

DECLARATION OF TRUST

Named

THE SAMPLE FAMILY TRUST

This Declaration of Trust is made by JOE V. SAMPLE and KATHY JANE SAMPLE, husband and wife, as Settlers, and JOE V. SAMPLE and KATHY JANE SAMPLE, husband and wife, as Trustees. The Settlers hereby transfer and assign to the Trustees certain property (the "Trust Estate" described in Schedule A and any Addendum to Schedule A attached to this instrument) in Trust, to be held, administered, and distributed as provided in this instrument.

THE PRIMARY BENEFICIARIES of this Trust estate are the Settlers, husband and wife as named above.

THE EFFECTIVE DATE of this Trust declaration shall be the date that we both sign this instrument.

I. GENERAL PURPOSE AND FACT

A. **PURPOSE:** This Trust was created to hold the Settlers' combined estate and provide continuity of management of the estate, both during the Settlers' lifetimes and upon the Settlers' deaths and to avoid probate of the estate. During the lives of the Settlers, all Trust benefits shall accrue to the Settlers. At the death of a Settlor, any property remaining outside the Trust may pass to the Trust estate through provisions of the deceased Settlers Last Will and Testament (Pour-Over Will). After the death of both Settlers, all Trust benefits shall pass to their beneficiaries as provided herein.

B. **THIS TRUST IS REVOCABLE AND AMENDABLE** by the Settlers as provided under the terms of this declaration.

C. **BENEFICIAL INTEREST:** The Settlers have intentionally omitted naming any successor beneficiaries of this declaration of Trust except those that are named herein. There shall be no other beneficiaries unless the Settlers die without any living descendants.

D. **ESTATE TAX CONSIDERATIONS:** If the Settlers combined estate exceeds the maximum federal estate tax exemption, the Surviving Spouse may elect to add the deceased spouse's available federal estate tax exemption pursuant to the "Portability Provision" under the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, or any successor statute thereto, to the Surviving Spouses federal estate tax exemption as determined when the Surviving Spouse dies. Should the Surviving Spouse elect to utilize the deceased Spouse's available federal estate tax exemption, the Surviving Spouse shall file an estate tax return for the deceased spouse and formally

elect to add the deceased Spouse's unused exemption to the Surviving Spouse's estate. Currently the federal estate tax exemption is fixed by statute at Five Million Dollars (\$5,000,000.00) for Calendar year 2011 and 2012. Unless changed by Congress, the exemption will revert to One Million Dollars (\$1,000,000) in 2013 and beyond.

E. USE OF IRS EMPLOYER TAX IDENTIFICATION NUMBER: The Settlers shall use either or both of their Social Security Numbers. Upon the death of a spouse, the surviving spouse's Trust A remains revocable and shall be identified by using the Surviving Spouse's Social Security Number. If the Surviving Spouse elects to create a Disclaimer Trust, the Disclaimer Trust would become irrevocable, and the assets in that Trust should be identified using an IRS Employer Identification Number. This IRS Employer Identification Number will be used when filing Trust tax returns on Form 1041. Upon the death of both husband and wife, the entire Trust becomes irrevocable by its terms, and assets retained in Trust should be identified by using the IRS Employer Identification Number.

II. TRUST PROPERTY

A. THE TRUST ESTATE: All property subject to this declaration of Trust and any Trust created hereunder from time to time, including the property listed in Schedule "A," is referred to as the Trust Estate and shall be held, administered, and distributed according to this instrument.

B. ADDITIONAL PROPERTY: Additional property acceptable to the Trustee may be added to the Trust at any time by the Settlers, either during their lifetimes or at death, or by other entity, person, or persons by gift, grant, conveyance, assignment or Will. Any additional property may be listed and briefly described on an Addendum to Schedule "A," and attached and made a part of this declaration.

1. EMPLOYEE BENEFIT PLANS: The Trustee may be named the beneficiary of any employee benefit plan in which the Settlers have an interest. The Trustee shall evaluate the facts and circumstances respecting beneficiary needs, tax consequences, investment strategies and other options that may be available, and determine in his sole discretion how best to receive payment of such employee plan benefits.

2. PROVISIONS REGARDING RETIREMENT BENEFITS: The following provisions concern retirement benefits that become distributable to the Trustee (whether directly or through the Settlers' estates) by reason of the death of either of the Settlers. As used herein, "retirement benefits" means amounts held in or payable pursuant to a plan (of whatever type) qualified under Section 401 of the Internal Revenue Code, or an individual retirement arrangement under Section 408 of the Code, or a tax sheltered annuity under Section 403 of the Code, or any non-qualified retirement plan under section 409(A), or any other benefit plan subject to the distribution rules of Section 401(a)(9) of the Code, or the corresponding provisions of any subsequent Federal tax law.

a. If retirement benefits are made payable directly to the Trustee without specifying a particular trust, then (i) if either of the Settlers survives the other, they shall be allocated to the Surviving Spouse, and (ii) if neither of the Settlers survives the other, the Trustee shall dispose of them in the way the trust estate is disposed of hereunder.

b. The Trustee in the absolute discretion of the Trustee may exercise any right to determine the manner and timing of payment of retirement benefits that is available to the recipient of the benefits.

c. The Trustee is authorized to identify and designate the person who, pursuant to the regulations under § 401(a)(9), is the "designated beneficiary" whose life expectancy may be used to measure payments to any trust. For purposes of this section, unless otherwise specified herein, the "designated beneficiary" of any "retirement plan" payable to the Trust shall be the Settlers spouse, if any, provided he or she survives the Settlor by at least 90 days, as the primary beneficiary. If there shall be no living spouse, or if such surviving spouse shall disclaim all or part of such beneficial interest in any such "retirement plan", then the "designated beneficiary(ies)" shall be those persons, and in proportion to the stated share, listed in Article VII.B.3., et seq.

d. If either of the Settlers survives the other and retirement benefits are distributable to the Trustee either directly or through the Settlers' estates (other than by reason of disclaimers by the surviving Settlor) the Trustee (if other than the surviving Settlor) is authorized, but not directed, in the absolute discretion of the Trustee, to distribute the right to all or part of such benefits outright to the surviving Settlor, or to disclaim all or part of such benefits, and any benefits so disclaimed shall be payable to the surviving Settlor outright, and the surviving Settlor may exercise any right to determine the manner and timing of payment of such distributed or disclaimed benefits that is available to the recipient of the benefits. In exercising this discretionary power, the Trustee may, but need not, consider solely the needs and desires of the surviving Settlor and not those of any other beneficiary. The Settlers hope that the Trustee will consider distributing or disclaiming if the surviving Settlor wishes to "roll over" the benefits to an individual retirement arrangement and such distribution or disclaimer will help effectuate the rollover, but this precatory expression shall not limit the discretion of the Trustee and it is not meant to direct a distribution or disclaimer even if the surviving Settlor wishes to "roll over" the benefits.

3. REQUIRED MINIMUM DISTRIBUTIONS FROM IRA ACCOUNTS: Notwithstanding subparagraph (2) above, the Required Minimum Distribution amount from any Qualified Retirement Plan or Individual Retirement Account which is payable to this trust SHALL BE PAID to my named beneficiary(ies) pursuant to the rules set forth in Internal Revenue Code Sections 1.401(a)(9)-1, D-5, D-6, D-7 and H-7.

4. DOCUMENTATION: My trustee, the Custodian of any Individual Retirement Plan payable to this trust, and the trustees of any Qualified Retirement Plan payable to this trust, shall conform to the documentation requirements set forth in Internal Revenue Code Sections 1.401(a)(9)-1, D-5, D-6, D-7 and H-7.

5. **EXCESS DISTRIBUTIONS:** My trustee, the Custodian of any Individual Retirement Plan payable to this trust, and the trustees of any Qualified Retirement Plan payable to this trust MAY make distributions in any given year or years in EXCESS of the Required Minimum Distribution amounts, without limitation.

6. **LIFE INSURANCE:** The Trustee may be named as the beneficiary of death benefits from life insurance policies, subject to the following terms:

a. The Trustee shall not be obligated to pay premiums or charges on any policy not owned by the Trust.

b. The Trustee shall not be responsible for acts or omissions of the policy owners concerning such policies, nor shall he be required to keep anyone informed respecting such policies.

c. The owner of any policy not owned by the Trust shall reserve all rights of ownership as conferred by the terms of the policy, including the right to change beneficiaries.

d. **Authority to Collect or Litigate with Respect to Life Insurance Policy Death Benefits:** With respect to any life insurance policy death benefits payable to the Trustee, the Trustee, upon being advised that any sum is so payable by reason of the death of either of the Settlers, shall endeavor to collect the same, and may bring a suit or action therefor, or may compromise, adjust, settle or submit to arbitration any claims therefor. The Trustee shall be entitled to reimbursement from the trust estate for expenses incurred by the Trustee in collecting or attempting to collect any such sum by suit, action or otherwise. The Trustee, however, shall be under no duty to bring a suit or action unless the expenses of the Trustee, including attorneys' fees, shall have been advanced or guaranteed to the satisfaction of the Trustee. The Trustee may repay, out of the trust estate, any advances made by the Trustee or reimburse the Trustee for expenses incurred in collecting or attempting to collect any sum as aforesaid.

e. During the lives of the Settlers, the Trustee may, in its discretion, apply the net income or principal of the trust estate to the payment of premiums on any life insurance policy of which the Trustee or any trust hereunder is beneficiary. If the net income and principal is insufficient to pay such premiums, the Trustee may notify the Settlers and the beneficiaries of the trust of such insufficiency and give them the opportunity to furnish the necessary funds. If neither the Settlers nor any of the beneficiaries furnishes the funds necessary to pay the premiums, the Trustee may, but shall not be obligated to, obtain the funds required to pay such premiums by selling a portion of the principal of the trust estate, by borrowing on the security of such principal, by borrowing against the cash surrender value of the policy or by surrendering some policies and using the proceeds to pay the premiums on other policies. The Trustee also is authorized to convert such policies to paid-up or extended term insurance if the trust estate does not have the necessary funds to pay the premiums. If no funds are available for the payment of the premiums of any insurance policy, the Trustee may assign ownership of such policy to the then living issue of the Settlers.

f. The Settlers retain, during their lives, all of the rights, options and privileges reserved to or conferred upon them by the terms of said insurance policies, including without limitation the right to borrow upon and pledge such policies, to change the beneficiary thereof, to convert such policies into other forms of insurance, to collect the cash value thereof, to permit or direct the same to lapse, and to receive dividends and other lifetime benefits of any kind payable to them by the terms thereof. The Settlers may exercise the foregoing rights without the consent of the Trustee or any beneficiary hereunder.

C. CHARACTER OF PROPERTY: It is the Settlers' intent that all property held in the Trust be their commonly owned or community property, subject to the laws governing joint ownership. In confirmation of this intent, they make the following declaration:

1. All property held by the undersigned in the Trust is the commonly owned or community property of the said Settlers unless otherwise designated by writing in the Trust documents, or by the manner in which title is held in the Trust.

2. All Trust property which will remain the separate property of either Settlers has been and will be so designated in writing signed by Settlers and attached to this document.

3. Any property in the Trust which had its origin as separate property, or which cannot be traced as to its origin, is the commonly owned or community property of the Settlers unless otherwise designated by the document referenced above. If any question should arise, it is the intent of each of the Settlers to gift, in consideration of their mutual love and affection, so much of any disputed property to the other as is necessary to create joint ownership in both Settlers. This gift is intended and made as and when any asset is placed into the Trust.

III. ORIGINAL TRUSTEES

A. ORIGINAL TRUSTEES: The Settlers appoint JOE V. SAMPLE and KATHY JANE SAMPLE as Trustees hereunder, either of whom may act independently. Upon the death of either Trustee or upon the physical or mental incapacity of either Trustee, the other Trustee may continue to act as sole Trustee hereunder except as otherwise provided for under Paragraph III.B., below; or if the other Settlor is acting as the sole Trustee, then they may at any time appoint a Co-Trustee and, if so appointed, may remove said Co-Trustee at any time provided that said Settlor is not incompetent. For any separate property of a Settlor, title may be held in that Settlor's separate name as Sole Trustee, in trust, with power to convey during the life of that Settlor and only that Settlor may transfer outright any asset so held. On the death of a Settlor who holds separate property, unless otherwise designated below, the Trustee shall be the other Original Trustee(s) named in this declaration, if living and willing and able to serve, otherwise the Successor Trustee(s) named hereinbelow.

B. SUCCESSOR TRUSTEES: At the time that both Original Co-Trustees shall cease to serve as Trustee of this Trust, the First Successor Trustee nominated herein shall immediately and without court approval become Trustee of this Trust and all trusts created hereunder (unless otherwise

specifically stated) and shall be empowered with all power to administer the Trust as provided in this Declaration. This First Successor Trustee, if designated below to act alone, shall have authority to appoint the Second Successor Trustee as a full Co-Trustee. Said appointment shall be made by written statement, signed and dated by the Trustee then serving, and delivered to the appointed Co-Trustee. If, for any reason, any serving Successor Trustee shall cease to serve, the next Successor Trustee nominated herein shall, without court approval, serve as Trustee for all trusts under this Declaration. If individuals are identified as "Co-Trustees" they shall serve together as Trustee. These persons shall act unanimously, subject to the signature requirements contained herein and shall sign whenever execution by the Trustee is required. However, if any of these persons dies, resigns, is unable to act because of incapacity, or is unwilling to act, the remaining person(s) shall act as Trustee: The following is the line of succession of Trustees:

First Successor Trustee: JOSHUA JOSEPH SAMPLE
Second Successor Trustee: JANE ELIZABETH LOPEZ
Third Successor Trustee: ELAINE J. SMITH

C. RESIGNATION OF TRUSTEE: A Trustee may resign at any time by submitting a notice of resignation to the Settlers then living or to a Co-Trustee or Successor Trustee, as appropriate. A resigning Trustee shall be obligated to continue serving as Trustee the lesser of thirty (30) days or until a Successor Trustee takes office, and shall execute all documents and actions necessary to vest title to the trust estate in the Successor Trustee without court accounting.

D. POWER TO APPOINT A SUCCESSOR TRUSTEE: If at any time the trust or trusts created herein has only one remaining Trustee and no designated Successor Trustee, that remaining Trustee shall have absolute and discretionary power to appoint a Co-Trustee or Successor Trustee from among the adult and legally competent descendants of the Settlers, or from among the adult and legally competent spouses of such descendants. If, in the opinion of the Trustee, there is no individual qualified for such appointment, said Trustee may select a bank trust department or trust company to act as Co-Trustee or Successor Trustee. If no such appointment is made, the majority of the adult beneficiaries entitled to distribution from this trust may appoint a successor trustee. The Trustee so selected shall be a corporate Trustee, and shall not be subject to the control of any beneficiary of this Trust, either directly or by attribution as set forth in the relevant sections of the Internal Revenue Code of 1986, as amended from time to time (hereinafter the "Code").

E. REMOVAL OF TRUSTEE: After the death of both of the Settlers, each income beneficiary who is over Twenty-Five (25) years of age, or the guardian of any income beneficiary who is under such age, or the majority of the qualified beneficiaries if there is more than one beneficiary, shall have the right to remove any Trustee and, if the Trustee is so removed, retires or for any reason fails to serve as Trustee, to appoint a successor Trustee of their particular fund; provided, however, that the successor Trustee may not be related or subordinate to any beneficiary within the meaning of 26 U.S.C. Sec. 672(c). The rights to remove a Trustee and appoint a successor Trustee shall be exercised by an executed and acknowledged instrument, counterparts of which shall be delivered to any acting Trustee and to the designated successor Trustee. Such instrument shall specify the successor Trustee and certify the willingness of the successor Trustee to serve. Within 60 days

thereafter, any Trustee so removed shall begin proceedings for the settlement of the Trustee's accounts and shall deliver all assets held to the successor. The Trustee then shall have full acquittance for all assets so delivered, subject to settlement of the Trustee's accounts.

F. SIGNATURE REQUIREMENTS: Any time co-trustees are serving hereunder, if there are only two (2) co-trustees, the signatures and/or agreement of both co-trustees shall be required to transact business on behalf of the trust, except when both co-trustees are the Settlers of this trust, in which case they may act independently, as stated above. With regard to Successor Trustees, the majority of the Co-Trustees shall be required to transact business on behalf of the trust. Notwithstanding the above, any Co-Trustee may delegate to the other Co-Trustee authority to act independently with regard to routine trust administration, by executing a letter to that effect with regard to specific accounts or authority.

G. DEFINITION OF TRUSTEE: The term "trustee" wherever used herein shall mean the trustee or trustees in office from time to time. Any such trustee shall have the same rights, powers, duties, authority and privileges, whether or not discretionary, as if originally appointed hereunder.

H. SUCCESSOR TRUSTEE NOT RESPONSIBLE FOR ACTIONS OF PRIOR TRUSTEE: No Successor Trustee named herein shall be responsible for, or shall be required to inquire into, any fiduciary actions occurring prior to said successor's appointment as Trustee hereunder. No Successor Trustee shall incur any liability, by reason of qualifying as a Trustee hereunder, for the acts or omissions of any predecessor Trustee.

I. BONDS: No bond, surety or other security shall be required of any Trustee acting hereunder for the faithful performance of the duties of Trustee, notwithstanding any law of any State or other jurisdiction to the contrary.

J. LIABILITY OF TRUSTEE: No Trustee shall be liable for acts or omissions in administering the trust estate or any trust created by this Declaration, nor for the acts or omissions of any agent appointed hereunder with due care, except for that Trustee's own actual fraud, gross negligence or willful misconduct. If any Trustee becomes liable as Trustee to any other person who is not a beneficiary in connection with any matter not within the Trustee's control and not due to the Trustee's actual fraud, gross negligence or willful misconduct, such Trustee shall be fully indemnified and held harmless by the trust estate and any trust created hereunder giving rise to such liability, as the case may be, against and in respect of any damages that such Trustee may sustain, including without limitation attorneys' fees. No Trustee shall be liable for elections made under Code Sections 2032A, 2033A, and 2031(c), and the agreements appertaining thereto, if such elections were made in good faith, in the Trustee's determination of the best interests of the trust estate and the beneficiaries.

K. COMPENSATION OF INDIVIDUAL TRUSTEE: The Trustee or Co-Trustees shall be entitled to reasonable compensation for services rendered, without court order. Additional compensation in a reasonable amount may be proper to compensate the Trustee or Co-Trustees for any extraordinary services rendered by the Trustee or Co-Trustees, all without court order. The trustee shall be reimbursed for all necessary and reasonable expenses incurred in relation to the administration of

the trust. If a Trustee or Co-Trustees serve for only part of a calendar year, the annual compensation shall be prorated according to the number of days during that year that the Trustee or Co-Trustees were acting during that year. Where the trustee is a corporate trustee, the trustee shall be entitled to reasonable compensation for its services in accordance with its then existing fee schedule and as revised from time to time.

L. COMPENSATION OF CORPORATE TRUSTEE: Any bank, trust company or similar institution at any time serving as Trustee hereunder shall be entitled to receive compensation for its services in accordance with its standard schedule of compensation in effect when such compensation is payable. In the event that any bank, trust company or similar institution named herein merges or is acquired by another entity, such corporate successor shall automatically be substituted as Trustee hereunder. A corporate Trustee may deal with any individual or entity with whom that Trustee is associated or affiliated when, in the Trustee's sole discretion, such transaction shall be to the benefit of the trust estate. The foregoing authority includes furnishing or receiving services as attorney, investment adviser, accountant, broker, tax specialist or in such other capacity as may be necessary or desirable in Trustee's sole discretion for the proper management, protection and sale or other disposition of any part of the trust estate. The corporate Trustee or its associates, subsidiaries or affiliates may receive and retain customary and reasonable compensation for such services. Any corporate Trustee shall also be entitled to receive and retain from any money market fund or similar entity, payments under Rule 12b-1 of the Investment Company Act or any similar State law or rule.

M. PROFESSIONAL SERVING AS TRUSTEE: If the Trustee is an attorney, accountant, investment officer, financial planner, insurance agent, or other such professional, the Trustee's office, firm, or company may provide services to the Trustee and may be compensated for its services based on the office, firm, or company's customary rates in effect when services are rendered.

N. WHEN INDEPENDENT TRUSTEE MAY BE APPOINTED: If the appointment of an Independent Trustee is necessary, for example to provide for a fiduciary to exercise powers which would otherwise cause the inclusion of a portion or all of this Trust in the estate of a named or appointed Trustee, and no named co-trustee or successor Trustee is available to serve in that capacity, the appointment of the independent Trustee shall proceed as follows:

1. A matter for decision by an Independent Trustee shall be presented to the Independent Trustee in writing by another Trustee, stating the decision to be made and the provision of this trust which prevents the existing Trustee from acting in the existing Trustee's own right.
2. The Independent Trustee shall not be responsible for any decision made hereunder by any other Trustee, but shall only be responsible for decisions made by said Independent Trustee.
3. If the independent Trustee is appointed to prevent the inclusion of all or a portion of the Trust estate in the estate of a named or appointed fiduciary, that fiduciary shall not participate in the appointment of the Independent Trustee.

4. If there is no Trustee available to appoint an Independent Trustee, the then beneficiaries of this Trust shall select an independent Trustee by majority vote. If no majority vote can be achieved, or if no beneficiaries may vote for the selection of an independent Trustee without causing the inclusion of all or a portion of the Trust estate in such beneficiary's estate, or if a majority of the beneficiaries agree, the Trustee shall make application to a court of competent jurisdiction for the appointment of an Independent Trustee. It is not the intent of the Settlers to subject the Trust to the oversight of that court or any entity, however, and the simple appointment of an Independent Trustee shall not subject the Trust or the appointed Independent Trustee to the jurisdiction of that court or any governmental or other entity.

IV. DISTRIBUTION OF EARNINGS AND PRINCIPAL

A. EARNINGS: The Trustee shall hold, manage, invest, and reinvest the Trust estate and collect all income therefrom. Except as provided hereinbelow, the Trustee shall, upon written demand signed by both Settlers, pay to the Settlers during their joint lives any and all community property net earnings of the Trust estate. Likewise, the Trustee shall upon written demand from one Settlor, pay that respective Settlor all net income from his or her share of separate property in the Trust estate. If such community or separate net income is not demanded and paid during or at the end of each calendar year, the Trustee shall treat the unpaid earnings as part of the respective community or separate principal of the Trust estate. If, however, either of the Settlers is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, the Trustees shall pay all income that can be allocated to the noninstitutionalized spouse to that spouse, and shall pay no income to or for the benefit of the institutionalized spouse so long as that spouse's needs are being paid for by Medi-Cal or an analogous successor program. The incapacitated spouse shall have no access to principal of the trust that is the separate property of the well spouse.

B. PRINCIPAL: Upon written demand signed by both Settlers, the Trustee shall pay community property to the Settlers, as demanded, up to the whole principal amount. Upon signed demand by one Settlor, the Trustee shall pay that respective Settlor his or her share of separate property, as demanded, up to the whole amount. If, however, either of the Settlers is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, each Settlor/Spouse specifically authorizes the other to withdraw any part of the trust assets, up to the whole thereof, from this trust and to place those assets in his or her name alone, as he or she may deem appropriate in his or her absolute discretion. The Grantors do not prohibit such self-dealing, and do not consider it a breach of fiduciary duty because their goal is to prevent, as allowed by state and federal law, the care costs of one spouse from impoverishing the other. Each Grantor specifically allows the other to designate by durable power of attorney that his or her agent may exercise this total withdrawal power. The

Grantors' common purpose and overall intent is to allow The Grantor who can continue to live independently in the community to retain sufficient assets and income to do so, in as much comfort as the Grantors' resources permit and without impoverishment by the health care costs of an incapacitated spouse.

V. REVOCATION AND AMENDMENT

A. **REVOCATION:** During the joint lifetimes of the Settlers, this trust may be revoked in whole or in part with respect to community property by an instrument in writing signed by either Settlor and delivered to the Trustee and the other Settlor, and with respect to separate property by an instrument in writing signed by the Settlor who contributed that property to the trust, delivered to the Trustee. This trust may also be revoked during the joint lives of the Settlers by an expressly authorized agent under a durable power of attorney, filed with the Trustee. On revocation, the Trustee shall promptly deliver to both Settlers all or the designated portion of the community property trust assets, which shall continue to be the community property of the Settlers and shall be held and administered as community property. On revocation with respect to separate property, the Trustee shall promptly deliver to the contributing Settlor all or the designated portion of that property. If this instrument is revoked with respect to all or a major portion of the assets subject to this instrument, the Trustee shall be entitled to retain sufficient assets reasonably necessary to secure payment of liabilities lawfully incurred by the Trustee in the administration of the trust, including Trustee's fees that have been earned, unless the Settlers indemnify the Trustee against loss or expense.

B. **AMENDMENT:** The Settlers may at any time jointly amend any portion of this Trust with respect to community property by adding provisions hereto or by altering or deleting provisions contained herein, and delivering a signed statement of amendment to the Trustee. Such statement shall be attached to and made a part of this Declaration of Trust. Either Settlor, acting alone, may amend any portion of this trust dealing with their separate property by an instrument in writing signed by the Settlor who contributed that property to the trust, delivered to the Trustee. This trust may also be modified or amended during the joint lives of the Settlers by an expressly authorized agent under a durable power of attorney, filed with the Trustee. The Surviving Settlor, acting alone, may amend any Trust created under this instrument except the Disclaimer Trust, which shall not be subject to amendment.

C. **REVOCATION AND AMENDMENT AFTER SURVIVING SETTLOR'S DEATH:** Upon the death of the Surviving Settlor, none of the Trust created by this instrument may be amended, or revoked.

D. **INCAPACITY:** If a Settlor Becomes Incapacitated, no person including his or her legal guardian, conservator, court appointed conservator, or one holding his or her Durable Power of Attorney shall have any power or authority to revoke or amend this Trust, unless such power or authority is expressly granted in a validly executed Durable Power of Attorney.

VI. DISTRIBUTIONS UPON DEATH OF EACH SETTLOR

A. DISPOSITION OF TRUST UPON DEATH OF DECEASED SETTLOR: The first Settlor to die shall herein be referred to as the deceased Settlor. If the surviving Settlor is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, the Trustee is directed to follow the provisions of ARTICLE VII of this trust, to disregard the remainder of this ARTICLE VI, and to act as if the surviving spouse has predeceased the first spouse to die.

Upon the death of the deceased Settlor, if the surviving Settlor is not living in a skilled nursing facility or other equivalent facility and will not be living in such facility for more than three months or eligible for coverage under California's Medi-Cal program or an analogous successor program, or if the Trustee believes it is not in the best interests of the surviving Settlor, the Trustee shall hold, administer and distribute the assets of the Trust as follows:

1. PAY DEBTS OF THE DECEASED SETTLOR: From the deceased Settlor's separate property or their share of community property, the Trustee shall pay the decedent Settlor's legally enforceable debts, expenses of last illness, and cremation and/or burial expenses, including the expense of a suitable marker, if any, to the extent that these items have not been paid, provided that the responsibility for their payment has not been assured by some other person or estate. However, the Trustee, in the Trustee's sole discretion, shall not be required to pay and discharge, both as to principal and income, any valid lien, mortgage or charge against any real property, including buildings and improvements, but may elect to treat such as a continuing debt. The Trustee shall also pay from the Decedent's Trust any estate or death taxes (and any excess accumulation excise tax), by whatever name called, imposed under the laws of any jurisdiction by reason of the death of the first Settlor to die, whether in respect of property passing under this Declaration or under said Settlor's last will and testament or otherwise, and the amount of all of the debts which said Settlor's estate must pay. The Trustee may rely upon the written certification of the executors, administrators, or legal representatives of either of the Settlor's estates as to the amount of any such tax, debt or expense, without any duty to inquire as to the correctness thereof, and, in the Trustee's discretion, may make payment thereof either to said executors, administrators or legal representatives or to the taxing authority or person to whom such amount is owed. Any estate or death taxes and other charges to principal not deductible in computing the Federal estate tax of the first Settlor to die shall be paid first from the Credit Shelter Trust (if established below), without apportionment or charge against any beneficiary of the trust estate or any transferee of property outside of the trust estate. Information pertaining to the income and expenses, if any, attributable to the decedent Settlor's share from the date of death until the funding of the Survivor's Trust as required hereafter shall be provided to the executors, administrators or legal representatives of the decedent Settlor's estate for reporting on appropriate fiduciary income tax returns as may be required under tax laws then applicable. Net income from the decedent Settlor's share until the funding of the separate trusts shall be allocated by the Trustee to each separate trust in proportion to the respective shares of such trusts.

2. DISTRIBUTE TANGIBLE PERSONAL PROPERTY: Distribute any tangible personal property in accordance with any written statement or list of tangible personal property, also called a Desired Distribution of Personal Property Directive, which either or both Settlers may leave with this trust, Either or both Settlers may alter said list from time to time for the purpose of directing the Trustee in the distribution of certain tangible personal property among certain specified beneficiaries and each Settlor directs that the Trustee honor the wishes therein expressed, provided that the other Settlor consents to such distribution.

3. TRANSFER BALANCE TO SURVIVOR'S TRUST: Any remaining property or assets comprising the decedent's share shall be further held in trust for the benefit of the surviving Settlor, so long as such property or assets qualifies for the Federal Estate Tax Marital Deduction; however, reserving to the surviving spouse the full and complete power to disclaim such balance, in whole or in part, according to the provisions of Code § 2518(b). The disclaimer shall be effective if (a) in writing indicating the property accepted and disclaimed, and (b) received by the Trustee within nine (9) months of the date of the transfer of such property, and (c) the surviving spouse has not accepted or benefitted from any property disclaimed prior to making the disclaimer. Any such portion disclaimed shall become a part of the Credit Shelter Trust described below in Article VI.A.4. and shall be held, managed and distributed as set forth below in Article VI.A.5. and Article VII. The Survivor's Trust shall be paid or distributed, or held in further trust, as the surviving Settlor from time to time may direct. It is the intention of the Settlers that the surviving Settlor shall have absolute control over the disposition of the Survivor's Trust. In the absence of directions from the surviving Settlor to the contrary, the Survivor's Trust shall continue to be held and distributed as herein provided.

4. UPON DISCLAIMER, ESTABLISH AND FUND A CREDIT SHELTER TRUST: Using only those assets, if any, disclaimed by the surviving spouse pursuant to Article VI.A.2., establish and transfer into an irrevocable Credit Shelter Trust (also known as the "Disclaimer Trust") the lesser of all of said disclaimed assets or the maximum amount of said disclaimed assets necessary to make the Credit Shelter Trust equal to the largest amount, if any, that can pass free of federal estate tax under this provision by reason of the decedent Settlor's available unified credit, as set forth in Code § 2010, after taking into account: a) all credits allowed for Federal estate tax purposes, provided, however, that the credit for state death taxes shall be taken into account only to the extent that it does not result in an increase in the state death taxes which otherwise would be payable; b) the net value of all other property included in the deceased Settlor's gross estate, whether it passes under the deceased Settlor's will or otherwise and whether it passes at the time of the deceased Settlor's death or has passed before the deceased Settlor's death to any person, trust or other entity, so that it is included in the deceased Settlor's gross estate and does not qualify for the Federal estate tax marital deduction or charitable deduction; and c) all available deductions taken in determining the estate tax payable by reason of the deceased Settlor's death, charges to principal that are not allowed as deductions in determining the deceased Settlor's estate tax, and the deceased Settlor's adjusted taxable gifts and any reduction in them pursuant to Treas. Reg. Sec. 25.2701-5. The Settlers acknowledge that the amount of assets, if any, transferred into the Credit Shelter Trust shall be established on the basis of the values finally fixed in the Federal estate tax proceeding for the deceased Settlor's estate, but the Trustee shall not be under any duty to participate in such proceeding and may accept and rely upon the written certificate of the executor, administrator or legal representative of the deceased Settlor's estate as to the amount

and values aforesaid, without any liability for doing so. The Settlor's recognize that it may not be possible to determine the sum disposed of by this Credit Shelter Trust until all tax proceedings for the deceased Settlor's estate have been settled, and that such sum may be zero. To the extent consistent with the disclaimer filed by the surviving spouse, the Trustee shall allocate to this Credit Shelter Trust any assets of the deceased Settlor contributed or added to the trust estate that are not eligible for the Federal estate tax marital deduction. To the extent consistent with the disclaimer filed by the surviving spouse, assets used to fund the Credit Shelter Trust and the disposition to the surviving Settlor hereinafter provided for shall be allocated so as to be fairly representational of any appreciation or depreciation in value of property available for distribution which may occur after the death of the deceased Settlor. The management and disposition of those assets in the Credit Shelter Trust, if any, is set forth below.

a. Any assets disclaimed by the surviving spouse in excess of the maximum amount necessary to make the Credit Shelter Trust equal to the largest amount, if any, that can pass free of federal estate tax as set forth above, shall be distributed as provided in Article VII hereof.

5. MANAGEMENT OF CREDIT SHELTER TRUST:

a. **DISTRIBUTION OF INCOME:** After all necessary fees and expenses, the net income from the Decedent's Trust shall be distributed in convenient installments, monthly or quarterly, to the Surviving Settlor during his or her lifetime. If, however, the Surviving Settlor at any time, is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, the Trustee shall pay no income to or for the benefit of the institutionalized spouse so long as that spouse's needs are being paid for by Medi-Cal or an analogous successor program. Any such income not distributed shall be added to principal.

b. **DISTRIBUTION OF PRINCIPAL:** The Trustee shall distribute principal from the Decedent's Trust to the Surviving Settlor, if necessary, but limited to an ascertainable standard relating to the health, education, maintenance and support of the Surviving Settlor. No substantial distributions of principal shall be made hereunder from the Decedent's Trust, however, until such time as the assets owned by the surviving Settlor and the Survivor's Trust (excluding the surviving Settlor's principal personal residence and tangible property of a personal nature) have first been substantially exhausted. If, however, the Surviving Settlor at any time, is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, the Trustee shall pay no principal to or for the benefit of the institutionalized spouse so long as that spouse's needs are being paid for by Medi-Cal or an analogous successor program. The incapacitated spouse shall have no access to or rights to demand principal of the decedent's trust so long as the Surviving Settlor is living in a skilled nursing facility or other equivalent facility and that spouse's needs are being paid for by Medi-Cal or an analogous successor program.

c. **OTHER PAYMENTS:** In addition to the income (paid under "Distribution of Income" above) and discretionary payments of principal (paid under "Distribution of Principal" above) from this trust, there shall be paid to the Surviving Spouse, during his or her lifetime, from the principal of this Trust B, upon the Surviving Spouse's written request, during the last month of each fiscal year of the Trust, an amount not to exceed, during such fiscal year, Five Thousand Dollars (\$5,000) or five percent (5%) of the aggregate value of principal for such fiscal year, whichever is greater. This right of withdrawal is noncumulative, so that if the Surviving Spouse does not withdraw, during such fiscal year, the full amount to which he or she is entitled under this paragraph, his or her right to withdraw the amount not withdrawn shall lapse at the end of that fiscal year. If, however, the Surviving Settlor at any time, is living in a skilled nursing facility or other equivalent facility, will be living in such facility for more than three months, in the written opinion of his or her treating physician, and will be eligible for coverage under California's Medi-Cal program or an analogous successor program, the Trustee shall pay no principal to or for the benefit of the institutionalized spouse so long as that spouse's needs are being paid for by Medi-Cal or an analogous successor program. The incapacitated spouse shall have no access to or rights to demand principal of the decedent's trust so long as the Surviving Settlor is living in a skilled nursing facility or other equivalent facility and that spouse's needs are being paid for by Medi-Cal or an analogous successor program.

5. **IRREVOCABLE TRUST:** The Disclaimer Trust shall be an Irrevocable Trust. The surviving Settlor may serve as Trustee of this Trust, but shall have no power to alter, amend or revoke this Trust.

6. **FEDERAL ESTATE TAX UNIFIED CREDIT:** The assets of the Disclaimer Trust are intended to qualify for the deceased Settlor's unified federal estate tax credit up to the amount of Federal Estate Tax Exemption available in the year of the deceased Settlor's death (as well as qualify for any available State death tax credit, to the extent that the use of such credit does not result in or increase any death tax payable to any state). All such credit available to the deceased Settlor's estate shall be used upon the Disclaimer of the surviving Spouse subject to the following: (a) that the use of the credit does not result in any Federal or State estate tax payable by reason of the deceased Settlor's death; (b) the use of the credit does not disqualify any amount not disclaimed by the surviving Spouse from receiving the marital deduction; and (c) no use of the credit available for tax on a prior transfer from a "transferor" as defined in Internal Revenue Code Section 2013 who dies within two years of the date of death of the deceased Settlor shall be made with respect to determining the credit shelter for such disclaimed property.

7. **SURVIVING SETTLOR RE-DISCLAIMER:** If the surviving Settlor also disclaims an interest in all or any portion of the Disclaimer Trust, the disclaimed interest shall be administered and distributed as if the surviving Spouse predeceased the deceased Settlor.

8. **NON-CITIZEN SURVIVING SPOUSE:** If the surviving spouse is not a U.S. Citizen, is acting as an initial trustee, the trustee(s) may elect to treat the Decedent's Trust as a Qualified Domestic Trust(s), and shall select the trustee(s), each of whom is a U.S. Citizen or domestic corporation, to serve with the surviving spouse, until such time the surviving spouse becomes a U.S. Citizen, in order to then elect, in writing, to serve as the sole trustee. The trustee(s) shall pay to the surviving

spouse, or apply for the spouse's benefit, all of the income of the Decedent's Trust in monthly or other installments not less often than annually. In addition, the trustee(s) shall pay to the surviving spouse, or apply for the spouse's benefit, those amounts of the principal of the Decedent's Trust as, in the sole discretion of the trustee(s) appear necessary for the spouse's health, support and maintenance.

a. Payment of Estate Taxes Resulting From Distributions: Should a tax liability arise under the Federal Estate Tax as the result of a distribution of principal pursuant to Code Section 2056A(b)(1), the Trustee is directed to pay such tax from sources other than the Marital Trust (such as the Survivor's Trust) to the extent the Trustee deems it practicable, in order to avoid the imposition of additional estate taxes under Code Section 2056A(b)(11).

b. Intention to Meet Requirements of a Qualified Domestic Trust: It is the Settlor's intention to have the Marital Trust meet the requirements of a "qualified domestic trust" under Code Sections 2056(d) and 2056A, the regulations thereunder and any corresponding or substitute provisions. The Trustee is directed to take all reasonable actions to so qualify the Marital Trust, including assisting in or making any necessary elections or taking any actions necessary to reform the trust to so qualify, and all provisions regarding the Marital Trust shall be interpreted to conform to the Settlor's stated intention."

9. **THE REMAINING PRINCIPAL** of the Credit Shelter Trust, if so established, shall be distributed as provided in Article VII hereof.

10. **THE REMAINING PRINCIPAL** of the Trust, if no disclaimer trust has been so established, shall be distributed as provided in Article VII hereof, as may be amended from time to time by the surviving Settlor. If the disclaimer trust was previously established by the surviving Settlor, then the balance of the Survivor's shall be distributed as provided in Article VII hereof, as may be amended from time to time by the surviving Settlor.

B. ADMINISTRATION OF GENERATION-SKIPPING TRUSTS: The provisions of this section apply to any trust under this instrument that is created on the Settlor's death and in which there is property that is or may become subject to the federal generation-skipping transfer tax.

1. **ALLOCATION OF EXEMPTION TO PART OF TRUST**: Upon written notification by a deceased Settlor's executor that the executor intends to allocate any part of the generation-skipping transfer tax exemption that is available to the deceased Settlor under Internal Revenue Code Section 2631 (a) to some but not all of the property in any trust to which this section applies, the trustee may, in the trustee's discretion, divide that trust into two separate trusts, to be designated as the Exempt Trust and the Non-Exempt Trust. If the Trustee elects to divide a trust in the manner provided in this section, the Exempt Trust shall contain the share of the property of that trust consisting of a pecuniary amount equal in value to the property of that trust that represents the amount of the generation-skipping transfer tax exemption that the executor intends to allocate to the trust. The Exempt Trust shall have an inclusion ratio of zero (0) for federal generation-skipping transfer tax purposes. The Non-Exempt Trust shall contain the balance of the property of that trust and shall have an inclusion ratio of one (1) for federal generation-skipping transfer tax purposes. It is the Settlor's

intention that the executor then actually allocate the generation-skipping transfer tax exemption to the Exempt Trust and not to the Non-Exempt Trust. The trustee shall not be liable for relying on the written instructions of the executor when acting in accordance with this subsection.

2. METHOD OF ALLOCATION: In allocating assets between the Exempt Trust and the Non-Exempt Trust for purposes of this section, the trustee shall allocate the trust assets in cash or in kind, or partly in each, on a pro rata or non pro rata basis, and in undivided interests or not. If the allocation is not made within 15 months from the date of the deceased Settlor's death, the trustee shall pay interest at the legal rate from the date of that Settlor's death to the date of distribution. Assets shall be valued as finally determined for federal estate tax purposes; provided that any assets allocated in kind shall be allocated between the Exempt Trust and the Non-Exempt Trust in a manner that fairly reflects the net appreciation or depreciation in the value of the assets in the trust being divided, measured from the estate tax valuation date to the date of distribution.

3. ALLOCATION OR NONALLOCATION OF EXEMPTION TO ENTIRE TRUST: Regardless of whether subsection (1) applies, if the amount of a deceased Settlor's generation-skipping transfer tax exemption actually allocated to a trust to which this section applies is equal to the value of the property of that trust so that the entire trust has an inclusion ratio of zero (0) for federal generation-skipping transfer tax purposes, the entire trust shall be referred to as the Exempt Trust. On the other hand, if no part of a deceased Settlor's generation-skipping transfer tax exemption is actually allocated to the trust so that the entire trust has an inclusion ratio of one (1) for federal generation-skipping transfer tax purposes (or if the deceased Settlor is not the transferor of that trust for generation-skipping transfer tax purposes), the entire trust shall be referred to as the Non-Exempt Trust.

4. TRUST DISTRIBUTIONS: The trustee may, but is not required to, administer the trusts under this instrument to which this section applies in such a manner that distributions made during the trust terms to "skip persons" (as defined in Internal Revenue Code Section 2613(a) or any equivalent successor statute) are made from Exempt Trusts, and distributions made during the trust terms to "non-skip persons" (as defined in Internal Revenue Code Section 2613(a) or any equivalent successor section) are made from Non-Exempt Trusts.

5. TRUSTEE'S POWER TO PETITION COURT TO AMEND NON-EXEMPT TRUST: If the trustee determines that the burdens of generation-skipping transfer taxes, income taxes, and death taxes on a Non-Exempt Trust, either Settlor's estate, or the beneficiaries of that trust would be reduced, the trustee may petition the court to amend the trust to grant to one or more trust beneficiaries who are non-skip persons in a generation below the deceased Settlor a general testamentary power of appointment over all or a specified portion of that Non-Exempt Trust. Any power to amend the trust is within the discretion of the court, and the preceding sentence shall not be construed to give the trustee any power that the trustee does not already have under California trust law to petition the court under the appropriate circumstances, nor shall it be construed to limit the power of the trustee or any beneficiary under California trust law to petition the court under the appropriate circumstances.

6. **PURPOSE OF SECTION:** The purpose of this section is to allow the trustee to administer the trusts so as to decrease the amount of generation-skipping transfer taxes owed on generation-skipping transfers from the trusts. The trustee shall balance that consideration against any other tax and nontax considerations, and may disregard the generation-skipping transfer tax consequences to the extent that the trustee determines that doing so will allow the trustee to carry out the Settlers' intentions in creating the trusts. All decisions of the trustee under this subsection are within the trustee's discretion and shall be final and incontestable by anyone.

7. **AMENDMENT OF TRUST TO REFLECT CHANGES IN TAX LAW:** If, in the judgment of the executor or the trustee, at any time after the execution of this trust instrument, any statute, regulation, court decision, or administrative ruling imposes different or additional requirements on the trust in connection with the generation-skipping transfer tax, the executor or the trustee may petition the court to amend the terms of the trust to meet those requirements and achieve the purpose of this section.

8. **ALLOCATION OF SPOUSE'S EXEMPTION TO NON-EXEMPT TRUST:** If, on the death of the surviving Settlor, (a) the surviving Settlor is considered to be the transferor of any Non-Exempt Trust established by this instrument for generation-skipping transfer tax purposes, and Co-surviving Settlor's executor allocates any part of the generation-skipping transfer tax exemption that is available to the surviving Settlor under Internal Revenue Code section 2631(a) (or any equivalent successor section) to that Non-Exempt Trust so that the entire trust then has an inclusion ratio of zero (0) for federal generation-skipping transfer tax purposes, that trust shall then be considered to be an Exempt Trust for purposes of this section.

9. **NO DISQUALIFICATION OF MARITAL DEDUCTION:** In no event may the trustee exercise any power under this section in a manner that will impair the marital deduction.

VII. DISTRIBUTIONS TO SUCCESSOR BENEFICIARIES

A. **UPON THE DEATH OF THE SURVIVING SETTLOR:** Upon the death of the surviving Settlor, the Trustee shall:

1. **PAY DEBTS:** Pay from the Survivor's Trust that Settlor's legally enforceable debts, expenses of last illness, and cremation and/or burial expenses, including the cost of a suitable marker, if any, to the extent that these items have not been paid, provided that the responsibility for their payment has not been assured by some other person or estate. The Trustee shall also pay from the Survivor's Trust any estate or death taxes (and any excess accumulation excise tax), by whatever name called, imposed under the laws of any jurisdiction by reason of either of the Settlers' deaths, whether in respect of property passing under this Declaration or either of the Settlers' last will and testaments or otherwise, and the amount of all of the debts which the Settlers' estates must pay, the expenses of their last illness and funerals, and the expenses of administering their estates. The Trustee may rely upon the written certification of the executors, administrators or legal representatives of either of the Settlers' estates as to the amount of any such tax, debt or expense, without any duty to inquire as to the correctness thereof, and, in the Trustee's discretion, may make

payment thereof either to said executors, administrators or legal representatives or to the taxing authority or person to whom such amount is owed. Any estate or death taxes and other charges to principal not deductible in computing the Federal estate tax of the first Settlor to die shall be paid first from the Credit Shelter Trust,(if established), without apportionment or charge against any beneficiary of the trust estate or any transferee of property outside of the trust estate.

B. DISTRIBUTION OF RESIDUAL TRUST ESTATE: Upon the death of the Surviving Settlor and after provisions have been made for the Surviving Settlor's debts as directed in VII.A.1. above, the Settlor's children (or other persons) named below shall become the Successor Beneficiaries of the trust estate, and the Trustee shall distribute the trust estate (now held in the Successor Beneficiaries' Trust) to these persons or their issue as hereinafter provided.

1. DISTRIBUTE TANGIBLE PERSONAL PROPERTY: Distribute all tangible personal property owned by the Trust or by the Settlor, including, without limitation, personal effects, clothing, jewelry, furniture, furnishings, household goods, frequent flier miles, points with any type of "reward" program, automobiles and other vehicles, together with all insurance policies relating thereto, to those of the Settlor's children alive at that time, or to those individuals herein named as Successor Beneficiaries, in substantially equal shares, to be divided between them as they shall agree, or if they cannot agree, as the Trustee shall determine or, in the Trustee's sole discretion, the Trustee may hold an auction by allotting exactly 100 "points" to each child with which to bid on the aforesaid tangible personal property. If the Trustee elects to hold such auction, the Trustee shall arrange said auction to be held at a reasonable time and place and shall provide all above-mentioned beneficiaries written notice at least 10 days in advance of the time and place of said auction; the Trustee shall preside at such auction and shall have the sole discretion for determining the order of items to be auctioned; each item auctioned shall be given to the highest bidder; each beneficiary may bid only with the points allotted. Unused points shall be of no value. If any items of tangible personal property remain after all beneficiaries have used up all their points, then the Trustee may allot additional points to the beneficiaries, with an equal number of points to each beneficiary, or, in the Trustee's sole discretion, remaining items of tangible personal property may be donated by the Trustee to charitable organizations or liquidated and the proceeds distributed as provided as part of the residuary balance of the trust as set forth below.

a. Either or both of the Settlor's may leave with this trust a written statement or list of tangible personal property which list each Settlor may alter from time to time, for the purpose of directing the Trustee in the distribution of certain tangible personal property among certain specified beneficiaries and the Settlor's direct that the Trustee honor the wishes therein expressed. Any items of tangible personal property not distributed hereunder may, at the sole discretion of the Trustee, be donated to charitable organizations or liquidated and the proceeds distributed as part of the above-named trust. Notwithstanding the above, upon the death of the first Settlor, the Settlor's request, but do not require, that the surviving spouse share some of the deceased Settlor's personal items, in particular family heirlooms and memorabilia with the Settlor's children.

b. Any costs incurred by the Trustee in connection with obtaining possession, appraising, safeguarding, delivering or selling any tangible personal property shall be paid as expenses of trust administration.

2. **GIFTS PRIOR TO DISTRIBUTION:** Upon the death of the Settlor(s) and prior to the final distribution of the trust estate, the following gifts shall be made: The real property located at 123 BEAR ST., LAGUNA NIGUEL, CA, together with any encumbrances thereon and including all furniture, furnishings, fixtures and other personal property therein located, the distribution of which has not otherwise been designated in writing, shall be distributed outright to THEODORE MARCUS SAMPLE. If THEODORE MARCUS SAMPLE shall predecease this gift it shall pass to his issue.

ELAINE J. SMITH shall receive the sum of Five Thousand Dollars (\$5,000).

Should the recipient(s) named herein predecease the Settlor(s), then that respective gift shall lapse and be distributed along with the residual trust estate to the Successor Beneficiaries as named below (unless otherwise specifically stated herein). Notwithstanding anything contained in this Trust Agreement to the contrary, no taxes or expenses shall be apportioned to these special gifts.

3. **SUCCESSOR BENEFICIARIES:** Upon the death of the Surviving Settlor, and after provision has been made for Gifts referenced in Paragraph 2 above, the Trustee shall hold, manage and distribute the trust estate to or for the benefit of the persons herein named as Successor Beneficiaries in the following percentages indicated. Said management and distribution shall be made as hereinafter provided, and subject to the provisions of any special provisions in Paragraph VII.B.5., below:

JOSHUA JOSEPH SAMPLE	25%
JANE ELIZABETH LOPEZ	25%
THEODORE MARCUS SAMPLE	25%
ELAINE J. SMITH	25%

Beneficiaries
Correct
#2, 3, 4, 5

4. **CONTINGENCIES:** Said distribution shall not take place until said beneficiaries attain the age of Twenty-Five (25) years. If any beneficiary named above shall disclaim their beneficial interest, in part or in whole, or shall predecease the distribution of their beneficial share of the trust estate, in part or in whole, then each said beneficiary's respective share shall pass to his/her issue. If a beneficiary has no issue, then that person's share shall pass to the other surviving beneficiaries in proportion to their stated shares. If neither a beneficiary nor the issue of a beneficiary survive the Settlers, the Trust estate shall pass to the Settlers' heirs at law. If a beneficiary or contingent beneficiary has not reached the age specified above, such beneficiary shall be treated as a minor for purposes of this Declaration of Trust. The share for such beneficiary shall be held in a Trust until that beneficiary reaches that age. Such Trust, if necessary, shall be administered by the Successor Trustee(s) in the manner set forth in this Declaration of Trust, and specifically according to item C. 6. in this Article VII below.

5. **SPECIAL INSTRUCTIONS:** NONE

C. **GUIDELINES FOR DIVIDING TRUST ESTATE FOR SUCCESSOR BENEFICIARIES:** The Trustee shall have all power as he deems just and appropriate, and his decision shall be binding and final. It is understood that a Successor Trustee may also be a Successor Beneficiary, entitled to a share of the Trust estate.

IN WITNESS WHEREOF:

WE THE UNDERSIGNED Settlor(s) have read the provisions of this Declaration of Trust, and understand the provisions herein, including provisions respecting our rights to enter into contracts with each other in accordance with community property and separate property laws, and it is our intent to enter into this Declaration of Trust as written.

THEREFORE, the provisions of this Declaration of Trust shall bind the undersigned Settlor(s), and the undersigned Co-Trustees, as well as any Successor Trustees assuming the role of Trustee hereunder, and all beneficiaries of this Trust and their successors and assigns.

Dated & Signed at _____, ____ / ____ / ____.

SETTLORS:

JOE V. SAMPLE

KATHY JANE SAMPLE

CO-TRUSTEES:

JOE V. SAMPLE

KATHY JANE SAMPLE

NOTARY PUBLIC)
STATE OF CALIFORNIA)SS
COUNTY OF ORANGE)

On, _____, before me, _____,

“Notary Public”, Personally appeared JOE V. SAMPLE and KATHY JANE SAMPLE who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.

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

WITNESS my hand and official seal:

Signature _____

LAST WILL AND TESTAMENT
(Pour-Over Will)
OF
JOE V. SAMPLE

I, JOE V. SAMPLE, residing in the County of ORANGE, State of California, being of sound mind and memory, and not acting under duress or undue influence of any person whomsoever, hereby declare this to be my Last Will and Testament, and I do hereby revoke all other former Wills and Codicils to Wills heretofore made by me.

All reference made herein to "spouse or my spouse" refer to the person to whom I am currently married, namely, KATHY JANE SAMPLE. By the ensuing provisions of this Will, it is my intention to dispose of my interest in our community property and in any separate property which I may own; I do not intend to dispose of anything belonging to my wife or to put her to any election.

All reference made herein to "children or my children" refers to JOSHUA JOSEPH SAMPLE, JANE ELIZABETH LOPEZ, and THEODORE MARCUS SAMPLE.

DEBTS, TAXES AND ADMINISTRATION EXPENSES

I have provided for the payment of all my debts, expenses of administration of property wherever situated passing under this Will or otherwise, and estate, inheritance, transfer, and succession taxes, other than any tax on a generation-skipping transfer that is not a liability of my Estate (including interest and penalties, if any) that become due by reason of my death, under THE SAMPLE FAMILY TRUST executed on even date herewith, (the "Living Trust") or if my spouse predeceases me, under the Survivor's Trust created by the said Living Trust. If the Living Trust assets should be insufficient for these purposes, my Executor shall pay my unpaid items from the residue of my Estate passing under this Will, without any apportionment or reimbursement. In the alternative, my Executor may demand in a writing addressed to the Trustee of the Trust an amount necessary to pay all or part of these items, plus claims, pecuniary legacies, and family allowances by court order.

PERSONAL AND HOUSEHOLD EFFECTS

It is my intent that all my personal and household effects were transferred to the Living Trust as a result of the Assignment contained in said Trust. If there are any questions regarding the ownership or disposition of these assets, it is my desire that such assets pour into the Living Trust, signed by me this date in accordance with the provisions of the section titled "Residue of Estate."

RESIDUE OF ESTATE

I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises), wherever situated and whether acquired before or after the execution of this Will, to the Trustee under that certain Trust executed by me on the samedate of the execution of this Will. The Trustee shall add the property bequeathed and devised by this item to the corpus of the above described Trust and shall hold, administer and distribute said property in accordance with the provisions of said Trust, including any amendments thereto made before my death.

If for any reason the said Trust shall not be in existence at the time of my death, or if for any reason a court of competent jurisdiction shall declare the foregoing testamentary disposition to the Trustee under said Trust as it exists at the time of my death to be invalid, then I give all my Estate including the residue and remainder thereof to that person who would have been the Trustee under the Trust, as Trustee, and to their substitutes and successors under the Trust, described hereinabove, to be held, managed, invested, reinvested and distributed by the Trustee upon the terms and conditions pertaining to the period beginning with the date of my death as are constituted in the Trust as at present constituted giving effect to amendments, if any, hereafter made and for that purpose I do hereby incorporate such Trust by reference into this my Will.

EXECUTOR

I hereby nominate and appoint KATHY JANE SAMPLE as my Independent Executor of this Last Will and Testament to serve without bond.

In the event the first named Executor shall predecease me, or is unable or unwilling to act as my Executor for any reason whatsoever, then and in that event I hereby nominate and appoint JOSHUA JOSEPH SAMPLE to serve without bond as my Independent Executor.

In the event the second named Executor shall predecease me, or is unable or unwilling to act as my Executor for any reason whatsoever, then and in that event I hereby nominate JANE ELIZABETH LOPEZ to serve without bond as my Independent Executor.

In the event the third named Executor shall predecease me, or is unable or unwilling to act as my Executor for any reason whatsoever, then and in that event I hereby nominate ELAINE J. SMITH to serve without bond as my Independent Executor.

Whenever the word "Executor" or any modifying or substituted pronoun therefore is used in this my Will, such words and respective pronouns shall be held and taken to include both the singular and the plural, the masculine, feminine and neuter gender thereof, and shall apply equally to the Executor named herein and to any successor or substitute Executor acting hereunder, and such successor or substitute Executor shall possess all the rights, powers, duties, authority, and responsibility conferred upon the Executor originally named herein.

EXECUTOR POWERS

By way of illustration and not of limitation and in addition to any inherent, implied or statutory powers granted to executors generally, my Executor is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will: To allot, allocate between principal and income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect thereto, take possession of, pledge, receive, release, repair, sell, sue for, make distributions in cash or in kind or in part in each without regard to the income-tax basis of such asset and in general, exercise all of the powers in the management of my Estate which any individual could exercise in the management of similar property owned in its own right upon such terms and conditions as to my Executor may seem best, and execute and deliver any and all instruments and do all acts which my Executor may deem proper or necessary to carry out the purpose of this my Will, without being limited in any way by the specific grants or power made, and without the necessity of a court order.

My Executor shall have absolute discretion, but shall not be required, to make adjustments in the rights of any Beneficiaries, or among the principal and income accounts to compensate for the consequences of any tax decision or election, or of any investment or administrative decision, that my Executor believes has had the effect, directly or indirectly, of preferring one Beneficiary or group of Beneficiaries over others. In determining the Federal Estate and Income Tax liabilities of my Estate, my Executor shall have discretion to select the valuation date and to determine whether any or all of the allowable administration expenses in my Estate shall be used as Federal Estate Tax deductions or as Federal Income Tax deductions and shall have the discretion to file a joint income tax return with my spouse.

NOMINATION OF GUARDIANS

In the event that my spouse does not survive me, I nominate the following named individuals in the order listed to act as Guardian of the person for each of my children who may be legally incapacitated or under the age of majority. If no person is listed below then this provision shall not apply.

First Appointed Guardian: NONE
Alternate Appointed Guardian: NONE

No Guardian named herein shall be required to file or furnish any bond, surety or other security in any jurisdiction. As used herein, a person who is "incapacitated" shall mean a person who is or becomes impaired by reason of mental illness or deficiency, physical illness or disability, mental or physical infirmities accompanying advanced age, chronic drug abuse or chronic intoxication, or other cause to the extent of lacking sufficient understanding or capacity to make or communicate reasonable decisions.

SPECIFIC OMISSIONS

I have intentionally omitted all persons and entities from this, my Last Will and Testament, except those persons and entities specifically named herein. If any person or entity shall challenge any term or condition of this Will, or of the Living Trust to which I have made reference in the sections "Household and Personal Effects" and "Residue of Estate", then, to that person or entity I give and bequeath the sum of one dollar (\$1.00) only in lieu and in place of any other benefit, grant, bequest or interest which that person or entity may have in my Estate or the Living Trust and its Estate.

SIMULTANEOUS DEATH

If my spouse and I should die under circumstances such that the order of our deaths cannot be determined, then it shall be conclusively presumed for the purposes of this my Will that my spouse did survive me.

If any other Beneficiary should not survive me for sixty (60) days, then it shall be conclusively presumed for the purposes of this my Will that said Beneficiary predeceased me.

INVALIDITY

If any provision of this Will is deemed unenforceable, the remaining provisions shall remain in full force and effect.

BOND

My signature means a bond is not required for any person named as executor.

JOE V. SAMPLE

Notice: You must sign this Will in the presence of two (2) adult witnesses. The witnesses must sign their names in your presence and in each other's presence. You must first read to them the following two sentences:

THIS IS MY WILL. I ASK THE PERSONS WHO SIGN BELOW TO BE MY WITNESSES.
SIGNED ON _____, AT _____
(date) (city)

JOE V. SAMPLE

NOTICE TO WITNESSES:

Two (2) adults must sign as witnesses. Each witness must read the following clause before signing. The witnesses should not receive assets under this Will.

Each of us declares under penalty of perjury under the laws of the State of California that the following is true and correct:

- a) On the date written below the maker of this Will declared to us that this instrument was the maker's Will and requested us to act as witnesses to it;
- b) We understand this is the makers Will;
- c) The maker signed this Will in our presence, all of us being present at the same time;
- d) We, now, at the maker's request, and in the maker's and each other's presence, sign as witnesses;
- e) We believe the maker is of sound mind and memory;
- f) We believe that this Will was not procured by duress, menace, fraud or undue influence;
- g) The maker is age 18 or older; and

h) Each of us is now age 18 or older, is a competent witness, and resides at the address set forth after his or her name.

WITNESSES

The declarant voluntarily signed this writing in my presence. I am not a health care provider, an employee of a health care provider, the operator of a community care facility, an employee of an operator of a community care facility, the operator of a residential care facility for the elderly, or an employee of an operator of a residential care facility of the elderly. I am not entitled to any portion of the estate of the declarant upon his or her death under any will or codicil thereto of the declarant now existing or by operation of law. I believe the declarant to be of sound mind.

WITNESS OUR HANDS ____ / ____ / ____.

Signature

Signature

Print Name

Print Name

Address

Address

City, State & Zip

City, State & Zip

**DURABLE POWER OF ATTORNEY FOR ASSET
MANAGEMENT AND PERSONAL AFFAIRS
FOR JOE V. SAMPLE**

I, JOE V. SAMPLE, a resident of ORANGE COUNTY, CALIFORNIA, appoint KATHY JANE SAMPLE as my attorney in fact, referred to in this power of attorney as "my attorney in fact." If KATHY JANE SAMPLE dies, resigns, is unable to act because of incapacity, or is unwilling to act, I appoint the following individuals, in the order listed, to serve as my attorney in fact. If individuals are identified as "Co-Agents" they shall serve together as my attorneys in fact, and both shall be referred to together in this power of attorney as "my attorney in fact." These persons shall act unanimously and all shall sign whenever execution by my attorney in fact is required. However, if one of these persons dies, resigns, is unable to act because of incapacity, or is unwilling to act, the remaining person(s) shall act alone as my attorney in fact:

First Alternate: JOSHUA JOSEPH SAMPLE
Second Alternate: JANE ELIZABETH LOPEZ
Third Alternate: ELAINE J. SMITH

I intend to create a Durable Power of attorney (herein referred to as "this Power") pursuant to California Probate Code Section 4000 and following, specifically including the Uniform Durable Power of Attorney Act but specifically not including Probate Code Section 4600 and following relating to health care. This power shall become effective as follows:

_____ Immediately for my initial appointed attorney in fact and their successors

_____ Immediately for my initial appointed attorney in fact but only upon my incapacity *for all others (as determined in accordance with Section 2.01 of this power)*

_____ Only upon my incapacity *(as determined in accordance with Section 2.01 of this power)*

I have indicated my desires regarding the effectiveness of this power by initialing one of the above choices.

If after being determined incapacitated I should regain my capacity as determined in accordance with Section 2.02 of this Power, the powers granted herein to my attorney in fact shall cease. Except, when I have initialed above where this power becomes effective immediately for my initial appointed agent, the power granted to such agent so named shall not cease unless revoked by me in writing.

I give my attorney in fact the powers specified in this Power with the understanding that they will be used for my benefit and on my behalf and will be exercised only in a fiduciary capacity.

ARTICLE ONE POWERS

SECTION 1.01. REAL AND PERSONAL PROPERTY. I give my attorney in fact the power to take any actions they believe necessary or desirable for the management or maintenance of any real or personal property in which I own an interest when this Power is executed, or in which I later acquire an interest, including the power to acquire, sell, and convey ownership of property; control the manner in which property is managed, maintained, and used; change the form of title in which property is held; satisfy and grant security interests and other encumbrances on property; obtain and make claims on insurance policies covering risks of loss or damage to property; accept or remove tenants; collect proceeds generated by property; ensure that any needed repairs are made to property; exercise rights of participation in real estate syndicates or other real estate ventures; make improvements to property; and perform any other acts described in California Probate Code Sections 4451 and 4452, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.02. SECURITIES. I give my attorney in fact the power to take any actions they believe necessary or desirable with respect to any securities that I own when this Power becomes effective, or that are acquired thereafter, including the power to purchase and sell securities; exercise voting rights with respect to securities; collect dividends, interest, and any other proceeds generated by securities; transfer title to securities; and perform any other acts described in California Probate Code Section 4453, except those acts that conflict with or are limited by a more specific provision in this Power. For the purposes of this section, the term "securities" includes stocks, bonds, mutual funds, and all other types of securities and financial instruments, except commodity futures contracts and call and put options on stocks and stock indexes.

SECTION 1.03. COMMODITY FUTURES AND OPTIONS. I give my attorney in fact the power to take any actions they believe necessary or desirable with respect to any commodity futures contracts and options that I own when this Power becomes effective, or that are acquired thereafter, including the power to purchase, sell, or exercise commodity futures contracts and options; establish, modify, and terminate option accounts with a broker; and perform any other acts described in California Probate Code Section 4454, except those acts that conflict with or are limited by a more specific provision in this Power. For the purposes of this section, the term "options" means call and put options on stocks and stock indexes traded on a regulated option exchange.

SECTION 1.04. FINANCIAL INSTITUTIONS. I give my attorney in fact the power to take any actions they believe necessary or desirable in connection with any financial institution in which I have an account or an interest in an account when this Power is executed, or in which I later acquire an account or an interest in an account, including the power to continue, modify, or terminate existing accounts; open new accounts; draw, endorse, and deposit checks, drafts, and other negotiable instruments; prepare, receive, and deliver financial statements; establish, maintain, or close safe deposit boxes; including the authority to have access to all safe deposit boxes in the principal's name or to which the principal is an authorized signatory, and to add to and remove the contents of all such safe deposit boxes; borrow money; apply for and receive traveler's checks and

letters of credit; extend payment periods with respect to commercial paper; and perform any other acts described in California Probate Code Section 4455, except those acts that conflict with or are limited by a more specific provision in this Power. For the purposes of this section, the term "financial institution" includes, but is not limited to, banks, Trust companies, savings banks, commercial banks, building and loan associations, savings and loan companies or associations, credit unions, industrial loan companies, thrift companies, and brokerage firms.

SECTION 1.05. BUSINESS OPERATIONS. I give my attorney in fact the power to take any actions they believe necessary or desirable in connection with any business venture in which I have an interest when this Power is executed, or in which I later acquire an interest, including the power to execute and enforce my obligations and rights as a partner in any general or limited partnership to the extent permitted by law and any applicable partnership agreement; enforce my rights as the holder of a bond or similar instrument issued by any business in which I have an interest; discharge my duties and enforce my rights in any sole proprietorship; expand, recapitalize, or reorganize any business to the extent my interest in that business allows; collect proceeds generated by any business in which I have an interest and to which I am entitled; sell or liquidate my interest in a business; and perform any other acts described in California Probate Code Section 4456, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.06. INSURANCE AND ANNUITIES. I give my attorney in fact the power to take any actions they believe necessary or desirable with respect to any insurance or annuity contracts in which I have an interest when this Power is executed, or in which I later acquire an interest, including the power to acquire additional insurance coverage of any type or additional annuities; continue existing insurance or annuity contracts; agree to modifications in the terms of insurance or annuity contracts in which I have an interest; borrow against insurance or annuity contracts in which I have an interest, to the extent allowed under the contract terms; change beneficiaries under existing contracts and name beneficiaries under new contracts, including the power to designate themselves as the annuitant, owner and/or beneficiary of any insurance or annuity contract; receive dividends, proceeds, and other benefits generated by the contracts; transfer interests in insurance or annuity contracts to the extent permitted under the terms of those contracts; and perform any other acts described in California Probate Code Section 4457, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.07. RETIREMENT PLANS. I give my attorney in fact the power to take any actions they believe necessary or desirable in order to maintain or participate in any retirement plan in which I have an interest when this Power is executed, or in which I later acquire an interest, including the power to select the manner in which benefits under the plan are to be paid; designate beneficiaries under the plan, but not including the power to designate themselves as the beneficiary; make voluntary contributions to the plan; make rollovers from one plan into another; to the extent authorized by the plan, borrow from the plan and sell the assets of the plan; and perform any other acts described in California Probate Code Section 4462, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.08. ESTATE, TRUST, AND OTHER BENEFICIARY TRANSACTIONS. I give my attorney in fact the power to take any actions they believe necessary or desirable in order to act, to the extent an agent is permitted to do so by law and by any controlling instrument, with respect to any estate or Trust in which I have an interest when this Power is executed, or in which I later acquire an interest, including the power to receive payments to which I am entitled from any estate or Trust; participate in all proceedings concerning any estate or Trust in which I have an interest; execute disclaimers of any interests I may have in any estate or Trust; convey or release any contingent interests I may have in any estate or Trust; make any election available to a surviving spouse under California Probate Code Section 13502 or 13503; and perform any other acts described in California Probate Code Section 4458, except those acts that conflict with or are limited by a more specific provision in this Power or any controlling instrument. For the purposes of this section, the term "estate or Trust" means all matters that affect a Trust, probate estate, guardianship, conservatorship, escrow, custodianship, or other fund from which I am, may become, or claim to be entitled, as a beneficiary, to a share or payment. The powers described in this section do not include the power to modify, or revoke trusts.

SECTION 1.09. POWER TO CREATE TRUSTS. I give my attorney in fact the power to take any action they believe necessary or desirable with respect to trusts that exist when this Power is executed or that are established thereafter (other than powers that I hold in a fiduciary capacity or solely by virtue of being a beneficiary of any Trust), including the power to establish trusts for my benefit or the benefit of my spouse, my issue, and any other of my dependents; contribute or transfer assets into any such Trust; and exercise any power I may have as an individual (not as a fiduciary), other than as a Trust beneficiary over such trusts.

SECTION 1.10. CLAIMS AND LITIGATION. I give my attorney in fact the power to take any actions they believe necessary or desirable with respect to any claim that I may have or that has been asserted against me and with respect to any legal proceeding in which I have an interest when this Power is executed, or in which I later acquire an interest, including the power to institute, prosecute, and defend legal proceedings and claims on my behalf; file actions to determine adverse claims, intervene in litigation, and act as amicus curiae in any proceedings affecting my interests; seek preliminary, provisional, or intermediate relief on my behalf; apply for the enforcement or satisfaction of judgments that have been rendered in my favor; participate fully in the development of claims and proceedings; submit any dispute in which I have an interest to arbitration; submit and accept settlement offers and participate in settlement negotiations; handle all procedural aspects, such as service of process, filing of appeals, stipulations, verifications, waivers, and all other matters in any way affecting the process of any claim or litigation; fully participate in any voluntary or involuntary bankruptcy proceeding involving me or in which I am a claimant; satisfy judgments that have been rendered against me; and perform any other acts described in California Probate Code Section 4459, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.11. TAX MATTERS. I give my attorney in fact the power to prepare and file any and all documents and take all actions that are necessary or that they believe to be desirable with respect to my local, state, or federal tax liability, including the power to sign and file tax returns on my behalf, participate in audits; exercise my rights to protest and appeal assessments; pay amounts due to the appropriate taxing authority; execute waivers, consents, closing agreements, and similar documents related to my tax liability; participate in all procedural matters connected with my tax liability; exercise any elections that may be available to me under applicable state or federal tax laws or regulations; and perform any other acts described in California Civil Code Section 4463, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.12. PERSONAL AND FAMILY MAINTENANCE. I give my attorney in fact the power to take any actions they believe necessary or desirable in order to effectively conduct my personal affairs and to discharge any and all obligations I may owe to myself and to family members and other third persons who are customarily or legally entitled to my support when this Power is executed, or that are undertaken thereafter, including the power to take steps to ensure that our customary standard of living is maintained; arrange for medical and dental care; continue existing charge accounts, open new charge accounts, and make payments thereon; provide for transportation; maintain correspondence; prepare, maintain, and preserve personal records and documents; maintain membership in any social, religious, or professional organization and make contributions thereto; and perform any other acts described in California Probate Code Section 4460, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.13. PETS. With respect to any animal that I own when this Power is executed or that is acquired thereafter, I give my attorney in fact the power to take any actions they believe necessary or desirable in order to effectively maintain the animal, including the power to house, or to arrange for the housing, support, and maintenance of the animal, and to pay reasonable boarding, kenneling, and veterinary fees, or if the support and maintenance of the animal becomes unreasonably expensive, to dispose of the animal in a humane fashion, preferably by finding another home for the animal.

SECTION 1.14. GIFTS. I give my attorney in fact the power to make gifts, grants, or other transfers without consideration, of cash or other property, either outright or in Trust, including the power to forgive indebtedness and consent to gift splitting under Internal Revenue Code Section 2513 or successor sections. This authorization includes the completion of charitable pledges made by the principal including gifts to the agent either outright or in trust and to pay any gift tax that may arise by reason of such gifts. It is my intent to allow my attorney in fact to make gifts and transfers of my assets to avoid Medi-Cal "spend down" and after death Estate Liens and claims on my home or other assets including gifts to the agent which may constitute self-dealing. I understand such actions are prudent to avoid the overwhelming risk of the total loss of my estate due to long-term illness. It is my intent that these powers shall not be construed as a power of appointment.

SECTION 1.15. PUBLIC BENEFITS. To apply for, maximize and maintain any and all public benefits to which I may be entitled or may become entitled to because of the agent's actions, including Veteran's benefits, Social Security, Medicare, and Medi-Cal, particularly in the event that major expenses relating to my incapacity are foreseeable. This authorization includes:

(a) Modifying or revoking in whole or in part any trust established by me in order to effect a transfer of my residence to my spouse or to other transferees then permissible under applicable state or federal law;

(b) Making gifts of my property to my beneficiaries, so long as such gifts do not result in my ineligibility for public benefits and the gifts do not change the ultimate provisions of the distribution of my estate;

(c) Creating a revocable trust or an irrevocable trust to contain my assets, so long as my plan for the distribution of my estate remains unchanged;

(d) Creating an irrevocable trust that does not violate Medi-Cal law;

(e) Dividing my property into separate property of myself and my spouse in a manner permissible under applicable state and federal law;

(f) Changing the characterization of my property from community property to separate property;

(g) Making transfers of community property from myself to my spouse, as that persons's separate property;

(h) Seeking court or other enforceable orders for spousal support to prevent impoverishment of my spouse; and/or

(i) Taking any other action necessary to accelerate and maximize my eligibility for public benefits. The Agent is further directed to take all legal steps necessary to defend my actions, or my agent's actions, under this section, including retaining attorneys and other professionals and paying for the services of such attorneys and other professionals out of my property,

(j) If any of the principal's assets are held in a revocable trust, the agent is authorized to remove those assets from such trust, to the extent that it is necessary to effect any of the above-described transfer of assets, or for general eligibility purposes.

(k) the power to execute and deliver vouchers related to government benefits; take possession of and store property as allowed under any government benefit program in which I have an interest; prepare and submit claims for government benefits to which I may be entitled; collect proceeds due to me under any government benefit plan; and perform any other acts described in California Probate Code Section 4461, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.16. ALL OTHER MATTERS. Except for those actions that conflict with or are limited by another provision in this Power, I give my attorney in fact the power to act as my alter ego with respect to all matters and affairs that are not included in the other provisions in this Power, to the extent that a principal can act through an agent. *This section does not authorize my attorney in fact to make health care decisions, as defined in California Probate Code Section 4612.*

SECTION 1.17. INCIDENTAL POWERS. In connection with the exercise of any of the powers described in the preceding sections, I give my attorney in fact full authority, to the extent that a principal can act through an agent, to take all actions that they believe necessary, proper, or convenient, to the extent that I could take such actions myself, including the power to prepare, execute, and file all documents and maintain records; enter into contracts; hire, discharge, and pay reasonable compensation to attorneys, accountants, expert witnesses, or other assistants; engage in litigation regarding a claim in favor of or against me; execute, acknowledge, seal, and deliver any instrument; and perform any other acts described in California Probate Code Section 4450, except those acts that conflict with or are limited by a more specific provision in this Power.

SECTION 1.18. RESTRICTIONS ON PROPERTY MANAGEMENT POWERS. Notwithstanding any other provision in this Power, my attorney in fact shall not do any of the following: (1) exercise powers of the trustee under an irrevocable Trust of which my attorney in fact is settlor and of which I am a trustee; (2) use my property to discharge the legal obligations of my attorney in fact, including but not limited to the support of the dependents of my attorney in fact, except for those dependents to whom I, along with my attorney in fact, owe a duty of support; and (3) exercise any incident of ownership over any insurance policy that I own and that insures the life of my attorney in fact.

ARTICLE TWO AMPLIFYING PROVISIONS

SECTION 2.01. DETERMINATION OF INCAPACITY. For all purposes under this Power, I shall be deemed "incapacitated" if and so long as a court of competent jurisdiction has made a finding to that effect or a guardian or conservator of my person or estate duly appointed by a court of competent jurisdiction is serving, or upon certification by two physicians (licensed to practice under the laws of the state where I am domiciled at the time of the certification) that I am unable properly to care for myself or for my person or property, which certification shall be made by each physician in a written declaration under penalty of perjury. A certified copy of the decree declaring incapacity or appointing a guardian or conservator, or the physicians' certificate shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

SECTION 2.02. CAPACITY REGAINED. After a determination of incapacity, I shall be deemed to have regained capacity by a finding of a court of competent jurisdiction to that effect, or when the guardianship or conservatorship for me has been judicially terminated, or upon certification by two physicians (licensed to practice under the laws of the state where I am domiciled at the time of the certification) that I am capable of properly caring for myself or am able to manage my person or property, which certification shall be made by each physician in a written declaration under penalty of perjury. A certified copy of the decree declaring my regained capacity or terminating the guardianship or conservatorship, or the physicians' certificate, shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

SECTION 2.03. REIMBURSEMENT FOR COSTS AND EXPENSES. My attorney in fact shall be entitled to reimbursement from my property for expenditures properly made in the execution of the powers conferred by me in this Power. My attorney in fact shall keep records of any such expenditures and reimbursement.

SECTION 2.04. REASONABLE COMPENSATION. My attorney in fact shall be entitled to reasonable compensation for the services rendered in the execution of any of the powers conferred in this Power. In determining the reasonableness of compensation, all relevant factors shall be taken into consideration, including, but not limited to, the time expended by my attorney in fact, the value of the property over which my attorney in fact exercises control and management, and the complexity of the transactions entered into by my attorney in fact. My attorney in fact may make the payment of that amount from my assets every quarter. My attorney in fact shall keep records that include the amount of time spent in performing the services, a description of the services performed, and the amount of compensation paid to themselves for each such time period.

SECTION 2.05. DIVISION OF AMOUNT OF COMPENSATION. Multiple persons serving as my attorney in fact shall divide the total amount of compensation between them in proportion to the work done and attention given to the assets subject to their management by any of them.

SECTION 2.06. RELIANCE BY THIRD PARTIES. To induce third parties to rely upon the provisions of this Power, I, for myself and on behalf of my heirs, successors, and assigns, hereby waive any privilege that may attach to information requested by my attorney in fact in the exercise of any of the powers described herein. Moreover, on behalf of my heirs, successors, and assigns, I hereby agree to hold harmless any third party who acts in reliance upon this Power for damages or liability incurred as a result of that reliance.

SECTION 2.07. RELEASE OF MEDICAL INFORMATION. I authorize in advance all providers of health care, including hospitals, to release to my attorney in fact all information or photocopies of any records that my attorney in fact requests. If I am able to confirm this authorization at the time of the request, third parties may seek such confirmation from me, but this authorization shall not be conditional on my confirmation. All providers of health care shall treat the request of my attorney in fact as that of a legal representative of an incompetent patient, as contemplated by California Civil Code Section 56.11(c)(2), or any successor section, and shall honor that request on such a basis. I hereby waive any privilege applicable to such information and records, and to any communication pertaining to me and made in the course of a physician-patient or psychiatrist-patient relationship, and I hold the provider of health care harmless for any liability for the release of such information.

SECTION 2.08. HIPAA RELEASE AUTHORITY. I grant to my agent the authority and power to serve as my personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996, 45 C.F.R. Parts 160 through 164 ("HIPAA"), including the authority to request, receive, obtain and review, and be granted full and unlimited access to, and consent to the disclosure of complete unredacted copies of any and all health, medical and financial information and any information or records referred to in 45 C.F.R. Sec. 164.501 and regulated by the Standards for Privacy of Individually Identifiable Health Information found in 65 Fed. Reg. 82462 as protected

private records or otherwise covered under HIPAA. I understand that the information contained in my health and medical records may include information relating to sexually transmitted diseases, acquired immunodeficiency syndrome (AIDS), AIDS-related complex (ARC) and human immunodeficiency virus (HIV), behavioral or mental health services, and treatment for alcohol or drug abuse or addiction. I understand that I may have access to or receive an accounting of the information to be used or disclosed as provided in 45 C.F.R. Sec. 164.524 et seq. I further understand that authorizing the disclosure of this health information is voluntary and that I can refuse to sign this authorization. I further understand that any disclosure of this information carries with it the potential for an unauthorized further disclosure of this information by third parties and that such further disclosure may not be protected under HIPAA. In order to induce the disclosing party to disclose the aforesaid private and/or protected confidential information, I forever release and hold harmless said disclosing party who relies upon this instrument from any liability under confidentiality rules arising under HIPAA as a consequence of said disclosure. I authorize my agent to execute any and all releases or other documents that may be necessary in order to obtain disclosure of my patient records and other medical information subject to and protected by HIPAA.

SECTION 2.09. RATIFICATION. I ratify and confirm all that my attorney in fact does or causes to be done under the authority granted in this Power. All instruments of any sort entered into in any manner by my attorney in fact shall bind me, my estate, my heirs, successors, and assigns.

SECTION 2.10. EXCULPATION OF MY ATTORNEY IN FACT. My attorney in fact shall not be liable to me or any of my successors in interest for any action taken or not taken in good faith, but shall be liable for any willful misconduct or gross negligence.

SECTION 2.11. REVOCATION AND AMENDMENT. I revoke all prior General Powers of Attorney that I may have executed and I retain the right to revoke or amend this document and to substitute other attorneys in fact in place of my attorney in fact. Amendments to this document shall be made in writing by me personally (not by my attorney in fact) and they shall be attached to the original of this document and recorded in the same county or counties as the original if the original is recorded.

ARTICLE THREE GENERAL PROVISIONS

SECTION 3.01. PHOTOSTATIC COPIES. Persons dealing with my attorney in fact may rely fully on a photostatic copy of this Power.

SECTION 3.02. SEVERABILITY. If any of the provisions of this Power are found to be invalid for any reason, such invalidity shall not affect any of the other provisions of this Power, and all invalid provisions shall be wholly disregarded.

SECTION 3.03. GOVERNING LAW. All questions pertaining to validity, interpretation, and administration of this Power shall be determined in accordance with the laws of California.

SECTION 3.04. EXPLANATION OF DURABLE POWER FOR ASSET MANAGEMENT.

I understand that this Power is an important legal document. Before executing this document, my lawyer explained to me the following: (1) this document provides my attorney in fact with broad powers to dispose, sell, convey, and encumber my real and personal property. The powers granted in this Power will exist for an indefinite period of time unless I sign a written instrument to the terms of this Power or revoke this Power, and they will continue in effect in the event of my subsequent disability or incapacity; and (3) I have the right to revoke this Power at any time.

Sign date
Notary

IN WITNESS WHEREOF, the principal has signed this instrument on ___ / ___ / ___

JOE V. SAMPLE
SS# _____ - _____ - _____

BY ACCEPTING OR ACTING UNDER THE APPOINTMENT, THE AGENT ASSUMES THE FIDUCIARY AND OTHER LEGAL RESPONSIBILITIES OF AN AGENT.

NOTARY PUBLIC)
STATE OF CALIFORNIA)SS
COUNTY OF ORANGE)

On, _____, before me, _____, "Notary Public", Personally appeared JOE V. SAMPLE who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.

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

WITNESS my hand and official seal:

Signature _____

ADVANCE HEALTH CARE DIRECTIVE
(California Probate Code Section 4701)
OF
JOE V. SAMPLE

Explanation

You have the right to give instructions about your own health care. You also have the right to name someone else to make health care decisions for you. This form lets you do either or both of these things. It also lets you express your wishes regarding donation of organs and the designation of your primary physician.

Part 1 of this form is a power of attorney for health care. Part 1 lets you name another individual as agent to make health care decisions for you if you become incapable of making your own decisions or if you want someone else to make those decisions for you now even though you are still capable. You may also name an alternate agent to act for you if your first choice is not willing, able, or reasonably available to make decisions for you. (Your agent may not be an operator or employee of a community care facility or a residential care facility where you are receiving care, or your supervising health care provider or employee of the health care institution where you are receiving care, unless your agent is related to you or is a coworker.)

Unless the form you sign limits the authority of your agent, your agent may make all health care decisions for you. This form has a place for you to limit the authority of your agent. You need not limit the authority of your agent if you wish to rely on your agent for all health care decisions that may have to be made. If you choose not to limit the authority of your agent, your agent will have the right to:

- (a) Consent or refuse consent to any care, treatment, service, or procedure to maintain, diagnose, or otherwise affect a physical or mental condition.
- (b) Select or discharge health care providers and institutions.
- (c) Approve or disapprove diagnostic tests, surgical procedures, and programs of medication.
- (d) Direct the provision, withholding, or withdrawal of artificial nutrition and hydration and all other forms of health care, including cardiopulmonary resuscitation.
- (e) Make anatomical gifts, authorize an autopsy, and direct disposition of remains.

Part 2 of this form lets you give specific instructions about any aspect of your health care, whether or not you appoint an agent. Choices are provided for you to express your wishes regarding the provision, withholding, or withdrawal of treatment to keep you alive, as well as the provision of pain relief. Space is also provided for you to add to the choices you have made or for you to write out any additional wishes. If you are satisfied to allow your agent to determine what is best for you in making end-of-life decisions, you need not fill out Part 2 of this form.

initial
agent
+ alternates

Part 3 of this form lets you express an intention to donate your bodily organs and tissues at your death.

Part 4 of this form lets you designate a physician to have primary responsibility for your care.

After completing this form, sign and date the form at the end. The form must be signed by two qualified witnesses or acknowledged before a notary public. You should talk to the person you have named as agent to make sure that he or she understands your wishes and is willing to take the responsibility.

You have the right to revoke this advance health care directive or replace this form at any time.

Please Initial _____

**PART 1
POWER OF ATTORNEY FOR HEALTH CARE**

(1.1) DESIGNATION OF AGENT: I, JOE V. SAMPLE, designate the following individual as my agent to make health care decisions for me: KATHY JANE SAMPLE

If I revoke my agent's authority or if my agent is not willing, able, or reasonably available to make a health care decision for me, I designate and appoint the following persons to serve as my agent to make health care decisions for me as authorized in this document, these persons to serve in the order listed below:

- A. FIRST ALTERNATE AGENT: JOSHUA JOSEPH SAMPLE
- B. SECOND ALTERNATE AGENT: JANE ELIZABETH LOPEZ
- C. THIRD ALTERNATE AGENT: ELAINE J. SMITH

(1.2) AGENT'S AUTHORITY: My agent is authorized to make all health care decisions for me, including decisions to provide, withhold, or withdraw artificial nutrition and hydration and all other forms of health care to keep me alive, except as I state here:

(1.3) HIPAA RELEASE AUTHORITY: I grant to my agent the authority and power to serve as my personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996, 45 C.F.R. Parts 160 through 164 ("HIPAA"), including the authority to request, receive, obtain and review, and be granted full and unlimited access to, and consent to the disclosure of complete unredacted copies of any and all health, medical and financial information and any information or records referred to in 45 C.F.R. Sec. 164.501 and regulated by the Standards for Privacy of Individually Identifiable Health Information found in 65 Fed. Reg. 82462 as protected

private records or otherwise covered under HIPAA. I understand that the information contained in my health and medical records may include information relating to sexually transmitted diseases, acquired immunodeficiency syndrome (AIDS), AIDS-related complex (ARC) and human immunodeficiency virus (HIV), behavioral or mental health services, and treatment for alcohol or drug abuse or addiction. I understand that I may have access to or receive an accounting of the information to be used or disclosed as provided in 45 C.F.R. Sec. 164.524 et seq. I further understand that authorizing the disclosure of this health information is voluntary and that I can refuse to sign this authorization. I further understand that any disclosure of this information carries with it the potential for an unauthorized further disclosure of this information by third parties and that such further disclosure may not be protected under HIPAA. In order to induce the disclosing party to disclose the aforesaid private and/or protected confidential information, I forever release and hold harmless said disclosing party who relies upon this instrument from any liability under confidentiality rules arising under HIPAA as a consequence of said disclosure. I authorize my agent to execute any and all releases or other documents that may be necessary in order to obtain disclosure of my patient records and other medical information subject to and protected by HIPAA.

(1.4) WHEN AGENT'S AUTHORITY BECOMES EFFECTIVE: My agent's authority becomes effective when my primary physician determines that I am unable to make my own health care decisions unless I mark the following box.

If I mark this box [], my agent's authority to make health care decisions for me takes effect immediately.

(1.5) AGENT'S OBLIGATION: My agent shall make health care decisions for me in accordance with this power of attorney for health care, any instructions I give in Part 2 of this form, and my other wishes to the extent known to my agent. My Agent shall be guided by my medical diagnosis and prognosis and any information provided by my physicians as to the intrusiveness, pain, risks, and side effects associated with treatment or nontreatment. My Agent shall not authorize a course of treatment which my Agent knows, or upon reasonable inquiry ought to know, is contrary to my religious beliefs or my basic values, whether expressed orally or in writing. If my Agent cannot determine what treatment choice I would have made on my own behalf, then my Agent shall make a choice for me based upon what my Agent believes to be in my best interests.

(1.6) AGENT'S POSTDEATH AUTHORITY: My agent is authorized to make anatomical gifts, authorize an autopsy, and direct disposition of my remains, except as I state here or in Part 3 of this form:

(1.7) NOMINATION OF CONSERVATOR: If a conservator of my person needs to be appointed for me by a court, I nominate the agent designated in this form. If that agent is not willing, able, or reasonably available to act as conservator, I nominate the alternate agents whom I have named, in the order designated.

**PART 2
INSTRUCTIONS FOR HEALTH CARE**

(2.1) END-OF-LIFE DECISIONS: If I should have an incurable and irreversible condition that has been diagnosed by two physicians and that will result in my death within a relatively short time without the administration of life-sustaining treatment or has produced an irreversible and persistent vegetative state, and I am no longer able to make decisions regarding life-sustaining treatment, I direct that my health care providers and others involved in my care provide or withdraw treatment in accordance with the choice I have marked below:

*choose
option*

(a) Choice Not To Prolong Life

I do not want my life to be prolonged if (1) I have an incurable and irreversible condition that will result in my death within a relatively short time, (2) I become unconscious and, to a degree of medical certainty, I will not regain consciousness, or (3) the likely risks and burdens of treatment would outweigh the expected benefits. In complying with these wishes I do not want:

1. cardiac resuscitation.
2. mechanical respiration.
3. tube feeding or any other artificial or invasive form of nutrition (food) or hydration (water).
4. blood or blood products.
5. any form of surgery or invasive diagnostic test.
6. kidney dialysis.
7. antibiotics.

(b) Choice To Prolong Life

I want my life to be prolonged as long as possible within the limits of generally accepted health care standards.

Notwithstanding my other directions, I do want the use of all medical care necessary to treat my condition until my doctors reasonably conclude that my condition is terminal or is irreversible and incurable or I am in a persistent vegetative state.

(2.2) RELIEF FROM PAIN: Except as I state in the following space, I direct that treatment for alleviation of pain or discomfort be provided at all times, including any pain that might occur by withholding or withdrawing life-sustaining treatment, even if it hastens my death:

(2.3) OTHER WISHES: (If you do not agree with any of the optional choices above and wish to write your own, or if you wish to add to the instructions you have given above, you may do so here.)
I direct that:

(2.4) CONFLICT - If my Health Care Representative disagrees with my physicians concerning where there is reasonable hope of my recovery or regaining a meaningful quality of life, or if there is a conflict between the directions in this instrument and the instructions given by my Health Care Representative, the instructions given by my Health Care Representative shall control.

PART 3
DONATION OF ORGANS AT DEATH
(OPTIONAL)

(3.1) Upon my death (mark applicable box):

- (a) I specifically forbid any gift of my organs, tissues or parts, OR
- (b) I give any needed organs, tissues, or parts, OR
- (c) I give the following organs, tissues, or parts only.

(d) My gift is for the following purposes (*strike any of the following you do not want*):

- (1) Transplant
- (2) Therapy
- (3) Research
- (4) Education

Strike
whatever don't
want.

PART 4
PRIMARY PHYSICIAN
(OPTIONAL)

(4.1) I designate the following physician as my primary physician:

(name of physician)

(address, city, state, zip)

(phone)

OPTIONAL: If the physician I have designated above is not willing, able, or reasonably available to act as my primary physician, I designate the following physician as my primary physician:

(name of physician)

(address, city, state, zip)

(phone)

Sign &
date

PART 5

(5.1) **EFFECT OF COPY:** A copy of this form has the same effect as the original.

(5.2) **PRIOR DESIGNATIONS REVOKED:** I revoke any prior designation under a Durable Power of Attorney for Health Care or any other Advanced Directive.

(5.3) **SIGNATURE:**

I sign my name to this Advance Health Care Directive on ____ / ____ / ____

JOE V. SAMPLE

(5.4): WITNESS INFORMATION:

THIS ADVANCED DIRECTIVE (POWER OF ATTORNEY) WILL NOT BE VALID UNLESS IT IS SIGNED BY TWO QUALIFIED WITNESSES WHO ARE PRESENT WHEN YOU SIGN OR ACKNOWLEDGE YOUR SIGNATURE. IF YOU HAVE ATTACHED ANY ADDITIONAL PAGES TO THIS FORM, YOU MUST DATE AND SIGN EACH OF THE ADDITIONAL PAGES AT THE SAME TIME YOU DATE AND SIGN THIS POWER OF ATTORNEY.

This document must be witnessed by two qualified adult witnesses. None of the following may be used as a witness: (1) a person you designate as your agent or alternate agent, (2) a health care provider, (3) an employee of a health care provider, (4) the operator of a community care facility, (5) an employee of an operator of a community care facility, (6) the operator of a residential care facility for the elderly, or (7) an employee of an operator of a residential care facility for the elderly. At least one of the witnesses shall make the additional declaration set out following the place where the witnesses sign.

READ CAREFULLY BEFORE SIGNING. You can sign as a witness only if you personally know the principal or the identity of the principal is proved to you by convincing evidence.

To have convincing evidence of the identity of the principal, you must be presented with and reasonably rely on any one of or more of the following:

- (1) An identification card or driver's license issued by the California Department of Motor Vehicles that is current or has been issued within five years.
- (2) A passport issued by the Department of State of the United States that is current or has been issued within the last five years.
- (3) Any of the following documents if the document is current or has been issued within five years and contains a photograph and description of the person named on it, is signed by the person, and bears a serial or other identifying number:
 - (a) A passport issued by a foreign government that has been stamped by the United States Immigration and Naturalization Service.
 - (b) A driver's license issued by a state other than California or by a Canadian or Mexican public agency authorized to issue driver's licenses.
 - (c) An identification card issued by any branch of the armed forces of the United States.
- (4) If the principal is a patient in a skilled nursing facility, a witness who is a patient advocate or ombudsman may rely upon the representations of the administrator or staff of the skilled nursing facility, or of family members, as convincing evidence of the identity of the principal if the patient advocate or ombudsman believes that the representations provide a reasonable basis for determining the identity of the principal.)

(Other kinds of proof of identity are not allowed)

(5.5) STATEMENT OF WITNESSES: I declare under penalty of perjury under the laws of California (1) that the individual who signed or acknowledged this advance health care directive is personally known to me, or that the individual's identity was proven to me by convincing evidence (2) that the individual signed or acknowledged this advance directive in my presence, (3) that the individual appears to be of sound mind and under no duress, fraud, or undue influence, (4) that I am not a person appointed as agent by this advance directive, and (5) that I am not the individual's health care provider, an employee of the individual's health care provider, the operator of a community care facility, an employee of an operator of a community care facility, the operator of a residential care facility for the elderly, nor an employee of an operator of a residential care facility for the elderly.

WITNESS OUR HANDS ____ / ____ / ____.

Signature

Signature

Print Name

Print Name

Address

Address

City, State & Zip

City, State & Zip

(5.6) AT LEAST ONE OF THE ABOVE WITNESSES MUST ALSO SIGN THE FOLLOWING DECLARATION.

I further declare under penalty of perjury under the laws of California that I am not related to the individual executing this advance health care directive by blood, marriage, or adoption, and to the best of my knowledge, I am not entitled to any part of the individual's estate upon his or her death under a will now existing or by operation of law.

Signature: _____

Signature: _____

PART 6
SPECIAL WITNESS REQUIREMENT

(6.1) The following statement is required only if you are a patient in a skilled nursing facility--a health care facility that provides the following basic services: skilled nursing care and supportive care to patients whose primary need is for availability of skilled nursing care on an extended basis. The patient advocate or ombudsman must sign the following statement:

STATEMENT OF PATIENT ADVOCATE OR OMBUDSMAN

I declare under penalty of perjury under the laws of California that I am a patient advocate or ombudsman as designated by the State Department of Aging and that I am serving as a witness as required by Section 4675 of the Probate Code.

Signature: _____

Print Name: _____

STATEMENT OF DESIRE REGARDING LONG-TERM CARE

I, JOE V. SAMPLE, wish it to be known that if I am institutionalized, for any reason, I strongly desire to return to my residence as soon as it is practicable.

IN WITNESS WHEREOF, I JOE V. SAMPLE have set my hand to the foregoing Statement of Desire Regarding Long-Term Care this _____ day of _____, 20 ____.

JOE V. SAMPLE

NOTARY PUBLIC
STATE OF CALIFORNIA
COUNTY OF ORANGE

)
)SS
)

On, _____, before me, _____,
"Notary Public", Personally appeared JOE V. SAMPLE who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.

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

WITNESS my hand and official seal:

Signature _____

THIS PAGE IS ADDED TO PROVIDE DECLARATION OF GC 27388.1 FEE EXEMPTION
ADDITIONAL PAGE RECORDING FEE APPLIES FOR THIS PAGE

Date

Signature

- Maximum \$225.00 fee per transaction reached - GC 27388.1(a)(1)
- Recorded concurrently and in connection with a transfer of real property that is a residential dwelling to an owner-occupier - GC 27388.1(a)(2)
- Transfer of real property that is a residential dwelling to an owner-occupier - GC 27388.1(a)(2)
- Recorded concurrently and in connection with a transfer subject to the imposition of Documentary Transfer Tax - GC 27388.1(a)(2)
- Transfer of real property subject to the imposition of Documentary Transfer Tax - GC 27388.1(a)(2)
- Not related to real property - GC 27388.1(a)(1)

Reason for exemption:

The undersigned declares that the document to which this page is affixed and made a part of is exempt from the fee imposed by GC 27388.1 [SB2]

QUITCLAIM DEED

TITLE OF DOCUMENT

THIS SPACE FOR RECORDER'S USE ONLY

RECORDING REQUESTED BY:

~~Robbie Dale Burns & Kathy Ann Burns~~

WHEN RECORDED MAIL TO:

~~Robbie Dale Burns & Kathy Ann Burns~~

Hughson, CA 95326

P.O. Box 1420

RECORDING REQUESTED BY:

~~ROBBIE DALE BURNS and KATHY ANN BURNS~~

WHEN RECORDED, MAIL TO:

~~ROBBIE DALE BURNS and KATHY ANN BURNS~~

HUGHSON, CA 95326

P.O. BOX 1420

SPACE ABOVE THIS LINE FOR RECORDER'S USE

QUITCLAIM DEED

APN # 045-010-028-0000

The undersigned grantor(s) declare(s): This conveyance transfers the grantor's interest into a Revocable Living Trust R & T 11930. Not pursuant to a sale. There is no consideration for this transfer and is excluded from reappraisal under Proposition 13, 1. E., California Const. 13 A, Section 1, et, seq. (Documentary Transfer Tax -0-)

~~ROBBIE D. BURNS and KATHY A. BURNS~~, Husband and Wife as Joint Tenants

hereby REMISES, RELEASES and QUITCLAIMS to: ~~ROBBIE DALE BURNS and KATHY ANN BURNS~~, Trustees of ~~THE ROBBIE AND KATHY BURNS FAMILY TRUST~~, Dated

the following described real property in the City of HUGHSON, County of STANISLAUS, State of CALIFORNIA

PARCEL 3 AS SHOWN UPON THAT CERTAIN PARCEL MAP FILED AUGUST 17, 1972 IN VOL. 14 OF MAPS, PAGE 107, STANISLAUS COUNTY RECORDS, BEING A PORTION OF THE SOUTHWEST ¼ OF SECTION 23, TOWNSHIP 4 NORTH, RANGE 10 EAST, MOUNT DIABLO BASE AND MERIDIAN.

Common Address: 4537 ALDRICH ROAD, HUGHSON, CA 95326

Mail Tax Statements to:

~~ROBBIE DALE BURNS and KATHY ANN BURNS~~, P.O. BOX 1420, HUGHSON, CA 95326

Mail Tax Statements to:
ROBBIE DALE BURNS and KATHY ANN BURNS, P.O. BOX 1420, HUGHSON, CA 95326
TITLE SEARCH NEITHER REQUESTED OR DONE - PREPARED FROM INFORMATION SUPPLIED BY GRANTOR(S).

Signature _____

WITNESS my hand and official seal

(THIS AREA FOR OFFICIAL NOTARY STAMP)

On, _____, before me, _____, "Notary Public", Personally appeared ~~ROBBIE D. BURNS~~ and ~~KATHY A. BURNS~~ who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument. I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

STATE OF CALIFORNIA
County of _____
)
) ss.
)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

~~KATHY A. BURNS~~

~~ROBBIE D. BURNS~~

DATED: _____

PRELIMINARY CHANGE OF OWNERSHIP REPORT

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A Preliminary Change of Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located.

NAME AND MAILING ADDRESS OF BUYER/TRANSFEREE

(Make necessary corrections to the printed name and mailing address)

**ROBBIE DALE BURNS & KATHY ANN BURNS, Trustees of
THE ROBBIE AND KATHY BURNS FAMILY TRUST,**

Dated _____

P.O. BOX 1420
HUGHSON, CA 95326

ASSESSOR'S PARCEL NUMBER

045-010-028-0000

SELLER/TRANSFEROR

**ROBBIE D. BURNS & KATHY A. BURNS, Husband &
Wife as Joint Tenants**

BUYER'S DAYTIME TELEPHONE NUMBER

(209) 602-9626

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

MSZ MEDRICH ROAD, HUGHSON, CA 95326

MAIL PROPERTY TAX INFORMATION TO (NAME)

ROBBIE DALE BURNS & KATHY ANN BURNS

ADDRESS

P.O. BOX 1420

HUGHSON
CTY

STATE
CA

ZIP CODE
95326

PART 1. TRANSFER INFORMATION

Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

A. This transfer is solely between spouses (addition or removal of a spouse, death of a spouse, divorce settlement, etc.).

B. This transfer is solely between domestic partners currently registered with the California Secretary of State (addition or removal of a partner, death of a partner, termination settlement, etc.).

C. This is a transfer: between parent(s) and child(ren) from grandparent(s) to grandchild(ren).

D. This transfer is the result of a cotenant's death. Date of death _____

E. This transaction is to replace a principal residence by a person 55 years of age or older.

F. This transaction is to replace a principal residence by a person who is severely disabled as defined by Revenue and Taxation Code section 69.5. Within the same county? YES NO

G. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage). If YES, please explain: _____

H. The recorded document creates, terminates, or conveys a lender's interest in the property. If YES, please explain: _____

I. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: _____

J. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.

K. This is a transfer of property:

1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner.

2. to/from a trust that may be revoked by the creator/grantor/trustor who is also a joint tenant, and which names the other joint tenant(s) as beneficiaries when the creator/grantor/trustor dies.

3. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's spouse grantor's registered domestic partner.

L. This property is subject to a lease with a remaining lease term of 35 years or more including written options.

M. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.

N. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions.

O. This transfer is to the first purchaser of a new building containing an active solar energy system. * Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date:

B. Type of transfer:

- Purchase
- Foreclosure
- Gift
- Trade or exchange
- Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: _____
- Inheritance. Date of death: _____
- Sale/leaseback
- Creation of a lease
- Assignment of a lease
- Termination of a lease. Date lease began: _____

Other. Please explain: Conveyance to or from a living trust for the benefit of the transferor(s)
 Original term in years (including written options): _____
 Remaining term in years (including written options): _____

C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: _____ %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price:

\$

B. Cash down payment or value of trade or exchange excluding closing costs

Amount \$ _____

C. First deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____
 FHA (Discount Points) Cal-Vet VA (Discount Points) Fixed rate Variable rate

Amount \$ _____

Due date: _____
 Bank/Savings & Loan/Credit Union Loan carried by seller

Amount \$ _____

D. Second deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____
 Fixed rate Variable rate Bank/Saving & Loan/Credit Union Loan carried by seller

Outstanding balance \$ _____

E. Was an improvement Bond or other public financing assumed by the buyer? YES NO
 F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price

Phone Number: () _____

G. The property was purchased: Through real estate broker. Broker name: _____
 Direct from seller From a family member-Relationship

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

- Single-family residence
- Multiple-family residence. Number of units: _____
- Other. Description: (i.e., timber, mineral, water rights, etc.) _____
- Co-op/Own-your-own
- Condominium
- Timeshare
- Manufactured home
- Unimproved lot
- Commercial/Industrial

B. YES NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available
 C. YES NO A manufactured home is included in the purchase price.
 If YES, enter the value of the personal/business property: \$ _____
 D. YES NO The manufactured home is subject to local property tax. If NO, enter the decal number: \$ _____
 E. YES NO The property produces rental or other income.
 If YES, the income is from: Lease/rent Contract Mineral rights Other: _____
 F. The condition of the property at the time of sale was: Good Average Fair Poor

CERTIFICATION

I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF BUYER/TRANSFEEE OR CORPORATE OFFICER

DATE

TELEPHONE

NAME OF BUYER/TRANSFEEE/LEGAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)

EMAIL ADDRESS

TRUSTEE(S)

The Assessor's office may contact you for additional information regarding this transaction.

TRUST CERTIFICATION

I(We) _____ (Name of Trustee), Trustee(s) of the
THE SAMPLE FAMILY TRUST (Name of Trust)

confirm the following facts:

1. The THE SAMPLE FAMILY TRUST (Name of Trust)
is currently in existence and was created on ___ / ___ / ___ - (Date of creation of Trust).
2. The Settlor (s) of the Trust are as follows: JOE V. SAMPLE and KATHY JANE SAMPLE
3. The currently acting trustees(s) of the Trust is (are): _____

4. The power of the trustee(s) include: *(check one)*.
[a] The powers to sell, convey, and exchange YES [] NO (check one)
[b] The power to borrow money and encumber the trust property with a deed of trust or mortgage YES [] NO
5. The trust is: *(check the applicable box)*.
(a) revocable [] ;
(b) irrevocable []
6. The following party(ies), if any, is (are) identified as having the power of revoke the trust:
JOE V. SAMPLE and KATHY JANE SAMPLE
7. The trust: *(check the applicable box)*.
(a) does have multiple trustees [] ;
(b) does not have multiple trustees []

If the trust has multiple trustees, the signatures of all the trustees or of any
_____ trustees is required to exercise the power of the trust.
8. The trust identification number is as follows: _____
(Social Security No; Employees ID).
9. Title to trust assets shall be taken in the following fashion: _____ ,
Trustee(s) of THE SAMPLE FAMILY TRUST, dated ___ / ___ / ___

The undersigned trustee(s) hereby declare(s) that the trust has not been revoked, modified, or amended in any manner which would cause the representation contained herein to be incorrect. The certification is being signed by all of the currently acting trustees.

Date: _____

Trustee

Trustee

NOTARY PUBLIC)
STATE OF _____)ss.
COUNTY OF _____)

On, _____, before me, _____,
"Notary Public", Personally appeared JOE V. SAMPLE and KATHY JANE SAMPLE who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.

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

(THIS AREA FOR OFFICIAL NOTARY STAMP)

WITNESS my hand and official seal

Signature _____

ASSIGNMENT OF DIGITAL ASSETS

I, LAURA BIEWER, do hereby assign, sell, and transfer without consideration to:

THE BIEWER FAMILY TRUST, DATED MAY 20, 2016

All right, title and interest in and to the following items of personal property now owned and hereafter acquired including All of my digital assets, including but not limited to, domain names, virtual currency and exchange accounts, websites, licenses for use of games, music, books, software, storage, maintenance and any other digital accounts or assets, all items purchased by me and maintained digitally, all of my computers, tablets, smartphones, and any other electronic devices, along with any future digital assets I may acquire.

WITNESS my signature on this 8 day of Sept, 2016.

Signed: *Laura Biewer*
LAURA BIEWER

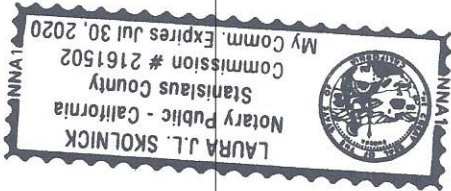
"A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document"

**STATE OF CALIFORNIA
COUNTY OF STANISLAUS**

On, 9/8/2016, before me, Laura J.L. Skolnick,
"Notary Public", Personally appeared LAURA BIEWER, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.
I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct

WITNESS my hand and official seal:

Signature: *Laura J.L. Skolnick*



SCHEDULE A: TRUST ASSETS

Incorporated by reference into the following Revocable Living Trust;

THE SAMPLE FAMILY TRUST

The undersigned Settlor(s) herein confirm(s) that the following property is conveyed and transferred to the above Revocable Living Trust, as of the date given.

REAL ESTATE:

Property Address	Type of Property	Manner Held
123 BEAR ST., LAGUNA NIGUEL, CA 92677		

BUSINESS INTERESTS: (Such as Closely Held Corporations, Partnerships (general & limited), Sole Proprietorships)

Manner Held

Name of Business/Partnership	Type of Organization	%of Ownership	Manner Held

SECURED OR UNSECURED NOTES RECEIVABLE:

Payer	Amount of Original Note	Due Date	Secured? YES/NO	Manner Held

*MANNER HELD CODE C=Community Property; H= Husbands Separate Property; W= Wife's Separate Property

AUTOMOBILE(S)

A. YEAR _____ MAKE _____ MODEL _____ LIC. NO. _____

B. YEAR _____ MAKE _____ MODEL _____ LIC. NO. _____

C. YEAR _____ MAKE _____ MODEL _____ LIC. NO. _____

FURNITURE/HOUSEHOLD ITEMS: ALL furniture and household items that I/We own. Among these items, the following are specifically listed as being of special value (list paintings, antiques, etc.):

It is our/my intent that all of the above properties, real, personal and/or mixed, be transferred into our/my Revocable Living Trust as of this date.

WITNESS our/my signature on ____ / ____ / ____.

Signed: _____
JOE V. SAMPLE

Signed: _____
KATHY JANE SAMPLE

NOTARY PUBLIC)
STATE OF CALIFORNIA)SS
COUNTY OF ORANGE)

On, _____, before me, _____,
"Notary Public", Personally appeared JOE V. SAMPLE and KATHY JANE SAMPLE who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on this instrument the person(s), or the entity upon behalf of which person(s) acted, executed the instrument.

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

WITNESS my hand and official seal:

Signature _____

