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RETURN ADDRESS:

NAUCY PALMER: OLTMAN 5124 D.E. CLACKAMAS ST. PORTLANDICKEECO 97213 800x 228 PAGE 896

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Please Print or Type Information. Document Title(s) or transactions contained therein: TOUT ACCOUNT DEATH CENTRE CATE REAL ESTATE EXCISE TAX 22476 GRANTOR(S) (Last name, first, then first name and initials) SEP - 3 2002 PAID SX Chi CO-TRUSTEE OLTMAN, HAUCY PALMER CO-TRIX Vicia Ustana GEORGE F. PAUMER TRUST SKAMANIA COUNTY TREASURED Additional Names on Page of Document. GRANTEE(S) (Last name, first, then first name and initials) OCCUPE F PAIMED TRUSTED TOP THE GEORGE F. PALMED TRUST Additional Names on Page of Document. LEGAL DESCRIPTION (Abbreviated: i.e., Lot, Block, Plat or Section Township, Range, Quarter/Quarter) SECTION O TOWNSHIP Z HOSTH PANCE T FINAM WERLAND PEGORT CARINETZ Complete Legal on Page __ of Document. REFERENCE NUMBER(S) Of Document assigned or released: - Additional Numbers on Page of Document. ASSESSOR'S PROPERTY TAX PARCEL/ACCOUNT NUMBER 62-07-14-0-0-2103-00 Property Tax parcel ID is not yet assigned. Additional Parcel Numbers on Page of Document. The Auditor/Recorder will rely on the information provided on the form. The Staff will not read the document to verify the accuracy or completeness of the indexing information.

BOOK 228 PAGE 897

GEORGE F. PALMER TRUST AGREEMENT

DATE:

JUNE 25, 2001

TRUSTOR:

GEORGE F. PALMER

TRUSTEE:

GEORGE F. PALMER

I, GEORGE F. PALMER, as Trustor, establish a trust with myself as Trustee. All property which is made subject to this trust shall be held, administered, and distributed in accordance with this agreement.

ARTICLE 1

TRUST

- 1.1 NAME OF TRUST. This trust shall be called the GEORGE F. PALMER TRUST.
- 1.2 TRUSTOR'S PERSONAL AND FAMILY INFORMATION. My wife KATHERINE G. PALMER is now deceased.

My wife and I are the parents of two children, and they are:

ALAN G. PALMER, now of Corvallis, Oregon; and NANCY P. OLTMAN, now of South Beach, Oregon.

I declare that I have no deceased children leaving surviving descendants.

1.3 CO-TRUSTEES. My children ALAN G. PALMER and NANCY P. OLTMAN and I shall serve together as Co-Trustees. If any of these three original Co-Trustees cease to serve due to resignation, incapacity, or death, the remaining two original Co-Trustees shall continue to serve together as Co-Trustees. If two of the original Co-Trustees cease to serve due to resignation, incapacity, or death, the remaining Co-Trustee shall serve as sole Trustee.

Gary H. Martin, Skamania County Assessor

Oate 9/3/02 9 62-7-14-2/03

RECORDER'S NOTE: NOT AN ORIGINAL DOCUMENT

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3.4 TANGIBLE PERSONAL PROPERTY. To the extent included in the trust estate, my Co-Trustees shall distribute any interest I have in other household goods and furnishings, personal vehicles, recreational equipment, clothing, jewelry, personal effects, and other tangible personal property for personal or household use, together with any insurance on this property, in substantially equal shares to my children, to be divided between them as they shall agree, provided they both survive me. If my children do not both survive me, this property shall be distributed as part of the residue of the trust estate.

ARTICLE 4

RESIDUE

- 4.1 DISTRIBUTION OF RESIDUE. It is my intent that upon my death, my son and daughter shall receive equal shares of all assets which have belonged to me and to my wife KATHERINE G. PALMER, regardless of how title is held to our assets at the time of my death.
- 4.1.1 APPRAISALS. I direct my Co-Trustees to have all real property held by the trust appraised by a certified fee appraiser, and to have all personal property appraised by a qualified person at the expense of the trust. Copies of these appraisals shall be delivered to each of my Co-Trustees and any beneficiaries hereunder other than my Co-Trustees.
- distribute the residue of the trust estate in equal shares to my two children, provided, however, that if my daughter NANCY P. OLTMAN wishes to take the real property in the state of Washington as part of her share of the trust estate, she may do so, provided that my son ALAN G. PALMER shall receive trust assets with a value equivalent to that of the Washington real property. If the trust does not have sufficient property for my son to receive trust assets with a value equivalent to that of the Washington real property, my daughter shall pay to my son the difference between the value of the Washington property and the remaining trust assets available for distribution to my son, upon terms and conditions agreed to by both of my children.

My daughter shall, within 60 days from the date of her receipt of the written appraisals of all of the real and personal property of the trust, give a written notice to the Co-Trustees of her decision to take or not to take the

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ARTICLE 8

GENERAL ADMINISTRATIVE PROVISIONS

- 8.1 SURVIVORSHIP. A beneficiary under this instrument shall be considered to survive me only if the beneficiary is living on the sixtieth day after the date of my death.
- 8.2 DESCENDANTS. "Descendants" means all naturally born or legally adopted descendants of the person indicated.
- 8.3 ELECTIONS, DECISIONS, AND DISTRIBUTIONS. I authorize my trustee to make any election or decision available to my trust under federal or state tax laws, to make pro rata or non-pro rata distributions without regard to any differences in tax basis of assets distributed, and to make distributions in cash, in specific property, in undivided interests in property, or partly in cash and partly in property. The good faith decisions of my trustee in the exercise of these powers shall be conclusive and binding on all parties, and my trustee need not make any adjustments among beneficiaries because of any election, decision, or distribution.
- 8.4 CHANGE IN CORPORATE FIDUCIARY. If any corporate fiduciary is merged or voluntarily liquidated into or consolidated with another entity having the required fiduciary powers, the successor shall have all powers granted to the original corporate fiduciary.
- 8.5 GOVERNING LAW. The validity and construction of this agreement shall be determined under Oregon law in effect on the date this agreement is signed.
- 8.6 CAPTIONS. The captions are inserted for convenience only. They are not a part of this instrument and do not limit the scope of the section to which each refers.

Dated June 25 th 2001.

Scarge 7 Pain
GEORGE F. PALMER

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STATE OF OREGON

) ss.

County of Multnomah

On On George 25, 2001, GEORGE F. PALMER personally appeared before me and declared the foregoing instrument to be his voluntary act and deed.

OFFICIAL SEAL
MEDIENLY A. JAMES
MOTARY PUBLIC-OFFEON
COMMISSION NO. 344391
MY COMMISSION EUTRES APRIL 6, 2005

Bevera James

NOTARY PUBLIC FOR OREGON

My Commission Expires: Gard 6, 2005

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800% 228 PAGE 901

SCHEDULE A

That certain real property located in Skamania County, Washington, described as follows:

Section 10 Township 2 North Range 7 E.W.M. Interlaken Resort Cabin #12.

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