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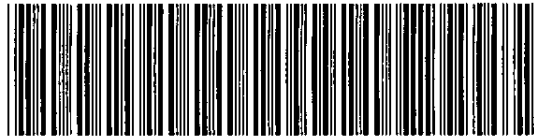
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DIVISION OF CORPORATIONS
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FILED
2009 OCT 14 PM 4: 29
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

T. Burch OCT 14 2009

TRANSMITTAL LETTER

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

SUBJECT: Ronald Gustav Meyer Trust

Enclosed is an original and one (1) copy of the Declaration of Trust and a check for:

FEES:

Declaration of Trust **\$350.00**

OPTIONAL:

Certified Copy **\$ 8.75**

FROM: Ronald G. Meyer

Name (Printed or typed)

P.O. Box 1547

Address

Tallahassee, Florida 32302

City, State & Zip

(850) 878-5212

Daytime Telephone number



FLORIDA DEPARTMENT OF STATE
Division of Corporations

October 9, 2009

RONALD G. MEYER
PO BOX 1547
TALLAHASSEE, FL 32302

SUBJECT: RONALD GUSTAV MEYER TRUST
Ref. Number: W09000045187

RECEIVED
09 OCT 14 PM 3:58
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

We have received your document for RONALD GUSTAV MEYER TRUST and your check(s) totaling \$358.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

A copy of the trust must be attached to the Affidavit to file or qualify a Trust.

Please return the corrected original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6928.

Tim Burch
Regulatory Specialist II
New Filing Section

Letter Number: 009A00032596

**AFFIDAVIT TO THE FLORIDA SECRETARY OF STATE
TO FILE OR QUALIFY**

Ronald Gustav Meyer Trust

A Non-Business **TRUST**

In accordance with Section 609.02 of the Florida Statutes, pertaining to
Common Law Declarations of Trust, the undersigned, the Chairman of the
Board of Trustees of Ronald Gustav Meyer Trust, a

Florida (Name of Trust)
Trust hereby affirms in order to file or qualify

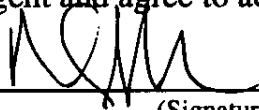
Ronald Gustav Meyer Trust (State)
in the State of Florida.
(Name of Trust)

1. Two or more persons are named in the Trust.

2. The principal address is 5278 Pimlico Drive, Tallahassee, Florida 32309


3. The registered agent and street address in the State of Florida is:
Ronald G. Meyer, 131 N. Gadsden Street, Tallahassee, FL 32301

4. Acceptance by the registered agent: Having been named as registered
agent to accept service of process for the above named Declaration of Trust
at the place designated in this affidavit, I hereby accept the appointment as
registered agent and agree to act in this capacity.



(Signature of Registered Agent)

5. I certify that the attached is a true and correct copy of the Declaration of
Trust under which the association proposes to conduct its business in
Florida.


Name: Ronald G. Meyer
Chairman of the Board of Trustees

NOTARY

Filing Fee: \$350.00
Certified Copy: \$ 8.75 (optional)

CR2E063(3/00)

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

2009 OCT 14 PM 4: 29

FILED

RONALD GUSTAV MEYER TRUST

September 12, 2007

FILED

2009 OCT 14 PM 4:29

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Prepared by
Lauchlin T. Waldoch
McConnaughay, Duffy, Coonrod, Pope & Weaver, P.A.
1709 Hermitage Blvd.
Tallahassee, Florida 32308
850-425-8182

RONALD GUSTAV MEYER TRUST

I, Ronald Gustav Meyer, as Grantor, hereby create the Ronald Gustav Meyer Trust ("the Trust") on September 12, 2007. My wife and I are the trustees of this Trust and, in that capacity, we and our successors are collectively referred to in this Trust as the "Trustees."

ARTICLE 1 FAMILY

I am married to Judy Ferguson Meyer, who is referred to as "my wife" in this Trust. My wife and I are both citizens of the United States. My wife and I have one child, Ronald G. Meyer, II. References to "my descendants" mean my son named above and his descendants.

ARTICLE 2 TRANSFERS TO TRUST

I hereby convey to the Trustees Ten Dollars (\$10), which together with any assets later added to this Trust are referred to as the "Trust Estate." Any person may transfer assets to the Trust Estate, if the Trustees agree to accept them. Unless otherwise specified in writing at the time of the transfer, those assets will be held as provided in this Trust. The Trustees accept the responsibility of the Trustees, acknowledge receipt of the current Trust assets, and agree to hold the Trust Estate as set forth in this Trust.

ARTICLE 3 RESERVED RIGHTS

I reserve the following personal rights with respect to the Trust during my lifetime:

- To amend or revoke this Trust;
- To remove a Trustee and to designate a new Trustee;
- To withdraw assets, whether income or principal, from the Trust Estate;
- To require changes in the investments of the Trust Estate, but investments made by me are not subject to review by the Trustees unless my personal rights are suspended under Section 3.2;
- To direct the Trustees to perform any act of administration, whether or not contrary to the terms of the Trust; and
- To direct the Trustees to make distributions during my lifetime to any person named by me.

3.1 By Whom Exercisable. Except as provided below, all rights described above may be exercised only by me personally, from time to time, subject to the following: all exercises of these powers must be evidenced by a written instrument I have signed, the existence of which has been communicated to the Trustees, and any amendment of the Trust that contains "testamentary aspects" as defined in Fla. Stat. §736.0403 or a revocation of the Trust must be executed with the formalities of a Will in Florida. These powers, and any others powers conferred by law on a trust grantor, may not be exercised by any guardian who may be appointed for me or by my attorney-in-fact, except that either of those persons may amend (but not revoke) this Trust only to the extent necessary to preserve a tax deduction, exemption, or credit consistent with my beneficial intentions as stated in this Trust. The Trustees are to be held harmless and indemnified from any liability for any of their actions or omissions made in reliance on my actions or instructions under this article.

3.2 Suspension of Rights. My personal rights under this article will be suspended immediately if I become disabled. For these purposes, my disability is determined as follows:

(a) **Court Decision.** If I am determined to be incapacitated by a court having jurisdiction, my personal rights reserved in this article will be suspended until my legal capacity is restored.

(b) **Private Decision.** In the absence of a judicial determination, if my wife, my son, and the next successor Trustees reasonably believe that I am suffering from any mental or physical incapacity that would affect my judgment concerning management of the Trust, and if they obtain written confirmation of that opinion from my physician, they may give me written notice to that effect. Upon delivery to me of that written notice, my personal rights reserved in this article will be suspended immediately until my legal capacity is determined by a court or until the persons entitled to give such written notice rescind it.

(c) **Other Facts.** My personal powers will be suspended if the persons described in Section 3.2(b) give written notice to the Trustees (or the successor Trustees, if applicable) that they have received credible and timely evidence that I have disappeared, am unaccountably absent, or am being detained under duress so that I am unable to look after my financial interests.

(d) **HIPAA.** For purposes of this Section 3.2, I appoint each of the persons named above as my personal representative under 45 CFR § 164.502(g), a portion of the regulations implementing the Health Insurance Portability and Accountability Act of 1996, as amended ("HIPAA"), to demand, obtain, review, and release to others medical records or other documents protected by the patient-physician privilege, attorney-client privilege, or any similar privilege, including all records subject to, and protected by, HIPAA.

3.3 Homestead Rights. Despite any other provision of this Trust, I reserve the right to reside on any real property owned by the Trust during my lifetime. I will be entitled to claim any available homestead tax exemption for any real property in the Trust, and, for purposes of that exemption, my interest in such property will be deemed an interest in real property and not an interest in personal property. This provision does not restrict the Trustees from selling, leasing, or encumbering that property without my joinder in any deed or other instrument.

**ARTICLE 4
PAYMENTS DURING MY LIFETIME**

The Trustees shall make the following payments during my lifetime:

4.1 For My Benefit. The Trustees shall pay to or apply for my benefit (without obligation to any guardian who may be appointed for me) whatever income or principal that the Trustees in their discretion deem necessary or advisable for my best interests.

4.2 For My Wife. If my personal rights are suspended as provided in Article 3, the Trustees also shall pay or apply whatever sums from income or principal that the Trustees in their discretion deem necessary or advisable for the health, education, support, and maintenance of my wife. If an Independent Trustee is then serving, it may make such distributions to my wife as it determines to be in her best interests.

4.3 Intent. The Trustees are authorized to provide for the finest available support and health care for me and my wife, even if this leaves no assets of the Trust remaining for other beneficiaries.

4.4 Gifts. If my personal rights are suspended as provided in Article 3, I authorize the Trustees to make gifts from the Trust Estate during my lifetime for estate planning purposes, or to distribute amounts to my legally appointed guardian or to my attorney-in-fact for those purposes, subject to the following rules:

(a) **Recipients.** The gifts may be made only to my wife and my descendants and their spouses or to trusts primarily for their benefit.

(b) **Trustee Limited.** When a person eligible to receive gifts is serving as Trustee, he or she may not participate in making any distributions to himself or herself, and the remaining Co-Trustees will act alone, if at all; if that person is the sole Trustee, he or she may appoint an Independent Trustee who will have full discretion to make those distributions, if it determines they are appropriate. An Independent Trustee appointed under this Section 4.4(b) will have no other duties. This provision does not apply to gifts made to that person before he or she began serving as Trustee.

(c) **Charitable Pledges.** The Trustees may pay any charitable pledges I made while my personal rights were not suspended (even if not yet due).

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RONALD GUSTAV MEYER TRUST

ARTICLE 5
DISTRIBUTIONS AFTER MY DEATH

Upon my death and after making provision for the payments under Article 17, the Trustees shall distribute the remaining Trust Estate as follows:

5.1 Gifts Under Will. If my Will makes a gift of a specific asset that is held in this Trust when I die, and if this Trust does not make a specific gift of that asset, the Trustees shall distribute that asset to the beneficiary named in my Will. If my Will gives my residuary probate estate to this Trust, and if my probate estate is insufficient to satisfy any other preresiduary gift under my Will, the Trustees shall satisfy the balance of that gift from the Trust.

5.2 Residuary Trust Estate. If my wife survives me, the Trustees shall distribute to her all the Residuary Trust Estate, to the exclusion of all other persons, including any children of mine born or adopted after the execution of this Trust. If my wife does not survive me, the Trustees shall distribute all the remaining Trust Estate to my descendants, per stirpes, subject to Article 8. If I leave no descendants, the Trustees shall distribute the remaining Trust Estate one-half to my heirs at law and one-half to the heirs at law of my wife, determined under Florida law then in effect as if we had each died intestate and unmarried on that date as a resident of Florida.

ARTICLE 6
DISCLAIMER TRUST

If my wife (or her legal representative) makes a qualified disclaimer of any portion of her interest in the marital gift, the disclaimed interests or portions will be held by the Trustees, as a separate trust (referred to as the "Family Trust"), for administration as provided in Article 7.

ARTICLE 7
ADMINISTRATION OF FAMILY TRUST

The Trustees shall hold, administer, and distribute the Family Trust in accordance with the powers granted under this Trust as follows:

7.1 During Wife's Lifetime. During my wife's lifetime, the Trustees shall make the following distributions.

(a) **Payments to Wife.** The Trustees shall pay to or apply for the benefit of my wife all income of the Family Trust in quarterly or other convenient installments. In addition, the Trustees may pay to or apply for the benefit of my wife any of the principal of this trust that the Trustees in their discretion deem necessary or advisable for her health, education, support, and maintenance. If an Independent Trustee is then serving, it may make such distributions to my wife as it determines to be in her best interests.

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RONALD GUSTAV MEYER TRUST

(b) **Payments to Family.** In addition to payments to or for the benefit of my wife during her life, and after being reasonably assured that she has sufficient means for her continued support in her accustomed manner of living, the Trustees in their discretion also may pay any principal that they deem advisable or necessary for the health, education, support, and maintenance of my descendants.

(c) **Withdrawal Rights.** In addition, if my wife is living on December 31st of each year, she may direct the Trustees to pay to her out of the trust principal an amount (the "Annual Amount") equal to no more than the greater of Five Thousand Dollars (\$5,000) or five percent (5%) of the market value of the principal of the Family Trust on December 31st of that year. Because neither the Annual Amount nor my wife's entitlement to it can be determined until the end of the year, the Trustees may make payments to my wife during the year as advancements against the Annual Amount, based upon the value of the trust principal at the time of each payment and taking into consideration prior payments. At the end of the year, the total of such advancements will be treated as an asset of the trust in determining the Annual Amount. If the advancements to my wife during the year exceed the Annual Amount, then my wife shall repay that excess to the Trustees. If my wife dies during the year, her Personal Representative shall repay to the Trustees all payments made to my wife as advancements against the Annual Amount. My wife's right to payment under this paragraph must be exercised in a written instrument signed by her and delivered to the Trustees on or before December 31st of the year of exercise. The right to the Annual Amount will expire on December 31st of each year, and such rights will not be cumulative from year to year.

(d) **Use of Residence by Wife.** If any residence formerly owned by me is held in the Family Trust, my wife will have the exclusive use and benefit of that residence during her lifetime, or until the Trustees determine that the residence is no longer needed for such purposes. No rent or other costs are to be charged to my wife, and the Trustees shall pay all expenses for maintaining the residence, including mortgage payments, property taxes, assessments, insurance, maintenance, and repairs. Unless my wife is disabled, the Trustees may not sell the residence without her consent. If the residence is sold, the Trustees may purchase or build a suitable replacement residence, to which this paragraph then will apply.

7.2 **At Death of Survivor.** Upon my wife's death, the Trustees shall distribute all remaining assets of the Family Trust to my then living descendants, per stirpes, and terminate the trust, subject to Article 8. If I leave no descendants who are then living, the Trustees shall distribute the remaining assets of the Family Trust one-half to my heirs at law and one-half to the heirs at law of my wife, determined under Florida law then in effect as if we had each died intestate and unmarried on that date as a resident of Florida.

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**ARTICLE 8
STANDBY TRUST**

If any assets are distributable under this Trust (other than by exercise of a power of appointment) to a person other than my wife who has not then reached age 25, or who in the judgment of the Trustees is under a disability, the Trustees will hold that person's share in trust for his or her benefit. In determining a person's disability, the Trustees may rely conclusively upon the opinion of a medical doctor retained by them to make such a determination. The Trustees may apply so much of the income and principal of this separate trust that they consider necessary or desirable for the person's health, education, support, and maintenance. When the person reaches age 25 or when that person's disability, in the judgment of the Trustees, ceases to exist, the Trustees shall distribute the remaining assets of this separate trust to that person. If that person dies before complete distribution of this separate trust, the remaining trust assets are to be distributed, subject to this article:

- (a) to that person's then living descendants, per stirpes; or if none,
- (b) to the then living descendants, per stirpes, of that person's closest ancestor in degree who is also a descendant of mine; or if none,
- (c) to my then living descendants, per stirpes; or if none,
- (d) to my heirs at law, determined under Florida law then in effect as if I had died intestate and unmarried on that date as a resident of Florida.

This article is to be effective only and is limited in duration to the extent that it does not result in any violation of any applicable rule against perpetuities or similar law.

**ARTICLE 9
APPOINTMENT OF INDEPENDENT CO-TRUSTEE**

After my death or disability, my wife may designate an Independent Co-Trustee to serve with her. If an Independent Co-Trustee is then acting, it shall participate fully with my wife in the administration of the Trust.

**ARTICLE 10
PROVISIONS GOVERNING TRUSTEES**

The following provisions apply to all Trustees appointed under this Trust, including me while I serve as Trustee:

10.1 Delegation of Authority. So long as my wife and I serve as Trustees, I alone may exercise any power or discretion held by the Trustees under this instrument. I may delegate to my wife the authority to act on behalf of both Trustees and to exercise any power or discretion held by the Trustees under this instrument to the extent and for the duration specified in a separate written instrument dated and executed by me before

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two persons and delivered to my wife. Any person dealing with my wife may rely on an original executed copy of such duly executed, witnessed, and delivered instrument and need not inquire further into her authority to act.

10.2 Family Trustee Selection.

(a) **Initial Family Trustees.** If I am no longer serving as a Trustee, one of the following members of my family shall serve as the Trustee, in the following order of priority:

- (1) Judy Ferguson Meyer.
- (2) Ronald G. Meyer, II.

If a person fails or ceases to serve as a Family Trustee for any reason, the one next having priority will serve as a successor Family Trustee, so that there will be one Family Trustee.

(b) **Designation of Further Successors.** If I am no longer serving as a Trustee, the persons named above to serve as Family Trustees (whether or not then serving as a Trustee) may name by unanimous written agreement additional descendants of mine or of my parents (or spouses of any such descendants) to serve as Family Trustees, provided that no more than one person may serve at any one time; may name alternate successor Family Trustees in a designated order of preference; and may remove persons as alternate designees, provided that the alternate designee has not commenced to serve as a Family Trustee. If any person named above dies or is no longer legally competent, the remaining persons named, including those successors named as provided in this paragraph, may exercise these powers.

(c) **Succession if No Designation.** If there is no person serving as Family Trustee at any time, and if no alternate Family Trustees have been designated in the manner provided above, or if designated, they fail to serve, additional Family Trustees will be selected in the following manner so that there will always be one Family Trustee serving from time to time. Each vacancy in the office of Family Trustee is to be filled by my oldest then living descendant. If that descendant declines or is unable to serve, the vacancy will be filled in the same manner by appointing the next oldest descendant who is eligible to serve. If none, the Court shall appoint an independent Trustee.

10.3 **Incapacity of Trustee.** If my personal rights are suspended as provided in Article 3, I will cease to serve as Trustee while those rights are suspended.

(a) **Disability.** If any other Trustee becomes disabled (as defined in this Trust), he or she will immediately cease to act as Trustee.

(b) **Suspension.** For purposes of this Section 10.3 if a Trustee fails to sign a release of relevant medical information necessary to determine his or her capacity,

INITIALS 
RONALD GUSTAV MEYER TRUST

that Trustee will be suspended 30 days after the request for such a release is delivered to him or her by the named successor Trustee, or if none, by the persons then entitled to appoint successor Trustee.

(c) **Reinstatement.** If a Trustee who ceases to serve because of a disability, or who is suspended as provided above, thereafter recovers from that disability or consents to the release of relevant medical information, he or she may elect to become a Trustee again by giving written notice to the then serving Trustees, and the last Trustee who undertook to serve will then cease to be a Trustee until another successor Trustee is required.

10.4 Resignation. Any Trustee may resign by giving 30 days' written notice delivered personally or by mail to any then serving Co-Trustee and to me if I am then living and not disabled; otherwise to the next named successor Trustee, or if none, to the persons having power to appoint successor Trustees.

10.5 Removal of Trustees. I reserve the right to remove any Trustee by giving written notice to that Trustee. After my death, or if my personal rights are suspended as provided in Article 3, the right to remove Trustees may be exercised as follows:

(a) **Who May Remove.** The following persons, in the order of priority listed, may exercise the right to remove a Trustee as provided in this paragraph.

- (1) My wife and my son if living and not disabled; otherwise
- (2) All Co-Trustees, if any, other than the one proposed to be removed; otherwise
- (3) A majority of the permissible current income beneficiaries most closely related to me who are then legally competent.

(b) **Removal for Cause.** All Trustees may be removed by the persons listed in Section 10.5(a) for cause, as defined in Section 24.1(c) below. The removal of an individual Trustee under this paragraph will be effective immediately upon delivery to him or her of the written agreement for removal signed by all of the persons whose consent is required.

(c) **Acceptance Required.** If there are no successor Trustees named in this Trust who are eligible and willing to serve, a removal notice must name a successor Trustee, and a qualified successor Trustee must accept appointment within the period of the removal notice.

(d) **Exceptions.** Despite the foregoing, no person proposed to be removed as Trustee may participate in exercising this removal power, and no person to whom distributions have been suspended under Article 15 may participate in exercising this removal power during that suspension and for two years after that suspension is no

INITIALS 
RONALD GUSTAV MEYER TRUST

longer in effect. Any such persons will not be counted in determining the required votes for removal.

10.6 Powers of Successor Trustees. Successor Trustees will have all powers granted to the original Trustees, except that only an Independent Trustee will succeed to the powers vested exclusively in the Independent Trustee. Unless a Co-Trustee continues to serve, a Trustee ceasing to serve for any reason has the duties and powers necessary to protect the Trust Estate until it is delivered to a successor Trustee.

10.7 Accountings. Unless waived, accountings must be given to Qualified Beneficiaries at least annually (quarterly if a Corporate Trustee is serving), as provided in Fla. Stat. §§736.0813 and 736.08135. The written approval by a beneficiary (individually or by representation) of an accounting will be final and binding upon that beneficiary and all persons represented by him or her as to all matters disclosed in that accounting. In any event, if a beneficiary (or his or her representative) fails to object to an accounting within six months of receiving it, that beneficiary's approval is conclusively presumed. A successor Trustee may require the prior Trustee to render a full and final accounting. The Trustee shall provide all other information required under Fla. Stat. §736.0813, unless waived as permitted in that section, and the limitations on proceedings against the Trustee as specified in Fla. Stat. §736.1008 will apply, despite any other provision of this section.

10.8 Acts by Other Fiduciaries. The Trustees shall take reasonable steps to compel a former Trustee or other person to deliver trust property to the Trustee, but otherwise are not required to question any acts or failures to act of the fiduciary of any other trust or estate, and will not be liable for any prior fiduciary's acts or failures to act. The Trustees can require a beneficiary who requests an examination of another fiduciary's actions or omissions to advance all costs and fees incurred in the examination, and if the beneficiary does not, the Trustees may elect not to proceed or may proceed and offset those costs and fees directly against any payment that would otherwise be made to that beneficiary.

10.9 Court Supervision. I waive compliance by the Trustees with any law requiring bond, registration, qualification, or accounting to any court.

10.10 Compensation. Each Trustee is entitled to be paid reasonable compensation for services rendered in the administration of the Trust. Reasonable compensation for a Corporate Trustee will be its published fee schedule in effect when its services are rendered unless otherwise agreed in writing, and except as follows. Any fees paid to a Corporate Trustee for making principal distributions, for termination of the trust, and upon termination of its services must be based solely on the value of its services rendered, not on the value of the trust principal. During my lifetime the Trustees' fees are to be charged wholly against income (to the extent sufficient), unless directed otherwise by me in writing.

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RONALD GUSTAV MEYER TRUST

10.11 Indemnity. Any Trustee who ceases to serve for any reason will be entitled to receive (and the continuing Trustees shall make suitable arrangements to provide) reasonable indemnification and security to protect and hold that Trustee harmless from any damage or liability of any nature that may be imposed upon it because of its actions or omissions while serving as Trustee. This protection, however, does not extend to a Trustee's negligent actions or omissions that clearly and demonstrably result in damage or liability. A prior Trustee may enforce these provisions against the current Trustees or against any assets held in the Trust, or if the prior Trustee is an individual, against any beneficiary to the extent of distributions received by that beneficiary. This indemnification right will extend to the estate, personal representatives, legal successors, and assigns of a Trustee.

10.12 Multiple Trustees. If there are two or more Trustees serving at any time, the following will apply:

10.13 Authority. If only two Trustees are serving, any power or discretion of the Trustees may be exercised only by their joint agreement. If more than two Trustees are serving, and unless unanimous agreement is specifically required by the terms of this Trust, any power or discretion of the Trustees may be exercised only by a majority. Despite the foregoing, if a Co-Trustee is unavailable to perform duties because of absence, illness, disqualification under other law, or other temporary incapacity, and prompt action is necessary to achieve the purposes of the Trust or to avoid injury to the Trust property, the remaining Co-Trustee if only one, or a majority of the remaining Co-Trustees if more than one, may act for the Trust.

10.14 Delegation. The Trustees may delegate to any one or more of themselves the authority to act on behalf of all the Trustees and to exercise any power held by the Trustees. Trustees who consent to the delegation of authority to other Trustees will be liable for the consequences of the actions of those other Trustees as if the consenting Trustees had joined the other Trustees in performing those actions. Despite the above, only an Independent Trustee may exercise the powers and discretions vested exclusively in Independent Trustees.

10.15 Dissents. A dissenting Trustee who did not consent to the delegation of authority to another Trustee and who has not joined in the exercise of a power or discretion cannot be held liable for the consequences of the exercise. A dissenting Trustee who joins only at the direction of the majority will not be liable for the consequences of the exercise if the dissent is expressed in writing delivered to any of the other Trustees before the exercise of that power or discretion.

ARTICLE 11 EQUALIZATION OF ESTATES

If my wife survives me but dies within six months after my death, the marital gift provided in Article 5 will be reduced to that amount, if any, required to obtain for my estate an estate tax marital deduction resulting in the lowest combined estate taxes in my

INITIALS 
RONALD GUSTAV MEYER TRUST

estate and my wife's estate, on the assumption that my wife died after me on the date of my death, that my wife's estate is valued on the same date and in the same manner as my estate is valued for federal estate tax purposes, and that elections in her estate were made that would be consistent with minimizing taxes. The purpose of this provision is to equalize, insofar as possible, our estates for federal estate tax purposes, based on the above assumptions.

ARTICLE 12
FUNDING AND QUALIFICATION OF MARITAL GIFT

The following provisions will apply with respect to the funding of the marital gift:

12.1 Qualifying Assets. Only assets that can qualify for the marital deduction are to be used in funding the marital gift.

12.2 Preference of Funding. If other assets are available to fund the marital gift, the Trustees should (but are not required to) use those assets first before any of the following assets:

- Property for which a tax credit is allowable for estate tax purposes;
- Any life insurance policy insuring my wife;
- Appreciated property received from my wife within one year before my death; or
- Shares of stock that qualify for redemption under Section 303 of the Internal Revenue Code.

12.3 Tentative and Final Allocations to Marital Gift. The Trustees may tentatively allocate assets to the marital gift. The Trustees shall make final adjustments as necessary when my estate tax liability is finally determined.

ARTICLE 13
SURVIVAL PROVISIONS

If my wife and I die under circumstances in which there is insufficient evidence to determine the order of our deaths, my wife will be treated as if she survived me for all purposes, including the determination of ownership of all nonprobate assets (to the extent not otherwise prohibited by law). If any beneficiary (other than my wife) is required to survive me or another person to receive a distribution, and if the beneficiary does not survive me or that other person by 90 days, or if that beneficiary cannot be located within one year after my death despite reasonable attempts by the Trustees to locate that beneficiary, the beneficiary will be treated as if he or she died before me or that other person.

INITIALS 
RONALD GUSTAV MEYER TRUST

ARTICLE 14
PROTECTION OF INTERESTS

The interest of any beneficiary under this Trust, in either income or principal, may not be anticipated, alienated, or in any other manner assigned by the beneficiary and will not be subject to any legal process, bankruptcy proceedings, or the interference or control of the beneficiary's creditors or others.

ARTICLE 15
SUBSTANCE ABUSE

If the Trustees reasonably believe that a beneficiary of any trust:

- routinely or frequently uses or consumes any illegal substance so as to be physically or psychologically dependent upon that substance, or
- is clinically dependent upon the use or consumption of alcohol or any other legal drug or chemical substance that is not prescribed by a board certified medical doctor or psychiatrist in a current program of treatment supervised by such doctor or psychiatrist,

and if the Trustees reasonably believe that as a result the beneficiary is unable to care for himself or herself, or is unable to manage his or her financial affairs, all mandatory distributions (including distributions upon termination of the trust) to the beneficiary and all of the beneficiary's rights to participate in decisions concerning the removal and appointment of Trustees will be suspended. In that event, the following provisions will apply:

15.1 Testing. The Trustees may request the beneficiary to submit to one or more examinations (including laboratory tests of bodily fluids) determined to be appropriate by a board certified medical doctor and to consent to full disclosure to the Trustees of the results of all such examinations, as well as of all opinions and suggested treatments by the beneficiary's treating physician, on an ongoing basis. The Trustees shall maintain strict confidentiality of those results and shall not disclose those results to any person other than the beneficiary without the prior written permission of the beneficiary. The Trustees may totally or partially suspend all distributions otherwise required or permitted to be made to that beneficiary until the beneficiary consents to the examination and disclosure to the Trustees.

15.2 Treatment. If, in the opinion of the examining doctor, the examination indicates current or recent use of a drug or substance as described above, the examining doctor will determine an appropriate method of treatment for the beneficiary (for example, counseling or treatment on an in-patient basis in a rehabilitation facility) that is acceptable to the Trustees. If the beneficiary consents to the treatment, the Trustees shall pay the costs of treatment directly to the provider of those services from the distributions suspended under this article.

INITIALS 
RONALD GUSTAV MEEB TRUST

15.3 Resumption of Distributions. The Trustees may resume other distributions to the beneficiary (and the beneficiary's other suspended rights will be restored) when, in the case of use or consumption of an illegal substance, examinations indicate no such use for 12 months and, in all cases, when the Trustees in their discretion determine that the beneficiary is able to care for himself or herself and is able to manage his or her financial affairs.

15.4 Disposition of Suspended Amounts. When other distributions to the beneficiary are resumed, the remaining balance, if any, of distributions that were suspended may be distributed to the beneficiary at that time. If the beneficiary dies before distribution of those suspended amounts, the Trustees shall distribute the balance of the suspended amounts to the persons who would be the alternate takers of that beneficiary's share (or takers through the exercise of a power of appointment) as otherwise provided in this Trust.


15.5 Exoneration. No Trustee (nor any doctor retained by the Trustees) will be responsible or liable to anyone for a beneficiary's actions or welfare. The Trustees have no duty to inquire whether a beneficiary uses drugs or other substances as described in this article. The Trustees (and any doctor retained by the Trustees) are to be indemnified from the Trust Estate and held harmless from any liability of any nature in exercising their judgment and authority under this article, including any failure to request a beneficiary to submit to medical examination, and including a decision to distribute suspended amounts to a beneficiary.

15.6 Tax Savings Provision. Despite the provisions of this article, the Trustees cannot suspend any mandatory distributions that are required for that trust to become or remain a Qualified Subchapter S Trust (unless the Trustees elect for the trust to be an Electing Small Business Trust), or to qualify for any federal transfer tax exemption, deduction, or exclusion allowable with respect to that trust.

ARTICLE 16 GENERATION-SKIPPING TAX PROVISIONS

If GST exemption is to be allocated to any separate trust and the allocation would cause that trust to have an inclusion ratio greater than zero, then before the allocation is made, the Trustees are authorized to divide the trust into two separate trusts representing fractional shares of the assets being divided, so that the GST exemption can be allocated to give one such separate trust an inclusion ratio of zero (an "exempt trust") and the other separate trust an inclusion ratio of one (a "nonexempt trust"). Except as may otherwise be specifically provided in this Trust, the separate trusts will be governed by the same provisions that would apply if the trust had not been divided.

16.1 Protection of Exempt Status. No assets are to be added to a trust that would change the inclusion ratio of that trust to a number greater than zero. Instead, the Trustees shall hold those assets as a separate trust under the terms and conditions specified in this Trust, but with a separate inclusion ratio. If a trust has already been

INITIALS 
RONALD GUSTAV MEYER TRUST

divided into exempt and nonexempt trusts, and assets are added to the trust that are either wholly exempt or wholly nonexempt, the assets to be received are to be added to the separate trust of the same character, or if none, held as a separate trust retaining their exempt or nonexempt status.

16.2 Operation of Separate Trusts. If a trust is divided into separate trusts, the Trustees may make different decisions with respect to the separate trusts concerning tax elections, the exercise of the Trustees' discretionary powers and authority (including decisions whether to make discretionary distributions), investment decisions, and any other actions consistent with treatment as separate trusts, except that, as between an exempt trust and a nonexempt trust, the Trustees shall pay all taxes, expenses, and other charges allocable to those trusts first from the nonexempt trust and, only after that trust is exhausted, from the exempt trust.

16.3 Adequate Interest. If GST exemption is allocated to a residuary gift and a pecuniary gift is not entitled to income or interest under state law, the Trustees must allocate to that pecuniary gift a pro rata share of the income of the Trust Estate between my date of death and the date of payment, unless that pecuniary gift is paid in full (or irrevocably segregated and held in a separate account pending distribution) within 15 months after my death.

ARTICLE 17

PAYMENTS OF OBLIGATIONS, EXPENSES, AND TAXES

The Trustees shall pay all of my obligations, expenses, and taxes as follows:

17.1 Obligations. I direct that my legally enforceable obligations (except those secured by mortgages or other security instruments) be paid in the order and manner prescribed by law.

17.2 Expenses. The term "expenses" includes all estate transmission or management expenses of my probate estate, all administrative expenses of this Trust, and all costs of my last illness and funeral. I direct that all expenses be paid from the Residuary Trust Estate, except that no expenses are to be charged to any interest if that would diminish the aggregate estate tax deductions available. Payments may be made from and charged to either income or principal, at the discretion of the Trustees.

17.3 Taxes. The term "estate taxes" means all state and federal estate, inheritance, or transfer taxes payable by reason of my death (including the generation-skipping transfer tax on any direct skip created by the express terms of this Trust rather than by disclaimer), plus any related interest and penalties attributable to these taxes, but excluding any other generation-skipping taxes.

(a) Specified Transfers. The Trustees shall pay all estate taxes charged with respect to my gross estate for estate tax purposes (including estate taxes on assets that do not pass under this Trust), but with the following exceptions. The Trustees

INITIALS 
RONALD GUSTAV MEYER TRUST

shall not pay estate taxes charged on each of the following assets (collectively referred to as the "Specified Transfers") if the value of a Specified Transfer exceeds One Hundred Thousand Dollars (\$100,000):

- (1) assets that I jointly own with someone else and that pass by survivorship to that other person;
- (2) assets held in what is known as a "Totten Trust," a "Pay On Death Account," an "In Trust For Account," or similar arrangement;
- (3) death benefits included in my gross estate under Sections 2035 (which governs transfers made within three years before death), 2039 (which governs taxes on annuities and qualified retirement plans), or 2042 (which governs taxes on insurance benefits) of the Internal Revenue Code, unless those death benefits are paid to this Trust;
- (4) any assets over which I have a taxable power of appointment under Section 2041 of the Internal Revenue Code, unless those assets are appointed to this Trust;
- (5) qualified terminable interest property described in Section 2044 of the Internal Revenue Code (which governs QTIP trusts and similar arrangements);
- (6) any other assets not held in trust under this Trust that are included in my gross estate under Sections 2035 through 2038 of the Internal Revenue Code (governing transfers made by me in which I retained an income interest, revocable transfers, and other transfers), unless those assets are paid to this Trust.

(b) **Remaining Taxes.** The Trustees shall pay all other estate taxes from the Residuary Trust Estate, without apportionment. Despite any provision of this instrument to the contrary, however, the following will apply in allocating and paying estate taxes:

- No estate taxes are to be charged to any interest if that would diminish the aggregate estate tax deductions available.
- The Residuary Trust Estate is not to be charged with any additional estate taxes imposed pursuant to Sections 2032A(c) and 2057(f) of the Internal Revenue Code, relating to the recapture of taxes on qualified real property and qualified family business interests.

• If any credit under Sections 2012 (relating to credit for gift taxes paid) or 2014 (relating to credit for foreign estate taxes paid) of the Internal Revenue Code is attributable to the property described in this paragraph, that credit is to be applied against the tax apportioned to the property as to which the credit is attributable.

(c) **Reimbursement.** I waive all rights of recovery under Sections 2206, 2207, and 2207B of the Internal Revenue Code, except to the extent of the Specified Transfers. I direct the Trustees to exercise all rights of recovery of estate taxes granted by Section 2207A of the Internal Revenue Code as in effect at my death, to the extent that the Trustees determine that exercising those rights is economically justifiable.

(d) **Interest on Tax.** All taxes apportioned under this article also are to include interest from 30 days after my Personal Representative or the Trustees make a written demand for payment upon the recipient of the property against which tax has been apportioned until the tax is paid, provided that the federal estate tax return has already been filed. This interest is to be calculated at the same rate and in the same manner as for the underpayment of taxes under Section 6621 of the Internal Revenue Code. For the purposes of such demand and the payment by the recipient, the amount of the estate taxes shown on the federal and state estate tax return initially will be deemed to be correct, subject to appropriate adjustment when the estate taxes are finally determined and paid. If the amount so apportioned (together with any interest) is not paid within three months of the final determination of tax, it will become an offset against any amount otherwise due to the beneficiary under this Trust. To the extent that the amount so apportioned (together with the interest) is fully offset by the amounts due the beneficiary, interest is to cease at the end of the three month period. Alternatively, the beneficiary may notify my Personal Representative or the Trustees of his or her desire to offset a portion (or all) of that beneficiary's interest under this Trust to pay those taxes. In that event, interest will not be charged against that beneficiary for the amount offset.

(e) **Method of Payment.** The Trustees may rely on a written statement signed by my Personal Representative as to the amount of those expenses and taxes. The Trustees may make payment directly or to my Personal Representative, as my Personal Representative requests. The Trustees will be held harmless from any liability in making payments as so directed.

(f) **Trust for Death Benefits.** If any life insurance proceeds or other death benefits of any kind included in my gross estate for federal estate tax purposes become payable to the Trustees, those proceeds are to be held by the Trustees as a separate trust for administration as provided in Article 7, and to be made available for the payment of expenses of administration and taxes. These proceeds may not be used for payment of claims against my estate. The Trustees shall allocate these proceeds, and shall pay from them any expenses of administration and taxes, as directed in writing by my Personal Representative.

INITIALS 
RONALD GUSTAV MEYER TRUST

(g) **Excluded Property.** If any funds become available to the trustees of any trust, including without limit, life insurance, qualified employee benefit plans, individual retirement accounts, or other property from sources specified in Section 2039 of the Internal Revenue Code, and those funds are not otherwise included in my gross estate for federal estate tax purposes, then none of those funds may be used to pay, directly or indirectly, any debts, taxes, or expenses of mine or my estate.

ARTICLE 18 FIDUCIARY POWERS

I grant to the Trustees full power to deal freely with any property in the Trust. The Trustees may exercise these powers independently and without the approval of any court. No person dealing with the Trustees need inquire into the propriety of any of their actions or into the application of any funds or assets. The Trustees however, shall exercise all powers in a fiduciary capacity in good faith, as a prudent person would using reasonable care, skill, and caution, for the best interest of the beneficiaries of any trust created in this Trust. Without limiting the generality of the foregoing, the Trustees are given the following discretionary powers in addition to any other powers conferred by law:

18.1 Type of Assets. Except as otherwise provided to the contrary, to hold funds uninvested for such periods as the Trustees deem prudent, and to invest in any assets the Trustees deem advisable even though they are not technically recognized or specifically listed in so-called "legal lists," without responsibility for depreciation or loss on account of those investments, or because those investments are non-productive, as long as the Trustees act in good faith.

18.2 Original Assets. Except as otherwise provided to the contrary, to collect and retain the original assets they receive for as long as they deem best, and to dispose of those assets when they deem advisable, even though such assets, because of their character or lack of diversification, would otherwise be considered improper investments for the Trustees.

18.3 Tangible Personal Property. To receive and hold tangible personal property; to pay or refrain from paying storage and insurance charges for such property; and to permit any beneficiaries to use such property without either the Trustees or beneficiaries incurring any liability for wear, tear, and obsolescence of the property.

18.4 Financial Accounts. To deposit trust money in one or more accounts in regulated financial service institutions, including but not limited to banks, savings institutions, and brokerage houses, and to draw checks, drafts, or other forms of withdrawal, including electronic transfers, from those accounts.

18.5 Specific Securities. To invest in assets, securities, or interests in securities of any nature, whether obtained in domestic or foreign markets, including (without limit) commodities, options, futures, precious metals, and currencies; to invest in mutual or investment funds, including funds for which the Trustees or any affiliate

INITIALS 
RONALD GUSTAV MEYER TRUST

performs services for additional fees, whether as manager, custodian, transfer agent, investment advisor or otherwise, or in securities distributed, underwritten, or issued by the Trustees, their affiliates, or syndicates of which they are a member and I specifically authorize the Trustee to invest in the instruments described in Fla. Stat. 736.0802(5) (including assets other than qualified investment instruments) without notice to or consent from any beneficiary; to trade on credit or margin accounts (whether secured or unsecured); and to pledge assets of the Trust Estate for that purpose.

18.6 Property Transactions. To buy, sell, pledge, exchange, or lease any real or personal property, publicly or privately, for cash or credit, without court approval and upon the terms and conditions that the Trustees deem advisable; to execute deeds, leases, contracts, bills of sale, notes, mortgages, security instruments, and other written instruments; to grant, acquire, or exercise options; to abandon or dispose of any real or personal property in the Trust which has little or no monetary or useful value; to improve, repair, insure, subdivide and vacate any property; to erect, alter or demolish buildings; to adjust boundaries; and to impose easements, restrictions, and covenants as the Trustees see fit. An instrument described in this section will be valid and binding for its full term even if it extends beyond the full duration of the Trust.

18.7 Borrow Money. To borrow money from any source (including the Trustees in their nonfiduciary capacity), to guarantee indebtedness, and to secure the loan or guaranty by mortgage or other security interest.

18.8 Maintain Assets. To expend whatever funds they deem proper for the preservation, maintenance, or improvement of assets. The Trustees in their discretion may elect any options or settlements or exercise any rights under all insurance policies that they hold. However, no fiduciary who is the insured of any insurance policy held in the Trust may exercise any rights or have any incidents of ownership with respect to the policy, including the power to change the beneficiary, to surrender or cancel the policy, to assign the policy, to revoke any assignment, to pledge the policy for a loan, or to obtain from the insurer a loan against the surrender value of the policy. All such power is to be exercised solely by the remaining Trustees, if any, or if none, by a special fiduciary appointed for that purpose by a court having jurisdiction.

18.9 Insurance. To obtain property, casualty, liability or any other insurance for the Trust, including insurance for the Trustees and their agents against damage or liability arising from administration of the Trust.

18.10 Advisors. To employ and compensate attorneys, accountants, advisors, financial consultants, managers, agents, and assistants (including any individual or entity who provides investment advisory or management services, or who furnishes professional assistance in making investments for the Trust) without liability for any act of those persons, if they are selected and retained with reasonable care. Fees may be paid from the Trust Estate even if the services were rendered in connection with ancillary proceedings. The Trustees may serve in any of these capacities and be compensated separately for their services in each.

INITIALS 
RONALD GUSTAV MEYER TRUST

18.11 Indirect Distributions. To make distributions, whether of principal or income, to any person under age 21 or to any person the Trustees reasonably believe is incapacitated according to the terms of this Trust by (i) making distributions directly to that person whether or not that person has a guardian; to the parent, guardian, or spouse of that person; to a custodial account established by the Trustees or others for that person under an applicable Uniform Gift to Minors Act or Uniform Transfers to Minors Act; to any adult who resides in the same household with that person or who is otherwise responsible for the care and well-being of that person; (ii) managing the amount as a separate fund bond on that person's behalf, subject to his or her continuing right to withdraw that amount; or (iii) applying any distribution for the benefit of that person in any manner the Trustees deem proper. The receipt of the person to whom payment is made will constitute full discharge of the Trustees with respect to that payment.

18.12 Non-Pro Rata Distribution. To make any division or distribution in money or in kind, or both, without allocating the same kind of property to all shares or distributees, and without regard to the income tax basis of the property. Any division will be binding and conclusive on all parties.

18.13 Nominee. Except as prohibited by law, to hold any assets in the name of a nominee without disclosing the fiduciary relationship; to hold the property unregistered, without affecting its liability; and to hold securities endorsed in blank, in street certificates, at a depository trust company, or in a book entry system.

18.14 Custodian. To employ a custodian or agent ("the Custodian") located anywhere within the United States, at the discretion of the Trustees but at the expense of the Trust, whether or not such Custodian is an affiliate of the Trustees or any person rendering services to the Trust; to register securities in the name of the Custodian or a nominee thereof without designation of fiduciary capacity; and to appoint the Custodian to perform such other ministerial functions as the Trustees may direct. While such securities are in the custody of the Custodian, the Trustees will be under no obligation to inspect or verify such securities nor will the Trustees be responsible for any loss by the Custodian.

18.15 Administer Claims. To contest, compromise, arbitrate, or otherwise adjust claims in favor of or against the Trust, including paying those claims in full; to agree to any rescission or modification of any contract or agreement; and to refrain from instituting any suit or action unless indemnified for reasonable costs and expenses.

18.16 Corporate Rights. To vote and exercise any option, right, or privilege to purchase or to convert bonds, notes, stock (including shares or fractional shares of stock of any Corporate Trustee), securities, or other property; to borrow money for the purpose of exercising any such option, right, or privilege; to delegate those rights to an agent; to enter into voting trusts and other agreements or subscriptions; to participate in any type of liquidation or reorganization of any enterprise; and to write and sell covered call options, puts, calls, straddles, or other methods of buying or selling securities, as well as all related transactions.

18.17 Business Interests. To hold interests in sole proprietorships, general or limited partnerships, joint ventures, business trusts, land trusts, limited liability companies, and other domestic and foreign forms of organizations; and to exercise all rights in connection with such interests as the Trustees deem appropriate, including any powers applicable to a non-admitted transferee of any such interest.

18.18 Self-Dealing. To exercise all their powers even though they may also be acting individually or on behalf of any other person or entity interested in the same matters. The Trustees, however, shall exercise these powers at all times in a fiduciary capacity, primarily in the interest of the beneficiaries of the Trust. Despite any other provision of this Trust, no Trustee may participate in the decision to make a discretionary distribution that would discharge a legal support obligation of that Trustee. No Trustee who has made a disclaimer, either individually or as a Trustee, may exercise any discretion in determining the recipient of the disclaimed property, except pursuant to an ascertainable standard. All power to make such unlimited distributions, or to determine recipients of disclaimed property, will be exercised solely by the remaining Trustees, if any, or if there are no other Trustees then serving, by the person or persons named to serve as the next successor Trustee, or if there are none, by a special Trustee appointed for that purpose by a court having jurisdiction.

18.19 Elections. If no Personal Representative is serving for my estate, and to the extent permitted by law, to perform in a fiduciary capacity any act and make any and all decisions or elections under state law or the Internal Revenue Code on behalf of me or my estate, including but not limited to, joining in the filing of income and gift tax returns with my wife, claiming the whole or any part of the expenses of administration as income tax deductions for my estate or this Trust, electing the marital deduction in whole or in part, making allocations of my exemption from the federal generation-skipping transfer tax, adopting alternate values for estate tax purposes, and selecting taxable years and dates of distribution. The Trustees are specifically excused from making equitable adjustments among beneficiaries because of any election.

18.20 Qualified Property. To manage any qualified real property or qualified family-owned business interests so as to avoid imposition of the additional estate tax under Sections 2032A or 2057 of the Internal Revenue Code, and to furnish security for the payment of any additional estate taxes imposed under those sections.

18.21 Expenses. To pay all expenses of administration for the Trust Estate, including all taxes, assessments, compensation of the Trustees and their employees and agents, and reimbursements for expenses advanced (with interest as appropriate). An Independent Trustee may determine how expenses of administration and receipts are to be apportioned between principal and income.

18.22 Terminate Small Trusts. After my death, to exercise their discretion, without court approval, to refrain from funding or to terminate any trust whenever the value of the principal of that trust would be or is too small to administer economically, and to distribute the remaining principal and all accumulated income of the trust as

provided in Section 18.11 to the beneficiaries then entitled to receive income in proportion to their shares of that income (or on a per capita basis if their shares are not fixed) in a manner consistent with the purposes of the Trust. The Trustees shall exercise this power to terminate in their discretion as they deem prudent for the best interest of the qualified beneficiaries at that time. This power cannot be exercised by my wife or any beneficiary, either alone or in conjunction with any other Trustee, but must be exercised solely by the other Trustee, or if none, by a special Trustee appointed for that purpose by a court having jurisdiction.

18.23 Allocations to Income and Principal. To treat premiums and discounts on bonds and other obligations for the payment of money in accordance with either generally accepted accounting principles or tax accounting principles and, except as otherwise provided to the contrary, to hold nonproductive assets without allocating any principal to income, despite any laws or rules to the contrary. The Trustees in their discretion may exercise the power described in Section 738.104 of the Florida Statutes to adjust between principal and income, as appropriate, and, in addition, may convert any income interest into a unitrust interest, or a unitrust interest to an income interest, as they see fit, all as provided in Section 738.1041 of the Florida Statutes, despite any provision of those sections to the contrary.

18.24 Use of Income. Except as otherwise provided in this Trust, and in addition to all other available sources, to exercise their discretion in the use of income from the assets of the Trust to satisfy the liabilities described in this Trust, without accountability to any beneficiary.

18.25 Sever or Join Trusts. To sever any trust on a fractional basis into two or more separate trusts, and to segregate by allocation to a separate account or trust a specific amount from, a portion of, or a specific asset included in any trust. The Trustees may consolidate two or more trusts (including trusts created by different transferors) having substantially the same beneficial terms and conditions into a single trust. The Trustees may take into consideration differences in federal tax attributes and other pertinent factors in administering any separate account or trust, in making applicable tax elections, and in making distributions. A trust created by severance or consolidation will be treated as a separate trust for all purposes from the date on which the severance or consolidation is effective (which may be before the exercise of this power), and will be held on the same beneficial terms and conditions as those before the severance or consolidation. Income earned on a consolidated or severed amount, portion, or specific asset after the consolidation or severance is effective will pass with that amount, portion, or specific asset.

18.26 Consolidated Funds. Unless inconsistent with other provisions of this Trust, to hold two or more trusts or other funds in one or more consolidated funds, in which the separate trusts or funds have undivided interests, except that an accounting must be rendered to each trust showing its undivided interests in those funds.

INITIALS 
RONALD GUSTAV MEYER TRUST

18.27 Valuations. In making distributions or allocations under the terms of this Trust to be valued as of a particular date, the Trustees may use asset valuations obtained for a date reasonably close to that particular date (such as a quarterly closing date before or after that date) if, in the Trustees' judgment, obtaining appraisals or other determinations of value on that date would result in unnecessary expense, and if in the Trustees' judgment, the fair market value as determined is substantially the same as on that actual date. This paragraph will not apply if valuation on a specific date is required to preserve a qualification for a tax benefit, including any deduction, credit, or most favorable allocation of an exemption.

18.28 Incorporation. To incorporate any business or venture, and to continue any unincorporated business that the Trustees determine to be not advisable to incorporate.

18.29 Delegation. To delegate periodically among themselves the authority to perform any act of administration of any trust.

18.30 Loans; Advances. To make loans to anyone under commercially reasonable terms, and to make cash advances or loans to beneficiaries, with or without security. The Trustees may retain a lien on future distributions to a beneficiary to repay those loans.

18.31 Election of Benefits. Select a mode of payment under any employee benefit or retirement plan, annuity, or life insurance payable to the trustee, exercise rights under such plan, annuity, or insurance, including exercise of the right to indemnification for expenses and against liabilities, and take appropriate action to collect the proceeds.

18.32 Investment Manager. To employ any investment management service, financial institution, or similar organization to advise the Trustees and to handle all investments of the Trust and to render all accountings of funds held on its behalf under custodial, agency, or other agreements. If the Trustees are individuals, these costs may be paid as an expense of administration in addition to fees and commissions.

18.33 Depreciation. To deduct from all receipts attributable to depreciable property a reasonable allowance for depreciation, computed in accordance with generally accepted accounting principles consistently applied.

18.34 Disclaim Assets or Powers. To disclaim any assets otherwise passing or any fiduciary powers pertaining to any trust created hereunder, by execution of an instrument of disclaimer meeting the requirements of applicable law generally imposed upon individuals executing disclaimers. No notice to or consent of any beneficiary, other interested person, or any court is required for any such disclaimer, and the Trustees are to be held harmless for any decision to make or not make such a disclaimer.

18.35 Related Parties. To enter into any transaction on behalf of the Trust despite the fact that another party to that transaction may be: (i) a business or trust

INITIALS 
RONALD GUSTAV MEYER TRUST

controlled by the Trustees, or of which the Trustees, or any director, officer, or employee of the Corporate Trustees, is also a director, officer, or employee; (ii) an affiliate or business associate of any beneficiary or the Trustees; or (iii) a beneficiary or Trustee under this Trust acting individually, or any relative of such a party.

18.36 Additional Powers for Income-Producing Real Estate. In addition to the other powers set forth above or otherwise conferred by law, the Trustees have the following powers with respect to any income-producing real property which is or may become a part of the Trust Estate:

- To retain and operate the property for as long as they deem advisable;
- To control, direct, and manage the property, determining the manner and extent of their active participation in these operations, and to delegate all or any part of their supervisory power to other persons that they select;
- To hire and discharge employees, fix their compensation, and define their duties;
- To invest funds in other land holdings and to use those funds for all improvements, operations, or other similar purposes;
- Except as otherwise provided with respect to mandatory income distributions, to retain any amount of the net earnings for working capital and other purposes that they deem advisable in conformity with sound and efficient management; and
- To purchase and sell machinery, equipment, and supplies of all kinds as needed for the operation and maintenance of the land holdings.

18.37 Winding Up. On termination of a trust, to exercise the powers appropriate to wind up the administration of that trust and distribute the remaining assets to the persons entitled to them, and to retain a reasonable reserve for the payment of debts, expenses, and taxes.

ARTICLE 19 ENVIRONMENTAL PROVISIONS

The following rules govern administration of the Trust with respect to assets that could cause the Trustees to incur liability for environmental contamination or hazardous wastes.

19.1 Vesting of Title. Title to the following types of assets will not vest in any Trustee (including a successor Trustee when it begins to serve) until the Trustees execute a written instrument accepting title to those assets:

INITIALS 
RONALD GUSTAV MEYER TRUST

- Real property or any interest of any nature in real property (including mortgages secured by real property), and
- Any interest in a partnership, limited liability company, or closely held corporation which owns real property or an interest in real property and in which the Trustees would have the ability to vote or otherwise participate in the management and control of the entity's operations.

If the Trustees refuse to accept title to an asset that has never been part of this Trust, title to that asset will revert to the transferor or pass to such other persons (other than the Trustees) as may be provided by applicable law. If a successor Trustee refuses to accept title to such an asset accepted by the prior Trustees, the prior Trustees (or their Personal Representatives) will continue to hold title to and administer that asset until it is distributed, sold, or otherwise disposed of, or until other relief is granted by a court having jurisdiction over the Trust. Until they accept title to such an asset, the Trustees will have no fiduciary duty with respect to that asset.

19.2 Audits. The Trustees may require environmental audits acceptable to them to be made at any time at the expense of the Trust.

19.3 Liability. The Trustees will not be liable to any beneficiary for any claims against or losses incurred by the Trust because of compliance with laws regulating environmental contamination or hazardous wastes, including reporting or abating contamination, cleaning up property, incurring expenses in connection with administrative or judicial proceedings, and establishing reserves for such payments, even if amounts expended exceed the value of the property. The Trustees may require indemnities or other arrangements satisfactory to them that will protect and hold them harmless from liability that might be incurred for environmental contamination or hazardous substances.

19.4 Other Laws. These provisions are in addition to other remedial powers and rights given to fiduciaries under applicable law.

ARTICLE 20 INSURANCE PROVISIONS

Any insurance policies acquired by or payable to the Trustees as an asset of this Trust are to be administered as follows:

20.1 Payment of Premiums. The Trustees may pay from the net income or principal of the Trust any premiums or assessments upon any insurance policies that they hold under the terms of this instrument.

20.2 Collection of Policy Proceeds. Upon the death of an insured, the Trustees shall process all claims for payment of death benefits payable to the Trustees. If payment of any policy is contested, however, the Trustees will not be obligated to begin

INITIALS 
RONALD GUSTAV MEYER TRUST

legal proceedings for collection unless they are indemnified to their satisfaction for all costs, including attorney's fees. The Trustees may repay any person, including themselves, from the Trust for any advances or expenses incurred in attempting to collect death benefits on such policies.

20.3 Trustee Protection. The Trustees will have no liability or responsibility for any loss resulting from the failure of any insurance company and its inability to pay a claim under any insurance policy acquired by the Trustees. The Trustees will be under no obligation to invest any cash value accumulated in any life insurance policy owned by the Trust, regardless of the investment yield on such value within the policy as compared to the net investment yield which could be obtained outside the policy. The Trustees will not be liable or accountable to anyone for the exercise or nonexercise of any rights, benefits, options, or privileges under any policy held in this Trust, including the option to borrow against the cash values to obtain a higher investment yield outside the policy.

20.4 Responsibilities of Insurance Companies. No insurance company will be responsible for the application of any insurance proceeds by the Trustees. Payment to the Trustees of the benefits due with respect to any insurance policy held as part of the Trust will completely discharge the insurance company from any further liability under that policy.

ARTICLE 21 SAVINGS CLAUSES

21.1 Perpetuities Provision. Despite any contrary provisions of this Trust, the share of each beneficiary will vest (in the beneficiary or his or her estate) immediately prior to the expiration of 21 years after the death of the last of my grandparents' descendants who are living at my death. To the extent allowed by law, I permit this Trust to be modified nonjudicially under Section 737.4032(6) of the Florida Statutes or other applicable law.

21.2 Marital Savings Clause. In conferring discretion in this Trust to make elections under state law or the Internal Revenue Code, I intend that the Trustees produce the greatest tax benefit for my and my wife's combined estates (whether or not my wife is then living) and our beneficiaries, considering both income tax and transfer tax consequences to our estates and beneficiaries, but regardless of the effect such an election might have on any gift made under this Trust. Without limiting the Trustees' discretion to make these elections, I intend that my estate be entitled to claim the optimum available marital deduction for federal estate tax purposes if my wife survives me. All provisions of this Trust are to be interpreted and limited accordingly.

21.3 Withdrawal Power for Marital Property. Despite the provisions of Article 3, if my personal rights over this Trust have been suspended as provided in that article, and transfers are made to the Trust that would qualify for a federal estate or gift tax marital deduction but for that suspension, my power of withdrawal will remain in effect as to those transferred assets.

INITIALS 
RONALD GUSTAV MEYER TRUST

21.4 Qualified Plan Proceeds. If any funds from qualified employee benefit plans, individual retirement accounts, or other property from sources specified in Section 2039 of the Internal Revenue Code (collectively referred to as the "Accounts") become available to the Trustees of any trust created under this Trust, then none of those Accounts may be used to pay, directly or indirectly, any debts or expenses of mine or of my estate. I intend that the Accounts be payable to trust beneficiaries who are identifiable and who are treated as "designated beneficiaries" within the meaning of the minimum distribution rules under Section 401(a)(9) of the Internal Revenue Code and applicable regulations. Therefore, except to the extent permitted or required under applicable law, (i) the Accounts will not be liable for any share of estate taxes payable from this Trust or chargeable to my estate, and (ii) any power of appointment over the Accounts exercisable by my wife may be exercised only in favor of individuals who are younger than my wife.

ARTICLE 22
ADMINISTRATION AND CONSTRUCTION

22.1 Rules for Distributions. In making distributions to beneficiaries under this Trust, the Trustees must use the following criteria.

(a) **Other Resources.** Whenever the Trustees have the authority to decide how much to distribute to or for the benefit of a beneficiary, the Trustees should make decisions taking into account any information readily available to them about the beneficiary's other available income and resources (including any obligations owed to him or her by any person that are reasonably able to be discharged). The Trustees may rely on financial statements or tax returns from the beneficiary. The Trustees can make payments directly to a beneficiary or to other persons for the beneficiary's benefit, but they do not have to make payments to a court appointed guardian.

(b) **Trustees' Decision.** Absent clear and convincing evidence of bad faith, the Trustees' decisions as to amounts to be distributed will be final.

(c) **Standard of Living.** Distributions to a beneficiary for health, education, support, or maintenance are to be based on his or her standard of living, determined as of the date of the distribution.

(d) **Unequal Distributions.** For any trusts having multiple beneficiaries, distributions may be unequal among them due to differences in their resources, age, health, needs, educational inclinations, and talents. The Trustees may make unequal distributions to or for those beneficiaries without making equalizing adjustments among them, unless specifically provided to the contrary in this Trust.

22.2 Funding Gifts. The following rules will apply to funding gifts under this Trust.

(a) **Pecuniary Gifts.** All pecuniary gifts under this Trust that are paid by an in-kind distribution of assets must use values having an aggregate fair market value at the date or dates of distribution equal to the amount of this gift as finally determined for federal estate tax purposes.

(b) **Adjustments.** The Trustees shall select one or more dates of allocation or distribution for purposes of satisfying gifts and funding shares or trusts. The Trustees may make allocations before the final determination of federal estate tax, with those allocations being based upon the information then available to the Trustees, and may thereafter adjust properties among the shares or trusts if it is determined that the allocation should have been made differently.

22.3 Accumulated Income. Any income not distributed to the beneficiaries pursuant to either a mandatory direction or a discretionary power is to be incorporated into principal, at such intervals as the Trustees deem convenient.

22.4 Estate Tax on Included Property. If assets of any trust created under this agreement are included in a beneficiary's estate for federal estate tax purposes, the following will apply.

(a) **Appointed Assets.** If the beneficiary exercises a power of appointment over those assets, the Trustees are authorized to withhold from those assets the amount of estate taxes apportioned to them by applicable law, if the beneficiary does not make provisions for the payment of those taxes from other sources.

(b) **Other Assets.** If the beneficiary does not have or does not exercise a power of appointment over those assets, the Trustees will pay the estate taxes attributable to those assets. The estate taxes attributable to those assets will be the amount that the beneficiary's estate taxes are increased over the amount those taxes would have been if those assets had not been included in the beneficiary's gross estate.

(c) **Certification and Payment.** The Trustees may rely upon a written certification by the beneficiary's personal representative of the amount of the estate taxes, and may pay those taxes directly or to the personal representative of the beneficiary's estate. The Trustees will not be held liable for making payments as directed by the beneficiary's personal representative.

22.5 Transactions With Other Entities. The Trustees may buy assets from other estates or trusts, or make loans to them, so that funds will be available to pay claims, taxes, and expenses. The Trustees can make those purchases or loans even if they serve as the fiduciary of that estate or trust, and on whatever terms and conditions the Trustees think are appropriate, except that the terms of any transaction must be commercially reasonable.

22.6 Coordination With Guardian. If a separate trust is created for a beneficiary who is under a legal disability, I direct the Trustees to consult with the

INITIALS 
RONALD GUSTAV MEYER TRUST

guardian of the person for that beneficiary, or if none, the person having custody of the beneficiary, and to

- establish a reasonable budget to provide for the needs of the beneficiary;
- conduct a financial analysis of the beneficiary's needs and determine the amounts reasonably required for his or her care; and
- implement procedures for disbursing funds to the guardian for those purposes.

The Trustees are authorized to make distributions that provide some incidental or indirect benefit to the beneficiary's guardian, but only if the expenditure is for the primary benefit and needs of the beneficiary.

ARTICLE 23 APPLICABLE LAW; TRUST SITUS

All questions regarding the law to be applied or the appropriate situs of any trust will be governed by the terms of this article as follows:

23.1 Validity; Construction. All matters involving the validity, interpretation, construction, and meaning (or effect) of every trust created under this instrument are to be governed by the laws of Florida, which is currently my domicile.

23.2 Principal Place of Administration. All matters involving the administration of every trust created under this instrument are to be governed by the laws of Florida, which is currently my domicile and the initial principal place of administration (the "situs") of those trusts. The Trustees may change the principal place of administration of any trust as provided below.

23.3 Determining Situs. The Trustees will have a continuing duty to administer the trust at a place appropriate to its purposes and its administration. In exercising this duty, the Trustees should consider the factors specified Fla. Stat. §736.0108 and the impact of a change to a different situs on the following: state and local taxes; compensation of fiduciaries; investment authority; duties, responsibilities, and liabilities of the Trustees; and any other factor appropriate to the new jurisdiction.

23.4 Transferring Situs. The Trustees, acting from time to time and without court approval, may transfer the situs of any trust to any jurisdiction within the United States, subject to the notice requirements contained in Fla. Stat. §736.0108(6).

23.5 Substitute Trustees. If the Trustees are unable or unwilling to serve in the new trust situs, the Trustees may: designate substitute Trustees to act with respect to that property in the new situs; delegate to the substitute Trustees any or all of the powers given to the Trustees; elect to act as advisor to the substitute Trustees and receive

reasonable compensation for that service; and remove any acting substitute Trustees and appoint another, or reappoint itself, if appropriate, at will.

ARTICLE 24
MISCELLANEOUS PROVISIONS

24.1 Definitions. As used in this Trust, the following terms have the meanings set forth below:

(a) Trustees.

- (1) Family Trustee means a trustee who is my wife, a descendant of my parents, or the spouse of such a descendant.
- (2) Independent Trustee means a trustee of a particular trust, either individual or corporate, who is not me or a beneficiary, and who is not a Related Person as to me or a beneficiary (if I or the beneficiary, respectively, is living and participated in that person's appointment). For purposes of this definition a beneficiary is a person who is a permissible distributee of income or principal, or someone with an interest in the trust in excess of five percent (5%) of its value, assuming a maximum exercise of discretion in his or her favor. Whenever this Trust requires an action be taken by, or in the discretion of, an Independent Trustee but no such Trustee is then serving, a court may appoint an Independent Trustee to serve as an additional Trustee whose sole function and duty will be to exercise the specified power.
- (3) Corporate Trustee means a trustee that is a bank, trust company, or other entity authorized to serve as a trustee under the laws of the United States or any state thereof that is not a Related Person to me, and which has at least Five Hundred Million Dollars (\$500,000,000) of assets under trust management (which may include assets managed by affiliated or subsidiary banks or trust companies). A bank or trust company that does not meet these requirements cannot serve as Trustee.

(b) Internal Revenue Code Terms.

- (1) Internal Revenue Code means the federal Internal Revenue Code of 1986, as amended from time to time, or successor provisions of future federal internal revenue laws.

INITIALS 
RONALD GUSTAV MEYER TRUST

- (2) Gross estate means gross estate for federal estate tax purposes as defined in Section 2031 of the Internal Revenue Code.
- (3) The terms health, education, support, and maintenance are intended to set forth an "ascertainable standard," as described in the Internal Revenue Code and its associated Regulations. To the extent not inconsistent with the foregoing, "health" means a beneficiary's physical and mental health, including but not limited to payments for examinations, surgical, dental, or other treatment, medication, counseling, hospitalization, and health insurance premiums; "education" means elementary, secondary, post-secondary, graduate, or professional schooling in an accredited institution, public or private, or attendance at other formal programs in furtherance of the beneficiary's spiritual, athletic, or artistic education, including but not limited to payments for tuition, books, fees, assessments, equipment, tutoring, transportation, and reasonable living expenses.
- (4) Related Person as to a particular individual is someone who is deemed to be "related or subordinate" to that individual under Section 672(c) of the Internal Revenue Code (as though that individual was a grantor).

(c) **Other Terms.**

- (1) Residuary Trust Estate means the Trust Estate (including assets added to the Trust by reason of my death) left after paying all pre-residuary gifts in this Trust and all expenses and charges (other than estate taxes).
- (2) Qualified Beneficiary means a living beneficiary who, on the date his or her qualification is determined: (i) is a distributee or permissible distributee (a "distributee") of trust income or principal; (ii) would be a distributee if the interests of the distributees described in (i) above terminated on that date without causing the trust to terminate; or (iii) would be a distributee if the trust terminated in accordance with its terms on that date.
- (3) Distributions that are to be made to a person's descendants, per stirpes, will be divided into equal shares, so that there will be one share for each living child (if any) of that person and one share for each deceased child who has then

living descendants. The share of each deceased child will be further divided among his or her descendants on a per stirpes basis, by reapplying the preceding rule to that deceased child and his or her descendants as many times as necessary.

- (4) Disabled or under a disability means (i) being under the legal age of majority, (ii) having been adjudicated to be incapacitated, or (iii) being unable to manage properly personal or financial affairs because of a mental or physical impairment (whether temporary or permanent in nature). A written certificate executed by an individual's attending physician confirming that person's impairment will be sufficient evidence of disability under item (iii) above, and all persons may rely conclusively on such a certificate.
- (5) Removal of a Trustee for cause includes, without limitation, the following: the willful or negligent mismanagement of the trust assets by that individual Trustee; the abuse or abandonment of, or inattention to, the trust by that individual Trustee; a federal or state charge against that individual Trustee involving the commission of a felony or serious misdemeanor; an act of theft, dishonesty, fraud, embezzlement, or moral turpitude by that individual Trustee; or the use of narcotics or excessive use of alcohol by that individual Trustee.
- (6) The words will and shall are used interchangeably in this Trust and mean, unless the context clearly indicates otherwise, that the Trustees must take the action indicated; as used in this Trust, the word may means that the Trustees have the discretionary authority to take the action but are not automatically required to do so.

24.2 Powers of Appointment. The following provisions relate to all powers of appointment created by me at any time and to any power exercisable by or under this Trust.

- (a) A general power of appointment granted to a person is one that can be exercised in favor of that person or his or her estate, his or her creditors, or the creditors of his or her estate.
- (b) A special power of appointment is any power that is not a general power.

- (c) A testamentary power of appointment (either general or special) is exercisable upon the powerholder's death by his or her Last Will or by a revocable trust agreement established by that person, but only by specific reference to the instrument creating the power. A "testamentary power of appointment" may not be exercised in favor of the person possessing the power.
- (d) In determining whether a person has exercised a testamentary power of appointment, the Trustees may rely upon an instrument admitted to probate in any jurisdiction as that person's Last Will, or upon any trust agreement certified to be valid and authentic by sworn statement of the trustee who is serving under that trust agreement. If the Trustees have not received written notice of such an instrument within six months after the powerholder's death, the Trustees may presume that the powerholder failed to exercise that power and will not be liable for acting in accordance with that presumption.
- (e) I expressly refrain from exercising any power of appointment that I may possess at my death.

24.3 Lapsed Gifts. If any gift is conditioned on the recipient surviving me or another person and no alternative disposition of that gift is specified, the gift will lapse and become part of the Residuary Trust Estate if the designated recipient does not survive.

24.4 Notices. Any person entitled or required to give notice under this Trust shall exercise that power by a written instrument clearly setting forth the effective date of the action for which notice is being given. The instrument may be executed in counterparts. Notice of my exercise of any power under this Trust need be given only to the affected Trustees.

24.5 Certifications.

(a) **From Personal Representative.** For some purposes, the Trustees are authorized to rely on a certificate from my Personal Representative as to certain facts. That certificate must be in writing and witnessed by two impartial persons, but need not be notarized. It is to be delivered to the Trustees in the same fashion as provided for other notices.

(b) **Facts.** A certificate signed and acknowledged by the Trustees stating any fact affecting the Trust Estate or the trust agreement will be conclusive evidence of such fact in favor of any transfer agent and any other person dealing in good faith with the Trustees. The Trustees may rely on a certificate signed and acknowledged by any beneficiary stating any fact concerning the Trust beneficiaries, including dates of birth, relationships, or marital status, unless an individual serving as Trustee has actual

INITIALS 
RONALD GUSTAV MEYER TRUST

knowledge that the stated fact is false. Knowledge of all other facts will be determined as provided in Fla. Stat. 736.0104.

(c) **Copy.** Any person may rely on a copy of this instrument (in whole or in part) certified to be a true copy by me; by any person specifically named as a Trustee (or successor Trustee); by any Corporate Trustee whether or not specifically named; or, if there are none of the above, by any then serving Trustee.

24.6 Adopted Children. A legally adopted child (and any descendants of that child) will be regarded as a descendant of the adopting parent only if the petition for adoption was filed with the court before the child's thirteenth birthday.

24.7 Infant in Gestation. For all purposes of this Trust, an infant in gestation who is later born alive will be deemed to be in being during the period of gestation for the purpose of qualifying the infant, after it is born, as a beneficiary of this Trust.

24.8 Gender and Number. Reference in this Trust to any gender includes either masculine or feminine, as appropriate, and reference to any number includes both singular and plural where the context permits or requires. Use of descriptive titles for articles and paragraphs is for the purpose of convenience only and is not intended to restrict the application of those provisions.

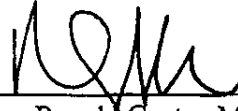
24.9 Further Instruments. I agree to execute such further instruments as may be necessary to vest the Trustees with full legal title to the property transferred to this Trust.

24.10 Acknowledgments. Acknowledgments of this trust agreement and matters affecting the administration of the Trust may be given for purposes of recording such instruments, but the absence of an acknowledgment does not affect the validity of those instruments.

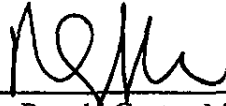
24.11 Binding Effect. This trust agreement extends to and is binding upon my Personal Representative, successors, and assigns, and upon the Trustees.

INITIALS 
RONALD GUSTAV MEYER TRUST

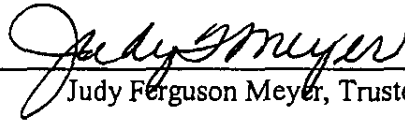
Executed as of the effective date written above.



Ronald Gustav Meyer, Grantor



Ronald Gustav Meyer, Trustee

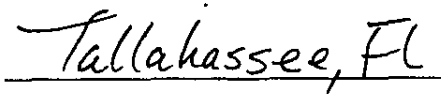
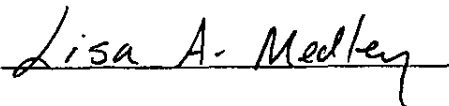


Judy Ferguson Meyer, Trustee

This instrument was signed, sealed, published, and declared by the Grantor as his Trust Agreement in our joint presence, and at his request we have signed our names as attesting witnesses in his presence and in the presence of each other on the date first written above.

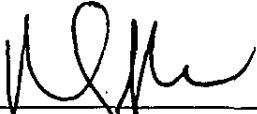
Name

Address



STATE OF FLORIDA
COUNTY OF LEON

I, Ronald Gustav Meyer, declare to the officer taking my acknowledgment of this instrument, and to the subscribing witnesses, that I signed this instrument as my Trust Agreement.



Ronald Gustav Meyer, Grantor

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

2008 OCT 14 PM 4: 29

FILED

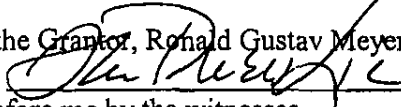
We, REBECCA LEE VEAL and Lisa A. Medley,
have been sworn by the officer signing below, and declare to that officer on our oaths
that the Grantor declared the instrument to be his Trust Agreement and signed it in our
presence, and that we each signed the instrument as a witness in the presence of the
Grantor and of each other.

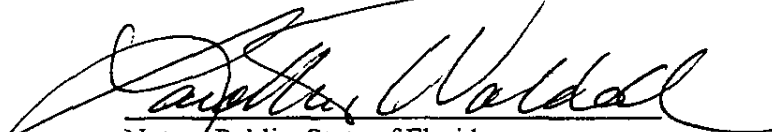


Witness



Witness

Acknowledged and subscribed before me by the Grantor, Ronald Gustav Meyer, who is
personally known to me or who has produced  as
identification, and sworn to and subscribed before me by the witnesses,
REBECCA LEE VEAL, who is personally known to me and by
Lisa A. Medley, who is personally known to me and subscribed by
me in the presence of the Grantor and the subscribing witnesses, all on ~~September 12,~~
2007.



Notary Public, State of Florida
(Stamp Name, Commission # and Expiration below)



Lauchlin T. Waldoch
MY COMMISSION # DD268775 EXPIRES
December 19, 2007
BONDED THRU TROY FARM INSURANCE, INC.

