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FIRST AMENDMENT TO TRUST AGREEMENT

This First Amendment to Trust Agreement is made this <u>VST</u> day of <u>FEBRUARY</u>, 1991, in the City of <u>MDDESTO</u>, State of <u>CALIFORNIA</u> between EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, as Settlors and as Trustees.

WHEREAS, the Settlors and the Trustees entered into a Trust Agreement, and WHEREAS, the Settlors and the Trustees entered into a Trust Agreement dated 8-25-1989, hereinafter called the Trust Agreement, and

WHEREAS, the Settlors are desirous of modifying and amending the Trust Agreement and the Trustees are agreeable to the modifications and amendments contained herein,

NOW, THEREFORE, it is agreed that all of the articles and provisions of the Trust Agreement shall be replaced by the following language:

1. STATEMENT OF INTENT

Settlors agree to hold all of our community property, both real and personal and wherever situated, as Trustees, in trust, for the uses and purposes set forth in this Declaration of Trust, and we declare ourselves as Trustees of all of our real and personal community property. During our lives, the Trustees shall distribute to us or for our benefit all of the income of the Trust and may invade the principal for our benefit as set forth in this document. Upon either of our deaths, our Trust Estate shall be divided into two separate Trusts:

- A. THE UNIFIED CREDIT TRUST; and
- B. THE SURVIVING SPOUSE'S TRUST.

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THE UNIFIED CREDIT TRUST shall be funded from the Decedent's share with an amount equal to the maximum exemption equivalent to the Unified Credit available when either of us dies. THE UNIFIED CREDIT TRUST shall not qualify for the marital deduction. Under the Unified Credit provisions, a specified amount of our property can be transferred without gift or estate tax consequences. Presently this amount is \$600,000.00.

All of the Surviving Spouse's community property and the excess of the Decedent's community property shall be put into THE SURVIVING SPOUSE'S TRUST, which shall qualify for the marital deduction. It is our intention that the Surviving Spouse shall live off the income or principal from THE SURVIVING SPOUSE'S TRUST, while reserving the right to invade THE UNIFIED CREDIT TRUST if necessary. When the Surviving Spouse dies, the remainder of THE SURVIVING SPOUSE'S TRUST, if any, shall be added to THE UNIFIED CREDIT TRUST and distributed to our children.

Due to the Unlimited Marital Deduction and the Unified Credit, there will be minimal no federal estate tax when either of us dies. THE SURVIVING SPOUSE'S TRUST will qualify for the marital deduction, even though the Surviving Spouse is not given a power of appointment, because THE SURVIVING SPOUSE'S TRUST gives the Surviving Spouse the power to amend, revoke, or terminate THE SURVIVING SPOUSE'S TRUST. It is our understanding that only the amount remaining in THE SURVIVING SPOUSE'S TRUST, if any, will be subject to estate taxation at her/his death, and that her/his estate will also be entitled to the Unified Credit. Since the amount in THE UNIFIED CREDIT TRUST is not distributed to the Surviving Spouse, it is our intention that it shall not be taxed in the Surviving Spouse's estate.

2. DECLARATION OF TRUST

The Settlors desiring to create a Trust for the benefit of EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, and the other beneficiaries hereinafter set forth, do hereby declare that they hold for this Trust all of the property described below.

3. WE DECLARE OURSELVES TRUSTEES

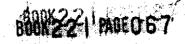
We agree and declare that all community property which we now own is for all purposes transferred to us, as Trustees, under all of the terms of this Declaration of Trust. We further agree and declare that all community property which we acquire at some future time, regardless of record title, shall for all purposes be deemed to be instantly transferred to and a part of the Trust Estate as soon as either of us acquires it.

4. ADMINISTRATION OF THE TRUST DURING THE LIFETIMES OF THE SETTLORS

During the lifetime of Settlors, EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, the Trustees shall administer the Trust so as to maximize the size of the Trust Estate and to provide for the support, maintenance and comfort of the Beneficiaries, EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, as the Trustees, in their sole discretion, deem appropriate.

5. ADMINISTRATION OF THE TRUST AFTER THE DEATH OF ONE SETTLOR

Upon the death of the first Settlor to die, the Trustee shall divide the Trust Estate, including any additions made to the Trust by reason of the death, such as from a Will or life insurance policy, if any into separate trusts, called "THE SURVIVING SPOUSE'S TRUST" and the "THE UNIFIED CREDIT TRUST".



A. THE SURVIVING SPOUSE'S TRUST

THE SURVIVING SPOUSE'S TRUST shall include the survivor's interest in our community property. The SURVIVING SPOUSE'S TRUST shall also include the balance of the decedent's interest in our community property, after deducting from the decedent's community property the amount necessary to fund THE UNIFIED CREDIT TRUST.

B. THE UNIFIED CREDIT TRUST

THE UNIFIED CREDIT TRUST shall consist of that amount equal to the maximum exemption equivalent to the "Unified Credit" for the year of the death of the first Settlor, as provided in Section 2010 of the Internal Revenue Code of 1986, as amended.

(1) The Trustee may, with the surviving Settlor's consent, allocate the surviving Settlor's One-Half (1/2) interest in community property, in whole or part, to THE UNIFIED CREDIT TRUST, provided that the Decedent Settlor's One-Half (1/2) interest in other community property assets of equal value be allocated to THE SURVIVING SPOUSE'S TRUST.

C. PAYMENT OF ESTATE TAXES, FUNERAL AND ADMINISTRATION EXPENSES

Upon the death of a Settlor, the Trustee in the Trustee's discretion, may pay out of the Trust Estate any federal or state taxes arising because of the death, including interest or penalties, along with expenses of a last illness and funeral expenses, attorney's fees, accountant's fees, or any other expenses incurred in administering the Estate. It should not, however, be necessary that there be any probate estate whatsoever. We direct that all persons or entities, including banks, title companies, county recorders, stockbrokers, stock transfer agents, mortgage companies, savings and loans associations, money market funds, pension plan trustees, insurance

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carriers, partners and associates, and any other person or entity having anything to do with aiding in the transfer of property under the terms of this document, shall ensure that all property under the terms of this document, wherever situated, shall pass only in accordance with the terms of this Declaration of Trust and it shall not be necessary to obtain a court order for the purposes of transferring title to any portion of the Trust Estate.

D. PAYMENTS TO THE SURVIVING SPOUSE

Upon the death of a Settlor, the Trustee shall pay to or apply for the benefit of the Surviving Spouse the net income of THE SURVIVING SPOUSE'S TRUST in quarterly or more frequent installments. The Trustee shall also pay to or apply for the benefit of the Surviving Spouse so much of the principal of the Surviving Spouse's Trust as the Surviving Spouse shall require or demand. If the Trustee considers said income or principal amounts to be insufficient, the Trustee shall pay to, or apply for the benefit of the Surviving Spouse such sums out of the income and principal of the UNIFIED CREDIT TRUST as the Trustee, in the Trustee's discretion, shall consider necessary for the Surviving Spouse's proper health, care, maintenance, medical expenses and support in his or her accustomed manner of living. Payments out of principal shall be made first out of THE SURVIVING SPOUSE'S TRUST, until it is exhausted, and thereafter out of THE UNIFIED CREDIT TRUST, except that all or any part of those payments may be made from THE UNIFIED CREDIT TRUST without exhausting the SURVIVING SPOUSE'S TRUST, if the Trustee considers it advisable.

In addition to the income and discretionary payments of principal from THE UNIFIED CREDIT TRUST, there shall be paid to the Surviving Spouse, upon the Surviving Spouse's request, from said Trust to said spouse, an amount not to exceed during each calendar

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year the greater of FIVE THOUSAND DOLLARS (\$5,000.00) or Five Percent (5%) of the total value of the principal of said Trust. This right of withdrawal is noncumulative, so that if the Surviving Spouse does not withdraw during the calendar 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 calendar year.

6. ADMINISTRATION OF THE TRUST AFTER THE DEATH OF BOTH SETTLORS

A. PAYMENT OF ESTATE TAXES, FUNERAL AND ADMINISTRATION EXPENSES.

Upon the death of the Surviving Spouse, the Trustee may, in the Trustee's discretion, pay out of the principal of THE SURVIVING SPOUSE'S TRUST, or if it has been exhausted, out of THE UNIFIED CREDIT TRUST, the survivor's last illness and funeral expenses, attorney's fees, accountant's fees and any other costs incurred in administering the survivor's estate, arising on the death of the survivor. This direction shall not authorize the statute of limitations, discharged in bankruptcy, or otherwise rendered unenforceable.

B. DISTRIBUTION FREE OF TRUST UPON THE DEATH OF THE SURVIVING SPOUSE

Upon the death of the Surviving Settlor, the Trustee shall add any portion of THE SURVIVING SPOUSE'S TRUST not disposed of to THE UNIFIED CREDIT TRUST and shall distribute the Trust Estate to our children, in equal shares.

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- (1) Should any of our children predecease the Surviving Settlor, then his or her share shall pass to his or her surviving children in equal shares. Should any of our children predecease the Surviving Settlor without issue, then his or her share shall pass to our surviving children in equal shares.
- (2) If any Beneficiary of the Trust at the time of distribution is under age thirty (30) that Beneficiary's share shall be held, administered and distributed as hereinafter provided:
- (a) We direct that our Trustee shall distribute for the health, support, education and maintenance of such Beneficiary, such sum or sums and at such times as the Trustee shall, in the Trustee's sole discretion determine. Such sums shall be paid from the income of the Trust to the extent thereof. The principal of the Trust may be invaded should the Trustee deem it necessary. The payments provided in this paragraph may, in the sole discretion of the Trustee, be paid to the guardian of the person of such Beneficiary, if such guardian then be duly appointed and acting; or to the Beneficiary himself or herself or to such other person, institution or corporation as the Trustee shall determine.
- (b) The Trustee shall pay to or apply for the benefit of such child the income of the child's trust until any such child shall have reached the age of thirty (30). At the time any such child reaches the age of thirty (30) he shall receive all the remaining Trust principal and all accumulated income free of trust.
- (c) It is the intention of Settlors in establishing said Trust that the present standard of living may be maintained with respect to any child who is a Beneficiary hereunder, and we are hopeful that it may be possible to provide for a college and professional

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education for the child who may desire the same or for vocational or other education. We do not have any particular desire to preserve any particular estate for distribution to any child upon his or her reaching the specified age mentioned above, except to the extent that such portion of the Trust Estate may remain at the time such child reaches such age. We do not intend, however, that the Trustee will spoil such child or provide any excess sums in order to use up the Trust Estate, but do direct that the Trustee shall make available to such child such sums as he or she shall reasonably require for health, maintenance, upkeep and education.

7. DISTRIBUTION TO BENEFICIARIES UNDER LEGAL DISABILITY

If any Beneficiary to whom the Trustee is directed to or permitted to make distributions of income or discretionary distributions of principal is under legal disability, or, in the opinion of the Trustee, is unable to properly apply such distributions for his benefit, the Trustee may make such distributions directly for the benefit of the Beneficiary in any one or more of the following ways:

- A. As set for the Paragraph 6, above;
- B. To the Beneficiary;
- C. To the legal guardian or conservator of the Beneficiary; or
- D. To any relative of the Beneficiary, to be expended by the relative for the benefit of the Beneficiary.

8. PROPERTY SUBJECT TO THIS DECLARATION OF TRUST

A. The property subject to this Declaration of Trust shall include all of the community property of which either Settlor is currently possessed or will hereafter acquire.

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- B. It is our intention that all said property shall be transferred into the name of the Trustee of this Trust to be held subject to the terms and conditions of this Trust, together with all of the proceeds and income therefrom.
- C. Community property transferred to the Trustee by the Settlors, as invested and reinvested, together with the rents, issues and profits therefrom, shall retain its character as community property during the joint lifetimes of the Settlors.
- D. If any community property is now or in the future held in any form of ownership or record title other than EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, Trustees of THE RASMUSSEN FAMILY TRUST, title is held in that manner for convenience only, and we intend and direct that the property shall be held, administered and distributed in accordance with the terms of this Declaration of Trust. If at the time of our deaths any of our community property is held in any form of ownership or record title other than EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, Trustees of THE RASMUSSEN TRUST, title is held in that manner for convenience only, or shall be deemed to be due to mere inadvertence or excusable neglect, and we intend and direct that the property shall be held, administered and distributed only in accordance with the terms of this Declaration of Trust.
- E. If record title or ownership of any of our property is now or in the future held in joint tenancy, we declare that title is held in that manner for convenience only. We declare that such property is, in fact, community property and shall be governed by the laws relating to community property. The surviving joint tenant shall not own the property as absolute owner, but as Successor Trustee, and the property shall be held, administered and distributed only according to the terms of this Declaration of Trust.

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F. We further agree and declare that it is not our intention, either by this Declaration of Trust, or by holding title as EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, Trustees of THE RASMUSSEN TRUST to make any gift to our spouse of any interest in any property which either of us now owns or acquires in the future.

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- G. We intend and direct that our entire community estate shall pass by and through the provisions of this Declaration of Trust, and none of our community property, real or personal, wherever situated, shall be subject to probate.
- H. Other property acceptable to our Trustee may be added to this Trust by any person or entity by deed or will, by the proceeds of any life insurance, retirement benefit, deferred compensation agreement or otherwise.
- I. The Trustee is authorized to abandon any property, or interest in property, belonging to the Trust when, in the Trustee's discretion, such abandonment is in the best interest of the Trust and its Beneficiaries.

9. POWERS AND DUTIES OF THE TRUSTEE

It is our intention that the Trustee shall have full powers and full discretion in relation to the assets of any Trust created by this document, subject only to reasonableness and the purposes of such Trust. A partial description of the powers granted to the Trustee follows:

A. The Trustee, under any Trust created by this document, shall have the power and is authorized to enter upon and take possession of the Trust estate, to collect the income and profits therefrom, and to invest and reinvest the same in real, personal or mixed assets, not being limited by any present or future investment law.

- B. To exercise any options to purchase the stock of any corporation, which options may at any time constitute a part of the Trust estate.
- C. To purchase, sell and otherwise trade in securities, on margin or in any other manner.
 - D. To engage in any business.
- E. To retain all real property in the form in which the same is received or acquired by it without liability for any loss that may be incurred thereby and without regard to the proportion that any one class of assets may bear to the whole.
- F. To option, convey, exchange, lease and re-lease for any length of time, mortgage, pledge, partition, plat, subdivide, improve, repair, surrender, abandon or otherwise deal with or dispose of all of the Trust estate, or any part thereof, at such time or times and in such manner, either public or private, and upon such terms as may seem expedient and proper.
- G. To borrow money on the general credit of any Trust or Trusts, or by pledge or mortgage of any of the Trust property as security for the repayment thereof; to make, execute and deliver any and all such instruments in writing as shall be necessary or proper to carry out any disposition whatever of any Trust property.
- H. To compromise, settle or abandon claims in favor of or against any Trust or Trust property.
- I. To allocate different kinds of disproportionate shares of property or undivided interests in property among the Beneficiary hereof.

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- J. To make payments of income or principal payable to any Beneficiary hereunder either directly to such Beneficiary or to the guardian of such Beneficiary or by applying the same for the use and benefit of such Beneficiary and, in general, to exercise all such control and power over the Trust estate as the Settlors might have exercised prior to their grant to this Trust or which to a prudent Trustee appears necessary or desirable.
- K. The Trustee shall have the entire care and custody of all of the assets comprising the Trust estate, and shall keep the assets with the same care as given to other property held by it in a fiduciary capacity, and shall maintain full and accurate records of assets, receipts and disbursements and other financial transactions relative to the Trust estate, all of which shall be available for inspection at any reasonable time by any and all Beneficiaries.
- L. To pay all necessary and proper disbursements, expenses and liabilities in the administration of the Trust.
- M. To employ attorneys, accountants, managerial, clerical, and other assistants and agents, including management companies and resident managers of any real property operated by the Trust. The expense of employment of such personnel shall be a proper expense of the Trust and not of the Trustee personally.
- N. Except as provided in the Perpetuities Clause, the Trustee may, in a Beneficiary's best interest, refuse to distribute all or part of a Beneficiary's share at the times called for and may continue to hold such assets in Trust. In making such determinations the Trustee shall consider the circumstances of the Beneficiary and the condition of the market for the Trust assets.
- O. No Trustee shall exercise powers in relation to community property during the joint lives of the Settlors more extensive than those possessed by a husband or wife.

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10. TERMINATION

Any time that a Trust or Trust share created under this Trust indenture has, in the judgment of the Trustee, a value so low that the expenses of maintaining the Trust cannot be reasonably justified, the Trustee may, in its discretion, but is not required to, terminate such Trust or trust share. In case of such termination, the Trustee shall distribute the share terminated to the Beneficiaries thereof.

11. EQUITABLE ALLOCATION OF ASSETS

In allocating the assets between the Beneficiaries, the Trustee may make division in cash or in kind. In any case where exact division of property or allocation of an undivided interest is not practical, expedient or prohibited, the Trustee may select assets to be appropriated in whole or in part.

12. PHYSICAL DIVISION OF TRUST PROPERTY NOT REQUIRED

There need be no physical segregation or division of the various Trusts except as segregation or division may be required by the termination of any Trust, but the Trustee shall keep separate accounts for the different undivided interests.

13. TRUSTEE'S BOND

No bond shall be required of any person named as Trustee in this instrument, or of any person appointed as the Trustee in the manner specified here, for the faithful performance of his/her duties as Trustee.

14. TRUSTEE'S COMPENSATION

The Trustee shall be entitled to reasonable compensation from time to time for his/her services. Notice as to the amount of such reasonable compensation shall be given to all of the Beneficiaries. The Trustee may waive the fees.

15. NOTICE TO TRUSTEE OF BIRTHS, DEATHS, AND OTHER EVENTS AFFECTING INTERESTS

Unless the Trustee shall have received actual notice of the occurrence of an event affecting the beneficial interests of this Trust, the Trustee shall not be liable to any Beneficiary of this Trust for distribution made as though the event had not occurred.

Any successor Trustee shall be required to account only for such assets as he/she may acquire from his/her predecessor Trustee, and shall not be required to account for the actions of the Trust prior to his/her time of becoming a Trustee, and no successor Trustee shall be liable or responsible in any way for any act of the Trust or any Trustee prior to his/her time of becoming a Trustee.

16. SUCCESSOR TRUSTEES

It is our intention that this Trust should always be administered by Co-Trustees who shall be required to agree before taking any action.

Upon the death, incapacity of resignation of EARL A. RASMUSSEN, his son, DAVID E. RASMUSSEN, shall become Successor Co-Trustee to serve in his place.

Upon the death, incapacity or resignation of LAVERNIA C. RASMUSSEN, her daughter, BETTY ANN GRASSO, shall become Successor Co-Trustee to serve in her place. If BETTY ANN GRASSO is unwilling or unable so to serve, then her daughter, SANDRA GARRETT shall so serve. If SANDRA GARRETT is unwilling or unable so to serve, her daughter LYNDA SALLES, shall so serve. If LYNDA SALLES is unwilling or unable so to serve, her son GARY HALL shall so serve.

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17. DIVISION OF COMMUNITY INCOME, ASSETS AND OBLIGATIONS UPON THE INCAPACITY OF ONE SETTLOR

In order to obtain the benefits of Nevada Revised Statute Section 123,259 and to protect one-half of the family assets from the medical and nursing costs of one Settlor, the Settlors hereby divide their community income, assets and obligations into equal shares of separate income, assets and obligations. This division shall become effective only if one Settlor is admitted to a facility for skilled nursing or a facility for intermediate care or if the division of the income or property would allow one Settlor to qualify for services under any program to provide community based services to frail, elderly persons as described in NRS 427A.250, et seq., and as it may, in the future, be amended.

18. RIGHT TO ALTER, AMEND, REVOKE OR TERMINATE

During our lifetimes, we reserve the right to alter, amend, revoke or terminate this Declaration of Trust.

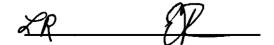
A. Either Settlor may, during the joint lives of the Settlors, by signed instruments delivered to the Trustee:

at any time upon giving reasonable notice in writing to the Trustee and to the other Settlor; provided, however, that all or any part of the community estate withdrawn by either Settlor shall be conveyed and delivered to both Settlors as community property;

(2) Withdraw the separate estate contributed by such Settlor from this Trust in any amount and at any time upon giving reasonable notice in writing to the Trustee;

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- (3) Add separate property to the Trust.
- B. Both Settlors may, during their joint lives, by signed instruments delivered to the Trustee:
- (1) Withdraw the community estate from this Trust in any amount and at any time upon giving reasonable notice in writing to the Trustee; provided, however, that all or any part of the community estate withdrawn by the Settlors shall be delivered to the Settlors as community property;
 - (2) Add community property to the Trust;
- (3) Change the Beneficiaries, their respective shares and the plan of distribution;
 - (4) Amend this Trust Agreement in any other respect;
- (5) Revoke this Trust in its entirety or any provision therein; provided, however, the duties or responsibilities of the Trustee shall not be enlarged without the Trustee's consent, nor without satisfactory adjustment of the Trustee's compensation.
- C. On the death of the Settlors whose death shall first occur, the Surviving Spouse shall have the power to amend, revoke, or terminate THE SURVIVING SPOUSE'S TRUST, but THE UNIFIED CREDIT TRUST may not be amended, revoked, or terminated. On revocation or termination of THE SURVIVING SPOUSE'S TRUST, all its assets shall be delivered to the Surviving Spouse.
- D. On the death of the Surviving Spouse, no Trust under this Declaration of Trust may be amended, revoked or terminated.



19. ALLOCATION OF EXPENSES AMONG SUCCESSIVE BENEFICIARIES

Among successive Beneficiaries of this Trust, all taxes and other current expenses shall be deemed to have been paid and charged to the period in which they first become due and payable.

20. UNDISTRIBUTED INCOME PAYABLE TO SUCCEEDING BENEFICIARIES

Income accrued or unpaid on Trust property when received into the Trust shall be treated as any other income. Income accrued or held undistributed by the Trustee at the termination of any Trust created here shall go to the next beneficiaries of the Trust in proportion to their interest in it.

21. GOVERNING LAW

The validity of this Trust and the construction of its beneficial provisions will be governed by the laws of the State of Nevada in force from time to time. This paragraph shall apply regardless of any change of residence of the Trustee or any Beneficiary, or the appointment or substitution of a Trustee residing or doing business in another state.

22. SIMULTANEOUS DEATHS

If there being no sufficient evidence that the Settlors died otherwise than simultaneously, then for the purposes of this Agreement and the tax effect of this Agreement, it shall be presumed that the decedent shall be the Husband and the survivor shall be the Wife.

23. DETERMINATION OF INCOME AND PRINCIPAL

The determination of all matters with respect to what is principal and what is income of the Trust Estate and the apportionment and allocation of receipts and expenses between these

accounts shall be governed by the provisions of the Uniform Principal and Income Act, from time to time existing. Any such matter not provided for either in this instrument or in the Uniform Principal and Income Act shall be determined by the Trustee, in the Trustee's discretion.

24. SPENDTHRIFT CLAUSE

All Trusts created by this instrument are Spend Thrift Trusts as defined by Nevada Revised Statute 166.010 et seq. No title or interest in any property constituting the principal of any such Trust, or any income accruing therefrom or thereon, shall vest in any Beneficiary during the continuance of any such Trust. No Beneficiary shall have the power, authority, or ability to voluntarily or involuntarily anticipate in any way any of the rents, issues, profits, income, monies, or payments hereby provided or authorized to be paid to such Beneficiary, or any part thereof, nor to alienate, convey, transfer, pledge, assign, encumber, or dispose of the same or any interest therein or any part thereof in advance of payment. None of the same shall be voluntarily or involuntarily subject to attachment, execution, levy or other legal process, or taken upon any process for any debts that any Beneficiary of the Trust shall have contracted or shall contract, or in satisfaction of any demands or obligations that any Beneficiary shall incur. All payments authorized and provided to be made by a Trustee shall be made and shall be valid and effectual only when paid to the Beneficiary to whom the same shall belong, or otherwise as provided herein.

25. PERPETUITIES CLAUSE

Unless sooner terminated in accordance with other provisions of this Declaration of Trust, all Trusts created under this Declaration of Trust shall terminate twenty-one (21) years after the death of the last survivor of the Settlors or our issue living on the date of the death of a Settlor,

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whichever of us dies first. The principal and undistributed income of a terminated Trust shall be distributed to the then income Beneficiaries of that Trust in the same proportion that the Beneficiaries are entitled to receive income when the Trust terminates. If at the time of such termination, the rights to income are not fixed by the terms of the Trust, distribution under this clause shall be made, by right of representation, to the persons who are entitled or authorized, in the Trustee's discretion, to receive Trust payments.

26. DEFINITIONS OF "ISSUE", AND "CHILDREN"

In this Trust, the term "issue" shall refer to lawful lineal descendants of all degrees, and the term "children", shall refer to DAVID E. RASMUSSEN, BETTY ANN GRASSO, LYNDA SALLES, GARY HALL and SANDRA GARRETT, and all children born to the bodies of the Settlors or adopted as minors by the Settlors after the date of this Trust Agreement.

27. GENDER AND NUMBER CLAUSE

As used in this instrument, the masculine, feminine or neuter gender and the singular or plural number shall each be allowed to include the others whenever the context so indicates.

28. SEVERABILITY CLAUSE

If any provision of this Trust instrument is unenforceable, the remaining provisions shall nevertheless be carried into effect.

29. NO CONTEST CLAUSE

In the event any Beneficiary under this Trust shall singly or in conjunction with any other persons, contest in any court the validity of this Trust or of our last Wills, or shall seek to obtain an adjudication in any proceeding in any court that this Trust or any of its provisions or that such Wills or any of its provisions is void, or seek otherwise to void, nullify, or set aside this

Trust or any of its provisions, then the right of that person to take any interest given to him/her by this Trust shall be determined as it would have been determined had he/she predeceased the execution of this Declaration of Trust without issue.

My Trustee is hereby authorized to defend, at the expense of the Trust Estate, any contest or attack of any nature on this Trust or any of its provisions.

30. PAYMENT OF ESTATE TAXES

Federal and state death taxes imposed on or by reason of the inclusion of any portion of the Trust Estate in the taxable estate under the provisions of any federal tax law shall be paid by the Trustee and prorated among the persons entitled to the benefits under my Trust as and to the extent provided in any applicable tax law or any applicable proration statute.

Any portion of the Trust Estate which was received from any qualified plan as described in Section 2039 of the Internal Revenue Code of 1954, as amended, or any subsequent like or similar law, may not be used for any purpose described which would result in inclusion of said funds in the taxable Federal Estate of the Settlors so long as other sources of funds are available.

If the Settlors consider that any distribution from a Trust hereunder other than pursuant to a power to withdraw or appoint is a taxable distribution subject to the generation-skipping tax payable by the distributee, the Settlors shall augment the distribution by an amount which the Settlors estimate to be sufficient to pay the tax and shall charge the same against the Trust to which the tax relates. If the Settlors consider that any termination of an interest in or power over Trust property hereunder is a taxable termination subject to a generation-skipping tax, the Settlors shall pay the tax from the Trust property to which the tax relates, without

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adjustment of the relative interests of the Beneficiaries. If the tax is imposed in part by reason of other property, the Settlors shall pay that portion thereof which the value of the Trust property bears to the total property taxed, taking into consideration deductions, exemptions, and other factors which the Settlors deem pertinent.

31. NAME OF TRUST

The Trust created by this Declaration may be referred to as THE RASMUSSEN TRUST.

On this First day of February ____, 1991, I have written my initials on the bottom of each preceding page and am signing below in certification that I have read the foregoing Declaration of Trust and that it correctly states the terms and conditions under which the Trust Estate is to be held, managed, and disposed of by the Trustee. I approve the Declaration of Trust in all particulars and request that the Trustee execute it.

EARL A. RASMUSSEN. as Settlor and Trustee

LAVERNIA C. RASMUSSEN.

as Settlor and Trustee

STATE OF California

COUNTY OF Stanislaus)

On this First day of February , 1991, before me, the undersigned Notary Public in and for said County and State, personally appeared EARL A. RASMUSSEN and LAVERNIA C. RASMUSSEN, known to me to be the Trustees and Settlors of the Trust created by the above instrument and who subscribed, swore and executed the foregoing instrument, and who acknowledged to me that they did so freely and voluntarily and for the uses and purposes therein mentioned.

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WITNESS my hand and official seal.

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