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AUDITOR
GARY H. OLSON

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(COPY RECEIPT)

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BOOK 155 PAGE 787

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR KING COUNTY
IN PROBATE

In the Matter of the Estate)
of)
R. E. ROGERS,)
Deceased.)

No. E 204357

FINAL SETTLEMENT AND DECREE
OF DISTRIBUTION

The final report and petition for distribution of Robert R. Walker, R. Orval Dreisbach and Thomas B. Foster, executors of the estate of R. E. Rogers, deceased, together with the supplemental final report and account of said executors and the report of Chester C. Adair as guardian ad litem, came on regularly for hearing this day before the undersigned judge of the above entitled court sitting in probate, the executors appearing by Foster, Pepper & Riviera, their attorneys, and the minor issue, born and unborn, of Stuart E. Rogers, including Robert Edward Rogers, appearing by their duly appointed, qualified and acting guardian ad litem, Chester C. Adair.

Proof was made to the satisfaction of the court and the court now finds and adjudges:

1. Notice of hearing final report and petition for distribution has been given in the manner and for the time required by law, namely, (a) by publishing once in the Daily Journal of Commerce, a legal daily newspaper printed and published in King County, Washington and of general circulation therein, more than twenty days preceding said hearing, which said hearing was assigned for June 18, 1975 at the hour of 10:00 o'clock a. m., and by order

Final settlement and
decree of distribution -1-

17930
REAL ESTATE EXCISE TAX

FEB 29 1996

PAID *except*
of Deputies
SKAGHANIA COUNTY TREASURER

FOSTER, PEPPER & RIVIERA
4400 SEATTLE-FIRST NATIONAL BANK BUILDING
SEATTLE, WASHINGTON 98184
(206) 447-4400

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1 of the court entered herein on said date continued to June 30,
2 1975, at the hour of 10:00 o'clock a. m., in the court room of the
3 probate department of said court, and (b) by causing to be mailed
4 more than twenty days before such hearing a copy of the notice of
5 the time and place fixed for said hearing to each heir, legatee,
6 devisee and distributee whose name and address are known to said ex-
7 ecutors, and proofs of publication and mailing are on file herein.

8 2. R. E. Rogers died testate in Seattle, Washington on
9 September 19, 1970, being at the time of his death a resident of
10 Seattle, King County, Washington and leaving estate subject to
11 administration in King County. His last will and testament, duly
12 executed by him in his lifetime, was duly admitted to probate here-
13 in on September 25, 1970. Under the terms of his will, Robert R.
14 Walker, R. Orval Dreisbach and Thomas B. Foster were named execu-
15 tors. Thereupon they duly qualified and since that time they have
16 been and now are the duly appointed, qualified and acting executors
17 of the estate of R. E. Rogers, deceased. Notice of their appoint-
18 ment and qualification as executors and therewith notice to the
19 creditors of R. E. Rogers, deceased has been published as required
20 by law and more than four months have passed since the date of
21 first publication. Written notice of their appointment and of the
22 pendency of the above entitled probate proceedings was mailed to
23 each heir, legatee, devisee and distributee whose name and address
24 were known to the executors, in the manner provided by law.

25 3. The final report and petition for distribution, filed
26 herein May 22, 1975, and the supplemental final report and account,
27 filed herein June 18, 1975, are in all respects true and correct
28 and supported by proper proof.

29 4. An inventory and appraisement of all of the estate of
30 the decedent which has come into the hands of the executors was
31 filed herein on November 30, 1971 and the appraisement of the
32 Final settlement and
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1 estate made by the appraiser duly appointed by the court shows the
2 value of decedent's estate to be \$666,499.44, increased for inher-
3 itance tax purposes to \$849,422.66. On October 9, 1970, upon the
4 application of the executors, the court entered an order herein
5 adjudging the estate of R. E. Rogers to be fully solvent.

6 5. On October 9, 1970, upon application of the executors,
7 the court entered its order directing the executors to pay out of
8 the principal of the estate to Gladys Deputy Rogers as a family
9 allowance the sum of \$1,500.00 from September 19, 1970, which
10 family allowance was continued by order of the court entered
11 March 17, 1971.

12 6. A federal estate tax return has been made to the United
13 States District Director of Internal Revenue and audited, the
14 federal estate tax in the sum of \$132,995.95 has been paid, and
15 the estate tax closing letter is on file herein.

16 7. An inheritance tax report has been made to the Inheri-
17 tance Tax Division of the Department of Revenue of the State of
18 Washington, inheritance tax in the sum of \$62,599.81 has been paid,
19 and the inheritance tax release (tax paid) is on file herein.

20 8. The claims presented against the estate have been paid
21 and satisfied.

22 9. The executors have accounted for all receipts and dis-
23 bursements, property disposed of, and property acquired, as set
24 forth in Exhibits "A", "B" and "C" attached to their final report
25 and account, filed herein May 22, 1975, and Schedule "A" on their
26 supplemental final report and account, filed herein June 18, 1975,
27 covering the period of administration to May '31, 1975, have paid
28 and satisfied for the account of the estate the claims of creditors
29 debts, the state inheritance tax, on account of the bequests, ex-
30 penses of administration, expenses of maintaining property of the
31 estate, investments and other expenses and costs incidental thereto,
32 Final settlement and
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1 the disbursements set forth in said Exhibits and Schedule, and have
2 on hand the remaining cash and property of the estate (including
3 reinvestments during administration) hereinafter described, sub-
4 ject to distribution under the last will and testament of
5 R. E. Rogers, deceased.

6 10. R. E. Rogers left surviving him as his only heirs at
7 law and next of kin his wife, Gladys Deputy Rogers, and his son,
8 Stuart E. Rogers. Under the last will and testament of R. E. Rogers
9 his estate is devised and bequeathed as follows:

10 (a) Unto his wife, Gladys Deputy Rogers, all of
11 decedent's interest in their personal, usable effects, household
12 furniture and furnishings and the like, one automobile of her
13 choice, and their family home including the adjoining lots, more
14 fully described as:

15 Lots 6, 7, 8, 19 and 20 in Block 1,
16 Queen Anne Park Addition to the City
17 of Seattle, according to plat there-
18 of recorded in volume 28 of Plats,
19 page 38, records of King County,
20 Washington.

21 (b) Unto his son, Stuart E. Rogers, the balance of
22 decedent's tangible personal property, including but not being
23 limited to machinery, tools and equipment used in decedent's or
24 decedent's and Stuart's building operations, subject to whatever
25 encumbrances, as by way of purchase money, mortgage or conditional
26 sale contract, existing at time of decedent's death.

27 (c) Unto Robert R. Walker, R. Orval Dreisbach and
28 Thomas B. Foster, trustees of the marital trust under Section 2
29 of Part First of decedent's will, the sum of \$100,000.00 for the
30 benefit of Gladys Deputy Rogers.

31 (d) Unto Robert R. Walker, R. Orval Dreisbach and
32 Thomas B. Foster, trustees of the residuary trust under Part Second
33 of decedent's will, all of the rest, residue and remainder of
34 Final settlement and
35 decree of distribution

1 decedent's estate.

2 The executors have distributed the devise and bequests
3 described in subparagraphs (a) and (b) above, and on account of
4 the bequest described in subparagraph (d) above, and receipts
5 therefor are filed herewith.

6 On September 1, 1972, upon petition of the executors,
7 the court entered herein its order directing partial distribution
8 and termination of trust whereby the bequest described in subpara-
9 graph (c) above was satisfied and the marital trust was terminated.
10 The receipt of Gladys Deputy Rogers acknowledging full satisfaction
11 thereof was filed herein January 15, 1973.

12 11. In the state inheritance tax report and in the federal
13 estate tax return for the estate, the executor's fee of Robert R.
14 Walker was estimated and allowed as a deduction in the sum of
15 \$3500.00 (R. Orval Dreisbach and Thomas B. Foster, jointly and
16 severally, disclaiming any interest in said fee), which has been
17 paid and the fee of Foster, Pepper & Riviera as attorneys for the
18 executors and the estate was estimated and allowed as a deduction
19 in the sum of \$12,500.00 (on account of which the sum of
20 \$11,436.00 has been paid). The allowance of executor's fee and
21 attorneys' fee in the amounts of \$3500.00 and \$12,500.00, respec-
22 tively, would be just and reasonable.

23 12. This court has full and complete jurisdiction of the
24 estate of R. E. Rogers, deceased, and of all persons interested
25 therein.

26 13. The estate is ready for distribution.

27 Now, therefore, IT IS HEREBY ORDERED, ADJUDGED AND DECREED
28 that the acts and accounts of the executors and their final report
29 and account and their supplemental final report and account are and
30 each of them is hereby approved and allowed, and the court sets
31 over and distributes unto Robert B. Walker, R. Orval Dreisbach and
32 Final settlement and
decree of distribution

1 Thomas B. Foster, as trustees, for the uses and purposes and with
2 the powers and limitations set forth in Parts Second and Third of
3 the last will and testament of R. E. Rogers, deceased, all of the
4 rest, residue and remainder of his estate, of whatever kind and
5 wherever situate, including the following:

6 STOCKS

7 <u>No. of</u>	<u>Company</u>
8 <u>Shares</u>	
9 18.75	Land Sales Co., Inc. (Wash.)
10 187.50	Sunland Sites, Inc. (Wash.)
11 48.75	Futures, Inc. (Wash.)

12 REAL ESTATE CONTRACT

13 Dated November 8, 1971, Leslie N. Barnwell, Brian L.
14 Barnwell, joint tenants, purchasers of real estate situate
15 in Whatcom County, Washington, described as follows:

16 Lot No. 24, Division No. 2 of the plat
17 of Sandy Point Shores.

18 CO-OWNERSHIPS

19 A.F.C.O. Rogers, Joint Venture:

20 An undivided one-quarter interest in land situate in King
21 County, Washington, described as follows:

22 That portion of the southwest quarter of the north-
23 east quarter of Section 32, township 25 north, range
24 5 east W.M., in King County, Washington, described
25 as follows: Beginning at the intersection of the north
26 margin of Main Street and the east margin of 108th
27 Avenue Northeast; thence north along said east margin
28 150 feet; thence east along a line parallel to said
29 margin of Main Street, 150 feet; thence south parallel
30 to said east margin of 108th Avenue Northeast, 150
31 feet to the north margin of Main Street; thence west
32 along said north margin, 150 feet to the north margin
of Main Street; thence west along said north margin,
150 feet to the point of beginning; EXCEPT any portion
lying within the south 40 feet of said southwest quar-
ter of the northeast quarter of said section 32.
(10812 Main St., Bellevue, Wash.) 150' x 150'

33 An undivided one-fourth interest in land situate in Skamania
34 County, Washington, described in Correction Quitclaim Deed signed
35 by Dean Vogt and Lois Vogt, dated September 30, 1974, recorded in
36 Book 68, page 654 records of Skamania County, Washington, as
37 follows:

38 This Correction Deed is given to correct that
39 certain quitclaim deed dated May 13, 1971 as recorded
40 under Auditor's file No. 73437, Book 62, page 876,

41 Final settlement
42 and decree of dis-
tribution

records of Skamania County, Washington.

All that portion of grantor's land in Government Lot 2, section 6, township 1 north, range 6 east, W.M., Skamania County, Washington, lying southerly of the southerly right-of-way line of Washington state highway No. 8, and westerly of a line as described by the Superior Court of the State of Washington in and for the County of Skamania, Case No. 4879-C, said line described as follows: Commencing at a point 5.17 chains "341.22 feet" west of the north quarter corner of said section 6, township 1 north, range 6 east W.M.; thence southeasterly to a point designated on Exhibit No. 24 of said Case No. 4879-C as Found Rebar Stake marked northeast corner; thence continuing on the same bearing to the centerline of the Cascade Road designated as such on said Exhibit No. 24; thence southwesterly "as platted on said Exhibit No. 24" 80°03'15" west and south 65°00'30" west a total of 323.4 feet to a point; thence due south to the Columbia River EXCEPT Railroad right-of-way.

REAL ESTATE CONTRACTS

Columbia River Palisades:

An undivided one-quarter interest in vendors' interest in real estate contract dated February 16, 1971, wherein the vendors are Dean Vogt and Lois Vogt, his wife, and William Proksel and Lucille Proksel, his wife, for a purchase price of \$243,000.00 (unpaid balance May 31, 1975 \$166,433.18) covering the sale and purchase of real estate situate in Skamania County, Washington, described as follows:

Parcel No. 1

The Northwest Quarter (NW 1/4); the West Half of the Northeast Quarter (W 1/2 NE 1/4); and Government Lots 1, 2 and 3; all in Section 6, Township 1 North, Range 6 E.W.M.;

EXCEPT that portion thereof lying easterly of the following described line: Beginning at a point on the north line of the said Section 6 West 5.17 chains from the quarter post on the north line of said section; thence in a southeasterly direction keeping the center of the canyon to its mouth and continuing on the same course to the Cascade Road; thence following the Cascade Road westerly 19 rods and 15 links; thence in a direct line to the Columbia River taking a hollow ash stump in the line;

AND EXCEPT the following described tract in Government Lots 2 and 3 of said section 6; all that portion of the following described tract lying south of the center of Primary State Highway No. 8; Beginning at a point 1,320 feet east and 914 feet south of the quarter corner on the west line of said Section 6; thence north 54° 35' east 120.3 feet; thence north

Final settlement and
decree of distribution

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR KING COUNTY
IN PROBATE

In the Matter of the Estate)
) No. E204357
 of)
) RESIGNATION OF ROBERT R.
 R. E. ROGERS,)
) WALKER AS TRUSTEE
 Deceased)

NOTICE OF RESIGNATION AS CO-TRUSTEE

R. E. ROGERS TESTAMENTARY TRUST

By last will and testament of date September 25, 1967, admitted to probate on September 25, 1970, in King County, Washington under Superior Court Cause No. 204357, R. E. Rogers appointed ROBERT R. WALKER, R. ORVAL DREISBACH, and THOMAS B. FOSTER, as co-trustees of a trust for the benefit of the beneficiaries of a trust established by the last will and testament of Priscilla M. Rogers dated October 22, 1965, and admitted to probate on April 22, 1966 in King County, Washington under Superior Court Cause No. 185418.

The undersigned, Robert R. Walker, having moved from the state of Washington, hereby resigns as co-trustee of the testamentary trust established by the last will and testament of R. E. Rogers, provided the remaining co-trustees, R. Orval Dreisbach and Thomas B. Foster, will hold him harmless from any action or cause of action relative to his duties in his capacity as co-trustee.

DATED at Albuquerque, New Mexico, this 6th day of December, 1977.

Robert R. Walker
Robert R. Walker

ACCEPTED AND APPROVED this
13th day of December, 1977

R. Orval Dreisbach
R. Orval Dreisbach

Thomas B. Foster
Thomas B. Foster

7-2-75 3

(COPY RECEIPT)

(CLERK'S DATE STAMP)

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON FOR KING COUNTY
IN PROBATEIn the Matter of the Estate)
of)
R. E. ROGERS,)
Deceased.)

No. E204357

RECEIPT OF TRUSTEES

The undersigned, Robert R. Walker, R. Orval Dreisbach and Thomas B. Foster, as trustees for the uses and purposes and with the powers and limitations set forth in Parts Second and Third of the last will and testament of R. E. Rogers, deceased, hereby acknowledge receipt from Robert R. Walker, R. Orval Dreisbach and Thomas B. Foster, as executors of the estate, of all of the rest, residue and remainder of the estate, of whatever kind and wherever situate, including the assets particularly described under and in accordance with the final settlement and decree of distribution entered by the court on June 30, 1975.

Dated this 11th day of July, 1975.Robert R. Walker
Robert R. WalkerR. Orval Dreisbach
R. Orval DreisbachThomas B. Foster
Thomas B. Foster

TRUSTEES

Receipt of Trustees

FOSTER, PEPPER & RIVIERA
4400 SEATTLE-FIRST NATIONAL BANK BUILDING
SEATTLE, WASHINGTON 98154
(206) 447-4400

Filed 7/14/75 g.m.k.

LAST WILL AND TESTAMENT E204357
OF
R. E. ROGERS

I, R. E. ROGERS, of Seattle, Washington, declare this to be my last will and testament and revoke all prior wills and codicils by me made.

PART FIRST: DEVICES AND BEQUESTS

Section 1. Specific Bequests

(a) If my wife survives me, I give, devise and bequeath unto my wife, GLADYS DEPUTY ROGERS:

(i) All my interest in our personal, usable effects, household furniture and furnishings and the like, and one automobile of her choice;

(ii) Our family home including the adjoining lots, more fully described as:

Lots 6, 7, 8, 19 and 20 in Block 1, Queen Anne Park Addition to the City of Seattle, according to plat thereof recorded in volume 28 of plats, page 38, records of King County, Washington,

or if this home is sold, any other real property that we may own and use as our home at the time of my death.

(b) I bequeath unto my son, STUART, if he survives me, the balance (or all if my wife Gladys predeceases me) of my tangible personal property, including but not being limited to my machinery, tools and equipment used in my or our building operations, subject to whatever encumbrances, as by way of purchase money mortgage or conditional sale contract, may exist at the time of my death.

R. E. Rogers
Filed 9/25/70 m.k.

Section 2. Marital Trust

In addition, if my wife survives me, I give, devise and bequeath unto the trustees named in the Residuary Trust under Part Second hereof, the sum of \$100,000.

This Marital Trust is a separate trust created for the benefit of my wife, GLADYS DEPUTY ROGERS. All of the income of the trust shall be distributed to her in convenient installments, preferably monthly, but in no event less frequently than quarterly; such income payable to my wife shall be computed from the date of my death and shall continue so long as she shall live unless the Marital Trust is sooner paid out. If her death occurs within an income paying period, the proportionate part of the total income for such final period computed to the date of her death as well as all other income of the Marital Trust, accrued and undistributed to said date, shall nevertheless be her property free of this trust.

During the entire term of this Marital Trust the trustees are authorized in their absolute discretion to invade the principal of the trust estate to meet the needs of my wife if in their absolute discretion the income of the trust estate and the income my wife has from life insurance proceeds are insufficient for the purposes mentioned.

Upon the death of my wife, the trust estate remaining, if any, shall be distributed without limitation hereby to the persons or to her estate and upon the terms and conditions, in trust or otherwise, as my wife may designate in her will specifically referring to this power. In the event my wife shall fail to exercise the power hereby conferred, the assets remaining shall be added to the Residuary Trust created hereby and administered and distributed in accordance with the terms thereof.

R. E. Rogers

In the event that my wife shall not exercise the foregoing power, the trustees may in their discretion from the principal or income of the Marital Trust either (a) pay directly all or any part of the taxes and expenses of administration arising because of the death of my wife, or (b) loan to her estate without interest such sums as the trustees may deem advisable to pay such taxes and expenses, and they may set aside a part of the assets of the Marital Trust for this purpose. The trustees may rely upon the certification of her personal representative as to the amount of such taxes and shall not be required to examine the correctness thereof.

Section 3.

If my wife and I die simultaneously or at or about the same time as in a common accident, then it shall be presumed that my wife survived me.

PART SECOND: RESIDUARY TRUST

I give, devise and bequeath all of the rest, residue and remainder of my estate of whatever kind and wherever situate unto ROBERT R. WALKER, R. ORVAL DREISBACH and THOMAS B. FOSTER, to be held, administered and distributed by them in accordance with the terms of the trust established by the last will and testament of Priscilla M. Rogers of date October 22, 1965. These funds shall be held as a separate trust until the trustees are the same, when they can then be merged.

It is my specific instruction that no distribution be made to my son, STUART, from this trust as long as he is serving as trustee under the Priscilla M. Rogers Trust. In the interim income from the funds received by the trustees from this bequest shall be either distributed to the other beneficiaries or

Priscilla M. Rogers

accumulated, at the discretion of the other trustees. Upon his resignation and the appointment of a successor trustee, distribution shall be made in accordance with the terms and provisions of the trust established by the last will and testament of Priscilla M. Rogers of date October 22, 1965.

PART THIRD: CLAIMS BY STRANGERS

No share or interest of any beneficiary shall vest in the beneficiary until actually paid or delivered to him by the trustees. Nor shall any share or interest of a beneficiary be liable for his debts, or be subject to the process or seizure of any court, or be an asset in bankruptcy of any beneficiary. No beneficiary hereunder shall have power to anticipate, alienate, or encumber his or her interest in the trust estate or in the income therefrom. If by reason of a bankruptcy, judgment, or any other cause, any income or principal would, except for this proviso, vest in or be enjoyed by any person other than the beneficiary intended by the terms of this will, then such principal or income shall not be distributed but shall be withheld by the trustees during the life of such beneficiary or any shorter period or periods in the absolute discretion of the trustees.

PART FOURTH: PERSONAL REPRESENTATIVES

(a) I appoint ROBERT R. WALKER, R. ORVAL DREISBACH and THOMAS B. FOSTER, or the survivor or survivors of them, to be co-executors of this my last will and testament, to act without bond. If any one or two of them are unable or refuse to serve, then the successor or successors shall serve with the same powers and authority as herein granted. I grant

P. E. Rogers

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unto my executors the same powers as those given to my trustees herein, including but not being limited to authority to carry on any business in which I may have an active interest at the time of my death, and to control, direct and manage the business during the probate of my estate, and to borrow for business purposes or to provide funds for the payment of estate or inheritance taxes, all without court approval or intervention.

(b) All estate and inheritance taxes upon the bequests made in the foregoing paragraphs, life insurance, and expenses of administration, shall be paid at the discretion of executors from the principal or income of my residuary estate.

IN WITNESS WHEREOF, I have hereunto set my hand and seal: this 25 day of September, 1967.

R E Rogers

On this 25th day of September, 1967, R. E. ROGERS in our presence subscribed his name to the foregoing instrument consisting of five pages including this page, and declared it to be his will, whereupon at his request we hereunto subscribed our names as witnesses in his and each other's presence.

Bertie Rabell
Residing at Seattle, Washington

William W. Kell
Residing at Seattle, Washington