempt Trust is to be established by allocating to it the minimum fractional share of the trust property that is necessary to establish it with an "inclusion ratio" of one, while leaving the Exempt Trust with an "inclusion ratio" of zero.

4. In addition, if a valid election is or has been made to qualify all or a portion of the Marital Trust for the marital deduction under Code Section 2056(b)(7), the Trustee must establish separate trusts from what would otherwise be the qualified portion of the Marital Trust under Code Section 2056(b)(7) to reflect any generation-skipping transferor election under Code Section 2652(a)(3) and any allocation of the Grantor's generation-skipping exemption under Code Section 2631(a). If the property or portion of the Marital Trust covered by the transferor election exceeds the amount of the Grantor's generation-skipping exemption allocated thereto, then this separation is to be accomplished in a manner that will result in (a) a separate Exempt Portion of the Qualified Marital Trust of which the Grantor is the generation-skipping transferor, (b) a separate Nonexempt Portion of the Qualified Marital Trust of which the Grantor is the generation-skipping transferor, and, if appropriate, (c) a separate portion of the Qualified Marital Trust of which the Surviving Spouse is the generation-skipping transferor. Any estate tax or other transfer tax that would otherwise later be recoverable from the Exempt Portion of the Qualified Marital Trust by reason of the death of or an assignment by the Surviving Spouse is instead to be charged entirely (or to the maximum extent possible) to the Nonexempt Portion of the Qualified Marital Trust of which the Grantor is the generation-skipping transferor, and then, if necessary, to the portion of the Qualified Marital Trust of which the Surviving Spouse is the generation-skipping transferor.

5. Except as otherwise specifically provided in this Trust Agreement, when a trust otherwise to be established is divided under the foregoing provisions into Exempt and Nonexempt Trusts or otherwise into multiple trusts, (a) each trust is to have the same provisions as the original trust from which it is established, and (b) all references in this Trust Agreement to the original trust are to collectively refer to the separate trusts derived from it.

6. Upon termination, partial termination, subdivision, distribution, or partial distribution of any of the separate trusts created under this Trust Agreement, or upon the combination or merger of separate trusts, the Exempt and Nonexempt character of the property of each trust are to be preserved. Accordingly, Nonexempt property from any trust may not be added to or merged with Exempt property from any other trust, even if this results in the establishment of additional separate trusts with the same terms and provisions.

7. The Trustee of any trust is to have authority, in the Trustee's sole discretion, to combine any trust with any other trust or trusts having the same inclusion ratio, including trusts established by the Grantor pursuant to this Trust Agreement, pursuant to the Will of the Grantor, or otherwise, or by any of the issue of the Grantor; and

the Trustee may establish separate shares in each combined trust if and as needed to preserve the rights and protect the interests of the various beneficiaries when the trusts being combined do not have identical terms or when separate shares are otherwise deemed desirable by the Trustee. Trusts with different inclusion ratios that are established pursuant to other trust instruments may also be combined with each other or with trusts established under this Trust Agreement, provided their inclusion ratios are maintained unchanged through substantially separate and independent shares of different beneficiaries under Code Section 2654(b). Similarly, the Trustee is to have sole discretionary authority to subdivide separate or separable shares of a single trust into separate trusts. These powers to combine and divide trusts may be exercised from time to time, and may be used to modify or reverse their prior exercise. In deciding whether and how to exercise this authority, the Trustee may consider efficiencies of administration, generation-skipping and other transfer tax considerations, income tax factors affecting the various trusts and their beneficiaries, present and future financial and other objectives of the trusts and their beneficiaries, the need or desirability of having the same or different Trustees for the various trusts or shares, and any other considerations the Trustee may deem appropriate to these decisions.

8. The Grantor intends to encourage the Trustee to administer separate trusts under this Trust Agreement in ways that, in the long run, are likely to reduce income and transfer taxes on the trusts and their beneficiaries and that are likely to make efficient utilization of available tax privileges, such as generation-skipping exemptions. Consistent with these objectives, the Trustee of any trust may consult with other trustees and may in reasonable ways coordinate decisions and actions of the trust with those of other trusts under this Trust Agreement, under other dispositions made by the Grantor, and under wills and trusts of others when those other trusts have, in whole or in part, similar beneficiaries. Without limiting the foregoing, the Grantor specifically authorizes (but does not require) the Trustee, in administering different trusts wholly or in part for the benefit of a particular beneficiary or group of beneficiaries, to adopt different investment patterns and objectives for different trusts based on their generation-skipping ratios and to prefer making distributions from Nonexempt Trusts to beneficiaries who are "non-skip persons" for generation-skipping purposes and from Exempt Trusts to those who are "skip persons," as those terms are defined in Code Section 2613.

F. DISTRIBUTIONS TO ISSUE OF DECEASED CHILDREN OF GRANTOR. If (1) any of the children of the Grantor should predecease the Surviving Spouse leaving issue who survive the Surviving Spouse, (2) distributions or allocations would otherwise be made after the death of the Surviving Spouse to or for the benefit of the living issue of such deceased children from the Marital Trust or the Decedent's Trust pursuant to article II above that would result in the imposition of the generation-skipping tax, and (3) the generation-skipping tax would not be imposed if the Surviving Spouse were the generation-skipping transferor with respect to all such distributions or allocations, then the distributions or allocations are instead to be made pursuant to this paragraph F. As used in this paragraph F., the term "predeceased children" refers, collectively, to all of the children of the Grantor who predecease the Surviving Spouse leaving issue who survive the Surviving Spouse. The Trustee is to first determine the aggregate amount of the assets of the Marital Trust and the Decedent's Trust (determined before the imposition of generation-skipping taxes) that would otherwise be distributed or allocated to or for the benefit of the living issue of the predeceased children following the death of the Surviving Spouse, and the amount so determined is instead to be distributed or allocated from the following sources:

1. That portion, if any, of the Marital Trust of which the Surviving Spouse is the generation-skipping transferor.

2. The Exempt Portion of the Marital Trust of which the Grantor is the generation-skipping transferor.

3. The Exempt Portion of the Decedent's Trust.

The Trustee, in the Trustee's discretion, is to determine the amounts to be distributed or allocated from each of these sources after taking into consideration all relevant factors, including, but not necessarily limited to, the income and transfer tax implications of the distributions or allocations, the present and future financial and other objectives of the trusts and their beneficiaries, the intentions of the Grantor (if known), and any other considerations the Trustee may deem appropriate. The Trustees of the various trusts are specifically authorized to sell assets from one trust to another, to exchange assets between or among trusts, and to loan money from one trust to another to facilitate the distributions or allocations pursuant to this paragraph. However, all such sales and exchanges must be at fair market value, as determined by independent appraisals, and all such loans must be with interest at current rates and with adequate security.

If the total value of the assets available in the sources described above is less than the aggregate amount to be distributed or allocated to or for the benefit of the issue of the predeceased children, then the deficit is to be satisfied from the remaining assets of the Marital Trust and the Decedent's Trust. The amounts to be distributed or allocated to or for the benefit of the other beneficiaries of the trusts are to be satisfied from the remaining assets of the Marital Trust and the Decedent's Trust. The aggregate amount (determined before the imposition of generation-skipping taxes) to be distributed or allocated to or for the benefit of each beneficiary under this Trust Agreement is not to be increased or decreased by the application of this paragraph, and the method of distribution or allocation (whether outright or in trust) is not to be affected. Only the source of the distributions or allocations is to be affected.

The purpose of this paragraph F. is to authorize and direct the Trustee to make distributions and allocations to or for the benefit of the issue of the predeceased children in such a manner as to qualify the distributions or allocations, to the extent possible, for the special rule under Code Section 2651(e) that avoids the characterization of certain distributions and allocations as "generation-skipping transfers" if a descendant of a parent of the generation-skipping transferor (or a descendant of a parent of the transferor's spouse or former spouse) predeceases the generation-skipping transferor leaving issue then living.

G. GRANT OF GENERAL POWER OF APPOINTMENT. If all or any portion of the assets held in a Nonexempt Trust under this Trust Agreement would otherwise be subject to the generation-skipping tax on the death of any beneficiary, and if the possession of a general power of appointment by that beneficiary would prevent the imposition of the generation-skipping tax on the assets subject to the power, then that beneficiary is to have a general power of appointment exercisable on his or her death. The general power of appointment is to be exercisable with respect to the lesser of (a) that portion of the assets of the Nonexempt Trust under this Trust Agreement that would otherwise be subject to the generation-skipping tax on the death of the beneficiary, or (b) the amount, if any, needed to increase the beneficiary's taxable estate for federal estate tax purposes to the smallest amount subject to federal estate taxation at the "maximum federal estate tax rate" (as defined in Code Section 2641), after taking into consideration the beneficiary's adjusted taxable gifts (as defined in Code Section 2001(b)). If this or a similar limitation is imposed on the amount subject to a general power of appointment under one or more other Nonexempt Trusts, regardless of the source of the trust or the identity of the grantor, then the limitation described in clause (b) above is to be reduced to that fraction of the amount described therein, the numerator of which is the amount described in clause (a) above, and the denominator of which is the total value of the assets of all of the Nonexempt Trusts (including the Nonexempt Trust under this Trust Agreement) that would otherwise be subject to the generation-skipping tax on the death of the beneficiary and that grant such general powers of appointment to the beneficiary with similar limitations. The general power of appointment is to be exercisable in favor of any one or more persons and entities, including the estate of the beneficiary, and on such terms and conditions, either outright or in trust, as the beneficiary may appoint by a Will or a written and acknowledged instrument specifically referring to and exercising this general power of appointment. Any of the assets of the Nonexempt Trust that are not effectively appointed by the beneficiary in this manner are to be distributed, or retained in trust, pursuant to the dispositive provisions of this Trust Agreement that would apply if the general power of appointment were not granted to the beneficiary.

H. OVERALL OBJECTIVE OF SPECIAL GENERATION-SKIPPING PROVISIONS. All provisions of this Trust Agreement, except to the extent inconsistent with the marital deduction objectives, are to be construed to provide for or at least to permit divisions, distributions, and administration of trusts and other dispositions in a timely manner consistent with the Grantor's objective of efficiently using available generation-skipping exemptions and (to the extent possible) of establishing and maintaining only trusts (or substantially separate and independent shares) that have inclusion ratios either of zero or of one and are thus either entirely Exempt or entirely Nonexempt.

I. EFFECT OF REPEAL OF GENERATION-SKIPPING TRANSFER TAX. If the federal generation-skipping transfer tax under Chapter 13 of the Code has been repealed as of the date of establishment of any trust under this Trust Agreement, and if there is no corresponding or substitute transfer tax then in effect, then for the purposes of this Trust Agreement the entire trust is to be considered "Exempt." Similarly, if any trust under this Trust Agreement is divided into Exempt and Nonexempt Trusts pursuant to the preceding paragraphs, and if the federal generation-skipping transfer tax under Chapter 13 of the Code is thereafter repealed without the enactment of a corresponding or substitute transfer tax that is applicable to such trusts, then, unless otherwise provided in this Trust Agreement, the Nonexempt Trust is to be merged into the Exempt Trust, and both trusts are to thereafter be considered a single Exempt Trust for purposes of this Trust Agreement.

VII

TAX APPORTIONMENT

A. APPORTIONMENT ON DEATH OF GRANTOR. Except as otherwise specifically provided in this Trust Agreement or in the Grantor's Will, upon the death of the Grantor, all federal, state, and foreign estate, inheritance, death, or other transfer taxes (hereafter referred to collectively as "death taxes") resulting from the death of the Grantor that are attributable to any property that passes or has passed under this Trust Agreement or otherwise are to be apportioned as follows:

1. The death taxes attributable to any property that passes or has passed under this Trust Agreement or otherwise and that qualifies for the federal estate tax marital deduction are to be paid from and charged against the principal of the Decedent's Trust.

2. If the Executor of the Grantor's estate elects to qualify only a portion of the Marital Trust for the federal estate tax marital deduction, then the death taxes attributable to the Non-Qualified Marital Trust are to be paid from and charged against the "Nonexempt Portion" (as defined in article VI above) of the Non-Qualified Marital Trust, and if the death taxes exceed the Nonexempt Portion of the Non-Qualified Marital Trust, then the excess amount is to be paid from and charged against the "Exempt Portion" (as defined in article VI above) of the Non-Qualified Marital Trust.

3. The death taxes resulting from the death of the Grantor that are attributable to any other property that passes or has passed under this Trust Agreement are, in the case of an inheritance tax, to be paid by the person upon whom or from the property upon which the inheritance tax is specifically imposed, and, in the case of an estate, death, or other transfer tax (including generation-skipping transfer taxes), are to be apportioned in accordance with applicable state law.

B. APPORTIONMENT ON DEATH OF SURVIVING SPOUSE. Except as otherwise specifically provided in this Trust Agreement or in the Will of the Surviving Spouse, upon the death of the Surviving Spouse, all death taxes resulting from the death of the Surviving Spouse that are attributable to any property that passes or has passed under this Trust Agreement are to be apportioned as follows:

1. The death taxes attributable to the Marital Trust are to be paid from and charged against the Nonexempt Portion of the Marital Trust, and if the death taxes exceed the Nonexempt Portion of the Marital Trust, then the excess amount is to be paid from and charged against the Exempt Portion of the Marital Trust.

2. The death taxes resulting from the death of the Surviving Spouse that are attributable to any other property that passes or has passed under this Trust Agreement are, in the case of an inheritance tax, to be paid by the person upon whom or from the property upon which the inheritance tax is specifically imposed, and, in the case of an estate, death, or other transfer tax (including generation-skipping transfer taxes), are to be apportioned in accordance with applicable state law.

C. APPORTIONMENT ON DEATHS OF OTHER BENEFICIARIES. Except as otherwise specifically provided in this Trust Agreement or in the Will of any beneficiary (other than the Grantor) whose death taxes are affected by the assets of the trust estate, all death taxes resulting from the death of any beneficiary of the trust estate (other than the Grantor) that are attributable to any property that passes or has passed under this Trust Agreement are, in the case of an inheritance tax, to be paid by the person upon whom or from the property upon which the inheritance tax is specifically imposed, and, in the case of an estate, death, or other transfer tax (including generation-skipping transfer taxes), are to be apportioned in accordance with applicable state law.

D. APPORTIONMENT OF TAX BENEFITS. The death tax benefits of any credits, deductions, exclusions, exemptions, elections, and similar items are to be apportioned as follows:

1. The credit granted by Code Section 2001(b)(2) for gift taxes that were paid by an individual recipient of a taxable gift is to inure to the benefit of that recipient.

2. The credit granted by Code Section 2001(b)(2) for gift taxes that were not paid by an individual recipient, the applicable credit amount granted by Code Section 2010, the credit for gift taxes granted by Code Section 2012, the credit for property previously taxed granted by Code Section 2013 (but only to the extent attributable to property that cannot be identified specifically as includible in the estate), and any other credit the benefit of which is not allocated by subparagraph D.3. below because it is not possible to identify the property passing to a recipient that produces the credit are to inure to the benefit of all recipients of property includible in the estate for death tax purposes.

3. The benefit of any other credit is to inure to the recipient of the property that produces the credit. For example, (a) the recipient of property that generates a state death tax is to receive the benefit of the credit granted by Code Section 2011 with respect to payment of that tax, (b) the recipient of property subject to foreign death tax is to receive the benefit of the credit granted by Code Section 2014 with respect to the taxation of that property, and (c) the recipient of specifically identifiable property that is includible in the estate and that previously was taxed is to receive the benefit of any credit granted by Code Section 2013 with respect to that property.

4. Any reduction in tax attributable to an election under Code Section 2032A or any similar provision enacted in the future is to inure to the benefit of the qualified heir who receives the property that is the subject of the election. Any recapture tax, including interest and penalties thereon, resulting from the disposition or cessation of

qualified use of the property or any other event that causes a recapture tax is to be charged against and collected from the qualified heir who owns the property at the time of the event that results in the recapture tax.

5. Any reduction in tax attributable to property qualifying for the marital or charitable deduction is to inure to the benefit of the recipient of the property.

6. The benefit of any tax rate differential in computing a state death tax that is attributable to the relationship of the recipient to the transferor is to inure to the recipient.

7. The benefit of any deferral of death tax under Code Sections 6161, 6163, 6166, any corresponding provisions of state law, and any similar provisions enacted in the future is to inure to the recipient of the property that qualifies for the deferral and who assumes the deferred tax liability. The recipient is to be liable for the interest that accrues with respect to the deferred tax liability and for payment of the entire amount of the tax, together with accrued interest thereon, upon the occurrence of any event that accelerates the payment of the tax.

8. Any other tax benefit that is directly attributable to identifiable property is to inure to the recipient of the property that produces the tax benefit.

9. Any tax benefit attributable to a deductible expense that is charged directly to a beneficiary is to inure to that beneficiary. For example, any tax benefit attributable to interest expense deductible under Code Section 2053 that is paid by and charged to a beneficiary is to inure to that beneficiary.

E. GOVERNING APPORTIONMENT LAW. Except as otherwise provided in the preceding paragraphs, the amounts of death taxes attributable to the various portions of the trust estate that are described in the preceding paragraphs are to be determined in accordance with the principles of the Federal Estate Tax Apportionment Law as in effect in the State of Nevada on the date of execution of this Trust Agreement, and the amounts so determined are to be apportioned in the manner specified in those paragraphs. In addition, if there is no applicable state law governing the apportionment of any death taxes that are to be apportioned in accordance with applicable state law, then the death taxes are to be apportioned in accordance with the principles of the Federal Estate Tax Apportionment Law as in effect in the State of Nevada on the date of execution of this Trust Agreement. However, all references in the Federal Estate Tax Apportionment Law to "exemptions" and "deductions" are to be deemed to also include "exclusions."

F. INAPPLICABILITY OF CODE SECTIONS 2207A and 2207B. Code Section 2207A is not to govern the apportionment of federal estate taxes attributable to the Marital Trust. Code Section 2207B is to apply only to the extent that it is consistent with the express provisions of this article.

VIII

DEFINITIONS AND OPERATIVE RULES

A. DEFINITION OF TRUSTEE. As used in this Trust Agreement, the term "Trustee" refers to Samuel S. Jaksick, Jr., as Trustee, and to any successor Trustee or successor Co-Trustees who are named or appointed pursuant to paragraph A. of article IV or in an instrument exercising a power of appointment granted by this Trust Agreement. The successor in interest to a corporate Trustee is to replace its predecessor.

B. DEFINITION OF EDUCATION. Whenever any provision is made in this Trust Agreement for payments for the "education" of a beneficiary, the term "education" is to be construed to include public or private elementary and secondary education, including formal or informal instruction or training in music, drama, art, athletics, and other subjects conducted either before or after the regular school day, vocational training, special training for the mentally or physically handicapped, and undergraduate, graduate, and post-graduate study, so long as pursued to advantage by the beneficiary, at an institution of the beneficiary's choice; and the payments to be made for such education are to include tuition and fees, books, supplies, tutors, and reasonable living and travel expenses.

C. POWERS OF APPOINTMENT. Except as otherwise specifically provided in the Trust Agreement, the holder of any power of appointment (general or special) that is granted pursuant to the terms of the Trust Agreement may appoint outright or in trust, in present or future interests, or in any combination of these, and may impose any terms, conditions, and restrictions with respect to the appointed property. Each power of appointment (both general and special) also includes the power of the holder to grant new powers of appointment (general or special) to or in favor of any of the objects of the power. Except as otherwise specifically provided in the instrument exercising the power of appointment, any distributions from the trust pursuant to the exercise of the power are to be charged against the trust as a whole, rather than against the ultimate distributive share of the beneficiary to whom or for whose benefit the distribution is made. In the case of special powers of appointment, if the holder of the power is legally obligated to support, educate, and maintain any of the objects of the power, then the holder of the power may not exercise the power in such a manner as to discharge that legal obligation, from time to time existing. If two (2) or more instruments purport to exercise the same power of appointment in an inconsistent or conflicting manner, then the last validly executed instrument is to control.

If all of the holders of any power of appointment granted by this Trust Agreement should die or become incapacitated, then the power of appointment is to lapse unless, in the case of incapacity, one or more of the holders of the power regain capacity, or if the Trust Agreement authorizes the appointment of successor holders of the power, a successor holder of the power is appointed.

D. DETERMINATION OF INCAPACITY. For the purposes of this Trust Agreement, a person is to be considered to be incapacitated or incompetent if either (1) the person at any time, as certified in writing by two (2) licensed physicians, becomes physically or mentally incapacitated such that the person is unable to manage the person's financial affairs, whether or not a court of competent jurisdiction has declared the person to be incompetent, mentally ill, or in need of a conservator or guardian of the estate, or (2) a court of competent jurisdiction has declared the person to be incompetent, mentally ill, or in need of a conservator or guardian of the estate. However, in the event of a certification under clause (1) above, the person is to have the right to petition a court for a determination that no incapacity exists. The person is to be considered to have regained capacity or competence as soon as either (1) the condition causing the physical or mental incapacity no longer exists, as certified in writing by two (2) licensed physicians, who need not be the same two physicians who previously certified that the person had become physically or mentally incapacitated, or (2) a court of competent jurisdiction has declared that the person is no longer incompetent, mentally ill, or in need of a conservator or guardian of the estate. By accepting his or her appointment as the Trustee or as a Co-Trustee under this Trust Agreement, the person (specifically including, but not limited to, the Grantor) agrees that the person's physicians may release to the Grantor, any beneficiary of the trust estate (or to the beneficiary's attorney, guardian or conservator of the beneficiary's estate, or the beneficiary's attorney-in-fact under a valid and enforceable power of attorney), or to any person or entity named as a successor Trustee any medical information reasonably necessary to determine the person's competency pursuant to this paragraph D., and the physicians are authorized to issue the written certifications described above if they conclude that the Trustee or Co-Trustee has become incapacitated. The person's appointment as the Trustee or as a Co-Trustee may be made contingent upon his or her execution of any written releases reasonably required to ensure the enforceability of the authorization described in the preceding sentence under applicable federal or state law, and the authorization is to remain in effect for as long as the person serves as Trustee or as a Co-Trustee.

E. NINETY (90) DAY SURVIVORSHIP REQUIREMENT. If any beneficiary under this Trust Agreement to whom or for whose benefit a distribution or allocation from the trust estate (either outright or in trust) is to be made upon the death of another person fails to survive that other person for 90 days, then the beneficiary is to be conclusively deemed to have predeceased the other person.

F. LIMITATION ON TRUSTEE'S DISCRETIONARY POWERS. If the Trustee is legally obligated, in the Trustee's individual capacity, to support, educate, and maintain any of the beneficiaries of any trust being administered under this Trust Agreement, then the Trustee may not exercise any of the Trustee's discretionary powers, as Trustee, in such a manner as to discharge that legal obligation, from time to time existing.

G. DEFINITION OF ISSUE AND CHILDREN. As used in this Trust Agreement, the term "issue" refers to lineal descendants of all degrees. The terms "child," "children," "issue," "descendants," and other class terminology in this Trust Agreement include claimants whose membership in the class is based on birth out of wedlock or adoption, provided the person so born or adopted lived for a significant time during minority (before or after adoption, in the case of adoption) as a member of the household of the relevant natural or adoptive parent or the household of that parent's parent, brother, sister, or surviving spouse. The rights of a person who would be included in a class gift on this basis, or on the basis of birth in wedlock, are not affected by subsequent adoption of that person (or of one through whom he or she claims) by another, whether within or outside the family.

H. DISTRIBUTION BY RIGHT OF REPRESENTATION. Unless otherwise specified in this Trust Agreement, distribution or allocation to or among "issue by right of representation" is to be made by dividing the property into as many equal shares as there are (1) living descendants of the designated ancestor in the generation nearest to the ancestor in which there are one (1) or more descendants living at that time and (2) descendants of the designated ancestor in that same generation who are then deceased who leave one (1) or more descendants then living. One (1) such equal share is to then be distributed or allocated to each living descendant in that generation, and one (1) such equal share is to be distributed or allocated in the same manner among the then living descendants of each deceased descendant in that generation.

I. DEFINITION OF SURVIVING SPOUSE. As used in this Trust Agreement, the term "surviving spouse" means the person who was the legally married spouse of the other designated individual at the time of the death of the other individual, if (1) the spouse was then living and (2) the spouse and the other individual had not been living separate and apart from each other as a result of marital disharmony for more than 30 days immediately preceding the death of the other individual. An individual who qualifies as a "surviving spouse" under this definition is to retain that status even if he or she subsequently remarries.

J. NAMES OF TRUSTS. The trust created during the lifetime of the Grantor pursuant to the terms of this Trust Agreement is to be referred to as the Samuel S. Jaksick, Jr. Family Trust. Each separate trust created under the terms of this Trust Agreement following the death of the Grantor, if the Grantor is survived by the Surviving Spouse, is to be referred to by the designation specified in paragraph B. of article II, e.g., "The Marital Trust under the Samuel S. Jaksick, Jr. Family Trust Agreement (As Restated)." Each other separate trust created under the terms of this Trust Agreement following the death of either the Grantor or the Surviving Spouse may be referred to by the name of the primary beneficiary of the trust, if there is a primary beneficiary, or by the name of any ancestor of the beneficiaries of the trust, as determined by the Trustee, in the Trustee's discretion, if there is no primary beneficiary of the trust.

K. SPENDTHRIFT PROVISION. No interest in the principal or income of any trust or share created under this Trust Agreement may be anticipated, assigned, or encumbered by any beneficiary, or subjected to any creditor's claim or to legal process, prior to its actual receipt by the beneficiary.

L. PERPETUITIES SAVINGS CLAUSE. Unless sooner terminated in accordance with other provisions of this Trust Agreement, all trusts or shares created under this Trust Agreement (or by the exercise of a power of appointment granted by this Trust Agreement, other than an appointed trust in which some or all of the appointed interests are allowed a new perpetuities period because of a new power of appointment or power of withdrawal conferred by the exercise of the original power) must terminate at the expiration of the longest period allowed for the vesting or termination of all interests in the trusts or shares under the "Rule Against Perpetuities" (if any) in effect from time to time in the state specified in paragraph M. below. If the longest period allowed for the vesting or termination of all interests is measured with reference to the last survivor of a group of individuals who are living on the date the trust or share is created or the date on which it becomes irrevocable, then the group is to consist of all of the issue of the Grantor who are living on the measuring date. Upon termination, the principal and undistributed income of a terminated trust or share are to be distributed to the then trust beneficiaries, both income beneficiaries and then living remaindermen. The identities of the remaindermen are to be determined as if the event that would otherwise cause the final distribution of the trust, such as the attainment by the income beneficiary of a specified age or the death of the last living income beneficiary, had then occurred. Except as otherwise specifically provided in this Trust Agreement, distribution among the income beneficiaries and remaindermen is to be in accordance with sound actuarial principles.

M. CHOICE OF LAW. The validity of this Trust Agreement and the construction of its beneficial provisions are to be governed by the laws of the State of Nevada as in effect from time to time. This paragraph is to apply regardless of any change of residence of the Trustee or of any beneficiary, the appointment or substitution of a Trustee residing or doing business in another state, or any change in the situs of a trust pursuant to paragraph N. below.

N. SITUS OF TRUSTS. The Trustee may remove trust assets from the State of Nevada and change the place of administration and situs of any trust being administered under this Trust Agreement to other locations if the Trustee considers the change to be advisable and in the best interests of the trust estate and its beneficiaries.

O. INCONTESTABILITY. If any beneficiary under this Trust Agreement, singularly or in conjunction with any other person, contests in any court the validity of this Trust Agreement or of the Will of the Grantor, or seeks to obtain an adjudication in any proceeding in any court that this Trust Agreement or any of its provisions or that such Will or any of its provisions are void, or seeks otherwise to void, nullify, or set aside this Trust Agreement or any of its provisions, then the right of the beneficiary to take any interest given to the beneficiary under this Trust Agreement is to be determined as it would have been determined had the beneficiary died prior to the date of execution of this Trust Agreement.

The Trustee is hereby authorized to defend, at the expense of the trust estate, any contest of or other attack of any nature on the trust estate or any of the provisions of this Trust Agreement.

P. SEVERABILITY. Every provision of this Trust Agreement is intended to be severable. Accordingly, if any provision hereof is declared to be illegal or invalid for any reason whatsoever, then such illegality or invalidity is not to affect the other provisions, all of which are to remain binding and enforceable.

Q. GENDER AND NUMBER CLAUSE. As used in this Trust Agreement, the masculine, feminine, or neuter gender, and the singular or plural number, are to each be considered to include the others whenever the context so indicates.

R. SIMULTANEOUS DEATH PRESUMPTION. If Samuel S. Jaksick, Jr. and Janene Barger should die simultaneously, or under such circumstances as to render it difficult or impossible to determine who predeceased the other, then Janene Barger is to be conclusively presumed to have survived Samuel S. Jaksick, Jr. for purposes of this Trust Agreement.

EXECUTED at Reno, Nevada, on 6/27, 2006.

Samuel S. Jaksick, Jr.

4005 Quail Rock Lane
Reno, Nevada 89511

GRANTOR AND TRUSTEE

Approved:

Maupin, Cox & LeGoy

By
L. Robert LeGoy, Jr., Esq.

4785 Caughlin Parkway
P. O. Box 30000
Reno, Nevada 89520
(775) 827-2000

ATTORNEYS FOR THE GRANTOR

STATE OF NEVADA)
)
COUNTY OF WASHOE)

The Samuel S. Jaksick, Jr. Family Trust Agreement (As Restated) was acknowledged before me on June 29, 2006, by Samuel S. Jaksick, Jr.

Notary Public

SCHEDULE A

PROPERTY INITIALLY CONVEYED TO SAMUEL S. JAKSICK, JR., TRUSTEE OF THE SAMUEL S. JAKSICK, JR. FAMILY TRUST

I. **Real Property**

A. All that real property located at:

1011 Lakeshore Blvd.
Incline Village, NV 89451
APN: 130-230-34

II. **Personal Property**

A. All of the bank accounts, savings accounts, investment accounts, brokerage accounts, time certificates, and all other cash, securities and/or investments of Settlor.

B. All right, title and ownership interest of the Settlor in any corporation, general or limited partnership, limited liability company, or any other entity, whether closely held or publicly traded, including, but not limited to, the following:

1. Juniper Trails Development Co.;
2. Pioneer Group, Inc.;
3. Pioneer Associates Limited Liability Company;
4. Montreux Unit 3 Association;
5. Saddlehorn Development Co.;
6. Lakecrest Realty, Inc.;
7. Lake-Ridge;
8. White Pine Lumber Co.;
9. Toiyabe Investment Co.;
10. Basecamp LLC, a Nevada limited-liability company;
11. Montreux South 51 L.L.C.;
12. Montreux Development Group, Inc.;
13. Montreux Golf & Country Club, Inc.;
14. Duck Lake Ranch, L.L.C.;
15. SJ Ranch, LLC;
16. Bright-Holland Co.;
17. Lakeridge Golf Course Ltd.;
18. Montreux Golf Club Ltd.;
19. Great Western Helicopters, Inc.;
20. Jaksick Family Partnership, Limited Partnership;
21. Montreux West 40 L.L.C.;
22. SJ Ranch Property Owners Association;
23. Southeast SJ Ranch Property Owners Association;
24. Montreux-South 80, a Nevada joint venture;
25. Jackrabbit Properties, LLC;
26. BBB Investments, LLC, a Nevada limited-liability company;
27. Home Camp Land and Livestock Co., Inc.;
28. Pronghorn, LLC;
29. Buckhorn Land and Livestock, LLC
30. Washoe Winds, LLC, a Nevada limited-liability company;
31. Locnavar, LLC;
32. SST Westridge, LLC;
33. California Bighorn, LLC;

General Durable Power of Attorney

(This Power of Attorney shall not be affected by subsequent incapacity of the principal)

I, Samuel S. Jaksick, a resident of Washoe County, Nevada, hereby appoint Todd B. Jaksick, as my attorney-in-fact to act for me and in my name as authorized in this document. By this document I intend to create a General Durable Power of Attorney under NRS 111.460 and any subsequent disability or incompetency shall not affect this power of attorney.

1. GENERAL POWERS. I hereby give my attorney-in-fact full power and authority to perform all acts that may be necessary to be done on my behalf as fully as I could do if personally present and able to act, including, but not limited to, the powers hereinafter described.

A. Powers Regarding My Personal Care. With respect to my personal care, my attorney-in-fact shall have the power to:

(1) Gain Access to Medical and Other Personal Information. To request and receive any information regarding my personal affairs or my physical or mental health, including medical and hospital records, and to execute any releases or other documents that may be required in order to obtain this information.

(2) Employ and Discharge Others. To employ and discharge physicians, dentists, nurses, therapists, housekeepers, companions, secretaries and other persons my attorney-in-fact deems necessary for my physical, mental and emotional well-being; and to pay them reasonable compensation.

(3) Consent, or Refuse Consent, to Medical Care. To give or withhold consent to medical care, surgery, psychiatric treatment, or any other medical procedures or tests; to arrange for my hospitalization, convalescent care or home care; and to revoke, withdraw, modify or change consent to such medical care, surgery, psychiatric treatment, any other medical procedures or tests, hospitalization, convalescent care, or home care which I or my attorney-in-fact may have previously allowed or the consent to which may have been implied, due to emergency conditions. My attorney-in-fact is authorized, when dealing with hospitals and physicians, to sign any necessary waivers of or releases from liability required by the hospitals or physicians as a condition of medical treatment or non-treatment.

(4) Arrange My Funeral. To make advance arrangements for my funeral and burial, including the purchase of a burial plot and marker.

(5) Execute Documents, Enter into Contracts, and Pay Reasonable Compensation or Costs in Implementing the Above Powers. To sign, execute, deliver, acknowledge and make declarations in any document or documents that may be necessary, desirable, convenient or proper in order to exercise any of the powers described in this subparagraph A; to enter into contracts; and to pay reasonable compensation or costs in the exercise of any such powers.

B. Powers Regarding My Assets. In addition to the powers described in subparagraph A above, my attorney-in-fact shall have the following powers with respect to my assets:

(1) Invest, Sell, Purchase, Lease, Borrow, and Encumber Assets. To sell, lease, or invest assets in which I have an interest, to purchase assets or borrow money on my behalf and encumber any asset in which I have an interest as security for such borrowing;

Jayne Ferretto

From:	eflex@washoecourts.us
Sent:	Tuesday, May 19, 2020 3:15 PM
To:	Kent Robison
Cc:	Jayne Ferretto
Subject:	NEF: WALKER KASS VS CONCEPTS BY FINE N FUNKY, ET AL (D7: Opposition to Mtn: CV19-02067

****** IMPORTANT NOTICE - READ THIS INFORMATION *****

PROOF OF SERVICE OF ELECTRONIC FILING

A filing has been submitted to the court RE: CV19-02067

Judge: HONORABLE EGAN WALKER

Official File Stamp:	05-19-2020:15:04:16
Clerk Accepted:	05-19-2020:15:14:28
Court:	Second Judicial District Court - State of Nevada Civil
Case Title:	WALKER KASS VS CONCEPTS BY FINE N FUNKY, ET AL (D7
Document(s) Submitted:	Opposition to Mtn - **Continuation - **Continuation - **Continuation - **Continuation - **Continuation - **Continuation
Filed By:	Kent R Robison

You may review this filing by clicking on the following link to take you to your cases.

This notice was automatically generated by the courts auto-notification system.

If service is not required for this document (e.g., Minutes), please disregard the below language.

The following people were served electronically:

KENT RICHARD ROBISON, ESQ. for LISA ANN ARNBRISTER et al
JOHN R. FUNK, ESQ for WALKER KASS
THERESE M. SHANKS, ESQ. for LISA ANN ARNBRISTER et al
ADAM P. MCMILLEN, ESQ. for WALKER KASS
MARK HARLAN GUNDERSON, ESQ. for WALKER KASS

The following people have not been served electronically and must be served by traditional means (see Nevada Electronic Filing Rules.):

F I L E D
Electronically
PR17-00445
2020-05-19 02:36:20 PM
Jacqueline Bryant
Clerk of the Court
Transaction # 7884159 : bblough

CODE: 3860
DONALD A. LATTIN, ESQ.
Nevada Bar No. 693
CAROLYN K. RENNER, ESQ.
Nevada Bar No. 9164
KRISTEN D. MATTEONI, ESQ.
Nevada Bar No. 14581
MAUPIN, COX & LeGOY
4785 Caughlin Parkway
Reno, Nevada 89519
Telephone: (775) 827-2000
Facsimile: (775) 827-2185
Attorneys for Petitioners/Co-Trustees

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

In the Matter of the: SSJ's ISSUE TRUST. ______________________________________/	Case No.: PR17-0445 Dept. No.: 15 Consolidated
In the Matter of the Administration of THE SAMUEL S. JAKSICK, JR., FAMILY TRUST. ______________________________________/	Case No.: PR17-0446 Dept. No.: 15

REQUEST FOR SUBMISSION OF MOTION TO ALTER OF AMEND THE JUDGMENT

It is hereby requested that the Motion to Alter or Amend the Judgment filed on April 28, 2020, be submitted to the Court for decision.

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NRS 239B.030 Affirmation

Pursuant to NRS 239B.030, the undersigned hereby affirms that this document does not contain the Social Security Number of any person.

Dated this 19th day of May, 2020.

MAUPIN, COX & LEGOY

By: Donald A. Lattin
Donald A. Lattin, NSB #693
Carolyn K. Renner, Esq., NSB #9164
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Attorneys for Petitioners/Co-Trustees

MAUPIN | COX | LEGOY
ATTORNEYS AT LAW
P.O. Box 30000
Reno, Nevada 89520

CERTIFICATE OF SERVICE

I hereby certify that I am an employee of MAUPIN, COX & LeGOY, Attorneys at Law, and in such capacity and on the date indicated below I served the foregoing document(s) as follows:

Via E-Flex Electronic filing System:

Philip L. Kreitlein, Esq. Stephen C. Moss, Esq. Kreitlein Leeder Moss, Ltd. 1575 Delucchi Lane, Suite 101 Reno, Nevada 89502 philip@klmlawfirm.com *Attorneys for Stan Jaksick as Co-Trustee of the Samuel S. Jaksick, Jr. Family Trust* Mark Connot, Esq. Fox Rothschild LLP 1980 Festival Plaza Drive, #700 Las Vegas, NV 89135 MConnot@foxrothschild.com *And* R. Kevin Spencer, Esq. (Pro Hac Vice) Zachary E. Johnson, Esq. (Pro Hac Vice) Spencer & Johnson PLLC 500 N. Akard Street, Suite 2150 Dallas, TX 75201 kevin@dallasprobate.com zach@dallasprobate.com *Attorneys for Wendy A. Jaksick*	Kent R. Robison, Esq. Therese M. Shanks, Esq. Robison, Sharpe, Sullivan & Brust 71 Washington Street Reno, Nevada 89503 krobison@rssblaw.com tshanks@rssblaw.com *Attorneys for Todd B. Jaksick, Individually, and as beneficiary, SSJ's Issue Trust and Samuel S. Jaksick, Jr., Family Trust* Adam Hosmer-Henner, Esq. Sarah A. Ferguson, Esq. McDonald Carano Wilson LLP 100 W. Liberty Street, 10th Floor Reno, NV 89501 ahosmerhenner@mcdonaldcarano.com sferguson@mcdonaldcarano.com *Attorneys for Stan Jaksick, individually, and as beneficiary of the Samuel S. Jaksick, Jr. Family Trust and SSJ's Issue Trust*

Via placing an original or true copy thereof in a sealed envelope with sufficient postage affixed thereto, in the United States mail at Reno Nevada, addressed to:

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MAUPIN | COX | LEGOY
ATTORNEYS AT LAW
P.O. Box 30000
Reno, Nevada 89520

Alexi Smrt 3713 Wrexham St. Frisco, TX 75034 Benjamin Jaksick Amanda Jaksick c/o Dawn E. Jaksick 6220 Rouge Drive Reno, Nevada 89511	Luke Jaksick c/o Jim Smrt 6543 Galena Canyon Trail Reno, NV 89511 Regan Jaksick Sydney Jaksick Sawyer Jaksick c/o Lisa Jaksick 5235 Bellazza Ct. Reno, Nevada 89519

Dated this 19th day of May, 2020.

Katie Allen
EMPLOYEE

MAUPIN | COX | LEGOY
ATTORNEYS AT LAW
P.O. Box 30000
Reno, Nevada 89520

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Jacqueline Bryant
Clerk of the Court
Transaction # 7884813

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

* * * * *

In the Matter of the Administration of the SSJ ISSUE TRUST,	**CASE NO.: PR17-00445** **DEPT. NO.: 15** **CONSOLIDATED**
In the Matter of the Administration of the SAMUEL S. JAKSICK, JR. FAMILY TRUST,	**CASE NO.: PR17-00446** **DEPT. NO.: 15**

ORDER AWARDING COSTS

The Court, having considered Stanley Jaksick's Verified Memorandum of Costs that was filed on March 17, 2020, finds that Stanley Jaksick has appropriately submitted documentation for claimed costs in the amount of $43,044.96. No objection or motion to re-tax was filed or submitted by any party and service and notice by Stanley Jaksick was proper. Accordingly, the Court after careful review of each and every reasonable and necessary cost incurred in this action, and for other good cause shown, ORDERS Respondent and Counter-Petition Wendy Jaksick to pay Stanley Jaksick costs in the amount of $43,044.96. IT IS FURTHER ORDERED that unpaid costs will accrue interest subject to the statutory interest rate in Nevada.

IT IS SO ORDERED.

DATED: This 19th day of May, 2020.

DISTRICT JUDGE

CODE: 2540

Adam Hosmer-Henner, Esq. (NSBN 12779)
McDONALD CARANO
100 West Liberty Street, 10th Floor
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Attorneys for Stanley Jaksick,
Co-Trustee of the Family Trust

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

* * * * *

In the Matter of the Administration of the SSJ ISSUE TRUST,	**CASE NO.: PR17-00445** **DEPT. NO.: 15** **CASE NO.: PR17-00446** **DEPT. NO.: 15**
In the Matter of the Administration of the SAMUEL S. JAKSICK, JR. FAMILY TRUST,	
WENDY JAKSICK, Respondent and Counter Petitioner, v. TODD B. JAKSICK, Individually, as Co-Trustee of the Samuel S. Jaksick, Jr. Family Trust, and as Trustee of the SSJ's Issue Trust, MICHAEL S. KIMMEL, Individually and as Co-Trustee of the Samuel S. Jaksick, Jr. Family Trust, and STANLEY S. JAKSICK, Individually and as Co-Trustee of the Samuel S. Jaksick, Jr. Family Trust, Kevin Riley, Individually and as former Trustee of the Samuel S. Jaksick, Jr. Family Trust and Trustee of the Wendy A. Jaksick 2012 BHC Family Trust, Petitioners and Counter-Respondents.	
STANLEY JAKSICK, Respondent and Counter-Petitioner, v. TODD B. JAKSICK, Individually and as Co-Trustee of the Samuel S. Jaksick, Jr. Family Trust.	

NOTICE OF ENTRY OF ORDER

PLEASE TAKE NOTICE that on May 19, 2020, the above-entitled Court entered its Order Awarding Costs. A true and correct copy of the Order is attached hereto.

Affirmation

The undersigned does hereby affirm that pursuant to NRS 239B.030, the preceding document does not contain the social security number of any person.

DATED: May 20, 2020

McDONALD CARANO

By *_____/s/ Adam Hosmer-Henner_____*
Adam Hosmer-Henner, Esq. (NSBN 12779)
100 West. Liberty Street, 10th Floor
Reno, Nevada 89501
Attorneys for Stanley Jaksick,
Co-Trustee of the Family Trust

CERTIFICATE OF SERVICE

Pursuant to NRCP 5(b), I hereby certify that I am an employee of McDONALD CARANO and that on May 20, 2020, I served the foregoing on the parties in said case by electronically filing via the Court's e-filing system. The participants in this case are registered e-filing users and notice of filing will be served on all parties by operation of the Court's CM/ECF system, and parties may access this filing through the Court's CM/ECF system.

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Dallas, TX 75201

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

DATED: May 20, 2020.

By *__/s/ Jill Nelson__*
An Employee of McDonald Carano

4843-7015-6989, v. 1

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Jacqueline Bryant
Clerk of the Court
Transaction # 7884813

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

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In the Matter of the Administration of the SSJ ISSUE TRUST,	**CASE NO.: PR17-00445** **DEPT. NO.: 15** **CONSOLIDATED**
In the Matter of the Administration of the SAMUEL S. JAKSICK, JR. FAMILY TRUST,	**CASE NO.: PR17-00446** **DEPT. NO.: 15**

ORDER AWARDING COSTS

The Court, having considered Stanley Jaksick's Verified Memorandum of Costs that was filed on March 17, 2020, finds that Stanley Jaksick has appropriately submitted documentation for claimed costs in the amount of $43,044.96. No objection or motion to re-tax was filed or submitted by any party and service and notice by Stanley Jaksick was proper. Accordingly, the Court after careful review of each and every reasonable and necessary cost incurred in this action, and for other good cause shown, ORDERS Respondent and Counter-Petition Wendy Jaksick to pay Stanley Jaksick costs in the amount of $43,044.96. IT IS FURTHER ORDERED that unpaid costs will accrue interest subject to the statutory interest rate in Nevada.

IT IS SO ORDERED.

DATED: This 19th day of May, 2020.

DISTRICT JUDGE