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THURSTON COUNTY, WA

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Date: _____
Time: _____
Judge/Calendar: _____

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF THURSTON

IN RE THE ESTATE OF:

HANS CARL STOKER,
Deceased.

) Case No.:

) LAST WILL AND TESTAMENT OF
) HANS CARL STOKER

23-4-00859-34

LAST WILL AND TESTAMENT OF HANS CARL STOKER

I, Hans Carl Stoker, a citizen of the United States and now a resident of Thurston County, Washington, do make, publish, and declare this to be my Last Will and Testament, hereby revoking all former Wills and Codicils made by me.

ARTICLE 1.

IDENTIFICATION OF FAMILY

My immediate family now consists of my spouse, Kathryn Lorene Stoker; my son, Alexander Karst Stoker, born November 2, 1987; my two (?) stepchildren, Selena Ursa Smith, born June 11, 1976 and Chad Warren Stoker, born May 10, 1979; my granddaughter, Natalie Stella Stoker, born April 14, 2016 and my six (6) step-grandchildren, Maya Joy Ursa Stoker, born February 28, 1998; Aidan William Stoker, born May 11, 2008; Lilah Claire Stoker, born May 6, 2010; Hazel Belle Ursa Smith, born May 2, 2013; Onawa Kachina Wells-Smith, born April 29, 2018 and Raven Gia Shanondoa Wells-Smith, born December 14, 2019. I have no other living children or deceased children.

The term “my spouse” as used in this Will shall mean and refer to Kathryn Lorene Stoker. The terms “my child” and/or “my son” as used in this Will shall mean and refer to Alexander Karst Stoker and any child hereafter born to or adopted by me. The terms “my step-child” and/or “my step-children” as used in this Will shall mean and refer to Selena Ursa Smith and Chad Warren Stoker. The terms “my grandchild” and/or “my grandchildren” as used in this Will shall mean and refer to any child of my son, as well as any child hereafter born to or adopted by any child of mine. The term “surviving issue” as used in this Will shall mean and refer to the lineal descendants of any Beneficiary of mine, including individuals hereafter born to or adopted by any Beneficiary of mine. The term “by right of representation” as used in this Will shall have the meaning set forth in RCW 11.02.005, however, it shall not include my step-daughter Selena Ursa Smith. Adopted individuals, as referenced in this Paragraph, shall only include individuals adopted prior to their twenty-first (21st) birthday.

Except as provided below, I make no provision in this Will for my child, who survives me, whether named herein or hereafter born to or adopted by me, nor for the descendants of any child who does not survive me.

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ARTICLE 2.

PERSONAL REPRESENTATIVE

2.1 Designation of Personal Representative.

I appoint my spouse, Kathryn Lorene Stoker, as Personal Representative of my estate. In the event Kathryn Lorene Stoker does not survive me, or is unwilling or unable to act or continue to act as Personal Representative for any reason, I appoint my son, Alexander Karst Stoker, as alternate Personal Representative of my estate. In the event that Alexander Karst Stoker is unwilling or unable to act or continue to act as Personal Representative for any reason, I appoint my stepson, Chad Warren Stoker, as alternate Personal Representative of my estate.

2.2 Bond Waiver, Nonintervention Powers.

My Personal Representative shall act as such without any bond, surety, or other security in any jurisdiction for any purpose, and without the intervention of any Court, except as may be required under the laws of the State of Washington in the case of nonintervention Wills.

2.3 Powers Generally.

My Personal Representative shall have and may exercise all rights and powers now given to Personal Representatives generally under the laws of the State of Washington (which laws are herein incorporated by this reference) and all further and broader rights and powers which may hereafter be given to Personal Representatives generally under any subsequent laws of this state. No subsequent repeal or amendment of any such laws shall diminish or restrict the Personal Representative's rights and powers hereunder. No enumeration of specific rights and powers below shall be deemed in any manner to restrict or diminish the general rights and powers of the Personal Representative, but shall be deemed to be in addition thereto.

2.4 Asset Management.

My Personal Representative shall have full power to mortgage, encumber, lease, sell, exchange and convey, without notice or confirmation, any assets of my estate, real or personal, at such prices and terms as it may seem just, and to advance funds and borrow money, secured or unsecured, from any source. I authorize my Personal Representative to appoint an ancillary Personal Representative or agent if such should become necessary or advisable in the judgment of my Personal Representative. Such powers may be exercised whether or not necessary for the administration of my estate.

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2.5 **Distributions.**

My Personal Representative may make distributions in cash or in kind or both, in his or her discretion, in shares which may be composed differently, and do so without regard to the income tax basis of specific property allocated to any one Beneficiary (including any trust). The Personal Representative's decision shall be final and binding upon all parties.

2.6 **Disclaimer by Personal Representative.**

My Personal Representative may exercise a qualified disclaimer of any devise or bequest, in whole or in part, pursuant to IRC § 2518, either outright or in trust, for my benefit under any instrument, within nine (9) months after the date of the transfer that created an interest for my benefit. It is my expectation that my Personal Representative will not disclaim an interest if such disclaimer is fundamentally inconsistent with the provisions of this Will and my estate plan.

2.7 **Conservation Easement.**

I authorize my Personal Representative to create an easement that meets the requirements of a qualified conservation easement under IRC §2031 with respect to any real property that is included in my gross estate and to elect to claim an exclusion for such easement for federal estate tax purposes.

2.8 **Distributions to Trustee.**

My Personal Representative may make distributions to my Trustee(s) during the period of administration of my estate, so that my beneficiaries may receive the benefits of any Trust established under this Will as soon after my death as is practical.

2.9 **Marital Deduction.**

My Personal Representative shall have the authority to make any election permitted under IRC §2056(b)(7) to qualify for the marital deduction allowed by the federal estate tax law applicable to my estate. In general, I expect my Personal Representative, in his or her discretion, to elect to minimize the estate tax payable from my estate by the use of the election pursuant to IRC §2056(b)(7), but my Personal Representative shall be entitled to take into account my spouse's estate and any other factors deemed by my Personal Representative to be pertinent. The Personal Representative's exercise of such discretion shall be final and conclusive to all persons.

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2.10 **Investments.**

My Personal Representative shall invest and reinvest assets of my estate in accordance with the provisions of Chapter 11.100 of RCW, including any amendments hereafter enacted; provided that he or she must evaluate and determine whether to retain assets received or acquired from any source, regardless of whether received or acquired by purchase, exercising ordinary business judgment in doing so.

2.11 **Portability Election.**

My Personal Representative shall make an election to transfer my unused estate tax and/or gift tax exemption, exclusion, or credit amount(s) to my spouse, as applicable under the "portability" feature of any state and/or federal laws, by filing a timely estate tax return or any other prescribed form to make an election to permit my spouse to utilize my unused estate tax and/or gift tax applicable exemption, exclusion, or credit amount(s).

2.12 **Compensation.**

My Personal Representative shall be entitled to receive reasonable compensation. My Personal Representative is entitled to receive extra compensation for unusual or extraordinary services. The amount of compensation shall be in accordance with the fees customarily charged by fiduciaries acting in the capacity of a Personal Representative in the locality.

ARTICLE 3.

SPECIFIC INSTRUCTIONS REGARDING TANGIBLE PERSONAL PROPERTY

3.1 **Written Memorandum.**

At my death, I may have prepared a written memorandum under RCW 11.12.260 which is dated and signed by me, and which defines the persons to whom I wish certain items of tangible personal property to pass. I direct that my Personal Representative follow any such written memorandum and such writing is incorporated herein by this reference.

In the absence of such a memorandum, or to the extent that such memorandum fails to effectively dispose of any such property for any reason, I give such property as directed below pursuant to Article 4 (four) entitled "Specific Bequests."

All costs of packing, shipping, and insuring such tangible personal property for distribution to my beneficiaries, whether named in this Will or in a separate writing, shall

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be borne as costs of estate administration and shall not be charged to the beneficiaries receiving the property.

3.2 **Tax Exoneration.**

The recipient of property described in Article 3 (three), "Specific Instructions Regarding Tangible Personal Property," shall not be subject to apportionment, and the taxes attributable to this property shall be paid by the remaining recipients of property includable in my estate according to the computation of attributable tax described in Article 12 (twelve) entitled "Debts, Expenses and Taxes."

ARTICLE 4.

SPECIFIC BEQUESTS

4.1 **Artwork.**

In the event my spouse predeceases me, I hereby give, devise and bequeath all my artwork to my step-granddaughter, Maya Joy Ursa Stoker, outright and free of trust, by right of representation.

4.2 **Player Piano.**

In the event my spouse predeceases me, I hereby give, devise and bequeath my Player Piano to my stepson, Chad Warren Stoker, outright and free of trust, by right of representation.

4.3 **Pecuniary Bequest.**

In the event my spouse predeceases me, I hereby give, devise and bequeath five percent (5%) of my gross estate, as finally determined for estate tax purposes as that term is commonly understood to mean, however, in no event shall this amount exceed, five hundred thousand dollars (\$500,000.00) to Kameron Louise Scampoli, outright and free of trust, by right of representation.

4.4 **1970 Chevrolet Chevelle.**

I hereby give, devise and bequeath my 1970 Chevrolet Chevelle to my brother, John Edward Stoker, outright and free of trust. In the event John Edward Stoker does not survive me, I hereby give, devise and bequeath my 1970 Chevrolet Chevelle to my stepson, Chad Warren Stoker, outright and free of trust. In the event Chad Warren Stoker

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does not survive me, I hereby give, devise and bequeath my 1970 Chevrolet Chevelle to Alexander Karst Stoker, outright and free of trust, by right of representation.

4.5 **My Tools.**

I hereby give, devise and bequeath my tools to Chad Warren Stoker, Alexander Karst Stoker and Maya Joy Ursa Stoker, equally, outright and free of trust, to divide amongst themselves as they may agree. In the event there are any remaining unclaimed tools, I direct my Personal Representative to donate any and all remaining unwanted tools to a local high school industrial arts or shop program of the Personal Representative's choosing.

4.6 **Pecuniary Bequest of \$500,000.00.**

In the event my spouse predecease me, I hereby give, devise and bequeath cash or cash equivalents in the amount of \$500,000.00 (five hundred thousand dollars) to Trustee, hereafter named, of the "**Stoker Grandchildren's Trust,**" to be held, administered and distributed for the benefit of Selena Ursa Smith's issue, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust.**"

4.7 **Tangible Personal Property.**

I hereby give, devise and bequeath all of my tangible personal property, including, without limitation, all of my interest in clothing, furniture, furnishings and effects, automobiles, books, airplanes, boats, objects of art, sporting equipment, jewelry, precious metals in tangible form, and other tangible personal property of every kind owned by me at the time of my death (together with contracts of insurance on any such property if applicable), except gifts of specific items of tangible personal property made under other provisions of this Will to my spouse, if my spouse survives me.

If my spouse does not survive me, I give, devise and bequeath such tangible personal property to Chad Warren Stoker, Alexander Karst Stoker and Maya Joy Ursa Stoker, equally, by right of representation, to divide amongst themselves as they may agree. If my beneficiaries do not agree regarding the disposition of the tangible personal property within ninety (90) days of my death, I direct my Personal Representative to divide the property among them in shares as nearly equal in value as practical, having due regard for the personal preferences of each Beneficiary. Such division by the Personal Representative shall be final and binding upon all parties in interest.

For purposes of this Article, the term "tangible personal property" shall not include cash on hand or on deposit in any bank account(s), notes, documents of title, securities, real estate, or property used primarily in a trade or business.

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4.8 **Retirement Accounts and Life Insurance Policies in the Name of My Spouse.**

I hereby give, devise and bequeath to my spouse, if my spouse survives me, all of my interest, separate and community, in any policy of insurance upon the life of my spouse, and any interest, separate and community, in any qualified retirement plan as defined in IRC §401(a), annuity as defined in IRC §403(a), IRA as defined in IRC §408(a), IRC §408A Roth IRAs, and IRC §457 deferred compensation plans in which my spouse is or has been a participant.

4.9 **Distribution to Minors or Disabled Beneficiary.**

The person who has the care and custody of any Beneficiary who is a minor or under other disability shall represent that Beneficiary in matters relating to any distribution under this Article, including selection of assets which constitute that Beneficiary's share; and my Personal Representative may, in my Personal Representative's discretion, sell for the Beneficiary's account any part of his or her share. Any property or its proceeds distributable pursuant to this Paragraph to a minor or disabled Beneficiary may be delivered without bond to that Beneficiary's guardian, to any suitable person with whom that Beneficiary resides or who has the care or control of that Beneficiary, or to any relative of that Beneficiary.

ARTICLE 5.

DISPOSITION OF RESIDUE

5.1 **Definitions Used in this Article.**

Below are definitions of specific terms used in this Article. It is my intent that such terms be construed in a manner consistent with my intent to minimize estate, inheritance, succession, and death taxes payable by reason of my death to the United States or any state, while at the same time utilizing, to the fullest extent possible, my remaining and available credit against federal estate taxes and corresponding state estate tax exemption or tax credit. Therefore, I direct my Personal Representative to divide the "Residue of My Estate," as defined below, into two (2) separate shares, as defined below and hereafter referred to as the "Family Share" and the "Marital Share."

5.1.1 **"Residue of My Estate."**

The "residue of my estate" as that term is used in this Article, shall mean all of the property which I may own at the time of my death which remains after effect is given to the gifts for which provision is made in any other Article of this instrument and shall include all property of whatever nature and wherever situated, including all gifts made by this Will which

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fail for any reason (but excluding any property over which I may have any power of appointment).

5.1.2 **"Family Share."**

The term "Family Share," as used in this Article, shall mean an amount having a value equal to the maximum allowable amount which could pass free of both federal estate tax (by reason of the applicable federal estate tax credit or exemption equivalent amount or basic exclusion amount as applicable) and state estate tax (by reason of the applicable estate tax exemption(s) or tax credit(s)). Such maximum allowable amount shall be reduced by the total federal and state estate tax value of all other interests in property which pass under other paragraphs of this Will or apart from this Will, which are includable in my taxable estate for federal and state estate tax purposes and which do not qualify for the federal and state estate tax charitable or marital deductions.

5.1.3 **"Marital Share."**

The other share, known as the Marital Share, shall consist of the remaining property in the residue of my estate. It is my express intent that the assets passing to my spouse, directly or in any given separate trust created hereunder of which my spouse is the only income Beneficiary during my spouse's lifetime, qualify for the respective maximum federal and state marital deductions available for property passing between spouses.

5.2 **Disposition of Residue.**

In the event my spouse survives me by a period of thirty (30) days, I hereby give, devise and bequeath the residue of my estate as follows:

5.2.1 **"Stoker Credit Trust."**

To the Trustee, hereafter named, of the **"Stoker Credit Trust"** (hereafter "Credit Trust") I give an amount of the residue of my estate equal to the above-defined Family Share to be held, administered and distributed pursuant to the terms of Article 6 (six), **"Stoker Credit Trust."** I authorize my Personal Representative to select and distribute in satisfaction of this residuary bequest assets included in my estate (or the proceeds of their disposition), including cash, using values finally determined for federal or state estate tax purposes, which have an aggregate fair market value fairly representative of the distributee's

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proportionate share of the appreciation or depreciation in value, to the date or dates of distribution, of all property then available for distribution.

5.2.2 **“Kathryn Lorene Stoker Marital Trust.”**

I hereby give the above-defined Marital Share to the Trustee, hereafter named, of the **“Kathryn Lorene Stoker Marital Trust”** (hereafter “Marital Trust”) to be held, administered and distributed pursuant to the terms of Article 7 (seven), **“Kathryn Lorene Stoker Marital Trust.”**

5.3 **Alternate Disposition of Residue.**

In the event my spouse fails to survive me by a period of thirty (30) days I hereby give devise and bequeath the residue of my estate as follows:

5.3.1 **Land Inherited from the Stoker Family.**

Any real property my spouse or I inherited from my family, including farm or forest real property situated in Thurston County, Washington, whether this real property is held in a Family Limited Liability Company or not, shall pass to Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker, equally, by right of representation, outright and free of trust; provided, however, the share passing to Maya Joy Ursa Stoker shall pass to the Trustee, hereafter named, of the **“Maya Joy Ursa Stoker Trust,”** to be held, administered and distributed for the benefit of my step-granddaughter, Maya Joy Ursa Stoker, pursuant to the terms of Article 9 (nine), **“Maya Joy Ursa Stoker Trust.”**

In the event any of the above beneficiaries predeceases me leaving surviving issue, said predeceased Beneficiary’s share shall pass to the Trustee, hereafter named, of the **“Stoker Grandchildren’s Trust,”** to be held, administered and distributed for the benefit of their surviving children, equally, by right of representation, pursuant to the terms of Article 10 (ten), **“Stoker Grandchildren’s Trust.”** In the event a Beneficiary predeceases me without leaving surviving issue, their bequest shall be reallocated among the surviving beneficiaries in this Subparagraph 5.3.1.

5.3.2 **Alexander Karst Stoker.**

Thirty-one and seven tenths percent (31.7%) of the residue of my estate shall pass to my son, Alexander Karst Stoker, outright and free of trust, by right of representation. In the event Alexander Karst Stoker predeceases

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me leaving surviving issue, his share shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**," to be held, administered and distributed for the benefit of his surviving children, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust**."

5.3.3 **Selena Ursa Smith.**

Five percent (5%) of the residue of my estate shall pass to the Trustee, hereafter named, of the "**Selena Ursa Smith Trust**," to be held, administered and distributed for the benefit of my stepdaughter, Selena Ursa Smith, pursuant to the terms of Article 8 (eight), "**Selena Ursa Smith Trust**." In the event Selena Ursa Smith predeceases me, her share shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**" to be held, administered and distributed for the benefit her children, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust**."

5.3.4 **Chad Warren Stoker.**

Thirty-one and seven tenths percent (31.7%) of the residue of my estate shall pass to my stepson, Chad Warren Stoker, outright and free of trust, by right of representation. In the event Chad Warren Stoker predeceases me leaving surviving issue, his share shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**," to be held, administered and distributed for the benefit of his surviving children, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust**."

5.3.5 **Maya Joy Ursa Stoker.**

Thirty-one and six tenths percent (31.6%) of the residue of my estate shall pass to the Trustee, hereafter named, of the "**Maya Joy Ursa Stoker Trust**," to be held, administered and distributed for the benefit of my step-granddaughter, Maya Joy Ursa Stoker, pursuant to the terms of Article 9 (nine), "**Maya Joy Ursa Stoker Trust**." In the event Maya Joy Ursa Stoker predeceases me leaving surviving issue, her share shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**," to be held, administered and distributed for the benefit of her surviving children, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust**." In the event Maya Joy Ursa Stoker predeceases me leaving no surviving issue, her share shall pass to the "**Stoker Grandchildren's Trust**" for the benefit of all my remaining

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grandchildren and step-grandchildren, to be held, administered, and distributed for the benefit of my grandchildren and step-grandchildren, equally, by right of representation, pursuant to Article 10 (ten) "**Stoker Grandchildren's Trust**".

ARTICLE 6.

STOKER CREDIT TRUST

6.1 Trustee Designation.

I hereby nominate and appoint my spouse, Kathryn Lorene Stoker, as Trustee of this Trust. In the event that Kathryn Lorene Stoker is unable or unwilling to serve or continue to serve as Trustee, I hereby nominate and appoint my son, Alexander Karst Stoker, as Successor Trustee of this Trust. In the event that Alexander Karst Stoker is unable or unwilling to serve or continue to serve as Successor Trustee, I hereby nominate and appoint my stepson, Chad Warren Stoker, to serve as Successor Trustee of this Trust.

6.2 Name of Trust.

The name of this Trust shall be the "**Stoker Credit Trust.**"

6.3 Administration of the Trust Estate During My Spouse's Lifetime.

The Trustee, during my spouse's lifetime, may distribute to, or apply for the benefit of, my spouse so much of the net income or principal (or both) of the Trust Estate as the Trustee may deem necessary to provide for my spouse's maintenance, education, health, and support. Any income not so distributed in any given year of this Trust shall be added to principal and held, administered and distributed as part thereof.

6.4 Personal Residence.

This Trust may include an interest in real property used by my spouse for residence purposes. At such time as my spouse directs, or when it is no longer used by my spouse as a residence, it shall be sold (provided my spouse joins in the sale) and the Trustee is thereafter authorized to acquire another residence for my spouse, or to share equally in the purchase of another residence, which may be a home, condominium, cooperative, or life tenancy in a retirement facility, as my spouse may select; provided, the cost to this Trust shall not exceed the amount realized by the Trust from the sale of the prior residence. My spouse shall occupy such residence rent-free. The Trustee shall pay the real estate taxes and assessments, homeowner's association dues (if any), insurance, and mortgage payments (collectively "payments") on any real property placed in this Trust to the extent the Trust assets are available for such payments. In the event

there are no Trust assets available, my spouse shall be responsible for such payments. This provision shall apply to one or more residences, regular or seasonal, held either concurrently or consecutively. Furthermore, my spouse is given the exclusive and unrestricted right to live in the property, which includes the right to continue to occupy the property as a personal residence.

6.5 **My Spouse's Right to Disclaim Interest in the Trust Estate.**

If my spouse decides that he or she does not want any or certain of the benefits conferred upon him or her by this Trust, my spouse may irrevocably and unqualifiedly disclaim all or any portion, including an undivided portion, of any interest in property that is distributable to the Credit Trust under this Will. If my spouse elects to exercise a qualified disclaimer pursuant to IRC §2518, then I expressly direct that such disclaimed interest be distributed in accord with the provisions of Paragraph 6.7 of this Article.

6.6 **Bias Towards Spouse.**

The Trustee is directed, and it is my express intent to favor my spouse as the sole lifetime Beneficiary of this Trust over the remainder persons. I further expressly acknowledge that, in providing for my spouse's maintenance, education, health, and support, it is entirely possible that the entire corpus of this Trust, including any accumulated and undistributed income thereof, may be expended for the benefit of my spouse, thereby providing no benefit whatsoever to the remainder beneficiaries of this Trust.

6.7 **Duration and Final Disposition of Trust Estate at My Spouse's Death.**

This Trust shall last for the lifetime of my spouse. Upon the death of my spouse, the remaining assets of this Trust, shall be distributed in the same manner and pursuant to the dispositive scheme provided in Article 5 (five), Paragraph 5.3, entitled "**Alternate Disposition of Residue.**"

6.8 **Modification of Rights of Remainder Beneficiaries.**

The Testator expressly waives all notification requirements of RCW 11.98.072 during the lifetime of the Testator's spouse and directs the Trustee of this Trust to withhold all notification requirements thereunder. The Testator has been advised of the rights, applicable law, effect and consequence of a waiver of said notification rights under RCW 11.98.072.

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ARTICLE 7.

KATHRYN LORENE STOKER MARITAL TRUST

7.1 Trustee Designation.

I hereby nominate and appoint my spouse, Kathryn Lorene Stoker, as Trustee of this Trust. In the event that Kathryn Lorene Stoker is unable or unwilling to serve or continue to serve as Trustee, I hereby nominate and appoint my son, Alexander Karst Stoker, as Successor Trustee of this Trust. In the event that Alexander Karst Stoker is unable or unwilling to serve or continue to serve as Successor Trustee, I hereby nominate and appoint my stepson, Chad Warren Stoker, to serve as Successor Trustee of this Trust.

7.2 Name of Trust.

The name of this Trust shall be the “**Kathryn Lorene Stoker Marital Trust.**” All assets distributed to this Trust shall be referred to herein as the “Marital Trust Estate.”

7.3 Duration and Final Disposition of Trust.

This Trust shall last for the lifetime of my spouse. Upon the death of my spouse, the remaining assets of this Trust, shall be distributed in the same manner and pursuant to the dispositive scheme provided in Article 5 (five), Paragraph 5.3, entitled “**Alternate Disposition of Residue.**”

Additionally, the Trustee shall pay to my spouse’s estate the amount of estate taxes (federal, state, or both) due, if any, as a result of all or part of this Trust being includable in my spouse’s gross estate, as apportioned by RCW 83.110A *et. seq.*

7.4 Mandatory Distribution of Income.

The Trustee shall pay to my spouse, during my spouse’s lifetime, all of the net income from the Marital Trust Estate, including income from any IRA and employee retirement accounts (“Accounts”) that may be held by the Marital Trust Estate, payable in convenient installments, but not less frequently than annually. Any accrued but unpaid net income at the time of my spouse’s death shall be paid to my spouse’s estate.

7.5 Mandatory Distribution of Account Withdrawals; Minimum Distributions.

In the event the “**Kathryn Lorene Stoker Marital Trust**” is a Beneficiary of any qualified retirement plan, IRA, tax deferred annuity, or other retirement arrangement subject to the “minimum distribution rules” of IRC §401(a)(9) owned by me at my death

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(hereinafter cumulatively referred to as the "Accounts"), any and all withdrawals made by the Trustee from said Accounts (including without limitation required withdrawals pursuant to IRC § 401(a)(9)) shall be distributed to my spouse. In addition to the required minimum distributions, the Trustee shall have the authority to withdraw from the Accounts so much of the principal of the Accounts as the Trustee deems necessary to provide for my spouse's health, maintenance, education, and support, provided, again, that any and all withdrawals made by the Trustee from said Accounts will be distributed to my spouse and shall not accumulate in this Trust. It is the Testator's intent that this Trust, specifically this Paragraph 7.5, meet the requirements of Treas. Reg. §1.401(a)(9)-5 regarding the status of my spouse as "sole Beneficiary" of any Account of which this Trust may be a Beneficiary, and I hereby intend that any Court having jurisdiction over this Will shall construe it accordingly.

7.6 Discretionary Distributions of Principal from Sources other than Accounts.

If the Trust income, and other sources of funds available to my spouse, are inadequate for my spouse's maintenance, education, health, or support, the Trustee is authorized to distribute such portions of the principal of the Marital Trust Estate, from assets other than Accounts (see Paragraph 7.5) as may be necessary for my spouse's maintenance, education, health, or support. In making distributions as provided for herein, it is my desire that my spouse continue to live in my spouse's accustomed standard of living, within the limitations of the funds available, and while my spouse is dependent upon this Trust, I direct that the Trustee resolve in favor of my spouse any uncertainty concerning distributions from the principal. I also direct that the Trustee periodically consult with my spouse for the purpose of determining my spouse's needs and discussing the past, current, and projected status of the Marital Trust Estate.

7.7 Qualified Terminable Interest Property ("QTIP") Election.

I direct that my Personal Representative elect under IRC §2056(b)(7) to have all, part, or none of the assets passing to the Marital Trust Estate qualify for the federal estate tax marital deduction. I further direct that no provision contained in this Will which would prevent this Trust from so qualifying shall apply to this Trust, and I hereby state that it is my intention that any Court having jurisdiction over this Will construe it accordingly.

In making this election, my Personal Representative may consider the federal estate tax credit available to my estate, the State estate tax credit available to my estate, the nature and value of my estate, and the advisability of deferring taxation of all or a portion of the estate until the death of my spouse. **If allowed under applicable state law, my Personal Representative may elect to treat all, part, or none of the assets passing to the Marital Trust Estate as qualifying for the marital deduction only on the applicable state(s) estate tax return(s), for the purposes of an applicable state(s)'**

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estate, succession, death, or inheritance tax. The decision of my Personal Representative as to the portion, if any, of the Marital Trust Estate which qualifies for the marital deduction shall be conclusive and binding on all parties in interest. If the federal estate tax marital deduction is elected in part, then the Marital Trust Estate shall be divided into separate trusts: The Trust qualifying for the marital deduction shall be known as the “**Kathryn Lorene Stoker Marital Trust—Marital Deduction**” and the Trust which does not qualify for the marital deduction shall be known as the “**Kathryn Lorene Stoker Marital Trust—Nonmarital Deduction**.” Such Trusts shall be held, administered and distributed pursuant to this Article 7 (seven), “**Kathryn Lorene Stoker Marital Trust**.”

7.8 **Directions Regarding QTIP Election.**

Notwithstanding anything to the contrary contained in this Will, I direct that in establishing and administering the Marital Trust Estate described in this Article 7 (seven), if my Personal Representative elects to have any such assets, including any IRA or employee retirement account(s), qualify for the federal estate tax marital deduction:

- 7.8.1 None of the assets which are to be allocated to the Marital Trust Estate shall contribute to any estate, inheritance, death, or succession tax chargeable against my estate, or any interest or penalties thereon.
- 7.8.2 The Trustee may retain assets or invest in assets received which are or become unproductive, including a residence for my spouse or any interest therein, provided, however, if my spouse so requests, my spouse shall have the power to require the Trustee to promptly convert unproductive assets (non-income producing assets) into productive assets (income producing assets).
- 7.8.3 No allocation of any receipt to principal, or any expense to income, shall be made if such allocation would result in my spouse receiving less than all of the net income from said Marital Trust Estate under applicable rules of law.

7.9 **Personal Residence.**

The Marital Trust Estate may include an interest in real property used by my spouse for residence purposes. At such time as my spouse directs, or when it is no longer used by my spouse as a residence, it shall be sold (provided my spouse joins in the sale) and the Trustee is thereafter authorized to acquire another residence for my spouse, or to share equally in the purchase of another residence, which may be a home, condominium, cooperative, or life tenancy in a retirement facility, as my spouse may select; provided, the cost to the Marital Trust Estate shall not exceed the amount realized by the Marital

Trust Estate from the sale of the prior residence. My spouse shall occupy such residence rent-free. The Trustee shall pay the real estate taxes and assessments, homeowner's association dues (if any), insurance, and mortgage payments (collectively "payments") on any real property placed in this Trust to the extent the Trust assets are available for such payments. In the event there are no Trust assets available, my spouse shall be responsible for such payments. This provision shall apply to one or more residences, regular or seasonal, held either concurrently or consecutively. Furthermore, my spouse is given the exclusive and unrestricted right to live in the property, which includes the right to continue to occupy the property as a personal residence.

7.10 **Bias Towards Spouse.**

The Trustee is directed and it is my express intent to favor my spouse as the sole lifetime Beneficiary of this Trust over the remainder persons. The Trustee is directed that, under no circumstance, shall any distributions from the Marital Trust Estate be made to anyone other than my spouse during my spouse's lifetime. I further expressly acknowledge that it is entirely possible that the entire corpus of this Trust may be expended for the benefit of my spouse, thereby providing no benefit to the remainder beneficiaries of this Trust.

7.11 **Modification of Rights of Remainder Beneficiaries.**

The Testator expressly waives all notification requirements of RCW 11.98.072 during the lifetime of the Testator's spouse and directs the Trustee of this Trust to withhold all notification requirements thereunder. The Testator has been advised of the rights, applicable law, effect and consequence of a waiver of said notification rights under RCW 11.98.072.

ARTICLE 8.

SELENA URSA SMITH TRUST

8.1 **Trustee Designation and Trust Protector.**

8.1.1 **Initial and Successor Trustees.**

I hereby direct Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker, by majority vote, to nominate and appoint a professional Trustee of this Trust. At any time, there is a vacancy of Trustee of this Trust, Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker, shall, by majority vote, nominate and appoint a professional Successor Trustee of this Trust. Further, Alexander Karst Stoker, Chad

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Warren Stoker and Maya Joy Ursa Stoker, by majority vote, may remove the Trustee of this Trust for any reason at any time.

8.1.2 **Initial and Successor Trust Protectors.**

The initial Trust Protector of the “**Selena Ursa Smith Trust**” shall be Alexander Karst Stoker. In the event Alexander Karst Stoker is unable or unwilling to serve or continue to serve as Trust Protector, Maya Joy Ursa Stoker shall be the Successor Trust Protector. In the event Maya Joy Ursa Stoker is unable or unwilling to serve or continue to serve as Trust Protector, Chad Warren Stoker shall be the Successor Trust Protector. At no time may any Trust Beneficiary or current Trustee serve as Trust Protector of this Trust.

8.1.3 **Trust Protector Duty and Authority.**

The Trust Protector, in the Trust Protector’s sole and absolute discretion, by written instrument delivered to the Trustee, may (i) remove the Trustee of this Trust; (ii) nominate and appoint a professional Trustee in the event the above process in 8.1.1 fails for any reason (iii) amend this Trust in order to (A) achieve tax advantages, (B) react to changes in the Internal Revenue Code, Treasury Regulations, Revenue Rulings or court cases which adversely affect the tax benefits otherwise available with respect to this Trust, or (C) react to changes in the Internal Revenue Code (including but not limited to changes to the federal gift and generation skipping transfer tax rules), Treasury Regulations, Revenue Rulings or court cases which negatively affect this Trust or its Beneficiary or present advantages to this Trust and its Beneficiary; and/or (iv) change the situs and governing law of this Trust.

8.2 **Name of Trust.**

The name of the Trust created under Article 5 (five), Paragraph 5.3.3, Article 6 (six), Paragraph 6.7, and/or Article 7 (seven), Paragraph 7.3 of this Will shall be the “**Selena Ursa Smith Trust**.” This Trust shall be for the exclusive benefit of my stepdaughter, Selena Ursa Smith, as provided in this Article 8 (eight).

8.3 **Trust Advisory Committee.**

8.3.1 **Purpose and Authority.**

The purpose of the Trust Advisory Committee shall be to counsel and advise the then serving Trustee of this Trust regarding electing out of Supplemental Needs Trust treatment, or electing back into Supplemental

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Needs Trust treatment, regardless of such election reducing or eliminating Public Benefits the Beneficiary receives or would be eligible to receive. Nothing in this Trust or Will shall give the Trust Advisory Committee the ability to supplant the Trustee's authority under this Trust, Will or Washington State Law, rather the purpose of the Trust Advisory Committee is to supplement the decision making of the Trustees regarding the best interest of the Beneficiary. Except as expressly provided elsewhere in this Trust or Will, any actions taken, or decisions made by the Trust Advisory Committee shall require approval of the majority of the Trust Advisory Committee Members.

8.3.2 Trust Advisory Committee Members.

The initial Trust Advisory Committee shall consist of Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker. There shall at all times be a Trust Advisory Committee consisting of an odd number of Members who are not required be a member of the Testator's family.

8.3.3 Trust Advisory Removal and Replacement.

The Members of the Trust Advisory Committee may remove a Member at any time without cause by a unanimous vote of the remaining Members. The then serving Trustee may request removal of a Member; however, may not unilaterally remove any Member of the Trust Advisory Committee. Upon such removal, or if any of such Member(s) shall decline, be unable to act, or having accepted, later resigns, the remaining Member(s) of the Trust Advisory Committee, following consultation with the Trustee, shall select a replacement or replacements, as the case may be. Upon the vacancy of all Members of the Trust Advisory Committee, the Trustee shall select a replacement who shall then consult with the Trustee and select the remaining replacements. In the event a deadlock occurs in the replacement Member process as outlined in this Paragraph 8.3.3, the Trustee of this Trust shall possess the determining vote and shall decide all deadlock decisions.

8.4 Election In and Out of Supplemental Needs Trust Treatment.

At any such time as the Trust Advisory Committee believes it is in the best interest of the Beneficiary, the Trustee, in the Trustee's sole discretion, may elect out of, or back into, Supplemental Needs Trust treatment even if such election may reduce or eliminate Public Benefits the Beneficiary receives or would be eligible to receive. Such election shall be made in accordance with this Paragraph 8.4, Paragraph 8.3 and Subparagraph 8.8.4. With that, at such time as this Trust is administered as a

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Supplemental Needs Trust, such Trust administrations shall be in accordance with Paragraphs 8.5 through 8.15 and 8.19 below. In the event an election is made to elect out of Supplemental Needs Trust treatment, this Trust shall be administered in accordance with Paragraphs 8.17 through 8.21.

8.5 **Trust Purpose.**

This Trust is a discretionary Supplemental Needs Trusts for the benefit of the Trust Beneficiary and is not a general health, support and maintenance Trust. The express purpose of this Trust is to provide for the Beneficiary's extra and supplemental care, support, education and activities (hereafter "Supplemental Needs," as further defined below) in addition to and over and above, the benefits she otherwise receives or may receive as a result of her need or disability from any local, state or federal government or from any private agencies, any of which provide services or benefits to disabled persons or to persons who are in financial need (heretofore or hereafter collectively "Public Benefits"). It is intended that the Trust Estate is only used to supplement, but not replace or supplant, Public Benefits which the Beneficiary would ordinarily receive, is receiving or will receive based on her need or disability. The Trustee may provide such resources and experiences as will contribute to and make the Beneficiary's life as pleasant, comfortable and happy as reasonably possible. Nothing herein shall preclude the Trustee from purchasing those services and items which promote the Beneficiary's happiness, good health, safety, welfare and development, including but not limited to, vacation and recreation trips away from places of residence, expenses for companions if requested or necessary including during travel/vacation, entertainment expenses, supplemental medical and dental costs, social services expenses, transportation costs and laundry services.

Notwithstanding the above, the Trustee shall have the sole discretion to determine what disbursements shall be made to the Beneficiary for her benefit and in her best interest. Furthermore, the Trustee is not prohibited from making disbursements for the benefit of the Beneficiary that may reduce or eliminate Public Benefits she receives or may be eligible to receive or apply for based on her need or disability in the event the Trustee, in the Trustee's discretion, determines such a distribution is appropriate and in the best interest of the Beneficiary. However, in determining whether to make a distribution or not make it, the Trustee shall be required to take into account any specific "look-back" period(s) under the then-enacted Medicaid rules and regulations that may apply for purposes of determining the Beneficiary's continued eligibility for Public Benefits and/or the Beneficiary's potential to receive Public Benefits at a future date and any potential delay in such eligibility.

While this Trust does not currently need to comply with the regulations under 42 U.S.C. 1396p(d), to ensure the Trust Purpose is achieved, the Trustee shall, pursuant to Paragraph 8.16, have the power to amend, modify or divide this Trust as may be

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necessary to ensure the Beneficiary will be and remain, eligible for such Public Benefits, including any changes in the law and rules necessary to comply with 42 U.S.C. 1396p(d)(4)(A), its successor statute or any other applicable local, state or Federal laws, rules or regulations governing Public Benefits or programs the Trust Beneficiary would otherwise be eligible for. Furthermore, the Trustee is expressly authorized to file any required documents with the Social Security Administration, Washington State Department of Social and Health Services or any other federal, state or governmental agency or public agency(ies) any of which provide services or benefits to disabled persons or to persons who are in financial need, as necessary for the purpose stated above.

Notwithstanding the foregoing, the Trustee may, in the Trustee's sole discretion, choose not to amend, modify or divide this Trust even if such decision by the Trustee may cause reduction or elimination of Public Benefits the Trust Beneficiary receives or would be eligible to receive or apply for based on her need or disability; provided, however, such decision by the Trustee is appropriate in the best interest of the Trust Beneficiary under the circumstances then prevailing.

8.6 **Supplemental Needs Defined.**

As used in this Article 8 (eight), Supplemental Needs refers to the requisites for maintaining the Beneficiary's good health, comfort, safety, welfare, happiness and development when, in the discretion of the Trustee, such requisites are not being provided by any public or private agency, office or department of any city, county or state or any federal agency or any other public or private benefit to which the Beneficiary may be entitled. Supplemental Needs shall include but in no event be limited to dental and vision benefits and expenses, special equipment, programs of vocational training, education, medical treatment costs and expenses, prescription costs and expenses, transportation expenses, recreation and entertainment expenses, laundry services, expenses for a companion and travel/vacation expenses including expenses related to a companion during such travel/vacation.

8.7 **Restraint on Alienation.**

No money or property (either principal or income) payable or distributable to the Beneficiary of this Trust shall vest in the Beneficiary until actually paid or delivered to the Beneficiary by the Trustee. Further, no money or property (either principal or income) payable or distributable to the Beneficiary shall be liable for her debts or be subject to the process or seizure of any court or be an asset in bankruptcy proceeding (voluntary or involuntary) of the Beneficiary. The Beneficiary shall have no power to give, grant, convey, anticipate, alienate, assign, pledge or otherwise charge or encumber her interest hereunder, including any income therefrom, whether such liability arises from debt, contract, tort or engagement of any type. If, by reason of a bankruptcy (voluntary

or involuntary), judgment or any other cause, any income or principal would, except for this provision, vest in or be enjoyed by any person other than the Trust Beneficiary intended by the terms of this Trust, then such principal or income shall not be distributed but shall be withheld by the Trustee from payment during the life of the Trust Beneficiary or during any shorter period or periods in the sole and absolute discretion of the Trustee.

8.8 **Distributions of Principal and Income.**

8.8.1 **Distributions for Beneficiary's Supplemental Needs, Including Expenses Promoting Beneficiary's Welfare, Happiness and Development.**

So long as Selena Ursa Smith is living, the Trustee may pay to her or apply for her benefit, so much of the net income or principal of the Trust Estate, up and including the whole thereof, as the Trustee, in the Trustee's discretion, determines to be necessary to supplement Selena Ursa Smith's (already provided for) basic needs. Such distributions may include supplemental care, support and activities. In addition, the Trustee may make discretionary distributions to provide for such other resources or experiences that will contribute to or make the Beneficiary's life as pleasant and comfortable as possible and will promote her happiness, welfare and development, including but not limited to vacation and recreation trips away from places of residence, expenses for companions if requested or necessary including during travel/vacation, cable TV or other entertainment expenses, supplemental medical and dental costs, clothing, social services expenses, transportation costs and laundry services.

8.8.2 **Other Expenditures Authorized, Including Healthcare or Long-Term Care.**

The Trustee is expressly directed and authorized to pay for any item of healthcare or long-term care, coverage for which has been denied by the Department of Social and Health Services or any other Federal, state or local governmental agency(ies) when the Trustee believes, in the Trustee's discretion, the provision of such item is in the Beneficiary's best interest. The Trustee is expressly authorized and encouraged to hire and compensate attorney(s) or other professional(s) with demonstrated expertise in Federal, state or local income maintenance or health benefit program(s) in order to evaluate the eligibility and coverage rules of such program(s) and to ensure the Beneficiary receives all benefits available from such program(s) to which she may be entitled.

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8.8.3 **Distributions of Principal and/or Income to Third-Party Providers or Vendors.**

So long as Selena Ursa Smith is living, the Trustee may make discretionary distributions of the income and/or principal of the Trust directly to the third-party providers or vendors as may be necessary to provide for Selena Ursa Smith's Supplemental Needs in keeping with the purpose of this Trust as stated in Paragraph 8.5 above.

8.8.4 **Distributions of Principal and/or Income to Replace or Supplant Public Benefits Generally Not Allowed.**

In the event the Beneficiary is receiving or would be eligible to receive any Public Benefits based on her need or disability, it is the Testator's intention the Trustee not make distributions from the principal and/or income of the Trust to or for the benefit of the Beneficiary to replace or supplant such Public Benefits. For example, the Trustee is strongly discouraged from making discretionary distributions from the income and/or principal of the Trust to pay for the Beneficiary's basic needs, such as her food or housing. Notwithstanding the foregoing, the Trustee may, in the Trustee's sole discretion, make distributions to or for the benefit of, the Beneficiary from the income and/or principal of the Trust to pay for the Beneficiary's basic needs, such as food or housing, directly to the vendors providing such services to the Beneficiary, even if such disbursement(s) may reduce or eliminate Public Benefits the Beneficiary receives or would be eligible to receive or apply for based on her need or disability, if in the sole discretion of the Trustee such distributions are appropriate in the best interest of the Trust Beneficiary.

8.9 **Supplemental Security Income ("SSI") Distribution Restrictions.**

It is the Testator's intent that the Trustee, in the Trustee's sole discretion, only make cash distributions to the Beneficiary to the extent such payments do not result in reduction of Supplemental Security Income (hereafter "SSI") under the applicable Federal laws and regulations (or supplemental state laws and regulations) governing the SSI program or similar programs for basic support or maintenance if the Beneficiary is dependent on SSI or similar programs for basic support or maintenance. For example, at the time this Trust is created, cash distributions to the Beneficiary of \$20.00 (twenty dollars) or less per month do not result in reduction of SSI payments to her if she has no other unearned income except income based on need. Further, infrequent and irregular cash distributions of \$65.00 (sixty-five dollars) or less once during a calendar quarter do not result in reduction of SSI payments to the Beneficiary if she has other unearned income except income based on need. In addition, if the Trust Beneficiary is dependent

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on SSI, the Trustee is strongly discouraged from reimbursing her for purchases made, even if the purchases are for exempt assets, as such reimbursements will be considered as countable resources for SSI purposes. Notwithstanding the foregoing, in the event the Trustee determines a distribution is appropriate and in the best interest of the Beneficiary in the Trustee's sole discretion, the Trustee is not prohibited from making distribution(s) from the income or principal of the Trust Estate, including the whole thereof, for the Beneficiary's benefit in order to pay for her food or shelter directly to the vendors providing such goods or services to the Beneficiary, even though such distribution(s) may reduce or eliminate SSI payments she receives or may be eligible to receive or apply for based on her need or disability.

8.10 **Discretionary Nature of Distributions; Strict Prohibition Against Beneficiary's Discretion.**

Subject to the limitations to protect the Beneficiary's eligibility for Public Benefits listed in Paragraphs 8.8 and 8.9 of this Article 8 (eight), the Trustee has full and absolute discretion to spend the Trust income or principal (or both) or not spend it, as the Trustee sees fit. The Beneficiary shall have no legal right to the Trust assets or control over the administration of this Trust whatsoever, even in the case of emergency. Furthermore, under no circumstances shall the Beneficiary have any right, power or authority to liquidate any property held by this Trust or demand any distribution from the Trustee, who is under no obligation (implied or otherwise) to make any distribution to the Beneficiary.

8.11 **Distributions to be Direct; Incapacity of Beneficiary.**

The Trustee is always authorized and encouraged to pay funds directly to third parties for the benefit of the Beneficiary, including use of income or principal subject to the limitations under the terms of this Article 8 (eight). Additionally, the Trustee, in the Trustee's sole discretion, may direct income payments or principal payments to the Beneficiary subject to the limitations under the terms of this Article 8 (eight). Additionally, if in the opinion of the Trustee, the Beneficiary is incapacitated, the Trustee may withhold any direct payments to the Beneficiary as may otherwise be permitted under the terms of this Article 8 (eight). The term "incapacity," as used in this Paragraph 8.11, shall mean the Beneficiary is, in the sole opinion of the Trustee, unable to manage her own financial affairs due to illness, disability or any other reason.

8.12 **Accumulation of Income.**

Any income not distributed by the Trustee in a calendar year shall be accumulated and added to the principal of this Trust and thereafter held, administered and distributed as a part thereof.

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8.13 **Eligibility.**

If, at any time due to a change in law or if the terms of the Trust otherwise jeopardize continuing eligibility of the Beneficiary for SSI or similar programs for basic maintenance or support, Medicaid or other local, state or federal program(s) based on need or disability or any private program(s) based on financial need, the Trustee shall have the power and discretion to amend and/or modify this Trust to the extent necessary pursuant to Paragraph 8.15 and/or utilize both income and principal of the Trust in any way necessary to retain or allow the Beneficiary's eligibility for such program(s).

8.14 **Medical Assistance Repayment.**

Under current law, the repayment of Title XIX Medical Assistance benefits is not required from a Supplemental Needs Trust, such as this Trust, when such Trust was funded by the Beneficiary's family or third-party sources. However, upon the death of the Trust Beneficiary and before distribution to any residuary Beneficiary hereunder, the Trustee shall determine whether such repayment by a Supplemental Needs Trust, such as this Trust, is required by statute at that time. Furthermore, the Trustee is expressly authorized and encouraged to hire and compensate attorney(s) or other professional(s) with demonstrated expertise in federal, state or local income maintenance or health benefit program(s), as necessary, in order to determine whether such repayment is required by applicable laws and regulations. In the event such repayment is required, any remaining Trust property shall first be used to defray the costs to the Washington Department of Social and Health Services or any other local, state or federal governmental agency, of Title XIX Medical Assistance benefits or other similar benefits paid on behalf of the Trust Beneficiary, as may then be required by 42 U.S.C.S. §1396, *et. seq.* or similar statute or any applicable successor statute. The only expenses or deductions that shall have priority over this repayment obligation are those authorized by the Washington Department of Social and Health Services or any other local, state or federal governmental agency, as applicable.

8.15 **Power to Amend Trust for Compliance.**

The Trustee shall have the power to modify and/or amend this Trust instrument, including the division of this Trust, and file any required documents with the Social Security Administration, Washington State Department of Social and Health Services, or any other federal, state, or governmental agency, or public agency(ies) any of which provide services or benefits to handicapped and disabled persons or to persons who are in financial need, as necessary to conform to any changes in the law and rules necessary to comply with 42 U.S.C. 1396p(d)(4)(A), its successor statute, or any other applicable local, state, or Federal laws, rules, or regulations governing Public Benefits or programs the Beneficiary would otherwise be eligible for.

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8.16 **Non-Supplemental Needs Trust Purpose.**

The purpose of this Trust is to ensure the Beneficiary's basic needs are met over the long term, throughout her entire life. Specifically, to ensure the Beneficiary always has a safety net, roof over her head and a monthly income stream. To ensure this purpose is fulfilled, the Trustee and Trust Protector shall communicate regularly with the Beneficiary, individually, to understand and determine the Beneficiary's circumstances and needs.

8.17 **Administration of the Trust Estate During My Stepdaughter's Lifetime.**

The Trustee, during the Beneficiary's lifetime, shall distribute to, or apply for the benefit of, the Beneficiary so much of the net income, principal or both of the Trust Estate as follows:

8.17.1 **Medical Emergency and Health Insurance.**

The Trustee may pay to, or apply for the benefit of, the Beneficiary so much of the income, principal, or both of the Trust Estate as the Trustee deems appropriate for the Beneficiary in a medical emergency and to provide health insurance for the Beneficiary. What constitutes a "medical emergency" shall be determined by the Trustee, in the Trustee's sole and absolute discretion. It is the Testator's intent the Trustee, in making such a determination, consider the resources available to the Beneficiary, including the existence of other funds or trusts for the benefit of the Beneficiary, and the severity of the medical emergency. The Testator understands the term "medical emergency" is subject to many different connotations. It is the Testator's intent that the Trustee, after considering the above factors, take caution in making such distributions, and make such distributions only in the most emergent of circumstances. When making such distributions, the Trustee shall only make such distributions directly to the third party and not to the Beneficiary.

8.17.2 **Disability.**

In the event a Beneficiary becomes disabled or requires additional care by outside caregivers or outside facilities, the Trustee may pay to, or apply for the benefit of, the Beneficiary so much of the income, principal, or both of the Trust Estate as the Trustee deems appropriate for the Beneficiary's disability or additional care. Such care may include, but is not limited to, reimbursing family members for services provided and expenses incurred in assisting the Beneficiary, payment of home health care aides or similar attendants, payment for community based residential

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living arrangements, and payment for long-term, residential care and equipment and whatever that may reasonably consist of in my stepdaughter's older years. It is the Testator's intent the Trustee, in making such a determination, consider the resources available to the Beneficiary, including the existence of other funds or trusts for the benefit of the Beneficiary. When making such distributions, the Trustee shall only make such distributions directly to the third party and not to the Beneficiary.

8.17.3 Emergency.

The Trustee, in the Trustee's sole and absolute discretion, may distribute to, or apply for the benefit of, the Beneficiary so much of the income, principal, or both of the Trust Estate, as the Trustee deems necessary for an emergency. It is the Testator's intent the Trustee, in making such a determination, consider the resources available to the Beneficiary, including the existence of other funds or trusts for the benefit of the Beneficiary, and the severity of the emergency. The Testator understands the term "emergency" is subject to many different connotations. It is the Testator's intent that the Trustee, after considering the above factors, take caution in making such distributions, and make such distributions only in the most emergent of circumstances.

8.17.4 Home and Home Related Costs.

The Trustee, in the Trustee's sole and absolute discretion, is authorized to purchase and/or rent a home for the Beneficiary within the limitations of the funds available and purpose of the Trust. In the event the Trust Estate includes a home, the Trustee shall pay all home related maintenance costs. Home related maintenance costs shall be all costs directly related to ensuring the home remains habitable and in working condition and may include renovations. Additionally, in the event the Trust Estate includes a home, the Trustee shall pay for and maintain homeowners insurance on said property, pay all real estate taxes and assessments, as well as homeowners association dues, if any. The Beneficiary is given the exclusive and unrestricted right to live in the property, which includes the right to continue to occupy the property as a personal residence.

8.17.5 Monthly Distribution.

The Trustee shall make monthly distributions from the Trust Estate in the amount of \$1,000.00 (one thousand dollars) directly to the Beneficiary as monthly maintenance. The Beneficiary must provide the Trustee with a

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monthly and annual budget updated quarterly. Such amount shall be adjusted for inflation by the United States Bureau of Labor Statistics Consumer Price Index for the Seattle-Tacoma-Bremerton Metropolitan Area or its successor from January 1, 2020.

8.17.6 **Professional Services.**

The Trustee, in the Trustee's sole and absolute discretion, may distribute to, or apply for the benefit of, the Beneficiary so much of the income, principal, or both of the Trust Estate for the preparation of income tax returns by a professional and attorney's fees associated with the Beneficiary's preparing her Estate Planning documents.

8.18 **Duration and Final Disposition of Trust.**

This Trust shall last for the lifetime of Selena Ursa Smith, who is the exclusive Beneficiary of this Trust and whose needs take precedent over the remainder Beneficiary. Upon Selena Ursa Smith's death, any remaining Trust assets shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**," to be held, administered and distributed for the benefit of my grandchildren and step-grandchildren, equally, by right of representation, pursuant to the terms of Article 10 (ten), "**Stoker Grandchildren's Trust**."

8.19 **Broad Power of Trustee to Delay Distribution of Principal and Income.**

Notwithstanding the foregoing distribution provisions, the Trustee shall have the discretion to withhold or postpone any or all distributions of income, principal, or both, or any portion thereof, directed or permitted to be made under this Trust to the Beneficiary of this Trust, if Trustee determines, in the exercise of his or her discretion and given the circumstances existing at the time such distribution might otherwise be made but for the provisions of this Paragraph, that such distribution should be withheld or postponed due to:

8.19.1 **Legal Proceedings.**

The involvement of such Beneficiary as a defendant in a civil or criminal lawsuit or in any bankruptcy proceedings (whether voluntary or involuntary);

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8.19.2 **Substance Abuse.**

The involvement of such Beneficiary with the use of any illegal chemical substances or with the misuse of any legal chemical substances or alcohol (or both);

8.19.3 **Marital Dissolution.**

The involvement of such Beneficiary in a marital dissolution action;

8.19.4 **Residency.**

The residency of such Beneficiary in a country which will deprive the Beneficiary of the enjoyment of the Beneficiary's trust assets, or affiliation by such Beneficiary with a group of individuals or an organization which will deprive such Beneficiary of the enjoyment of trust assets (including, but not limited to, such Beneficiary's involvement in a religious or cult type organization); or

8.19.5 **Disadvantageous Tax Consequences.**

Seriously disadvantageous tax consequences are likely to result to the Beneficiary or his or her estate from the distribution.

8.20 **Administration of Delayed Distributions.**

Distributions which are withheld or postponed pursuant to the above Paragraph 8.19 shall be held for the life of the Beneficiary for whom the distributions could have been made, with the distributions of income and principal to be made to or for the benefit of the Beneficiary in the discretion of the Trustee pursuant to the guidelines set forth or referred to in the Trust share from which the distribution was intended to be made, unless and until a distribution is deemed appropriate by the Trustee, exercising the discretion of the Trustee under the standard of this Section. Any such withheld or postponed distributions (the "undistributed portion") remaining undistributed at the death of the Beneficiary, or at any earlier time when a superior court would have the authority to direct the distribution of any such undistributed portion pursuant to any statute relating to the Rule Against Perpetuities, shall be distributed pursuant to the provisions of the Trust from which distributions were intended to be made directing the disposition for that property remaining at the Beneficiary's death.

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8.20.1 **Beneficiary's Right to Review.**

Upon the request of the Beneficiary whose distribution has been withheld or postponed, the Trustee shall review the circumstances, which caused the Trustee to withhold or postpone such distribution, and if the Trustee determines that distributions should be made, they shall be made forthwith.

8.20.2 **Trustee's Power to Contest.**

The Trustee may contest any action filed by a Beneficiary, or a creditor of a Beneficiary, which seeks to secure judicial approval or authorization for a discretionary distribution, and the Trustee shall be entitled to charge all fees and costs, including attorney's fees or Trustee's fees, incurred incident to such contest as an administrative expense of the Trust Estate of the Beneficiary that is subject to such contest or action.

8.20.3 **Trustee's Discretion.**

In exercising discretion under the above Paragraph 8.19 and this Paragraph 8.20, the Trustee is authorized to rely conclusively on any information or other representation of facts the Trustee believes to be genuine.

8.21 **Incapacity of Beneficiary.**

Notwithstanding any other provision of this Trust, if, in the opinion of the Trustee, a Beneficiary is incapacitated, the Trustee may withhold the distribution of direct income payments or principal payments to the Beneficiary. The Trustee in this event is authorized to apply funds directly for the benefit of the Beneficiary, including use of income or principal. The assets shall continue in trust until, in the opinion of the Trustee, the incapacity no longer exists. The term "incapacity," as used in this Paragraph, shall mean that the Beneficiary is, in the opinion of the Trustee, unable to manage the Beneficiary's own financial affairs, whether because of illness, minority, or any other reason.

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ARTICLE 9.

MAYA JOY URSA STOKER TRUST

9.1 Trustee Designation.

I hereby nominate and appoint Alexander Karst Stoker as Trustee of this Trust. In the event that Alexander Karst Stoker is unable or unwilling to serve or continue to serve as Trustee, I hereby direct Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker, by majority vote, nominate and appoint a professional as Successor Trustee of this Trust. In the event that Maya Joy Ursa Stoker is unable or unwilling to nominate and appoint a professional Successor Trustee, then I hereby direct Alexander Karst Stoker and Chad Warren Stoker to nominate and appoint a professional as Successor Trustee of this Trust.

9.2 Name of Trust.

The name of the Trust created under Article 5 (five), Paragraph 5.3.5, Article 6 (six), Paragraph 6.7, and/or Article 7 (seven), Paragraph 7.3, of this Will shall be the "Maya Joy Ursa Stoker Trust." This Trust shall be for the benefit of my step-granddaughter, Maya Joy Ursa Stoker, by right of representation, as provided in this Article 9 (nine).

9.3 Administration of the Trust Estate.

The Trustee shall distribute to, or apply for the benefit of, my step-granddaughter so much of the net income, principal or both of the Trust Estate as follows:

9.3.1 Education.

The Trustee may pay to, or apply for the benefit of, the Beneficiary so much of the income, principal, or both of the Trust Estate as the Trustee deems appropriate for the Beneficiary's "education," as that term is defined in Article 15 (fifteen), Paragraph 15.3, and as hereafter further discussed in this Paragraph. In addition to taking the Beneficiary's resources into consideration, the Beneficiary's related living expenses to the extent they are reasonable including reasonable travel, a year abroad programs, clothing and incidentals should also be considered in determining such distributions. It is my intent, when at all possible, the Trustee make such payments directly to the educational institution the Beneficiary is attending or will be attending. If such method of payment is not feasible, either because of the nature of the educational expense or the difficulty caused to the administration of this Trust, the Trustee is

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allowed, in the Trustee's discretion, to make payments directly to the Beneficiary.

9.3.2 Discretionary Distribution for Down Payment on a Home.

After the Beneficiary reaches age twenty-five (25), the Trustee, in the Trustee's sole and absolute discretion, is authorized to make a distribution from the Trust Estate in order to assist in making a down payment on the Beneficiary's first home. The Beneficiary may only receive one (1) distribution under this Paragraph 9.3.2.

9.4 Retirement Accounts.

If during the administration of this Trust, any beneficiary's separate trust share is a beneficiary of any qualified retirement plan, IRA, tax deferred annuity, or other retirement arrangement subject to the "minimum distribution rules" of IRC § 401(a)(9) ("Accounts") and the Regulations promulgated thereunder ("Accounts") the following provisions shall govern such administration:

9.4.1 Intent.

The Testator intends, through a properly executed Beneficiary Designation Form, to name the Trustee of this Trust as the beneficiary of certain Accounts. Although it is Testator's intent that this Trust be a qualified "designated beneficiary" as that term is used in IRC §401(a)(9)(E) ("Designated Beneficiary"), this Trust shall not be construed or interpreted as a beneficiary designation of any Accounts noted herein or on exhibits attached hereto, nor shall this Trust be construed as an assignment of any interest in any of the aforesaid plans or accounts.

9.4.2 Payment of Taxes.

Notwithstanding anything herein to the contrary, no payment of taxes of any kind, or payment of debts or expenses of administration shall be made from any Accounts, or the proceeds of such Accounts, for any such taxes, debts or expenses of administration if such payment would cause the Trust or any such Account to be considered to have a beneficiary other than a qualified Designated Beneficiary for purposes of determining required minimum distributions under IRC §401(a)(9)(A) and the Regulations promulgated thereunder.

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9.4.3 **Failure of Beneficiaries.**

If at any time prior to final distribution pursuant to Paragraph 7.7 below, all the beneficiaries identified by the Testator are deceased and no other disposition of the property is directed by this Trust, the remaining balance of the Accounts shall be distributed to the Testator's lineal descendants by right of representation. In default thereof the property shall be distributed to, the Testator's next of kin then living, regardless of how remote their degree of kinship is. With respect to usage of the term "next of kin," it is Testator's intent to override any state law provision regarding failed transfer, potentially requiring escheat to such state; rather, use of this term is intended to create interests based on consanguinity.

9.4.4 **Distributions.**

The Trustee shall have all rights to take Account distributions, plus such additional amount or amounts as the Trustee deems advisable in his or her sole discretion; make investments regarding the Accounts and manage the Accounts. Any distributions received from the Accounts to a beneficiary's separate trust share, shall be subject to the Trustee's sole and absolute discretion regarding the manner and amount distributed to said beneficiary or retained in the Trust. Any distributions not so distributed in any given year of this Trust shall be added to principal and held, administered and distributed as part thereof. Once the beneficiaries of this Trust reach the age of trust termination (see Paragraph 9.5), all rights associated with the Accounts will be exercised by the beneficiaries. It is the Testator's intent that all such Account distributions be distributed to, or held for, only individual beneficiaries within the meaning of the IRC §401(a)(9) and applicable regulations promulgated thereunder. Account distributions shall be those amounts required to be distributed under IRC §401(a)(9) and the Regulations promulgated thereunder.

9.5 **Duration and Final Disposition of Trust.**

The Trust Estate shall be finally distributed as follows: fifty percent (50%) of the Beneficiary's share of the Trust Estate when such Beneficiary reaches age thirty-five (35) and the remaining balance of each Beneficiary's share of the Trust Estate when such Beneficiary reaches age forty (40).

In the event Maya Joy Ursa Stoker predeceases the final distribution of this Trust, leaving surviving issue, any remaining Trust assets shall pass to the Trustee, hereafter named, of the "**Stoker Grandchildren's Trust**," to be held, administered and distributed for the benefit of her surviving children, equally, by right of representation, pursuant to

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the terms of Article 10 (ten), "**Stoker Grandchildren's Trust.**" In the event Maya Joy Ursa Stoker predeceases the final distribution of this Trust leaving no surviving issue, any remaining Trust assets shall be distributed to the Trustee of the "**Stoker Grandchildren's Trust,**" to be held, administered and distributed for the benefit of my grandchildren and step-grandchildren, equally, by right of representation, pursuant to the terms of Article 10 (ten) "**Stoker Grandchildren's Trust.**"

9.6 **Broad Power of Trustee to Delay Distribution of Principal and Income.**

Notwithstanding the foregoing distribution provisions, the Trustee shall have the discretion to withhold or postpone any or all distributions of principal and/or income, or any portion thereof, directed or permitted to be made under this Trust to a Beneficiary of this Trust, if Trustee determines, in the exercise of his or her discretion and given the circumstances existing at the time such distribution might otherwise be made but for the provisions of this Paragraph, that such distribution should be withheld or postponed due to:

9.6.1 **Legal Proceedings.**

The involvement of such Beneficiary as a defendant in a civil or criminal lawsuit or in any bankruptcy proceedings (whether voluntary or involuntary);

9.6.2 **Substance Abuse.**

The involvement of such Beneficiary with the use of any illegal chemical substances and/or with the misuse of any legal chemical substances and/or alcohol (or both);

9.6.3 **Marital Dissolution.**

The involvement of such Beneficiary in a marital dissolution action which is pending in a court of competent jurisdiction;

9.6.4 **Residency.**

The residency of such Beneficiary in a country which will deprive the Beneficiary of the enjoyment of the Beneficiary's trust assets, or affiliation by such Beneficiary with a group of individuals or an organization which will deprive such Beneficiary of the enjoyment of trust assets (including, but not limited to, such Beneficiary's involvement in a religious or cult type organization);

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9.6.5 **Military Duty.**

The active military duty of such Beneficiary in such a case where the Beneficiary will be unable to use a substantial portion of his or her trust assets (including, but not limited to, active military duty of such Beneficiary in a war zone); or

9.6.6 **Disadvantageous Tax Consequences.**

Seriously disadvantageous tax consequences are likely to result to the Beneficiary or his or her estate from the distribution.

9.7 **Administration of Delayed Distributions.**

Distributions which are withheld or postponed pursuant to the above Paragraph 9.6 shall be held for the life of the Beneficiary for whom the distributions could have been made, with the distributions of income and principal to be made to or for the benefit of the Beneficiary in the discretion of the Trustee pursuant to the guidelines set forth or referred to in the Trust share from which the distribution was intended to be made, unless and until a distribution is deemed appropriate by the Trustee, exercising the discretion of the Trustee under the standard of this Section. Any such withheld or postponed distributions (the "undistributed portion") remaining undistributed at the death of the Beneficiary, or at any earlier time when a superior court would have the authority to direct the distribution of any such undistributed portion pursuant to any statute relating to the Rule Against Perpetuities, shall be distributed pursuant to the provisions of the Trust from which distributions were intended to be made directing the disposition for that property remaining at the Beneficiary's death.

9.7.1 **Beneficiary's Right to Review.**

Upon the request of the Beneficiary whose distribution has been withheld or postponed, the Trustee shall review the circumstances, which caused the Trustee to withhold or postpone such distribution, and if the Trustee determines that distributions should be made, they shall be made forthwith.

9.7.2 **Trustee's Power to Contest.**

The Trustee may contest any action filed by a Beneficiary, or a creditor of a Beneficiary, which seeks to secure judicial approval or authorization for a discretionary distribution, and the Trustee shall be entitled to charge all fees and costs, including attorney's fees or Trustee's fees, incurred

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incident to such contest as an administrative expense of the Trust Estate of the Beneficiary that is subject to such contest or action.

9.7.3 **Trustee's Discretion.**

In exercising discretion under the above Paragraph 9.6 and this Paragraph 9.7, the Trustee is authorized to rely conclusively on any information or other representation of facts the Trustee believes to be genuine.

9.8 **Incapacity of Beneficiary.**

Notwithstanding any other provision of this Trust, if, in the opinion of the Trustee, a Beneficiary is incapacitated, the Trustee may withhold the distribution of direct income payments or principal payments to the Beneficiary. The Trustee in this event is authorized to apply funds directly for the benefit of the Beneficiary, including use of income or principal. The assets shall continue in trust until, in the opinion of the Trustee, the incapacity no longer exists. The term "incapacity," as used in this paragraph, shall mean that the Beneficiary is, in the opinion of the Trustee, unable to manage the Beneficiary's own financial affairs, whether because of illness, minority, or any other reason.

ARTICLE 10.

STOKER GRANDCHILDREN'S TRUST

10.1 **Trustee Designation.**

I hereby nominate and appoint my sons, Alexander Karst Stoker and Chad Warren Stoker, and step-granddaughter, Maya Joy Ursa Stoker, to serve as Co-Trustees of this Trust. It is my intent that the above named who do not predecease the time of funding this Trust, serve together as Co-Trustees. In the event any of the above named are unable or unwilling to serve or continue to serve as Co-Trustees or Trustee, the remaining may serve together or alone as the case may be. In the event all above named are unable or unwilling to serve or continue to serve as Co-Trustees or Trustee, I hereby direct Alexander Karst Stoker, Chad Warren Stoker and Maya Joy Ursa Stoker, or the survivors of them, by majority vote, nominate and appoint a professional as Successor Trustee of this Trust.

10.2 **Name of Trust.**

The name of the Trust created under Article 4 (four), Paragraph 4.6, Article 5 (five), Paragraph 5.3, Article 6 (six), Paragraph 6.7, Article 7 (seven), Paragraph 7.3, Article 8 (eight), Paragraph 8.18, and/or Article 9 (nine), Paragraph 9.5, of this Will shall

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be the “**Stoker Grandchildren’s Trust.**” This Trust shall be for the benefit of certain of my grandchildren or step-grandchildren, as the case may be, by right of representation, as provided in this Article 10 (ten).

10.3 **Division into Separate Shares.**

The Trustee shall divide the Trust Estate into separate shares to provide one (1) share for each Beneficiary and if necessary one share for the surviving issue of each deceased Beneficiary by right of representation. Each share set aside shall be treated as a separate trust.

10.4 **Discretionary Distributions of Income, Principal or Both When a Beneficiary is Over Age Eighteen (18).**

When a Beneficiary reaches age eighteen (18) or graduates from high school, the Trustee may make discretionary distributions of the income or principal (or both) of the Trust from the Beneficiary’s separate share of the Trust Estate for the following purposes:

10.4.1 **Education.**

The Trustee, in his or her sole discretion, may distribute to, or apply for the benefit of any Beneficiary, so much of the income and principal of the Beneficiary’s share of the Trust Estate as the Trustee deems necessary for a Beneficiary’s “education,” as that term is defined in Article 15 (fifteen), Paragraph 15.3, and as hereafter further discussed in this Paragraph. In addition to taking the Beneficiary’s resources into consideration, the Beneficiary’s related living expenses to the extent they are reasonable including reasonable travel, a year abroad programs, clothing and incidentals should also be considered in determining such distributions. It is my intent, when at all possible, the Trustee make such payments directly to the educational institution the Beneficiary is attending or will be attending. If such method of payment is not feasible, either because of the nature of the educational expense or the difficulty caused to the administration of this Trust, the Trustee is allowed, in the Trustee’s discretion, to make payments directly to the Beneficiary.

10.4.2 **Discretionary Distribution for Down Payment on a Home.**

After a Beneficiary reaches age twenty-five (25), the Trustee, in the Trustee’s sole and absolute discretion, is authorized to make a distribution from the Beneficiary’s separate share of the Trust Estate in order to assist in making a down payment on a Beneficiary’s first home. Each

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Beneficiary may only receive one (1) distribution under this Paragraph 10.4.2.

10.5 **Retirement Accounts.**

If during the administration of this Trust, any beneficiary's separate trust share is a beneficiary of any qualified retirement plan, IRA, tax deferred annuity, or other retirement arrangement subject to the "minimum distribution rules" of IRC § 401(a)(9) ("Accounts") and the Regulations promulgated thereunder ("Accounts") the following provisions shall govern such administration:

10.5.1 **Intent.**

The Testator intends, through a properly executed Beneficiary Designation Form, to name the Trustee of this Trust as the beneficiary of certain Accounts. Although it is Testator's intent that this Trust be a qualified "designated beneficiary" as that term is used in IRC §401(a)(9)(E) ("Designated Beneficiary"), this Trust shall not be construed or interpreted as a beneficiary designation of any Accounts noted herein or on exhibits attached hereto, nor shall this Trust be construed as an assignment of any interest in any of the aforesaid plans or accounts.

10.5.2 **Payment of Taxes.**

Notwithstanding anything herein to the contrary, no payment of taxes of any kind, or payment of debts or expenses of administration shall be made from any Accounts, or the proceeds of such Accounts, for any such taxes, debts or expenses of administration if such payment would cause the Trust or any such Account to be considered to have a beneficiary other than a qualified Designated Beneficiary for purposes of determining required minimum distributions under IRC §401(a)(9)(A) and the Regulations promulgated thereunder.

10.5.3 **Failure of Beneficiaries.**

If at any time prior to final distribution pursuant to Paragraph 10.6 below, all the beneficiaries identified by the Testator are deceased and no other disposition of the property is directed by this Trust, the remaining balance of the Accounts shall be distributed to the Testator's lineal descendants by right of representation. In default thereof the property shall be distributed to, the Testator's next of kin then living, regardless of how remote their degree of kinship is. With respect to usage of the term "next of kin," it is Testator's intent to override any state law provision regarding failed

transfer, potentially requiring escheat to such state; rather, use of this term is intended to create interests based on consanguinity.

10.5.4 **Distributions.**

The Trustee shall have all rights to take Account distributions, plus such additional amount or amounts as the Trustee deems advisable in his or her sole discretion; make investments regarding the Accounts and manage the Accounts. Any distributions received from the Accounts to a beneficiary's separate trust share, shall be subject to the Trustee's sole and absolute discretion regarding the manner and amount distributed to said beneficiary or retained in the Trust. Any distributions not so distributed in any given year of this Trust shall be added to principal and held, administered and distributed as part thereof. Once the beneficiaries of this Trust reach the age of trust termination (see Paragraph 10.5), all rights associated with the Accounts will be exercised by the beneficiaries. It is the Testator's intent that all such Account distributions be distributed to, or held for, only individual beneficiaries within the meaning of the IRC §401(a)(9) and applicable regulations promulgated thereunder. Account distributions shall be those amounts required to be distributed under IRC §401(a)(9) and the Regulations promulgated thereunder.

10.6 **Duration and Final Disposition of Trust.**

The Trust Estate shall be finally distributed as follows: fifty percent (50%) of each Beneficiary's separate share of the Trust Estate when such Beneficiary reaches age thirty-five (35), and balance of each Beneficiary's share of the Trust Estate when such Beneficiary reaches age forty (40).

10.7 **Broad Power of Trustee to Delay Distribution of Principal and Income.**

Notwithstanding the foregoing distribution provisions, the Trustee shall have the discretion to withhold or postpone any or all distributions of principal and/or income, or any portion thereof, directed or permitted to be made under this Trust to a Beneficiary of this Trust (other than distributions pursuant to Paragraph 10.5, regarding retirement accounts), if Trustee determines, in the exercise of his or her discretion and given the circumstances existing at the time such distribution might otherwise be made but for the provisions of this Paragraph, that such distribution should be withheld or postponed due to:

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10.7.1 **Legal Proceedings.**

The involvement of such Beneficiary as a defendant in a civil or criminal lawsuit or in any bankruptcy proceedings (whether voluntary or involuntary);

10.7.2 **Substance Abuse.**

The involvement of such Beneficiary with the use of any illegal chemical substances and/or with the misuse of any legal chemical substances and/or alcohol (or both);

10.7.3 **Marital Dissolution.**

The involvement of such Beneficiary in a marital dissolution action which is pending in a court of competent jurisdiction;

10.7.4 **Residency.**

The residency of such Beneficiary in a country which will deprive the Beneficiary of the enjoyment of the Beneficiary's trust assets, or affiliation by such Beneficiary with a group of individuals or an organization which will deprive such Beneficiary of the enjoyment of trust assets (including, but not limited to, such Beneficiary's involvement in a religious or cult type organization);

10.7.5 **Military Duty.**

The active military duty of such Beneficiary in such a case where the Beneficiary will be unable to use a substantial portion of his or her trust assets (including, but not limited to, active military duty of such Beneficiary in a war zone); or

10.7.6 **Disadvantageous Tax Consequences.**

Seriously disadvantageous tax consequences are likely to result to the Beneficiary or his or her estate from the distribution.

10.8 **Administration of Delayed Distributions.**

Distributions which are withheld or postponed pursuant to the above Paragraph 10.7 shall be held for the life of the Beneficiary for whom the distributions could have been made, with the distributions of income and principal to be made to or for the benefit

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of the Beneficiary in the discretion of the Trustee pursuant to the guidelines set forth or referred to in the Trust share from which the distribution was intended to be made, unless and until a distribution is deemed appropriate by the Trustee, exercising the discretion of the Trustee under the standard of this Section. Any such withheld or postponed distributions (the "undistributed portion") remaining undistributed at the death of the Beneficiary, or at any earlier time when a superior court would have the authority to direct the distribution of any such undistributed portion pursuant to any statute relating to the Rule Against Perpetuities, shall be distributed pursuant to the provisions of the Trust from which distributions were intended to be made directing the disposition for that property remaining at the Beneficiary's death.

10.8.1 Beneficiary's Right to Review.

Upon the request of the Beneficiary whose distribution has been withheld or postponed, the Trustee shall review the circumstances, which caused the Trustee to withhold or postpone such distribution, and if the Trustee determines that distributions should be made, they shall be made forthwith.

10.8.2 Trustee's Power to Contest.

The Trustee may contest any action filed by a Beneficiary, or a creditor of a Beneficiary, which seeks to secure judicial approval or authorization for a discretionary distribution, and the Trustee shall be entitled to charge all fees and costs, including attorney's fees or Trustee's fees, incurred incident to such contest as an administrative expense of the Trust Estate of the Beneficiary that is subject to such contest or action.

10.8.3 Trustee's Discretion.

In exercising discretion under the above Paragraph 10.7 and this Paragraph 10.8, the Trustee is authorized to rely conclusively on any information or other representation of facts the Trustee believes to be genuine.

10.9 Incapacity of Beneficiary.

Notwithstanding any other provision of this Trust, if, in the opinion of the Trustee, a Beneficiary is incapacitated, the Trustee may withhold the distribution of direct income payments or principal payments to the Beneficiary. The Trustee in this event is authorized to apply funds directly for the benefit of the Beneficiary, including use of income or principal. The assets shall continue in trust until, in the opinion of the Trustee, the incapacity no longer exists. The term "incapacity," as used in this paragraph, shall

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mean that the Beneficiary is, in the opinion of the Trustee, unable to manage the Beneficiary's own financial affairs, whether because of illness, minority, or any other reason.

ARTICLE 11.

POWERS AND DUTIES OF THE TRUSTEE

11.1 **In General.**

This Article shall apply to any and all fiduciaries acting under the terms of this my Last Will and Testament including my Personal Representative (hereafter collectively referred to as "Trustee," where applicable), and any and all Trustees and Co-Trustees (hereafter collectively referred to as "Trustee"). Furthermore, the following provisions of this Article shall be applicable to the various trusts for which provisions are made in this Will, except that the provisions of any specific Article shall be controlling as to the respective trusts for which such provisions are made therein, if any, to the extent that there is a conflict between such provisions and those of this Article.

11.2 **Powers Generally.**

The Trustee shall have and may exercise all rights and powers now given to Trustees generally under the laws of the State of Washington (which laws are herein incorporated by this reference) and all further and broader rights and powers which may hereafter be given to Trustees generally under any subsequent laws of Washington State. No subsequent repeal or amendment of any such laws shall diminish or restrict the Trustee rights and powers hereunder. No enumeration of specific rights and powers below shall be deemed in any manner to restrict or diminish the general rights and powers of the Trustee, but shall be deemed to be in addition thereto.

11.3 **Determination of Income and Principal.**

The Trustee shall have the power to determine in accordance with the Washington State Principal and Income Act (RCW 11.104A, *et seq.*) what is income, and what is principal, in the administration of the estate and or any Trust hereunder, and to credit or charge to income or principal or to apportion between them any receipt or gain and any charge, disbursement or loss as is deemed advisable.

11.4 **Books and Records.**

The Trustee shall at all times hold the Trust's books and records open and subject to inspection by any Beneficiary then entitled to receive any principal or income under this Agreement or by the attorney or other legal representative of such Beneficiary. The

Trustee shall provide notice to the fewest beneficiaries necessary to comply with the Washington Trustees' Accounting Act, RCW 11.106, and keep them reasonably informed about the Trust as required by RCW 11.98.072. The Trustee shall otherwise be, and is hereby relieved, from any and all duties a Trustee may be relieved of pursuant to RCW 11.97.010 and the other laws of the State of Washington or any other state with respect to giving a bond or making or filing with any court or person any report, inventory, or account of the principal or income of the Trust Estate hereunder.

11.5 **Compensation.**

The Trustee may be paid a fair and just compensation for his or her services. The Trustee shall also be allowed to employ such agents and attorneys as are reasonably necessary in protecting and managing the trust estate, using care in their selection and compensation. Proper expenditures made or incurred by the Trustee in administering the trust estate shall be repaid and allowed to the Trustee out of the trust estate. The Trustee shall be reimbursed from the trust estate or by the beneficiaries for all reasonable expenses, including attorney's fees incurred in bringing or defending any action growing out of the administration of this trust, whether such action is instituted while the trust is being administered or after termination thereof.

11.6 **Retention of Property.**

The Trustee may hold and retain, in the same form in which it is received, property transferred to the Trustee for administration even though such property may not be of a character authorized by the laws of the State of Washington for trust investments, or be unsecured, unproductive, or of a wasting nature, or be inconsistent with the usual concepts of diversification of trust assets.

11.7 **Merger of Trusts.**

The Trustee is authorized to merge two (2) or more substantially similar trusts otherwise established for the same persons or class of persons, and thereafter to administer and distribute such as one (1).

11.8 **Division of Trusts.**

The Trustee is authorized to divide one (1) trust into two (2) or more trusts with identical provisions. A division may be made by the Trustee either on the basis of the value of each asset on the date of the division or by allocation to each trust a fractional interest in each asset.

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11.9 **Asset Management.**

In acquiring, investing, reinvesting, exchanging, selling and managing the assets of each trust, the Trustee shall exercise the judgment and care under the circumstances then prevailing, which people of prudence, discretion, and intelligence exercise in the management of their own affairs, not in regard to speculation but in regard to the permanent disposition of their funds, considering the probable income as well as the probable safety of their capital. I further authorize the Trustee to invest in property of all kinds. In making investment decisions the Trustee is directed to take into account the overall investment strategy of the trust, the duration of the trust, the needs of the beneficiaries, the tax circumstances of the trust and the beneficiaries, economic conditions and the other investments of the trust.

11.10 **Distributions.**

The Trustee may make distributions in kind or in cash, or partly in kind and partly in cash, and in his or her discretion, may allocate particular assets or portions thereof or undivided interests therein to any one or more of the beneficiaries hereunder as he or she deems to be in the best interest of the beneficiaries. The decision of the Trustee shall be final and binding upon all parties in interest.

11.11 **Retirement Benefits.**

11.11.1 **General Rules.**

Notwithstanding any other provision of this Will, neither my Personal Representative nor Trustee may distribute to or for the benefit of my estate, any charity, or any other non-individual Beneficiary (other than a qualified trust) any benefits payable under any qualified retirement plan, IRA, tax deferred annuity or other retirement arrangement subject to the minimum distribution rules of IRC § 401(a)(9) or other comparable provisions of law. It is my intent that all such retirement benefits be distributed to or held for only individual beneficiaries within the meaning of IRC § 401(a)(9) and applicable regulations.

11.11.2 **Allocation of Retirement Benefits in Non-Pro Rata Division.**

In the furtherance of the settlement of my estate and all Trusts created under this Will, I fully and completely authorize my Personal Representative and the Trustee of any Trust created under this Will to agree with my spouse to make an approximate equal division of our former community property (both probate and non-probate). Therefore, my Personal Representative and Trustee may exchange with my spouse

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any interest I may have in community property for my spouse's community property. The property shall be exchanged at its exchange date value. It is my intent that, to the extent possible, in the process of any non-pro rata division of community property, any interest in an IRA under IRC § 408, a tax deferred annuity under IRC § 403 or a retirement plan under IRC § 401 be allocated to my spouse. Moreover, it is my intent that, in any non-pro rata distribution of assets to the Marital Trust Estate (see Article 7 (seven)) above, to the extent possible, any such benefits be allocated to that portion of the Trust that would be included in my spouse's estate if my spouse died immediately before such division; provided, however, that immediately after such allocation, the right to such assets shall be distributed, outright, to my spouse.

11.12 Income Distributed from Personal Representative.

Income, if any, distributed to the Trustee by my Personal Representative, shall be treated by the Trustee as any other income. Income which is withheld from the Beneficiary of the trust from which such income was derived shall be added to the principal of such trust not less frequently than annually.

11.13 Termination.

Notwithstanding any other provision of this Will, each trust hereby created, if not previously terminated under other provisions of this Will, shall in any event terminate 150 years after the date of my death. Upon such termination, all the assets thereof shall be distributed to the person or persons then entitled to receive the income thereof and in the shares provided for the distribution of income as if the Trustee exercised all discretionary provisions for the distribution of income upon the principle of representation.

11.14 Employment of Others.

The Trustee may employ and shall be fully protected in relying upon the advice of legal counsel on questions of law. The Trustee may also employ accountants, investment advisors or agents, even if they are associated with the Trustee, to advise or assist the Trustee in the performance of the Trustee's duties. The Trustee is also authorized to appoint an ancillary trustee or agent to facilitate management of assets located in another state or foreign country. Trustee shall not be liable for loss or damage caused by any agent or attorney selected by the Trustee if reasonable care was exercised in selecting and retaining such agent or attorney.

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11.15 **Discretionary Acts.**

Any action taken in good faith by the Trustee in the exercise of any power, authority, judgment, or discretion conferred upon the Trustee hereunder, shall be conclusive and binding upon all persons interested in the assets of any trust hereunder.

11.16 **Resignation.**

Any Trustee may resign at any time without court proceedings, by delivering a written notice of resignation to the successor Trustee, or as the case may be the beneficiaries who are then entitled to trust income, or for whom income is then being accumulated. The resignation shall be effective upon the Trustee's discharge as provided in RCW 11.98.041.

11.17 **Appointment of Successor Trustee.**

In the event that there is a Trustee vacancy in any of the Trusts created in this Will by reason that all of the designated Trustees are unable or unwilling to serve as a Trustee, and/or there is no then surviving Trust Protector if required by said Trust, the Superior Court of an appropriate county shall name a Successor Corporate Trustee and/or Trust Protector who shall not be a government entity of any kind.

11.18 **Trustee Liability.**

The Trustee shall not be liable for loss caused by or resulting from an error of judgment with respect to any action taken or omitted requiring the exercise of discretion if the Trustee shall have acted in good faith, nor shall the Trustee be liable for loss caused by or resulting from any act or omission in the absence of bad faith.

ARTICLE 12.

DEBTS, EXPENSES AND TAXES

12.1 **Debts, Expenses and Taxes.**

My Personal Representative shall pay from the residue of my estate all proper obligations of my estate, including expenses of my last illness and funeral, costs of administration (including ancillary), other proper charges and enforceable claims against my estate; **provided, however**, death taxes, as defined herein, shall be apportioned pursuant to the terms of this Article, specifically the Sections comprising Paragraphs 12.2 and 12.3. Payments may be charged to estate income or principal in the discretion of my Personal Representative to the extent no deduction otherwise allowable is reduced thereby.

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12.2 **Death Taxes Defined.**

Death Taxes means Federal Estate Tax and the estate tax payable to this state or any other jurisdiction with respect to the transfer of my estate and interests and penalties imposed in addition to the tax, but not the additional estate tax under IRC §2032A(c).

12.3 **Tax Apportionment.**

All Death Taxes occasioned by my death shall be apportioned in accordance with Chapter 83.110A of the Revised Code of Washington. Except as provided elsewhere in this Will, all Death Taxes imposed by my taxable estate and payable by reason of my death, with respect to property passing under this Will or otherwise, shall be equitably apportioned among the persons interested in my estate to whom any benefit accrues in the manner in accordance with RCW 83.110A.

ARTICLE 13.

SPENDTHRIFT TRUST PROVISION

Except for that portion of a trust Beneficiary's share of a given trust hereunder which would qualify for the marital deduction provided by IRC §2056 and any applicable state laws, rules, and regulations, and then only during my spouse's lifetime, with respect to such portion, no money or property (either principal or income) payable or distributable to any Beneficiary under this Will or any trust created hereunder shall vest in a Beneficiary entitled thereto until actually paid or delivered to such Beneficiary by the Trustee. Further, no money or property (either principal or income) payable or distributable to any Beneficiary shall be liable for his or her debts or be subject to the process or seizure of any court or be an asset in bankruptcy proceeding (voluntary or involuntary) of any Beneficiary. No Beneficiary hereunder shall have power to anticipate, alienate, assign, pledge, or otherwise charge or encumber his or her interest under this Will or any trust created hereunder, including any income therefrom, whether such liability arises from debt, contract, tort, or engagement of any type. If, by reason of a bankruptcy (voluntary or involuntary), judgment, or any other cause, any income or principal would, except for this provision, vest in or be enjoyed by any person other than the trust Beneficiary intended by the terms of this Will or any trust created hereunder, then such principal or income shall not be distributed but shall be withheld by the Trustee from payment during the life of that trust Beneficiary or during any shorter period or periods in the sole and absolute discretion of the Trustee. Notwithstanding the foregoing, no share or interest qualifying for the marital deduction provided under IRC §2056 and any applicable state laws, rules, and regulations shall be subject to assignment, alienation, pledge, attachment, levy, garnishment, claims, or any other legal process of any court from any creditor or creditors of the trust Beneficiary; nor shall the assets be an asset in any future bankruptcy of the trust Beneficiary.

ARTICLE 14.

TAX ELECTIONS

I authorize my Personal Representative to exercise all elections available under federal and state laws with respect to the following:

1. the date or manner of valuation of assets;
2. the deductibility of items for state or federal income or death tax purposes;
3. the marital deduction;
4. the generation-skipping transfer tax exemption;
5. the filing of joint, and/or separate income tax returns on behalf with my spouse or my spouse's Personal Representative;
6. consent to the treatment of gifts made by me, or my spouse, or split between each of us;
7. or other matters of federal or state tax law.

All of the above should be in accordance with what my Personal Representative believes to be in the best interests of my estate.

Furthermore, my Personal Representative shall make an election to transfer my unused estate tax and/or gift tax exemption, exclusion, or credit amount(s) to my spouse as applicable under the "portability" feature of any state and/or federal laws.

ARTICLE 15.

DEFINITIONS AND CONSTRUCTION

15.1 Context.

As the context may require, the gender of all words used herein shall include the masculine, the feminine and neuter, and the singular of all words shall include the plural and the singular.

15.2 Governing Law and References.

This instrument shall be governed by Washington law and by applicable federal law. All references made to the statutes or legislative acts of any jurisdiction include any amendments and successor legislation.

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15.3 Education.

Whenever provision is made in this Will for payment of the education of a Beneficiary, the term "education" shall be construed to include college and postgraduate study, as well as technical training in a specialty school or trade school, so long as pursued to advantage by the Beneficiary at an institution or school of the Beneficiary's choice, whether within or outside of the United States, and so long as said institution or school shall be a recognized educational institution or school with regularly enrolled faculty and student body. The term "education" shall also be construed to include the Beneficiary's related living expenses to the extent that they are reasonable, including reasonable spending money and reasonable travel.

15.4 RCW.

All references in this Will to "RCW" are to the Revised Code of Washington and shall refer to corresponding provisions of subsequent Washington laws.

15.5 IRC.

All references in this Will to "IRC" are to the Internal Revenue Code of 1986, as amended from time to time, or any successor statute.

15.6 Survivorship.

Any person who must survive or be living at the time of any event in order to take a beneficial interest created under this Will, will be deemed to have survived or be living only if such person is still living thirty (30) days after the event giving rise to the vesting of the beneficial interest.

15.7 Revocation.


My spouse is executing a Last Will and Testament contemporaneously with this Last Will and Testament. However, it is not our intention to create a binding contract between the two of us. Each of us reserves the full right of revocation, cancellation, or amendment whether exercised prior to, or subsequent to the death of the other.

I HAVE SIGNED THIS WILL ON THE 19th DAY OF July 2022.

Hans Carl Stoker
Hans Carl Stoker

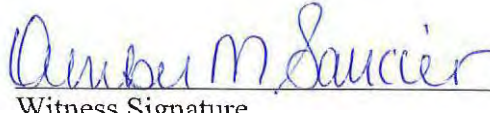
Initials HS

The foregoing instrument consisting of 51 typewritten pages, including this page, was at the date thereof signed by the Testator, Hans Carl Stoker, and published and declared by him to be his Last Will and Testament, in the presence of us, who at his request and in his presence and in the presence of each other have attested the same and hereto affix our signatures as witnesses thereto.


Witness Signature


6963 Little Rock Rd SW
Street Address

Tumwater WA 98512
City, State, Zip


Witness Signature

6963 Little Rock Rd SW
Street Address

Tumwater, WA 98512
City, State, Zip


Witness Signature

6965 Little Rock Rd SW
Street Address

Tumwater WA 98512
City, State, Zip

Initials HS

**AFFIDAVIT OF WITNESSES TO LAST WILL AND TESTAMENT
OF
HANS CARL STOKER**

STATE OF WASHINGTON)
) ss.
COUNTY OF THURSTON)

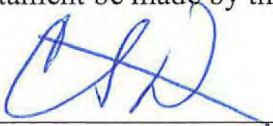
The undersigned attesting witnesses, being duly sworn on oath, depose and state:

1. **DECLARATIONS.** Immediately prior to the execution of the attached document dated the 19th day of July 2022, the Testator, Hans Carl Stoker, declared it to be his Last Will and Testament and requested the undersigned witnesses to subscribe their names to it.

2. **SIGNATURE, ATTESTATION, AND SUBSCRIPTION.** Immediately following his declaration, the Testator signed the attached Will in the presence of the undersigned witnesses. Each of the undersigned attested the execution thereof by subscribing his or her name thereto in the presence of the Testator and of the other subscribing witnesses.

3. **COMPETENCY.** The undersigned witnesses, for themselves, state that they are competent and of legal age, and that the other subscribing witnesses and the Testator appeared to be of legal age, competent, and of sound mind. The Testator further appeared to be able fully to dispose of his estate and to be acting of his own free will and without duress.


The Testator requested that this affidavit in proof of his attached Last Will and Testament be made by the undersigned subscribing witnesses thereto.



Witness Signature

Cynthia S Worth

Printed Name



Witness Signature

Andrew Worth

Printed Name

Amber M. Saucier

Witness Signature

Amber M. Saucier

Printed Name

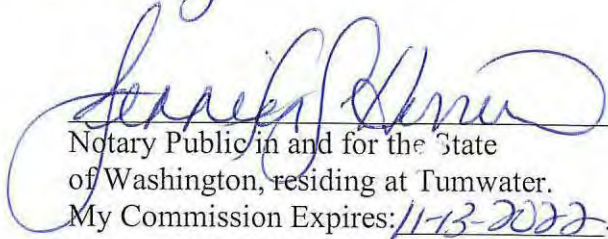
Initials HS

STATE OF WASHINGTON)
) ss.
COUNTY OF THURSTON)

I certify that I know or have satisfactory evidence that the above-signed individuals are the people who appeared before me, and said people acknowledged that they signed this instrument and acknowledged it to be of their free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 19th day of July 2022.




Notary Public in and for the State
of Washington, residing at Tumwater.
My Commission Expires: 11-13-2022.

Initials 742