CERTIFICATION OF TRUST
(PROBATE CODE §18100.5)

Recitals:

A. This is a Certification of Trust under California Probate Code §18100.5.

B. A person who acts in reliance upon a certification of trust without actual knowledge that the representations contained therein are incorrect is not liable to any person for so acting. A person who does not have actual knowledge that the facts contained in the certification of trust are incorrect may assume without inquiry the existence of the facts contained in the certification of trust. [§18100.5(f)]

C. A trustee may present a certification of trust to any person in lieu of providing a copy of the trust instrument to establish the existence or terms of the trust. [§18100.5(a)]

D. The certification of trust may, but is not required to include excerpts from the original trust documents. The certification of trust shall not be required to contain the dispositive provisions of the trust which set forth the distribution of the trust estate. [§18100.5(d)]

E. Except for a beneficiary or in the context of trust litigation, any person making a demand for the trust documents in addition to a certification of trust to prove facts set forth in the certification of trust acceptable to the third party shall be liable for damages, including attorney's fees, incurred as a result of the refusal to accept the certification of trust in lieu of the requested documents if the person acted in bad faith in requesting the trust documents. [§18100.5(h)]

Operative Provisions:

1. Name of Trust: Survivor's Trust created under the M. David and Evangelene Yoder Trust

2. Date of execution of the Trust: May 17, 2001

3. Settlor(s): M. David Yoder

4. Currently acting trustee(s): M. David Yoder and Frank Zabaleta

5. Trust is revocable or irrevocable: Revocable

6. If revocable, any person with the power to revoke: M. David Yoder

7. Trust identification number (SSN or EIN): M. David Yoder's Social Security Number

8. If multiple trustees, the signature authority of the trustees:
Any one trustee may sign on behalf of the Trust

9. The manner in which title to Trust assets should be taken: M. David Yoder and

Frank Zabaleta, as trustees of the Survivor's Trust created under the M. David and Evangeline Yoder Trust, dated May 17, 2001

10. A copy of the trustee powers are attached hereto as Exhibit A.

11. The Trust has not been revoked, modified, or amended in any manner which would cause the representations contained in this certification of trust to be incorrect.

12. The undersigned are all of the currently acting trustees of the Trust.

The undersigned declare under penalty of perjury, under the laws of the State of California, that the foregoing statements are true and correct.

M. David Yoder

M. David Yoder, Trustee

Frank Zabaleta

Frank Zabaleta, Trustee

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
: ss.
COUNTY OF SAN BERNARDINO)

On 10/4/2024, before me, Alicia Diaz, Notary Public, personally appeared M. David Yoder, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged to me that he/~~she~~ executed the same in his/~~her~~ authorized capacity, and that by his/~~her~~ signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

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

WITNESS my hand and official seal.

ALICIA DIAZ
Notary Public - California
San Bernardino County
Commission # 2417756
My Comm. Expires Sep 23, 2026

Signature: _____

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
: ss.
COUNTY OF RIVERSIDE)

On October 11, 2024, before me, J. Seil, Notary Public, Notary Public, personally appeared Frank Zabaleta, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument, and acknowledged to me that he/~~she~~ executed the same in his/~~her~~ authorized capacity, and that by his/~~her~~ signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

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

WITNESS my hand and official seal.

Signature: _____

J. SEIL
Notary Public - California
Riverside County
Commission # 2457162
My Comm. Expires Aug 1, 2027

EXHIBIT "A"

ARTICLE 5

TRUSTEES' POWERS

To carry out the provisions of the trust(s) created by this instrument, the trustee shall have the following powers in addition to those now or later conferred by law:

Section 5.1 **Investments**. To invest and reinvest all or any part of the trust estate in any kind of property, real, personal, or mixed, and any kind of investment, as a prudent investor would, by considering the purposes, terms, distribution requirements, and other circumstances of the trust.

Section 5.1.1 **Modification of Investment Rules.** The settlors hereby authorize the trustees to disregard Sections 16047 through 16049 of the Uniform Prudent Investor Act ("UPIA") of the California Probate Code described below, or any successor provisions thereto, and absolve the trustees from any liability for failure to follow said provisions, and specifically (but not by way of limitation) authorize the trustees to retain or acquire assets which result in a non-diversified investment portfolio. The Sections which are hereby specifically overridden are: Section 16047 pertaining to the criteria for investment and management, Section 16048 setting forth the duty to diversify, and Section 16049 relating to the requirement to review investments. All other provisions of the UPIA shall apply to this trust. In addition, except as may be otherwise specifically provided in this instrument, the provisions of the Uniform Principal and Income Act shall apply to this trust.

Section 5.1.2 **Duties of Loyalty, Impartiality and Diversification.** Except as otherwise provided herein, the trustees have the duties to: (a) administer the trust solely in the interest of the beneficiaries; and (b) to act impartially in investing and managing the trust property for two or more beneficiaries, taking into account any differing interests of the beneficiaries.

Section 5.2 **Retain Property**. To continue to hold any property, including any shares of the trustee's own stock, and to operate at the risk of the trust estate any business that the trustee receive or acquire under the trust as long as the trustee considers advisable.

Section 5.3 **Unproductive Property**. To retain, purchase, or otherwise acquire unproductive property (except that the beneficiary of a trust qualifying for the marital deduction shall have the right to compel a trustee to sell unproductive property in order to obtain productive property).

Section 5.4 **Securities**. To have all the rights, powers, and privileges of an owner of the securities held in trust, including, but not limited to, the powers to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidations and, incident to such participation, to deposit securities with and transfer title to any protective or other committee on any terms the trustee considers advisable; and to exercise or sell stock subscription or conversion rights.

Section 5.5 **Securities in Nominee's Name**. To hold securities or other property in the trustee's own name or in a nominee's name, or to hold securities unregistered in such condition that ownership will pass by delivery.

Section 5.6 **Sell, Exchange, Repair**. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve, and repair trust property.

Section 5.7 **Lease**. To lease trust property for terms within or beyond the terms of the trust for any purpose, including exploration for and removal of gas, oil, and other minerals; and to enter into community oil leases, pooling, and unitization agreements.

Section 5.8 **Loans**. To lend money to any person, including the probate estate of either settlor, provided any such loan shall be adequately secured and shall bear a reasonable rate of interest.

Section 5.9 **Purchase Property From Probate Estate**. To purchase property at its fair market value, as determined by the trustee in the trustee's discretion, from the probate estate of the settlor.

Section 5.10 **Loan by Trustee**. To loan or advance a trustee's own funds to the trust for any trust purpose, with interest at current rates; to receive security for such loans in the form of a mortgage, pledge, deed of trust, or other encumbrance of any assets of the trust; to purchase assets of the trust at their fair market value as determined by an independent appraisal of those assets; and to sell property to the trust at a price not in excess of its fair market value as determined by an independent appraisal.

Section 5.11 **Release of Powers**. Each trustee shall have the power to release or to restrict the scope of any power that the trustee may hold in connection with the trust created under this instrument, whether this power is expressly granted in this instrument or implied by law. The trustee shall exercise this power in a written instrument specifying the powers to be released or restricted and the nature of any restriction. Any released power shall be extinguished.

Section 5.12 **Borrow**. To borrow money and to encumber trust property by mortgage, deed of trust, pledge, or otherwise, for the debts of the trust or the joint debts of the trust and a co-owner of the property in which the trust has an interest, or for a settlor's debts; to guarantee a settlor's debts.

Section 5.13 **Litigation**. To initiate or defend, at the expense of the trust, any litigation relating to the trust or any property of the trust estate the trustee considers advisable, and to compromise or otherwise adjust any claims or litigation against or in favor of the trust.

Section 5.14 **Insure**. To carry insurance of the kinds and in the amounts the trustee considers advisable, at the expense of the trust, to protect the trust estate and the trustee personally against any hazard.

Section 5.15 **Distribution**. To partition, allot, and distribute the trust estate on any division or partial or final distribution of the trust estate, in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the trustee, and to sell any property the trustee considers necessary for division or distribution. In making any division or partial or final distribution of the trust estate, the trustee is not obligated to make a prorata division or to distribute the same assets to beneficiaries similarly situated. The trustee may, in the trustee's discretion, make a non-prorata division between trusts or shares and non-prorata distributions to the

beneficiaries if the respective assets allocated to separate trusts or shares, or distributed to the beneficiaries, have equivalent or proportionate fair market values. The income tax bases of assets allocated or distributed non-prorata need not be equivalent and may vary to a greater or lesser amount, as determined by the trustee in the trustee's discretion.

Section 5.16 **Principal and Income Act**. The determination of all matters with respect to what is principal and income of the trust estate and the apportionment and allocation of receipts and expenses between these accounts shall be governed by the provisions of the California Revised Uniform Principal and Income Act from time to time existing. The trustee in the trustee's discretion shall determine any matter not provided for either in this instrument or in the California Revised Uniform Principal and Income Act.

Section 5.17 **Signatures**. At any time two or more persons are acting as trustee in the manner specified in this instrument, any one trustee shall be authorized to act for all trustees in connection with any transaction (particularly involving bank, savings and loan and brokerage accounts and real property) and any third party may rely conclusively on the signature of one trustee on any contract, deed, or similar instrument, to bind the trust.

Section 5.18 **Agents**. To hire persons, including accountants, attorneys, auditors, investment advisers, or other agents, to advise or assist the trustee in the performance of administrative duties.

Section 5.19 **Termination for Low Principal**. If the trust estate of any trust created herein does not exceed twenty thousand dollars ($20,000.00) in value, the trustee, in the trustee's discretion, shall have the power to terminate such trust. At the termination of the trust, the trustee may convey, transfer and pay over to an income beneficiary the entire principal of the share held for his or her benefit.

Section 5.20 **Claims and Expenses of Administration**. To the extent the deceased settlor's probate estate is inadequate to satisfy claims of creditors and expenses of administration, the trustee shall turn over to the personal representative of such probate estate, trust assets, which were part of a trust subject to the settlor's power of revocation at the time of the settlor's death, sufficient to satisfy the claims and expenses.

Section 5.21 **Probate Administration**. At the death of the settlor, if the trustee reasonably believes the settlor's estate may possibly be subject to malpractice or other claims and desires to have the benefit of the creditor's claim period of a probate estate, the trustee may cooperate with the settlor's personal representative and probate any assets held outside of the trust(s) even if such assets could be transferred by affidavit or some other form of summary administration.

Section 5.22 **California Law Applies**. The validity of this trust and the construction of its beneficial provisions shall be governed by the laws of the State of California in force from time to time, except that the validity and construction of this trust in relation to any real property located in a jurisdiction outside the State of California shall be determined under the laws of such jurisdiction. This article shall apply regardless of any change of residence of the trustee or any beneficiary, or the appointment or substitution of a trustee residing or doing business in another state.

Section 5.23 **Guaranty Debts and Hypothecate Assets**. The trustee of any trust hereunder revocable by the settlor is authorized to do the following (so long as the trustee receives written direction to do so by the settlor): (a) guaranty the indebtedness of any person, corporation or other entity, whether or not said guaranty is for a trust purpose or in any way benefits the trust; (b) hypothecate all or any part of the assets of the trust estate as security for loans obtained by any person, corporation or other entity or to effectuate a guaranty; and (c) to execute such agreements and documents as may be requested by a creditor and which appear reasonable to the trustee, such as security agreements, trust deeds and financing statements.

Section 5.24 **Margin Account**. The trustee is authorized to buy, sell, and trade in securities of any nature, including short sales on margin, and for such purposes may maintain and operate a margin account with brokers, and may pledge any securities held or purchased by them with such brokers as security for loans and advances made to the trustee.

Section 5.25 **Enter into Business Enterprises.** The trustee is authorized to cause the trust to enter into various business enterprises, as defined elsewhere herein. The provisions of Section 5.26 and its subsections shall also apply to the business enterprises that the trustee enters into.

Section 5.26 **Continuation of Business Enterprises.** To continue to operate a business enterprise and to retain an interest in a business enterprise, in which the settlor has or had an interest. "Business enterprise" shall include, but not be limited to, a partnership (general and limited), sole proprietorship, limited liability company and corporation (S and C, public and closely held).

Section 5.26.1 **Reinvest, Lack of Diversification.** To invest additional sums in the business enterprise even to the extent that the trust may be invested largely or entirely in the business without liability for loss resulting from lack of diversification.

Section 5.26.2 **Directors, Officers, Employees.** To act as or to select other persons (including any beneficiary) to act as directors, officers or other employees of such business enterprises and to be compensated without regard to such person being a trustee or beneficiary.

Section 5.26.3 **Recapitalize, Liquidate.** To participate in corporate reorganizations, including recapitalizations and to liquidate the business enterprise upon such terms, as the trustee determines.

Section 5.26.4 **Estate Tax Lien.** If the executor makes an election under IRC section 6324A, or corresponding state statute, to create a special lien for the payment of any deferred estate or death tax (including tax attributable to property not passing under this instrument), the trustee may subject trust property to such lien.

Section 5.26.5 **Experts.** To retain and pay the compensation of investment bankers, appraisers, accountants, legal counsel and others when the trustee determines that services are desirable in connection with the affairs of a business enterprise.

Section 5.26.6 **Sale of Shares.** If the trustee determines to dispose of shares in a business enterprise, the trustee shall be under no obligation to solicit offers from third parties and, based solely upon appraisal of a qualified appraiser, may sell the trust's interest in the business

enterprise to any suitable buyer, including another shareholder, partner, employee of the business enterprise, a trust beneficiary, or to the corporation upon such terms as the trustee determines to be reasonable.

Section 5.26.7 **Conflicting Interests.** The trustee may have conflicting fiduciary and individual interests and the settlor directs that such interests shall not be a basis for any trustee not participating in the exercise of such trustee's powers as to business enterprises.

Section 5.26.8 **No Liability for Agents.** The trustee shall not be liable to any beneficiary of any trust created under this instrument or to any other person for losses resulting from retaining a business enterprise or for misconduct, mismanagement, or negligence on the part of any partner, employee, director or officer who is not a fiduciary of this trust or an officer or employee of a corporate fiduciary of this trust.

Section 5.26.9 **Taxed as a Trust.** The trustee shall not continue to operate any such business enterprise in a manner which causes the trust to be considered an "association" under section 301.7701-2 of the Treasury Regulations. This limitation is designed to ensure that this trust is treated as a trust for purposes of federal taxation, rather than as a corporation or other type of organization.

Section 5.27 **S Corporation**. As to any S corporation stock held in the trust estate, the trustee shall have the following powers besides those otherwise conferred by this instrument or by law:

Section 5.27.1 **Shareholder Agreements**. To enter into agreements with other S corporation shareholders, including agreements concerning transfer and dividend policies.

Section 5.27.2 **Compensating Principal Distributions**. To make principal distributions to reimburse a beneficiary for federal and state income taxes paid by such beneficiary on undistributed taxable income of such corporation. However, the decision as to whether or not the trustee should make such reimbursement distribution, and the amount of such distribution, is in the discretion of the trustee.

Section 5.27.3 **Permitted Shareholder**. To take all actions necessary to qualify any trust created under this instrument as a permitted shareholder of an S corporation or otherwise preserve the S election of the corporation, including the right to: (1) assist any beneficiary to make the election under Internal Revenue Code Section 1361(d)(2) to qualify a trust as a qualified subchapter S trust ("QSST"); (2) to allocate S corporation stock away from a nonpermitted shareholder trust; (3) to divest a funded trust of such stock so long as property with the same fair market value is exchanged in return; (4) to distribute such stock to a beneficiary as a principal distribution, even if such distribution goes beyond the principal distribution standard of such trust (but only if such power does not create adverse income, estate or gift tax consequences to the trustee and only as a last resort); and (5) notwithstanding any other provision in this instrument to the contrary, delay combination of the Survivor's Trust with the Bypass Trust upon the death of the surviving spouse, for a period of up to two years, if necessary to have permitted shareholder trusts within the meaning of Internal Revenue Code section 1361(c)(2)(A)(ii).

Section 5.27.4 **Qualification as QSST**. If a trust created under this instrument must be a QSST in order to be a permitted shareholder and the provisions of such trust qualify it

for treatment as a QSST other than that all income is not required to be distributed currently to the beneficiary, then the trustee may in the trustee's discretion, pay all income currently in order to qualify the trust as a QSST. The trustee may also divide a trust into two separate trusts to establish a separate trust to hold S corporation stock (both trusts to have the same provisions as the original trust which was divided) in order that all income from the trust holding S corporation stock be payable currently while allowing the trustee's discretion as to income payments from the other trust.