

I, GLEADYS E. WILCOX, being first duly sworn on oath deposited this 1st day of May, 2010, at the County of Santa Clara, State of California, do hereby depose and say that I am the surviving spouse and joint tenant of GUY M. WILCOX, decedent herein. That in support of the entry shown as Item 1 for the 160 acres of farmland on Schedule E of my deceased husband's Preliminary Inheritance Tax Report and Probate Inventory, I hereby state that the reason the full value of Item 1 is not included in the Gross Estate is that I contributed \$20,000.00 towards the purchase of the farm which had a total purchase price of \$42,000.00. That this contribution was 48% of the purchase price. The farm was held in joint tenancy at the time of the purchase.

I state that my contribution came from inheritance from the total inheritance

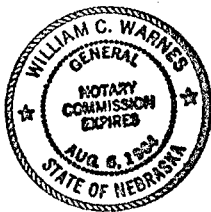
I further state that my contribution came from inheritance from my father's estate, Earnest B. Householder. The total inheritance received by me was \$20,244.15, and I received in on July 11, 1952, following the probate of my father's estate in Kearney County, Nebraska, under Final Decree recorded at Book 138, Page 127.

The purchase price of the farmland described at Item 1 of Schedule E was \$42,000.00, \$20,000.00 being by mortgage, and the \$22,000.00 claimed as my contribution was paid by checks and can be further verified and substantiated by written proof by myself if required.

✓ Gladys E. Wilcox
GLADYS E. WILCOX

Subscribed and sworn to before me on the this day of
 , 1981.

NOTARY PUBLIC



Oct 4th, 1973

TRUST AGREEMENT

On this 4TH day of OCTOBER, 1973,

GUY M. WILCOX and GLADYS E. WILCOX, residents of Pima County, Arizona, hereby declare that the property described on SCHEDULE A, attached hereto (hereinafter referred to as the Trust Estate), has been or forthwith will be transferred to GLADYS E. WILCOX, Trustee under the herein Trust Agreement, without consideration, to hold IN TRUST in accordance with the provisions contained herein.

I.

The Trust Estate shall consist of the property described in SCHEDULE A, attached hereto, and such other property as shall be transferred to Gladys E. Wilcox, as Trustee under the herein Trust Agreement.

II.

Upon the death of Gladys E. Wilcox, or, if, in the opinion of the physician attending Gladys E. Wilcox, she shall become incapacitated so as to be unable to administer the duties as Trustee hereunder, the Trustee shall be STANLEY G. WILCOX, son of Guy M. Wilcox and Gladys E. Wilcox, from and after the time the said Stanley G. Wilcox shall have accepted the appointment as Trustee. If for any reason Stanley G. Wilcox declines to act, or after acting as Trustee, becomes unable to administer the duties as Trustee hereunder, the successor Trustee shall be MICHAEL E. WILCOX, the son of Stanley G. Wilcox. Each and every person transacting any business with a successor Trustee

may rely upon the representation of the successor Trustee that he is the duly appointed and acting Trustee hereunder.

III.

Notwithstanding any other provisions in this Trust Agreement, Guy M. Wilcox and Gladys E. Wilcox reserve the right at any time, and without the consent of anyone, to withdraw any property from the Trust Estate, to revoke this Trust Agreement in part or in its entirety, and to modify or amend this Trust Agreement. Upon the death of either Guy M. Wilcox or Gladys E. Wilcox, this Trust Agreement as to the descendant's interest in the property is irrevocable but the survivor shall continue to have the right at any time, and without the consent of anyone, to withdraw his or her interest in any property from the Trust Estate, to revoke this Trust Agreement in part or in its entirety, as to his or her interest in property in the Trust Estate, and to modify or amend this Trust Agreement as to his or her property in the Trust Estate.

IV.

The Trust Estate and all income derived therefrom shall be held, administered and distributed as follows:

- A. The entire net income from the Trust Estate shall be paid over, not less than annually, each year to or for the benefit of Guy M. Wilcox and Gladys E. Wilcox, so long as they shall live, and upon the death of one, then to the survivor until the survivor's death.

B. Upon the death of the survivor of Guy M. Wilcox and Gladys E. Wilcox, the Trustee shall divide the Trust Estate into two (2) shares, designated STANLEY'S TRUST and VERLA'S TRUST, but such division shall not require the Trustee to physically segregate or divide assets.

V.

The Trustee shall hold, manage, invest and make distributions from STANLEY'S TRUST as follows:

A. The Trustee shall pay the net income, not less than annually, to or for the benefit of Stanley G. Wilcox so long as he shall live.

B. Upon the death of Stanley G. Wilcox, the assets in STANLEY'S TRUST shall be distributed to such of the descendants and in such proportions, upon such conditions and estate, IN TRUST, or otherwise, in such manner and at such time or times as Stanley G. Wilcox shall appoint by his Last Will and Testament expressly referring therein to this power of appointment; and, in default of such appointment, the Trust shall terminate and distribution of the remaining Trust Estate made to the descendants of Stanley G. Wilcox, per stirpes.

VI.

The Trustee shall hold, manage, invest and make distributions from VERLA'S TRUST as follows:

A. The Trustee shall pay the net income, not less than annually, to or for the benefit of

Verla W. Fulton so long as she shall live.

B. Upon the death of Verla W. Fulton, the assets in VERLA'S TRUST shall be distributed to such of the descendants and in such proportions, upon such conditions and estate, IN TRUST, or otherwise, in such manner and at such time or times as Verla W. Fulton shall appoint by her Last Will and Testament expressly referring therein to this power of appointment; and, in default of such appointment, the Trust shall terminate and distribution of the remaining Trust Estate made to the descendants of Verla W. Fulton, per stirpes.

VII.

A. The Trustee, and its successors, shall have all rights, powers and discretions as may be necessary or appropriate for effective administration of my Trust created herein, including, but without limitation: to pay, reject or compromise claims of all kinds against said Trust; to insure, improve, partition, mortgage, pledge, sell at public or private sale and convey and transfer, and to lease for terms within or extending beyond the duration of the Trust all or part of the Trust Estate, upon such terms and conditions and for such considerations as it may deem advisable; to retain, exchange, invest and reinvest in real and personal property of all kinds in its name or in the name of its nominees, including diversified trust funds, mutual funds, common stock, U. S. Savings

or Treasury Bonds, corporate bonds, with or without disclosure of the fiduciary capacity; to participate fully in corporate reorganizations and readjustments; to vote upon stocks by proxy or otherwise; to employ and compensate attorneys, accountants, agents and brokers; to determine principal and income for all purposes without amortizing premiums or accumulating discounts; to borrow for estate or trust purposes including advancement of its own funds; to exercise all rights, powers and discretions after the termination of the Trust until the Trust Estate is fully distributed; to divide and distribute my estate and the Trust Estate in cash or in kind, or partly in cash and partly in kind, and to determine values conclusively for the purpose; to pay to itself reasonable compensation and necessary reasonable expenses and to allocate such charges against income and/or principal as it shall determine; and to exercise any and all the foregoing rights, powers and discretions without giving prior notice to any person without first obtaining any Order of any Court therefor.

B. Notwithstanding any other provisions contained in this Trust Agreement, after the death of Guy M. Wilcox and Gladys E. Wilcox the Trustee is expressly not authorized to sell Item 1 on SCHEDULE A, attached hereto, being the farm in Pottawattamie County, Iowa, until the death of the last to survive of Stanley G. Wilcox and Verla W. Fulton, except,

however, that with the permission of Stanley G. Wilcox the Trustee of STANLEY'S TRUST may sell the interest of said Trust in Item 1 of SCHEDULE A to VERLA W. FULTON and R. DONALD FULTON, or either of them, at the price agreed upon by the Trustee and the buyer and approved by Stanley G. Wilcox.

The Trustee is expressly relieved from any and all liability for holding said farm in Pottawattamie County, Iowa, In Trust.

VIII.

No interest of any beneficiary hereunder shall be subject to assignment, alienation, pledge, attachments, garnishment or claims of creditors, and may not otherwise be voluntarily or involuntarily alienated or encumbered.

IX.

In the event any of the beneficiaries hereunder shall by reason of infirmity or mental or physical disability be unable to receive and receipt for income, the same may be applied by said Trustee to the support, care and maintenance of such beneficiary during the continuance of such disability in any manner that said Trustee shall see fit.

IN WITNESS WHEREOF, GUY M. WILCOX and GLADYS E. WILCOX have executed this instrument for the purposes herein contained on the date first above written.

Guy M. Wilcox
Guy M. Wilcox Soc. Sec. #507-24-4939

Gladys E. Wilcox
Gladys E. Wilcox Soc. Sec. #508-28-9865

STATE OF ARIZONA }
COUNTY OF PIMA } ss.

Before me, the undersigned Notary Public, personally appeared GUY M. WILCOX and GLADYS E. WILCOX, who acknowledged that they executed the herein Trust Agreement for the purposes therein contained this 4TH day of OCTOBER, 1973.

Marshall Jones
Notary Public

My Commission expires:

March 27, 1976

SCHEDULE A

1. The real property and improvements thereon situated in the County of Pottawattamie, State of Iowa, described as follows, to-wit:

The East One-half of the Southwest One-fourth (E1/2SW1/4) and the West One-half of the Southwest One-fourth (W1/2SW1/4), excepting the North 22 feet more or less beginning at the road at the Northeast corner of the NW1/4SW1/4 thence West 200 feet; then the North 28 feet more or less of the NW1/4SW1/4; also excepting a strip of ground 16 feet wide, the North line of which commences 70 rods East from the Northwest corner of the NW1/4SW1/4, thence Southeasterly 10 rods, to a point 7 rods West of the West line of the road, thence East 7 rods to the West line of said public road, all in Section 11, Township 74, North, Range 40 West of the 5th P. M., Pottawattamie County, Iowa.

SUBJECT TO all easements, restrictions, reservations, rights-of-way, encumbrances and other matters affecting said property of record in the office of the County Recorder of Pottawattamie County, Iowa.

GUY M. WILCOX and GLADYS E. WILCOX each own an undivided one-half (1/2) interest in the above property.

2. That certain real property and improvements thereon situated in Pima County, Arizona, described as follows, to-wit:

Lot 208 of Del Monte Village, a subdivision in Pima County, Arizona, according to the map or plat thereof, of record in the office of the County Recorder of Pima County, Arizona, in Book 9 of Maps and Plats at page 91.

SUBJECT TO all easements; restrictions, reservations, rights-of-way, encumbrances and other matters affecting said property of record in the office of the County Recorder of Pima County, Arizona.

GUY M. WILCOX and GLADYS E. WILCOX each own an undivided one-half (1/2) interest in the above property.

3. Southern Arizona Bank & Trust Company, Financial Banking Center, 4400 East Broadway, Tucson, Arizona:
 - Pass Book Savings Account, No. 207-14579 2
 - Farm Account (check book), No. 05805-3

4. Insurance Policies:

- Federal Employees Group Life Insurance \$1,500.00
(Guy M. Wilcox)
- Aetna Life Insurance Company, Hartford, \$2,500.00
Conn. (Guy M. Wilcox) No. 514885

ADDENDUM TO SCHEDULE A

5. That certain real property and improvements thereon situated in Sarpy County, Nebraska, described as follows, to-wit:

Lot Nine (9), and the North One-half (N $\frac{1}{2}$) of Lot Eight (8), Block Twenty-five (25), South Papillion, Sarpy County, Nebraska,

SUBJECT to easements and restrictions of record,

GLADYS E. WILCOX, Trustee.

That the real estate described in Item 2 of Schedule A is no longer owned by GUY M. WILCOX and GLADYS E. WILCOX.

ADDENDUM TO SCHEDULE A

6. That those monies presently listed on Addendum A in Item 3 have been transferred to the Bank of Papillion, and presently exist in the form of two (2) Certificate of Deposits each of which are in the denomination and the account number shown below.

1. \$15,000.00 account #6212
2. \$12,000.00 account #6213

GLADYS E. WILCOX, Trustee

DATED this 19th day of October, 1979.

FIRST AMENDMENT TO DECLARATION OF TRUST

GUY M. WILCOX and GLADYS E. WILCOX

The Declaration of Trust executed by Guy M. Wilcox and Gladys E. Wilcox, Grantors and my wife, Gladys E. Wilcox as Trustee and Stanley G. Wilcox and Michael E. Wilcox, successor Trustee, on October 4, 1973, hereby is amended as follows:

I.

I hereby revoke Article I of such trust in its entirety and substitute therefor the following:

ARTICLE I

The Trust Estate shall consist of the property described in SCHEDULE A and any addendums thereto, attached hereto, and such other property shall be transferred to Gladys E. Wilcox, as Trustee under the herein Trust Agreement.

II.

I hereby amend Article II of such trust as follows:

ARTICLE II

I appoint Verla Gail (Wilcox) Fulton as successor Trustee in place of Michael E. Wilcox, previously designated successor Trustee. That I retain all other terms of Article II of said Trust.

III.

I hereby revoke Article IV of such trust in its entirety and substitute therefor the following:

ARTICLE IV

The Trust Estate and all income derived therefrom shall be held, administered and distributed as follows:

A. The entire net income from the Trust Estate shall be paid over, not less than annually, each year to or for the benefit of Guy M. Wilcox and Gladys E. Wilcox, so long as they shall live, and upon the death of one, then I direct that the Trustee shall distribute to the survivor a sum of money or other property, the value which shall be the lesser of;

(a) The exact sum needed to obtain the maximum marital deduction in determining the federal estate taxes on my estate after taking into account all other items of my gross estate (whether passing under this trust, my Will or otherwise) that qualify for such deduction; or

(b) The exact sum needed so that my taxable estate as computed for federal estate tax purposes shall equal the maximum amount which results in no federal estate tax after taking into account the unified credit against estate tax and any other allowable credits.

In determining and computing the amount and value of the property, all property shall be valued at the values finally determined (whether by agreement, litigation, or otherwise) for federal estate tax purposes.

My wife shall have the sole and absolute power to select and designate the cash or other property necessary to constitute this distribution; provided, however, that she may not select any life insurance policies or any assets which would not qualify for the marital deduction for federal estate tax purposes. Should the death of my wife occur before she shall have made such selection, her personal representative, if any, or otherwise the holder of legal title to assets constituting her taxable estate, shall have such power.

Within nine (9) months from the date of my death, my wife may disclaim, in whole or in part, any interest passing to her pursuant to this instrument by delivering written notice of such disclaimer to the Trustee. Any interest so disclaimed shall constitute a separate and distinct trust which shall be held, administered, divided and distributed as if my wife has predeceased me, but otherwise pursuant to the provisions of this trust, hereinafter created.

B. Upon the death of the survivor of Guy M. Wilcox and Gladys E. Wilcox, the Trustee shall divide the Trust Estate into STANLEY'S TRUST and VERLA'S TRUST, as set forth in such Trust.

IV.

I hereby ratify and confirm such Declaration of Trust except insofar as the foregoing provision of this instrument amend the same.

IN WITNESS WHEREOF, the Settlor has signed this TRUST AGREEMENT the day and year first above written.

GLADYS E. WILCOX "Settlor"

GUY M. WILCOX by Gladys E. Wilcox
with durable power of attorney "Settlor"

ACCEPTANCE AND RECEIPT OF TRUSTEE

GLADYS E. WILCOX, the Trustee above named, hereby accepts the Trust conferred upon her by this instrument, and consents and agrees to carry out the terms of the Trust.

GLADYS E. WILCOX, further acknowledges receipt of all items mentioned in Schedule A referred to therein, and attached to this Trust Agreement.

DATED this 4 day of June, 1979.

GLADYS E. WILCOX
"Trustee"