Form 42-248/42-1409(6) Rev. 6/22

RECEIVED
DEC 15 2022
IDWR / NORTH

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

1. List the numbers of all water rights and/or adjudication claim records to be changed. If you only acquired a portion of the water right or adjudication claim, check "*Yes*" in the "*Split?*" column. If the water right is leased to the Water Supply Bank, check "*Yes*". If you are not sure if the water right is leased to the Water Supply Bank, see #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
95-17668	Yes ☐	Yes ☐		Yes ☐	Yes ☐
95-15943	Yes ☐	Yes ☐		Yes ☐	Yes ☐
95-15018	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Philip BARnhart
   Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): Philip BARnhart Family trust
   New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or

   486 Kripple Kreek Rd (Mailing address) | Athol (City) | ID (State) | 83801 (Zip)

   208 597 5199 (Telephone) | (Email)

4. If the water rights and/or adjudication claims were split, how did the division occur?
   - ☐ The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
   - ☐ The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.

5. Date you acquired the water rights and/or claims listed above: 12/31/1940.

6. Do you own the land identified as the water right place of use? Yes ☒ No ☐
   - o If no, attach evidence that written notice of the change of water right ownership has been delivered to the landowner of record.

7. This form must be signed and submitted with the following **REQUIRED** items:
   - ☐ A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
   - ☐ Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
   - ☐ Filing fee (see instructions for further explanation):
     - ☒ $25 per *undivided* water right.
     - o $100 per *split* water right.
     - o No fee is required for pending adjudication claims.

   SUPPORT DATA IN FILE # 95-15018

   - ☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
   - ☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.

8. Signature: Steve Barnhart (Signature of new owner/claimant) | Trustee (Title, if applicable) | 12/7/22 (Date)

   Print name

   Signature: (Signature of new owner/claimant) | (Title, if applicable) | (Date)

   Print name

For IDWR Office Use Only: N042073

Receipted by NS Date 12/15/22 Receipt No. ~~N042060~~ Receipt Amt. $25.00 (75 total)

Active in the Water Supply Bank? Yes ☐ No ☐ If yes, forward to the State Office for processing W-9 received? Yes ☐ No ☐

Name on W-9 _____ Approved by _____ Processed by NS Date 5/11/23

2020 DEC 01 PM 02:00
DISTRICT COURT - CSRB
TWIN FALLS CO., IDAHO
FILED _____

RECEIVED
DEC 10 2020
DEPARTMENT OF
WATER RESOURCES

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re CSRBA	)	PARTIAL DECREE PURSUANT TO
	)	I.R.C.P. 54(b) FOR
Case No. 49576	)	
	)	Water Right 95-15943

NAME AND ADDRESS: PATSY J BARNHART
PHILIP BARNHART
486 KRIPPLED KREEK RD
ATHOL, ID 83801-9201

SOURCE: CAREYWOOD CREEK TRIBUTARY: SINKS

QUANTITY: 0.11 CFS

PRIORITY DATE: 04/01/1964

POINT OF DIVERSION: T54N R02W S15 NESW Within Bonner County

PURPOSE AND PERIOD OF USE:

PURPOSE OF USE	PERIOD OF USE	QUANTITY
Irrigation	04-01 TO 10-31	0.11 CFS

PLACE OF USE: Irrigation Within Bonner County
T54N R02W S15 LOT 3 (NWSW) 3.5
3.5 Acres Total

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

THIS PARTIAL DECREE IS SUBJECT TO SUCH GENERAL PROVISIONS NECESSARY FOR THE DEFINITION OF THE RIGHTS OR FOR THE EFFICIENT ADMINISTRATION OF THE WATER RIGHTS AS MAY BE ULTIMATELY DETERMINED BY THE COURT AT A POINT IN TIME NO LATER THAN THE ENTRY OF A FINAL UNIFIED DECREE. I.C. SECTION 42-1412(6).

RULE 54(b) CERTIFICATE

With respect to the issues determined by the above judgment or order, it is hereby CERTIFIED, in accordance with Rule 54(b), I.R.C.P., that the court has determined that there is no just reason for delay of the entry of a final judgment and that the court has and does hereby direct that the above judgment or order shall be a final judgment upon which execution may issue and an appeal may be taken as provided by the Idaho Appellate Rules.

Eric J. Wildman
Presiding Judge of the
Coeur d'Alene-Spokane River Adjudication

DISTRICT COURT - CSRBA
Fifth Judicial District
County of Twin Falls - State of Idaho
DEC 15 2020
By _____ Clerk
Deputy Clerk

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

AMENDED

In Re CSRBA)
)
Case No. 49576)
)

PARTIAL DECREE PURSUANT TO I.R.C.P. 54(b) FOR

Water Right 95-17668

RECEIVED
DEC 21 2020
DEPARTMENT OF WATER RESOURCES

NAME AND ADDRESS: PATSY J BARNHART
PHILIP BARNHART
486 KRIPPLED KREEK RD
ATHOL, ID 83801-9201

SOURCE: CAREYWOOD CREEK TRIBUTARY: SINKS

QUANTITY: 0.06 CFS

The quantity of water under Right Nos. 95-15108 and 95-17668 shall not exceed 13,000 gallons per day.

PRIORITY DATE: 12/31/1940

POINT OF DIVERSION: T54N R02W S15 LOT 3 (NWSW) Within Bonner County

PURPOSE AND PERIOD OF USE:

PURPOSE OF USE	PERIOD OF USE	QUANTITY
Stockwater	01-01 TO 12-31	0.02 CFS
Domestic	01-01 TO 12-31	0.04 CFS

Domestic use is for 1 home.

PLACE OF USE: Stockwater Within Bonner County
T54N R02W S15 LOT 3 (NWSW)

Domestic Within Bonner County
T54N R02W S15 LOT 3 (NWSW)

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

The quantity of water decreed for this water right is not a determination of historical beneficial use.

THIS PARTIAL DECREE IS SUBJECT TO SUCH GENERAL PROVISIONS NECESSARY FOR THE DEFINITION OF THE RIGHTS OR FOR THE EFFICIENT ADMINISTRATION OF THE WATER RIGHTS AS MAY BE ULTIMATELY DETERMINED BY THE COURT AT A POINT IN TIME NO LATER THAN THE ENTRY OF A FINAL UNIFIED DECREE. I.C. SECTION 42-1412(6).

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Eric J. Wildman
Presiding Judge of the
Coeur d'Alene-Spokane River Adjudication

2020 DEC 01 PM 02:00
DISTRICT COURT - CSRB
TWIN FALLS CO., IDAHO
FILED _____

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re CSRBA	)	PARTIAL DECREE PURSUANT TO
	)	I.R.C.P. 54(b) FOR
Case No. 49576	)	
	)	Water Right 95-15018

RECEIVED
DEC 10 2020
DEPARTMENT OF
WATER RESOURCES

NAME AND ADDRESS: PATSY J BARNHART
PHILIP BARNHART
486 KRIPPLED KREEK RD
ATHOL, ID 83801-9201

SOURCE: GROUND WATER

QUANTITY: 0.04 CFS

The quantity of water under Right Nos. 95-15018 and 95-17668 shall not exceed 13,000 gallons per day.

PRIORITY DATE: 10/31/2005

POINT OF DIVERSION: T54N R02W S15 LOT 3 (NWSW) Within Bonner County

PURPOSE AND PERIOD OF USE:

PURPOSE OF USE	PERIOD OF USE	QUANTITY
Stockwater	01-01 TO 12-31	0.02 CFS
Domestic	01-01 TO 12-31	0.04 CFS

Domestic use is for 1 home.

PLACE OF USE:

Stockwater Within Bonner County
T54N R02W S15 LOT 3 (NWSW)

Domestic Within Bonner County
T54N R02W S15 LOT 3 (NWSW)

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

The quantity of water decreed for this water right is not a determination of historical beneficial use.

THIS PARTIAL DECREE IS SUBJECT TO SUCH GENERAL PROVISIONS NECESSARY FOR THE DEFINITION OF THE RIGHTS OR FOR THE EFFICIENT ADMINISTRATION OF THE WATER RIGHTS AS MAY BE ULTIMATELY DETERMINED BY THE COURT AT A POINT IN TIME NO LATER THAN THE ENTRY OF A FINAL UNIFIED DECREE. I.C. SECTION 42-1412(6).

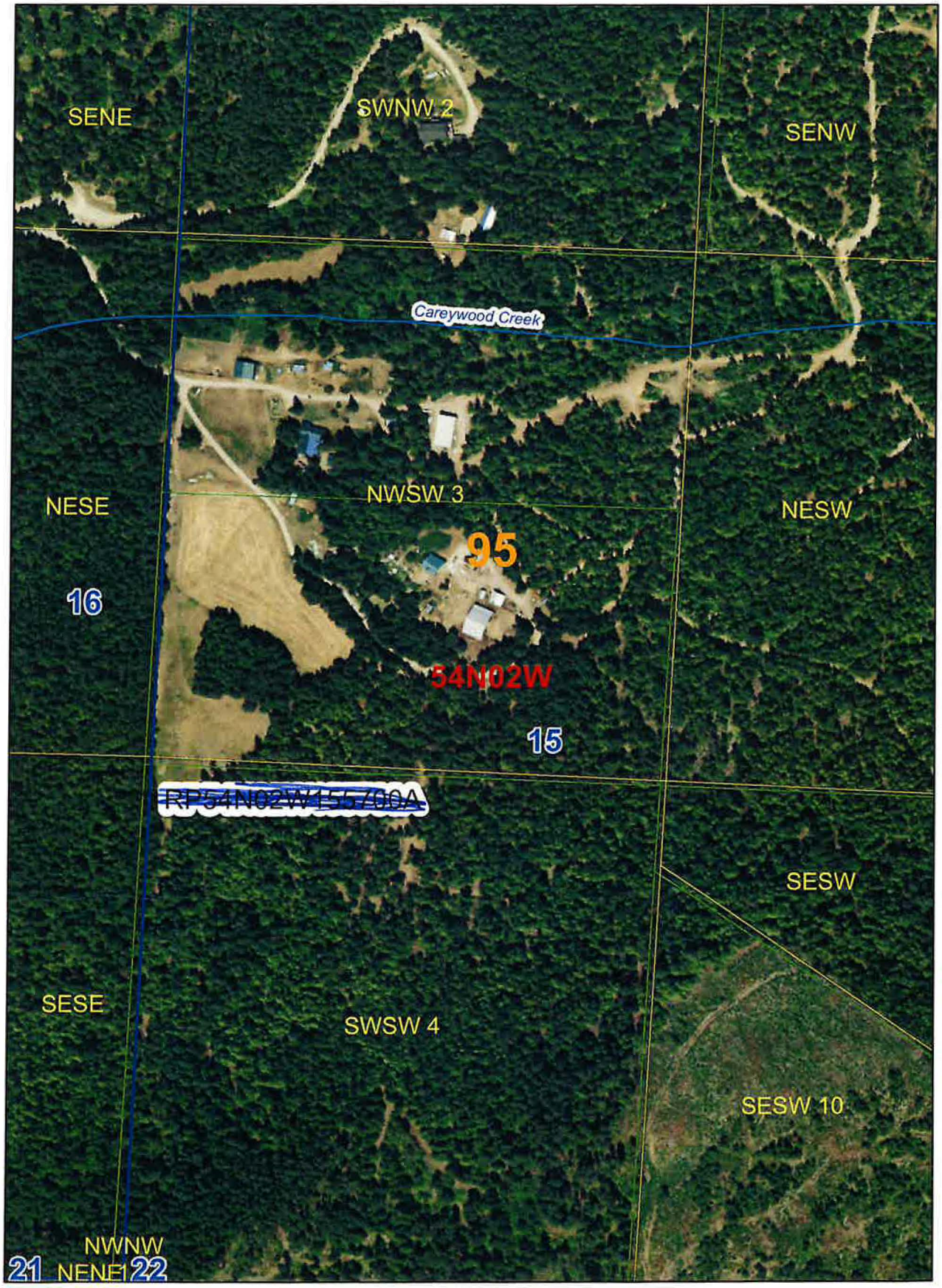
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Eric J. Wildman
Presiding Judge of the
Coeur d'Alene-Spokane River Adjudication

BARNHART, PHILLIP

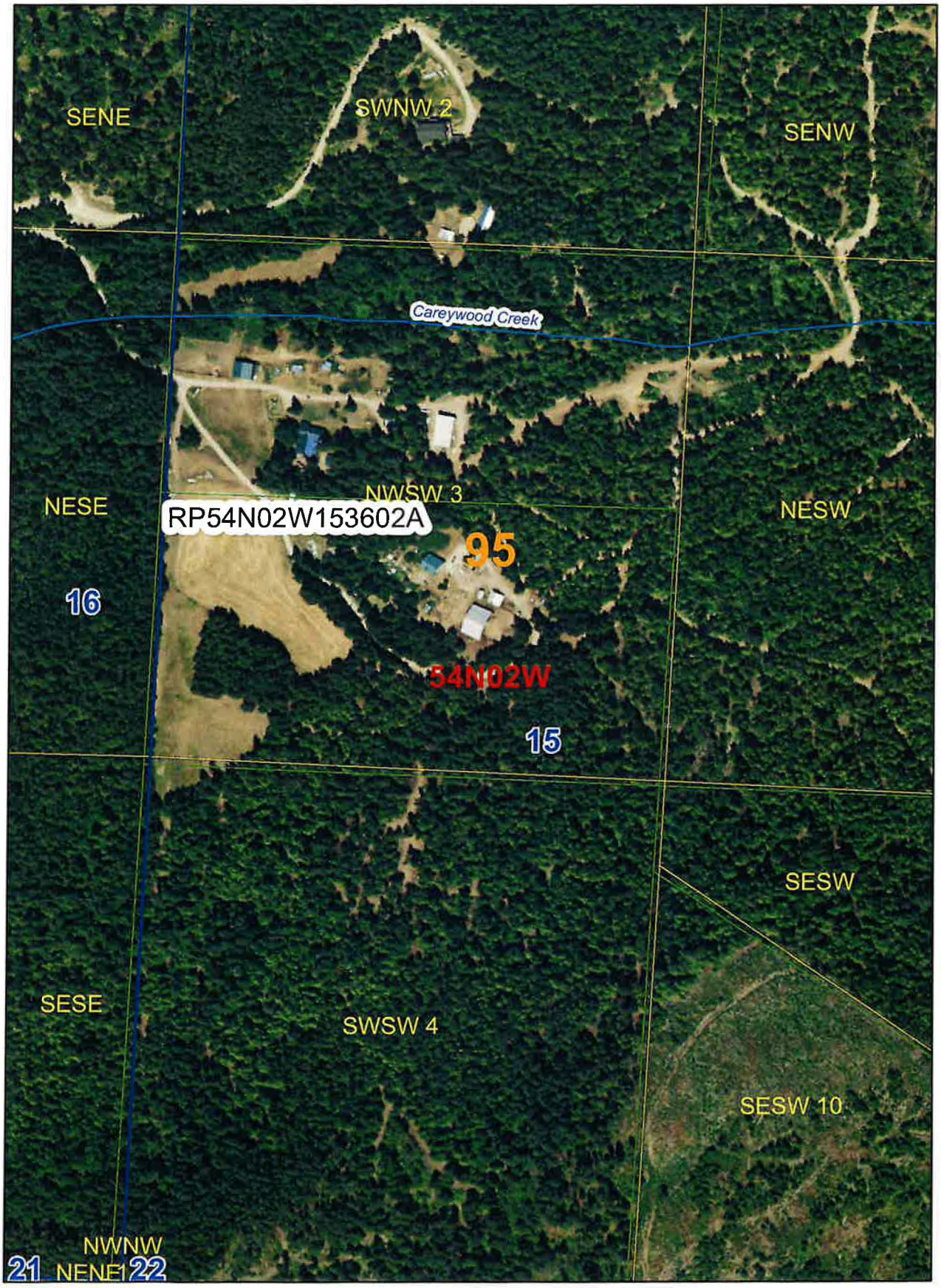
2021 AERIAL PHOTO



RP54N02W15 3602 A

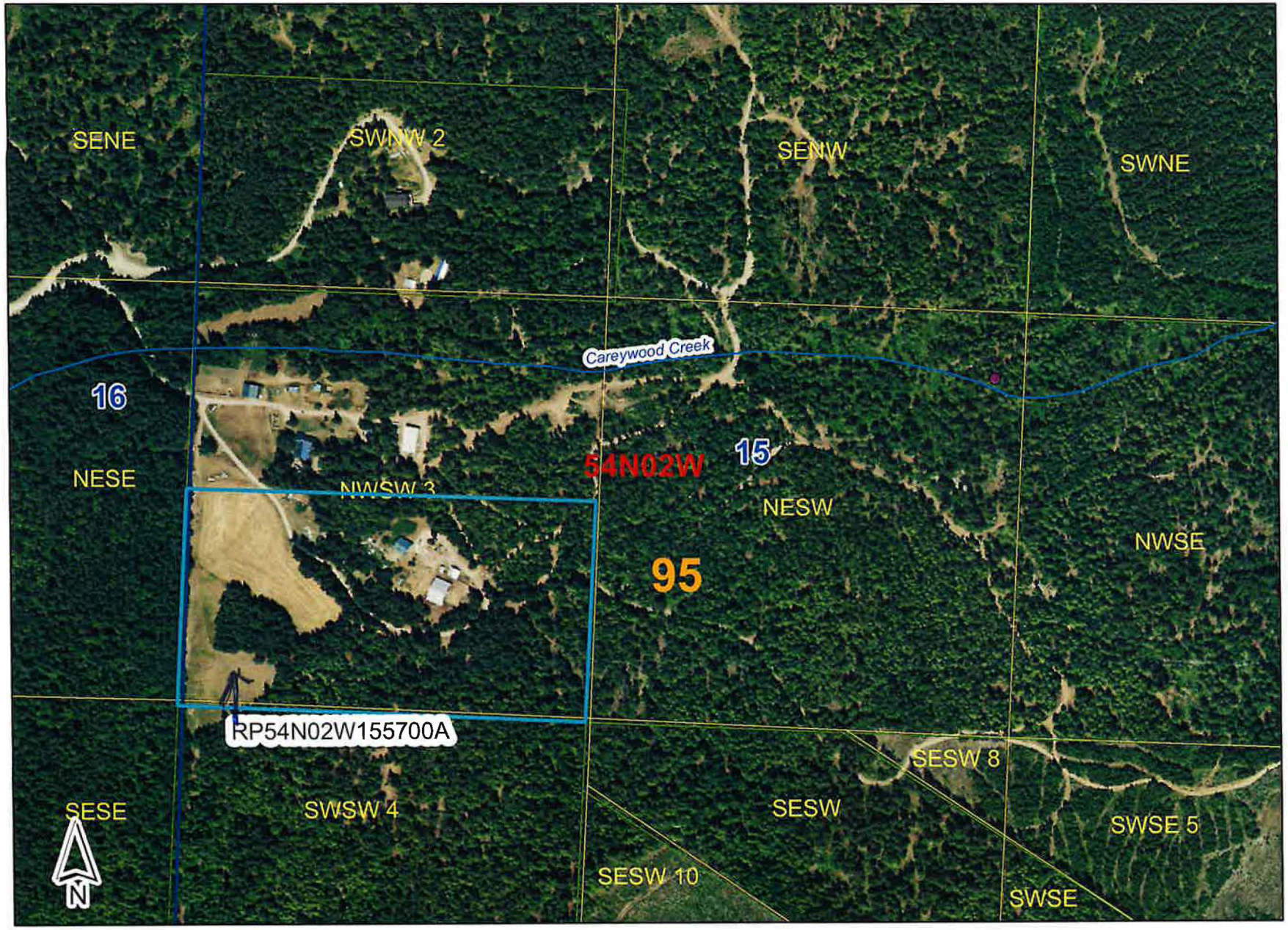
BARNHART, PHILLIP

2021 AERIAL PHOTO



BARNHART, STEPHEN

2021 AERIAL PHOTO



Ryan Crandall, Idaho Bar No. 8757
8596 N. Wayne Dr., Suite B
Hayden, ID 83835
Telephone: (208) 772-7111
Facsimile: (208) 772-7110
info@CrandallLawGroup.com
Attorneys for Applicants

Filed: 11/17/2022 14:11:25
First Judicial District, Bonner County
Michael W Rosedale, Clerk of the Court
By: Deputy Clerk - Hadley, Charity

IN THE DISTRICT COURT OF THE FIRST JUDICIAL DISTRICT OF THE STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNER

CV09-22-1385

In the Matter of the Estate of:	Case No. _____
	LETTERS TESTAMENTARY
PHILLIP WILLIAM BARNHART	
Deceased.	

Teresa Sacksteder, Jeffery Barnhart, Kristina Howard, Karen Harryman, Stephen Barnhart, and Elizabeth Hansen are hereby appointed co-personal representatives of the Estate of Phillip William Barnhart, deceased, with all authority pertaining thereto. Administration of the estate is unsupervised.

These Letters are issued to evidence the appointment, qualification, and authority of the personal representative/special administrator.

WITNESS, my signature and the seal of the Court, this 11/16/2022 3:10:58 PM day of _____, 2022.

CLERK OF THE DISTRICT COURT Seal BONNER COUNTY, IDAHO

Jan T. Meulenberg
MAGISTRATE

CLERK'S CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the _____ day of **11/17/2022 2:11:48 PM**, 2022, I caused to be served a true and correct copy of the foregoing LETTERS TESTAMENARY by method indicated below and addressed to the following:

SERVED	METHOD
CRANDALL LAW GROUP, PLLC Attn: Ryan Crandall, Attorney info@CrandallLawGroup.com	*e-Mail*

DISTRICT COURT CLERK

By: _____
Deputy

After Recording, Return to:

Crandall Law Group, PLLC
8596 N. Wayne Drive, Suite B
Hayden, ID 83835

PERSONAL REPRESENTATIVES' DEED

THIS DEED, made by Grantors, **Teresa Sacksteder, Jeffery Barnhart, Kristina Howard, Stephen Barnhart, Elizabeth Hansen** and **Karen Harryman**, as Co-Personal Representatives of the Estate of Philip W. Barnhart, deceased, to Grantees, **Teresa Sacksteder**, whose address is PO Box 225, Athol, ID 83801, **Jeffery Barnhart**, whose address is 598 Dockins Rd., Careywood, ID 83809, **Kristina Howard**, whose address is 4419 E. Timberland Rd., Athol, ID 83801, **Stephen Barnhart**, whose address is 485 Kripple Kreek Rd., Athol, ID 83801, **Elizabeth Hansen**, whose address is 128 Doe Run Rd., Athol, ID 83801, and **Karen Harryman**, whose address is 357 Kripple Kreek Rd., Athol, ID 83801, as Trustees under the Declaration of Trust dated September 17, 2021, and known as the Barnhart Family Trust;

WHEREAS Grantors are the qualified Co-Personal Representatives of said estate, filed as Case No. CV09-22-1385, in Bonner County, Idaho:

THEREFORE, for valuable consideration received, Grantors quitclaim, transfer, and convey to Grantees the following described real property in Bonner County, Idaho:

> That part of the southeast quarter of southwest quarter (SE1/2 of SW1/4) and the southwest quarter of southeast quarter (SW1/4 of SE1/4) of Section 15 in Township 54, North of Range 2 West of the Boise Principal Meridian, described by metes and bounds as follows:
>
> Beginning at a point on the south line of said Section 15 distant 513.6 feet east of the south quarter corner of said Section 15;
>
> Thence northwesterly on a straight line to a point on the west line of the southeast quarter of southwest quarter (SE1/4 of SW1/4) of said Section 15, distant 211 feet south from the northwest corner of said southeast quarter of southwest quarter (S/14 of SW1/2);

Thence north along the west line of said southeast quarter of southwest quarter (SE1/4 of SW1/4) 211 feet to the northwest corner thereof;

Thence east along the north line of said southeast quarter of southwest quarter (SE1/4 of SW1/2) 806 feet;

Thence southeasterly on a straight line to a point on the east line of the southwest quarter of southeast quarter (SW1/4 of SE1/4) of said Section 15 distant 212 feet north of the southeast corner of said southwest quarter of southeast quarter (SW/14 of SE1/4);

Thence south along the east line of said southwest quarter of the southeast quarter (SW1/4 of SE1/4) 212 feet to the southeast corner thereof;

Thence west along the south line of said Section 15, 806 feet to the point of beginning, containing 33.34 acres, more or less; the lands above described being subject, however to an easement in the public for any public roads heretofore laid out or established, and now existing over and across any part of the premises.

TOGETHER with one-half of the surface mineral rights and together with all and appurtenances and all the right, title and interest of the Grantors in and to said premises, now owned or hereafter acquired

TO HAVE AND TO HOLD the premises herein granted unto Grantees and the heirs, personal representatives, executors, administrators, successors and assigns of Grantees forever.

Date: _____

_____

Teresa Sacksteder
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared Teresa Sacksteder, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that she executed the same.

_____
Notary Public
My Commission Expires: _____

_____

Jeffery Barnhart
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared Jeffery Barnhart, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same.

_____
Notary Public
My Commission Expires: _____

_____

Kristina Howard
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared Kristina Howard, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that she executed the same.

_____
_____, Notary Public
My Commission Expires: _____

_____

Stephen Barnhart
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared Stephen Barnhart, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same.

_____
_____, Notary Public
My Commission Expires: _____

_____

Elizabeth Hansen
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared, Elizabeth Hansen, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that she executed the same.

_____
_____, Notary Public
My Commission Expires: _____

_____

Karen Harryman
Grantor

STATE OF _____)

) ss.

COUNTY OF _____)

On this _____ day of _____, 2022, before me, the undersigned Notary, personally appeared Karen Harryman, proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same.

_____
_____, Notary Public
My Commission Expires: _____

BARNHART FAMILY TRUST

September 17, 2021

CRANDALL LAW GROUP, PLLC

CRANDALLLAWGROUP.COM

Barnhart Family Trust
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Barnhart Family Trust

Article One
Establishing Our Trust

The date of this Irrevocable Trust Agreement is September 17, 2021. The parties to the agreement are Phillip William Barnhart and Patsy Jean Barnhart (the "Grantors") and Teresa Sacksteder, Jeff Barnhart, Kristina Howard, Stephen Barnhart, Elizabeth Hansen, and Karen Harryman (our Trustees"). Our Trustees may act on behalf of our trust independently.

Section 1.01 Identifying Our Trust

Our trust is called the "Barnhart Family Trust." However, the following format should be used for taking title to assets: "Teresa Sacksteder, Jeff Barnhart, Kristina Howard, Stephen Barnhart, Elizabeth Hansen, and Karen Harryman, Trustees of the Barnhart Family Trust dated September 17, 2021."

Section 1.02 Third-Party Reliance on Affidavit or Certification of Trust

Our Trustee may provide an affidavit or certification of trust to third parties in lieu of providing a copy of this agreement. Third parties are exonerated from any liability for acts or omissions in reliance on the affidavit or certification of trust, and for the application that our Trustee makes of funds or other property delivered to our Trustee.

Section 1.03 An Irrevocable Trust

This trust is irrevocable, and neither of us may alter, amend, revoke, or terminate it in any way. Notwithstanding anything in this agreement or state law to the contrary, under no circumstances may this trust be altered, amended, revoked, or terminated in any way that benefits either of us during our lifetime.

Section 1.04 Transfers to the Trust

We transfer to our Trustee the property listed in Schedule A, attached to this agreement, to be held on the terms and conditions set forth in this instrument. We retain no right, title, or interest in the income or principal of this trust or any other incident of ownership in any trust property.

(a) Character of Property Transferred

The character of any property transferred to this trust shall be determined as follows:

(1) Separate Property

If property titled in the separate name of one of us is transferred to our trust, the person transferring the property shall be deemed to have made a gift immediately prior to transferring the property to this trust to the other of us to the extent of one-half of the value of the transferred property. Any such property transferred to our trust shall be deemed contributed one-half by each of us.

(2) Joint Property

Any joint property that we jointly transfer to our trust shall be deemed contributed one-half by each of us as tenants-in-common and shall be allocated one-half to each of our separate shares for the purpose of computing the income attributable to each of us during our joint lives, if any. If joint tenancy property is transferred to our trust, we shall be deemed to have severed the joint tenancy immediately prior to transferring the property and no right of survivorship shall exist with respect to such property.

(b) Trustee Acceptance

By execution of this agreement, our Trustee accepts and agrees to hold the trust property described on Schedule A. All property, including life insurance policies, transferred to our trust after the date of this agreement must be acceptable to our Trustee. Our Trustee may refuse to accept any property. Our Trustee shall hold, administer, and dispose of all trust property accepted by our Trustee for the benefit of our beneficiaries in accordance with the terms of this agreement.

(c) No Distributions of Income or Principal

Our Trustee shall have no right, power, privilege, or authority to invade or distribute income or principal of the trust to or for the benefit of either of us, under any circumstances.

Section 1.05 Statement of Our Intent

It is our express intent that the principal and income of this trust will not be available to either of us for any purpose.

Section 1.06 Family Information

(a) Marital Status

We were married to each other on November 16, 1958.

(b) Our Children and Descendants

We have six children:

Teresa Sacksteder (born May 14, 1960)

Jeff Barnhart (born August 10, 1961)

Kristina Howard (born April 30, 1965)

Karen Harryman (born October 12, 1966)

Stephen Barnhart (born September 21, 1969)

Elizabeth Hansen (born October 24, 1973)

All references in this agreement to "our children" include all of these children, whether living or deceased.

In addition, "our children" includes any children subsequently born to or legally adopted by us.

References to "our descendants" are to our children and their descendants.

Section 1.07 Our Lifetime Beneficiaries

While either of us is living, our children are the only beneficiaries of trust income and principal (our "Lifetime Beneficiaries").

In this agreement, "Lifetime Beneficiaries" refers only to our children, and does not include either of us. As specified in Section 1.04(c) above, under no circumstances may our Trustee invade or distribute trust income or principal to or for the benefit of either of us.

The distribution provisions for income and principal are specified in Article Three.

Article Two
Trustee Succession and Trust Protector Provisions

Section 2.01 Trustee Succession

This Section governs the succession of our Trustees.

(a) Neither of Us May Serve as Trustee

Notwithstanding any provision of this agreement to the contrary, under no circumstances may either of us serve as Trustee at any time.

(b) Trustees During Lifetime

We appoint the following to serve as Trustee of our trust while either of us is living:

> Teresa Sacksteder, Jeff Barnhart, Kristina Howard, Stephen Barnhart, Elizabeth Hansen, and Karen Harryman as Cotrustees, to act by majority decision

(c) Trustees After Death

We appoint the following to serve as Trustee of our trust after the death of the survivor of us:

> Teresa Sacksteder, Jeff Barnhart, Kristina Howard, Stephen Barnhart, Elizabeth Hansen, and Karen Harryman, as Co-Trustees, to act by majority decision

(d) Trustee Succession

There shall be six (6) Co-Trustees of our Trust serving at all times. The six offices of Co-Trustee represent our six children and their individual branches of the family tree. If at any time there are no living descendants of any child of ours and that child is also deceased, the total number of Co-Trustees may be reduced accordingly to account for this reduction in the number of branches in our family tree.

Unless otherwise specified, if a child of ours resigns or is unwilling or unable to serve as Co-Trustee, he or she may appoint his or her replacement Co-Trustee. If a child of ours is unable to serve as Co-Trustee and has not named a replacement successor trustee, the descendants of that child may appoint a successor Co-Trustee by majority vote.

Notwithstanding, if any person has been named as a successor Co-Trustee and that person is not a descendant of the Grantors, the person shall not be appointed to the office of successor Co-Trustee until the person has been approved by unanimous vote of all then-serving Co-Trustees who are descendants of the Grantors. Any successor Co-Trustee who is a descendant of the Grantors is not required to be approved by the other Co-Trustees in order to serve.

Section 2.02 Resignation of a Trustee

A Trustee may resign by giving written notice to either of us. If we are both deceased, a resigning Trustee will give written notice to the income beneficiaries of the trust and to any other Trustees then serving.

Section 2.03 Removal and Replacement of Trustees

(a) Removal and Replacement by Beneficiaries

A Trustee of any trust created under this agreement may be removed only for cause upon approval by a court of competent jurisdiction. Any beneficiary of the trust may petition the court for removal of the Trustee. This does not limit the authority of a Trust Protector to remove a Trustee under the provisions of Section 2.07(f).

In addition, a beneficiary who petitions the court for removal of a Trustee may also petition the court for appointment of a replacement Trustee that is an individual or corporate fiduciary that is not related or subordinate to the petitioner within the meaning of Section 672(c) of the Internal Revenue Code, and that commences service simultaneously with the removal of the removed Trustee.

In no event may the court petitioned to approve the removal and replacement of a Trustee acquire any jurisdiction over the trust, except to the extent necessary to approve or disapprove the removal of a Trustee.

The right to remove a Trustee under this subsection will not be deemed to grant to the person holding that right any of the powers of that Trustee.

If a beneficiary is a minor or is incapacitated, the parent or legal representative of the beneficiary, other than either of us, may act on behalf of the beneficiary.

(b) Default of Designation and Appointment of Trustee

If the office of Trustee of a trust created under this agreement is vacant and the vacancy cannot be filled by the methods prescribed in the preceding section, our Trust Protector may appoint an individual or corporate successor Trustee.

If our Trust Protector fails to act, the primary beneficiary may appoint a successor Trustee that is an individual or corporate fiduciary that is not related or subordinate to the primary beneficiary within the meaning of Section 672(c) of the Internal Revenue Code.

In the case of a minor or incapacitated beneficiary, the parent or legal representative of such beneficiary, other than either of us, may act on behalf of such beneficiary.

Any beneficiary or his or her legal representative may petition a court of competent jurisdiction to appoint a successor Trustee to fill any vacancy

remaining unfilled after a period of 30 days. By making such appointment, such court shall not thereby acquire any jurisdiction over the trust, except to the extent necessary for making such appointment.

Section 2.04 Prohibition Against SNT Beneficiary Serving as Trustee

Notwithstanding any other provision of this agreement, under no circumstances may the beneficiary of a trust share that is being administered pursuant to the terms of Article Seven, entitled "Supplemental Needs Trust," serve as Trustee of that share.

Section 2.05 Incapacity of a Trustee

If any individual Trustee becomes incapacitated, it shall not be necessary for the incapacitated Trustee to resign as Trustee. A written declaration of incapacity by the Cotrustee, or if there is no Cotrustee, by the party designated to succeed the incapacitated Trustee, if made in good faith and if supported by a written opinion of incapacity by a physician who has examined the incapacitated Trustee, will terminate the trusteeship.

If the Trustee designated in the written declaration refuses to sign the necessary medical releases needed to obtain the physician's written opinion of incapacity within 60 days of a request to do so, the trusteeship will be terminated.

Section 2.06 Appointment of Independent Special Trustee

If for any reason a Trustee of any trust created under this agreement is unwilling or unable to act with respect to any trust property or any provision of this agreement, or if a provision of this agreement requires an Independent Trustee to act, then the Trustee or Trust Protector shall appoint, in writing, a corporate fiduciary or an individual to serve as an Independent Special Trustee as to such property or with respect to such provision. The Independent Special Trustee appointed shall not be related or subordinate to either of us while living or to any beneficiary of the trust within the meaning of Section 672(c) of the Internal Revenue Code. The appointing party may revoke any such appointment at will.

An Independent Special Trustee shall exercise all fiduciary powers granted by this agreement unless expressly limited elsewhere in this agreement or by the appointing party in the instrument appointing the Independent Special Trustee. An Independent Special Trustee may resign at any time by delivering written notice of resignation to the appointing party. Notice of resignation shall be effective in accordance with the terms of the notice.

Under no circumstances may either of us serve as an Independent Special Trustee.

Section 2.07 Provisions for Trust Protector

The function of the Trust Protector is to direct our Trustee in matters concerning the trust, and to assist, if needed, in achieving our objectives as manifested by the other provisions of our estate plans.

In order to serve, any Trust Protector named or appointed under this Section must be a corporate fiduciary or an individual who is not related or subordinate to a transferor or any beneficiary within the meaning of Section 672(c) of the Internal Revenue Code.

(a) Designation of Trust Protector

We make no appointment of Trust Protector at the time this agreement is executed. Rather, a Trust Protector may be appointed pursuant to paragraph (d) of this Section as needed.

(b) Authority to Name Successor

The serving Trust Protector may appoint a successor Trust Protector in writing, which appointment will take effect upon the resignation, incapacity, or death of the appointing Trust Protector.

Under no circumstances may either of us serve as Trust Protector.

(c) Resignation of Trust Protector

A Trust Protector may resign by giving notice as provided in paragraph (o) below. A resigning Trust Protector will not be liable or responsible for the acts or omissions of any successor Trust Protector.

(d) Default of a Designated Trust Protector

During any period in which a trust created under this agreement requires a Trust Protector to act and no Trust Protector is serving, a majority of the members of Crandall Law Group, PLLC may appoint a Trust Protector.

If the members of Crandall Law Group, PLLC fail to make the appointment after 30 days, then any beneficiary or trustee may petition a court of competent jurisdiction to appoint a Trust Protector.

The court acting to appoint a Trust Protector will acquire jurisdiction or authority over the trust only to the extent necessary to make the appointment and may not subject the trust to the continuing jurisdiction of the court.

If a beneficiary is a minor or is incapacitated, the parent or Legal Representative of the beneficiary may act on behalf of the beneficiary.

A Trust Protector appointed under this paragraph (d) may be removed by the party or parties who made the appointment.

(e) Rights of Successor Trust Protectors

Any successor Trust Protector has all of the authority of any predecessor Trust Protector, but will not be responsible for the acts or omissions of the predecessor.

(f) Power to Act As Tie-Breaking Vote

The Trust Protector shall have the power to cast the deciding vote when there is a deadlock among the Cotrustees and they cannot reach an agreement on any issue pertaining to the administration of the Trust.

(g) Power to Remove and Appoint Trustees

The Trust Protector may remove any Trustee of a trust created under this agreement.

Whenever the office of Trustee of a trust is vacant and no successor Trustee is effectively named, the Trust Protector may appoint an individual or a corporate fiduciary to serve as Trustee. No Trust Protector may be self-appointed as a Trustee and may not simultaneously serve as both Trust Protector and Trustee.

Notwithstanding any other provision of this agreement to the contrary, removal or appointment of a Trustee will be effective upon giving notice as provided in paragraph (o) below. No advance notice is required.

(h) Good Faith Standard Imposed

The authority of the Trust Protector is conferred in a nonfiduciary capacity, and the Trust Protector is not liable for any good-faith act, omission, or forbearance. The Trust Protector will be reimbursed promptly for any costs incurred in defending or settling any claim brought against the Trust Protector acting in the capacity of Trust Protector, unless it is conclusively established that the act, omission, or forbearance was motivated by an actual intent to harm the beneficiaries of the trust or was an act of self-dealing for personal benefit.

(i) Power to Amend

The Trust Protector may amend any provision of this agreement as it applies to any trust for which the Trust Protector is serving to do any of the following:

(i) alter the administrative and investment powers of our Trustee;

(ii) correct ambiguities and scrivener errors that might otherwise require court construction or reformation; and

(iii) reflect tax or other legal changes.

Any amendment made by the Trust Protector to correct a scrivener's error in accordance with this Section is effective as of the original date of the trust. Any other amendment made by the Trust Protector as authorized above is effective as of the date of the trust, or the date of the amendment, in the sole and absolute discretion of the Trust Protector. The decision of the Trust Protector as to the effective date of any such amendment must be set forth in the amendment.

In granting a testamentary power of appointment, the Trust Protector may require, as a condition for the beneficiary's exercise of the power, that the beneficiary first obtain the consent of the Trust Protector. The Trust Protector may revoke the power at any time during the lifetime of the beneficiary to whom it was given. We suggest, but do not require, that the Trust Protector exercise this authority to subject trust property to estate tax instead of the generation-skipping transfer tax when it appears that it may reduce overall taxes.

The Trust Protector may not limit or alter the rights of a beneficiary in any trust assets held by the trust before the amendment, nor may the Trust Protector remove or add any individual or entity as a beneficiary of trust assets.

Any amendment made by the Trust Protector must be in a signed written instrument. The Trust Protector must provide notice of the amendment as provided in paragraph (o) below, along with a copy of the amendment.

(j) Not a General Power of Appointment

The Trust Protector may not participate in the exercise of a power or discretion conferred under this agreement that would cause the Trust Protector to possess a general power of appointment within the meaning of Sections 2041 and 2514 of the Internal Revenue Code. Specifically, the Trust Protector may not use such powers for his or her personal benefit, nor for the discharge of his or her financial obligations.

(k) Release of Powers

The Trust Protector, acting on its own behalf and on behalf of all successor Trust Protectors, may at any time, by a written instrument delivered to our Trustee, irrevocably release, renounce, suspend, or reduce any or all powers and discretions conferred on the Trust Protector by this agreement.

(l) No Duty to Monitor

The Trust Protector has no duty to monitor or supervise any Trustee or trust created under this agreement. Further, the Trust Protector has no duty to be informed as to the acts or omissions of others or to take any action to prevent or minimize loss. Any exercise or non-exercise of the powers and discretions granted to the Trust Protector is in the sole and absolute discretion of the Trust Protector.

(m) Compensation

Any Trust Protector serving under this agreement is entitled to receive reasonable compensation for services as determined by our Trustee. The Trust Protector is entitled to reimbursement for all expenses incurred in the performance of its duties as Trust Protector, including travel expenses.

Serving in the capacity of Trust Protector does not prevent the Trust Protector from also providing legal, investment or accounting services on behalf of the trust or the trust beneficiaries. If the Trust Protector is providing professional services, the Trust Protector may charge its typical fees for professional services, and may also be compensated for its services as Trust Protector.

(n) Right to Examine

The books and records of each trust created under this agreement, including all documentation, inventories, and accountings, must be open and available for inspection by the Trust Protector at all reasonable times.

(o) Notice

Unless otherwise specified, when notice is required by a provision of this Section, notice must be given in a signed written instrument delivered to the following or the personal representative of the following, to the extent practicable:

(i) either of us;

(ii) the income beneficiaries of the trust; and

(iii) all Trustees then serving.

Article Three
Administration While Either of Us is Living

While either of us is living, our Trustee shall administer the trust as provided in this Article.

Section 3.01 Contributions Held in a Single Trust

While either of us is living, our Trustee shall retain all contributions to our trust in a single trust to be held or distributed according to the provisions of this Section. Our Trustee shall administer the trust as follows:

(a) Residence Provisions

In the event that our trust holds residential real property (including condominiums or the shares of a cooperative apartment) used by either of us, then we have the right to exclusive lifetime use and occupancy of the real property (including a cooperative apartment) for so long as either of us continues to permanently reside therein, after which time our right to exclusive lifetime use and occupancy will end.

(1) No Payment of Rent; Payment of Maintenance

We may not be required to pay rent for such property, but will be responsible for and required to pay all of the expenses of the maintenance of the property, including taxes, insurance, utilities, mortgage payments, and normal costs of maintenance and upkeep of the property.

(2) Termination of Tenancy

If both of us cease to use such property as a residence, our Trustee may, in the exercise of sole and absolute discretion, either continue to hold such property as an investment or sell it. Notwithstanding the above, any purchaser of real property owned by this trust will be entitled to rely upon the authority of our Trustee to sell such real property. Our Trustee may purchase or acquire substitute property or properties to be used by either of us for residential purposes. Any substitute property purchased shall be part of the principal of this trust.

(3) Homestead Exemption

In order to claim homestead exemption rights under Idaho law, both of us shall have the right to use, possess, and occupy any real property that may be owned by the trust. Our interest in such real property shall be construed so as to qualify as our homestead property.

We currently reside in the real property located at 486 Krippled Kreek Rd, Athol, Idaho, which property is designated as our Homestead under Idaho law. It is our intention that the transfer of the aforementioned property into this trust shall in no way diminish the property's status as Homestead property under Idaho's Homestead laws. Our Trustee shall take any and all actions necessary to maintain the status of the property located at 486 Krippled Kreek Rd, Athol, Idaho as Homestead property, including any successor property which may qualify as our Homestead under Idaho law.

(b) Distribution of Income and Principal to Our Lifetime Beneficiaries

Our Trustee, other than an Interested Trustee, may distribute to any one or more of the Lifetime Beneficiaries as much of the net income and principal of the trust property as our Trustee may determine advisable for any purpose. If our Trustee is an Interested Trustee, our Trustee may distribute to any one or more of the Lifetime Beneficiaries as much of the net income and principal of the trust as our Trustee determines is necessary or advisable for their health, education, maintenance, and support.

A distribution to or for the benefit of a Lifetime Beneficiary shall be charged to the trust as a whole rather than against the beneficiary's ultimate share.

Our Trustee shall have no right, power, privilege, or authority to invade or distribute income or principal of the trust to or for either of our benefit.

Any undistributed net income shall be accumulated and added to principal.

(c) Unequal Distributions Allowed

When making distributions of income and principal as authorized in subsection (b) above, our Trustee may make such distributions to any one or more of the Lifetime Beneficiaries in equal or unequal amounts, to the complete exclusion of any other beneficiary, as determined in our Trustee's sole and absolute discretion.

(d) Discharge of a Legal Obligation

No payment or distribution shall be made by any Trustee for the discharge of any of our legal obligations.

Section 3.02 Intent as to Estate Inclusion

Upon the death of either of us, we intend that all trust property transferred to our trust by the deceased spouse will be required to be included in determining the value of the deceased spouse's gross estate under chapter 11 of subtitle B of the Internal Revenue Code (the "Code"). The retained limited testamentary power of appointment in Section 3.03, entitled "Administration Upon Our Deaths," is intended to satisfy that objective.

Section 3.03 Administration Upon Our Deaths

Each of us has the limited testamentary power to appoint one-half of the remaining principal and one-half of the accrued or accumulated income of the trust to or for the benefit of our descendants, our descendants' spouses, and charities qualified under Section 2055 of the Internal Revenue Code.

Neither of us may exercise this power of appointment for the benefit of either of us, either of our creditors, either of our estates, or the creditors of either of our estates.

Upon the death of the first of us, our Trustee will continue to administer any unappointed remaining trust property as specified in this Article. However, after the death of the first of us, the survivor's limited testamentary power of appointment described in this Section will be over that fraction of the remaining trust principal and accrued or accumulated income equal to one divided by the quantity of two times the quantity of one minus the fraction of the remaining trust principal and accrued or accumulated income appointed by the first of us to die that does not remain subject to the survivor's power of appointment; which, when expressed using standard mathematical notation, equals the following:

$$\frac{1}{2\,(1-f)}$$

where f=the fraction of the remaining trust principal and accrued or accumulated income appointed by the first of us to die that does not remain subject to the survivor's power of appointment. This formula is intended to ensure that the survivor's power of appointment is over the same amount of trust property that it would have been had the deceased spouse not exercised his or her power of appointment.

Upon the death of the second of us, our Trustee will administer any unappointed remaining trust property as provided in the Articles that follow.

Article Four
Tangible Personal Property

The provisions of this article do not impair our Trustee's authority to make distributions during our lifetime. Our Trustee is specifically authorized to make distributions of property identified in this article during our lifetime, even if not to the identified recipient, so long as such distributions are otherwise within our Trustee's distribution authority.

Section 4.01 Specific Distributions to Teresa Sacksteder, Jeff Barnhart, Kristina Howard and Elizabeth Hansen

Upon the death of the second of us, our Trustee shall distribute from the real property located at 486 Krippled Kreek Rd., Athol, Idaho, five acres each to Teresa Sacksteder, Jeff Barnhart, Kristina Howard, and Elizabeth Hansen. If the real property cannot be subdivided into five-acre parcels due to local ordinances or zoning restrictions in effect at that time, our Trustee shall accomplish this gift by distributing to each child a percentage or fractional ownership interest of a larger parcel.

If any one of Teresa Sacksteder, Jeff Barnhart, Kristina Howard, and Elizabeth Hansen Barnhart is not then living, his or her gift will be distributed to his or her descendants, *per stirpes*. If a beneficiary is not survived by descendants, his or her gift shall lapse.

Property passing under this Section will pass free of any administrative expenses or death taxes.

Section 4.02 Distribution of Tangible Personal Property by Memorandum

Our Trustee will distribute the tangible personal property that the deceased spouse has listed in a separate written memorandum to the people specified in the memorandum. If a listed item is insured, the person who receives the item will also receive the insurance policy and succeed to any claims under the policy. If there is a conflict among multiple memoranda, the latest memorandum will control.

While we are both living, we must execute any such written memorandum jointly. After the death of one of us, the survivor may execute a memorandum as it relates to assets of any trust over which the survivor has a general or limited power of appointment.

Section 4.03 Distribution of Remaining Tangible Personal Property

Upon the death of the second of us, our Trustee will distribute all remaining tangible personal property in our trust to our children, but not to their descendants, in shares of substantially equal value, to be divided among our children as they agree. If our Trustee determines that a child is incapable of acting in his or her own best interest, our Trustee will appoint a person to represent the child in the division of the property.

If our children are unable to agree upon the division of the property within six months after the death of the survivor of us, our Trustee will make the division. Our Trustee may use a lottery or rotation system or any other method of allocation to determine the order of

selection and distribution of the property. As an alternative, our Trustee may sell all or any portion of the property and distribute the net proceeds equally among our children who are then living.

If none of our children are then living, our Trustee will distribute such property according to the Articles that follow.

Any tangible personal property distributed under this Section also includes any insurance policies covering the property and any claims under those policies.

Section 4.04 Definition of Tangible Personal Property

For purposes of this Article, the term "tangible personal property" includes, but is not limited to, household furnishings, appliances and fixtures, works of art, motor vehicles, pictures, collectibles, personal wearing apparel and jewelry, books, sporting goods, and hobby paraphernalia. The term does not include any tangible property that our Trustee, in our Trustee's sole and absolute discretion, determines to be part of any business or business interest that either of us owns at death.

Section 4.05 Ademption

If property to be distributed under this Article becomes part of our trust estate in any manner after the death of the relevant Grantor, then the gift will not adeem simply because it was not a part of our trust estate at the death of the relevant Grantor. Our Trustee will distribute the property as a specific gift in accordance with this Article. But if property to be distributed under this Article is not part of our trust estate at the death of the relevant Grantor and does not subsequently become part of our trust estate, then the specific gift made in this Article is null and void, without any legal or binding effect.

Section 4.06 Incidental Expenses and Encumbrances

Until property distributed in accordance with this Article is delivered to the appropriate beneficiary or to the beneficiary's legal representative, our Trustee will pay the reasonable expenses of securing, storing, insuring, packing, transporting, and otherwise caring for the property as an administration expense. Except as otherwise provided in this agreement, our Trustee will distribute property under this Article subject to all liens, security interests, and other encumbrances on the property.

Article Five
Administration of Remaining Trust Property

Upon the death of the survivor of us, our Trustee shall administer and distribute our remaining trust property (not distributed under prior Articles of this instrument), or other property allocated to this Article, or other trust property allocated to this Article, under the terms of this Article.

Section 5.01 The Family Trust

Our Trustee shall hold our remaining trust property in a Family Trust (the *Family Trust*) for the benefit of our living descendants.

There is no Primary Beneficiary of the Family Trust. For purposes of the Family Trust, references in this instrument to the Primary Beneficiary instead refer to a majority of our living descendants.

Our goal in creating the Family Trust is to preserve our family homestead so that it might be a place of refuge and a safe haven for our descendants.

Our Trustee shall administer the Family Trust as follows.

(a) Use of the Family Trust Properties

Our Trustee's primary objective is to manage and maintain our family homestead for the continued use and enjoyment of our descendants and for the glory of God.

Our Trustee has absolute discretion to direct or restrict any particular descendant's use of or access to the family homestead properties. It is our hope that the properties would continue to be used from time to time for reunions, church retreats, and other such gatherings, as has often been the case in the past.

We desire that our descendants be as independent and self-sufficient as possible and that each descendant strive to work for the collective good of all family members.

In directing the use of the Family Trust properties, we desire that our Trustee do so in a manner that assists, encourages, or rewards our descendants for exhibiting certain desired behaviors. These desired behaviors are to:

be gainfully employed with a view toward being financially self-sufficient;

be a law-abiding member of society;

be a productive member of society by making meaningful and positive contributions to family, community, and society;

engage in creative activities;

handle money responsibly and avoid wasteful spending;

act with empathy, thoughtfulness, kindness, and compassion toward others;

develop healthy and meaningful relationships;

make contributions of time, money, or both to charity; and

maintain a physically and mentally healthy lifestyle.

We do not intend for our Trustee to impose our Trustee's own personal beliefs on a beneficiary as to what constitutes gainful employment, healthy lifestyle, or any other subjective aspects of the desired behaviors, although our Trustee's beliefs are certain to be a part of these determinations.

A descendant's age, health, abilities, and other circumstances that will affect the descendant's ability to accomplish one or more of the desired behaviors should also be considered.

We consider a full-time parent to be a productive member of society and gainfully employed, and do not intend to discourage descendants from choosing to raise a family as their sole occupation.

We do not expect any descendant to necessarily accomplish or exhibit all of the desired behaviors, and we recognize that some desired behaviors may even conflict with others. Our hope and intent is that our Trustee will use the Family Trust property to reward and enhance the quality of life of a descendant who is earnestly striving to lead the best life possible.

On the other hand, we also hope and intend that the Family Trust property will not be used by any descendant that is engaging in self-destructive, abusive, or illegal behavior (*undesired behaviors*).

If our Trustee, in our Trustee's discretion, determines that a descendant is engaging in undesired behaviors, our Trustee may limit or restrict a descendant's access to or use of the Family Trust properties until the problems have been resolved to our Trustee's satisfaction.

(b) Distribution of Income and Principal

Our Trustee's primary objective is to maintain the Family Trust properties for the continued use of our descendants. Notwithstanding, our Trustee may distribute as much of the income and principal of the Family Trust to any of our living descendants as the Trustee may determine advisable to carry out our objectives or promote a desirable behavior described above.

When making distributions under this subsection, we request that our Trustee consider both the respective needs of our descendants and the other income and resources available to our descendants. Due to any disparity in

resources or need, our Trustee may make unequal distributions among our descendants or make distributions to some but not all of our descendants.

Any undistributed net income is to be accumulated and added to the principal of the Family Trust.

Section 5.02 Termination of the Family Trust

If there are no living descendants of ours, the Family Trust will terminate and the assets will be distributed as provided in Article Six.

The Family Trust may also be terminated by a supermajority vote (2/3) of the then-serving Cotrustees if it is no longer possible or practical to carry on the express objectives of the Family Trust.

Upon such a termination of the Family Trust by vote of the Trustees and beneficiaries, our Trustees shall distribute the remaining property in equal shares to our living descendants. The Trustees may liquidate any assets, including real estate, prior to making final distributions.

Article Six
Remote Contingent Distribution

If at any time there is no person or entity qualified to receive final distribution of the trust estate or any part of it, then our Trustee will distribute that portion of our trust estate one-half to those persons who would inherit it had Phillip William Barnhart then died intestate owning such property, and one-half to those persons who would inherit it had Patsy Jean Barnhart then died intestate owning such property, all as determined and in the proportions provided by the laws of Idaho then in effect.

Article Seven
Supplemental Needs Trust

Trust property will be administered pursuant to the terms of this Supplemental Needs Trust Article when:

(i) another Article of this agreement directs that the property is to be administered as provided in this Supplemental Needs Trust Article; or

(ii) the beneficiary of the property under another Article of this agreement is a Supplemental Needs Person, unless the other Article directs the beneficiary's interest to be distributed to a trust not created under this document.

"Beneficiary" under this Supplemental Needs Trust Article refers to the beneficiary of the property under the other Article. The provisions of the other Article shall continue to apply to the extent they do not conflict with the provisions of this Supplemental Needs Trust Article; specifically, the provisions of this Supplemental Needs Trust Article shall control the distributions of income and principal.

Section 7.01 Distributions of Income and Principal

The Trustee shall collect income and, after deducting all charges and expenses attributed thereto, may apply for Beneficiary's benefit, in-kind, or in cash, so much of the income and principal (even to the extent of the whole) as the Trustee deems advisable in the Trustee's sole and absolute discretion, **subject to the limitations set forth below**. The Trustee shall add the balance of net income not paid or applied to the principal of the Supplemental Needs Trust.

(a) Maximize Benefits

Consistent with the purpose of the Supplemental Needs Trust, before expending any amounts from the net income and/or principal of this trust, the Trustee shall consider the availability of all benefits from government or private assistance programs for which Beneficiary may be eligible. The Trustee, where appropriate and to the extent possible, shall endeavor to maximize the collection and facilitate the distribution of these benefits for Beneficiary's benefit.

(b) No Reduction in Benefits

None of the income or principal of the Supplemental Needs Trust shall be applied in such a manner as to supplant, impair, or diminish any governmental benefits or assistance for which Beneficiary may be eligible or which Beneficiary may be receiving, unless, in the sole and absolute discretion of the Trustee, such use of income and/or principal is beneficial to Beneficiary.

(c) No Assignment

Beneficiary shall not have the power to assign, encumber, direct, distribute, or authorize distributions from the Supplemental Needs Trust.

(d) Discretionary Distributions

Notwithstanding the above provisions, the Trustee may make distributions to meet Beneficiary's need for food, shelter, health care, or other personal needs, even if those distributions will impair or diminish Beneficiary's receipt or eligibility for government benefits or assistance, but only if the Trustee determines that the distributions will better meet Beneficiary's needs, and it is in Beneficiary's best interests, notwithstanding the consequent effect on Beneficiary's eligibility for, or receipt of, benefits.

(e) Supplemental Needs Trust Savings Clause

Even though a null-and-void clause could be ignored by some agencies, in the event that the mere existence of the authority to make distributions that will impair or diminish Beneficiary's receipt or eligibility for government benefits or assistance, as specified in subsections (b) and (d), above, will result in a reduction or loss of Beneficiary's entitlement program benefits, regardless of whether the Trustee actually exercises the authority, then such authority specified in subsections (b) and (d), above, will be null and void, and the Trustee's authority to make these distributions will terminate. If such authority is terminated, then the Trustee may amend the trust to remove the offending provisions, and the Trustee's authority to make distributions will be limited to distributions for Beneficiary's supplemental needs, in a manner that will not adversely affect Beneficiary's government benefits.

Notwithstanding any provision of any Article herein to the contrary, in the event that the Supplemental Needs Trust is challenged or faces imminent invasion by any governmental department or agency in such a way as to affect Beneficiary's eligibility for benefits available under any governmental program, the Trustee may amend the trust so as to maintain Beneficiary's eligibility for benefits under such governmental program. However, if the Trustee is unable or unwilling to so amend the trust, then the Trustee may distribute the trust income and principal as if Beneficiary were then deceased.

Section 7.02 Definition of Supplemental Needs

"Supplemental needs" refers to the requisites for maintaining the good health, safety, and welfare of Beneficiary when, in the sole and absolute discretion of the Trustee, such requisites are not being provided by any public agency, office, or department of any state or of the United States.

Supplemental needs shall also include, but not be limited to, medical and dental expenses, annual independent checkups, clothing and equipment, programs of training, education, treatment and rehabilitation, private residential care, transportation (including vehicle

purchases), maintenance, insurance, and essential dietary needs. Supplemental needs may include additional food; clothing; electronic equipment, such as radio equipment, recording and playback equipment, television equipment, and computer equipment; camping; vacations; athletic contests; movies; trips; and money to purchase appropriate gifts for relatives and friends. However, in deciding whether to make these distributions the Trustee must first consider the impact on certain government benefits as is directed in Section 7.05, entitled "Distribution Guidelines."

The Trustee shall have no obligation to expend trust assets for such needs, but if the Trustee, in the Trustee's sole and absolute discretion, decides to expend trust assets, under no circumstances should any amounts be paid to, or reimbursed to, the federal government, any state, or any governmental agency for any purpose, including for the care, support, and maintenance of Beneficiary.

Section 7.03 Objective to Promote Independence of Beneficiary

While actions are in the Trustee's sole and absolute discretion, the Trustee should be mindful that it is our wish that Beneficiary live as independently, productively, and happily as possible.

Section 7.04 Not Available Resource to Beneficiary

It is our intent to create a Supplemental Needs Trust that conforms to Idaho law (or if Beneficiary is not a resident of Idaho, to the law of the state where Beneficiary resides), in order to provide for Beneficiary's Supplemental Needs. We intend that the trust assets be used to supplement, not supplant, impair, or diminish, any benefits or assistance of any Federal, state, county, city, or other governmental entity for which Beneficiary may otherwise be eligible or which Beneficiary may be receiving.

Consistent with that intent, it is our desire that, before expending any amounts from net income and/or principal of the trust, the Trustee consider the availability of all benefits from government or private assistance programs for which Beneficiary may be eligible and that, where appropriate and to the extent possible, the Trustee endeavors to maximize the collection of such benefits and to facilitate the distribution of such benefits for the benefit of Beneficiary. All actions of the Trustee shall be directed toward carrying out this intent and the discretion granted the Trustee under this agreement to carry out this intent is absolute.

For purposes of determining Beneficiary's eligibility for any such benefits, no part of the principal or undistributed income of the Supplemental Needs Trust shall be considered available to Beneficiary for public benefit purposes.

The Trustee shall hold, administer, and distribute all property allocated to the Supplemental Needs Trust for the exclusive benefit of Beneficiary during his or her lifetime. All distributions from the trust are in the sole and absolute discretion of the Trustee.

In the event the Trustee is requested to release principal or income of the Supplemental Needs Trust to or on behalf of Beneficiary to pay for equipment, medication, or services that any government agency is authorized to provide, or in the event the Trustee is

requested to petition a court or any other administrative agency for the release of trust principal or income for this purpose, the Trustee is authorized to deny such request and is authorized in its sole and absolute discretion to take whatever administrative or judicial steps may be necessary to continue Beneficiary's eligibility for benefits, including obtaining legal advice about Beneficiary's specific entitlement to public benefits and obtaining instructions from a court of competent jurisdiction ruling that neither the trust corpus nor the trust income is available to Beneficiary for eligibility purposes. Any expenses of the Trustee in this regard, including reasonable attorney's fees, shall be a proper charge to the Supplemental Needs Trust.

Section 7.05 Distribution Guidelines

The Trustee shall be responsible for determining what discretionary distributions shall be made from the Supplemental Needs Trust. The Trustee may distribute discretionary amounts of income and principal to or for the benefit of Beneficiary for those Supplemental Needs not otherwise provided by governmental financial assistance and benefits, or by the providers of services. Any undistributed income shall be added to principal.

In making distributions, the Trustee will:

(i) consider any other known income or resources of Beneficiary that are reasonably available;

(ii) take into consideration all entitlement benefits from any government agency, such as Social Security Disability payments (SSDI), Medicaid, Idaho Department of Health and Welfare, Supplemental Security Income (SSI), and any other special purpose benefits for which Beneficiary is eligible;

(iii) take into consideration resource and income limitations of any such assistance program;

(iv) make expenditures so that Beneficiary's standard of living will be comfortable and enjoyable;

(v) not be obligated or compelled to make specific payments;

(vi) not pay or reimburse any amounts to any governmental agency or department, unless proper demand is made by such governmental agency and reimbursement is required by the state; and

(vii) not be liable for any loss of benefits.

Section 7.06 No Seeking of Order to Distribute

For purposes of determining Beneficiary's state Medicaid program equivalent eligibility, no part of the principal or undistributed income of the Supplemental Needs Trust may be considered available to Beneficiary. The Trustee will deny any request by Beneficiary to:

(i) release principal or income of the trust to or on behalf of Beneficiary to pay for equipment, medication, or services that the state Medicaid program equivalent would provide if the trust did not exist; or

(ii) petition a court or any other administrative agency for the release of trust principal or income for this purpose.

The Trustee may, in its sole and absolute discretion, take necessary administrative or legal steps to protect Beneficiary's state Medicaid program eligibility, including obtaining a ruling from a court of competent jurisdiction that the trust principal is not available to Beneficiary for purposes of determining eligibility. Expenses for this purpose, including reasonable attorney's fees, are a proper charge to Beneficiary's Supplemental Needs Trust.

Section 7.07 Indemnification of Trustee When Acting in Good Faith

The Trustee shall be indemnified from the trust property for any loss or reduction of public benefits sustained by Beneficiary as a result of the Trustee exercising, in good faith, the authority granted to the Trustee under this Article.

Section 7.08 Distribution Upon the Death of Beneficiary

Upon the death of Beneficiary, the Trustee shall distribute or retain the remaining Supplemental Needs Trust property according to the other Article of this agreement that directed the property to be held pursuant to this Article.

If the other Article does not provide for distribution upon the death of Beneficiary, then the Trustee shall distribute or retain the remaining Supplemental Needs Trust property as though Beneficiary had predeceased the surviving spouse.

Section 7.09 Prohibition Against Beneficiary Serving as Trustee

Notwithstanding any other provision of this agreement, under no circumstances may Beneficiary serve as Trustee of any share that is being administered for his or her benefit under the provisions of this Supplemental Needs Trust Article.

Section 7.10 Limitation on Power to Remove and Replace Trustee

Notwithstanding any other provision of this agreement, Beneficiary does not have the power to remove or replace the Trustee of the Supplemental Needs Trust.

Section 7.11 No General Power of Appointment

Notwithstanding any provision of this agreement or state law to the contrary, Beneficiary shall not have a lifetime or testamentary general power of appointment as defined in Section 2041 of the Internal Revenue Code, or as defined under Idaho law, or the laws of any other state.

Section 7.12 Application of Article

Any decision made by the Trustee under this Article shall be final, controlling, and binding upon all beneficiaries, subject to the provisions of this Article.

Article Eight
Administration of Trusts for Underage and Incapacitated Beneficiaries

Section 8.01 Distributions for Underage and Incapacitated Beneficiaries

If under another provision of this agreement any part of the trust property is directed or required to be distributed outright to an individual (other than either of us) who has not yet attained the age of 21 years or is incapacitated, then our Trustee may distribute or retain that part of the trust property as described in Section 8.02, unless the provisions of Article Seven, entitled "Supplemental Needs Trust," apply.

Notwithstanding the foregoing provisions of this Section, if Section 9.01(c), entitled "No Beneficiaries Older Than Maximum-Age Beneficiary," applies, and if a potential recipient of the distribution under this Article is required to be considered for purposes of determining the applicable distribution period, then if the distribution includes retirement-account proceeds, such distribution may only be made to individuals who are younger than the maximum-age beneficiary, as that phrase is defined in Section 9.01(d)(3), entitled "Younger and Older."

When making a distribution, we request, but do not require, that our Trustee consider the ability that the beneficiary demonstrated in managing prior distributions.

All decisions made by our Trustee under this Article are final, controlling, and binding upon all beneficiaries, subject to the provisions of this Article.

Section 8.02 Methods of Distribution

Property to which this Article applies may be—

(i) distributed directly to the beneficiary;

(ii) distributed to the beneficiary's guardian, conservator, parent, family member, or other person who has assumed responsibility for his or her care;

(iii) distributed to any person or entity, including our Trustee, as custodian for the beneficiary under the Uniform Transfers to Minors Act, or similar statute;

(iv) distributed to other persons or entities for the benefit of the beneficiary;

(v) distributed to an agent authorized to act for the beneficiary under a power of attorney for property;

(vi) retained in trust, distributing income and principal for any purpose, in any amount, using any of the methods described above, all in our Trustee's sole and absolute discretion, and distributing the remainder outright to the beneficiary when he or she attains the age of 21 years (unless he or she is incapacitated), and upon the beneficiary's death distributing the remainder as appointed by the beneficiary, and if not appointed, as though the beneficiary had predeceased both of us;

(vii) retained in trust pursuant to the provisions of Article Seven, entitled "Supplemental Needs Trust," for the benefit of the beneficiary; or

(viii) distributed or retained in any combination of one or more of the above.

Notwithstanding the above, under no circumstances may property to which this Article applies be retained by or distributed to either of us.

Article Nine
Trust Administration

Section 9.01 Beneficiaries of Retirement-Account Proceeds

This Section governs the distribution of retirement-account proceeds payable to any trust created under this agreement.

(a) Only Individuals May Benefit

Notwithstanding any provision of this agreement to the contrary, only individuals are eligible to receive distributions of retirement-account proceeds. Distributions of retirement-account proceeds must be made as though non-individual beneficiaries were not then in existence. As it relates to retirement-account proceeds, no power of appointment may be exercised in favor of a non-individual appointee, nor in a manner that would adversely affect the applicable distribution period.

(b) Special Rule for Applicable Multi-Beneficiary Trusts

If—

(i) the trust qualifies as an applicable multi-beneficiary trust under Section 401(a)(9)(H)(v) of the Internal Revenue Code;

(ii) the trust does not immediately divide into separate trusts for each beneficiary at the time the retirement account becomes payable to the trust; and

(iii) the trust is a common trust where, at the time the retirement account becomes payable to the trust, more than one beneficiary is presently entitled to receive distributions from the trust,

then subsection (c) below does not apply to such trust and no individual (other than an eligible designated beneficiary described in Section 401(a)(9)(E)(ii)(III) or (IV) of the Internal Revenue Code) has any right to receive distributions from the retirement account until the death of all such eligible designated beneficiaries with respect to the trust's interest in the retirement account.

(c) No Beneficiaries Older Than Maximum-Age Beneficiary

This subsection (c) only applies if—

(i) subsection (b) above is inapplicable;

(ii) Section 401(a)(9)(B)(iii) of the Internal Revenue Code applies to the determination of the applicable distribution period;

(iii) in the absence of the provisions of this subsection (c), at least one individual older than the maximum-age beneficiary would be

required to be considered a beneficiary for determining the applicable distribution period; and

(iv) if at the time for determining the applicable distribution period the maximum-age beneficiary is either not living or not required to be considered a beneficiary for determining the applicable distribution period, there is at least one individual younger than the maximum-age beneficiary who is eligible to succeed to the trust's interest in the retirement-account proceeds.

If this subsection (c) applies, then notwithstanding any provision of this agreement to the contrary, the share of a retirement account payable to the trust must not be distributed to any individual who is older than the maximum-age beneficiary.

For purposes of determining the beneficiary whose life expectancy must be used to determine the applicable distribution period, any individual older than the maximum-age beneficiary must be treated as having died before the retirement account became payable to the trust.

(1) Intent to Qualify for Life-Expectancy Treatment

This subsection (c) is intended to qualify any trust created under this agreement that receives distributions from a retirement account as an accumulation trust, and to use the life expectancy of an individual who is not older than the maximum-age beneficiary to calculate the required minimum distributions under Section 401(a)(9) of the Internal Revenue Code.

(2) No Intent to Diminish Shares of Other Beneficiaries

This subsection (c) is not intended to diminish the trust share for beneficiaries to whom retirement-account proceeds must not be distributed, except to the extent that non–retirement account trust property is insufficient to satisfy those beneficiaries' shares, in which case their shares will be diminished on a pro rata basis.

(d) Definitions

For purposes of this Section 9.01, and elsewhere in this agreement where the context requires, the following definitions apply.

(1) Maximum-Age Beneficiary

"Maximum-age beneficiary" means the individual specifically designated as the maximum-age beneficiary of the trust. If no individual is specifically designated as the

maximum-age beneficiary of the trust, then "maximum-age beneficiary" means the individual specifically designated as the primary beneficiary of the trust. If no individual is specifically designated as the primary beneficiary of the trust, then "maximum-age beneficiary" means the oldest individual who was entitled to receive distributions of principal or income from the trust at the time the retirement account first became payable to the trust and who remains so entitled at the latest time for determining the designated beneficiary.

(2) Retirement Account

"Retirement account" means any qualified retirement account, pension plan, profit-sharing plan, Keogh, individual retirement account, or any other like plan or account that allows minimum distributions to beneficiaries based on a beneficiary's life expectancy.

(3) Younger and Older

"Younger than the maximum-age beneficiary" means an individual who was born one day before the date of birth of the maximum-age beneficiary or after, and the phrase "older than the maximum-age beneficiary" means an individual who was born before one day before the date of birth of the maximum-age beneficiary.

Section 9.02 No Bond

No Trustee is required to furnish any bond for the faithful performance of our Trustee's duties, unless required by a court of competent jurisdiction and only if the court finds that a bond is needed to protect the interests of the beneficiaries. No surety will be required on any bond required by any law or rule of court, unless the court specifies that a surety is necessary.

Section 9.03 Exoneration of Our Trustee

No successor Trustee is obligated to examine the accounts, records, or actions of any previous Trustee or of the personal representative of either of our estates. No successor Trustee shall be in any way or manner responsible for any act, omission, or forbearance on the part of any previous Trustee or the personal representative of either of our estates. Unless our Trustee has received notice of removal, our Trustee shall not be liable to either of us or to any beneficiary for the consequences of any action taken by our Trustee that would have been, but for the prior removal of our Trustee, a proper exercise by our Trustee of the authority granted to our Trustee under this agreement. Absent bad faith on the part of our Trustee, our Trustee is exonerated from any and all liability for the acts, omissions, and forbearances of our Trust Protector.

We recognize that some people and institutions may be reluctant to serve as Trustee because of a concern about potential liability. Therefore, we direct that any person or corporate fiduciary serving as Trustee will not incur any liability by reason of any error of judgment, mistake of law, or action or inaction of any kind in connection with the administration of any trust created under this agreement, unless the Trustee's decision is shown by clear and convincing evidence to have been made in bad faith.

Any person or corporate fiduciary currently serving as Trustee, may expend any portion of the trust estate for any expenses, including attorney's fees and litigation costs, reasonably incurred to defend any claim brought against the Trustee, even if the Trustee's defense costs would exhaust the trust's value, unless the Trustee is shown to have acted in bad faith by clear and convincing evidence.

Any person or corporate fiduciary that formerly served as Trustee, is entitled to reimbursement from the trust estate for any expenses, including attorney's fees and litigation costs, reasonably incurred to defend any claim brought against the former Trustee, even if the former Trustee's defense costs would exhaust the trust's value, unless the former Trustee is shown to have acted in bad faith by clear and convincing evidence.

Section 9.04 Trustee Compensation

An individual serving as Trustee shall be entitled to fair and reasonable compensation for the services rendered as a fiduciary. A corporate fiduciary serving as Trustee shall be compensated by agreement with an individual Trustee or, in the absence of an individual Trustee or in the absence of an agreement, in accordance with the corporate fiduciary's published schedule of fees in effect at the time the services are rendered.

Our Trustee may charge additional fees for services it provides that are not comprised within its duties as Trustee, such as fees for legal services, tax return preparation, and corporate finance or investment banking services.

In addition to receiving compensation, our Trustee may be reimbursed for reasonable costs and expenses incurred in carrying out its duties under this agreement.

Section 9.05 Employment of Professionals

Our Trustee may appoint, employ, and remove, at any time and from time to time, investment advisors, accountants, auditors, depositories, custodians, brokers, consultants, attorneys, expert advisers, agents, and employees to advise or assist our Trustee in the performance of its duties. Our Trustee may act upon the recommendations of the persons or entities employed with or without independent investigation. Our Trustee may pay the usual compensation for services contracted for under this Section out of principal or income of the trust as our Trustee may deem advisable.

Section 9.06 Exercise of Testamentary Power of Appointment

Except as otherwise prohibited, a testamentary power of appointment granted under this agreement may be exercised by a valid will, living trust, or other written instrument that specifically refers to the power of appointment.

The holder of a testamentary power of appointment may exercise the power to appoint property among the permissible appointees in equal or unequal proportions, and on such terms and conditions, whether outright or in trust, as the holder of the power designates. The holder of a testamentary power of appointment may grant further powers of appointment to any person to whom principal may be appointed, including a presently exercisable limited or general power of appointment.

Our Trustee may conclusively presume that any power of appointment has not been exercised if our Trustee has no knowledge of the existence of a valid will, living trust, or other written instrument exercising the power within 30 days after the power holder's death, and our Trustee shall then be released from any liability for any distributions made in good faith.

If there is a conflict among multiple instruments exercising the same power, the latest instrument will control; and if it cannot be determined which conflicting instrument is the latest, then a will controls over a living trust, and a living trust controls over another written instrument that is not a will.

Section 9.07 Determination of Principal and Income

The provisions of Idaho law related to the allocation of principal and income shall govern beneficiaries' rights among themselves in matters concerning principal and income. If Idaho law contains no provision concerning an item of principal or income, our Trustee shall determine in a fair, equitable, and practical manner what shall be credited, charged, and apportioned between principal and income.

Section 9.08 Trust Accounting

Recognizing that the state of governing law could impose additional duties, this Section describes our Trustee's duties to account and provide information to beneficiaries.

Our Trustee is not required to file accountings in any jurisdiction. Upon the written request of an income beneficiary of a trust created under this agreement, our Trustee must render an accounting to the income beneficiaries of that trust during the accounting period that includes the date of the written request.

The accounting must include the receipts, expenditures, and distributions from the trust for which the accounting is prepared occurring during the accounting period. If a tax return is prepared for a trust during a period for which a trust accounting is made, our Trustee's accounting must include a copy of that tax return. If there is no tax return prepared for the accounting period, our Trustee's accounting must include a balance sheet itemizing the trust property and our Trustee's reasonable estimation of the value of the assets held in the trust as of the date the accounting is completed.

A beneficiary may object to an accounting rendered by our Trustee only if the beneficiary gives written notice to our Trustee within 60 days after our Trustee renders the accounting. Any beneficiary who does not submit a written objection to the accounting is deemed to assent to the accounting.

Our Trustee must make the trust's financial records and documentation available to beneficiaries at reasonable times and upon reasonable notice for inspection by the beneficiaries. Our Trustee is not required to furnish any information regarding our trust to anyone other than a beneficiary. Our Trustee may exclude any information that our Trustee determines is not directly applicable to the beneficiary receiving the information.

Section 9.09 Action of Cotrustees

Unless otherwise specified, if two Trustees are eligible to act with respect to a given matter, the concurrence of both is required; if more than two Trustees are eligible to act with respect to a given matter, the concurrence of a majority of the Trustees is required.

If an Interested Trustee joins in an action with respect to a given matter, then the authority of the Trustees for that action is limited to the authority given to an Interested Trustee with respect to the matter.

Even though an act may require the concurrence of more than one Trustee, any one Trustee may carry out the act on behalf of the trust with the same force and effect as if all Trustees had done so. Persons dealing with the acting Trustee in good faith may rely upon the Trustee's authority to act on behalf of the trust without inquiry as to the other Trustees' concurrence.

If the Trustees are unable to concur with respect to a matter as to which they have joint powers, we request that the matter be settled by mediation and, if necessary, arbitration in accordance with the Uniform Arbitration Act. Each of the Trustees will select an arbiter and, if necessary to establish a majority decision, the arbiters so selected will select an additional arbiter. The decision of a majority of the arbiters so selected will control with respect to the matter.

A nonconcurring Trustee may dissent or abstain from any action of the other Trustee or Trustees. The nonconcurring Trustee is absolved from personal liability by registering his or her dissent or abstention in the records of the trust. After doing so, the nonconcurring Trustee will then act with the other Trustees in any way necessary or appropriate to effectuate the action of the other Trustees.

Section 9.10 Trustee Authority to Disclaim or Release Powers

Notwithstanding any provision of this agreement to the contrary, any Trustee may disclaim or release, in whole or in part, by an instrument in writing, any power held as Trustee, irrevocably or for any period that the Trustee may specify. The Trustee may make the relinquishment of a power personal to the Trustee or may relinquish the power for all subsequent Trustees.

Section 9.11 Authority to Merge or Sever Trusts

Our Trustee may merge and consolidate a trust created under this agreement with any other trust, if the two trusts contain substantially the same terms for the same beneficiaries and at least one Trustee in common.

Our Trustee may sever any trust on a fractional basis into two or more separate and identical trusts or may segregate a specific amount or asset from the trust property by allocation to a separate account or trust. Our Trustee shall hold and administer each separate trust upon terms and conditions substantially identical to those of the trust from which it was severed.

Section 9.12 Certificate by Trustee

A written statement of our Trustee may always be relied upon by, and shall always be conclusive evidence in favor of, any transfer agent or any other person dealing in good faith with our Trustee in reliance upon the statement.

Section 9.13 Generation-Skipping Transfer Tax Provisions

Notwithstanding any other provision of this agreement to the contrary, if a trust created under this agreement would be partially exempt from generation-skipping transfer tax after the intended allocation of Available GST Exemption to the trust then:

(a) Division into Exempt and Nonexempt Trusts

Our Trustee may divide the property of the trust into two separate trusts so that the allocation of Available GST Exemption can be made to a trust that will be entirely exempt from generation-skipping transfer tax (the "exempt trust"). The exempt trust shall consist of the largest fractional share of the total trust assets that will permit the exempt trust to be entirely exempt from generation-skipping transfer tax. The "nonexempt trust" shall consist of the balance of the total trust assets. For purposes of computing the fractional share, asset values as finally determined for federal estate tax purposes shall be used. The fraction shall be applied to the assets at their actual value on the effective date or dates of distribution so that the actual value of the fractional share resulting from the application of such fraction will include fluctuations in the value of the trust property.

(b) Administration of the Trusts

The trusts created under this Section shall have the same terms as the original trust. To the extent possible, distributions to a non-skip person as defined by Section 2613 of the Internal Revenue Code shall be made from a nonexempt trust and distributions to a skip person as defined by Section 2613 shall be made from an exempt trust.

Our Trustee shall administer each exempt and nonexempt trust as a separate and independent trust.

Any exempt or nonexempt trust established under this agreement may be referred to by the name designated by our Trustee.

If an exempt trust and a nonexempt trust are further divided under the terms of this agreement, our Trustee may allocate property from the exempt trust first to the trust from which a generation skipping transfer is more likely to occur.

(c) Our Intent; Trust Additions

Our intent is to minimize the application of the generation-skipping transfer tax to the trust property but not to affect the total amount of trust property to which any beneficiary may be entitled under this agreement. This agreement shall be so construed and interpreted to give effect to this intent.

If at any time any property that has an inclusion ratio greater than zero for generation-skipping transfer tax purposes would be added to a trust with property that has an inclusion ratio of zero, then our Trustee shall instead hold such property in a separate trust on the same terms and conditions as the original trust.

Article Ten
Our Trustee's Powers

Section 10.01 Introduction to Trustee's Powers

Except as otherwise specifically provided in this agreement, our Trustee may exercise, without prior approval from any court, all the powers conferred by this agreement and any other powers conferred by law, including, without limitation, those powers set forth under the common law or statutory law of Idaho or any other jurisdiction whose law applies to this trust. The powers set forth in Idaho law related to fiduciary powers are specifically incorporated into this trust agreement. The powers conferred upon our Trustee by law, including those powers conferred by Idaho law related to fiduciary powers, shall be subject to any express limitations or contrary directions contained in this agreement.

The Trustee of a trust may have duties and responsibilities in addition to those described in this agreement. We encourage our Trustee to obtain appropriate legal advice if our Trustee has any questions concerning its duties and responsibilities as Trustee.

Section 10.02 Power to Appoint in Further Trust (Trust Decanting)

An Independent Trustee (the "decanting trustee") may distribute assets of any trust created under this agreement (the "old trust") to another trust (the "new trust") that meets all of the following requirements:

(i) the new trust must provide for one or more of the beneficiaries of the old trust;

(ii) the new trust must not reduce any fixed income, annuity, or unitrust right of any beneficiary of the old trust, other than either of us;

(iii) the new trust must not defeat a presently exercisable right of any beneficiary to withdraw property from the old trust, other than either of us;

(iv) the new trust must not accelerate the interests of remainder beneficiaries of the old trust, but such restriction does not prevent the designation of a beneficiary of the remainder interest of the old trust as a beneficiary of the lifetime interest of the new trust;

(v) the new trust must not create or expand either of our rights as a beneficiary over what was provided in the old trust, but may remove or contract any such rights;

(vi) the new trust must not benefit the decanting trustee, the decanting trustee's creditors, the decanting trustee's estate, or the creditors of the decanting trustee's estate;

(vii) the term of the new trust must not extend beyond the period of perpetuities provided under the governing law of the old trust; and

(viii) the new trust must qualify for each of the following if the old trust so qualifies:

(a) the marital deduction;

(b) the charitable deduction;

(c) the gift tax or generation-skipping transfer tax annual exclusion for gifts to the trust; and

(d) as a qualified subchapter S corporation shareholder.

Section 10.03 Execution of Documents by Our Trustee

Our Trustee may execute and deliver any and all instruments in writing that our Trustee considers necessary to carry out any of the powers granted in this agreement.

Section 10.04 Investment Powers in General

Our Trustee may invest in any type of investment that our Trustee determines is consistent with the investment goals of our trust, whether inside or outside the geographic borders of the United States of America and its possessions or territories, taking into account our trust's overall investment portfolio. Our Trustee may retain and acquire unproductive and underproductive property. Without limiting our Trustee's investment authority in any way, we request that our Trustee exercise reasonable care and skill in selecting and retaining trust investments. We also request that our Trustee take into account the following factors in choosing investments for our trust:

The potential return from the investment, both in the form of income and appreciation;

The potential income tax consequences of the investment;

The investment's potential for volatility; and

The role the investment will play in the trust's portfolio.

We request that our Trustee, in arranging the investment portfolio of the trust, also consider the possible effects of inflation or deflation, changes in global and U.S. economic conditions, transaction expenses, and the trust's need for liquidity.

Our Trustee may access, establish, cancel, or continue online bank and investment accounts (through the Internet or other similar method) and conduct online banking transactions of any kind as authorized in this agreement.

Our Trustee may delegate its discretion to manage trust investments to any registered investment adviser or corporate fiduciary.

Section 10.05 Banking Powers

Our Trustee may establish bank accounts of any type in one or more banking institutions that our Trustee may choose. Our Trustee may open accounts in the name of our Trustee (with or without disclosing fiduciary capacity) or in the name of the trust. When an account is in the name of the trust, checks on that account and authorized signatures need not disclose the fiduciary nature of the account or refer to any trust or Trustee.

An account from which our Trustee makes frequent disbursements need not be an interest-bearing account. Our Trustee may authorize withdrawals from an account by check, draft, or other instrument or in any other manner.

Section 10.06 Business Powers

Our Trustee is authorized to serve as an officer, director, manager, or in any other capacity of any proprietorship, partnership, joint venture, corporation, or other enterprise in which the trust has an interest (whether or not such interest is total or controlling). Our Trustee may receive compensation for services.

Our Trustee may contract with and otherwise deal with any such enterprise in the same manner as it would with any enterprise in which the trust has no interest, and may use any voting power our Trustee may have to implement its authority (whether as Trustee or as an officer, director, or other official of the enterprise).

With respect to any units in a limited liability company, limited partnership, or stock in a closely-held corporation ("closely-held company") that are contributed to the trust, the powers granted to our Trustee in this Article shall not disqualify our Trustee from acting personally and independently, and not in a fiduciary capacity, with respect to any closely-held company, from holding office in the closely-held company, from accepting remuneration from the closely-held company, from voting any units or stock in favor of our Trustee as a director or officer of the closely-held company, or from purchasing or selling units or stock of the closely-held company.

If any trust created under this agreement is funded with subchapter S stock, our Trustee may either elect to qualify the trust as a qualified subchapter S trust ("QSST") under Section 1361(d)(3) of the Internal Revenue Code or as an electing small business trust under Section 1361(e)(1) to administer the trust in accordance with the requirements of the corresponding Section.

Section 10.07 Contract Powers

Our Trustee may sell at public or private sale, transfer, exchange for other property, and otherwise dispose of trust property for consideration and upon terms and conditions that our Trustee deems advisable. Our Trustee may grant options of any duration for any such sales, exchanges, or transfers of trust property.

Our Trustee may enter into contracts, and may deliver deeds or other instruments, that our Trustee deems appropriate.

Section 10.08 Common Investments

For purposes of convenience with regard to the administration and investment of the trust property, our Trustee may invest part or all of the trust property jointly with trust property of other trusts for which our Trustee is also serving as a Trustee. For this purpose, a corporate fiduciary acting as our Trustee may use common funds for investment.

When trust property is managed and invested in this manner, our Trustee shall maintain records that sufficiently identify that portion of the jointly invested assets that constitute the trust property of this trust.

Section 10.09 Environmental Powers

Our Trustee shall have the right to inspect trust property to determine compliance with or to respond to any environmental law affecting the trust property. "Environmental law" shall mean any federal, state, or local law, rule, regulation, or ordinance relating to protection of the environment or of human health.

Our Trustee may refuse to accept property if our Trustee determines that the property is or may be contaminated by any hazardous substance or is or was used for any purpose involving hazardous substances that could create liability to the trust or to our Trustee.

Our Trustee may use and expend trust property to (i) conduct environmental assessments, audits, or site monitoring; (ii) take remedial action to contain, clean up, or remove any hazardous substance including a spill, discharge, or contamination; (iii) institute, contest, or settle legal proceedings brought by a private litigant or any local, state, or federal agency concerned with environmental compliance; (iv) comply with any order issued by any court or by any local, state, or federal agency directing an assessment, abatement, or clean-up of any hazardous substance; and (v) employ agents, consultants, and legal counsel to assist our Trustee in these actions.

Our Trustee shall not be liable for any loss or reduction in value sustained by our trust as a result of our Trustee's retention of property on which hazardous materials or substances requiring remedial action are discovered unless our Trustee contributed to the resulting loss or reduction in value through willful misconduct or gross negligence.

Our Trustee shall not be liable to any beneficiary or to any other party for any decrease in the value of trust property as a result of our Trustee's compliance with any environmental law, including any reporting requirement.

Our Trustee may release, relinquish, or disclaim any power held by our Trustee that our Trustee determines may cause our Trustee to incur individual liability under any environmental law.

Section 10.10 Farm, Ranch, and Other Agricultural Powers

Our Trustee may retain, acquire, and sell any farm or ranching operation, whether as a sole proprietorship, partnership, or corporation.

Our Trustee may engage in the production, harvesting, and marketing of farm and ranch products either by operating directly or with management agencies, hired labor, tenants, or sharecroppers.

Our Trustee may engage and participate in any government farm program, whether state or federally sponsored.

Our Trustee may purchase or rent machinery, equipment, livestock, poultry, feed, and seed.

Our Trustee may improve and repair all farm and ranch properties; construct buildings, fences, and drainage facilities, and acquire, retain, improve, and dispose of wells, water rights, ditch rights, and priorities of any nature.

Our Trustee may do all things customary or desirable to operate a farm or ranch operation for the benefit of the beneficiaries.

Section 10.11 Insurance Powers

Our Trustee may purchase, accept, hold, and deal with as owner, policies of insurance on either of our lives, the life of any beneficiary, or on the life of any person in whom any beneficiary has an insurable interest. It is our intent that life insurance policies be considered proper investments of trust principal. Our Trustee may designate any beneficiary (other than either of us) of any such policy of insurance.

Our Trustee may purchase disability, medical, liability, long-term health care, and other insurance on behalf of and for the benefit of any beneficiary (other than either of us). Our Trustee may purchase annuities and similar investments on the life of any beneficiary. Our Trustee may designate any beneficiary (other than either of us) of any such annuity or similar investment.

The provisions of this Section supersede the principles of general trust law with respect to our Trustee's duties and obligations relating to any life insurance policies owned or acquired by our trust.

Section 10.12 Borrowing Powers

Our Trustee may borrow money at interest rates and on other terms that our Trustee deems advisable from any person, institution, or other source, including, in the case of a corporate fiduciary, its own banking or commercial lending department.

Our Trustee may encumber trust property by mortgages, pledges, and other hypothecation, even though the term may extend beyond the termination of the trust or beyond the period that is required for an interest created under this agreement to vest in order to be valid under the rule against perpetuities.

Our Trustee may purchase, sell at public or private sale, trade, renew, modify, and extend mortgages. Our Trustee may accept deeds in lieu of foreclosure.

Section 10.13 Lending Powers

Our Trustee may make secured or unsecured loans to any person (other than either of us or a Supplemental Needs Person, but including any other beneficiary), entity, trust, or estate, for any term or payable on demand, with or without interest. Our Trustee may enter into or modify the terms of any mortgage or security agreement granted in connection with any loan and may release or foreclose on the mortgage or security.

Section 10.14 Nominee Powers

Our Trustee may hold real estate, securities, and any other trust property in the name of a nominee or in any other form without disclosing the existence of any trust or fiduciary capacity.

Section 10.15 Oil, Gas, and Mineral Interests

Our Trustee may acquire, maintain, develop, and exploit, either alone or jointly with others, any oil, gas, coal, minerals, or other natural resource rights or interests.

Our Trustee may drill, test, explore, mine, develop, extract, remove, convert, manage, retain, store, sell, and exchange any of such rights and interests on terms and for a price that our Trustee deems advisable.

Our Trustee may execute leases, pooling and unitization agreements, and other types of agreements in connection with such oil, gas, coal, mineral, and other natural resource rights and interests even though such arrangements may extend beyond the termination of the trust.

Our Trustee may execute division orders, transfer orders, releases, assignments, farm outs, and any other instruments that it deems proper.

Our Trustee may employ the services of consultants and outside specialists in connection with the evaluation, management, acquisition, disposition, and development of any mineral interest, and may pay the cost of the services from the principal and income of the trust property.

Section 10.16 Online Accounts, Digital Assets, and Digital Devices

Without limiting any other provision of this agreement, and subject to the limitations of any other provision of this agreement, our Trustee has the powers described in this Section.

Our Trustee has full authority to deal with Online Accounts, Digital Assets, and Digital Devices of all kinds, wherever located. This authority includes, but is not limited to, the power to acquire, create, establish, access, control, modify, cancel, delete, continue, transfer, and take possession of such accounts, assets, and devices.

Section 10.17 Payment of Taxes and Expenses

Except as otherwise provided in this agreement, our Trustee is authorized to pay all property taxes, assessments, fees, charges, and other expenses incurred in the administration or protection of the trust. All payments shall be a charge against the trust property and shall be paid by our Trustee out of the income, or to the extent that the income is insufficient, then out of the principal of the trust property. The determination of our Trustee with respect to the payment of expenses shall be conclusive upon the beneficiaries.

Section 10.18 Purchase of Assets from and Loans to Our Probate Estates

Upon the death of either of us, our Trustee is authorized to purchase and retain in the form received, as an addition to the trust, any property that is a part of the deceased spouse's

probate or trust estate. In addition, our Trustee may make loans, with or without security, to the deceased spouse's probate or trust estate. Our Trustee shall not be liable for any loss suffered by the trust as a result of the exercise of the powers granted in this Section.

Notwithstanding anything in this agreement to the contrary, our Trustee shall not have the power to use any trust property for the benefit of either of our estates.

Further, notwithstanding anything in this agreement to the contrary, our Trustee shall not have the power to use any trust property for the benefit of either of our estates as defined in Section 20.2042-1(b) of the Treasury Regulations, unless such property is included in the deceased spouse's gross estate for federal estate tax purposes.

Section 10.19 Qualified Tuition Programs

Our Trustee may purchase tuition credits or certificates or make contributions to an account in one or more qualified tuition programs as defined under Section 529 of the Internal Revenue Code on behalf of a beneficiary for the purpose of meeting the qualified higher education expenses of the beneficiary. With respect to an interest in any qualified tuition program, our Trustee is authorized to act as contributor (or similar designation given to the person who maintains control of an interest in the qualified tuition program) and take any and all actions to administer the interest, including, without limitation, the following:

To designate and change the designated beneficiary of the interest in the qualified tuition program;

To request withdrawals, both qualified and nonqualified;

To select among investment options and to reallocate funds in the interest in the qualified tuition program among different investment options;

To make rollovers to another qualified tuition program; and

To determine the allocation of any tax benefits or penalties to the beneficiaries of the trust.

Notwithstanding anything in this paragraph to the contrary, the designated beneficiary at all times must be a beneficiary of the trust from which the funds were distributed to establish the interest in the qualified tuition program. Our Trustee's investment in a qualified tuition program shall not be considered a delegation of investment responsibility under any applicable statute or other law.

Section 10.20 Real Estate Powers

Our Trustee may sell at public or private sale, convey, purchase, exchange, lease for any period, mortgage, manage, alter, improve, and in general deal in and with real property in such manner and on such terms and conditions as our Trustee deems appropriate.

Our Trustee may grant or release easements in or over, subdivide, partition, develop, raze improvements, and abandon, any real property.

Our Trustee may manage real estate in any manner that our Trustee deems best and shall have all other real estate powers necessary for this purpose.

Our Trustee may enter into contracts to sell real estate. Our Trustee may enter into leases and grant options to lease trust property even though the term of the agreement extends beyond the termination of any trusts established under this agreement and beyond the period that is required for an interest created under this agreement to vest in order to be valid under the rule against perpetuities. For such purposes, our Trustee may enter into any contracts, covenants, and warranty agreements that our Trustee deems appropriate.

Section 10.21 Residences and Tangible Personal Property

Our Trustee may acquire, maintain, and invest in any residence for the use and benefit of the beneficiaries, whether or not the residence is income producing and without regard to the proportion that the value of the residence may bear to the total value of the trust property and even if retaining the residence involves financial risks that trustees would not ordinarily incur. Our Trustee may pay or make arrangements for others to pay all carrying costs of the residence, including, but not limited to, taxes, assessments, insurance, expenses of maintaining the residence in suitable repair, and other expenses relating to the operation of the residence for the benefit of the beneficiaries.

Our Trustee may acquire, maintain, and invest in articles of tangible personal property, whether or not the property is income producing, and may pay the expenses of the repair and maintenance of the property.

Our Trustee shall have no duty to convert the property referred to in this Section to productive property except as required by other provisions of this agreement.

Subject to Section 3.01(a), our Trustee may permit any beneficiary to occupy any real property or use any personal property owned by the trust on terms or arrangements that our Trustee may determine, including rent free or in consideration for some or all of the carrying costs (such as taxes, insurance, maintenance, repairs, or other costs).

Our Trustee shall have no liability for any depreciation or loss as a result of the retention of any property retained or acquired under the authority of this Section.

Section 10.22 Retention and Abandonment of Trust Property

Our Trustee may retain, without liability for depreciation or loss resulting from retention, any property constituting the trust at the time of its creation, at the time of the death of either of us, or as the result of the exercise of a stock option. Our Trustee may retain property, notwithstanding the fact that the property may not be of the character prescribed by law for the investment of assets held by a fiduciary, and notwithstanding the fact that retention may result in inadequate diversification under any applicable Prudent Investor Act or other applicable law.

Our Trustee may hold property that is non-income producing or is otherwise nonproductive if holding the property is, in the sole and absolute discretion of our Trustee, in the best interests of the beneficiaries. On the other hand, our Trustee shall invest contributions of cash and cash equivalents as soon as reasonably practical after the assets have been acquired by the trust. Our Trustee is permitted to retain a reasonable amount in cash or

money market accounts in order to pay anticipated expenses and other costs and to provide for anticipated distributions to or for the benefit of a beneficiary.

Our Trustee may abandon any trust property that our Trustee deems to be of insignificant value.

Section 10.23 Securities, Brokerage, and Margin Powers

Our Trustee may buy, sell, trade, and otherwise deal in stocks, bonds, investment companies, mutual funds, common trust funds, commodities, options, and other securities of any kind and in any amount, including short sales. Our Trustee may write and purchase call or put options and other derivative securities. Our Trustee may maintain margin accounts with brokerage firms and may pledge securities to secure loans and advances made to our Trustee or to or for the benefit of a beneficiary.

Our Trustee may place all or any part of the securities held by the trust in the custody of a bank or trust company. Our Trustee may have all securities registered in the name of the bank or trust company or in the name of its nominee. Our Trustee may appoint the bank or trust company as the agent or attorney in fact to collect, receive, receipt for, and disburse any income and generally to perform the duties and services incident to a custodian of accounts.

Our Trustee may employ a broker-dealer as a custodian for securities held by the trust and may register the securities in the name of the broker-dealer or in the name of a nominee with or without the addition of words indicating that the securities are held in a fiduciary capacity. Our Trustee may hold securities in bearer or uncertificated form and may use a central depository, clearing agency, or book-entry system, such as The Depository Trust Company, Euroclear, or the Federal Reserve Bank of New York.

Our Trustee may participate in any reorganization, recapitalization, merger, or similar transaction. Our Trustee may exercise or sell conversion or subscription rights for securities of all kinds and description.

Our Trustee may give proxies or powers of attorney that may be discretionary and with or without powers of substitution. Our Trustee may vote or refrain from voting as to any matter.

Section 10.24 Litigation and Settlement Powers

Our Trustee may, at the expense of our trust, institute, join, compromise, settle, dismiss, and defend any actions, claims, or proceedings of whatever kind for the protection of our trust property and of our Trustee in the performance of our Trustee's duties. This includes, but is not limited to, proceedings or class actions brought against any public entity or government agency, or brought by any such entity for attachment, recoupment, levy, invasion, reformation, or access of any kind to property of our trust. In the exercise of this power, our Trustee may retain and compensate legal counsel, advisors, and other personnel at the expense of our trust.

Section 10.25 Limitation on Our Trustee's Powers

All powers granted to our Trustee under this agreement or by applicable law shall be limited as set forth in this Section, unless explicitly excepted by reference to this Section.

(a) An Interested Trustee Limited to Ascertainable Standards

An Interested Trustee may not exercise or participate in the exercise of discretion with respect to the distribution of income or principal, or the termination of the trust to or for the benefit of a beneficiary, to the extent that the exercise of such discretion is other than for the health, education, maintenance, or support of a beneficiary as described under Sections 2041 and 2514 of the Internal Revenue Code.

(b) No Distributions in Discharge of Certain Legal Obligations

Our Trustee may not exercise or participate in the exercise of discretion with respect to the distribution of income or principal that would in any manner discharge a legal obligation of our Trustee, including the obligation of support.

If a beneficiary or any other person has the power to remove a Trustee, that Trustee may not exercise or participate in the exercise of discretion with respect to the distribution of income or principal that would in any manner discharge a legal obligation of the person having the power to remove our Trustee, including that person's obligation of support.

Article Eleven
General Provisions

Section 11.01 Maximum Term for Trusts

Notwithstanding any other provision of this agreement to the contrary, unless terminated earlier under other provisions of this agreement, each trust created under this agreement terminates 21 years after the last to die of the descendants of our maternal and paternal grandparents, who are alive at the relevant time.

At that time, the remaining trust property will vest in and be distributed to the persons then entitled to receive mandatory distributions of net income of the trust and in the same proportions to which they are entitled to receive the net income. If no beneficiary is entitled to receive mandatory distributions of net income, then the remaining trust property will vest in and be distributed to the beneficiaries then entitled to receive discretionary distributions of net income of the trust, in equal shares.

Section 11.02 Spendthrift Provision

Neither the income nor the principal of any trust created under this agreement may be assigned, anticipated, encumbered, alienated, or otherwise voluntarily transferred in any manner by any beneficiary. In addition, neither the income nor the principal of any trust created under this agreement is subject to attachment, bankruptcy proceedings or any other legal process, to the interference or control of creditors or others, or otherwise subject to any involuntary transfer.

This section does not restrict a beneficiary's right to disclaim any interest or the exercise of any power of appointment granted in this agreement. In addition, this Section does not limit the ability of an Independent Trustee to appoint property in further trust for any beneficiary as provided in Section 10.02, entitled "Power to Appoint in Further Trust (Trust Decanting)."

Section 11.03 Contest Provision

If, after receiving a copy of this Section, any person, in any manner, directly or indirectly, attempts to contest or oppose the validity of this agreement (including any amendment to this agreement), or commences, continues, or prosecutes any legal proceeding to set this agreement aside, then such person shall forfeit his or her share, cease to have any right or interest in the property, and shall, for purposes of this agreement be deemed to have predeceased both of us without surviving descendants.

Section 11.04 Survivorship Presumption

If we die under circumstances in which the order of our deaths cannot be established, then each of us will be deemed to have survived the other. If any other beneficiary dies within 45 days after the death of either of us, then the beneficiary will be deemed to have predeceased the decedent for purposes of this agreement.

Section 11.05 Changing the Governing Law and Situs of Administration

Our Trustee or Trust Protector may, at any time, change the governing law of the trust, remove all or any part of the property or the situs of administration of the trust from one jurisdiction to another, or both. Our Trustee or Trust Protector may elect, by filing an instrument with the trust records, that the trust will thereafter be construed, regulated, and governed as to administration by the laws of the new jurisdiction. Our Trustee or Trust Protector may act under this Section for any purpose our Trustee or Trust Protector deems appropriate, including the minimization of any taxes in respect of the trust or any beneficiary of such trust, and may do so with or without providing notice to any beneficiary.

If necessary, or if deemed advisable by our Trustee or Trust Protector, our Trustee or Trust Protector will appoint an Independent Trustee to serve as trustee in the new situs.

If necessary, and if our Trustee or Trust Protector does not appoint an Independent Trustee within 30 days of changing the governing law or situs of the trust, the beneficiaries entitled to receive distributions of net income under the trust may, by majority consent, appoint a corporate fiduciary in the new situs. If a beneficiary is a minor or is incapacitated, the parent or legal representative of the beneficiary may act on behalf of the beneficiary.

Section 11.06 Definitions

For purposes of this agreement, the following terms have the following meanings:

(a) Adopted and Afterborn Persons

A legally adopted person in any generation and his or her descendants, including adopted descendants, has the same rights and shall be treated in the same manner under this agreement as would children born of the adopting parent, provided such person is legally adopted prior to attaining the age of 18 years. A person is deemed to be legally adopted if the adoption was legal in the jurisdiction in which it occurred at the time that it occurred.

A fetus in utero that is later born alive shall be considered a person in being during the period of gestation.

(b) Agreement

The term "this agreement" means this trust agreement and includes all trusts created under the terms of this trust agreement.

(c) Available GST Exemption

An individual's "Available GST Exemption" means the GST exemption provided in Section 2631 of the Internal Revenue Code in effect at the time reduced by the aggregate of:

(i) the amount, if any, of GST exemption allocated to lifetime transfers; and

(ii) the amount, if any, of allocations of GST exemption made or deemed made to transfers other than allocations to transfers under this agreement.

If, at the time, the individual has made a gift with an inclusion ratio of greater than zero but has not filed a gift tax return and the due date for the gift tax return has not yet passed, that individual's GST exemption is deemed to have been allocated to this gift to the extent necessary and possible to exempt the gift from generation-skipping transfer tax.

(d) Descendants

The term "descendants" means the lineal descendants of all generations of the identified person, and includes children whose relationships with their parents arose from any of the following:

(i) natural birth;

(ii) legal adoption;

(iii) court declaration of parentage; and

(iv) recognition of parent-child relationship by state law for children born during a domestic partnership, civil union, or marriage.

(e) Digital Assets

The term "Digital Assets" means intangible personal property related to digital technology (whether located on a Digital Device or an Online Account), including, but not limited to: emails sent or received; text messages sent or received; other digital communications sent or received; digital music; digital photographs; digital videos; software licenses; social network accounts; file sharing accounts; online access to financial accounts; domain registrations; DNS service accounts; website hosting accounts; personal and commercial websites; tax preparation service accounts; online store accounts; affiliate marketing accounts; and other types of online accounts and digital items that currently exist or may exist as technology develops.

(f) Digital Devices

The term "Digital Devices" means tangible personal property related to digital technology capable of storing Digital Assets or accessing Online Accounts, and includes, but is not limited to: desktop computers; laptop computers; tablet computing devices (tablets); other mobile computing devices; peripheral devices; hard disk drives; solid state drives; flash memory devices; other storage devices; mobile telephones; smartphones; and any other type of digital device that currently exists or may exist as technology develops.

(g) Education

The term "education" is intended to be an ascertainable standard in accordance with Section 2041 and Section 2514 of the Internal Revenue Code and includes, but is not limited to:

(i) enrollment at private elementary, junior, and senior high school, including boarding school;

(ii) undergraduate and graduate study in any field at a college or university;

(iii) specialized, vocational, or professional training or instruction at any institution, including private instruction;

(iv) computer-based training (also referred to as e-learning, Internet-based training, or web-based training), including all forms of electronically supported learning and teaching, including educational technology, whether out-of-classroom or in-classroom education, and supplied via technology applications and processes such as web-based learning, computer-based learning, virtual educational opportunities, and digital collaboration; and

(v) any other curriculum or activity that our Trustee may deem useful for developing the abilities and interests of a beneficiary including, without limitation, athletic training, musical instruction, theatrical training, the arts, and travel.

The term "education" also includes distributions made by our Trustee for expenses such as tuition, room and board, fees, books and supplies, tutoring, transportation, and a reasonable allowance for living expenses.

(h) Grantor

The term "Grantor" has the same legal meaning as "Settlor," "Trustor," "Trustmaker," or any other term referring to the maker of a trust.

(i) Incapacity

Except as otherwise provided in this agreement, a person is deemed incapacitated in any one of the following circumstances.

(1) The Opinion of a Licensed Physician

An individual is deemed incapacitated whenever, in the opinion of a licensed physician, the individual is unable to effectively manage his or her property or financial affairs, whether as a result of age, illness, use of prescription medications, drugs or other substances, or any other cause.

An individual is deemed restored to capacity whenever the individual's personal or attending physician provides a

written opinion that the individual is able to effectively manage his or her property and financial affairs.

(2) Court Determination

An individual is deemed incapacitated if a court of competent jurisdiction has declared the individual to be disabled, incompetent, or legally incapacitated.

(3) Disappearance, Absence, or Detention

An individual is deemed incapacitated whenever, in our Trustee's sole and absolute discretion, he or she cannot effectively manage his or her property or financial affairs due to disappearance, absence, or detention (including incarceration).

A person's disappearance, absence, or detention (including incarceration), may be established by an affidavit of our Trustee describing the relevant circumstances. A third party dealing in good faith with our Trustee may rely on the affidavit as conclusive evidence of incapacity.

(j) Income Beneficiary

The term "income beneficiary" means any beneficiary to whom the trust's net income may be distributed, whether the distributions are mandatory or discretionary.

(k) Independent Trustee

The term "Independent Trustee" means a Trustee who is not an Interested Trustee as defined in subsection (l) and includes an Independent Special Trustee appointed under the provisions of Section 2.06. Whenever a power is granted exclusively to an Independent Trustee or the phrase "other than an Interested Trustee" is used (or similar prohibitive language), then the power or discretion may be exercised only by an Independent Trustee.

(l) Interested Trustee

The term "Interested Trustee" means a Trustee who (1) is a transferor or beneficiary; (2) is related or subordinate to a transferor or beneficiary; (3) can be removed and replaced by a transferor with either the transferor or a party who is related or subordinate to the transferor; or (4) can be removed and replaced by a beneficiary with either the beneficiary or a party who is related or subordinate to the beneficiary.

For purposes of this subsection, (1) "transferor" means a person who transferred property to the trust, including a person whose disclaimer resulted in property passing to the trust; (2) "beneficiary" means a person who is or in the future may be eligible to receive income or principal from the trust pursuant to the terms of the trust, even if such person has only a

remote contingent remainder interest in the trust, but not if the person's only interest is as a potential appointee under a power of appointment; and (3) "related or subordinate" means related or subordinate within the meaning of Section 672(c) of the Internal Revenue Code.

(m) Internal Revenue Code and Treasury Regulations

References to the "Internal Revenue Code" or to its provisions are to the Internal Revenue Code of 1986, as amended from time to time, and the corresponding Treasury Regulations, if any. References to the "Treasury Regulations" are to the Treasury Regulations under the Internal Revenue Code in effect from time to time. If a particular provision of the Internal Revenue Code is renumbered, or the Internal Revenue Code is superseded by a subsequent federal tax law, any reference is deemed to be made to the renumbered provision or to the corresponding provision of the subsequent law, unless to do so would clearly be contrary to our intent as expressed in this agreement. The same rule applies to references to the Treasury Regulations.

(n) Lifetime Beneficiary or Lifetime Beneficiaries

The term "Lifetime Beneficiary" or "Lifetime Beneficiaries" means one or more of those beneficiaries that are identified as such in Section 1.07.

(o) Online Accounts

The term "Online Accounts" means accounts that are accessible through the Internet or other similar method, including, but not limited to: bank accounts; investment accounts; other financial accounts; accounts with health care providers; social media accounts (like LinkedIn, Facebook, and Twitter); gambling and poker accounts; accounts with publishers; accounts for access to employee benefits; email accounts; accounts with Internet service providers; accounts to manage websites and website domain names; accounts with retail vendors; tax-preparation service accounts; affiliate marketing accounts; accounts with utility companies; user access accounts on third-party Digital Devices; and any other online account.

(p) Per Stirpes

Whenever a distribution is to be made to a person's descendants "per stirpes," the distribution will be divided into as many equal shares as there are then-living children of the person and deceased children of the person who left then-living descendants. Each then-living child will receive one share and the share of each deceased child will be divided among such child's descendants in the same manner.

(q) Primary Beneficiary

The primary beneficiary of a trust created under this agreement is the oldest income beneficiary of that trust unless some other individual is specifically designated as the primary beneficiary of that separate trust.

(r) Shall, Must, and May

Unless otherwise specifically provided in this agreement or by the context in which used, the words "shall" and "must" are used interchangeably to command, direct, or require, and the word "may" to allow or permit, but not require. In the context of our Trustee, the word "may" is used to authorize our Trustee to act in our Trustee's sole and absolute discretion unless otherwise stated. In addition, unless otherwise specifically provided in this agreement or by the context in which used, the phrases "shall not," "must not," and "may not" are used interchangeably to prohibit or forbid.

(s) Supplemental Needs Person

The term "Supplemental Needs Person" means a person who:

(i) is disabled; or

(ii) is receiving, or is eligible to receive, assistance or other benefits under a means-based government program (such as Medicaid or Supplemental Security Income).

As used above, the term "disabled" means disabled as defined in United States Code Title 42, Section 1382c(a)(3), or any other federal law related to means-based government programs for the disabled, or under Idaho law related to means-based government programs, or under the law related to means-based government programs in the state where the person resides if the person is not a resident of Idaho.

As used above, the term "assistance" means assistance or medical assistance as defined in United States Code Title 42, Section 1396d(a), or any other federal law related to means-based government programs for the disabled, or under Idaho law related to means-based government programs, or under the law related to means-based government programs in the state where the person resides if the person is not a resident of Idaho.

As used above, a person is "eligible to receive" assistance or other benefits under a means-based government program if the person has been deemed eligible by the agency overseeing the program, or if the Trustee, in the Trustee's sole and absolute discretion, determines that the person would be eligible to receive such assistance or other benefits if an application were made.

(t) Trust

The terms "trust," "our trust," "this trust," "this agreement," and similar terms refer to this agreement and all trusts created under the terms of this agreement.

(u) Trustee

The terms "Trustee" and "our Trustee" refer to the Trustees named in Article One, entitled "Establishing Our Trust," and to any successor,

substitute, replacement, or additional person, corporation, or other entity that is from time to time acting as the Trustee of any trust created under the terms of this agreement. The term "Trustee" refers to singular or plural as the context may require.

(v) Trust Estate and Trust Property

The terms "trust estate" and "trust property" mean all property (income and principal) held by our Trustee under this agreement, including all property that our Trustee may acquire from any source.

Section 11.07 General Provisions and Rules of Construction

The following general provisions and rules of construction apply to this agreement:

(a) Singular and Plural; Gender

Unless the context requires otherwise, words denoting the singular may be construed as plural and words of the plural may be construed as denoting the singular. Words of one gender may be construed as denoting another gender as is appropriate within the context.

(b) Headings of Articles, Sections, and Subsections

The headings of Articles, Sections, and subsections used within this agreement are included solely for the convenience and reference of the reader. They have no significance in the interpretation or construction of this agreement.

(c) Governing Law

Unless the Situs of Administration is changed as provided in Section 11.05, Idaho law governs the validity and construction of this agreement.

(d) References to Provisions of Law

References to statutory, regulatory, or other provisions of law are to the referenced provision as amended periodically. If a referenced provision is renumbered or superseded by a subsequent provision, any reference is deemed to be made to the renumbered provision or to the corresponding provision of the subsequent law.

(e) Severability

The invalidity or unenforceability of any provision of this agreement shall not affect the validity or enforceability of any other provision of this agreement.

Grantors and Trustees

We hereby execute this agreement on September 17, 2021.

We certify that we have read this agreement, that we understand it, and that it correctly states the provisions under which the trust property is to be administered and distributed by our Trustee.

Phillip Barnhart

Phillip William Barnhart, Grantor

Patsy Barnhart

Patsy Jean Barnhart, Grantor

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, 17th September, 2021, before me personally appeared Phillip William Barnhart and Patsy Jean Barnhart, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individuals whose names are subscribed to the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20203522 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Stephen Barnhart, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF September)

On this day, 17th September, 2021, before me personally appeared Stephen Barnhart, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20220522 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Teresa Sacksteder, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, 17th September, 2021, before me personally appeared Teresa Sacksteder, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20203502 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Elizabeth Hanson, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, 17th September, 2021, before me personally appeared Elizabeth Hanson, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20203522 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Karen Harryman

Karen Harryman, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, 17th September, 2021, before me personally appeared Karen Harryman, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20203522 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Jeff Barnhart, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, October 21, 2021, before me personally appeared Jeff Barnhart, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that he executed the same as his voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

EMILY JOHNSON NOTARY PUBLIC Comm No. 20203522 STATE OF IDAHO

Notary Public
My Commission Expires: 9/15/2026

Kristina Howard

Kristina Howard, Trustee

STATE OF Idaho)
) ss.:
COUNTY OF Kootenai)

On this day, 17th September, 2021, before me personally appeared Kristina Howard, personally known to me (or proved to me on the basis of satisfactory evidence) to be the individual whose name is subscribed to the foregoing instrument, and acknowledged that she executed the same as her voluntary act and deed for the purposes therein contained.

Witness my hand and official seal.

[Seal]

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Schedule A

1. The real property located at 486 Krippled Kreek Rd., Athol, ID 83801.

IDAHO DEPARTMENT OF
WATER RESOURCES

Northern Region • 7600 N Mineral Drive, Suite 100 • Coeur D'Alene, ID 83815-7763
Phone: 208-762-2800 • Fax: 208-762-2819 • Email: northerninfo@idwr.idaho.gov • Web: idwr.idaho.gov

Governor Brad Little **Director Gary Spackman**

May 11, 2023

BARNHART FAMILY TRUST
486 KRIPPLED KREEK RD
ATHOL ID 83801-9201

Re: Change in Ownership for Water Right No(s): 95-15018, 95-15943, & 95-17668

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of the above referenced water right(s) to you. The Department has modified its records and has enclosed a computer-generated report for you.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at (208) 762-2813.

Sincerely,

Natalie Steading

Natalie Steading
Tech Records Specialist 1

Enclosure(s)