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BOOK 121 PAGE 430

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REAL ESTATE EXCISE TAX

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SKAMANIA COUNTY TREASURERFILED RECORD
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P. Lowry

GARY F. OLSON

IRREVOCABLE TRUST AGREEMENT

Trust agreement made this 9th day of October, 1990, between MARY FLORENCE LILLEGARD, of the City of Lyle, County of Klickitat, State of Washington, herein referred to as Trustor, and DANIEL L. LILLEGARD, of the City of Stevenson, County of Skamania, State of Washington, and FAY F. OLSON, of the City of Salem, County of Marion, State of Oregon, herein referred to as Joint Co-Trustees.

In consideration of the mutual covenants and promises set forth herein, Trustor and Trustees agree:

SECTION ONE

Appointment of Joint Co-Trustees

Trustor hereby appoints DANIEL L. LILLEGARD and FAY F. OLSON as Joint Co-Trustees of this trust.

SECTION TWO

Transfer in Trust

Trustor herewith assigns, transfers, and conveys to Joint Co-Trustees the property described in Exhibit "A" attached hereto and made a part hereof by this reference, receipt of such property being hereby acknowledged by Joint Co-Trustees. Such property, hereafter designated the trust estate, shall be held by Joint Co-Trustees in trust for the uses and purposes and on the terms and conditions set forth herein.

SECTION THREE

Successor Trustee

In the event that either Daniel L. Lillegard or Fay F. Olson resigns or for any reason is unable or unwilling to continue to act as Joint Co-Trustee, then and in that event the Trustor hereby appoints the other to act as Trustee of this trust.

SECTION FOUR

Disposition of Principal and Income

Trustees shall administer and manage the trust estate, collect the income therefrom, and, after payment of all taxes and assessments thereon and all charges incident to the management thereof, apply and dispose of the net income and the principal of the trust as follows:

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Indirect	<u>p</u>
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Mailed	

a) Trustees shall pay to or apply for the benefit of Mary Florence Lillegard, during her lifetime, in monthly or other convenient installments, all of the net income from the trust estate.

b) Trustees may, at any time, and in Trustees' sole discretion, pay to or apply for the benefit of Mary Florence Lillegard any part or all of the principal then being held for said beneficiary, if Trustees deem such payments necessary for the proper support, care, and maintenance of said beneficiary, considering any other sources of income of such beneficiary.

c) This trust shall terminate on the death of Mary Florence Lillegard, and thereupon, after first making the payments herein provided, Trustees shall distribute and deliver all of the remaining trust estate to the persons named in Trustor's Last Will and Testament, a copy of which is attached hereto as Exhibit "B", in the manner set forth therein.

d) Trustees are authorized and directed to pay out of the trust estate the proportionate share of any succession, legacy, inheritance, death, transfer, or estate taxes, including any interest and penalties thereof, that may be assessed by reason of the death of Trustor.

e) Trustees are authorized and directed, upon the death of Mary Florence Lillegard to pay from the trust estate the expenses of last illness, funeral and burial for said decedent, unless Trustees in their absolute discretion determine that other adequate provision has been made for the payment of such expenses.

f) In the event that the principal of the trust estate has been reduced to a fair market value of Ten Thousand Dollars (\$10,000.00) or less, the Trustees shall have the sole discretion to determine that it will be in the best interest of the beneficiary to terminate this trust and distribute the principal then remaining to her together with any accrued or undistributed net income.

SECTION FIVE Additions to Trust

Trustor and any other person shall have the right at any time to add property acceptable to Trustees to this trust. Such property, when received and accepted by Trustee, shall become part of the trust estate.

SECTION SIX Irrevocability of Trust

This declaration of trust shall be irrevocable, and the Trustor hereby relinquishes all rights, title and interest in and to the property deposited hereunder and any property which may be hereafter deposited hereunder and the income accrued therefrom, and vests in the Trustees all right, title and interest in and to the said property deposited hereunder. The Trustor reserves to herself

no right to alter or amend this declaration of trust, except for the purpose of changing the successor trustee appointed in Section Three hereof and appointing additional successor trustees.

SECTION SEVEN
Powers of Trustees

A. Trustees shall have the power to do all acts, institute all proceedings, and exercise all rights, powers, and privileges that an absolute owner of the trust property would have, subject always to the discharge of Trustees' fiduciary obligations. The powers herein granted to Trustees shall be deemed to be supplementary to and not exclusive of the general powers of trustees pursuant to Washington law, and shall include all powers necessary to carry the same into effect.

B. In investing, reinvesting, purchasing, acquiring, exchanging, and selling property for the benefit of this trust, Trustees shall exercise the judgment and care, under the circumstances then prevailing, that men of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probable income as well as the probable safety of their capital. Within the limits of the foregoing standard, Trustees are authorized to acquire every kind of property, real, personal, or mixed, and to make every type of investment, specifically including, but not limited to, corporate obligations and securities of every kind, preferred or common stocks, and interests in investment trusts and mutual funds, that men of prudence, discretion and intelligence acquire for their own account irrespective of whether that investment would otherwise be classified as a legal or nonlegal investment under the laws of the State of Washington.

C. Any person or persons appointed to act as Trustee or successor Trustee under this trust instrument shall not be required to give any bond by virtue of the laws of the State of Washington.

D. Whenever deemed advisable by Trustees, Trustees shall have the power to commence or defend, at the expense of the trust estate, any litigation affecting the trust or any property of the trust estate.

E. Trustees shall charge any tax that may be assessed from time to time on the trust estate to income or to principal or partly to each as Trustees may determine in their absolute discretion.

F. Except as otherwise specifically provided in this agreement, Trustees shall have full power and authority to determine, in their absolute discretion, what shall constitute principal of the trust estate, gross income from the trust estate, and net income of the trust estate distributable under the terms hereof. The term "net income" as used in this trust instrument is intended to mean the difference between gross income received by

Trustees from the trust estate and all taxes, assessments, fees, costs, and other expenses incurred or paid by Trustees in the administration of the trust estate.

SECTION EIGHT
Duration of Trustees' Power

All of the rights, powers, authorities, privileges, and immunities given to Trustees by this agreement shall continue after termination of the trust created hereby until Trustees shall have made actual distribution of all property held by it hereunder.

SECTION NINE
Spendthrift Provision

No title or interest in the real estate or other property constituting the principal of the trust estate, or in any income accruing therefrom or thereon, shall vest in the beneficiary during the continuance of the trust created hereby. Neither shall the beneficiary have the power or authority to anticipate in any way any of the rents, issues, profits, income, monies, or payments hereby provided or authorized to be paid to her, or any part thereof, nor to alienate, convey, transfer or dispose of the same or any interest therein or any part thereof in advance of payment. None of the same shall be involuntarily alienated by the beneficiary or be subject to attachment, execution, or be levied upon or taken upon any process for any debts that the beneficiary of the trust shall have contracted or shall contract, or for any torts of such beneficiary or in satisfaction of any other demands or obligations that any beneficiary shall incur. All payments authorized and provided to be made by Trustees shall be made and shall be valid and effectual only when paid to the beneficiary as herein provided.

SECTION TEN
Compensation of Joint Co-Trustees

Joint Co-Trustees named herein and all successor trustees shall be entitled to reasonable compensation for their services herein as Trustees.

SECTION ELEVEN
Rule Against Perpetuities

Anything herein to the contrary notwithstanding, the trust hereby created shall terminate not later than one day earlier than twenty-one (21) years after the death of the Trustor, and if the trust hereby created has not sooner terminated, the Trustees shall at said time pay over, convey and deliver the trust estate then in their possession to the persons then entitled to receive said assets, in the shares or portions to which they are entitled.

SECTION TWELVE
Bad Faith or Negligence of Trustees

No loss or damage accruing to the trust estate as a result of the exercise of any discretion herein vested in Trustees shall be charged or imputed to Trustees, except for such loss or damage as may result from bad faith or gross negligence in the exercise of Trustees' discretion.

SECTION THIRTEEN
Governing Law

The validity, construction, and effect of this agreement and of the trust created hereunder and its enforcement shall be determined by the laws of the State of Washington as such laws may from time to time exist.

SECTION FOURTEEN
Acceptance by Trustee

The Trustees named in this trust instrument, by joining in the execution thereof, acknowledge receipt of the property described in Exhibit "A", attached hereto and incorporated herein by this reference, and thereby accept the terms of such instrument and agree to perform all the duties herein imposed and granted on all the terms and conditions as set forth herein.

IN WITNESS WHEREOF, Trustor and Joint Co-Trustees have executed this agreement at Stevenson, Washington, the day and year first above written.

Trustor:

Fay F. Olson
FAY F. OLSON, in her capacity
as Co-Guardian for Trustor,
MARY FLORENCE LILLEGARD

Joint Co-Trustees:

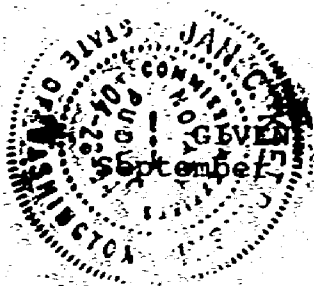
Fay F. Olson
FAY F. OLSON

Daniel L. Lillegard
DANIEL L. LILLEGARD, in his
capacity as Co-Guardian for
Trustor, MARY FLORENCE
LILLEGARD

Daniel L. Lillegard
DANIEL L. LILLEGARD

STATE OF WASHINGTON)
County of Skamania) ss

On this day personally appeared before me FAY F. OLSON, in her capacity as Co-Guardian for MARY FLORENCE LILLEGARD, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that she signed the same as her free and voluntary act and deed, for the uses and purposes therein mentioned.



GIVEN under my hand and official seal this 27th day of September, 1990.

J. C. Fiebrich
Notary Public in and for the
State of Washington, residing
at Stevenson

Commission expires: 4-28-94

STATE OF WASHINGTON)
County of Skamania) ss

On this day personally appeared before me DANIEL L. LILLEGARD, in his capacity as Co-Guardian for MARY FLORENCE LILLEGARD, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 9th day of September, 1990.
October

J. C. Fiebrich
Notary Public in and for the
State of Washington, residing
at Stevenson

Commission expires: 4-28-94

STATE OF WASHINGTON)
County of Skamania) ss

On this day personally appeared before me DANIEL L. LILLEGARD, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 9th day of September, 1990.
October

J. C. Fiebrich
Notary Public in and for the
State of Washington, residing
at Stevenson

Commission expires: 4-28-94

EXHIBIT "B"

SKAMANIA COUNTY
ORIGINAL FILED

AUG 10 1935

Jeannette Ellis, Clerk

LAST WILL AND TESTAMENT

OF

FLORENCE LILLEGARD

KNOW ALL MEN BY THESE PRESENTS, That I, FLORENCE LILLEGARD, of Stevenson, Skamania County, Washington, being of sound and disposing mind and not acting under duress, menace, fraud or the undue influence of any person whomsoever, do make, publish and declare this my Last Will and Testament.

ARTICLE I.

Identification of Family

I declare that I am a widow. My immediate family now consists of my daughter, FAY OLSON, my daughter, LOIS HUNT, my son, DANIEL LEE LILLEGARD, and my son, EDWARD N. LILLEGARD. The provisions of this Will in respect of my children and their issue shall apply not only to my children named above and their issue, but also to any and all children who may now or hereafter be born to or adopted by me and their issue.

ARTICLE II.

Deceased Children

I declare that I have no deceased children.

ARTICLE III.

Executor

I hereby nominate and appoint my son, EDWARD N. LILLEGARD, executor of this my Last Will and Testament, to act without bond. In the event that my son, Edward N. Lillegard, is for any reason unable or unwilling to act as executor hereof, I nominate and appoint my son, DANIEL LEE LILLEGARD, to act as alternate executor hereof, also without bond.

ARTICLE IV.

Nonintervention of Court

I direct that my estate be settled without the intervention of any court, except to the extent required by law, and that my executor settle my estate in such manner as shall seem best and most convenient to him, and I hereby empower my executor to mortgage, lease, sell, exchange and convey the personal and real property of my estate without an order of court for that purpose and without notice, approval or confirmation, and in all other respects to administer and settle my estate without the intervention of court.

ARTICLE V.

Claims Against Estate

I hereby direct and order that all just debts for which proper claims are filed against my estate, and the expenses of my last illness and funeral, be paid by my executor as soon after my death as is practicable; provided, however, that this direction shall not authorize any creditor to require payment of any debt or obligation prior to its normal maturity in due course.

Florence Lillegard

ARTICLE VI.
Taxes

I direct that all estate, succession, legacy, inheritance or other transfer taxes, however designated, that shall become payable by reason of my death, whether attributable to property passing under this Will or outside of it, shall be paid out of the residue of my estate, with no right of reimbursement from the recipient of any property which does not pass thereunder, it being my intent that such taxes be treated as an expense of administration of my estate.

ARTICLE VII.
Distribution of Estate

A. I make no bequest, gift or devise to any person or institution, or to any child or children hereafter born to or adopted by me, except as herein stated.

B. I hereby give and devise to my daughters, **FAY OLSON** and **LOIS HUNT**, in undivided equal shares, the following described real property located in Skamania County, Washington:

Lots 5 and 6 of the E.C. HOVE ORCHARD HOME TRACTS, according to the official plat on file and of record in Book "A" of Plats, page 77, records of Skamania County, Washington.

EXCEPT that portion thereof, acquired by the United States of America for the Bonneville Power Transmission Line.

C. I hereby give and devise to my son, **DANIEL LEE LILLEGARD**, the following described parcels of real property located in Skamania County, Washington:

Lots 7 and 8 of the E.C. HOVE ORCHARD HOME TRACTS, according to the official plat on file and of record in Book "A" of Plats, page 77, records of Skamania County, Washington.

EXCEPT that portion thereof, acquired by the United States of America for the Bonneville Power Transmission Line.

and

A tract of land in the Northeast Quarter of the Northwest Quarter of Section 36, Township 3 North, Range 7 E.W.M., described as follows:

Beginning at the Northeast corner of that tract of land conveyed to Matilda A. Magruder by Preston Ash and Gertrude Ash, his wife, as described in deed recorded at page 364 of Book "W" of Deeds, records of Skamania County, Washington, the said point of beginning being 1,297.36 feet South and 660 feet East of the Northwest corner of the Northeast Quarter of the Northwest Quarter of Section 36, Township 3 North, Range 7 E.W.M.; thence from said initial point West, a distance of 320 feet to that certain County Road known and

Florence Lillegard

designated by the record thereof, in the Office of the County Engineer of Skamania County, Washington as Maple Way Road; thence following said Maple Way Road in a Southeasterly direction to intersection with East line of the above-mentioned tract of land conveyed by Preston Ash and wife to Matilda A. Magruder; thence North 250 feet more or less, to the point of beginning.

D. I hereby give and devise to my sons, DANIEL LEE LILLEGARD and EDWARD N. LILLEGARD, in undivided equal shares, the following described real property located in Skamania County, Washington:

That portion of the Northwest Quarter of the Northeast Quarter of Section 36, Township 3 North, Range 7 E.W.M., lying Westerly of Kanaka Creek Road.

EXCEPT that portion thereof, acquired by the United States of America for Bonneville Power Transmission Line, and

EXCEPT the South 132 feet of the West 660 feet of the Northwest Quarter of the Northeast Quarter of Section 36, Township 3 North, Range 7 E.W.M., Skamania County, Washington.

E. I have considered the various parcels of real estate that my sons, Daniel Lee Lillegard and Edward N. Lillegard own, and it is my hope to provide as nearly as practical for them to own equal amounts of property. The plan of distribution set forth in paragraphs C and D of this Article VII seems to me to be the fairest way of attempting to accomplish this goal.

F. I give, devise and bequeath all of the rest, residue and remainder of my estate, whether real or personal, and wheresoever situated, to my daughter, FAY OLSON, to my daughter, LOIS HUNT, to my son, DANIEL LEE LILLEGARD and to my son, EDWARD N. LILLEGARD, or to those of them who survive me, share and share alike.

ARTICLE VIII. Residue Defined

The residue of my estate, as that term is used in this Will, shall mean all of the property which I may own at the time of my death and which remains after all legacies and devises have been satisfied and after payment of all claims, expenses, and other liabilities of my estate, other than estate, inheritance and succession taxes, and shall include all property of whatever nature and wherever situated, including all gifts made by this Will which fail for any reason.

ARTICLE IX. Revocation of Former Wills

I hereby revoke any and all former Wills by me made and declare this my Last Will and Testament.

IN WITNESS WHEREOF, I have hereto set my hand this 12th day of August, 1986.

Florence Lillegard
Testatrix

Florence Lillegard

STATE OF WASHINGTON)

) ss.

AFFIDAVIT OF WITNESSES

County of Skamania)

The undersigned attesting witnesses, being duly sworn, on oath, depose and state:

1. **DECLARATIONS:** Immediately prior to the execution of the attached document dated August 12, 1986, the Testatrix, FLORENCE LILLEGARD, declared it to be her Last Will and Testament and requested the undersigned witnesses to subscribe their names to it.

2. **SIGNATURE, ATTESTATION AND SUBSCRIPTION:** The above instrument, consisting of four (4) pages, was on the date thereof subscribed by FLORENCE LILLEGARD, the Testatrix named in the foregoing Will, at the bottom of each page and at the end of said Will in the presence of us and each of us, and at the time of making such subscription the above instrument was declared by the above Testatrix to be her Last Will and Testament, and each of us, at the request of said Testatrix and in her presence and in the presence of each other, have hereto signed our names at the end thereof as witnesses to said will.

3. **COMPETENCY:** Each of the undersigned witnesses, for himself, states that he is competent and of legal age, and that the other subscribing witness and the Testatrix appeared to be of legal age, competent and of sound mind, and the Testatrix further appeared to be able fully to dispose of her estate and to be acting of her own free will and without duress.

The Testatrix requested that this affidavit in proof of her attached Will be made by the undersigned subscribing witnesses thereto.

Witness: Sam H. BelandResiding at: Stevenson, WashingtonWitness: Jay FordResiding at: Corvallis, Ore.

SUBSCRIBED AND SWORN to before me this 12th day of August, 1986.

Ja. C. The Public
Notary Public in and for the
State of Washington, residing
at Stevenson.

Florence Lillegard