

CLERK OF THE COURT

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DISTRICT COURT

CLARK COUNTY, NEVADA

In the Matter of the Guardianship	)	
of the Person and Estate of	)	
	)	Case No. G 29271
JASON HANSON,	)	Department E
	)	Guardianship
An Adult Ward.	)	

FIRST ACCOUNT, REPORT OF TRUSTEE AND PETITION FOR FEES

DATE: November 20, 2013  
TIME: 9:00 a.m.

TO: DISTRICT COURT, CLARK COUNTY, NEVADA:

Jared E. Shafer, of PFSN, Inc. ("Petitioner"), by and through counsel, Dara J. Goldsmith, Esq., of the law firm of GOLDSMITH & GUYMON, P.C., now presents to this Honorable Court this First Account, Report of Trustee and Petition for Fees and respectfully alleges:

1. On February 13, 2007, an Order of the Court was entered, and Letters of Guardianship were issued, appointing Frances Ann Fine the Guardian of Jason Hanson's Estate.

2. On September 14, 2007, A Petition for Authorization to Fund and Execute Trust for Jason Hanson's benefit was filed on

1 September 14, 2007. The Petition sought the Court's authorization  
2 to fund and execute a supplemental needs trust for Jason Hanson to  
3 qualify him for much needed Social Security benefits.

4 3. On September 21, 2007, the Jason Hanson Supplemental Needs  
5 Trust was established, as prepared by Dara J. Goldsmith, Esq., and  
6 created a special and/or emergency fund for the exclusive benefit of  
7 Jason Hanson. A copy of the Trust is attached as Exhibit A.

8 4. The Trust Agreement was made and entered into by and  
9 between Jason Hanson, by and through Frances Ann Fine, Guardian of  
10 the Estate of Jason Hanson, with an order from the Eighth Judicial  
11 District Court, and Susan Rousselle, as trustee. Pursuant to the  
12 Trust Agreement at Article 5.1, this Court retained jurisdiction to  
13 appoint a Successor Trustee.

14 5. A Petition to Confirm Successor Trustee was filed on June  
15 29, 2009, to replace Susan Rousselle with Jared E. Shafer, of PFSN,  
16 Inc. as successor Trustee, because Susan Rousselle had moved out of  
17 the State of Nevada and could no longer serve as Trustee.

18 6. On July 15, 2009, the Court issued an Order granting the  
19 Petition to Confirm Successor Trustee and since that time Jared E.  
20 Shafer, of PFSN, Inc. has acted as the Trustee of the Jason Hanson  
21 Supplemental Needs Trust.

22 7. Petitioner desires to resign as trustee of the Jason  
23 Hanson Supplemental Needs Trust. Due to a misunderstanding,  
24 Petitioner thought Michael Ansolabehere, Financial Officer, of REM  
25 of Nevada was willing to serve as successor trustee, however when  
26 the successor trustee consent form was sent to REM of Nevada, they  
27 stated that REM does not serve as trustees for Supplemental Needs  
28 Trusts, that REM provides financial management for people with

1 special needs and can be designated as payees for government  
2 benefits.

3 8. Petitioner will remain as trustee of the Jason Hanson  
4 Supplemental Needs Trust until a successor trustee willing to serve  
5 is found.

6 9. Attached as Exhibit B to this Petition is the First  
7 Account of the Trust transactions from July 8, 2009, through October  
8 7, 2013, showing (i) the amount of money and assets received by  
9 Trustee, (ii) the amounts of all claims filed against the Trust, the  
10 names of all creditors who filed claims, that no creditors claims  
11 were rejected, (iii) all taxes and assessments paid by Trustee,  
12 (iv) expenses of administration paid; and (v) reflecting that assets  
13 on hand as of October 7, 2013, totaled \$8,913.65.

14 10. That the law firm of Goldsmith & Guymon, P.C. is entitled  
15 to attorney fees and costs for services rendered as shown on the  
16 schedule attached as Exhibit C in the sum of \$2,866.88.

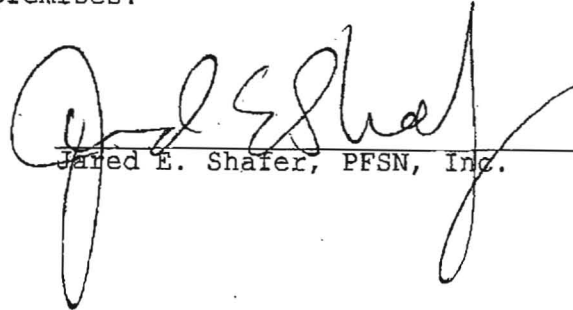
17 WHEREFORE, Petitioner prays:

18 (1) The foregoing First Account, Report of Trustee and Petition  
19 for Fees be approved by this Court and all actions taken by the  
20 Trustee as set forth be ratified and approved;

21 (2) This Court enter its Order authorizing and directing  
22 Petitioner to pay from the Trust, to the law firm of Goldsmith &  
23 Guymon, P.C., attorneys fees in the sum of \$2,866.88 for services  
24 performed and rendered;

25 (3) That Jared E. Shafer, of PFSN, Inc. continue to serve as  
26 Trustee of the Jason Hanson Supplemental Needs Trust until a  
27 successor Trustee willing to serve is found and a subsequent  
28 Petition be filed with this Court; and

1 (4) For such other and further relief as, to this Court, seems  
2 just and equitable in the premises.

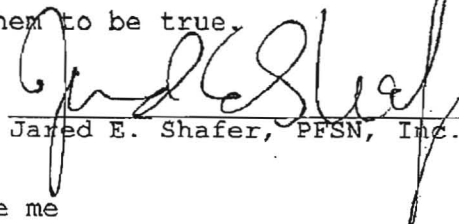
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Jared E. Shafer, PFSN, Inc.

8 STATE OF NEVADA)  
9 ) ss.  
COUNTY OF CLARK)

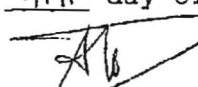
10 Jared E. Shafer, PFSN, Inc., being first duly sworn on oath,  
11 according to law, deposes and says:

12 I am the Petitioner named in the foregoing Account, Report and  
13 Petition; I have read the same and know the contents thereof; and  
14 the same are true to the best of my own personal knowledge, except  
15 for those statements made upon information and belief; and, as to  
16 those statements, I believe them to be true.

17   
18  
19

Jared E. Shafer, PFSN, Inc.

20 SUBSCRIBED AND SWORN to before me  
21 this 4TH day of ~~October~~ NOVEMBER, 2013.

22   
23 Notary Public in and for said  
County and State






Submitted by:

**GOLDSMITH & GUYMON, P.C.**

By

  
Dara J. Goldsmith, Esq.

Nevada Bar No. 4270

Peter Co., Esq.

Nevada Bar No. 11938

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Attorneys for Jared E. Shafer, PFSN, Inc.

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COPY

*THE JASON HANSON  
SUPPLEMENTAL NEEDS TRUST*

*Dated September 21, 2007*

Prepared By  
Dara J. Goldsmith, Esq.  
GOLDSMITH & GUYMON, P.C.  
2055 Village Center Circle  
Las Vegas, NV 89134  
(702) 873-9500

Jason Hanson  
Jason Hanson  
Hanson  
1464-02

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Jason Hanson

# *Trust Agreement*

## *OF THE JASON HANSON SUPPLEMENTAL NEEDS TRUST*

THIS TRUST AGREEMENT is made and entered into on September 21<sup>st</sup> 2007, by and between JASON HANSON, by and through FRANCES ANN FINE, Guardian of the Estate of JASON HANSON, with an order from Eighth Judicial District Court, (hereinafter referred to as the "Trustor" when reference is made to JASON in his capacity as creator of this Trust and the transferor of the principal properties thereof), and Susan Rousselle, Trustee.

### *Witnesseth*

WHEREAS, the Trustor desires by this Trust Instrument to establish an Irrevocable Trust upon the conditions and for the uses and purposes hereinafter set forth, to make provision for the care and management of a portion of the Trustor's present properties and for the ultimate distribution of the properties in the Trust created hereunder.

NOW, THEREFORE, in consideration of the premises and the agreements, and undertakings of the parties hereto, the Trustor hereby gives, grants, transfers, sets over and delivers to Trustee, the properties described in Schedule "A" (which Schedule is attached hereto and by this reference made a part of this Trust Agreement), TO HAVE AND TO HOLD THE SAME IN TRUST, and to manage, invest and reinvest the same, and any additions that may from time to time be made thereto, subject to the provisions of Trust as hereinafter provided.

All property subject to this Trust Indenture shall constitute the Trust estate and shall be held for the purpose of protecting and preserving it, collecting the income therefrom, and making distributions of the principal and income thereof as hereinafter provided.

Additional property may be added to the Trust estate, upon acceptance by the Trustee of such assets for placement into the Trust, from the Trustor or any person or persons by inter vivos act or testamentary transfer, or by insurance contract or Trust designation.

*Jason Hanson*

ARTICLE I  
NAME AND BENEFICIARIES OF THE TRUST

1.1 Name. The Trust created in this instrument shall be known as the "JASON HANSON SUPPLEMENTAL NEEDS TRUST", and shall hereinafter sometimes be referred to as the "Trust", and is created pursuant to 42 U.S.C. 1396p, as amended on August 10, 1993, by the Omnibus Budget Reconciliation Act of 1993, Pub. L. No. 103-66.

1.2 Primary Beneficiary. The Trust estate created hereby shall be for the use and benefit of JASON HANSON. Said beneficiary is sometimes hereinafter referred to as the "Primary Beneficiary".

1.3 Trust Irrevocable. The Trust created herein is hereby declared to be irrevocable and shall not at any time or by any person or persons be capable of revocation, modification, alteration or amendment. It is intended that the Trust created hereunder shall satisfy the requirements of Sections 2503 of the Internal Revenue Code of 1986, as amended, such that gifts made to the Trustee herein shall qualify for the annual exclusion provided for in Section 2503(a). In an effort to comply with the provisions of Section 2503 of the Internal Revenue Code, this Trust Instrument has been drafted to comply with the requirements of Revenue Ruling 74-43, 1974-1 Cumulative Bulletin 285. HOWEVER, the Trustee of this Trust may amend this instrument so that it conforms with any regulations that are approved by any governing body or agency relating to 42 U.S.C. 1396p or related statutes, including state statutes that are consistent with the provisions and purposes of the Omnibus Budget Reconciliation Act of 1993 and amendments to such Act. Such conforming amendments may be made upon notice of such request for amendment to the Beneficiary and to the Beneficiary's guardian or legal representative.

ARTICLE II  
DISTRIBUTION OF INCOME TO PRIMARY BENEFICIARY

2.1 During the lifetime of the Beneficiary, the Trustee may distribute for the benefit of the Beneficiary from the principal or income, or both, of this Trust, in the Trustee's discretion, as the Trustee may from time to time deem reasonable or advisable for the Beneficiary's special needs and supplemental care. Any income of the Trust not so distributed shall be added to principal not less frequently than annually.

2.2 The Trustee is authorized to consider, in the Trustee's sole and absolute discretion, the reasonableness or advisability of making distributions in satisfaction of the Beneficiary's special needs and supplemental care. As used in this instrument, "special needs and supplemental care" refer to the requisites for maintaining the Beneficiary's good health, safety and welfare when, in the sole and absolute discretion of the Trustee, such requisites are not being provided for by any governmental agency, office or department, non-profit organizations, or are not otherwise being provided by any other public or private source. While the Trustee is authorized to consider these other sources, the Trustee may also, in the exercise of the Trustee's sole and absolute discretion, disregard these other sources when making distributions to or for the benefit of the Beneficiary.

2.3 It is the intention of the Trustor to create a special and/or emergency fund for the benefit of the Beneficiary, and not to displace or supplant public assistance or other sources of support which may otherwise be available to the Beneficiary. The Beneficiary may have special needs such as dental, ophthalmic, auditory, psychological support services, recreation and transportation, supplemental nursing or physical therapy care, rehabilitation and similar care which assistance programs may not otherwise provide. Additionally, the Trustee may consider additional kinds of supplemental, non-support, disbursements from the Trust to or for the benefit of the Beneficiary. By way of example, such disbursements may include, but are not limited to the following: rehabilitation and exercise equipment, diagnostic work and treatment for which there are no private or public funds otherwise available, but which is found necessary by the Beneficiary's parent or legal guardian, but may be appropriate care needs, including the employment of a personal care provider. Further, supplemental nursing care, and rehabilitative services are appropriate and may be reasonably considered by the Trustee. Differentials in costs between housing and shelter

*Jason*

for shared and private rooms in institutional settings may be paid by the Trustee. The Trustee is authorized to consider these and any other requisites of the Beneficiary when making distributions, including expenditures that might increase the life quality of the Beneficiary, such as: recreation and transportation, telephone and television services, computer and computer services, electrical wheelchair and other mobility aids, mechanical beds, periodic outings and entertainment expenses, (i.e., birthday, holiday celebrations, movie tickets, musical events, videotape rentals, etc.), hair and nail care, private rehabilitative services, rehabilitation and exercise equipment, private case management to assist the Beneficiary, massage therapy and educational items or educational expenses. In the event that any of the above described distributions require or would be enhanced if the Beneficiary is accompanied or assisted by another person, such as on a vacation or recreation or medical treatment trip, the payment or reimbursement of the Beneficiary and of the person or persons taking the Beneficiary on such trips shall be a proper expenditure to the Trust Estate.

2.4 It is important to the Trustor that the Beneficiary maintain a level of human dignity and humane care. The Trustee should bear this in mind when making distributions from the Trust while simultaneously considering that the Trust is not to be invaded by creditors, not to be subjected to any liens or encumbrances, nor should it be administered in such a way as to cause public benefits not to be initiated or to be terminated.

2.5 To the extent reasonable or advisable, the Trustee may deplete the Trust corpus prior to the Beneficiary's death, thereby giving preference to the interests of the Beneficiary while simultaneously considering the interests of any remainder Beneficiary or Beneficiaries. In considering the interest of any remainder Beneficiary or Beneficiaries, the Trustee is admonished to refrain from distributing property of the Trust Estate to or on behalf of the Beneficiary which will then be re-titled in the name of the Beneficiary and the Trustee may not distribute income-producing property to the Beneficiary. The Trustee shall hold title to all property comprising the Trust Estate.

2.6 No part of the Trust shall be used to supplant or replace benefits due from any insurance carrier under any insurance policy covering the Beneficiary.

2.7 Prior to the death of the Beneficiary, the Trustee shall give any special consideration to paying any outstanding expenses of administration related to the Trust, including reasonable Trustee and attorneys' fees, and should further consider paying expenses relating to the funeral of the Beneficiary. Reasonable Trustee's fees are pursuant to their posted fee schedule, as amended from time to time.

Jason Hanson

2.8 The Trustee may, in the exercise of the Trustee's best judgment and fiduciary duty, seek support and maintenance for the Beneficiary from all available public resources. The Trustee shall take into consideration the applicable resource and income limitations of any public assistance program for which the Beneficiary is eligible. The Trustee should cooperate with the Beneficiary's conservator, guardian, or legal representative, if any, to seek support and maintenance for the Beneficiary from all available public and private resources, including but not limited to, the Supplemental Social Security Income Program (SSI); Supplemental Income Program (SIP) of Nevada, or any other state; the Old Age Survivor and Disability Insurance Program (OASDI); the Medicaid Program; Social Security Disability Insurance (SSDI), and any additional, similar or successor programs; and from any private support services. All costs relating thereto, including reasonable attorneys' fees, shall be a proper charge to the Trust. It is the intention of the Trustor that no part of the corpus of the Trust created herein shall be used to supplant or replace public assistance benefits of any county, state, federal or other governmental agency which has a legal responsibility to persons with disabilities which are the same or similar to those which the Beneficiary may be experiencing. The Trustee is not to permit erosion of the Trust by the Beneficiary's creditors and the assets of this Trust are not to be considered as available to the Beneficiary in applying for public or private assistance benefits which would otherwise be available to the Beneficiary were it not for the existence of this Trust. This Trust is not created for the Beneficiary's primary support. It is to supplement his special care needs only. The Trustee shall have no obligation of support owing to the Beneficiary and the Beneficiary is to have no entitlement to the income or corpus of this Trust, except as the Trustee, in its complete, sole, absolute and unfettered discretion elects to disburse. In this sole regard, the Trustee may act unreasonably and arbitrarily in exercising its control over both the income and corpus of the Trust Estate.

2.9 The Trustee is discouraged from expending any of the Trust principal or income for any property, services (including food, clothing or shelter), benefits or medical care otherwise available to the Beneficiary from any governmental source or from any private insurance carrier required to cover the Beneficiary. The Trustee may pay any deductible amounts for the Beneficiary on any insurance policies covering the Beneficiary. The Trustee may supplement, but may not supplant, services, benefits and medical care available to the Beneficiary through any governmental or private resources. No part of this Trust, including both principal and income, shall be subject to anticipation or assignment by the Beneficiary nor shall it be subject to attachment by any public or



private creditor; nor may it be taken by any legal or equitable process by any voluntary or involuntary creditor, including those that have provided for the Beneficiary's support and maintenance. Further, under no circumstances may the Beneficiary or the Beneficiary's guardian compel a distribution from this Trust. The Trustee's sole and absolute discretion in making non-support disbursements as provided for in this instrument is final as to all interested parties, including the state or any governmental agency or agencies, even if the Trustee makes no disbursements at all. The Trustee's sole, absolute and independent judgment, rather than any other party's determination, is intended to be the criteria by which disbursements are to be made. Notwithstanding these provisions, if the Trustee, in the Trustee's sole and absolute discretion, determines after consultation with an attorney who specializes in government benefit law and estate planning for the disabled, that it is in the best interest of the Beneficiary to provide in-kind support and maintenance (food, clothing and/or shelter) to him from time to time, then the Trustee may do so as long as the Beneficiary's continued right to receive SSI, Medicaid or any other governmental needs based assistance, as the case may be, is not jeopardized and the Beneficiary continues to receive all benefits to which she is entitled. Under the current provisions of 20 CFR § 1130, payment of in-kind support and maintenance will reduce the Beneficiary's SSI Federal Benefit Rate by one-third. As long as this reduction does not disqualify the Beneficiary from continued receipt of SSI, even if the SSI amount is reduced to \$1.00, the Trustee may act to make payments of in-kind support and maintenance. The Trustee shall be held harmless from all actions taken in making these distributions so long as the Beneficiary's SSI payments are reduced and not eradicated completely.

No court or any other person should substitute its judgment for the discretionary decision or decisions made by the Trustee to reasonably pay or reasonably withhold the payment of any funds, however, the Trustee will not use Trust funds to purchase real property or automobiles without first obtaining court permission.

2.10 In the event the Trustee releases principal or income of the Trust to or on behalf of the Beneficiary to pay for benefits or services for which public assistance is otherwise authorized to provide, were it not for the existence of this Trust, or in the event it is requested that the Trustee petition the court or any other administrative agency for the release of the trust principal or income for this purpose, the Trustee is authorized to deny such request and is authorized in the Trustee's discretion to take whatever administrative or judicial steps may be necessary to continue the public assistance program eligibility of the Beneficiary, including obtaining instructions from a court of

competent jurisdiction ruling that the Trust corpus is not available to the Beneficiary for such eligibility purposes. Any expenses of the Trustee in this regard, including reasonable attorneys' fees, shall be a proper charge to the Trust. The Trustee shall not be liable for any loss of Trust assets, except for any loss caused by the Trustee's bad faith, wanton misconduct or negligence.

2.11 It is recognized that the Trustee is not licensed or skilled in the field of social services. In this regard, he or she may not be familiar with all federal, state and local agencies that have been created to financially assist disabled persons. The Trustee may assist the Beneficiary's guardian, conservator or legal representative, if any, as appropriate, in identifying such programs that may be of social, financial, developmental or other assistance to the Beneficiary. However, the Trustee shall not in any event be liable to the Beneficiary, the State of Nevada, Department of Human Resources, or any other party for its acts as Trustee hereunder so long as he or she acts reasonably and in good faith. For example, the Trustee shall not be liable for the failure to identify each program or resource that might be available to the Beneficiary because of his disability.

**ARTICLE III**  
**DISTRIBUTION OF INCOME AND PRINCIPAL**  
**UPON THE DEATH OF PRIMARY BENEFICIARY**

3.1 Unless sooner terminated by exhaustion of corpus, this Trust shall terminate upon the death of the Beneficiary. The Trust corpus remaining at his death shall first be used to satisfy any outstanding balance of State or Federal assistance received by the Beneficiary during his lifetime. Any remaining balance shall first be utilized to pay any outstanding funeral, burial, or administrative expenses. After those expenses are satisfied, any remaining balance shall then be distributed, outright and free of Trust, equally between the following: the Trustor's Spouse if any, if he has no Spouse then to his Children, equally, if the Trustor has no Spouse and no Children then to Trustor's sister Kyra Lynn Eriksen (to be held in trust until she reaches the age of Eighteen(18)), then pursuant to the Intestate Law of the State of Nevada.

ARTICLE IV  
TRUSTEE'S DISCRETION ON DISTRIBUTION  
TO PRIMARY BENEFICIARIES

4.1 Delay of Distribution. Notwithstanding the distribution provisions of Article VI, the following powers and directions are given to the Trustee:

- (a) If, upon any of the dates described in Article VI, the Trustee determines for any reason described below, in the Trustee's sole discretion, that it would not be in the best interest of the beneficiary that a distribution take place, then in that event the said distribution shall be totally or partially postponed until the reason for the postponement has been eliminated. During the period of postponement, the Trustee shall have the absolute discretion to distribute income or principal to the beneficiary as the Trustee deems advisable for the beneficiary's welfare.
- (b) If said causes for delayed distribution are never removed, then the Trust share of that beneficiary shall continue until the death of the beneficiary and then be distributed as provided in this Trust Instrument. The causes of such delay in the distribution shall be limited to any of the following:
  - (1) The current involvement of the beneficiary in a divorce proceeding or a bankruptcy or other insolvency proceedings.
  - (2) The existence of a large judgment against the beneficiary.
  - (3) Chemical abuse or dependency, or the conviction of the beneficiary of a felony, involving drugs or narcotics, unless a five year period has followed said conviction.
  - (4) The existence of any event that would deprive the beneficiary of complete freedom to expend the distribution from the Trust estate according to his or her own desires.
  - (5) In the event that a beneficiary is not residing in the United States of America at any given time, then the Trustee may decline to transmit to him any part or all of the income and shall not be required to transmit to him any of the principal if, in the Trustee's sole and

uncontrolled judgment, the political and/or economic conditions of such place of residence of the beneficiary are such that it is likely the money would not reach him, or upon reaching him, would be unduly taxed, seized, confiscated, appropriated, or in any way taken from him in such a manner as to prevent his use and enjoyment of the same.

- (6) The judicially declared incompetency of the beneficiary.
- (c) The Trustee shall not be responsible unless the Trustee has knowledge of the happening of any event set forth above.
- (d) To safeguard the rights of the beneficiary, if any distribution from his Trust share has been delayed for more than three (3) months, he or his legal guardian may apply to the District Court in Las Vegas, Nevada, for a judicial determination as to whether the Trustee has reasonably adhered to the standards set forth herein. The Trustee shall not have any liability in the event the Court determines the Trustee made a good faith attempt to reasonably follow the standards set forth above.

#### ARTICLE V

#### PROVISIONS RELATING TO TRUSTEESHIP

5.1 Successor Trustee. In the event of the resignation of the original Trustee, a Bank Trust Company, or independent professional Fiduciary chosen by the original Trustee shall serve as the Successor Trustee of the Trust hereunder.

In the event no Successor Trustee is designated to act in the event of the resignation of the Trustee then acting, or no Successor Trustee accepts the office, the Eighth Judicial District Court, in Clark County, Nevada, may appoint a Successor Trustee, upon a Petition brought before the Court.

5.3 Liability Of Successor Trustee. No Successor Trustee shall be liable for the acts, omissions, or default of a prior Trustee. Unless requested in writing within sixty (60) days of appointment, by an adult beneficiary of the Trust or a minor beneficiary's legal guardian, no Successor Trustee shall have any duty to audit or investigate the accounts or administration of any such Trustee, and may accept the accounting records of the predecessor Trustee showing assets on

hand without further investigation and without incurring any liability to any person claiming or having an interest in the Trust.

5.4 Acceptance By Trustee. A Trustee shall become Trustee or Co-Trustee jointly with any remaining or surviving Co-Trustees, and assume the duties thereof, immediately upon delivery of written acceptance to Trustor, during his lifetime, and thereafter to any Trustee hereunder, or to any beneficiary hereunder, if for any reason there shall be no Trustee then serving, without the necessity of any other act, conveyance, or transfer.

5.5 Delegation By Trustee. Any individual Co-Trustee shall have the right at any time, by an instrument in writing delivered to the other Co-Trustee, to delegate to such other Co-Trustee any and all of the Trustee's powers and discretion.

5.6 Resignation Of Trustee. Any Trustee at any time serving hereunder may resign as Trustee by delivering to Trustor, during his lifetime, and thereafter to any Trustee hereunder, or to any beneficiary hereunder if for any reason there shall be no Trustee then serving hereunder, an instrument in writing signed by the resigning Trustee. The Trustee shall deliver to the proper party, within ninety (90) days of written notice of resignation, a proper accounting.

5.7 Corporate Trustee. During any Trust period that a corporate Trustee acts as Co-Trustee with an individual, the corporate Trustee shall have the unrestricted right to the custody of all securities, funds, and other property of the Trusts and it shall make all payments and distributions provided hereunder.

5.8 Majority. Subject to any limitations stated elsewhere in this Trust Indenture, all decisions affecting any of the Trust estate shall be made in the following manner: While three or more Trustees, whether corporate or individual, are in office, the determination of a majority shall be binding. If only two individual Trustees are in office, they must act unanimously.

5.9 Acknowledgment By Trustee of Trust Property. The Trustee hereby acknowledges receipt of, and accepts the property listed in Schedule A and the Trust created hereunder on the terms and conditions stated. The Trustee agrees to care for, manage and control the same in accordance with directions herein specified; to furnish the Guardianship Court annually, or until Order of that Court absolving the requirement, more often if ordered by the Court to do so, in writing, a statement showing the condition of their respective Trust properties, the character and amounts of the investments and liabilities and the receipts, expenses and disbursements since the last previous accounting.

Jason Hanson

5.10 Acknowledgment, Reports, Inspection of Records. The Trustee hereby acknowledges receipt of and accepts the property and the Trust created hereunder on the terms and conditions stated, and agrees to care for, manage and control the same in accordance with the directions herein specified; to furnish the Guardianship Court annually, more often or less often, if ordered by the Court, a statement showing the condition of the Trust property, the character and amounts of the investments and liabilities, and the receipts, expenses and disbursements since the last previous accounting.

5.11 No Obligation By Trustee to Make Premium Payments. With regards to any insurance policies held by this Trust, the Trustee has no obligation to make premium payments to maintain such policies in existence except to the extent sufficient principal or income exists in the Trust to pay such premiums. The Trustee shall under no circumstances be held responsible for the lapse of any policy due to insufficient funds in the Trust or for the nonpayment of the premiums on such policies, except to the extent that the lack of funds is due to some breach of legal or fiduciary duty by the Trustee to the Trustor and/or beneficiaries.

5.12 Trustee's Actions. Trustee acknowledged that the Uniform Prudent Investor Act applied to this Trust.

5.13 Bond. No bond shall be required of any Trustee hereunder.

## ARTICLE VI

### PROVISIONS RELATING TO TRUSTEE'S POWERS

6.1 Management Of Trust Property. With respect to the Trust property, except as otherwise specifically provided in this Trust, the Trustee shall have all powers now or hereafter conferred upon Trustee by applicable state law, and also those powers appropriate to the orderly and effective administration of the Trust. The Trustee may at any time petition the Guardianship Court under JASON HANSON'S Guardianship matter, to address the acceptance of proposed additions to the Trust, as well as any other matter regarding the Trust and its assets. Any expenditure involved in the exercise of the Trustee's powers shall be borne by the Trust estate. Such powers shall include, but not be limited to, the following powers with respect to the assets in the Trust estate:

- (a) To register any securities or other property held hereunder in the name of Trustee or in the name of a nominee, with or without the

addition of words indicating that such securities or other property are held in a fiduciary capacity, and to hold in bearer form any securities or other property held hereunder so that title thereto will pass by delivery, but the books and records of Trustee shall show that all such investments are part of their respective funds.

- (b) To hold, manage, invest and account for the separate Trusts in one or more consolidated funds, in whole or in part, as they may determine. As to each consolidated fund, the division into the various shares comprising such fund need be made only upon Trustee's books of account.
- (c) To lease Trust property for terms within or beyond the term of the Trust and for any purpose, including exploration for and removal of gas, oil, and other minerals; and to enter into community oil leases, pooling and unitization agreements.
- (d) To borrow money, mortgage, pledge or lease Trust assets for whatever period of time Trustee shall determine, even beyond the expected term of the respective Trust.
- (e) To hold and retain any property, real or personal, in the form in which the same may be at the time of the receipt thereof, as long as in the exercise of their discretion it may be advisable so to do, notwithstanding same may not be of a character authorized by law for investment of Trust funds.
- (f) To invest and reinvest in accordance with the Prudent Investor Rule as set forth at NRS 164.705 through NRS 164.925, as amended from time to time, and they shall not be restricted in their choice of investments to such investments as are permissible for fiduciaries under any present or future applicable law, notwithstanding that the same may constitute an interest in a partnership.
- (g) To advance funds to any of the Trusts for any Trust purpose. The interest rate imposed for such advances shall not exceed the current rates.
- (h) To institute, compromise, and defend any actions and proceedings after obtaining Court authority.
- (i) To vote, in person or by proxy, at corporate meetings any shares of stock in any Trust created herein, and to participate in or consent to any voting Trust, reorganization, dissolution, liquidation, merger, or other action affecting any such shares of stock or any corporation which has issued such shares of stock.

Jason Hanson

- (j) To partition, allot, and distribute, in undivided interest or in kind, or partly in money and partly in kind, and to sell such property as the Trustee may deem necessary to make division or partial or final distribution of any of the Trusts.
- (k) To determine what is principal or income of the Trusts and apportion and allocate receipts and expenses as between these accounts.
- (l) To make payments hereunder directly to any beneficiary under disability, to the guardian of his or her person or estate, to any other person deemed suitable by the Trustee, or by direct payment of such beneficiary's expenses.
- (m) To employ agents, attorneys, brokers, and other employees, individual or corporate, and to pay them reasonable compensation, which shall be deemed part of the expenses of the Trusts and powers hereunder.
- (n) To accept additions of property to the Trust from other sources allowable under the above cited Federal law.
- (o) To hold on deposit or to deposit any funds of any Trust created herein, whether part of the original Trust fund or received thereafter, in one or more savings and loan associations, bank or other financial institution and in such form of account, whether or not interest bearing, as Trustee may determine, without regard to the amount of any such deposit or to whether or not it would otherwise be a suitable investment for funds of a trust.
- (p) To open and maintain safety deposit boxes in the name of this Trust.
- (q) To make distributions to any Trust or beneficiary hereunder 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 do so without regard to the income tax basis of specific property so distributed. The Trustor requests but does not direct, that the Trustee make distributions in a manner which will result in maximizing the aggregate increase in income tax basis of assets of the estate on account of federal and state estate, inheritance and succession taxes attributable to appreciation of such assets.
- (r) The powers enumerated in NRS 163.265 to NRS 163.410, inclusive, are hereby incorporated herein to the extent they do not conflict with any other provisions of this instrument.
- (s) The enumeration of certain powers of the Trustee shall not limit the Trustee's general powers, subject always to the discharge of



Trustee's fiduciary obligations, and being vested with and having all the rights, powers, and privileges which an absolute owner of the same property would have.

- (t) The Trustee shall have the power to invest Trust assets in securities of every kind, including debt and equity securities, to buy and sell securities, to write covered securities options on recognized options exchanges, to buy-back covered securities options listed on such exchanges, to buy and sell listed securities options, individually and in combination, employing recognized investment techniques such as, but not limited to, spreads, straddles, and other documents, including margin and option agreements which may be required by securities brokerage firms in connection with the opening of accounts in which such option transactions will be effected.
- (u) The power to guaranty loans made for the benefit of, in whole or in part, any Trustor or Beneficiary or any entity in which any Trustor or Beneficiary has a direct or indirect interest, after first securing court permission.
- (v) The Trustee shall have the authority to purchase and hold real property within this Trust for the benefit of the Beneficiary, after first securing court permission.

6.2 Power to Appoint Agent. The Trustee is authorized to employ attorneys, accountants, investment managers, specialists, and such other agents as the Trustee shall deem necessary or desirable. The Trustee shall have the authority to appoint an investment manager or managers to manage all or any part of the assets of the Trust, and to delegate to said investment manager the discretionary power to acquire and dispose of assets of the Trust. The Trustee may charge the compensation of such attorneys, accountants, investment managers, specialists, and other agents against the Trust, as well as any related expenses.

In the event the Trustee is unable, or it is inconvenient for the Trustee, to act with respect to any trust property, the Trustee shall have the power from time to time to designate in writing an individual or entity having trust powers, to act as Designated Trustee with respect to such property. Each Designated Trustee shall have all of the Trustee's powers with respect to the specified property provided under this Agreement, except as otherwise specified, and subject to any directions given from time to time in writing by the Trustee. Any Designated Trustee may resign at any time by delivery of such written resignation to the trustee, and the Trustee may at any time by written notice remove the Designated Trustee.

6.3 Broad Powers Of Distribution. After the death of the Beneficiary, upon any division or partial or final distribution of the Trust estate, the Trustee shall have the power to partition, allot and distribute the Trust estate in undivided interest or in kind, or partly in money and partly in kind, at valuations determined by the Trustee, and to sell such property as the Trustee, in the Trustee's discretion, considers necessary to make such division or distribution. In making any division or partial or final distribution of the Trust estate, the Trustee shall be under no obligation to make a pro rata division or to distribute the same assets to beneficiaries similarly situated. Rather, the Trustee may, in the Trustee's discretion, make non pro rata divisions between Trusts or shares and non pro rata distributions to beneficiaries as long as the respective assets allocated to separate trusts or shares or the distributions to beneficiaries have equivalent or proportionate fair market value. The income tax basis of assets allocated or distributed non pro rata need not be equivalent and may vary to a greater or lesser amount, as determined by the Trustee, in his or her discretion, and no adjustment need be made to compensate for any difference in basis.

6.4 Limitation of Trust Powers. Administrative control and all other powers relating to the Trust created hereunder shall be exercised by the Trustee in a fiduciary capacity and solely for the benefit of the beneficiary of the Trust. No one shall be permitted to purchase, exchange, reacquire or otherwise deal with or dispose of the principal of the Trust or the income therefrom for less than an adequate and full consideration in money or money's worth, or shall any person borrow the principal or income of the Trust estate, directly or indirectly, without adequate interest or without adequate security therefor. No person, other than the Trustee, shall have or exercise the power to vote or direct the voting of any stock or other securities of the Trust, to control the investment of the Trust either by directing investment or reinvestment or by vetoing proposed investments or reinvestments, reacquire or exchange any property of the Trust by substituting other property of an equivalent value.

6.5 Compensation of Trustee. Any Trustee, while serving hereunder, shall be entitled to be reimbursed for expenses incurred on behalf of the Trust and to reasonable compensation for services rendered on behalf of the Trust. Reasonable Trustee's fees shall include, but are not limited to those pursuant to their posted fee schedule, as amended from time to time. In no event shall the fees exceed those fees that would have been charged by state or federal banks in the jurisdiction in which the Trust is being governed.

Jason Hanson

6.6 Miscellaneous. Notwithstanding any of the powers conferred upon the Trustee, no individual acting as Trustee hereunder shall exercise or join in the exercise of discretionary powers over income, principal, or termination of the Trust Estate (1) for his or her own benefit or (2) to discharge any legal obligation to support the Beneficiary.

#### ARTICLE V

##### PROTECTION OF AND ACCOUNTING BY TRUSTEE

7.1 Protection. Trustee shall not be liable for any loss or injury to the property at any time held by them hereunder, except only such as may result from their fraud, willful misconduct, or gross negligence. Every election, determination, or other exercise by Trustee of any discretion vested, either expressly or by implication, pursuant to this Trust Indenture, whether made upon a question actually raised or implied in Trustee's acts and proceedings, shall be conclusive and binding upon all parties in interest.

7.2 Accounting. Unless, otherwise ordered by the Court, the Trustee shall file and set for hearing before the Guardianship Court, with thirty (30) days notice to all parties, its annual accounting of the Trust funds.

#### ARTICLE VIII

##### EXONERATION OF PERSONS DEALING WITH THE TRUSTEE

No person dealing with the Trustee shall be obliged to see to the application of any property paid or delivered to them or to inquire into the expediency or propriety of any transaction or the authority of the Trustee to enter into and consummate the same upon such terms as they may deem advisable.

ARTICLE IX  
INSURANCE PROVISIONS

9.1 Insurance Provisions. With respect to any policy of life insurance which may be assigned to the Trustee as owner thereof, or under which the Trustee is designated as beneficiary, the Trustee shall deal with such policy as required by the following provisions, in addition and subject to the general Trust provisions herein above and hereinafter set forth:

9.2 Custody of Insurance Policy. The Trustee shall have the custody of any policy of life insurance under which the Trustee is designated as Primary Beneficiary, whether the same be irrevocably assigned to the Trustee, as owner and beneficiary, or whether the Trustee is designated as revocable beneficiary. Should the Trustee be named as revocable beneficiary of any policy, the owner shall have the right to possession of said policy upon written request to the Trustee. The owner of any policy under which the Trustee is named as contingent or secondary beneficiary shall retain possession of said policy.

- (a) Rights in Policies of Insurance. In respect to any policy of insurance irrevocably assigned to the Trustee, the Trustee is hereby vested with all rights, in and to such policy of insurance, and the Trustee is authorized and empowered to exercise and enjoy for the purposes of this Trust Instrument, and as owner of such policies all the options, benefits, rights and privileges under such policy, including the right to borrow upon and to pledge it for a loan or loans. The insurance company which has issued such policy is hereby authorized and directed to recognize the Trustee as owner of such policy of insurance and is fully entitled to all options, rights, privileges and interests under such policy; and any receipts, releases and other instruments executed by the Trustee in connection with such policy shall be binding and conclusive upon the insurance company and upon all persons interested in this Trust Instrument.
- (b) Payment of Premiums. The Trustee is expressly empowered to pay premiums on any policy of insurance owned by the Trust. The Trustee shall be under no obligation to pay the premiums which may become due and payable under the provisions of any policy of insurance, whether the same be irrevocably assigned to the Trustee or the Trustee is named revocable beneficiary, nor to make certain that such premiums are paid or to notify any persons of the nonpayment of such premiums; and the Trustee shall be under no responsibility or liability in case such premiums are not paid. Upon notice at any time during the term of this Trust that the premiums are due upon any policy irrevocably assigned to the Trustee are in

default, or that premiums to become due will not be paid, the Trustee, within the sole discretion of the Trustee, may apply any cash values attributable to such policy to the purchase of paid-up insurance or of extended insurance, or may borrow upon such policy for the payment of premiums due thereon, or may accept the cash value of such policy upon forfeiture. In the event that the Trustee receives the cash value of such policy upon forfeiture for nonpayment of premiums, such proceeds shall be held by the Trustee as part of the principal and pursuant to the same provisions, terms and conditions as are set forth herein.

- (c) Collection of Policy Proceeds. Upon the death of the insured under any such policy, or upon the maturity date of any such policy which has been irrevocably transferred to the Trustee, the Trustee shall collect all proceeds due thereon and if an endowment policy, shall collect the cash endowment value in one lump sum upon the maturity date thereof. Further, the Trustee shall make all reasonable efforts to carry out the provisions of this paragraph and this Trust Instrument, including the maintenance or defense of any suit; however, the Trustee shall be under no duty to maintain or enter into litigation unless expenses, including counsel fees and costs, have been advanced or guaranteed in an amount and in a manner reasonably satisfactory to the Trustee. The Trustee may repay advances made by the Trustee or be reimbursed for any such fees and costs out of the principal or income of the Trust estate.
- (d) Purchase of Assets. The Trustee is hereby authorized and empowered to apply any part or the whole amount of any insurance proceeds collected by the Trustee to purchase assets of the insured's estate which may be offered for sale by the personal representative of the insured's estate, at a price equal to the value of such assets as fixed by competent authority or purposes of determining the liability of the insured's estate for state death taxes or at such other price as may be agreed upon by the Trustee and the personal representative of the insured's estate.

## ARTICLE X

### PROVISIONS RELATING TO TRUSTOR'S POWERS

10.1 Legal Obligations. The Trust created hereunder is not established to discharge any of the legal obligations or duties of the parents of the beneficiary, and the payment for the benefit of the beneficiary of any income or principal of the Trust is not intended to be nor shall any such payment be made in lieu of, or in discharge of, any such obligations of the parents.

10.2 Additions to Trust. Property can be added to this Trust, upon acceptance by the Trustee of such assets for placement into the Trust, subject to the same terms and conditions as the original provisions of this Trust Instrument, and said additions shall be evidenced by receipt therefor signed by the Trustee.

## ARTICLE XI

### GENERAL PROVISIONS

11.1 Controlling Law. This Trust Instrument is executed under the laws of the State of Nevada and shall in all respects be administered by the laws of the State of Nevada; provided, however, the Trustee shall have the discretion, exercisable at any later time and from time to time, to administer the Trust pursuant to the laws of any jurisdiction in which any Trustee may be domiciled, by executing a written instrument acknowledged before a notary public to that effect, and delivered to the then income beneficiaries. If the Trustee exercises this discretion, this Trust Indenture shall be administered from that time forth by the laws of the other state or jurisdiction.

11.2 Spendthrift Provision. No interest in the principal or income of any trust created under this Trust instrument shall be anticipated, assigned, encumbered or subjected to creditors' claims or legal process before actual receipt by a beneficiary. This provision shall not apply to a Trustor's interest in the Trust estate. The income and principal of this Trust shall be paid over to the beneficiary at the time and in the manner provided by the terms of this Trust, and not upon any written or oral order, nor upon any assignment or transfer by the beneficiary, nor by operation of law.

11.3 Perpetuities Savings Clause. Unless terminated earlier in accordance with other provisions of this trust, any trust hereby created or created by the exercise of any power hereunder shall terminate Twenty-one (21) years after the death of the last survivor of the following: (1) the Trustor; (2) all the issue of Trustor who are living at the death of the Trustor; and (3) all named beneficiaries who are living at the death of the Trustor, or upon the expiration of the maximum period authorized by the laws of the State of Nevada or the state by which the trust is then being governed. Upon such termination, the Trust estate, and any accumulations thereon, shall be distributed to those persons and in the same proportions as the income of the Trust is then being paid.

Jason Hanson

11.4 No-Contest Provision. The Trustor specifically desires that this Trust Indenture and these Trusts created herein be administered and distributed without litigation or dispute of any kind. If any beneficiary of these Trusts or any other person, whether stranger, relative or heir, or any legatee or devisee under the Last Will and Testament of either of the Trustor or the successors-in-interest of any such persons, including Trustor's estate under the intestate laws of the State of Nevada or any other state lawfully or indirectly, singly or in conjunction with another person, seek or establish to assert any claim or claims to the assets of these Trusts established herein, or attack, oppose or seek to set aside the administration and distribution of the Trusts, or to invalidate, impair or set aside its provisions, or to have the same or any part thereof declared null and void or diminished, or to defeat or change any part of the provisions of the Trusts established herein, then in any and all of the abovementioned cases and events, such person or persons shall receive One Dollar (\$1.00), and no more, in lieu of any interest in the assets of the Trusts or interest in income or principal.

11.5 Severability. In the event any clause, provision or provisions of this Trust Indenture prove to be or be adjudged invalid or void for any reason, then such invalid or void clause, provision or provisions shall not affect the whole of this instrument, but the balance of the provisions hereof shall remain operative and shall be carried into effect insofar as legally possible.

11.6 Distribution Of Small Trust. If the Trustee, in the Trustee's absolute discretion, determines that the amount held in Trust is not large enough to be administered in Trust on an economical basis, then the Trustee may distribute the Trust assets free of Trust to those persons then entitled to receive the same.

11.7 Protective Trust Provision. This is a purely discretionary non-support spendthrift trust. None of the principal or income of the Trust Estate or any other interest therein shall be anticipated, assigned, encumbered, or be subject to any creditor's claims or to any legal process including attachment, garnishment, execution, creditor's bill or any other legal or equitable process. This Trust and its corpus are to be used only for the supplemental and special care needs of the Beneficiary. No part of the Trust Estate shall be construed as part of the Beneficiary's creditors during the Beneficiary's life or after the Beneficiary's death. Further, the Beneficiary may not compel a distribution from this Trust. This Trust shall not replace public or private assistance benefits of any public or private entity that has a legal obligation to provide for the Trust

Beneficiary. The Trustee shall deny any request by any public or private entity to disburse Trust funds for support or other care that such entity has the obligation to provide to the Beneficiary.

11.8 Headings. The various clause headings used herein are for convenience of reference only and constitute no part of this Trust Indenture.

11.9 More Than One Original. This Trust Indenture may be executed in any number of copies and each shall constitute an original of one and the same instrument.

11.10 Interpretation. Whenever it shall be necessary to interpret this Trust, the masculine, feminine and neuter personal pronouns shall be construed interchangeably, and the singular shall include the plural and the singular.

11.11 Definitions. The following words are defined as follows:

- (a) "Principal" and "Income". Except as otherwise specifically provided in this Trust Indenture, the determination of all matters with respect to what is principal and income of the Trust estate and the apportionment and allocation of receipts and expenses thereon shall be governed by the provisions of Nevada's Revised Uniform Principal and Income Act, as it may be amended from time to time and so long as such Act does not conflict with any provision of this instrument; provided, however, that as used herein, the term "Trust income" for any taxable year shall also include the net amount received in such taxable year for the sale or exchange of capital assets. Notwithstanding such Act, no allowance for depreciation shall be charged against income or net income payable to any beneficiary.

IN WITNESS WHEREOF, the parties hereby have hereunto set their hands and affixed their seals the day and year first above written.

TRUSTOR: Frances Ann Fine

FRANCES-ANN FINE, by an Order from the Eighth Judicial District.

TRUSTOR: Jason Hanson

JASON HANSON, by an Order from the Eighth Judicial District.

TRUSTEE:

Susan Roussele  
Susan Roussele

Jason



### ACCEPTANCE BY TRUSTEE

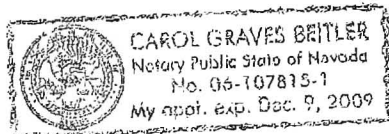
I certify that I have read the foregoing Declaration of Trust and understand the terms and conditions upon which the Trust estate is to be held, managed, and disposed of by me as Trustee. I accept the Declaration of Trust in all particulars and acknowledge receipt of the trust property described in Schedule "A" attached hereto, identified by my signature.

Susan Roussele  
Susan Roussele

STATE OF NEVADA       )  
                                      ) ss.  
COUNTY OF CLARK     )

On September 21<sup>st</sup>, 2007, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared Susan Roussele, Trustee, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.



Carol Graves Beitler  
NOTARY PUBLIC

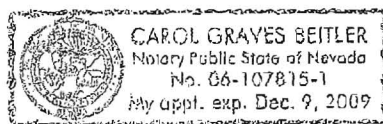
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Jason Hanson

STATE OF NEVADA )  
 ) ss.  
COUNTY OF CLARK )

On September 21<sup>st</sup>, 2007, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared JASON HANSON, Trustor, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.

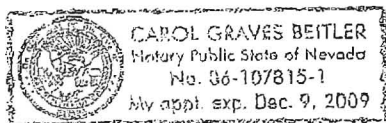


*Carol Graves Beitler*  
NOTARY PUBLIC

STATE OF NEVADA )  
 ) ss.  
COUNTY OF CLARK )

On September 21<sup>st</sup>, 2007, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared FRANCES-ANN FINE, Trustor, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.



*Carol Graves Beitler*  
NOTARY PUBLIC

*Jason Hanson*

Exhibit A

Assets in Trust

1. Charles Schwab Account No. 4096-4756