

REAL ESTATE EXCISE TAX AFFIDAVIT

This form is your receipt
when stamped by cashier.

CHAPTER 82.45 RCW - CHAPTER 458-61A WAC
THIS AFFIDAVIT WILL NOT BE ACCEPTED UNLESS ALL AREAS ON ALL PAGES ARE FULLY COMPLETED
Only for sales in a single location code on or after January 1, 2020.

Check box if the sale occurred
in more than one location code.

PLEASE TYPE OR PRINT

Check box if partial sale, indicate % sold. List percentage of ownership acquired next to each name.

1 SELLER GRANTOR	Name <u>Robert S. Coleman, Jr. and Jennifer K. Coleman, Trustees of the Robert S. Coleman, Jr. Trust</u>	2 BUYER GRANTEE	Name <u>Bob & Shirley Anatone Place, LLC</u>
	Mailing Address <u>307 Preston Ave.</u>		Mailing Address <u>PO Box 1308</u>
	City/State/Zip <u>Lewiston ID 83501</u>		City/State/Zip <u>Lewiston ID 83501</u>
	Phone No. (including area code) <u>(208) 799-2000</u>		Phone No. (including area code) <u>(208) 799-2000</u>
3	Send all property tax correspondence to: <input checked="" type="checkbox"/> Same as Buyer/Grantee	List all real and personal property tax parcel account numbers - check box if personal property	
Name _____		List assessed value(s)	
Mailing Address _____		1-056-00-010-0002-0000 <input type="checkbox"/>	<u>129,000</u> 0.00
City/State/Zip _____		3-007-45-004-3300-0000 <input type="checkbox"/>	<u>2670</u> 0.00
Phone No. (including area code) _____		7-007-45-004-4030-0000 <input type="checkbox"/>	0.00
			0.00

4 Street address of property: 2684 COYOTE FLAT RD & BARE LAND

This property is located in Asotin County

Check box if any of the listed parcels are being segregated from another parcel, are part of a boundary line adjustment or parcels being merged.

Legal description of property (if more space is needed, you may attach a separate sheet to each page of the affidavit)

See Exhibit A attached

5 Select Land Use Code(s):

83 - Agriculture classified under current use chapter 84.34 RCW

enter any additional codes: 83

(See back of last page for instructions) YES NO

Was the seller receiving a property tax exemption or deferral under chapters 84.36, 84.37, or 84.38 RCW (nonprofit organization, senior citizen, or disabled person, homeowner with limited income)? YES NO

Is this property predominantly used for timber (as classified under RCW 84.34 and 84.33) or agriculture (as classified under RCW 84.34.020)? See ETA 3215 YES NO

6 YES NO

Is this property designated as forest land per chapter 84.33 RCW? YES NO

Is this property classified as current use (open space, farm and agricultural, or timber) land per chapter 84.34 RCW? YES NO

Is this property receiving special valuation as historical property per chapter 84.26 RCW? YES NO

If any answers are yes, complete as instructed below.

(1) NOTICE OF CONTINUANCE (FOREST LAND OR CURRENT USE) NEW OWNER(S): To continue the current designation as forest land or classification as current use (open space, farm and agriculture, or timber) land, you must sign on (3) below. The county assessor must then determine if the land transferred continues to qualify and will indicate by signing below. If the land no longer qualifies or you do not wish to continue the designation or classification, it will be removed and the compensating or additional taxes will be due and payable by the seller or transferor at the time of sale. (RCW 84.33.140 or RCW 84.34.108). Prior to signing (3) below, you may contact your local county assessor for more information.

This land does does not qualify for continuance.

Dail Walker 6/8/20
DEPUTY ASSESSOR DATE

(2) NOTICE OF COMPLIANCE (HISTORIC PROPERTY) NEW OWNER(S): To continue special valuation as historic property, sign (3) below. If the new owner(s) does not wish to continue, all additional tax calculated pursuant to chapter 84.26 RCW, shall be due and payable by the seller or transferor at the time of sale.

[Signature]
NEW OWNER(S) SIGNATURE

Robert S. Coleman, Jr.
PRINT NAME

Manager
TITLE

7 List all personal property (tangible and intangible) included in selling price.

If claiming an exemption, list WAC number and reason for exemption:
WAC No. (Section/Subsection) 458-61A-211 (2-d)
Reason for exemption mere change in identity or form-family corporations and partnerships

Type of Document Quitclaim Deed
Date of Document 6-5-20

Gross Selling Price \$	0.00
Personal Property (deduct) \$	0.00
Exemption Claimed (deduct) \$	0.00
Taxable Selling Price \$	0.00
Excise Tax: State	
Less than \$500,000.01 at 1.1% \$	0.00
From \$500,000.01 to \$1,500,000 at 1.28% \$	0.00
From \$1,500,000.01 to \$3,000,000 at 2.75% \$	0.00
Above \$3,000,000 at 3.0% \$	0.00
Agricultural and timberland at 1.28% \$	0.00
Total Excise Tax: State \$	0.00
<u>0.0025</u> Local \$	0.00
*Delinquent Interest: State \$	0.00
Local \$	0.00
*Delinquent Penalty \$	0.00
Subtotal \$	0.00
*State Technology Fee \$	5.00
*Affidavit Processing Fee \$	5.00
Total Due \$	10.00

A MINIMUM OF \$10.00 IS DUE IN FEE(S) AND/OR TAX
*SEE INSTRUCTIONS

8 I CERTIFY UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT

Signature of Grantor or Grantor's Agent [Signature] Signature of Grantee or Grantee's Agent [Signature]

Name (print) Robert S. Coleman, Jr. & Jennifer K. Coleman Name (print) Robert S. Coleman, Jr., Manager

Date & city of signing Lewiston ID 6-5-20 Date & city of signing Lewiston, ID 6-5-20

Perjury: Perjury is a class C felony which is punishable by imprisonment in the state correctional institution for a maximum term of not more than five years, or by a fine in an amount fixed by the court of not more than five thousand dollars (\$5,000.00), or by both imprisonment and fine (RCW 9A.20.020(1C)).

REV 84 0001a (12/6/19) THIS SPACE FOR COUNTY TREASURER'S USE ONLY COUNTY TREASURER

Cox & Wagner Chk # 6418
84

ASOTIN COUNTY
TREASURER

053187

EXHIBIT "A"

SITUATE IN THE COUNTY OF ASOTIN, STATE OF WASHINGTON, to-wit:

The Southwest Quarter of the Southwest Quarter (SW $\frac{1}{4}$ SW $\frac{1}{4}$) of Section 4, Township 7 North, Range 45 East of the Willamette Meridian, Asotin County, Washington.

AND

That part of the NW $\frac{1}{4}$ SW $\frac{1}{4}$ of Section 4 of Township 7 North, Range 45 East, W.M., Asotin County, Washington, more particularly described as follows: Beginning at the Southwest corner of said NW $\frac{1}{4}$ SW $\frac{1}{4}$; thence S. 89°36' E. along the South line of said NW $\frac{1}{4}$ SW $\frac{1}{4}$ a distance of 1174.71 feet; thence N. 25°28' E., 82.80 feet; thence N. 89°36' W., 1209.52 feet to a point on the West line of said NW $\frac{1}{4}$ SW $\frac{1}{4}$; thence S. 0°36'18" W., along said West line a distance of 75.00 feet to the place of beginning.

Assessor's Tax Parcel Nos.
1-056-00-010-0002-0000,
3-007-45-004-3300-0000,
7-007-45-004-4030-0000

AMENDED AND RESTATED

TRUST AGREEMENT

ROBERT S. COLEMAN AND SHIRLEY A. COLEMAN TRUST

DATED SEPTEMBER 5, 2007

THIS AMENDED AND RESTATED TRUST AGREEMENT made and entered into this 3rd day of December, 2012, by and between ROBERT S. COLEMAN, a/k/a ROBERTS S. COLEMAN, SR., and SHIRLEY A. COLEMAN, hereinafter referred to as "TRUSTORS," and ROBERT S. COLEMAN, SHIRLEY A. COLEMAN and ROBERT S. COLEMAN, JR., as Trustees, hereinafter referred to as "TRUSTEES."

WITNESSETH:

WHEREAS, TRUSTORS created a revocable inter vivos trust on September 5, 2007; and

WHEREAS, TRUSTORS desire to amend the aforementioned trust agreement in the manner as hereinafter set forth; and

WHEREAS, TRUSTEES do hereby consent and agree to act as TRUSTEES of the revocable inter vivos trust as amended and restated and upon the terms and conditions hereinafter set forth.

NOW, THEREFORE, the parties mutually agree as follows:

ARTICLE I
Transfer of Property

TRUSTORS do hereby, and by these presents grant, assign, set over, transfer and convey unto TRUSTEES the sum of TEN AND NO/100 DOLLARS (\$10.00).

TRUSTORS, or any other person or persons, may from time to time deposit with TRUSTEES additional property, either real or personal, and may transfer, bequeath or devise by will other property to TRUSTEES. All of the property so transferred and delivered to TRUSTEES shall constitute the trust estate and shall be held, managed and distributed as provided herein. All real property in the trust estate shall be transferred by deed from TRUSTORS to TRUSTEES and such deed or deeds shall be recorded in the proper public office for the recording of deeds in the County and State in which such real property is located. Any stock, registered bonds, or other securities registered in the names of TRUSTORS shall be assigned to TRUSTEES and such securities shall be registered with the issuer of such security so that the record ownership of the trust property, both real and personal, shall vest in TRUSTEES.

ARTICLE II
Identification of Family

The TRUSTORS have two (2) children born as issue of their marriage, namely: ROBERT S. COLEMAN, JR., and LYNNE COLEMAN. ROBERT S. COLEMAN, JR., has three (3) children, namely; BETHANY LYNNE COLEMAN born September 19, 1983; KAITLIN EMILY COLEMAN born September 16, 1985; and IAN MATTHEW COLEMAN born September 17, 1988. LYNNE COLEMAN does not have any children.

ARTICLE III
Disposition During Lifetime of Both TRUSTORS

TRUSTEES shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits arising from or accruing to said trust estate, and out of the same shall pay all expenses of the trust and shall dispose of the trust estate as follows:

A. During the lifetime of both TRUSTORS, the TRUSTEES shall pay the net income of the trust estate to the TRUSTORS directly or to such other person or persons and in such proportions as TRUSTORS, or either of them, may from time to time, direct.

B. During the lifetime of both TRUSTORS, the TRUSTEES shall pay all or any portion of the principal of the trust estate to TRUSTORS directly, or to such other person or persons and in such proportions as TRUSTORS, or either of them, may from time to time, direct.

C. Should the TRUSTEES at any time consider the TRUSTORS unable, for any reason, to direct the TRUSTEES with respect to the disposition of the such sums from the trust estate, the TRUSTEES are authorized, in their sole and absolute discretion, to expend for the benefit of the TRUSTORS such sums from the net income and/or principal of the trust estate, as the TRUSTEES shall deem necessary or advisable for the support, maintenance and health of the TRUSTORS. The power of the TRUSTEES to disburse income and/or principal of the trust estate shall include the power to rent or purchase any and all medical equipment and supplies, to hire medical assistance, including nurses, live-in, or on an hourly basis, to provide medical care to the TRUSTORS during the remainder of their life.

ARTICLE IV

Death of First TRUSTOR - Division Into Separate Share Trusts

A. As of the date of death of the TRUSTOR who first dies, hereinafter referred to as the "decedent," the TRUSTEES shall divide all property held in the trust estate, including any proceeds received from life insurance policies subject to this Agreement, and proceeds received from life insurance policies whether or not deposited in trust, and under the terms of which the

TRUSTEES or this trust are named as the beneficiary thereof, and including all accrued or accumulated income, as well as any property added hereto under the decedent's will, into separate share trusts as provided hereafter in this Article IV. The first separate share trust shall be referred to as the Survivor's Trust A.

B. The Survivor's Trust A shall consist of the following:

1. The surviving TRUSTOR's share of the community property of the TRUSTORS held in this trust;

2. All of the separate property of the surviving TRUSTOR, if any, held in this trust;

3. Property received by the TRUSTEES under the will of the decedent which is specifically designated as property of the Survivor's Trust A;

4. All additional property which the surviving TRUSTOR may, during his or her lifetime, and subsequent to the death of the decedent, add to this trust.

5. All additional property which any other person may, during the remaining lifetime of the surviving TRUSTOR, and subsequent to the death of the decedent, add to this trust.

6. Providing that the surviving TRUSTOR survives the decedent by one hundred seventy-five (175) days, then the Survivor's Trust A shall include all the decedent's right, title and interest in and to all household goods, furniture and fixtures, vehicles, boats, ATVs, trailers and personal effects of the decedent.

C. The TRUSTEES shall determine the value of all of the remaining property held in this Trust as of the date of death of the decedent which is not allocated to the Survivor's

Trust A and all additional property received by the Trust which is not allocated to the Survivor's Trust A, including, but not limited to:

1. The decedent's share of the community property of the TRUSTORS held in this trust;
2. All of the separate property of the decedent, if any, held in this trust;
3. Property received by the TRUSTEES under the will of the decedent which is specifically designated as property not to be placed in the Survivor's Trust A.
4. Provided, however, that if the surviving TRUSTOR shall survive the decedent by one hundred seventy-five (175) days, then all of the decedent's right, title and interest in and to all household goods, furniture and fixtures, vehicles, boats, trailers and personal effects of the decedent shall be distributed by the TRUSTEES to the Survivor's Trust A.
5. All of the assets referred to in Paragraphs C(1), (2) and (3) above, plus all prior taxable gifts shall be referred to as the deceased TRUSTOR's gross estate.
6. The deceased TRUSTOR's gross estate shall be reduced by all funeral expenses incurred for the decedent, all expenses of administration of this trust, including but not limited to, the division of the assets of this trust into separate share trusts and all federal and state estate tax calculations and returns and computations and further reduced by one-half (1/2) of all debts of the TRUSTORS as of the date of death of the deceased TRUSTOR.
7. The TRUSTEES shall next determine that portion of the deceased TRUSTOR's gross estate, if any, that when added to the value of all other interests in property that pass or have passed to the surviving TRUSTOR in a manner qualifying for the

marital deduction under the Internal Revenue Code, will equal the maximum marital deduction allowable in the decedent's estate for federal estate tax purposes; provided that the amount shall be reduced by the amount necessary to increase the decedent's federal taxable estate to the largest amount that will result in the least possible federal estate tax on the decedent's estate, taking into account any taxable gifts, which are added back into the deceased's gross taxable estate, if any, after deduction of the credits allowable in the decedent's estate under Section 2010, the amount of property that produces tax at the lowest marginal tax rates under Section 2001 of the Internal Revenue Code ("the Code") equal to the sum of the credits available at the decedent's death under Sections 2013 and 2014 of the Code.

8. The amount remaining in the decedent's gross estate should now be equal to an amount equal to the federal estate tax exemption equivalent after applying the credit under Section 2010 of the Code, less the amount of all taxable gifts, which are added back into the gross taxable estate. The TRUSTEES shall distribute this amount to the Family Trust B to be held and administered as hereinafter provided.

9. If there is a positive amount determined under paragraph 7 above, then the TRUSTEES shall distribute such amount to the Coleman Family Trust C. If the amount determined in paragraph 8 does not use up the full amount of the decedent's unused generation-skipping transfer tax exemption as hereinbelow defined, then a portion of the Coleman Family Trust C equal to such unused generation-skipping transfer tax exemption shall be set aside as the Coleman Family Trust C-1. If the amount of such unused generation skipping tax exemption shall be equal to or greater than the full amount of the value of the

assets distributed to the Coleman Family Trust C, then only the Coleman Family Trust C-1 shall not be necessary and the Coleman Family Trust C shall not be funded.

D. Except as hereinafter otherwise provided, the specific assets to be allocated to the Coleman Family Trust B, Coleman Family Trust C and Coleman Family Trust C-1 shall be selected by the TRUSTEES in accordance with the values to be used as prescribed by sub-paragraph G.

E. The Coleman Family Trust B, Coleman Family Trust C and Coleman Family Trust C-1 or any one of them, may be funded with non-cash assets as well as with cash and an undivided interest in real property may be selected, but it is not required.

F. The TRUSTEES, in selecting assets to be allocated to the Coleman Family Trust B, Coleman Family Trust C and Coleman Family Trust C-1, shall select assets fairly representative of appreciation or depreciation in value of all property available for allocation as herein provided, during the entire period of the trust administration from the date of death of the decedent up to the time that the division of the decedent's share of the trust assets is completed between the Survivor's Trust A and the Coleman Family Trust B, Coleman Family Trust C and Coleman Family Trust C-1.

G. The values used in the division of assets between the Coleman Family Trust B, Coleman Family Trust C and Coleman Family Trust C-1 shall be fixed at net values as finally determined for federal estate tax purposes.

H. The TRUSTEES shall not allocate any assets to the Coleman Family Trust C or Coleman Family Trust C-1 which would not qualify for the marital deduction in determining and computing the amount of the federal estate tax payable by the decedent's estate.

I. The amount of the value to be distributed to the Coleman Family Trust B and, if applicable, the amount distributed to the Coleman Family Trust C-1 shall not exceed the pecuniary amount equal to the maximum available unused generation-skipping transfer tax exemption of the decedent under Internal Revenue Code §2631(a). An unused generation-skipping transfer tax exemption means the generation-skipping transfer tax exemption under Internal Revenue Code §2631(a) reduced by:

1. Any allocation of such exemption to:

(a) Property which was the subject of a direct gift occurring during the decedent's lifetime.

(b) A trust with respect to which the decedent was the transferor and from which a taxable distribution or a taxable termination might occur, whether such allocation was made by the decedent under Internal Revenue Code §2632(a) or was deemed to have been made under Internal Revenue Code §2632(b); and

2. Any allocation of such exemption by the decedent's personal representative under Internal Revenue Code §2632(a) to:

(a) Property which is the subject of a direct skip occurring at the death of the decedent, whether or not such direct skip occurs under this document, and

(b) A trust with respect of which the decedent is the transferor and from which a taxable distribution or a taxable termination might occur at or after the decedent's death.

3. It is the decedent's intent in making this distribution under this Article IV that the TRUSTEES shall allocate the maximum available unused generation-skipping transfer tax exemption of the decedent to the distribution to the Coleman Family Trust B first and then the to the Coleman Family Trust C-1 so that such trust or trusts shall have an inclusion ratio of zero for purposes

of the generation-skipping transfer tax. The TRUSTEES are hereby directed to fund this distribution in such a manner as to enable each such trust to have an inclusion ratio of zero for purposes of the generation-skipping transfer tax.

ARTICLE V
Survivor's Trust A

The Survivor's Trust A shall be held, applied and distributed in the following manner:

A. The TRUSTEES of the Survivor's Trust A shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits arising from or accruing to said trust estate, and out of the same shall pay all expenses of the Trust and while the surviving TRUSTOR lives, the TRUSTEES shall pay to the surviving TRUSTOR, or his or her order, so much of the net income or principal, or both, as the surviving TRUSTOR may direct.

B. Upon the death of the surviving TRUSTOR, the TRUSTEES shall pay the debts, expenses of last illness, funeral and burial expense, costs of administration of the Trust and federal estate tax chargeable to the Survivor's Trust A.

C. In the event the surviving TRUSTOR shall have given the TRUSTEES a written memorandum disposing of items of tangible personal property, including household furniture and furnishings, pictures, keepsakes, silver, china, wearing apparel, jewelry and other like articles, then the TRUSTEES shall distribute such articles to the person and/or persons named in the memorandum.

D. 1. The TRUSTEES shall distribute an amount equal to the surviving TRUSTOR's unused generation-skipping transfer tax exemption unto the TRUSTEES of the Coleman Family Trust B.

2. If there are assets remaining after such distribution, then the TRUSTEES shall distribute the excess remaining assets one-half (1/2) to the Lynne Coleman Trust No. 2.

3. The TRUSTEES shall distribute the other one-half (1/2) of the remaining assets to the TRUSTORS' son, ROBERT S. COLEMAN, JR., provided he shall survive the surviving TRUSTOR. In the event ROBERT S. COLEMAN, JR., shall predecease the surviving TRUSTOR, then the TRUSTEES shall distribute such one-half (1/2) of the remaining assets of the trust estate to the TRUSTORS' son's wife, JENNIFER COLEMAN, provided she shall survive the surviving TRUSTOR and in the event JENNIFER COLEMAN shall not survive the surviving TRUSTOR, then such one-half (1/2) of the remaining assets of the trust estate to BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN, in equal shares, share and share alike.

4. It is the surviving TRUSTOR's intent in making the distribution under paragraph D-1 that the TRUSTEES shall allocate the maximum available unused generation-skipping transfer tax exemption of the surviving TRUSTOR to such distribution to the Coleman Family Trust B so that such trust shall have an inclusion ratio of zero for purposes of the generation-skipping transfer tax.

ARTICLE VI
Coleman Family Trust B

A. The TRUSTEES of the Coleman Family Trust B shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits arising from or accruing to said trust estate, and out of the same shall pay all expenses of the Trust. The Coleman Family Trust B shall be held, applied and distributed in the following manner:

B. The TRUSTEES shall pay a portion of the net income, in monthly or other convenient installments, to the surviving TRUSTOR in an amount sufficient to enable the TRUSTOR to maintain his or her accustomed manner of living and for healthcare during his or her natural life. If, in any calendar year, all of the net income shall not be distributed for such purpose to the surviving TRUSTOR, then the excess net income shall be distributed one-half (1/2) to the TRUSTORS' daughter, LYNNE COLEMAN, and one-half (1/2) to the TRUSTORS' son, ROBERT S. COLEMAN, JR.

C. In the event that the net income from this trust, income and principal from the Coleman Family Trust C, and the net income and principal from the Survivor's Trust A and income and principal from the Coleman Family Trust C-1 is not sufficient for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expenses of invalidism, then the TRUSTEES may use any portion of the principal of this trust for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expense of invalidism.

D. Upon the death of the surviving TRUSTOR, the TRUSTEES shall accept the additions to this trust from the Survivor's Trust A and from the Coleman Family Trust C-1, if any, before making any distributions. The TRUSTEES shall next determine the total value of the assets in the Coleman Family Trust "B," plus the total value of the assets distributed to the TRUSTORS' daughter, LYNNE COLEMAN, from all IRA accounts of the TRUSTORS. It is the TRUSTORS' desire that this total sum shall be divided equally with one-half (1/2) of the value being distributed either to LYNNE COLEMAN individually, and Lynne Coleman Trust No. 1 and the other one-half (1/2) to be distributed to ROBERT S. COLEMAN, JR., TRUST. However, the only distribution

that will be made directly to either LYNNE COLEMAN or ROBERT S. COLEMAN, JR., shall be the distributions from the IRA accounts of the TRUSTORS. The remainder shall be distributed either to the Lynne Coleman Trust No. 1 hereinafter created in Article IX and the Robert S. Coleman, Jr., Trust created in Article XI. In making this division, the total proceeds from individual retirement accounts of the TRUSTORS, distributable to LYNNE COLEMAN, shall be allocated to her one-half (1/2) share and the TRUSTEES shall distribute the residence of the TRUSTORS at 714 Burrell Avenue, Lewiston, Idaho, the account at Vanguard and the Series E Bonds to the Lynne Coleman Trust as part of her one-half (1/2) share to be distributed to the Lynne Coleman Trust. The TRUSTEES shall distribute the cabin and land in Asotin County, Washington, the East Lewiston plant, bulk oil plant, the real property at 10th and Thain Road and the North Lewiston real property as part of the one-half (1/2) share distributable to the Robert S. Coleman, Jr., Trust. The remainder of the assets of the trust shall be divided so that there is an equal division between LYNNE COLEMAN (and her trust) and ROBERT S. COLEMAN, JR., TRUST. In the event the specific distributions to ROBERT S. COLEMAN, JR.'s Trust shall exceed one-half (1/2) of the total value of the assets to be distributed to the Robert S. Coleman, Jr., Trust, then the TRUSTEES shall allow ROBERT S. COLEMAN, JR., the opportunity to pay to the Lynne Coleman Trust an amount necessary to equalize the distribution between LYNNE COLEMAN and ROBERT S. COLEMAN, JR. If ROBERT S. COLEMAN, JR., does not elect to pay the amount necessary to effect an equal distribution, then the TRUSTEES shall alter the distribution of the specific devises so that there is an equal distribution between LYNNE COLEMAN and her trust and the Robert S. Coleman, Jr., Trust.

ARTICLE VII
Coleman Family Trust C

A. The TRUSTEES of the Coleman Family Trust C shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits arising from or accruing to said trust estate, and out of the same shall pay all expenses of the Trust. The Coleman Family Trust C shall be held, applied and distributed in the following manner:

B. The TRUSTEES shall pay the entire net income, in monthly or other convenient installments, at least annually, to the surviving TRUSTOR for and during the remainder of his or her natural life.

C. In the event that the net income from this trust and the net income from the Coleman Family Trust B and the net income and principal from the Survivor's Trust A and the net income and principal from the Coleman Family Trust C-1 is not sufficient for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expenses of invalidism, then the TRUSTEES may use any portion of the principal of this trust for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expense of invalidism.

D. Upon the death of the surviving TRUSTOR, the TRUSTEES shall pay any federal estate tax in the surviving TRUSTOR's estate that may be assessed under Section 2044. Next, the TRUSTEES shall distribute one-half (1/2) of the remaining assets to the Lynne Coleman Trust No. 2 created in Article X.

The TRUSTEES shall distribute the other one-half (1/2) of the remaining assets to the TRUSTORS' son, ROBERT S. COLEMAN, JR., provided he shall survive the surviving TRUSTOR. In the event ROBERT S. COLEMAN, JR., shall predecease the surviving TRUSTOR,

then the TRUSTEES shall distribute such one-half (1/2) of the remaining assets of the trust estate to the TRUSTORS' son's wife, JENNIFER COLEMAN, provided she shall survive the surviving TRUSTOR and in the event JENNIFER COLEMAN shall not survive the surviving TRUSTOR, then such one-half (1/2) of the remaining assets of the trust estate to BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN, in equal shares, share and share alike.

E. In making the equal distribution between the Lynne Coleman Trust No. 2 and ROBERT S. COLEMAN, JR., the TRUSTEES shall first determine if there are any assets in this trust that were specifically devised to either LYNNE COLEMAN or her trust or ROBERT S. COLEMAN, JR., in Paragraph D of Article VI. If any of those assets are included in the assets of this trust, then those specific assets shall be distributed to the respective beneficiary as directed in the above referenced Paragraph D of Article VI. If this specific distribution shall result in an unequal distribution of the assets of this trust between the two beneficiaries, then the person receiving the greater share shall be given the right to pay an amount necessary to equalize the distribution between the two beneficiaries. If the person receiving the greater share does not elect to make the equalization payment, then the TRUSTEES shall alter the distribution so that there is an equal distribution of assets from this trust to the two beneficiaries.

F. Notwithstanding the above, the TRUSTEES of this trust may elect at any time to transfer all of the assets of this trust to the TRUSTEES of the Survivor's Trust A to be held and administered as therein provided.

ARTICLE VIII
Coleman Family Trust C-1

A. The TRUSTEES of the Coleman Family Trust C-1 shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits arising from or accruing to said trust estate, and out of the same shall pay all expenses of the Trust. The Coleman Family Trust C-1 shall be held, applied and distributed in the following manner:

B. The TRUSTEES shall pay the entire net income, in monthly or other convenient installments, at least annually, to the surviving TRUSTOR for and during the remainder of his or her natural life.

C. In the event that the net income from this trust and the net income from the Coleman Family Trust B and the net income and principal of the Coleman Family Trust C and the net income and principal from the Survivor's Trust A is not sufficient for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expenses of invalidism, then the TRUSTEES may use any portion of the principal of this trust for the support of the surviving TRUSTOR in his or her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expense of invalidism.

D. Upon the death of the surviving TRUSTOR, the TRUSTEES shall pay any federal estate tax in the surviving TRUSTOR's estate that may be assessed under Section 2044 pertaining to this trust and then the TRUSTEES shall distribute all of the remaining assets of this trust to the Coleman Family Trust B.

ARTICLE IX
Lynne Coleman Trust No. 1

A. LYNNE COLEMAN shall be the TRUSTEE of the Lynne Coleman Trust No. 1. The TRUSTEE shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits, arising from or accruing to said trust estate, and out of the same shall pay all expenses of the trust and shall dispose of the trust estate as follows:

1. The TRUSTEE shall pay the entire net income, in monthly or other convenient installments, at least annually, to the TRUSTOR's daughter, LYNNE COLEMAN, for the remainder of her natural life.

2. In the event that the net income from this trust and the net income and principal of the Lynne Coleman Trust No. 2 is not sufficient for the support of LYNNE COLEMAN in her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expenses of invalidism of LYNNE COLEMAN, then the TRUSTEES may use any portion of the principal of this trust for the support of LYNNE COLEMAN in her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expense of invalidism.

3. Upon the death of LYNNE COLEMAN, if she is survived by her husband, CRAIG W. TRYGSTAD, and if he is married to her at the time of her death, then the TRUSTEE shall distribute the net income to CRAIG W. TRYGSTAD for the remainder of his natural life.

4. Upon the death of LYNNE COLEMAN and if her husband, CRAIG W. TRYGSTAD, has predeceased her, or if CRAIG W. TRYGSTAD has survived LYNNE COLEMAN, but has failed to satisfy the conditions of paragraph 3 or if CRAIG W.

TRYGSTAD has survived LYNNE COLEMAN and has satisfied the conditions of paragraph 3, then upon the death of CRAIG W. TRYGSTAD, whichever shall last occur, the TRUSTEE shall distribute the trust estate to the Robert S. Coleman, Jr. Trust created in Article XI.

B. In the event LYNNE COLEMAN shall resign, die or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN, shall act as the successor TRUSTEES. ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN, or the survivor of them, may appoint one or more of their children to act as a TRUSTEE with them or with the survivor of them, as the case may be. In the event both ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN shall die, resign, or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the three children of ROBERT S. COLEMAN, JR., namely: BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN, shall act as successor TRUSTEES.

C. The provisions of Articles XII, XIII, XV, XVII, XVIII and XX of this trust agreement shall apply in the administration of this trust.

D. As long as LYNNE COLEMAN shall be acting as a TRUSTEE, then the TRUSTEE shall have no duty to render an accounting of the activities of the trust. At such time as LYNNE COLEMAN shall not be acting as a TRUSTEE, then the TRUSTEE shall render an accounting at least annually on a calendar year basis and the accounting for each calendar year shall be rendered on or before the 1st day of April of the succeeding calendar year. The accounting shall be given to the current income beneficiary and to the remainder beneficiaries.

ARTICLE X
Lynne Coleman Trust No. 2

A. LYNNE COLEMAN shall be the TRUSTEE of the Lynne Coleman Trust No. 2. The TRUSTEE shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits, arising from or accruing to said trust estate, and out of the same shall pay all expenses of the trust and shall dispose of the trust estate as follows:

1. The TRUSTEE shall pay the entire net income, in monthly or other convenient installments, at least annually, to the TRUSTOR's daughter, LYNNE COLEMAN, for the remainder of her natural life.

2. In the event that the net income from this trust and the net income only from the Lynne Coleman Trust No. 1 and the separate property LYNNE COLEMAN is not sufficient for the support of LYNNE COLEMAN in her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expenses of invalidism of LYNNE COLEMAN, then the TRUSTEES may use any portion of the principal of this trust for the support of LYNNE COLEMAN in her accustomed manner of living, health, medical, dental, hospital and nursing expenses and expense of invalidism.

3. Upon the death of LYNNE COLEMAN, the TRUSTEE shall pay all federal estate taxes, state death taxes, expenses of last illness, debts of LYNNE COLEMAN, except for debts that are secured, and all administration expenses for the winding up of this trust.

4. Upon the death of LYNNE COLEMAN, after the payment of the expenses set forth in paragraph 3, the TRUSTEE shall distribute the trust estate or retain the trust estate in this trust as directed by LYNNE COLEMAN through her exercise of her general power of appointment making specific reference to the specific disposition of the assets of this trust.

5. In the event LYNNE COLEMAN shall fail to exercise her general power of appointment to distribute the assets of this trust, then the TRUSTEE shall distribute all of the assets of this trust to the TRUSTEE of the Lynne Coleman Trust No. 1 to be held and distributed as provided therein.

B. In the event LYNNE COLEMAN shall resign, die or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN, shall act as the successor TRUSTEES. ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN, or the survivor of them, may appoint one or more of their children to act as a TRUSTEE with them or with the survivor of them, as the case may be. In the event both ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN shall die, resign, or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the three children of ROBERT S. COLEMAN, JR., namely: BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN, shall act as successor TRUSTEES.

C. The provisions of Articles XII, XIII, XV, XVII, XVIII and XX of this trust agreement shall apply in the administration of this trust.

D. As long as LYNNE COLEMAN shall be acting as a TRUSTEE, then the TRUSTEE shall have no duty to render an accounting of the activities of the trust. At such time as LYNNE COLEMAN shall not be acting as a TRUSTEE, then the TRUSTEE shall render an accounting at least annually on a calendar year basis and the accounting for each calendar year shall be rendered on or before the 1st day of April of the succeeding calendar year. The accounting shall be given to the current income beneficiary and to the remainder beneficiaries.

ARTICLE XI
Robert S. Coleman, Jr. Trust

A. ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN shall be the TRUSTEES of the Robert S. Coleman, Jr. Trust the TRUSTEES shall hold, manage and control the property comprising the trust estate, and collect all income, revenue and profits, arising from or accruing to said trust estate, and out of the same shall pay all expenses of the trust and shall dispose of the trust estate as follows:

1. The TRUSTEES shall pay the entire net income, in monthly or other convenient installments, at least annually, to the TRUSTOR's son, ROBERT S. COLEMAN, JR., for the remainder of his natural life.

2. Upon the death of ROBERT S. COLEMAN, JR., if JENNIFER K. COLEMAN shall survive ROBERT S. COLEMAN, JR., and if JENNIFER K. COLEMAN is married to ROBERT S. COLEMAN, JR., at the time of his death, then the TRUSTEES shall pay the net income of the trust estate to JENNIFER K. COLEMAN in monthly or other convenient installments, at least annually, for the remainder of her natural life.

3. Upon the death of the last income beneficiary set forth above, this trust shall be continued or distributed as hereinafter set forth in paragraphs 4 or 5, whichever is applicable.

4. Upon the death of the last income beneficiary set forth above, the trustee shall distribute or retain and administer all or any portion of the trust estate as ROBERT S. COLEMAN, JR., may appoint, by specific reference to this particular limited power of appointment (not merely to powers of appointment generally) in his Last Will and Testament or living trust to or for the benefit of any one or more of his children including BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN,

and issue of any such children; ROBERT S. COLEMAN, JR., may appoint in equal or unequal shares and may omit any such child or children and/or any surviving issue of any such deceased child; ROBERT S. COLEMAN, JR., may appoint outright or in trust, in present or in future interest or any combination of these, may confer new powers of appointment (including general powers, even presently exercisable general powers and powers of withdrawal) upon the objects of his power and may impose restrictions and conditions on or for the benefit of any of the objects of his power. In the event ROBERT S. COLEMAN, JR., shall fail or default in the appointment of all or any portion of (or interest in) the trust estate, then the trust estate shall be distributed as hereinbelow provided in Article X A(5).

5. Upon the death of the last income beneficiary set forth above, unless otherwise specified pursuant to Article X A(4) above, the TRUSTEES shall continue the trust and shall divide the trust estate into three (3) equal separate shares, one equal separate share for each of the children of ROBERT S. COLEMAN, JR., namely; BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN. The TRUSTEES shall hold, manage and control the property comprising each separate share trust estate, and collect all income, revenue and profits, arising from or accruing to said separate share trust estate, and out of the same shall pay all expenses of the separate share trust and shall dispose of the separate share trust estate as follows:

a. The TRUSTEES shall have the full power and authority at any time during the existence of this trust to pay to or for the benefit of the beneficiary from the income and/or principal of such beneficiary's separate share trust estate such sum as, in the

TRUSTEES' sole discretion, shall be necessary for the support, health care, education, income taxes, medical, dental, hospital and nursing expenses and expenses of invalidism of the beneficiary.

b. All distributions made pursuant to paragraph (a) above shall first be considered distributions of income and if the income is fully distributed in any fiscal year of the trust, then the additional distributions shall be considered principal. Any income earned and not distributed to or for the benefit of the beneficiary during any fiscal year of this trust shall be added to and become a part of the principal of this trust.

c. The TRUSTEES may make payments directly to the beneficiary, to any guardian of the beneficiary or to any third party creditor of the beneficiary.

d. After a beneficiary has attained the age of twenty-one (21) years, the TRUSTEES may make a distribution of principal for the purpose of enabling the beneficiary to purchase a home or to commence a business venture. The TRUSTEES shall not be required to make a distribution for the purchase of a home or to commence a business venture, but the TRUSTEES shall have discretionary authority to make such distribution after the TRUSTEES has reviewed all of the facts and circumstances pertinent to the transaction.

e. The TRUSTEES shall distribute ten percent (10%) of the principal of the separate share trust estate to the beneficiary thereof at the time the separate share trust estate is funded or at the time the beneficiary thereof attains the age of twenty-five (25) years, whichever shall last occur.

f. The TRUSTEES shall distribute thirty percent (30%) of the principal of the separate share trust estate to the beneficiary thereof at the time the separate share trust estate is funded or at the time the beneficiary thereof attains the age of thirty (30) years, whichever shall last occur.

g. Each respective separate share trust shall terminate when the separate share trust is funded or on the date the beneficiary thereof attains age thirty-five (35), whichever shall last occur. Upon termination, the trustee shall distribute all of the separate share trust estate to the beneficiary thereof.

6. Notwithstanding the above, if all of the children of ROBERT S. COLEMAN, JR., have obtained the age for final distribution of the trust estate and if ROBERT S. COLEMAN, JR., and his wife, JENNIFER K. COLEMAN, are deceased and if the Lynne Coleman Trust No. 1 is still in existence, then the final distribution to the children of ROBERT S. COLEMAN, JR., shall not be fully made and a balance shall be retained in the trust so that this trust will continue to receive the ultimate distribution from the Lynne Coleman Trust No. 1 when it is finally distributed and then the final distribution may be made from this trust.

B. In the event ROBERT S. COLEMAN, JR., or JENNIFER K. COLEMAN, shall resign, die or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the remaining TRUSTEE shall continue to act as the sole TRUSTEE. ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN, or the survivor of them, may appoint one or more of their children to act as a TRUSTEE with them or with the survivor of them, as the case may be. In the event both ROBERT S. COLEMAN, JR., and JENNIFER K. COLEMAN shall die, resign, or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then ROBERT S.

COLEMAN, JR., and JENNIFER K. COLEMAN appoint their three children, BETHANY LYNNE COLEMAN, KAITLIN EMILY COLEMAN and IAN MATTHEW COLEMAN, to act as successor TRUSTEES.

C. The provisions of Articles XII, XIII, XV, XVII, XVIII and XX of this trust agreement shall apply in the administration of this trust.

D. As long as ROBERT S. COLEMAN, JR. or JENNIFER K. COLEMAN shall be acting as a TRUSTEE, then the TRUSTEES shall have no duty to render an accounting of the activities of the trust. At such time as ROBERT S. COLEMAN, JR., or JENNIFER K. COLEMAN shall not be acting as a TRUSTEE, then the TRUSTEES shall render an accounting at least annually on a calendar year basis and the accounting for each calendar year shall be rendered on or before the 1st day of April of the succeeding calendar year. The accounting shall be given to ROBERT S. COLEMAN, JR., JENNIFER K. COLEMAN and to all of their then living children.

ARTICLE XII
Protection of Estate

Neither the principal nor the income of the ROBERT S. COLEMAN AND SHIRLEY A. COLEMAN TRUST, DATED SEPTEMBER 5, 2007, or any other trust herein created shall be liable for the debts of any beneficiary, nor shall the same be subject to seizure by any creditor or spouse of any beneficiary under writ or proceedings at law or in equity, nor bankruptcy proceedings, nor other legal process. No beneficiary shall have the power to sell, assign, transfer, encumber, or in any other manner to anticipate disposition of his or her interest in the trust estate or the income produced thereby.

ARTICLE XIII
Powers and Duties of the TRUSTEES

A. All receipts and expenditures shall be administered by the trustee and allocated as to principal and income as provided in the Uniform Principal and Income Act, being Chapter 10 of Title 68, Idaho Code.

B. Trustee is empowered to carry out the purposes of this trust, and subject to the limitations stated elsewhere herein, trustees are vested with all the powers and authorities as set forth in the Uniform Trustees Powers Act, being Chapter 1 of Title 68, Idaho Code, as now in effect and as may hereafter be amended. In addition to the duties, powers and rights imposed and granted by law, and those hereinabove set forth, trustee shall have the power in the exercise of discretion and the application thereof:

1. To collect, hold and retain trust assets received from TRUSTORS, or either of them, even though such assets may include an asset in which TRUSTEES, or either of them, is personally interested;

2. To receive additions to the assets of the trust;

3. To continue or participate in the operation of any business or other enterprise, and to effect incorporation, dissolution or other change in the form of the organization of the business or enterprise;

4. To acquire an undivided interest in a trust asset in which TRUSTEES, or either of them, in any trust capacity, holds an undivided interest;

5. To invest and reinvest trust assets in accordance with the provisions of the trust or as provided by law;

6. To deposit trust funds in a bank, including a bank operated by TRUSTEES, or either of them, or in which TRUSTEES have an investment, or ownership or other interest;

7. To acquire assets, including real estate, in the name of the trust, and to sell, convey or dispose of an asset for cash or on credit at public or private sale; to manage, develop, improve, exchange, partition, change the character of, or abandon a trust asset or any interest therein; to encumber, mortgage or pledge a trust asset for a term within or extending beyond the term of the trust, in connection with the exercise of any power vested in TRUSTEES;

8. To make ordinary or extraordinary repairs or alterations in buildings or other structures, to demolish any improvements, to raze existing or erect new party walls or buildings;

9. To subdivide, develop or dedicate land to public use; to make or obtain the vacation of plats and adjust boundaries; to adjust differences in valuation on exchange or partition by giving or receiving consideration; to dedicate easements to public use without consideration;

10. To enter for any purpose into a lease as lessor or lessee with or without option to purchase or renew for a term within or extending beyond the term of the trust;

11. To enter into a lease or arrangement for exploration and removal of minerals or other natural resources or enter into a pooling or unitization agreement;

12. To grant an option involving disposition of a trust asset, or to take an option for the acquisition of any asset;

13. To vote a security, in person or by general or limited proxy;
14. To pay calls, assessments and any other sums chargeable or accruing against or on account of securities;
15. To sell or exercise stock subscription or conversion rights; to consent, directly or through a committee or other agent, to the reorganization, consolidation, merger, dissolution or liquidation of a corporation or other business enterprise;
16. To hold a security in the name of a nominee or in other form without disclosure of the trust so that title to the security may pass by delivery, but the TRUSTEES are liable for any act of the nominee in connection with the stock so held;
17. To insure the assets of the trust against damage or loss and TRUSTEES against liability with respect to third persons;
18. To borrow money to be repaid from the trust assets or otherwise; to advance money for the protection of the trust, and for all expenses, losses and liability sustained in the administration of the trust or because of the holding or ownership of any trust assets, and for any sums which the TRUSTEES advance, together with any interest therein, the TRUSTEES have a lien on the trust assets as against any beneficiary;
19. To pay or contest any claim; to settle a claim by or against the trust by compromise, arbitration, or otherwise; to release, in whole or in part, any claim belonging to the trust to the extent that the claim is uncollectible;
20. To pay taxes, assessments, compensation of TRUSTEES and other expenses incurred in the collection, care, administration and protection of the trust;

21. To allocate items of income or expense to either trust income or principal, as provided by law, including creation of reserves out of income for depreciation, obsolescence or amortization, or for depletion in mineral or timber properties;

22. To pay any sum distributable to a beneficiary under legal disability, without liability to TRUSTEES, by paying the sum to the beneficiary or by paying the sum for the use of the beneficiary, either to a legal representative appointed by the court or, if none, to a relative;

23. To effect distribution of property and money in divided or undivided interests and to adjust resulting differences in valuation;

24. To employ persons, including attorneys, auditors, investment advisors or agents, even if they are associated with TRUSTEES, or either of them, to advise or assist TRUSTEES in the performance of their administrative duties; to act without independent investigation upon their recommendations; and instead of acting personally, to employ one or more agents to perform any act of administration, whether or not discretionary;

25. To prosecute or defend actions, claims or proceedings for the protection of trust assets and of TRUSTEES in the performance of their duties;

26. To execute and deliver all instruments which will accomplish or facilitate the exercise of the powers vested in TRUSTEES.

27. In the event there shall be more than one Trustee administering this trust, then and in such event, any one of the TRUSTEES on his or her signature alone, is hereby specifically authorized to do any and all business pertaining to trust assets. Such authority includes, but is not limited to the purchasing, selling, conveying, transferring and

encumbering real property, stock, bonds, securities, savings certificates, bank accounts, motor vehicles and any and all other trust assets. Any bank, other financial institution, brokerage firm or third party is hereby entitled to transact business with the trust and to rely upon any business dealings with the trust based solely upon the signature of any one of the Trustees.

28. In the event the TRUSTEES of this Trust, together with the beneficiary, shall determine that it would be better to administer this trust in a different state as a result of relocation of the TRUSTORS, the surviving TRUSTOR, TRUSTEES and/or the Beneficiaries, then the TRUSTEES are authorized to register this Trust in another state and to change the place of administration for the convenience of the TRUSTORS, the surviving TRUSTOR, TRUSTEES and/or the Beneficiaries.

29. Place all or any part of the securities at any time held by the TRUSTEES in the care and custody of a bank, trust company or a member firm of the New York Stock Exchange, with no obligation, while the securities are so deposited, to inspect or verify the same, and with no responsibility for any loss or misapplication by the bank, trust company or firm, so long as the bank, trust company or firm was selected and retained with reasonable care, and have all stocks and registered securities placed in the name of the bank, trust company or firm, or in the name of its nominee, and to appoint such bank, trust company or firm agent as attorney to collect, receive, receipt for, and disburse any income, and generally may perform, but is under no requirement to perform, the duties and services incident to a so-called "custodian" account.

30. The TRUSTEES are of this trust and of any successor trust created under this document shall have the authority to separate any trust into multiple trusts if necessary to accomplish the federal estate tax and generation skipping tax objectives set forth herein.

ARTICLE XIV
Trustees

In the event either one of the TRUSTORS of this Trust shall die, resign, or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the remaining TRUSTEES shall continue to act and the TRUSTORS' daughter, LYNNE COLEMAN shall be appointed as a TRUSTEE. The TRUSTORS or the surviving TRUSTOR may appoint the TRUSTORS' daughter, LYNNE COLEMAN, to act as a TRUSTEE at any time. In the event both of the TRUSTORS shall die, resign, or for any other reason become unable, unwilling or cease to act as a TRUSTEE hereunder, then the remaining TRUSTEES shall continue to act without the appointment of an additional TRUSTEE. In the further event that either ROBERT S. COLEMAN, JR., or LYNNE COLEMAN shall be unable to act for any reason, then the remaining one may act as the sole TRUSTEE. In the event the two children of the TRUSTORS shall be acting as TRUSTEES or one child of the TRUSTORS shall be acting as a TRUSTEE without any TRUSTOR acting as a TRUSTEE, then in either of said events, the acting TRUSTEES or TRUSTEES may appoint a grandchild of the TRUSTORS to act as a TRUSTEE with the then acting TRUSTEES or TRUSTEE. The TRUSTORS or the surviving TRUSTOR shall have the right to remove any TRUSTEE whom the TRUSTORS have previously appointed to act as a TRUSTEE. The appointment or the removal of any additional TRUSTEES shall be made in writing signed by the TRUSTORS or the surviving

TRUSTOR unless both TRUSTORS are unable to sign a written statement in which event the successor TRUSTEES named hereinabove shall be authorized to act as successor TRUSTEES.

ARTICLE XV
Resignation

Any TRUSTEE may resign as a TRUSTEE under this trust at any time by notifying, in writing, the TRUSTORS, or the surviving TRUSTOR, as the case may be, and each of the children of the TRUSTORS.

ARTICLE XVI
Amendment, Alteration, Revocation and Termination

During the joint lifetime of TRUSTORS, the TRUSTORS, acting jointly, shall have the right to alter, amend or revoke, in full or in part, the trust hereby created without the necessity of obtaining the consent of the beneficiaries. Upon any such revocation, the TRUSTEES shall distribute all or any portion of the trust assets to the TRUSTORS and/or to persons so designated in writing by the TRUSTORS. Any alteration, revocation or amendment authorized as hereinabove provided, shall be made in writing by the TRUSTORS and shall be submitted and delivered to TRUSTEES. Provided, however, the duties and responsibilities of the TRUSTEES shall not be altered or modified without their written consent.

Upon the death of one of the TRUSTORS and at all times thereafter, until final distribution by the TRUSTEES, and Coleman Family Trust B and the Coleman Family Trust C and the Coleman Family Trust C-1 shall be irrevocable. During this period, the Survivor's Trust A may be terminated, altered, amended or revoked by the surviving TRUSTOR, and upon any such revocation, the TRUSTEES shall distribute all or any portion of Trust A to the surviving TRUSTOR and/or to persons so designated in writing by the surviving TRUSTOR. Any alteration, revocation or

amendment authorized as hereinabove provided, shall be made in writing by the surviving TRUSTOR, and shall be submitted to and delivered to the TRUSTEES, provided, however, the duties and responsibilities of the TRUSTEES shall not be altered or modified without their written consent.

ARTICLE XVII
Miscellaneous

A. TRUSTORS hereby expressly relieve any TRUSTEES or successor TRUSTEE under this declaration of trust from any and all liability and responsibility arising from the administration of the trust or trusts, except for acts of willful default or bad faith. No TRUSTEES shall be responsible for the default of a predecessor TRUSTEE. A TRUSTEE shall be accountable only for acts or omissions which occurred during his term as TRUSTEE and no TRUSTEE shall be required to seek a Court accounting by his or her predecessor TRUSTEE.

B. This Trust shall be, and is hereby designated as the ROBERT S. COLEMAN AND SHIRLEY A. COLEMAN TRUST DATED SEPTEMBER 5, 2007, and shall be referred to as such.

C. TRUSTORS hereby revoke any prior community property or survivorship agreement that they may have entered into with each other.

D. Unless some other meaning and intent is apparent from the context, the plural shall include the singular and may be used interchangeably.

ARTICLE XVIII
Accounting

As long as at least one of the TRUSTORS is acting as a Trustee, then the Trustees shall have no duty to render any accounting of the activities of the trust. If the last TRUSTOR to act

as a Trustee shall die or resign as a Trustee, then the remaining Trustees shall render an accounting at least annually on a calendar year basis and the accounting for each calendar year shall be rendered on or before the 1st day of April of the succeeding calendar year. The accounting shall be given to the surviving TRUSTORS or TRUSTOR, as the case may be, and to all of the then living children of the TRUSTORS.

ARTICLE XIX
Taxes

The TRUSTORS direct that upon the first TRUSTOR no federal estate taxes or state death taxes shall be paid or allocated to any assets which pass directly to the surviving TRUSTOR or to the Survivor's Trust A or any assets which pass in trust for the benefit of the surviving TRUSTOR and for which a qualified terminal interest marital deduction election is made.

On the death of the second TRUSTOR, if the value of the Survivor's Trust A shall be less than the surviving TRUSTOR's federal estate tax exemption equivalent, then the exemption equivalent shall next be applied to the Coleman Family Trust C-1 and if there is still unused exemption equivalent, it shall be applied to the Coleman Family Trust C.

ARTICLE XX
Law Governing

This Trust shall be construed and governed by the laws of the State of Idaho unless this trust shall be relocated pursuant to the provisions of Article XIII (B) 28, in which event the laws of the state of relocation shall apply.

IN WITNESS WHEREOF, TRUSTORS have executed this Trust Agreement the day and year hereinabove first written.

Robert S. Coleman
ROBERT S. COLEMAN

Shirley A. Coleman
SHIRLEY A. COLEMAN
"TRUSTORS"

Robert S. Coleman
ROBERT S. COLEMAN

Shirley A. Coleman
SHIRLEY A. COLEMAN

Robert S. Coleman, Jr.
ROBERT S. COLEMAN, JR.
"TRUSTEES"

STATE OF IDAHO)
 : ss.
County of Nez Perce)

On this 3rd day of December, 2012, before me, the undersigned, a Notary Public in and for said State, personally appeared ROBERT S. COLEMAN and SHIRLEY A. COLEMAN, as Trustors, known to me to be the persons whose names are subscribed to within the instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on the day and year in this certificate first above written.



Steve R. Cox
Notary Public in and for the State of Idaho,
residing at Lewiston therein.
My Commission Expires: 5/14/16