WHEN RECORDED RETURN TO:				
Marylee	Birken.	feld		
2642 S	zxdlo	RD.		
Carson	WA	98010		
		,		

Death Cert (Exhibit)
REFERENCE NUMBER(S) of Documents assigned or released:
77 / 18 [] Additional numbers on page of document.
GRANTOR(S):
William Joseph Birkenfeld
[] Additional names on page of document.
GRANTEE(S):
Mary Lee Birkenfeld [] Additional names on page of document.
LEGAL DESCRIPTION (Abbreviated: i.e. Lot, Block, Plat or Section, Township, Range, Quarter):
See a Hached [Scomplete legal on page of document.
TAX PARCEL NUMBER(S):
64・07・60 0・0・0170・00 JM 0 4・07・00・0・0170・06 5・2・13 [] Additional parcel numbers on page of document.
The Auditor/Recorder will rely on the information provided on this form. The staff will not read the document to
verify the accuracy or completeness of the indexing information.

MAY 02, 2013
PAID Example

Hay plan Deputy

AFN #2013000911 Page: 2 of 22

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	3. Sex (MF)	4s. Age - Lest Birtis	4b. Under 1 Year	4c. Under 1 Day 5.	Social Security Number	er [8. County of Death Multinomah		
	Male 7. Birthdata of July 12	ONDOYYYYA Ba.	Months Days Birthplace (City/Town, or County) yertland			9. S	Decedent's Education ome College, N		
	10. Was Deca	dent of Hispanic Origin	1? (Yee or No. If yee, specify.)	11. Decedent's Race(s) White		12	Was Decedent Ever in U.S. Armed Forces?	□ Yes \$2 No	
		vdlo Rd.	t (s.g., 824 SE Str Street, Apt. No. 5)		14. City/Town Carson 17. Zip Code + 4		18. Inside City Limits		
	18. Residence Sicamani Residence		Washingto	OCUME'S NATTIC (I metried or wildowe	98610	Ger)	☐ Yes 💢 No 🗆	Unknown	
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	38. Name an	d Complete Address	of Funeral Facility (Number & come 1270 N. Ma:	in Ave. /PO Box 3	90 White Sa	lmon, W	98672 Cense Number		
	39. Date of D Aug. 1	isposition (NON DO YYYY)	40. Funeral Director	's Signature					
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WARRANTY DEED

The Grantor, EMMY G. BIRKENFELD as Trustee of the WILHEIM BIRKENFELD TRUST, a testamentary trust established under the Last Will and Testament of Wilhelm Birkenfeld, Deceased, as administered in Probate Cause No. 2730-P in the Superior Court of the State of Washington for Skamania County, for and in consideration of Ten Dollars and other Valuable Considerations in hand paid, convevs and warrants to WILLIAM J. BIRKENFELD and MARY LEE BIRKENFELD, husband and wife, the following described real estate situated in the County of Skamania, State of Washington:

All that portion of the south 200 feet of the Southeast Quarter of the Southeast Quarter (SE_4^I) of Section 9, Township 4 North, Range 7 E. W. M., lying easterly of the centerline of County Road 21370 designated as the Little Soda Springs Road; and

The west 100 feet of the south 200 feet of the Southwest Quarter of the Southwest Quarter (SW_4^L SW_4^L) of Section 10, Township 4 North, Range 7 E. W. M.; and

All that portion of the west 100 feet of the Northwest Quarter of the Northwest Quarter $(NW_4^L NW_4^L)$ of Section 15, Township 4 North, Range 7 E. W. M., lying northerly of said Little Soda Springs Road; and

All that portion of the Northeast Quarter of the Northeast Quarter (NE_4^I) of Section 16, Township 4 North, Range 7 E. W. M., Lying northeasterly of said Little Soda Springs Road:

The aforesaid four tracts containing 21 acres, more or less:

SUBJECT TO right of wav for said Little Soda Springs Road and the interest of the grantees acquired in the aforesaid probate proceedings.

Dated this 24th day of August, 1979.

EMMI G. BENEFELD, Trustee of the Wilhelm Birkenfeld Trust.







TRANSACTION EXCISE TAX

SEP 1 9:1979

Amount Paid 23

Skomania County Treasurer

- By Shalling G

Transaction in compilance with County sub-division ordinan Skamenia County Assessor 87:

1 2 SKAMANIA COUNTY 3 OCT - 1 2009 4 HARON K. VANCE, OLERK 5 6 7 SUPERIOR COURT OF WASHINGTON FOR SKAMANIA COUNTY 8 IN THE MATTER OF THE ESTATE OF Case No.: **0 9** 00017 9 WILLIAM J. BIRKENFELD, LETTERS TESTAMENTARY 10 Deceased. 11 STATE OF WASHINGTON) ss. 12 County of Skamania 13 WHEREAS, the last Will and Testament of William J. Birkenfeld, deceased, was, on the 14 2009, duly exhibited, proven, and recorded in our said Superior 15 Court, and whereas it appears in and by said Will that MARY LEE BIRKENFELD is appointed 16 Personal Representative thereon, and whereas said MARY LEE BIRKENFELD has duly 17 qualified, now, therefore, 18 KNOW ALL MEN BY THERE PRESENTS, that we do hereby authorize the said 19 MARY LEE BIRKENFELD to execute said Will according to law. 20 WITNESS my hand and the seal of said Court this day of 21 22 23 Official Seal 24 25

LETTERS TESTAMENTARY- 1

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ı	STATE OF WASHINGTON)
2) ss . County of Skamania)
3	Shown K Wille
4	IS Wind County Clerk and Clerk of the above-entitled Court, do
5	hereby certify that the foregoing Letters Testamentary have been by me duly recorded as
6	required by law, and that the above LETTERS TESTAMENTARY is a true and correct copy of
7	the original on file and recorded in this office, AND THAT THE SAME ARE STILL IN FULL
8	FORCE AND EFFECT.
9	IN WITNESS WHEREOF, I have hereunto set my hand and official Seal of the above-
10	entitled Court this day of September, 2009.
11	SUPERIOR OLOGICALISM
12	Slork of poid & page 4
13	Superior Court Clerk of said Superior Court
14	Hull U Sleth
15	Deputy
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26	LETTEDS TESTAMENTADY O
	LETTERS TESTAMENTARY- 2 COSGRAVE VERGEER KESTER LLP Attorneys at Law 805 SW Broadway - 8th Floor Portland, Oregon 97205 (503) 323-9000

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8 IN THE MATTER OF THE ESTATE OF

9 WILLIAM J. BIRKENFELD,

10 Deceased.

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PETITION FOR PROBATE OF WILL AND APPOINTMENT OF

PERSONAL REPRESENTATIVE - 1

Case No.:

PETITION FOR AN ORDER: 1. PROBATING WILL AND APPOINTING PERSONAL REPRESENTATIVE; 2. ADJUDICATING ESTATE TO BE SOLVENT; AND 3. DIRECTING ADMINISTRATION WITHOUT COURT INTERVENTION

Mary Lee Birkenfeld, petitioner, respectfully shows that:

1. JURISDICTION. William J. Birkenfeld ("decedent") died on August 6, 2009, a resident of Skamania County, State of Washington, leaving real and personal property in the State of Washington subject to probate administration.

SUPERIOR COURT OF WASHINGTON FOR SKAMANIA COUNTY

- 2. WILL. The decedent's will, properly executed and witnessed on the 16th day of June, 2006, is attached hereto as Exhibit "A".
- 3. PETITIONER/PERSONAL REPRESENTATIVE. The decedent's Will appoints Mary Lee Birkenfeld, whose post office address is 2642 Szydlo Road, Carson, WA 98610 and whose telephone number is (509) 427-5473, as Personal Representative of the estate to serve without bond and with non-intervention powers. The Petitioner is a resident of the State of Washington and is willing and qualified to act. The Petitioner requests that

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she be allowed to act as such without bond and without the intervention of any court as

provided under the laws of the State of Washington in the case of nonintervention Wills.

4. <u>HEIRS.</u> The decedent died leaving the following heirs:

U				
4	Name and Address	Relationship		<u>Age</u>
5	Mary Lee Birkenfeld 2642 Szydlo Road	Wife		Majority
6	Carson, WA 98610			
7	Heidi Lee Birkenfeld Penner	Daughter		Majority
8	PO Box 625 61 Shipherd Falls Road			
9	Carson, WA 98610-0625			
10	Anne Marie Birkenfeld Lueders 11271 Wind River Road	Daughter		Majority
11	Carson, WA 98610		* F	
12	Heather Birkenfeld Sobaski 4013 Liedtke Way	Daughter	/-	Majority
13	Washougal, WA 98671	A (
14	Toni Birkenfeld 5264 NE 121 st Ave. #234	Daughter		Majority
15	Vancouver, WA 98682	$A \setminus$		A
16		<i>/ / /</i> .	•	
17	5. <u>DEVISEES.</u> The deceder	nt died leaving the	e following de	visees:
18	Name and Address	Relationship		<u>Age</u>
19	Mary Lee Birkenfeld 2642 Szydlo Road	Wife		Majority
20	Carson, WA 98610		11	
21	6. <u>REQUEST FOR ORDER</u>	OF SOLVENCY.	Petitioner is	the daughter of
22	decedent, is well acquainted with the de	cedent's affairs, h	nas reviewed	the decedent's
23	personal records and papers, and has d	etermined that th	e decedent's	assets are well in
24	average of lightilities are supposed of last title	A sul sud t		

excess of liabilities, expenses of last illness, funeral and burial expenses, taxes and costs of

administration. Petitioner believes the nature, extent, liquidity, and apparent value of the

PETITION FOR PROBATE OF WILL AND APPOINTMENT OF PERSONAL REPRESENTATIVE - 2

PETITION FOR PROBATE OF WILL AND APPOINTMENT OF PERSONAL REPRESENTATIVE - 3

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COSGRAVE VERGEER KESTER LLP Attorneys at Law 805 SW Broadway - 8th Floor Portland, Oregon 97205 (503) 323-9000

Richard W. Miller, WSBA No. 35356

Of Attorneys for Petitioner

	112 A.C
1	WASHINGTON STATE OF OREGON)
2	Skamania) ss. County of Multnoma h)
3	I, Mary Lee Birkenfeld, being first duly sworn on oath, deposes and says:
4	That I am the person appointed Personal Representative in the Last Will and
5	Testament of the decedent; that I have read the foregoing Petition, know the contents thereof and that the same is true as I verily believe.
6	
7	Many Lee Birkenfeld Petitioner
8	Mary Life Birkerneid, Felilionei
9	SUBSCRIBED AND SWORN to before me this 🔀 day of September, 2009 by Mar
10	Lee Birkenfeld.
11	SARAH K. GIDDENS NOTARY PUBLIC
12	STATE OF WASHINGTON COMMISSION EXPIRES
13	Notary Public is and for the state of Oregon May 1, 2013 My commission expires: May 1, 2013
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PETITION FOR PROBATE OF WILL AND APPOINTMENT OF PERSONAL REPRESENTATIVE - 4

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DATE ISSUED:

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TYPE OR PRINT IN	OREGON DE	PARTMENT OF HUMAN SE	RVICES	
PERMANENT 526277	CENTE	R FOR HEALTH STATISTIC		
BLACK INK. /O I.D. TAG NO. 1. Legal Name Firs		ERTIFICATE OF DEATH	Suffix 2. Death Date	
	liam Joseph	BIRKENFELD	Aug. 6,	2009
3. Sex (MF) 4a. Age - 65		c. Under 1 Day ours Minutes 5. Social Security N	Multnoman	
7. Birthdale MON DO YYYY July 12, 1944	8a. Birthplace (Chy/Town, or County) Portland	8b. (State or Foreign Country) Onegon		e, No Degree
5 No		Decedent's Race(s) White	12. Was Decedent Ev U.S. Armed Force	
13. Residence: Number at 2642 Szydlo Ro	nd Street (e.g., 624 SE 5th Street, Apt. No. 8)	14. City/Tow Carso	n	Limits?
15. Residence County Skamania 19. Marital Status at Time of	Washington	0000	☐ Yes 🖎	No Unknown
R Married	Ma to type of work done during most of working Me. DO	ry Lee Ridnour NOTUSE RETIRED. 22. Kind of E	Business/Industry (DO NOT USE COMPANY NA	ME.)
21. Usual Occupation (missa Business Owner		Logg17	ng/Timber rior to First Marriage (First, Middle, Leut)	
Wilhelm J. Bi	rkenfeld	Emmy Gunbo 7. Relation to Decedent 28. Mailing Addre	org Erickson 955 (Number & Street, City/Town, State, Zip + 4)	
Mary Lee Birker 29. Place of Death		Wife 2642 Szy 30. Facility Name	ydlo Rd. Carson, WA 9	8610
Inpatient-Hosp	address.)	Providence Medical Ce	33. State 34. Zip Code + 97213	4
2 4805 NE Glisar 35. Method of Disposition	36. Place of Disposition	Portland (Name of commetery, cremetery, or other place) 37. Loc on Cemetery Car		
Removal From S 38. Name and Complete A	dress of Funeral Facility (Number & Street	A. Chylown, Spale, Zip *4) Ave./PO Box 390 White	Salmon, WA 98672	
39. Date of Disposition (MON Aug. 17, 2009		Signature	41. OR License Number RR64	
42. Registrar's Signature		43. Date Received (NON DD YY	009 44. Local File Numbe	53909
45. Record	real Hitchings	JL1 0 3 21	003	
Amendment		148 Ware autoney findings available	to complete the cause of death? 49.	Time of Death
46. Was case referred to M ☐ Yes ☐ Yes ☐ Yes	☐ Yes X			1615
50. Enter the chain of even as cardiac arrest, respi	b - diseases injuries or complication	s - that directly caused the death. DO NOT vithout showing the stology. DO NOT ABBF	ENTER TERMINAL EVENTS such	oproximate interval: Onset to Death
Final disease or cond resulting in death-	immediate cause is a septic grown	A		inknown
Sequentially list conditions, leading to the cause listed of	n line a.			inknown
ENTER THE UNDERLYING CAUSE LAST (disease or in that initiated the events resu	ijury c.	*		-
death).	d.	titing in the underlying cause given above:		
52. Manner of Death	53. If Female	<u> </u>	/ 54. Did tobacco use cor	ntribute to death?
Accident Undeter	mined Pregnant at time of death	Unknown if pregnant within the past year	er before death Yes Probabl	
55. Date of Injury (MON DO YO		e of injury (e.g., Decedent's home, construction sit	te, restaurant, wooded area) 58. Injury at	: Work? □ No □ Unknown
59. Location of injury (Number	r & Street, City/Town, State, Zip + 4)			
60. Describe how injury occ	urred.		61. If transportation injury, specify. Driver/Operator Passe	nger 🗆 Pedestrian
62. Name and Address of C	Certifier (Number & Street, City/Town, State, Zp +	1) NE 99th, Suite 200, P	Other (Specify)	
63. Name and Title of Atten	ding Physician II Other than Certifier	1 NE. 99(11) Suite 200, F	CICIAIIO, CA 3722V	
64. Title of Certifier	- Rola/collins	Come 65, License Number 75	66. Date Signed in	09
67. Medical Certifier - To the place, and due to the cade	best of my knowledge death occurred at (s) and manner stated.	68. Medical Examiner - C occurred at the time, dat	On the basis of examination, and/or investigations, and place, and due to the cause(s) and man	n, in my opinion, death ner stated.
69. Record		>		
Amendment			\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	45.0 (00:00)
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THIS COPY IS NOT VALID WITHOUT INTAGLIO STATE SEAL AND BORDER. AFN #2013000911 Page: 11 of 22

WILL

OF

WILLIAM J. BIRKENFELD

I, **WILLIAM J. BIRKENFELD**, a resident of Skamania County, Washington, declare this to be my Will and revoke all prior wills and codicils made by me.

1.

PERSONAL REPRESENTATIVE

I appoint my wife, MARY L. BIRKENFELD, as the personal representative of my estate. If she is unable or unwilling to serve or to continue to serve, then I appoint ELDON SCHALK and SHARON SCHALK as co-personal representatives of my estate. If either of the foregoing is unable or unwilling to serve or to continue to serve, then the remaining individual shall serve as sole personal representative.

No bond or other undertaking shall be required of any individual personal representative of my estate.

FAMILY

I declare that I am the husband of **MARY L. BIRKENFELD**. We have four children, namely:

HEIDI LEE BIRKENFELD, born January 4, 1974;

ANN MARIE BIRKENFELD, born April 6, 1976;

HEATHER BIRKENFELD, born December 29, 1977; and

TONI BIRKENFELD, born August 13, 1979.

We have no deceased children with lineal descendants surviving. I intend by this Will to remember all of my children, and the children of any child of mine who may predecease me.

I declare that all persons related to me by a chain of relationship, any step or steps of which are created by legal adoption, shall be considered as related to me in the same degree as though all steps in the chain or relationship were by natural blood.

III.

PAYMENT OF DEBTS AND EXPENSES

I direct the payment out of my estate of all my just debts allowed in the course of administration, the expenses of my last illness and the expenses of the administration of my estate.

IV.

PAYMENT OF DEATH TAXES

All or any estate, inheritance succession, transfer and other taxes, including any interest and penalties thereon (hereinafter "death taxes" or "tax"), that become payable by reason of my death, whether in respect of property passing under this instrument or otherwise, shall be charged against and paid out of the residue of my estate, without reimbursement from the recipients and without apportionment, except that:

- A. Any tax on any "qualified terminable interest property" shall be recovered from the person receiving such property to the extent provided for in §§2207 and 2207A of the Internal Revenue Code of 1986, as amended (the "Code");
- B. Any generation-skipping transfer tax shall be paid from the property constituting a generation-skipping transfer to the extent provided for in §2603 of the Code;
- C. Any tax on life insurance included in my gross estate shall be recovered from the person receiving such property to the extent provided for in §2206 of the Code;
- D. Any tax caused by my wife's disclaimer of her interest in assets in my estate shall be borne by such disclaimed assets;
- E. Recipients of property which was transferred by me prior to my death and which is included in my gross estate for death tax purposes (other than property qualifying for the marital deduction) shall pay their proportionate share of such taxes (but reduced by the amount of any gift taxes paid on such transfer); and
- F. No such taxes shall be charged against or paid from any property which qualifies for the federal estate or state inheritance tax marital deduction except to the extent that the other assets of my estate are insufficient to pay such taxes.

So far as practicable, the personal representative shall deduct the amount of such taxes allocable to each beneficiary from the amount distributable to such beneficiary and shall recover the allocable shares from all others for the benefit of my estate.

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PERSONAL PROPERTY

I bequeath to my wife, MARY L. BIRKENFELD, all of my interest in our tangible personal property, including household goods and furnishings, my wearing apparel, jewelry and personal effects, any collections of mine, any recreational vehicles, boats and

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equipment, and any automobiles owned by me at the time of my death, together with all unexpired insurance on all such personal property, provided my wife survives me and does not die within 90 days of my death.

Should my wife predecease me, or survive me but die within 90 days of my death, the foregoing bequest shall lapse and, in lieu thereof, I bequeath all of the aforesaid personal property to my surviving children in equal shares for division among themselves as they may agree. If my children cannot agree upon the disposition of any article, it shall be sold and the proceeds from the sale thereof shall be divided equally among them.

Said bequest of personal property is made outright, absolutely and unconditionally, but with the hope and confidence that the beneficiary or beneficiaries of such bequest shall distribute some of said articles in accordance with my suggestions and desires expressed in a letter, signed by me, which may be found with this will or as may otherwise have been expressed by me during my lifetime.

VI.

PERSONAL RESIDENCE

I devise to my wife, **MARY L. BIRKENFELD**, any interest I may have in our primary residence property and in any vacation or seasonal residence, provided she survives me and does not die within 90 days of my death. In the event she predeceases me or survives me but dies within 90 days of my death, the foregoing devise to her shall lapse and said real property shall be added to and administered as a part of the residue of my estate.

VII.

RESIDUE OF ESTATE

I devise and bequeath all of the residue of my estate to my wife, **MARY L. BIRKENFELD**, if she survives me. In the event my wife irrevocably elects to wholly or partially disclaim an interest in this devise and bequest, then I direct that the assets otherwise distributable to my wife pursuant to this article of my will (or the portion disclaimed) shall be distributed pursuant to the terms of Article VIII.

I call the attention of my wife, **MARY L. BIRKENFELD**, to the right to disclaim her interest under the provisions of Section 2518 of the Code and under RCW 11.86.031, as presently enacted or hereafter amended, and that such disclaimer be exercised, if any all, within nine months after the date of my death.

If my wife predeceases me, the residue of my estate shall be divided into equal shares, with a share for each of my children then surviving and a share for the surviving children of each deceased child of mine, by right of representation. Any share established for the surviving children of a deceased child shall be further divided into the number of shares corresponding to the number of such surviving children (each hereinafter referred to individually as "grandchild").

Each share established for a child of mine shall be distributed to such child outright.

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Each share established for a grandchild of mine shall be distributed to the trustee hereinafter named, in a separate trust, for the benefit of such grandchild, to be held, administered, and distributed upon the following terms and conditions:

(1) Until a grandchild has attained age 30, the trustee shall pay to or apply for the benefit of such grandchild so much of the income and principal of the trust estate as the trustee shall determine to be necessary and appropriate for the health, education, maintenance and support of such grandchild. Any income not used pursuant to this subparagraph shall be added to the principal of the trust estate from time to time.

Principal allowances which the trustee is authorized to make under this subparagraph are intended to include, but are not limited to, financial assistance to enable the grandchild to complete a college education, including professional, graduate or vocational training, to acquire a home, and for any other purpose to assist such grandchild in establishing a constructive and useful life.

When a grandchild for whose benefit a trust estate is held hereunder attains the age of 30 years, the trustee shall distribute to such grandchild the remaining balance of the assets then held in the trust estate.

- (2) If such grandchild shall die before receiving full distribution of the trust assets, and leave children surviving, the remaining trust assets shall be divided into the number of shares equal to the number of such surviving children, and each such share shall be retained by the trustee in a separate trust, to be held, administered and distributed for a child in the same manner as provided under subparagraph (1) above for the administration and distribution of a trust for the benefit of his or her parent, except that, if a child shall die before receiving distribution of all of the trust assets in his or her trust estate, all of the remaining trust assets shall be paid to the personal representative of his or her estate, to be distributed as a part thereof.
- (3) If such grandchild shall die before receiving full distribution of the trust assets, and leave no children surviving, the remaining trust assets shall be divided into equal shares, with a share for each of such grandchild's siblings then surviving and a share for the then surviving children of any deceased sibling, by right of representation. The share established for any surviving children of a deceased sibling shall be further divided into the number of shares equal to the number of such surviving children. All shares established under this subparagraph shall be distributed to the beneficiaries thereof; provided, however, that any share due any sibling or child thereof for whose benefit a trust has been created hereunder is still in existence may, at the trustee's discretion, be distributed to, and be held in accordance with the terms of, such trust.

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VIII.

DISPOSITION OF DISCLAIMED ASSETS

Any assets disclaimed under Article VII shall be distributed to the trustee hereinafter named, in trust (to be known as the "Family Trust"), to be held, administered and distributed as a separate trust upon the terms and conditions contained in this article.

A. During the lifetime of my wife, MARY L. BIRKENFELD, the trustee shall pay to or apply for the benefit of my wife, in quarterly or more frequent installments, for life, all of the net income of the trust estate. In addition, the trustee shall have discretionary authority to pay to or apply on behalf of my wife such principal sums as may be determined to be necessary and proper for her health, care, maintenance and support, in order that she may maintain the standard of living to which she was accustomed at the time of my death.

In making payments of principal committed to the trustee's discretion to or for the benefit of my wife, the trustee shall take into consideration any other income or support received or property possessed by her and known to the trustee; but the extent to which such other income, support or property must be first used or liquidated by my wife shall be in the absolute discretion of the trustee.

B. Upon the death of my wife, all of the assets in the Family Trust shall be divided, held, and distributed in the same way as provided in Article VII as if my wife had predeceased me, except that shares established for the beneficiaries hereunder shall be contingent upon their surviving my wife rather than their surviving me.

IX

GENERAL TRUST PROVISIONS

With respect to each trust herein created, the following shall apply:

- A. Notwithstanding anything herein to the contrary, no trust created hereby shall continue for a period longer than twenty-one years after the death of the last survivor of my spouse, the lineal descendants of my parents and my spouse's parents, my children living at my death and any grandchildren of mine living at my death. At the expiration of such period, any undistributed assets of any fund or trust created hereby, together with all accrued and undistributed income, shall be paid and distributed to the persons then entitled to distributions of income, in the manner and proportions herein stated, irrespective of their then attained ages.
- **B**. In the exercise of the trustee's discretion, income or principal to which a minor beneficiary is entitled may be paid directly to the minor, to a parent of the minor, to any person having custody of the minor, to the legal guardian or conservator of the minor or to any person who or corporation which shall be furnishing maintenance, support or education to the minor. The receipt of any person to whom payment is made, as herein authorized, shall be a sufficient voucher for the trustee and, in the discretion of the trustee, the recipient

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need not be required to account to the trustee, to any court or to any person as to the disposition thereof.

- C. Neither the principal nor the income of the trust hereby created shall be liable for the debts of any beneficiary, nor shall the same be subject to seizure by any creditor of any beneficiary under any lien or proceeding at law or in equity, and no beneficiary hereunder shall have any power to sell, assign, transfer, encumber or in any other manner to anticipate or dispose of his or her interest in the trust estate or the income produced thereby, unless the trustee consents thereto in writing.
- **D.** If at any time after my death the trustee of any trust created hereby becomes trustee of another trust for the same uses and purposes as herein provided, the trustee is authorized to consolidate this trust with such other trust insofar as it is practicable and not in conflict with the provisions of this trust. Variation in minor details relating to management and distribution shall not be considered as constituting a conflict within the meaning of this article.
- E. If any trust for a child, grandchild, or other beneficiary, established under this will is entitled to receive a distribution which includes shares of stock in a corporation which is a Subchapter S corporation for federal income tax purposes, such shares of stock shall be distributed to each trust for such beneficiary only if the trust would be disqualified to such trust for such beneficiary only if the trust would be qualified shareholder under §1361 of the Code. Any stock not distributed by virtue of the foregoing provisions shall be divided equally among, and distributed as a part of, each of those shares distributable to individual beneficiaries or beneficiaries of trusts qualified as shareholders under §1361 of the Code, in the proportions that each received previous distributions pursuant to the applicable distributive provision. All distributions of Subchapter S stock pursuant to this will shall be distributed within the applicable time period in §1361(c)(2)(A)(ii) of the Code, or any comparable succeeding provision of the federal tax laws.
- F. If the reasonable market value of the assets held in any trust hereunder is such that it is no longer economically feasible to continue it and its termination would not be contrary to the interest of the beneficiary, the trustee, in the trustee's discretion, shall have full power and authority to transfer and pay over such trust, and all accrued, accumulated and undistributed income to the person or persons then entitled to distributions of income in the manner and proportions herein stated.

TRUSTEE'S POWERS

With respect to each trust herein created, the trustee, in addition to all powers conferred by Washington law, shall have the following rights and powers:

A. The right to invest in any property forming part of the trust estate in such securities including common or preferred stocks of any corporation, any common trust fund administered by a corporate trustee, or other property, as, in the trustee's discretion, may be determined to be advisable and in the best interest of the trust estate, without being restricted to statutory investments, and with like discretion to reinvest and change

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investments from time to time, and to collect the income therefrom, with full power to the trustee, as occasion requires, to sell, exchange, transfer, assign, grant options to buy, lease (including leases extending beyond the term of the trust), encumber or otherwise alienate all or any part of the trust estate in such manner and upon such terms as the trustee deems most beneficial to the trust estate.

- **B.** To pay all taxes, charges, commissions and other expenses of the trust estate, and to reimburse the trustee for all outlays and advances made by the trustee and all costs and expenses incurred for the preservation, maintenance and protection of the trust estate.
- **C.** To retain any property and to continue and operate any business received in the trust for such period as the trustee deems expedient.
- **D.** To borrow money and to loan or advance the trustee's own funds to the trust for any trust purposes at prevailing rates of interest, and to mortgage the trust property and securities in whole or in part as security for the repayment of such loans or advances.
- **E.** To make such expenditures for the repairing, improving and rebuilding of any property of the trust estate as the trustee deems necessary and advisable.
- **F.** To hold securities and other properties in the name of the trustee or in the name of a nominee, provided that the trustee shall be responsible for the acts of such nominee affecting such property.
- **G.** To vote in any manner by the trustee deemed proper any stock or other securities held in the trust estate, either directly or by proxy.
- **H.** To hold the trust estate as an undivided whole without separation into any separate trusts hereby created for such period as the trustee deems expedient and to allot undivided interests in any asset to or among such separate trusts, but no such undivided holding shall defer or postpone vesting or distribution under the trusts herein declared.
- I. Unless otherwise specifically directed herein, to make distributions in cash or in specific property, real or personal, or an undivided interest therein, or partly in cash and partly in such property, and to make pro rata or non pro rata distributions of cash and property, or any combination thereof, among the beneficiaries without regard to any difference in tax basis of the assets. Any division, allocation, apportionment or valuation of the property of the estate to distribute the assets to or among any of the trusts or beneficiaries shall be made by the trustee, without adjustment because of such distribution, and the good-faith determination of the trustee shall be binding and conclusive on all parties.
- J. To do all acts, except as herein otherwise specified, in the trustee's judgment needful or desirable for the proper and advantageous management of the trust estate, to the same extent and with the same effect as might legally be done by an individual in absolute ownership and control of the said property, subject to the trustee's obligation to act with the utmost good faith and in the interest of the beneficiaries.

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XI.

GENERAL AUTHORITY OF PERSONAL REPRESENTATIVE

In addition to all powers conferred by Washington law, the personal representative of my estate shall have the following authority:

- A. Whenever my personal representative shall have the right to elect whether any item of expense connected with the administration of my estate or of any trust shall be claimed as a deduction for death tax or for income tax purposes, or the right to elect an alternate valuation date for the determination of death taxes, or the right to exercise any other election under tax laws, except as otherwise herein provided I authorize my personal representative to exercise such right of election in such manner as, in my personal representative's absolute discretion, may be determined to be advisable in order to reduce the overall tax liability of my estate, without being required to make any compensating adjustments except such adjustment as may be required to preserve the charitable or marital deduction otherwise allowable, even though the manner in which such election is exercised may result in an advantage or disadvantage to any beneficiary as compared to any other beneficiary.
- B. Unless otherwise specifically directed herein, to make distributions in cash or in specific property, real or personal, or an undivided interest therein, or partly in cash and partly in such property, and to make pro rata or non pro rata distributions of cash and property, or any combination thereof, among the beneficiaries without regard to any difference in tax basis of the assets. Any division, allocation, apportionment or valuation of the property of the estate to distribute the assets to or among any of the trusts or beneficiaries shall be made by the personal representative, without adjustment because of such distribution, and the good-faith determination of the personal representative shall be binding and conclusive on all parties.
- C. If there shall be in existence at the date of my death any agreement with respect to the disposition of any partnership, stock, or ownership interest held as an asset of my estate, I hereby authorize the personal representative to take all steps necessary to carry out the terms of such agreement. It is my intention that the personal representative shall have the sole discretion to determine whether the exercise of any such optional rights shall be in the best interest of my estate and beneficiaries.
- **D.** My personal representative shall have the authority to hold, manage and operate any property and any business belonging to my estate at the risk of my estate and not at the risk of the personal representative, the profits and losses therefrom to inure or be chargeable to my estate as a whole.
- E. My personal representative shall have complete discretion to distribute the income of my estate to the beneficiaries of any trust created hereunder during the administration of my estate.
- **F.** If there shall be as an asset of my estate any stock in a corporation which is a Subchapter S corporation for federal income tax purposes, I direct my personal representative to take no action which would terminate the Subchapter S election.

G. I acknowledge that certain tax elections available to my personal representative (for example, the election under §6166 of the Code) may affect the timing of distributions from my estate, and the closing of my estate may be delayed by reason of such elections. My personal representative is authorized to make such elections as my personal representative determine to be in the best interest of my estate, and without regard to the effect such election will otherwise have on receipt of distributions from my estate by the

XII.

QUALIFIED TERMINABLE INTEREST PROPERTY ELECTIONS

The following provisions shall apply to any trust eligible for treatment as a qualified terminable interest property (herein referred to as "QTIP" or "QTIP property") trust under §2056(b)(7)(B) of the Code.

- A. The personal representative shall have absolute discretion to make a QTIP election with respect to all or any fractional share of the property passing to or included in the trust established under Article VIII, and to make separate QTIP elections with respect to such property for federal estate and state inheritance tax purposes. Generally, I expect that the personal representative will make the election in order to minimize the federal estate and state inheritance tax payable by my estate. However, in determining whether and to what extent to make the election, I also expect that consideration will be given to the available applicable credit amount and state death tax deduction in my estate and to the potential federal estate tax payable by the estate of my spouse, if the election is made. The determination of the personal representative with respect to making the election shall be binding and conclusive on all affected persons, and no equitable adjustment shall be required as a result of making or not making the election.
- B. If a partial QTIP election is made, the election shall relate to a defined fraction or percentage of the property passing to or included in a trust. The trust may be divided into separate trusts to reflect the partial election. If such a division is made, the trustee shall divide the property of the trust according to the fair market value of the trust property at the time of the division. The separate trust as to which the election was made shall be known as an Elected Trust. After division, both the Elected and the Nonelected Trusts shall be administered and distributed in the same manner as that provided for the trust before division. To the extent practicable, I recommend that distributions of principal to my spouse be made first from a separate Elected Trust. However, because the property of the divided trusts may be affected by changing conditions, the source of such payments shall be determined in the sole discretion of the trustee.
- **C.** The personal representative shall have the absolute discretion to elect under §2652(a)(3) of the Code to treat any qualified terminable interest property as if I, rather than my spouse, am the transferor for generation-skipping transfer tax purposes.
- **D.** Notwithstanding anything else in this Will that can be interpreted to the contrary, to the extent that my personal representative has exercised the election under §2056 of the

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beneficiaries of my estate.

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Code to qualify all or part of the Family Trust established under Article VII as a qualified terminable interest trust for marital deduction purposes, whether for federal or Washington purposes, my spouse may require that my trustee shall not retain in such trust (or portion thereof to which such election applies) beyond a reasonable time any property which may at any time be or become unproductive property.

XIII.

GENERATION SKIPPING TAX PROVISIONS

The following provisions shall apply to any trust that is subject to the federal generation-skipping transfer tax:

- A. The personal representative may allocate in any manner the exemption from generation-skipping transfer tax that may be available at the time of my death to any property as to which I am deemed to be the transferor, including any property transferred during my lifetime as to which I did not make an allocation prior to death. The personal representative or trustee shall have the power to omit any property from any such election or allocation. Generally, in allocating the generation-skipping tax exemption with respect to the trust, I expect that the personal representative and trustee will allocate that exemption to the property passing to any generation-skipping transfer trust established by this instrument. However, I recognize that in determining whether and to what extent to allocate the exemption, it may be advisable for the personal representative or trustee to consider a number of factors. Therefore, I direct that the decision as to allocation of the generation-skipping tax exemption shall rest in the sole discretion of the personal representative or trustee. Any allocation may be made regardless of the effect thereof on an interest remaining under the instrument and without adjustment between income and principal or among beneficiaries.
- **B.** If an election is made to exempt only a portion of the property given to a generation-skipping transfer trust from the generation-skipping transfer tax, the personal representative or trustee may divide any trust into two separate parts. The two parts shall represent two fractional shares of the property being divided and shall be held in separate trusts. One part shall be funded with property that is exempt, and the other part shall be funded with property that is not exempt. Property allocated to each part shall have an aggregate fair market value at the time of such distribution fairly representative of the appreciation or depreciation in the value, to the date or dates of each distribution, of all property then available for distribution.
- C. If the personal representative or trustee separates the exempt property and the nonexempt property into separate trusts, to the extent practicable the trustee shall make distributions of principal from the nonexempt property in trust until that property has been consumed. However, since the nonexempt property trust and the exempt property trust will be affected by changing conditions, the decision as to the source of any such payments shall rest in the sole discretion of the trustee.

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XIV. TRUSTEE DESIGNATION

I nominate and appoint my wife, MARY L. BIRKENFELD, to serve as the trustee of any trust established hereunder. In the event my wife shall be unable or unwilling to serve or to continue to serve as trustee hereunder, ELDON SCHALK and SHARON SCHALK shall serve as successor co-trustees of the trust, or, if one of the foregoing is unable or unwilling to serve or to continue to serve, the remaining individual shall serve as sole trustee of the trust.

In the event neither Eldon nor Sharon shall be able or willing to serve or to continue to serve as trustee hereunder, either shall have the right to designate, as alternate or successor trustee, a person or a corporation having the authority to act as a trustee. Such designation shall be made by an instrument in writing, signed by then acting trustee and delivered to the designated alternate or successor trustee.

Any successor trustee shall succeed to all property, rights, powers, duties and discretion hereby vested in or imposed upon the first-named trustee. No successor trustee shall be under any duty to examine, verify, question or audit the books, records, accounts or transactions of any preceding trustee, and no successor trustee shall be liable or responsible in any way for any acts or defaults of any predecessor trustee nor for any loss or expense from or occasioned by anything done or neglected to be done by any predecessor trustee. A successor trustee shall be liable only for its own acts and defaults.

Any individual who is acting as a trustee hereunder shall not be liable for any error of judgment or for any loss arising out of any act or omission in the execution of any trust created hereunder, provided the trustee acts in good faith.

IN WITNESS WHEREOF, I have signed this, my Will, this day of June, 2006.

William I Birkenfeld

The foregoing will, consisting of 11 pages, including this page, was on the above date signed, published and declared by **WILLIAM J. BIRKENFELD** as his last Will in our presence, who, at his request and in his presence and in the presence of each other, do hereunto subscribe our names as witnesses thereto.

Amanda Johnson, residing at 722. NW Washter Rd Stevenson, WA 98648 Jug. 1746, residing at 267 School St. Stevenson, wa. 98648

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AFFIDAVIT OF ATTESTING WITNESSES

STATE OF WASHINGTON)	
) ss. County of <u>Skama-1A</u>)	
I, Amanda Johnson each duly sworn, say:	, and I,; title
	to the Will of WILLIAM J. BIRKENFELD ached.
presence of each of us and, at his reque	J. BIRKENFELD on said date in the st and in his presence and in the presence vitnesses, I subscribed my name to the Will
of legal age, of sound and disposing min	elief, WILLIAM J. BIRKENFELD was then d and memory, not acting under duress or misrepresentation or fraud to execute said
	Amanda Johnson
	Sugi titte
Subscribed and sworn to by each o	f the Affiants above named on June <u>16</u> ,
2006.	7().
ERIC T NERDIN	and T. Neider
NOTARY PUBLIC STATE OF WASHINGTON COMMISSION EXPIRES	Notary Public for Washington My Commission expires: /-/- 2010
JANUARY 1, 2010	