

NICK REINER CHILDREN'S TRUST

JMB2/122809

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NICK REINER CHILDREN'S TRUST

THIS NICK REINER CHILDREN'S TRUST (the "Trust Agreement") is dated 12/12, 1993 for reference purposes only and is entered into between ROBERT REINER and MICHELE SINGER REINER (hereinafter called "Grantors") and MANNY FLEKMAN (hereinafter called "Trustee"), effective as of the date of execution.

ARTICLE 1

DECLARATIONS OF TRUST:

1.1 Principal of Trust. The Grantors have transferred and delivered to the Trustee, without any consideration on the Trustee's part, the sum of Fifty Dollars (\$50.00), receipt of which is hereby acknowledged by the Trustee. The Grantors also intend that substantial additional property will be transferred to this Trust. The initial principal of the Trust together with any property that may be later transferred to the Trust and any income thereon, shall be held, administered and distributed by the Trustee as provided herein.

1.2 Declarations Concerning Family. The Grantors are husband and wife. The Grantors have two (2) children, namely JAKE REINER ("JAKE"), born May 2, 1991; and NICK REINER ("NICK"), born September 14, 1993. The Grantors have no other children, living or dead. The Grantors are permanent residents of the County of Los Angeles, State of California. This Trust is being created for the primary benefit of NICK and his issue.

1.3 Acceptance of Trust by the Trustee. No consideration was or will be given to or by the Trustee for the conveyance or transfer to it of any of the Trust Estate. The Trustee accepts title to the Trust Estate which is conveyed or transferred to it hereunder, without liability or responsibility for the conditions or validity of that title. The Trust Estate has been or will be conveyed or transferred to the Trustee in trust, with power of sale, for the uses and purposes and upon the terms herein set forth. The Trustee agrees to perform the duties of the Trustee and to hold the Trust Estate, the proceeds thereof and any other property which may be later added to the Trust Estate subject to the terms of this Trust Agreement.

ARTICLE 2

RIGHTS RESERVED TO THE GRANTORS:

2.1 Trust To Be Irrevocable. The Trust or Trusts created pursuant to this Agreement are irrevocable and may not be altered or amended in any respect notwithstanding any law which may from time to time be in existence, including Sections 15403 and 15404 of the California Probate Code. Furthermore, the Trust or Trusts created pursuant to this Trust Agreement may not be terminated except by distributions permitted by this Trust Agreement.

2.2 Additions. The Grantors shall have the right, at any time, to add to the Trust Estate, and the property so added to the Trust Estate, whether real, personal or mixed, shall thereupon be subject to all the terms of this Trust Agreement. Any other person may, from time to time, with the consent of the Trustee, add property of any kind to the Trust Estate, or any part thereof, which thereupon shall be subject to all the terms and provisions of this Trust Agreement.

ARTICLE 3

BENEFICIARY POWER OF WITHDRAWAL:

3.1 Power to Withdraw Principal. For each transfer by a donor to the Trust during a calendar year, each beneficiary specified in this Article shall have the power to withdraw from the principal of the Trust Estate the lesser of (a) the amount of the then maximum annual gift tax exclusion under Section 2503(b) of the Internal Revenue Code, less prior transfers during the year by such donor for such beneficiary or (b) such beneficiary's pro rata portion (unless a different allocation is indicated by the donor in a written notice accompanying the gift) of the fair market value at the time of transfer to the Trust of any property transferred to the Trust during that calendar year or which is considered to be an indirect transfer on his or her behalf during such year; provided, however, that any gift that is accompanied by a written notice from its donor to the effect that such gift shall not be subject to withdrawal under the provisions of this Article shall be excluded from consideration under this Article as though such gift had not been made. Fair market value shall be determined in the same manner as such amount would be determined for the donor's Federal gift tax purposes.

3.2 Who May Exercise Power. The beneficiaries entitled to withdraw principal pursuant to this Article shall be only those persons who are Beneficiaries on the respective dates of transfer.

3.3 Notice to Beneficiaries. Upon receipt of any such transfer, the Trustee shall immediately give notice to each beneficiary of the transfer and the beneficiary's power to withdraw under the provisions of this Article. Such notice may, but shall not be required to, be in the form of the Notice to Beneficiaries, attached hereto as Exhibit "A".

3.4 Exercise of Withdrawal. In the event a beneficiary elects to withdraw the amount allowable by this Article, the beneficiary may withdraw that amount in kind at its value at the date of withdrawal. The power to withdraw under this Article may be exercised by a beneficiary only by written instrument delivered to the Trustee within thirty (30) days of the giving of that notice (the "Exercise Period").

3.5 Incapacitated Beneficiary. In the event that the owner of the power to withdraw under this Article lacks legal capacity, the fiduciary of that beneficiary's estate (other than either Grantor) shall be given the notice and may exercise the power to withdraw granted under this Article, and, in that event, the property received by that fiduciary shall be held for that beneficiary's benefit and use. However, if either Grantor is that beneficiary's guardian or conservator, then the individual named in this Trust Agreement as Trustee may make such demand on that beneficiary's behalf.

3.6 Non-Exercise of Power. This power to withdraw shall be noncumulative and shall lapse if not exercised; provided, however, that to the extent the principal of the Trust Estate subject to a beneficiary's power to withdraw under this Article exceeds in value, at the end of the Exercise Period, the greater of the amounts stated in Section 2041(b)(2) of the Internal Revenue Code, that beneficiary's power to withdraw such excess amount of Trust principal shall not lapse if not exercised within the Exercise Period, but shall continue to be exercisable, on a cumulative basis, during the life of that beneficiary. If such power of withdrawal is not exercised as set forth hereinabove, then the portion of the Trust Estate which was the subject of such power of withdrawal shall remain as part of the Trust Estate to be held, divided, administered and distributed as hereinafter set forth in this Trust Agreement.

3.7 Periodic Lapse of Power to Withdraw. Notwithstanding anything in this Article to the contrary, to the extent a beneficiary's power to withdraw created pursuant to Paragraph 3.1 is not exercised and does not otherwise lapse pursuant to the terms of Paragraph 3.6 (a "Non-lapsed Power"), a portion of such beneficiary's Non-lapsed Power shall nevertheless lapse at the close of each calendar year in an amount equal to the excess, if any, of: (i) the greater of the amounts stated in Section 2041(b)(2) of the Internal Revenue Code; over (ii) the amount of principal of the Trust Estate with respect to which such beneficiary newly obtains the right to withdraw pursuant to Paragraph 3.1 in such calendar year. In the event a beneficiary possesses Non-lapsed Powers created in more than one calendar year, the portion of such Non-lapsed Powers which shall lapse pursuant to this Paragraph shall relate to, first, the Non-lapsed Powers arising in the earliest of such calendar years, then those Non-lapsed Powers arising in chronologically successive calendar years, until the amount which shall lapse pursuant to this Paragraph is reached.

3.8 Beneficiary Power of Appointment. At any time, or from time to time, if a beneficiary holds a power of withdrawal that has not lapsed, the Trustee shall distribute all or any part of the Trust Estate which is subject to that Beneficiary's continuing power of withdrawal to such one or more persons and entities, including that beneficiary, and on such terms and conditions, either outright or in trust, as that beneficiary shall appoint by an acknowledged instrument specifically referring to and exercising this continuing power of withdrawal and delivered to the Trustee. If a beneficiary dies while holding a power of withdrawal that has not lapsed, the beneficiary may exercise this power of appointment by a Will specifically referring to and exercising this power of appointment.

3.9 Power of Trustee to Amend. The power of a beneficiary to withdraw principal pursuant to this Article is intended to allow any and all transfers by donors to the Trust to constitute transfers of a present interest in property pursuant to Section 2503(b) of the Internal Revenue Code. Notwithstanding any provision of this Trust Agreement to the contrary, the Trustee shall have the power to delete, supplement or otherwise amend those provisions of the Trust, including without limitation this Article, from time to time as may be necessary for the sole purpose of achieving this intention to the extent allowable under then-existing law.

ARTICLE 4

DISTRIBUTION OF TRUST ESTATE:

4.1 Distribution of Trust Estate as Set Forth in This Article. The Trust Estate, including any assets received by the Trust from time to time, shall be held, administered and distributed as set forth in this Article.

4.2 Trust Estate for the Benefit of NICK or His Issue. So long as NICK is living, the Trustee shall hold the Trust Estate as a single Trust, for NICK's benefit.

4.3 Accumulation of Income. Subject to the provisions of this Article, the Trustee shall accumulate the net income of a Trust created hereunder. Such accumulated income shall be added to the principal of that Trust, to be distributed as hereinafter provided.

4.4 Discretionary Distributions of Principal. Until complete distribution pursuant to the provisions of Paragraph 4.5, the Trustee may distribute to or apply for the benefit of each Beneficiary, out of the principal of that Beneficiary's Trust, those sums as the Trustee, in the Trustee's discretion, considers necessary for that Beneficiary's proper and reasonable support, maintenance, health and education, after taking into consideration, to the extent the Trustee considers advisable, any income or other resources of the Beneficiary known to the Trustee and reasonably available for those purposes; provided, however, that no portion of the amount or amounts so appointed may be used to discharge any obligation of the Grantors to support any such Beneficiary.

4.5 Lump Sum Distributions of Principal. When any Beneficiary shall attain the following ages, the Trustee shall distribute to that Beneficiary the following portion of the principal of that Beneficiary's Trust:

<u>Age</u>	<u>Portion of Trust To Be Distributed</u>
Thirty (30) years	One-half (1/2) of the balance of the Trust
Thirty-five (35) years	The balance of the Trust, together with any undistributed income therefrom.

If any Beneficiary has already attained either or both of those ages at the time when the Trust for such Beneficiary is created, the Trustee shall distribute to that Beneficiary that portion or all of that Beneficiary's Trust based on the age or ages set forth above and attained by that Beneficiary at that time.

4.6 Distribution Upon the Death of a Beneficiary. If NICK dies prior to receiving full distribution of the Trust Estate, the undistributed balance of the Trust Estate shall be allocated into separate Trusts among the then-living issue of NICK, to be allocated among such issue by right of representation, to be held in trust and distributed in accordance with the terms of NICK's Trust. If there are no then-living issue of NICK, the undistributed balance of the Trust Estate shall be allocated into separate Trusts among the then-living issue of the Grantors, such allocation to be made among such issue by right of representation, to be held in trust and distributed in accordance with the terms of NICK's Trust. The preceding method of dividing and allocating Trust assets shall be referred to as the "Beneficiary Allocation Rule." If any Beneficiary other than NICK dies prior to receiving full distribution of that Beneficiary's Trust, the undistributed balance of that Beneficiary's Trust shall be allocated into separate Trusts for the person or persons who would have been entitled to such deceased Beneficiary's share in accordance with the Beneficiary Allocation Rule, applied as of the date of death of that deceased Beneficiary, to be held in trust and distributed in accordance with the terms of that deceased Beneficiary's Trust. However, if any part of that deceased Beneficiary's Trust would otherwise be held in trust for a Beneficiary for whose benefit a Trust is already then being administered under this Trust Agreement, that part shall instead be added to that Trust and shall thereafter be administered according to its terms, except that, if that Beneficiary has received a fractional distribution of that Trust pursuant to its terms based on the age of that Beneficiary, then there shall be distributed to that Beneficiary, free of trust, a fraction of that part equal to the fraction of that Beneficiary's interest previously distributed to that Beneficiary.

4.7 Contingent Beneficiaries. If at any time before full distribution of the Trust Estate, no other disposition of the Trust Estate is directed by this Trust Agreement, the Trust Estate, or the portion of it then remaining, shall thereupon be distributed, free of trust, one-half (1/2) to those persons who would then be the heirs of ROBERT REINER and one-half (1/2) to those persons who would then be the heirs of MICHELE SINGER REINER, their

identities and respective shares to be determined as though their respective deaths, as appropriate, had occurred at that time, in accordance with the laws of the State of California then in effect relating to the succession of separate property not acquired from a predeceased spouse or ancestor.

ARTICLE 5

SUCCESSOR TRUSTEE:

5.1 Designated Successor Trustee. If the individual Trustee named in this Trust Agreement shall become unable to serve or otherwise cease to act as Trustee hereunder, then the following named alternative successor Trustees shall serve in the order listed:

FIRST: DANIEL R. COHEN
SECOND: ALAN R. PIVO.

5.2 Power to Designate a Successor Trustee. If, at any time, any individual is acting as Trustee hereunder and there is no named successor Trustee to that individual or the named successor is then unavailable to act as Trustee hereunder, that individual shall have the power (a) to designate one or more successor Trustees or Co-Trustees who shall act as Trustee or Co-Trustees, as the case may be, hereunder, in the order designated, if and when that individual ceases to act as Trustee hereunder or (b) to designate a Co-Trustee to serve with such individual, which designation may provide that the survivor of the two of them may act as sole Trustee. If, at any time, there is a named successor Trustee and the named successor is then available to act as Trustee hereunder, the individual acting as Trustee hereunder may exercise the foregoing power (1) contingent upon such named successor not being available to serve as Trustee at the time needed or (2) when such named successor ceases to act as Trustee hereunder provided that such named successor Trustee does not or cannot exercise the foregoing power. The foregoing power may be exercised by a Trustee by giving written notice of the designation of a successor Trustee to the then-living adult Beneficiaries and the guardians of any minor Beneficiaries, and as otherwise required by law. If more than one individual Trustee exercises the foregoing power, priority shall be given to the designations of the earlier named Trustee hereunder, irrespective of the order in time that the foregoing notices were given. A Co-Trustee shall have the same power to nominate successors as granted to a sole Trustee hereunder, except that if two or more Co-Trustees make such designation, the named successor Trustees of a Co-Trustee shall be

deemed to be named successor Co-Trustees (to serve in the order of priority designated) with the named successor Trustees (also to serve in the order of priority designated) of the other one or more Co-Trustees who made such designation. Any designation pursuant to this Paragraph may be revoked or amended by such Trustee by giving written notice in the same manner as the designation was made as provided above. Any Trustee designated pursuant to this Paragraph shall have all of the powers conferred upon a named Trustee under this Trust Agreement, shall serve without bond and shall for all other purposes be treated as a named Trustee under this Trust Agreement.

5.3 Right of Trustee to Resign. Any Trustee named or acting as a Trustee under the Trusts created herein may refuse to so act or resign and be discharged from acting as a Trustee by giving written notice of its resignation or refusal, duly acknowledged, to any remaining Co-Trustee, to the adult Beneficiaries and to the guardians of any minor Beneficiaries. The notice shall be served personally or by certified or registered mail, postage prepaid, return receipt requested, and shall specify the date when the resignation shall take effect. The effective date of the resignation shall be at least thirty (30) days after the service or mailing thereof, unless the person or persons to whom notice of the resignation shall have been given shall otherwise consent. The then-adult Beneficiaries and guardians of any minor Beneficiaries, unless a successor Trustee is designated or otherwise appointed as provided in this Trust Agreement, may by action of a majority in interest, in a written instrument, duly acknowledged, designate a Corporate Trustee for the Trusts herein created, provided that the designated Corporate Trustee has a combined capital and surplus of at least Fifty Million Dollars (\$50,000,000).

5.4 Substitution of Corporate Trustee. At any time that a Corporate Trustee is serving as Trustee of any Trust created pursuant to the provisions of this Trust Agreement, the adult Beneficiaries and the guardians of any minor Beneficiaries of such Trusts shall have the power, by action of a majority in interest, to transfer the administration of those Trusts to a new Corporate Trustee having a combined capital and surplus of at least Fifty Million Dollars (\$50,000,000). The substitution of a new Corporate Trustee shall be made by the giving of written notice by the guardians and adult Beneficiaries directed to the then-acting Corporate Trustee, indicating the desire of the guardians and adult Beneficiaries to effect a substitution in the office of Corporate Trustee and designating the new Corporate Trustee selected. Upon securing the approval of the transfer and substitution by a court of competent juris-

diction to the extent that the approval may be required by law, or within thirty (30) days after receipt of the notice hereinabove mentioned, the Corporate Trustee then serving as Corporate Trustee hereunder shall transfer and convey the entire interest of that Corporate Trustee in the Trust Estate to the new and substituted Corporate Trustee. The purposes of the foregoing provisions are to insure harmonious relations between the Corporate Trustee and the Beneficiaries, and to further an effective and efficient management of the Trusts created herein.

5.5 Effect of Succession of Trustees. Any successor of a Trustee hereunder, whether resulting by consolidation, merger, transfer of Trust business or by death, resignation, refusal or inability to act, or by any other reason, shall succeed as Trustee with like effect as though originally named as such.

5.6 Power and Authorities of Successor Trustee. All authorities and powers, including discretionary and administrative powers, herein conferred upon a Trustee shall pass to any subsequent Trustee.

5.7 No Duty of Successor Trustees to Investigate. A succeeding Trustee shall not be under any duty to examine the books and records of its predecessor Trustee and may accept as the full Trust Estate any properties which may be turned over to it.

ARTICLE 6

POWERS OF TRUSTEE:

6.1 Powers of Trustee Set Forth in This Article. To carry out the purposes of any Trust created pursuant to the terms of this Trust Agreement and subject to any limitations stated elsewhere in this Trust Agreement, the Trustee is vested with the powers set forth in this Article in addition to any now or hereafter conferred by law affecting a Trust and the Trust Estate. Any and all of the powers of the Trustee are subject to the fiduciary obligation of the Trustee to treat all Beneficiaries hereunder equitably. In the event that Co-Trustees are serving as Trustee of any Trust created hereunder, the powers set forth in this Article shall be exercisable by unanimous action of the Co-Trustees acting jointly and not otherwise.

6.2 Power to Act as Owner. The Trustee is authorized to do all acts, take all proceedings and exercise all rights and privileges in the management of the Trust Estate as if the absolute owner thereof. Without limiting

the generality of the foregoing, the Trustee shall have the right and power to acquire, grant, bargain, sell (for cash or on deferred payments), sell short, convey, exchange, convert, lease for terms either within or beyond the duration of the Trust, grant for like terms the right to mine or drill for and remove from Trust properties gas, oil or minerals, encumber, borrow, hypothecate, assign, partition, divide, subdivide, improve, loan, reloan or grant options on any and all property of the Trust Estate. The Trustee is authorized to borrow money for any Trust purpose for the debts of the Trust, upon terms and conditions as the Trustee may deem to be proper and to obligate the Trust Estate for repayment; and the Trustee may encumber the Trust Estate or any of its property for the obligations of the Trust by mortgage, deed of trust, pledge, guarantee or otherwise, using such procedure or procedures to consummate the transaction or transactions as the Trustee may deem advisable. All transactions shall be for fair and adequate consideration.

6.3 Investment Powers. The Trustee is authorized to invest and reinvest the principal, and the income if the Trustee is permitted to accumulate it. In so doing, the Trustee shall act with the care, skill, prudence and diligence under the circumstances then prevailing, specifically including, but not by way of limitation, the general economic conditions and the anticipated needs of the Trust and its Beneficiaries, that a prudent person acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of a like character and with like aims, to attain the goals of the Grantors as determined from the Trust Agreement. Within the limitations of the foregoing standard and considering individual investments as part of an overall investment strategy, the Trustee is authorized to acquire every kind of property, real, personal or mixed, and every kind of investment, specifically including, but not by way of limitation, corporate and government obligations of every kind, preferred or common stocks (on margin or otherwise), commodities (on margin or otherwise), options (whether covered or not) or futures for stocks, commodities or other assets, any other derivative securities, shares of investment trusts, shares of investment companies, shares of mutual funds (including mutual funds of which the then-acting Trustee or an affiliate of the then-acting Trustee serves as investment advisor), mortgage participations, partnership interests (general or limited) and common trust funds (including common trust funds administered by the then-acting Trustee). Further, subject to the standards and limitations stated in this Agreement, the Trustee is specifically authorized to (but is not required to) invest funds or assets belonging to the Trust Estate

(i) in the purchase or construction of a home for a Beneficiary and/or (ii) in the commencement or conduct of a trade or business by a Beneficiary. The Trustee is authorized to invest the entire Trust Estate in interest-bearing accounts, certificates of deposit, market funds, index funds or any other non-equity income-producing investment, notwithstanding the possible decrease of purchasing power of the value of the principal of the Trust Estate.

6.4 Power to Retain Property. The Trustee is authorized to continue to hold any property, including all assets received by the Trustee (from any and all sources) and to operate at the risk of the Trust Estate any property or business received as long as the Trustee may deem it advisable, the profits and losses thereon to inure to or be chargeable against the Trust Estate and not to the Trustee. Except to the extent prohibited by law, no statutory provision shall constitute a limitation upon the exercise by the Trustee of discretion in continuing to hold securities, properties, partnership interests, general or limited, business interests or investments received hereunder. Notwithstanding the foregoing, no provision contained herein should be construed to give the Trustee the power to retain any property beyond the date such property is to be distributed to any Beneficiary hereunder.

6.5 Management Powers. The Trustee may, at the option of the Trustee, at any time, in connection with the management of the Trust Estate or the collection of any monies due or payable to a Trust hereunder, compromise any claims existing in favor of or against the Trust. The Trustee may loan or advance the Trustee's own funds for any Trust purpose to the Trust without security or upon the security of all or any portion of the principal of the Trust involved. Those loans shall bear interest at the then current rate from date of advancement until repaid. However, the Trustee shall in no event be required to make any loan or advancement to the Trust. Any certificate, security, or any evidence of indebtedness or ownership of property may be registered or taken and held in the name of the Trustee, or in the name of the nominee or nominees of the Trustee, with or without the disclosure of fiduciary relations, in order to more readily facilitate the handling of the Trust Estate. However, the Trustee shall be liable for any loss occasioned by the acts of such nominee or nominees affecting these securities if the Trustee would have been liable had the Trustee done the same acts.

6.6 Reimbursement of Trustee. The Trustee is authorized to reimburse itself from principal or income for any expense incurred by reason of the Trustee's fiduciary ownership or holding of any property in the Trust Estate.

6.7 Power to Employ. The Trustee may employ accountants, brokers, attorneys, investment advisers, custodians, corporate fiduciaries and others whose services are in the Trustee's discretion necessary or convenient to the administration of the Trust created herein. The Trustee is authorized to employ the Trustee or any firm with which the Trustee is associated to perform any services that are in the Trustee's discretion necessary or convenient to the administration of the Trust created herein. Reasonable compensation for all services performed by these agents shall be paid from the Trust Estate, and shall not decrease the compensation to which the Trustee is entitled.

6.8 Installment Payments of Income. Except as otherwise indicated herein, the Trustee shall make the payments of the annual net income of any Trust required to be distributed hereunder at least quarter-annually or more often in the discretion of the Trustee. The Trustee shall have the power to budget the estimated annual income and expenses of the Trust in such manner as to equalize, as far as possible, periodic income payments to the Beneficiaries. In computing the amount of any such installment, the Trustee may, to the extent deemed appropriate by the Trustee, make reservation for expenses to be charged against such net income.

6.9 Segregation and Distribution of Assets. There need be no physical segregation or division of the various Trusts, except as segregation or division may be required by the termination of any Trusts. Regardless of any segregation or division of the various Trusts, the Trustee shall keep separate accounts for the different undivided interests. Upon any division of the Trust Estate into separate shares or Trusts, and upon any distribution of the income or principal, the Trustee may apportion and allocate the assets of the Trust Estate in cash or in kind, or partly in cash and partly in kind, or in undivided interests in such manner and such valuations as the Trustee in its discretion deems advisable. Any distribution or division in kind may be made on a proportionate or a disproportionate basis so long as the respective assets allocated or distributed have equivalent or proportionate fair market value. In making in kind allocations of assets, the Trustee shall take into consideration the income tax basis of specific property to be so allocated in determining equivalence of value, to the extent that the Trustee deems it advisable

and/or to the extent any other adjustments are determined by the Trustee to be reasonable. The Trustee may sell such property as it deems necessary to make any division or distribution. After any division of the Trust Estate, the Trustee may make joint investments with funds from some or all of the several shares or Trusts.

6.10 Trust Distributions. Upon any distribution of a Trust, in whole or in part, the Trustee may assign, transfer or deliver in kind to the Beneficiary then entitled thereto, any part of the Trust Estate or an undivided interest in the Trust Estate, or any portion thereof, at that valuation as the Trustee may establish as the then fair market value. Notwithstanding any provision of this Trust to the contrary, if the Trust Estate includes one or more promissory notes with respect to which gain would be accelerated under Section 453B of the Internal Revenue Code if distributed to a Beneficiary, the Trustee, in its sole discretion, may elect not to distribute such note(s) at the time provided in this Trust Agreement. In the event the Trustee so elects, such note(s) shall continue to be held in trust and the payments received by the Trustee under the note(s) shall be divided, held, administered and distributed as otherwise set forth in this Trust Agreement, until the Trustee determines to distribute the note(s) or until the note(s) are paid in full. Further, the Trustee may, for any reason, elect not to distribute all or any portion of the principal of the Trust Estate with the consent of the Beneficiary who or which is entitled to receive such distribution, until such time as that Beneficiary desires to receive distribution of such principal.

6.11 Principal and Income. The Trustee shall determine what is principal or income of the Trust Estate and apportion and allocate any and all receipts and disbursements between those accounts in accordance with the provisions of the California Revised Uniform Principal and Income Act from time to time existing. The powers of the Trustee under this Paragraph shall be subject to the duty of the Trustee to treat income Beneficiaries and remaindermen equitably. In that regard, the Trustee shall make each of the following allocations:

(a) A reasonable reserve for depreciation for all income producing depreciable real and personal property, and for capital improvements and extraordinary repairs of property, shall be charged to income from time to time;

(b) A reasonable reserve for depletion of all depletable natural resources, including but not limited

to, oil, gas, mineral and timber property, shall be charged to income from time to time;

(c) A reasonable reserve for amortization of all intangible property having a limited economic life, including but not limited to, patents and copyrights, shall be charged to income from time to time;

(d) Distributions by mutual funds or similar entities of gains from the sale or other disposition of property shall be credited to principal; and

(e) Any amounts received by the Trustee with respect to any insurance policy as a dividend shall be credited to principal. All sums payable to the Trustee with respect to any life insurance policy shall be credited to principal, except that any interest paid by the insurer for a period subsequent to maturity shall be credited to income.

With respect to matters not provided for either in the California Revised Uniform Principal and Income Act or in the preceding provisions of this Paragraph, the Trustee shall have the absolute discretion to determine what is principal or income, and apportion and allocate any and all receipts and disbursements between those accounts. The exercise of that discretion within the above set forth limitations shall be conclusive on all persons interested in the Trust Estate.

6.12 Acceptance of Gifts. The Trustee is authorized to accept gifts from any individual who desires to contribute to the principal of any of the respective Trusts created hereunder. The acceptance of any such additional gifts shall be in the sole and absolute discretion of the Trustee.

6.13 Powers Over Securities. With respect to securities, partnership interests and similar property held in the Trust, the Trustee shall have all the rights, powers and privileges of an owner, including, but not by way of limitation, the power to vote, give proxies and pay assessments; to participate in voting trusts and similar agreements, pooling agreements, foreclosures, reorganizations, consolidations, mergers, liquidations, sales and leases, and incident to such participation to deposit securities with and transfer title to any protective or other committee on such terms as the Trustee may deem advisable; to exercise rights under buy-sell or similar agreements; and to exercise or sell stock subscription or conversion rights.

6.14 Transactions With Probate Estate of the Grantors and Other Loans. The Trustee is authorized to purchase assets from or sell assets to the probate estate of either or both Grantors. Any such purchase or sale shall be at the fair market value of those assets (as determined by the Trustee in the Trustee's discretion) and upon such terms and conditions (with or without security) and in such amounts as the Trustee may deem advisable. The Trustee is authorized to loan funds or assets belonging to the Trust Estate to either or both Grantors, to the probate estate of either or both Grantors, to any Beneficiary hereunder, or to any other person, firm or entity, upon such terms and in such amounts as the Trustee may deem advisable; provided, that any such loan bears a reasonable rate of interest, but not more than the maximum interest rate allowed under California law, and provided that any such loan is adequately secured. However, in no event shall the Trustee make any investment pursuant to the provisions of this Paragraph for less than adequate consideration in money or money's worth or that the Trustee determines would not be a prudent investment of the assets of the Trust Estate. Further, subject to the standards and limitations stated in this Agreement, the Trustee is specifically authorized to (but is not required to) loan funds or assets belonging to the Trust Estate for (i) the purchase or construction of a home for a Beneficiary and/or (ii) the commencement or conduct of a trade or business by a Beneficiary.

6.15 Power to Purchase Insurance. The Trustee is authorized to procure and carry, at the expense of the Trust, insurance of such kind and in such form and amount as the Trustee deems advisable to protect the Trustee, the Trusts and the Trust Estate against any hazard, risk of loss or other potential liability.

6.16 Payments to or for Minors or Incompetents. If at any time or from time to time any Beneficiary entitled to receive income or principal hereunder shall be a minor or an adult incompetent, the Trustee may make the distribution or expenditure for the Beneficiary, in the sole discretion of the Trustee, in any one or more of the following ways: (a) directly to the Beneficiary; (b) to the natural guardian, or the legally appointed guardian, conservator or other fiduciary of the person or estate of the Beneficiary; (c) to any person or organization furnishing care, support, maintenance or education for the Beneficiary; or (d) by itself making expenditures directly for the support, maintenance, health or education of the Beneficiary. The Trustee shall not be required to see to the application of any funds so paid or applied and the receipt by such payee shall be full acquittance of the Trustee. The decision of the Trustee as

to direct payments or application of funds shall be conclusive and binding upon all parties in interest.

6.17 Banks and Brokerage Accounts and Endorsements. The Trustee is authorized to maintain existing accounts and open new accounts at banks, savings and loan associations, brokerage houses and other financial institutions, including affiliates of the Trustee, for the Trust Estate in such manner that funds may be withdrawn or investment direction given with respect to those accounts upon the signature of and upon the instruction of the Trustee, or one of two or more acting Co-Trustees, if applicable. The signature of the Trustee, or one of two or more acting Co-Trustees, if applicable, shall be sufficient to endorse any check, payment or other instrument which may be received for the account of the Trust, and such endorsement shall be a sufficient receipt to the person giving that check, payment or other instrument to the Trust. The Trustee is authorized, in its discretion, to appoint additional signatories to any accounts maintained or opened at banks, savings and loan associations, brokerage houses and other financial institutions, including affiliates of the Trustee, for the Trust Estate in such manner that funds may be withdrawn with respect to such accounts upon the signature of such additional signatory or signatories. The signature of such additional signatory or signatories shall be sufficient to endorse any check, payment or other instrument which may be received for the account of the Trust, and such endorsement shall be a sufficient receipt to the person giving the check, payment or other instrument to the Trust. However, except for the first sentence of this Paragraph, the foregoing provision shall not apply while a Corporate Trustee is acting as a Co-Trustee.

6.18 Option to Terminate Shares or Trusts. At any time that

(a) the share or separate Trust held for any Beneficiary of a Trust created herein has, at any time, in the opinion of the Trustee, a fair market value of Fifty Thousand Dollars (\$50,000) or less, or

(b) the aggregate fair market value, in the opinion of the Trustee, of all Trusts created hereunder and administered by the Trustee at any time is Two Hundred Fifty Thousand Dollars (\$250,000) or less,

the Trustee may, in its discretion, but is not required to, terminate that Trust or those Trusts and, regardless of the age of the Beneficiary, distribute the principal and any

accrued or undistributed net income thereon to the Beneficiary, or to its guardian, conservator or other fiduciary.

6.19 Power to Combine and Divide Trusts. Except as otherwise provided to the contrary in this Trust Agreement, the Trustee may, at any time and from time to time, and without court approval, for tax and/or administrative reasons:

(a) combine any Trust created under this Trust Agreement for any Beneficiary with any other Trust otherwise created for that Beneficiary, whether created under this Trust Agreement or otherwise, the terms of which Trusts are substantially identical and the Trustees of which Trusts are identical, provided that the Trustee, in the Trustee's reasonable discretion, determines that administration as a single Trust will be consistent with the intent of the persons who established the Trusts and will facilitate Trust administration without defeating or impairing beneficial interests of current or future Beneficiaries of this Trust; and

(b) divide any Trust hereunder into two or more separate Trusts, each of which shall have the same provisions as the original Trust from which it was established, and references in this Trust Agreement to the original Trust shall refer to the separate Trusts derived from it.

If a Trust is divided into separate Trusts, the Trustee may, at any time prior to a combination of such Trusts, take any and all actions consistent with such Trusts being separate entities including, without limitation, make different tax elections with respect to each separate Trust, expend principal and exercise any other discretionary powers differently with respect to each separate Trust. The donee or other holder of any power of appointment with respect to a Trust so divided may exercise such power differently with respect to the separate Trusts created. In addition, if property is directed to be added to any Trust hereunder, the Trustee may: (a) hold such additional property as one or more separate Trusts having terms identical to the terms of the Trust to which it was to be added; and (b) allocate such additional property on a non-pro rata basis among the several Trusts, if any, into which the Trust to which such additional property is required to be added was previously divided (including an allocation of all such additional property to one of such Trusts). No Trustee shall be liable for any good faith exercise of a power described in or otherwise authorized by this Paragraph and, in the event any such good faith exercise of such a power results in a detri-

ment to one or more Beneficiaries, the Trustee shall be exonerated and otherwise held harmless with respect to any such detriment.

6.20 Power to Withhold Distribution. The Trustee is authorized to withhold from distribution, at the time for distribution of any property of the Trust Estate, without the payment of interest, all or any part of the property, as long as the Trustee shall determine in its discretion that the property may be subject to conflicting claims, tax deficiencies or liabilities, contingent or otherwise.

6.21 Tax Elections. The Trustee shall have the power in the Trustee's absolute discretion to take any action and to make any election to minimize the tax liabilities of this Trust and/or one or more of its Beneficiaries, regardless of the resulting effect on the Trust, the other Beneficiaries or any other person interested in this Trust, and to allocate the benefits among the various Beneficiaries, and to make adjustments in the rights of any Beneficiaries or between the income and principal accounts, to compensate for the consequences of any tax election or any investment or administrative decision that the Trustee believes has had the effect of directly or indirectly preferring one Beneficiary or group of Beneficiaries over others.

6.22 Powers in Event of Disputes. The Trustee shall have the power to commence or defend such litigation with respect to the Trust or any property of the Trust Estate as the Trustee may deem advisable, at the expense of the Trust, and to compromise or otherwise adjust any claims or litigation against or in favor of the Trust. The Trustee's powers under this Paragraph shall apply during the term of the Trust and after distribution of Trust assets. However, the Trustee shall have no obligations or duties with respect to any litigation or claims occurring after distribution of Trust assets, unless the Trustee is adequately indemnified by the distributee for any loss in connection with such matters.

6.23 Subdivision of Real Property. The Trustee is authorized and empowered:

(a) To subdivide and resubdivide Trust real property and sign applications, maps and other documents incidental thereto;

(b) To dedicate Trust real property for public purposes, with or without consideration;

(c) To grant and impose upon Trust real property conditions, covenants, easements, restrictions, rights of way and other servitudes;

(d) To borrow against Trust real property;
and

(e) To do such other acts as may appear to the Trustee advisable in connection with the exercise of any of the foregoing powers.

6.24 Purchase at Foreclosure. The Trustee is authorized and empowered, as to any property (real, personal or mixed) in which the Trust has any interest, that is sold at foreclosure, judicial or non-judicial, to make bids upon or purchase the same or, as to such property, to accept a deed in lieu of foreclosure as full or complete satisfaction of the debt which is secured. The Trustee shall allocate income and expense attributable to such property or the proceeds of its sale as if such property were being initially acquired as a Trust investment.

6.25 Fiduciary Related Party Transactions. The Trustee is authorized to act on behalf of the Trust notwithstanding the self interest of the Trustee, including the power to lease, mortgage or sell any property to or lease or purchase any property from the Trustee; to determine the amount of and to receive compensation for services as Trustee or in any other capacity; in the case of a corporate Trustee, to borrow from, deposit money or otherwise deal with its own banking department or that of an affiliate, to invest in its own stock or stock of any of its affiliates, or to invest in its own common trust fund; and to be interested in any investment, corporation, unincorporated business, farming or mining operation, real estate operation or other venture in which the Trust is interested. No person shall be precluded from acting as Trustee hereunder or being compensated therefor by reason of his employment in any capacity by any corporation or partnership or office in any capacity with any corporation or partnership, the stock of which corporation or an interest in which partnership constitutes a part or all of the assets of the Trust, nor shall the Trustee be so precluded from accepting such employment or appointment by any such corporation or partnership. The Trustee is specifically authorized and empowered to exercise all of the duties and powers entrusted to such Trustee under the terms of this Trust Agreement despite any duality of fiduciary obligations arising by reason of such person's service as the Trustee and as an officer, director, partner or employee of any corporation or partnership in which the Trust may be interested. No Trustee hereunder shall be

liable for any loss or diminution in the Trust resulting from any action such Trustee may take or refrain from taking concerning the foregoing, except for such Trustee's own willful malfeasance or bad faith with regard thereto.

6.26 Power Regarding S Corporations. Notwithstanding any other provision of this Trust Agreement to the contrary, if at any time or from time to time, the Trust Estate or any sub-Trust created thereunder is allocated or otherwise acquires, receives or holds any stock ("S Stock") either: (i) in an S corporation (as defined in Section 1361(a) of the Internal Revenue Code); or (ii) in a corporation with respect to which (a) the Trustee determines, in the Trustee's sole and absolute discretion, an election as an S corporation under Section 1362(a) of the Internal Revenue Code would be desirable and (b) the requirements of Section 1361 of the Internal Revenue Code are satisfied (with the possible exception of Section 1361(c)(2) of the Internal Revenue Code in the absence of the application of this Paragraph), then that Trust shall be divided into two separate Trusts, one of which will hold the S Stock (the "S Trust") and the other of which will hold the remaining assets of that Trust (the "Non-S Trust"). The division of a Trust pursuant to this Paragraph shall be deemed to occur no later than that time immediately prior to (1) the time that such Trust is allocated or otherwise acquires, receives or holds the S Stock or (2) the effective date of the S election made with respect to the S Stock, as appropriate. Such division shall be automatic and not discretionary, and shall not be affected by any subsequent events, including the termination of the S election for any reason. Except as provided in this Paragraph to the contrary, each S Trust and Non-S Trust shall have the same material provisions as the Trust from which it was established and, except as otherwise stated, references in this Trust Agreement to such original Trust shall collectively refer to the separate S Trust and Non-S Trust derived from it. The Grantors intend that any S Trust created hereunder shall qualify as a trust permitted to be a shareholder of an S corporation pursuant to Section 1361(c)(2) of the Internal Revenue Code and that an S election shall be made with respect to any S Stock, and all provisions of this Trust Agreement regarding any S Trust shall be interpreted to conform to such primary objective; provided, however, that nothing in this Paragraph shall prohibit the Trustee from terminating an S election made with respect to any S Stock if, in the Trustee's sole and absolute discretion, termination of such election is desirable for income tax or other purposes. In furtherance of the Grantors' intentions, and notwithstanding any provision to the contrary in this Trust Agreement:

(a) Income of an S Trust shall be distributed to, and only to, the Beneficiary of such S Trust;

(b) The Trustee shall determine what is principal and income of the Trust Estate of any S Trust consistent with S corporation principles; and

(c) The Trustee shall make every effort to cause the respective Beneficiaries of any S Trusts and any other appropriate parties to make any elections under the provisions of Section 1362 of the Internal Revenue Code as well as, to the extent appropriate, under Section 1361(d) of the Internal Revenue Code, to allow any S Trust to qualify as a Qualified Subchapter S Trust, and shall take such other actions as the Trustee deems appropriate in furtherance of the Grantors' intentions.

6.27 Power Regarding Names of Trusts. The Trustee shall have the power, in the Trustee's sole and absolute discretion, to name, re-name or change the name of the Trust or any Trust created hereunder.

6.28 Power to Transfer Trust to or from Another Jurisdiction. The Trustee shall have the power to remove any and all of the Trust Estate of any Trust created hereunder to or from any state of the United States or any foreign jurisdiction. Upon such removal, the laws and courts of such other state or foreign jurisdiction shall govern the administration thereof, unless and until its removal therefrom or distribution thereof.

6.29 Environmental Matters. In addition to all other powers, rights and privileges conferred on the Trustee under this Trust Agreement, the Trustee shall also have the following rights, powers and privileges with respect to environmental matters:

(a) Prior to acceptance of this Trust by any proposed or designated Trustee (and prior to acceptance of any asset by any acting Trustee), such Trustee shall have the right to enter and inspect any existing or proposed Trust asset for the purpose of determining the existence, location, nature and magnitude of any past or present release or threatened release of any hazardous substance into, onto, beneath or from the asset.

(b) The Trustee shall have the power to take, on behalf of the Trust, any action performed in order to prevent, abate, or otherwise remedy any actual or threatened violation of any federal, state or local environmental

law or regulation, relating to any asset, which is or has been held by the Trustee as part of the Trust Estate.

(c) The Trustee shall be indemnified and reimbursed from the Trust Estate for any liabilities, loss, damages, costs or expenses arising out of or relating to federal, state or local environmental laws or regulations, as amended from time to time (hereinafter "Environmental Expenses").

(1) Environmental Expenses shall include, but shall not be limited to:

(A) Costs of investigation, removal, remediation, response or other cleanup costs of contamination by hazardous substances, as defined under any applicable environmental law or regulation;

(B) Legal fees and costs arising from any judicial, investigative or administrative proceeding relating to any environmental law or regulation;

(C) Civil or criminal fees, fines or penalties, incurred under any environmental law or regulation; and

(D) Fees and costs payable to environmental consultants, engineers or other experts, including legal counsel, relating to any environmental law or regulation.

(2) This right to indemnification or reimbursement shall extend to Environmental Expenses relating to:

(A) Any real property or business enterprise which is or has been at any time owned or operated by the Trustee as part of the Trust Estate; and

(B) Any real property or business enterprise which is or has been at any time owned or operated by a corporation, partnership or association in which the Trustee holds or has held at any time an ownership or management interest as part of the Trust Estate.

(d) The Trustee shall have the right to reimbursement for incurred Environmental Expenses without the prior requirement of expenditure of its own funds in payment of such Environmental Expenses, and shall have the right to pay Environmental Expenses directly from Trust assets.

(e) The Trustee shall have a primary lien against assets of the Trust for reimbursement of Environmental Expenses which are not paid directly from Trust assets.

6.30 Discretion of Trustee. Unless specifically limited, all discretions conferred upon the Trustee shall be absolute, and its exercise conclusive on all persons interested in the Trusts. The enumeration of certain powers of the Trustee shall not limit its general powers, the Trustee being vested with and having all the rights, powers and privileges with relation to the Trust Estate as could be exercised and executed by an individual holding and owning the same property in absolute and unconditional ownership. All powers of the Trustee shall be exercised in a fiduciary capacity.

6.31 Power to Disclaim, Restrict or Enlarge Powers of Trustee. The Trustee is authorized to disclaim, release or restrict the scope of any power that the Trustee may hold in connection with the Trusts created by this Trust Agreement, whether that power is expressly granted in the Trust Agreement or implied by law. The Trustee shall exercise this power in a written instrument executed by the Trustee specifying the power to be disclaimed, released or restricted and the nature of the restriction. In the event the Trustee may deem it advisable to have its authority and powers enlarged or extended for any reason or purpose, the Trustee is authorized to file an appropriate application therefor in a court of competent jurisdiction, and the Trustee is authorized to comply with any order made in response to any such application.

6.32 Prohibited Trust Powers. The Trustee shall not have the power to purchase, exchange or otherwise deal with or dispose of the principal or the income of the Trust Estate for less than an adequate and full consideration in money or money's worth with respect to any dealings with the either Grantor or any other person; or the power to lend the principal or income of the Trust Estate, directly or indirectly, without adequate interest or without adequate security to either Grantor or to any other person. Neither Grantor shall have the power to vote any stock of a controlled corporation (as defined by Section 2036(b) of the Internal Revenue Code) owned by the Trust. The Trustee may not pay premiums, assessments or other charges upon any policy of life insurance on the life of either Grantor. Notwithstanding any other provision of this Trust Agreement, the Trustee is expressly prohibited from exercising any powers vested in the Trustee primarily for the benefit of

the Grantors or either Grantor rather than for the benefit of the Beneficiaries.

ARTICLE 7

TRUST ADMINISTRATION:

7.1 Trust Administrative Provisions Set Forth in This Article. The provisions set forth in this Article shall apply to the administration of any and all Trusts created pursuant to the provisions of this Trust Agreement.

7.2 Bond of Trustee. No bond shall be required of any Trustee of any Trust created pursuant to the provisions of this Trust Agreement, regardless of residence and whether serving jointly or alone.

7.3 Compensation of Trustee. A Trustee shall be entitled to receive reasonable compensation for its services.

7.4 Profits and Losses Charged to Trust. The profits and losses arising from any activity of the Trustee as Trustee of any Trust created hereunder shall respectively inure to the benefit of or be charged against the respective Trust and not the Trustee.

7.5 Accrued and Undistributed Income. Except as may otherwise be specifically provided herein, upon the death of any Beneficiary for whom a Trust is held, any accrued or undistributed net income of that Beneficiary's Trust shall be held and accounted for, or distributed, in the same manner as if it had been accrued or received after the death of that Beneficiary. This Paragraph shall not be applicable to any income derived by any Trust hereunder from an S Corporation (as defined in the Internal Revenue Code).

7.6 Payment of Expenses. The Trustee shall pay from income or principal of the Trust Estate, or partly from each, in its discretion, all expenses incurred in the administration of this Trust and the protection of the Trust against legal attack. Those expenses shall include reasonable attorneys' fees and compensation payable to the Trustee under the provisions of this Trust Agreement.

7.7 Disbursements in Good Faith. Unless the Trustee shall receive written notice of any birth, death or other event upon which the right to receive income or principal from a Trust may depend, the Trustee shall incur no liability for disbursements made in good faith to persons whose interests shall have been affected by that event.

7.8 Disclosure to Third Parties. Any transfer agent or other person dealing with the Trust (hereinafter referred to as "third party") shall be entitled to rely upon a copy of those portions of the Articles herein entitled "POWERS OF TRUSTEE" and "TRUST ADMINISTRATION" setting forth the powers of the Trustee, which partial copy shall be certified as a true copy of those portions then in effect by the Trustee then acting. The third party shall incur no liability to the Trust or any Beneficiary hereunder for acting upon an order or request of the Trustee made pursuant to the terms hereof as set forth in the partial copy. The third party shall not be required to see to the disposition of any proceeds for the faithful discharge of the Trustee's duties hereunder. In no event shall any third party have access to a copy of the portion hereof setting forth the distribution of income and principal, except as may be determined in the absolute discretion of the Trustee.

7.9 Liability for Conduct of Co-Trustees, Predecessor Trustees and Successor Trustees. No Trustee or Co-Trustee shall be liable or responsible for any act, omission or default of any other Co-Trustee, predecessor Trustee or successor Trustee, as the case may be, provided that such Trustee or Co-Trustee shall have had no knowledge of that act, omission or default and no knowledge of facts which might reasonably be expected to put such Trustee or Co-Trustee on notice thereof.

7.10 Accounting. Except as may otherwise be required by law, the Trustee shall not at any time be required to make any accounting of the administration of the Trust Estate to any court or public authority whatsoever. Any and all accountings shall be made to the Beneficiaries of each Trust created hereunder, or to the legal guardian or conservator of any Beneficiary who has not attained the age of majority or who has been declared incompetent. The written approval of an account by the Beneficiaries, as provided above, shall not be required; however, if such written approval is provided, it shall be final and conclusive with regard to all transactions disclosed in the account as to all Beneficiaries of that Trust, including unborn and contingent Beneficiaries.

ARTICLE 8

PROVISIONS REGARDING GENERATION-SKIPPING TRANSFER TAX:

8.1 Intention Regarding Generation-Skipping Transfer Tax. The Grantors each intend that the Trustee shall perform (or refrain from performing) such acts as authorized pursuant to the terms of this Trust Agreement, or otherwise, as the Trustee shall determine, in the Trustee's sole discretion, with respect to any liability for the generation-skipping transfer tax pursuant to Section 2601 of the Internal Revenue Code, whether imposed upon either Grantor, the Estate of either Grantor, any trust created by either or both Grantors, including without limitation the Trust or any sub-Trust created hereunder, or any beneficiary thereof, or upon any transferee or any other person or entity, in order to minimize the aggregate liability with respect to all estate, inheritance or other death taxes (including without limitation any generation-skipping transfer tax) occasioned or payable by reason of the death of either or both Grantors or otherwise arising as a result of transfers of property, whether outright or in trust, made by or on behalf of, or which are otherwise attributable to, either or both Grantors, whether during life or upon the death of either Grantor.

8.2 Duties Regarding Allocation of GST Exemption. The Trustee shall cooperate with and otherwise assist the executor of the Will of either Grantor (or such other persons who may make the election in the absence of an executor) in the allocation of all or any portion of each Grantor's GST exemption (as defined in Section 2631 of the Internal Revenue Code), or of a counterpart exemption under any applicable state law, which has not been allocated during the Grantors' respective lives. The Grantors do not require that any allocation of their GST exemptions benefit the transferees of any property equally, proportionally or in any other particular manner.

8.3 Creation of Separate Trusts Based Upon Inclusion Ratio. Notwithstanding any other provision of this Trust Agreement, if all or a portion of the GST exemption is or is anticipated to be allocated to any Trust hereunder, unless that Trust will thereby have an inclusion ratio (as defined in Section 2642 of the Internal Revenue Code) (the "Inclusion Ratio") of zero, that Trust shall be divided into two or more separate Trusts so that each Trust so created has an Inclusion Ratio of either zero (an "Exempt Trust") or one (a "Nonexempt Trust"). In so dividing a Trust, the Trustee shall distribute to the Nonexempt Trust

property equal in value to the minimum amount necessary to establish that Trust with an Inclusion Ratio of one while leaving the Exempt Trust with an Inclusion Ratio of zero. Further, if property having a certain Inclusion Ratio is directed to be added to a Trust with a different Inclusion Ratio, the Trustee may decline to make the addition and, instead, may administer the property as a separate Trust with provisions identical to the Trust to which it otherwise would have been added.

8.4 Discretionary Distributions to Children of a Deceased Parent. Notwithstanding any provision in this Trust Agreement to the contrary, if property is otherwise to pass to, or is to be held in trust for, a grandchild of the Grantors (or of any other individual treated as a transferor of such property for purposes of the generation-skipping transfer tax), the Trustee shall have the power, exercisable in the Trustee's sole discretion, to distribute all or any portion of such property outright to such grandchild if Section 2612(c)(2) of the Internal Revenue Code is applicable to such grandchild and the Trustee makes a determination that under Chapter 13 of the Internal Revenue Code that distributions of income or principal to such grandchild would be subject to the generation-skipping transfer tax, and outright payment of such property to such grandchild would not be subject to the generation-skipping transfer tax.

8.5 Power to Grant and Revoke General Testamentary Power of Appointment. The Trustee shall have the sole discretionary authority to amend the terms of any Trust created hereunder having an Inclusion Ratio greater than zero (i) to grant to any Beneficiary thereof a general testamentary power of appointment (as defined for Federal estate tax purposes) with respect to such Beneficiary's interest therein, if the Trustee deems, in the Trustee's sole discretion, such action to be in the best interests of the Beneficiaries of the Trust as a group, and (ii) to eliminate or otherwise revoke such power of appointment, if created. Any amendment pursuant to this Paragraph may limit the amount subject to the power of appointment, require that the power of appointment be exercised jointly with another in a manner consistent with the objectives of the power or otherwise impose such conditions and limitations on its exercise as the Trustee shall determine. Any amendment granting a power of appointment shall be in writing stating any limitations on the exercise of such power and the manner in which it may be exercised. The Trustee shall send a copy of such amendment to the Beneficiary who is the grantee of the power. The Trustee may exercise the powers described in

this Paragraph from time to time, and the Trustee may modify or reverse their prior exercise at any time.

8.6 Powers and Duties Regarding Payment of Generation-Skipping Transfer Tax Liability. If the Trustee determines that (i) any termination of an interest in or a power over Trust property constitutes a taxable termination pursuant to Section 2612(a) of the Internal Revenue Code, or (ii) any distribution of Trust property constitutes a direct skip pursuant to Section 2612(c) of the Internal Revenue Code, the Trustee shall pay the amount of generation-skipping transfer tax arising from such termination or distribution from the Trust property to which it relates, without adjustment of the relative interests of the Trust Beneficiaries. If the Trustee determines that any distribution from a Trust (other than pursuant to a power to withdraw or appoint) is a taxable distribution pursuant to Section 2612(b) of the Internal Revenue Code, the Trustee shall have the power, exercisable if and to the extent determined by the Trustee in the Trustee's sole discretion, to augment the distribution by an amount which the Trustee estimates to be sufficient to pay all or a portion of the generation-skipping transfer tax arising as a result of such distribution and shall charge the amount of the augmentation against the Trust to which the distribution relates. In general, any payment required to be made pursuant to this Paragraph or otherwise by the reason of the death of, or an assignment by, a Grantor shall be charged, first, entirely, or to the extent possible, to a Nonexempt Trust. If any generation-skipping transfer tax paid pursuant to this Paragraph is imposed in part by reason of Trust property and in part by reason of property not held as part of the Trust Estate, the Trustee shall only pay that portion of the tax which the value of the Trust property taxed bears to the total property taxed, taking into consideration deductions, exemptions and other factors which the Trustee deems pertinent, in the Trustee's sole discretion.

8.7 General Powers Regarding Generation-Skipping Transfer Tax and Other Considerations. All provisions of this Trust Agreement, except to the extent inconsistent with the objectives of either Grantor, shall be construed to permit the division, consolidation and administration of, and distributions from, the Trust in a timely manner consistent with the Grantors' objective of obtaining the efficient and effective use of their respective available GST exemptions and otherwise reducing the incidence of the generation-skipping transfer tax and other death taxes. Except as expressly provided in this Trust Agreement to the contrary, the Trustee shall have the sole discretionary authority to do any and all acts as the Trustee may deem

necessary or desirable in furtherance of the Grantors' intentions, subject to the Trustee's fiduciary and other considerations, including without limitation the authority to:

(a) allocate the burden of any generation-skipping transfer tax in an equitable manner, whether or not pro rata;

(b) pay or withhold any generation-skipping transfer taxes levied upon any Trust from such sources of funds as the Trustee deems prudent and advisable;

(c) make adjustments, unless otherwise restricted, in the amounts to be received by the Beneficiaries in compensation for the tax consequences of paying or otherwise allocating the burden of the generation-skipping transfer tax;

(d) make distributions to Beneficiaries from such sources of funds or other property as the Trustee deems prudent and advisable, unless otherwise restricted;

(e) divide any Trust established or to be established pursuant to this Trust Agreement into separate Trusts; and

(f) consolidate or otherwise combine separate Trusts: (i) having identical Inclusion Ratios; or (ii) having different Inclusion Ratios if the Trustee believes that economic efficiency or other compelling considerations justify sacrificing their distinct generation-skipping transfer tax characteristics.

Except as expressly provided to the contrary in this Trust Agreement, if a Trust otherwise to be established is divided under the provisions of this Article into separate Trusts, each such sub-Trust shall have the same provisions as the Trust from which it was established and references in this Trust Agreement to such original Trust shall collectively refer to the separate sub-Trusts derived from it. The Trustee may exercise the powers described in this Paragraph from time to time, and such powers may be used to modify or reverse their prior exercise. In deciding whether and how to exercise these powers, the Trustee may take account of efficiencies of administration, generation-skipping and other transfer tax considerations, income tax factors affecting the various Trusts and their Beneficiaries, present and future financial and other objectives of the various Trusts and their Beneficiaries, the need or desirability of having the same or different Trustees for various

Trusts or shares, and any other considerations the Trustee may deem appropriate. There is no requirement that any acts taken to reduce the incidence of any tax occasioned or payable by reason of the death of either or both Grantors benefit the transferees of such property equally, proportionally or in any other particular manner.

8.8 Successor Trustee for Certain Purposes.

Notwithstanding anything herein to the contrary, the Trustee may not exercise any power granted pursuant to this Article including, without limitation, (i) the power to make or participate in any decision regarding the allocation of the Grantors' respective GST exemptions and (ii) the power to create, eliminate or modify any power of appointment, in any way that would have the effect of granting the Trustee a general power of appointment (as defined for Federal estate tax purposes) over property with respect to which the Trustee would not otherwise have such a general power. If this prohibition renders the Trustee unavailable to perform a duty or exercise a particular power, the person who would serve as successor Trustee to the Trustee shall serve as the Trustee for that limited purpose. If the successor Trustee so selected would similarly be prohibited from acting pursuant to the provisions of this Paragraph, the procedure provided in this Trust Agreement for selecting a successor Trustee shall be followed until a successor Trustee not so prohibited shall serve as Trustee for that limited purpose.

8.9 Exoneration of Trustee. The Trustee shall

not be liable for any good faith exercise of, or failure to exercise, the Trustee's powers pursuant to the provisions of this Article. In the event the Trustee's actions result in a detriment to one or more Beneficiaries or other transferees, it is the Grantors' intention that such Beneficiaries and transferees shall exonerate and otherwise hold harmless the Trustee with respect to such detriment.

ARTICLE 9

DEFINITIONS AND RULES OF CONSTRUCTION:

9.1 Definitions Set Forth in This Article. The following definitions and rules of construction shall apply to the terms listed in this Article wherever those terms are used in this Trust Agreement and wherever reference is made to those terms in this Trust Agreement.

9.2 Beneficiary. The term "Beneficiary" shall be deemed to mean and is intended to include only those persons for whom a part of the Trust Estate has been apportioned. The term "Beneficiary" shall specifically not

include any person who legally might be considered as a residuary or contingent beneficiary, and any such person shall be considered as a "Beneficiary" only at such time as a part of the Trust Estate actually has been apportioned for his use and benefit in accordance with the terms and provisions of this Trust Agreement or any amendments thereto.

9.3 Corporate Trustee. The term "Corporate Trustee" shall mean a corporation, the trust department of a bank or the trust department of any title insurance company, which is authorized by State law to be engaged and act as a trustee.

9.4 Education. The term "education" shall be construed to include elementary or secondary education, vocational training, college and postgraduate study (including professional education), so long as pursued to the advantage of a Beneficiary, at any recognized educational institution of a Beneficiary's choice; and in determining payments to be made for education, the Trustee shall take into consideration a Beneficiary's tuition, books, supplies, appropriate travel expenses and related living expenses to the extent that those living expenses are reasonable. Notwithstanding the foregoing, education shall not have any meaning broader than that allowed by Section 2041(b) of the Internal Revenue Code.

9.5 Gender or Number. The masculine, feminine or neuter gender, and the singular or plural number, shall each be deemed to include the others whenever the context so indicates.

9.6 Incompetent. The terms "incompetent" or "incompetence" and the term "unable to serve" or equivalents thereof, shall be deemed to include not only a person who has been judicially declared incompetent and a person for whom a guardian or conservator or other fiduciary of the person or estate or both shall have been appointed, but also a person who shall be incapacitated so as to make it impossible or improbable for that person to exercise consistently good judgment in matters concerning the management of the Trust Estate. That incapacity shall be evidenced by the written statement of two (2) licensed physicians. A person or institution designated as a successor Trustee may commence acting in such capacity upon that evidence without liability by reason thereof. A person's capacity shall be deemed restored upon a written statement to that effect by two (2) licensed physicians.

9.7 Internal Revenue Code. Reference to code sections of the "Internal Revenue Code" shall refer to those sections of the Internal Revenue Code of 1986, as amended, as they exist at the time of execution of this Trust Agreement and any corresponding or substitute provisions from time to time existing and to the regulations pertaining to those sections.

9.8 Issue; Child; Children. The terms "issue", "child" and "children" shall mean lawful lineal descendants of all degrees, including a child born outside of wedlock if a parent and child relationship existed between such child and his or her deceased parent as determined under the laws of the State of California. The terms "issue", "child" and "children" shall include adopted persons and their issue, provided that the person was adopted when he or she was a minor, and shall include any person conceived prior to the death of such person's deceased parent but born thereafter. Unless expressly otherwise specified, distribution or apportionment to or among children or issue shall be made by right of representation.

9.9 Net Income. The term "net income" shall mean the income from the Trust Estate determined in accordance with this Trust Agreement and after the payment or reservation of sufficient funds to pay all expenses of management and administration of the Trust Estate, including the compensation of the Trustee. The Trustee may budget the estimated annual income and expenses of any Trust created herein in such manner as to equalize, as far as practicable, periodic income payments to Beneficiaries of such Trust where such equalization appears advisable.

9.10 Or. The word "or" used in any list of more than two items other than a list of Beneficiaries shall be construed to include the conjunctive as well as the disjunctive.

9.11 Support, Maintenance and Health. The terms "support," "maintenance" and "health" shall have the same meanings in this Trust Agreement as those terms have under Section 2041(b) of the Internal Revenue Code.

9.12 Trustee. The term "Trustee" shall be deemed to include not only the singular, but also the plural, and to include any successor Trustee or Co-Trustees.

9.13 Trust Estate. The term "Trust Estate" shall be deemed to mean all of the property held in trust by the Trustee.

ARTICLE 10

GENERAL TRUST PROVISIONS:

10.1 Termination. Unless sooner terminated pursuant to any of the provisions hereinbefore set forth, each Trust created herein shall cease and terminate twenty-one (21) years after the later of:

- (a) the death of the last Grantor to die;
- (b) the death of all of the issue of the Grantors living at the time of creation of this Trust;
- (c) the death of any other Beneficiary of the Trusts created hereunder living at the time of creation of this Trust; or
- (d) such later time as may then be allowed by law.

All principal and undistributed income of any Trust so terminated shall be distributed to the then income Beneficiaries of that Trust in the proportions in which they are, at the time of termination, entitled to receive that income. However, if the rights to income are not then fixed by the terms of that Trust, distribution under this Paragraph shall be made by right of representation to the issue of the Grantors as are then entitled or authorized in the discretion of the Trustee to receive income payments from that Trust, or, if there are no such issue of the Grantors, in equal shares to those Beneficiaries who are then entitled or authorized to receive income payments from that Trust.

10.2 Spendthrift Provision. No interest of any Beneficiary of any Trust created in this Trust Agreement shall be subject to sale, assignment, hypothecation or transfer by any Beneficiary, other than in the exercise of a power of appointment given to the Beneficiary, nor shall the principal of any Trust, or the income arising therefrom, be liable for any debt of any Beneficiary, or to the process of any court in aid of execution of any judgment so rendered. All of the income and principal under any Trust shall be transferable, payable and deliverable only to the designated Beneficiary at the time the Beneficiary is entitled to take under the terms of this Trust. The personal receipt of the Beneficiary may be made a condition precedent to the payment or delivery by the Trustee to that Beneficiary. The Trustee may, however, deposit in any bank designated in writing by a Beneficiary, to his or her credit, income or principal pay-

able to that Beneficiary. This Article shall not restrict any authority of the Trustee to use and disburse funds for the support, maintenance, health and education of a Beneficiary, or to disburse funds to a guardian as herein provided.

10.3 Incontestability. The Grantors have intentionally made no provision in this Trust Agreement for any heirs or relatives of the Grantors who are not herein mentioned or designated, and the Grantors generally and specifically have intentionally omitted to provide for every person claiming to be or who may be determined to be an heir-at-law of the Grantors, except as otherwise mentioned in this Trust Agreement. Any and every individual (singly or in conjunction with any other person or persons) who is or who may become a Beneficiary under this Trust Agreement who shall contest, attack or seek to impair or invalidate in any court any provision of the following:

(a) the Trust or any other revocable or irrevocable trust established by the either Grantor;

(b) the Will of either Grantor or any codicil to any Will of either Grantor; or

(c) any designation of beneficiary executed by either Grantor with respect to any insurance policy or qualified or non-qualified employee benefit plan,

and any and all persons who shall not defend or assist in good faith in the defense of any and all such contests shall not be entitled to any benefits under any Trust created hereby, and any and all benefits and portions of the income or principal or both of this Trust otherwise provided to be paid to that person shall be paid and distributed as though that person had died without issue before becoming entitled to receive any income or any portion of the principal of this Trust. The provisions of this Paragraph shall not apply to any disclaimer by any person of any benefit under this Trust Agreement or under any Will. The Trustee is specifically authorized to defend, at the expense of the Trust Estate, any contest or attack of any nature upon this Trust Agreement.

10.4 Disinheritance for Assertion of Claims. Any and every individual (singly or in conjunction with any other person or persons) who asserts any claim against the Trust Estate based on:

(a) common-law marriage;

(b) the theory of Marvin v. Marvin, 18 Cal. 3d 660 (1976), or any similar theory;

(c) a "quantum meruit" theory;

(d) a constructive trust theory; or

(e) an alleged oral agreement (or an alleged written agreement which is to be proved by parol evidence), claiming that either or both Grantors agreed to give or bequeath anything to such person or to pay such person for services rendered (whether or not the court finds such agreement exists),

and any and all persons who shall not defend or assist in good faith in the defense of any and all such claims shall not be entitled to any benefits under any Trust created hereby, and any and all benefits and portions of the income or principal or both of this Trust otherwise provided to be paid to that person shall be paid and distributed as though that person had died without issue before becoming entitled to receive any income or any portion of the principal of this Trust. The provisions of this Paragraph shall not apply to any disclaimer by any person of any benefit under this Trust Agreement or under any Will. The Trustee is specifically authorized to defend, at the expense of the Trust Estate, any contest or attack of any nature upon this Trust Agreement.

10.5 Invalidity. If any part, clause, provision or condition of this Trust Agreement shall be adjudged to be invalid, irregular or unenforceable, then, notwithstanding the invalidity, irregularity or unenforceability of that part, clause, provision or condition, the remainder of this Trust Agreement shall continue and shall remain in full force and effect as though that part, clause, provision or condition had not been contained herein.

10.6 Governing Law. The validity and construction of this Trust Agreement and all rights hereunder, shall be governed by the laws of the State of California as in force from time to time.

10.7 Disclaimers. Any Beneficiary shall have the right to disclaim all or any part of any interest in property to which he or she may be entitled under this Trust Agreement, by giving written notice of such disclaimer to the then-acting Trustee, to the adult Beneficiaries and to the guardians of any minor Beneficiaries. The notice shall be delivered personally or by certified or registered mail, postage prepaid, return receipt requested. Such disclaimer

shall also in all respects comply with the applicable laws, rules, regulations and procedures, whether legislative, administrative, judicial or otherwise, as may be appropriate. Except as otherwise provided herein, any interest so disclaimed shall be held or distributed as if the disclaimant was deceased as of the effective date of such disclaimer. No other interest of the Beneficiary shall be affected by the disclaimer, unless that interest also shall be disclaimed.

10.8 Headings and Captions. The headings and captions appearing at the commencement of the Articles and Paragraphs are descriptive only and for convenience in reference. Should there be any conflict between any such heading or caption and the language of the Article or Paragraph at the head of which it appears, the language of the Article or Paragraph and not such heading or caption shall control and govern in the construction of this Trust Agreement.

10.9 Cross-References. All cross-references to Articles and Paragraphs contained in this Trust Agreement, unless otherwise specifically directed to another agreement or document, refer to provisions in this Trust Agreement and shall not be deemed to be references to any other agreement or document.

ARTICLE 11

EXECUTION:

11.1 Declaration of the Grantors. The undersigned Grantors do hereby certify that they have read this Trust Agreement and it fully and accurately sets out the terms, Trusts and conditions under which the Trust Estate herein described is to be held, managed and disposed of by the Trustee herein named, and they hereby approve, ratify and confirm this Trust Agreement in all particulars.

11.2 Execution By the Grantors. Executed at
Beverly Hills, California, on DECEMBER 2, 1993.

GRANTORS:



ROBERT REINER



MICHELE SINGER REINER

11.3 Execution by the Trustee. The foregoing
Trust Agreement has been accepted by the Trustee thereunder.

TRUSTEE:


MANNY FLEKMAN

STATE OF CALIFORNIA)
)
COUNTY OF LOS ANGELES)

On 12/1/93 before me, M. LUBARSKY,
personally appeared ROBERT REINER,

personally known to me proved to me on the
basis of satisfac-
tory evidence

to be the person whose name is subscribed to the within
NICK REINER CHILDREN'S TRUST and acknowledged to me that he
executed the same, and that by his signature on the NICK
REINER CHILDREN'S TRUST, he executed the NICK REINER
CHILDREN'S TRUST.

WITNESS my hand and official seal.



(SEAL)

M. Lubarsky
Signature of Notary

CAPACITY CLAIMED BY SIGNER:

<input checked="" type="checkbox"/> Individual(s)	<input type="checkbox"/> Attorney-In-Fact
<input type="checkbox"/> Partner(s)	<input type="checkbox"/> Subscribing Witness
<input type="checkbox"/> Trustee(s)	<input type="checkbox"/> Guardian/Conservator
<input type="checkbox"/> Corporate _____	<input type="checkbox"/> Other: _____
Officer(s) _____	_____
Title(s)	_____

NOTICE TO BENEFICIARIES

Please be advised that \$ _____ has been added to the Jake Reiner Children's Trust (the "Trust") and that, pursuant to Article 3 of the Trust, you are entitled to withdraw \$ _____ from the Trust by written notice to the undersigned within thirty (30) days of the date of this Notice. If you do not exercise your withdrawal right by the end of that thirty (30) day period, all or a portion of your right shall thereupon lapse and you shall forever cease to have any further right of withdrawal with respect to that addition. In lieu of a withdrawal of cash, you may withdraw Trust property equal in value at the date of withdrawal to the amount of cash you are otherwise entitled to withdraw pursuant to this Notice. This right to withdraw Trust property in kind shall include the right to withdraw insurance policies at their value at the date of withdrawal.

Dated: _____, 19__

Trustee of the Jake Reiner
Children's Trust

BENEFICIARY ACKNOWLEDGMENT

I, _____, hereby acknowledge receipt of the foregoing Notice to Beneficiary.

Dated: _____, 19__