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DESOTO COUNTY, MS
W.E. DAVIS, CH CLERK

CERTIFICATE OF TRUST

This Certificate of Trust is made and entered into in accordance with the provisions of Mississippi Code Annotated §91-9-7.

1. The name of the trust the "Non-EGST-QTIP Trust" under the DAMRON FAMILY TRUST.

2. The street and mailing address of the trust is 1076 Fairway Road, Santa Barbara, CA 93108.

3. The name and mailing address of the trustee is:

   Bonnie L. Damron
   1076 Fairway Road
   Santa Barbara, CA 93108

4. The names and mailing address of the grantor is:

   James L. Damron
   1076 Fairway Road
   Santa Barbara, CA 93108
   James L. Damron is deceased (date of death November 10, 2008)

5. A legal description of all interest in property owned by or conveyed to the trust is attached as Exhibit A.

6. The anticipated date of termination of the trust is after the death of Bonnie L. Damron.

7. The general powers granted to the trustee are as set forth in Exhibit B hereto.

Witness the signatures of the trustee and the grantor on this the 14 day of November, 2011.

TRUSTEE:

Bonnie L. Damron

3016034.3

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STATE OF CALIFORNIA)
) ss
COUNTY OF SANTA BARBARA)

On NOVEMBER 14, 2011, before me, ELLIOTT RODRIGUEZ, a Notary Public, personally appeared BONNIE L. DAMRON, who proved to me on the basis of satisfactory evidence to be the person whose names is subscribed to the within instrument, and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Notary Public

ELLIOTT RODRIGUEZ
COMM. #1891026
NOTARY PUBLIC-CALIFORNIA
SANTA BARBARA COUNTY
My Comm. Expires May 26, 2014

Prepared By:
Joseph R. LaMagna
101 W. Broadway, Suite 1200
San Diego, California 92101-3890
619-744-7300

3016034.3

EXHIBIT A

The Non-EGST-QTIP Trust under the Damron Family Trust, as amended

Assets	**Date Transferred to Trust**
As a tenant in common, an undivided 50% interest in Lot 4, Second Revision, Windchase Subdivision, described property located in Desoto County, Mississippi	11-14-11

Lot 4, Second Revision, Windchase Subdivision, situated in Section 35, Township 1 South, Range 8 West, City of Horn Lake, DeSoto County, Mississippi, as per plat recorded in Plat Book 85, page 3, in the office of the Chancery Clerk of DeSoto County, Mississippi.

Together with easements created under Declaration of Easements recorded in Deed Book 461, page 582, in the office of the Chancery Clerk of Desoto County, Mississippi.

Exhibit B

TENTH: POWERS OF TRUSTEES

General Powers. The Trustees shall have the following rights and powers to carry out the purposes of this Declaration with respect to any and all property, whether real or personal, principal or accumulated income, which may at any time be held hereunder, including any property held for a minor. Such rights and powers are in addition to any now or hereafter conferred by law but are subject to any limitations stated elsewhere in this Declaration of Trust. Such rights and powers may be exercised in the Trustees' discretion at any time and from time to time during the continuance of any trust hereunder and even after termination of all trusts hereunder until actual distribution of all trust property.

1. Investment Powers. To invest and reinvest the Trust Estate in every kind of investment, specifically including, but not by way of limitation, corporate obligations of every kind, stocks, preferred or common, shares of investment trusts, investment companies, and mutual funds, and mortgage participations.

2. Power to Borrow and Encumber. To borrow money for debts of the trust or of the trust and any co-owner or for a Settlor's debts, at interest rates then prevailing from any individual, bank, or other source, irrespective of whether such individual or bank is then acting as Trustee, and to create security interests in or otherwise encumber trust property by mortgage, deed of trust, pledge or otherwise and to guarantee a Settlor's or any beneficiary's debts.

3. Power to Manage Securities. To have all the rights, powers, and privileges of an owner with respect to the securities held in trust, including but not limited to, the powers to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, liquidations, sales and leases, and incident to such participation to deposit securities with and transfer title to any protective or other committee on such terms as the Trustees may deem advisable; and to exercise or sell stock subscription or conversion rights.

4. Power to Hold Securities or Other Property in Name of Nominee. To hold securities or other property (including but not limited to real property) in the Trustees' names as Trustees under this trust, or in the Trustees' own names, without a designation showing them to be Trustees under this Declaration, or in the name of a nominee, or in the name of one Trustee alone. The Trustees may hold securities unregistered in such condition that ownership will pass by delivery. Any Settlor while acting as Trustee may act alone when investing, collecting, depositing and disbursing any funds of the Trust Estate which are held in commercial bank accounts, bank savings accounts, savings and loan accounts, savings and loan certificates, other certificates of deposit, and stocks bonds or other securities, and/or any real or personal property of any type, without the joinder of the other Co-Trustee.

5. Power to Litigate. To commence or defend such litigation with respect to the trust or any property of the Trust Estate as the Trustees may deem advisable, at the expense of the trust.

6. Power to Compromise Claims. To settle, submit to arbitration, contest, prosecute or abandon claims, with or without consideration or otherwise adjusting claims in favor of, or against, the Trust Estate, or any portion thereof.

7. Power to Employ Investment Counsel. To appoint professional, independent and disinterested investment counsel and to delegate to such investment counsel such investment powers and responsibilities as the Trustees deem proper. Such powers and responsibilities

may include directing the purchase and sale of securities, determining the minimum or maximum prices at which such securities shall be sold or purchased, and the selection of a broker or brokers to be employed in connection with the sale and purchase of securities. Neither the Trustees nor any person dealing with the Trustees or the investment counsel shall incur any liability to any beneficiary or the trust for following the recommendations or directions of the investment counsel or the Trustees. The investment counsel or any persons dealing with them shall not incur any liability to any beneficiary or the trust asserted on the grounds that the appointment of the investment counsel and the compliance with its recommendations and directions constitute an improper delegation of fiduciary duties by the Trustees. The investment counsel shall have the right to resign at any time. The appointment and authority of an investment counsel shall continue until the Trustees, by affirmative action, terminate such appointment and authority. As used herein, the term "professional, independent and disinterested investment counsel" shall mean counsel who are not personally or financially interested in the purchase or sale of securities but are only paid compensation or fees for their services.

In the event said counsel is obtained, the Trustees' fees for their ordinary services with respect to property for the period said counsel is retained shall not be reduced to take account of the absence of investment responsibility with respect to that property.

8. Release of Powers. Each Trustee shall have the power to release or to restrict the scope of any power that may be held in connection with the trust created under this instrument, whether said power is expressly granted herein or implied by law. The Trustee shall exercise this power in a written instrument specifying the powers to be released or restricted and the nature of any such restriction. Any released power shall pass to and be exercised by the other then-acting Trustee, if applicable, otherwise, to the Special Trustee named in this instrument.

9. Trustee Power Limitation. Notwithstanding anything herein contained to the contrary, any power, duty, or discretion and authority granted to the Trustees hereunder shall be absolutely void: (a) to the extent that either the right to exercise or the exercise thereof shall in any way affect, jeopardize or cause Settlor's estate to lose all or any part of the tax benefit afforded the Deceased Spouse's estate by the marital deduction under either federal or state laws, and (b) to the extent the Residual Trust or Disclaimer Trust shall in any way be deemed to be included in the Surviving Spouse's estate as a result of the Surviving Spouse acting as Trustee. No provisions of this Declaration of Trust or of the Deceased Settlor's last Will shall be deemed to limit the right of

the Surviving Spouse to receive currently the entire income derived from the principal of the QTIP Trust created herein after the death of the Deceased Spouse.

10. Determination of Principal and Income. The Special Trustee may make such elections and allocations under the law permitted to be made by a Trustee, as the Special Trustee shall consider advisable (whether or not the election relates to trust property), without regard to, or adjustments between, principal and income or the relative interests of the beneficiaries. Subject to the Special Trustee's power, the determination by the Trustees in all matters with respect to what shall constitute the principal and income of the Trust Estate and the apportionment and allocation or receipts and disbursements between these accounts shall be governed by the provisions of the Revised Principal and Income law of the state of California as it may from time to time exist, except as to any of such matters as may otherwise be provided for in this instrument or as otherwise specified by the Special Trustee. In the event and to the extent that any of such matters are not provided for either in this instrument, by the Special Trustee, or in the Principal and Income law, they shall be determined by the Trustees in their discretion. The Trustees shall amortize premiums and accumulate discounts. The Trustees shall not set aside out of income a reserve for depreciation, obsolescence, repair, replacement or improvement of any capital assets contributed to this trust during the Settlors' lifetimes or by Will upon the death of a Settlor. If the Trustees thereafter acquire any property subject to depreciation, amortization, or depletion, a reasonable reserve shall be maintained therefor, which reserve shall constitute a part of the principal of the trust.

11. Power to Purchase Property from Settlors' Estates. The Trustee shall have power to purchase property at its fair market value, as determined by the California Probate Referee appointed by the court for the Settlor's estate, from either Settlor's estate.

12. Power to Retain Investment Property. The Trustee shall have the power to continue to hold any property, and to operate at the risk of the Trust Estate any property or business that the Trustee receives or acquires under the trust as long as the Trustee deems advisable, the profits and losses therefrom to inure or be chargeable to the Trust Estate as a whole and not the Trustee.

13. Power to Retain or to Acquire Business Interests. The Trustee is further empowered to retain, invest and reinvest all or any part of the Trust Estate in any business or interest in any business, including but not limited to partnerships, including limited liability

partnerships, and shares in closely held corporations, including but not limited to limited liability companies, and thereafter to operate, to incorporate, or to sell or liquidate them as the Trustee shall consider advisable. The Trustee may perform all acts and employ all personnel the Trustee determines to be proper in the conduct of the business, without liability for any result in loss, except loss due to the Trustee's own negligence or malfeasance. The Trustee is authorized to employ any managers, agents, attorneys, accountants, and other managerial or advisory personnel as the Trustee, in the Trustee's discretion, may consider necessary or desirable for the management or operation of any business interest held in the Trust Estate. The Trustee is authorized to pay them out of the Trust Estate such compensation as the Trustee, in the Trustee's discretion, determines to be reasonable and proper. The Trustee shall not be liable for any loss or expenses suffered by the Trust Estate and arising out of the conduct by the Trustee of any business held by the Trust Estate, including any corporation controlled by the trust, except such loss or expense as shall have been occasioned by the Trustee's gross negligence. The Trustee shall incur no liability for misconduct, mismanagement, or negligence on the part of any employee of a business, or employee or a partner of a partnership or any employee or officer or director of a corporation.

14. Prohibitions. After the death of the first spouse, the Trustee is expressly prohibited from exercising, primarily for the benefit of him or herself or of the Surviving Spouse rather than for the benefit of the beneficiaries of this trust, any power vested in the Trustee. The Surviving Spouse shall not have the power to purchase, exchange, or otherwise deal with or dispose of the principal or the income of the Residual Trust or Disclaimer Trust for less than an adequate and full consideration in money or money's worth or the power to borrow the principal or income of the Residual Trust or Disclaimer Trust, directly or indirectly, without adequate interest or without adequate security.

15. Real Property. The Surviving Spouse shall have the right to occupy all real property in any trust from which that beneficiary is authorized in the Trustee's or Special Trustee's discretion to receive principal currently; provided, however, that the Surviving Spouse, in his or her discretion, may direct the Trustee to sell any such property and replace it with or rent or lease another residence selected by the Special Trustee. During the Surviving Spouse's lifetime, the Trustee shall pay a proportionate part of the mortgage or trust deed payments, property taxes, assessments, insurance, maintenance, and ordinary repairs on all such property, or any rent or lease payments equal to the Deceased Spouse's proportionate interest in the property out of the Deceased

Spouse's assets. The Surviving Spouse shall be required to pay the fair market rental for his or her use of the Deceased Spouse's share of the real property used by the Surviving Spouse for nine (9) months after the death of the Deceased Spouse; provided, however, that if the Surviving Spouse does not elect to disclaim said real property within nine (9) months after the date of death of the Deceased Spouse, or irrevocably waives the right to disclaim before that time, no fair market rental is required for any usage of the real property by the Surviving Spouse.

16. Life Insurance. Notwithstanding any other provisions in this trust, while the Surviving Spouse is acting as Trustee, the Special Trustee shall exercise all powers conferred on the owner of any policy of life insurance, and the Trustee shall take any steps necessary or appropriate to implement this action. During such time, the Special Trustee may purchase insurance on the life of the Surviving Spouse with assets of the Residual Trust or Disclaimer Trust. The Special Trustee shall hold the powers in trust and shall designate this trust as beneficiary of all the policies. While the Surviving Spouse is acting as Trustee, he or she shall, on the request of the insurance company, execute any documents required to implement the actions taken by the Special Trustee. The Trustee shall pay all premiums on policies that the Special Trustee shall elect to continue in force (or purchase) from either the income or the principal of the owner-trust, or in part from each, as the Special Trustee may elect in his or her discretion.

17. Division of Property. The Trustee shall have the power to effect distribution of property and money in divided or undivided interests and to adjust resulting differences in valuation. A distribution in kind may be made pro rata or non-pro rata. In accomplishing the purposes of this trust, the Trustee shall have the power to purchase assets of and sell assets to one or more trusts created by this instrument. In any case in which the Surviving Spouse is the Trustee and is required, pursuant to the provisions of the trust, to divide any trust property into parts or shares for the purpose of distribution, or otherwise, the Special Trustee, and not the Trustee, is authorized, in the Special Trustee's absolute discretion, to make such division and distribution (pro rata or otherwise). In making any divisions and distributions, the Trustee (or Special Trustee) may make such sales of the trust property as the Trustee may deem necessary on such terms and conditions as he or she shall see fit. In making non-pro rata distributions or allocations under the terms of this trust, the Trustee (or Special Trustee) need not consider the income tax basis of the various assets nor make any attempt to equalize the aggregate income tax basis of assets distributed

or allocated. The decision of the Trustee (or Special Trustee) to consider or not to consider the income tax basis shall be absolute and shall be final and conclusive.

The Settlors hereby agree that each of them owns an undivided 50% interest in the total value of their community property estate rather than an undivided 50% interest in each and every community property asset. They hereby agree that, on the death of the first of them to die, the community property may be divided and distributed in accordance with the applicable provisions of this trust on a non-pro rata basis, or on the basis of a division of each item or asset of community property, or partly on each.

18. QTIP Election. Upon the death of a Settlor, the Executor, or in the event no such Executor is appointed, the Special Trustee of this trust, may elect to qualify all or any portion of the QTIP Trust for the federal estate tax marital deduction. Such Executor or Trustee shall not be liable if the election causes more than an optimal amount of property to be later taxed in the Surviving Spouse's estate due to this trust or these trusts, but such Executor or Trustee is authorized to consider any factors that appear relevant regarding the timing and aggregate amount of taxes on the combined estates of the Settlors, such as the death or apparent life expectancy of the Surviving Spouse, the availability of credits for property taxed in the estate of the Deceased Spouse or by foreign governments, and the like. Any portion of the QTIP not qualified for the marital deduction shall be held in a separate share of that trust, subject to all of the rights, interests, powers and other terms prescribed for the QTIP Trust.

19. Special Margin Accounts. The Trustees shall have the power to buy, sell and trade in securities of any nature, including short sales, on margin, and for such purposes may maintain and operate margin accounts with brokers, and may pledge any securities held or purchased by them with such brokers as security for loans and advances made to the Trustees.

20. Right of Trustee to Probate Trust Assets. Notwithstanding any other provisions of this Declaration of Trust, the Trustee may, in the Trustee's sole discretion, direct the executor of the Will of the Settlor to subject up to and including all trust assets to the jurisdiction of the probate court as if no living transfers had been made to the trust.

21. Delegation Rules. Each acting Trustee shall have the authority to delegate any of the Trustee's powers to a Co-Trustee, if any, otherwise to a successor Trustee, in both cases including a corporate trustee, by an instrument in writing signed by the then-acting Trustee and signed by the successor in acceptance of the delegation. Such written delegation shall specify the

power(s) therein delegated and the length of time for which the delegation shall be effective. Any such delegation later may be revoked by the Trustee who, but for the delegation, would then have such rights, powers, duties, and discretions. In addition, any Settlor while acting as Trustee shall have the power to delegate to an attorney-in-fact under a duly executed power of attorney document any and all powers expressly set forth in the power of attorney document.

22. Tax Provisions. Unless specifically provided to the contrary in this Declaration or in the Will of the appropriate Settlor, all generation-skipping taxes, together with interest thereon, shall be paid and charged as follows:

a. For a direct skip occasioned by either Settlor's death and with respect to which such Settlor is the transferor, taxes and interest shall be paid by the Trustee out of and charged against the property constituting the transfer as provided in IRC sections 2603(a)(3) and 2603(b).

b. All generation-skipping taxes attributable to a taxable distribution occurring with respect to any trust established hereunder shall be paid by the transferee thereof as provided in IRC sections 2602(a)(1) and 2603(b), and all generation-skipping taxes attributable to a taxable termination occurring with respect to any trust established hereunder shall be paid by the Trustee and charged against the property constituting the transfer as provided in IRC sections 2603(a)(2) and 2603(b).

23. Hold Back Provisions. If any trust estate includes a promissory note or notes for which gain would be accelerated under IRC section 453B if distributed to a beneficiary or another trust, the note or notes shall not be distributed at the time as otherwise provided for by the trust, but shall continue to be held in trust, and the payments received by the Trustee for the note or notes shall be distributed as received to the beneficiary, beneficiaries or other trusts who would otherwise receive the promissory note or notes, or to their respective successors-in-interest.

24. Attorneys in Fact. Should an attorney-in-fact duly appointed by a Settlor request, pursuant to express provisions of the power of attorney, that the Trustee transfer assets to an account named by the attorney-in-fact for the purposes of making gifts of the Trust Estate, the Trustee is authorized to make such a transfer of trust assets without liability to anyone for the Trustee's actions or failure to act on such request. A Settlor in that capacity and as Trustee is authorized to act hereunder through an agent under a duly executed power of attorney. Each other

Trustee is authorized to act hereunder through an agent under a duly executed power of attorney for purely administrative acts.