

82205 CERTIFICATION OF MARGARET H. MANN 1987 TRUST

The undersigned hereby certify:

1. That MARGARET H. MANN and ORTON R. MANN are Trustees of that certain Trust Agreement dated the same date as this Certificate wherein MARGARET H. MANN is Trustor and MARGARET H. MANN and ORTON R. MANN are Initial Trustee.

2. That, for the purposes of convenience, the Trust created by the aforesaid Trust Agreement is named the "MARGARET H. MANN 1987 TRUST".

3. That the aforesaid Trust Agreement contains, inter alia, the following provisions:

a. The powers of MARGARET H. MANN over assets subject to the Trust Agreement are set forth in Exhibit "A".

b. The powers of Trustees over assets subject to the Trust Agreement are set forth in Exhibit "B".

c. The successors to MARGARET H. MANN and ORTON R. MANN as Trustees are set forth in Exhibit "C".

d. The definitions of terms used herein are set forth in Exhibit "C".

4. This Certificate shall not be construed as amendatory of the Trust Agreement and, to the extent that any portion of this Certificate should conflict with the Trust Agreement, the provisions of the Trust Agreement shall control.

DATED this 30th day of November, 1987.

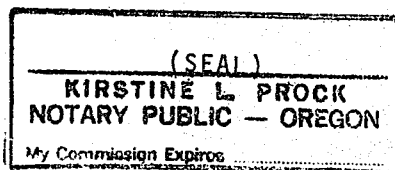
Margaret H. Mann
MARGARET H. MANN, Trustor

Margaret H. Mann
MARGARET H. MANN, Init. Trustee
Orton R. Mann
ORTON R. MANN, Initial Trustee

STATE OF OREGON, County of Klamath) ss:

Before me personally appeared the above named MARGARET H. MANN and ORTON R. MANN, known to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.

November 30, 1987



Kirstine L. Prock
NOTARY PUBLIC FOR OREGON
My Commission Expires: 12/16/88

21760

Possession, Custody and Management of Margaret's Assets: Except as may be expressly provided otherwise, Margaret shall have the exclusive possession, custody, and all power of management, without payment of rental therefor and without any accounting to Trustee thereof, of Margaret's Assets transferred to Trustee by Margaret. Without limiting the generality of the foregoing, the power of management shall include, but not be limited to, all powers set forth in Exhibit "B" of this Certification of Trust and as the same shall be expanded by the following provisions:

a. **Sell, Etc.:** The power of management shall include the power to sell, convey, lease, encumber, or hypothecate any Margaret's Asset. The foregoing power to lease, encumber, or hypothecate shall include the power to do so for periods longer than the term of any trust created by the Trust Agreement and for any antecedent debts of Margaret.

b. **Securities:** The power of management shall also include the power to open and maintain, in the name of Trustee, the name of the Trust, or in the name of any nominee of Trustee, including, without limiting the generality of the foregoing, the name of the Trustor of the asset invested in any account, street or otherwise, with any brokerage firm or company, and to conduct any and all stock trading activity, including, but not limited to, marginal trading, short selling, buying and selling options, whether or not such stocks are owned by Trustee, Trust, or nominee of Trustee.

c. **Life Insurance:** The power of management shall also include the power to hold, in name of Trustee, in name of the Trust, or in name of any nominee of Trustee, any policy of life insurance on the life of Margaret. Trustee shall not be obligated to pay the premiums on any such policy of life insurance and the named insured shall retain all rights afforded an owner of any such policy including, without limitation of the foregoing, the right to receive dividends therefrom, to borrow against such policy, or otherwise transfer the same.

d. **Trustee's Nominee:** Margaret may act as nominee of Trustee for any of Margaret's Assets transferred and conveyed by Margaret to Trustee pursuant to the Trust Agreement. Without limitation of the foregoing, Margaret shall be deemed to hold a Margaret's Asset as nominee of Trustee where Margaret executes and delivers to Trustee any instrument transferring any Margaret's Asset to Trustee even though the Margaret's Asset remains registered in the name of Margaret, the registration in the name of Trustee of such a Margaret's Asset is not completed, or Margaret retains possession of the certificate, or other document and/or instrument, evidencing the title thereto. If Margaret acts as a nominee for any Margaret's Asset transferred to Trustee, Margaret may receive directly any dividends, interest, income or distributions from or upon such Margaret's Asset and neither Margaret, nor Trustee of such Margaret's Asset shall have any duty of accounting to the other, or to any other person, with regard thereto. If Margaret, in possession of a Margaret's Asset (as nominee of Trustee), should transfer title to a Margaret's Asset to one other than Trustee, such a transfer shall constitute a withdrawal of such a Margaret's Asset from the Trust Estate and Trustee shall have no further interest therein, nor duties with regard thereto. If Margaret should transfer a Margaret's Asset to a third party, Margaret shall notify Trustee of any withdrawal of any Margaret's Asset from the Trust Estate, but such notice shall not be a condition precedent to the effective withdrawal of a Margaret's Asset from the Trust Estate or to the conveyance of good and sufficient title to the transferee thereof.

e. **Co-Tenancies:** If any Co-Tenancy account, or Co-Tenancy title to real property or personal property of any kind, should be established between Margaret and Trustee, the instrument, document, or conveyance establishing or creating such Co-Tenancy shall be the equivalent of an instrument, document, or conveyance designating such Co-Tenancy account or property as part of Margaret's Assets, and, as between Margaret and Trustee, any such Co-Tenancy account or property shall be subject to the covenants, terms, and provisions of the Trust Agreement. To the extent changes are made in any such Co-Tenancy account (either by addition, or deletion), the same shall constitute an addition to, or removal of, Margaret's Assets. Where such a Co-Tenancy account is a joint account in the nature of an Investment Account, Margaret may write checks thereon or make withdrawals therefrom without the co-signature of Trustee, and such writing of checks or the making of withdrawals by Margaret shall constitute withdrawals from the Trust Estate and Trustee shall have no further interest in any amount, or amounts, so withdrawn, or any further duty with regard thereto. The capacity of Margaret of any Margaret's Asset held between Margaret and Trustee as Co-Tenants shall be that of nominee of Trustee and not that of co-owner.

f. Instructions by Margaret to Trustee and Indemnification of Trustee: Margaret, in exercising the power to manage, possess or control any asset of the Trust Estate as herein provided, may direct Trustee, from time to time, in writing, to participate and join in any action elected by Margaret and Trustee shall comply with such direction. The direction by Margaret may include (without limiting the generality of the rights herein provided) direction to sell, convey, transfer, or lease any Margaret's Asset. If Trustee is directed to take any action concerning a Margaret's Asset pursuant to the rights herein provided, and the proceeds or products of such an action are received by Trustee, Trustee shall account for the same and apply the same as directed by Margaret. Unless Margaret expressly directs Trustee to pay the proceeds from the sale, leasing, or disposition of a Margaret's Asset to Margaret, the same shall continue to be subject to the terms of the Trust Agreement. In any event, Trustee shall promptly and fully account to Margaret in writing for any proceeds or products received by Trustee as a consequence of any action directed by Margaret. In order to assure Trustee's compliance with Margaret's directions concerning Margaret's Assets pursuant to the provisions herein provided, Margaret hereby covenants and agrees to and with Trustee to indemnify and hold harmless Trustee from any and all claims, demands, causes of action, actions or suits, and costs (including, without limiting the generality of the foregoing, reasonable attorney fees with or without suit or action, and, if suit or action, at trial or on appeal). As security for the foregoing covenant to indemnify and hold harmless Trustee, Trustee is hereby given (in addition to all powers conferred by law) a lien upon Margaret's Assets (both principal and income) for the payment thereof, including, but not limited to, the right to take possession of Margaret's Assets for the purpose of reimbursing Trustee of any sums due Trustee by way of this covenant to indemnify Trustee or hold Trustee harmless.

EXHIBIT "B"

Powers of Trustee Over Management Assets: If Margaret's Assets should, during Margaret's lifetime, become Margaret's Management Assets, Trustee shall, during Margaret's lifetime, have, in addition to all powers provided by law, rights and powers set forth herein. In event that Margaret's Assets become Margaret's Management Assets because of Margaret's death, Trustee of any trust created by the Trust Agreement shall have, in addition to all powers provided by law, the following rights and powers (provided, however, that if Orton should be a Trustee of any trust created by the Trust Agreement and any right or power granted herein, or by law, to Orton should make such trust subject to taxation upon Orton's death, such right or power shall be exercisable only by a Trustee other than Orton and creation, or existence, of such right or power in Orton as Trustee shall be absolutely void). Included in the foregoing sentence, without limiting the generality of the foregoing, are the following specific powers:

a. Investments: To make such investments as Trustee shall determine from time to time to be reasonable and prudent, it being Trustor's intent that other powers specified in the Trust Agreement shall not be construed as limiting Trustee's powers but rather expanding Trustee's general power.

b. Securities: To invest any property forming part of the Trust Estate in such securities, including securities issued by or insured by United States of America, State thereof, or political subdivision of such State, or any country other than United States of America, common or preferred stocks, notes, debentures, or fractional shares of any corporation, and shall have like authority to exercise, or sell, stock subscription or commission rights, and to purchase fractional shares needed to round out fractional shareholdings that might arise concerning any stock held pursuant to authority granted hereby. To open an account, or accounts, with any brokerage firm or company, including, but not limited to, a street account. In addition, Trustee shall have right to acquire its own stock and to either vote any stock subject to the Trust (including its own stock), or give its proxy to vote such stock comprising an asset of Trust to a distributee. Trustee may also sell any of investments referred to in this paragraph. Trustee shall have authority to register or qualify for exemption from registration shares of stock in any corporation with any agency or agencies of any government (including, but not limited to, Securities and Exchange Commission of the Government of the United States); to participate in any such registration or qualification for exemption from registration; to apply for and to secure approval of any agency of any government with respect to sale of such shares; to sell such shares to the public (or to underwriters for public sale) or to private investors or to participate in public or private sale of such shares; to enter into agreement with respect to any such sale with any broker, investment banker or underwriter; to make such representations, warranties and indemnities as are customarily given by a selling stockholder to any broker, investment banker or underwriter in connection with a firmly underwritten offering; to incur and to pay all expenses necessary or appropriate in connection with any such registration, qualification or sale; and to take all other action necessary or appropriate in order to consummate any such sale.

c. Property: To continue to hold any property (real, personal, or mixed) received in trust at the risk of Trust Estate and not at risk of Trustee. Trustee need not sell any of assets in Trust Estate merely for sake of diversification nor for sake of obtaining cash funds to invest in other assets which might produce more income. In addition, to sell, convey, lease, encumber, or hypothecate, any property that may become part of Trust Estate. The foregoing power shall include power to lease, encumber, or hypothecate, for periods longer than term of any trust created by the Trust Agreement.

d. Retain Property and Operate Business: To continue to hold any property received in trust and to operate at the risk of the Trust Estate and not at the risk of Trustee, any property or business received in trust, as long as Trustee may deem advisable, the profits and losses therefrom to inure to or be chargeable to the Trust Estate as a whole and not to the Trustee. Trustee need not sell any of such assets merely for sake of diversification nor for sake of obtaining cash funds to invest in other assets which might produce more income. It is Margaret's specific intent that Trustee shall have absolute discretion to hold and manage the Trust assets following investment programs similar to that which Margaret has followed prior to any asset of the Trust Estate becoming subject to these powers. Trustee is specifically relieved of any liability or responsibility to any beneficiary for continuing to hold any property received in trust.

- e. Borrow Money and Loan Trustee's Funds: To borrow money and to loan or advance Trustee's own funds to any Trust created by the Trust Agreement for any trust purpose at prevailing rates of interest and to mortgage and hypothecate the property and securities of the Trust Estate in whole or in part as security for the repayment of such loans or advances. This power shall also include, without limiting the generality of the foregoing, the power to refinance, or restructure, any antecedent debt of Trustor.
- f. Make Repairs: To make such expenditures for the repairing, improving and rebuilding of any property of the Trust Estate as Trustee may deem necessary.
- g. Use a Nominee of Title: To hold securities and other property in the name of Trustee, or in the name of Trustee's nominee, but Trustee shall be responsible for the acts of such nominee affecting such property only if such nominee is other than Margaret.
- h. Pay Expenses: To pay all taxes, charges, commissions and other expenses of the Trust Estate, including reasonable compensation for Trustee's own services, which shall be based upon its schedule of fees at the time such fees become payable, if Trustee maintains a schedule; provided, however, that neither Orton, Marilyn, or Carol shall receive any compensation as Trustee. Trustee shall also be entitled to reimbursement for all outlays, advances, costs and expenses incurred by Trustee in the preservation, maintenance, and protection of the Trust Estate without reduction of Trustee's fees. This provision shall include any indemnity insurance of Trustee if Trustee should act as an officer or director of any corporation in which the Trust Estate holds more than a 50% interest.
- i. Determine Principal and Income: To determine, in all cases, what receipts are income and what are principal and what disbursements are chargeable to income and what are chargeable to principal; subject, however, to the definition of income or special provisions regarding income, contained in the Trust Agreement.
- j. Protection and Realization of Assets: To take any action with respect to conserving or realizing upon the value of any assets and with respect to foreclosures, reorganizations or other changes affecting any asset; to collect, pay, contest, compromise or abandon demands of or against the Trust Estate, wherever situated; and to execute contracts, notes, conveyances and other instruments, including instruments containing covenants and warranties binding upon and creating a charge against the Trust Estate, and containing provisions excluding personal liability.
- k. Employ Professionals: To employ any custodian, attorney, accountant, corporate fiduciary, or any other agent or agents to assist Trustee in administration of the Trust Estate and to rely on the advice given by these agents. If Trustee should have any financial interest in business of such professionals, the same shall not constitute a conflict of interest. Reasonable compensation for all services performed by these agents shall be paid from the Trust Estate out of either income or principal as Trustee, in Trustee's discretion, shall determine, and shall not decrease the compensation to which Trustee may be entitled. Trustee shall not be responsible for any neglect, omission, or wrong doing of any agent or employee unless Trustee fails to use reasonable care in the selection of these persons.
- l. Pay to Beneficiary: To pay income or principal to which a beneficiary is entitled directly to a beneficiary, to any person having custody of a beneficiary, to the legal guardian or conservator of a beneficiary, or to any person who, or corporation which, shall be furnishing maintenance, support or education to a beneficiary, or as otherwise specifically provided in the Trust Agreement. Receipt of any person to whom payment is made as herein authorized shall be sufficient voucher for Trustee, and in the discretion of Trustee, recipient need not be required to account to Trustee or to any court or other person as to disposition thereof.
- m. Distribution of Trust Income and Principal: To make any distribution or division of principal or income of Trust Estate in cash, or in kind, or both, and to allot different kinds or disproportionate shares of property or undivided interest in property among those entitled to distribution. To the extent that securities or other property is determined by Trustee to be distributable under the terms of this paragraph, Trustee shall distribute the same at its market value as nearly to the date of distribution as can reasonably be determined by Trustee. The judgment of Trustee as to what shall constitute a just and proper division or apportionment of

21764

assets of the Trust Estate among any distributees shall be binding and conclusive on all interested parties. Income accrued or unpaid on trust property when received into any trust shall be treated as any other income. Income accrued or held undistributed at termination of any interest or estate under any trust shall go to the beneficiaries entitled to the next succeeding interests, in the proportion in which they take such interests. Periodic payments out of principal not due upon termination of any interest or estate shall not be apportioned to that date. Proration of taxes and other current expenses to the date of termination shall not be required. Trustee may exercise any powers and discretions set forth in this paragraph for a reasonable period after termination of the Trust Estate.

EXHIBIT "C"

21765

A. Initial Trustee: The Initial Trustee shall be Margaret and Orton. In addition, if any portion of the Residue of Margaret's Management Assets is allocated among the Credit Shelter Share and the Residual Share, the following provisions shall apply:

1. Trustee of Credit Shelter Share: Orton, Marilyn, and Carol shall act as Initial Trustee of the Credit Shelter Share. In the event of the death or incapacity of Orton, Marilyn and Carol, or the survivor of them, shall continue to act as Trustee of the Credit Shelter Share. In the event of the death or incapacity of both Marilyn and Carol, the Successor Trustee of the Credit Shelter Share shall be as set forth in the following provisions of this Exhibit "C".

2. Trustee of Residual Share: Orton, Marilyn, and Carol shall act as Initial Trustee of the Residual Share. In the event of the death or incapacity of Orton, Marilyn and Carol, or the survivor of them, shall continue to act as Trustee of the Residual Share. In the event of the death or incapacity of both Marilyn and Carol, the Successor Trustee shall be as set forth in the following provisions of this Exhibit "C".

B. Designation of Successor Trustee: Successor Trustee to any Trustee shall be governed by the following:

1. Successor Trustee: The following provisions shall govern the Successor Trustee of the Trust, or Trusts, established by the Trust Agreement.

a. Margaret's Management Assets During Margaret's Lifetime: If both Margaret and Orton should die, or become incapacitated, while either, or both, of them should be acting as Trustee of Margaret's Management Assets during Margaret's lifetime, Marilyn and Carol shall be Successor Trustee to Margaret and Orton. If Marilyn or Carol should be unable or decline to act as Successor Trustee, the one of them able and willing to act shall act as Successor Trustee. To the extent that Marilyn or Carol should assume the duties of Trustee and, thereafter, one of them should cease to act as Trustee, the one of them able and willing to act as Trustee shall continue to act as Trustee.

b. Successor Trustee of Credit Shelter Share: If both Marilyn and Carol should die, or become incapacitated, while acting as Trustee of Credit Shelter Share, the Successor Trustee to Marilyn and Carol of Credit Shelter Share shall be FIRST INTERSTATE BANK OF OREGON, na.

c. Successor Trustee of Residual Share: If both Marilyn and Carol should die, or become incapacitated, while either, or both of them, should be acting as Trustee of the Residual Share, the Successor Trustee to Marilyn and Carol of the Residual Share shall be FIRST INTERSTATE BANK OF OREGON, na.

2. No Trustee Designated Willing or Able to Act: If all individuals named herein as Trustee, or any successor, or successors, to them designated as provided in this Exhibit "C" should be unable or unwilling to act as Trustee, and there should be, for a period of ninety (90) days no Trustee acting under the provisions of the Trust Agreement, anyone interested in any portion of any trust established by the Trust Agreement may, either in person, or through his or her guardian or conservator, secure appointment of a Successor Trustee by a court of competent jurisdiction at the expense of the Trust Estate.

3. Corporate Trustee as Successor Trustee Subject to Certain Provisions: If any Successor Trustee should be a Corporate Trustee (whether named in the Trust Agreement as a Successor Trustee or selected pursuant to the Trust Agreement), such Corporate Trustee shall be subject to the following provisions:

a. Sale of Trust Business: In the event a Corporate Trustee should sell or transfer its business or its trust department, or should consolidate or merge with another institution authorized to transact trust business in the State of Oregon, any successor to a Corporate Trustee shall act as successor to a Corporate Trustee without further formality other than instruments necessary to accomplish the succession itself.

b. Resignation of Corporate Trustee: If the Corporate Trustee should resign, a successor to such a Corporate Trustee shall be selected in the same manner as provided in the preceding Subparagraph B,2.

c. Removal of Corporate Trustee: A majority of the beneficiaries of the Trust Agreement, either individually, or by and through their respective guardians or conservators, may remove any Corporate Trustee acting with respect to any trust established by the Trust Agreement no longer revocable by Margaret and may designate a successor to any removed Corporate Trustee. Removal shall be effected as follows: By delivery of a written instrument personally, or by certified mail, to the then acting Corporate Trustee; by written acceptance of the office of Trustee signed by the successor to the acting Corporate Trustee selected pursuant to this provision; and by delivery of notice of such change and acceptance to all beneficiaries of any trust, or trusts, created by the Trust Agreement being then administered pursuant to the Trust Agreement. Any such removal shall be effective only upon the end of the month following the date of such removal.

4. Responsibility of Successor Trustee for Acts of Predecessor: No Successor Trustee shall be liable for any act, omission, or default of a predecessor, shall have no duty to investigate or review any action of a predecessor and may accept accounting records of a predecessor showing assets on hand without further investigation and without incurring any liability to any person claiming or having an interest in the Trust Estate.

C. Right of Resignation: Any Trustee shall have the right to resign at any time; provided, however, that the effective date of such resignation shall be at the end of the month following the date of such resignation. Any resignation of a Trustee shall be in writing acknowledged in the form required for the recordation of instruments in the State of Oregon.

D. Definitions: The definitions set opposite the following terms shall control:

1. Margaret: The term "Margaret" shall mean MARGARET H. MANN also known as MARGARET HAHN MANN.
2. Orton: The term "Orton" shall mean ORTON R. MANN also known as ORTON RICE MANN.
3. Marilyn: The term "Marilyn" shall mean MARILYN M. STENBERG.
4. Carol: The term "Carol" shall mean CAROL M. WENDT.
5. Gary: The term "Gary" shall mean GARY O. MANN.

WHEN RECORDED MAIL TO:

GIACOMINI, JONES & TROTMAN
ATTORNEYS AT LAW
635 MAIN STREET
KLAMATH FALLS, OREGON 97601

STATE OF OREGON

County of Klamath } ss:
I certify that the within
instrument was received for record
on the 4th day of December,
19 87, at 9:24 o'clock A M., and
recorded in Book M87 on Page
21759 or as filing fee number
82205.

Record of Deeds of said County.
Witness my hand and seal of
County affixed.

Evelyn Biehn,

Klamath County Clerk

Title

BY: Ann Smith Deputy