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LISA SMITH, COUNTY RECORDER
MADISON COUNTY IOWA

CERTIFICATION OF TRUST

THE IOWA STATE BAR ASSOCIATION

Official Form No. 112

Recorder's Cover Sheet

Preparer Information: (name, address and phone number)

James E. Van Werden, 1009 Main Street, Adel, IA 50003, Phone: (515) 993-4545

Taxpayer Information: (name and complete address)

James M. Hochstetler, 2020 Heritage Ave., Winterset, IA 50273

✓ **Return Document To:** (name and complete address)

James E. Van Werden, 1009 Main Street, Adel, IA 50003, Phone: (515) 993-4545

Grantors:

S. Kay Hochstetler Trust

Grantees:

Legal Description:

Document or instrument number of previously recorded documents:

CERTIFICATION OF TRUST

Pursuant to Iowa Code Section 633A.4604, I, James M. Hochstetler, the Trustee of the S. Kaye Hochstetler 2006 Trust, which was executed by S. Kaye Hochstetler, as Grantor, on May 10, 2006, (the "Trust"), in lieu of providing a copy of the trust instrument to establish the existence or the terms of the Trust, hereby certify that James M. Hochstetler of 2020 Heritage Avenue, Winterset, Iowa 50273, is the sole current acting Trustee of the Trust and the Trustee has a part in the following transaction:

"2. Sell, . . . convey, transfer, exchange any trust property".

The following are the provisions which designate James M. Hochstetler of Winterset, Iowa as Trustee, confer upon the Trustee the power to act in any transaction.

See pages 1, 2, 5, 6, 7 and 8 of the S. Kaye Hochstetler 2006 Revocable Trust.

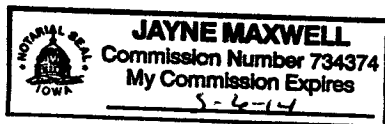
I hereby further certify that said Trust has not been revoked, modified or amended in any manner which would cause representations contained in this Certification of Trust to be incorrect.

As a sole currently acting Trustee of the Trust, I hereby swear that the above certification is correct under penalty of perjury.

Dated this 27 day of May, 2011.

James M. Hochstetler
James M. Hochstetler, Trustee

Signed and sworn to (or affirmed) before me on May 27, 2011, by James M. Hochstetler, Trustee of the S. Kaye Hochstetler 2006 Revocable Trust.



Jayne Maxwell
JAYNE MAXWELL, Notary Public

**S. KAYE HOCHSTETLER
2006 REVOCABLE TRUST**

I, S. Kaye Hochstetler, of Winterset, Iowa, hereby transfer to **James M. Hochstetler**, of Winterset, Iowa, as trustee of the "S. KAYE HOCHSTETLER 2006 TRUST," or, if James M. Hochstetler not be living or is unable to act as trustee, to J. Russell Hochstetler and Susan Marie Aman, acting jointly, as co-trustees, the property identified on the attached Schedule of Property, which property and all additions, investments, and accretions shall be administered upon the following terms:

ARTICLE I

Settlor's Retained Rights

At any time during my life, I may amend or revoke this instrument or remove the incumbent trustee, by written notice delivered to the trustee; provided, however, that no amendment may substantially increase the duties of the trustee or decrease trustee compensation without the written consent of the trustee, and if this instrument is completely revoked, all trust property held by the trustee shall be transferred and delivered to me or as I otherwise may direct in writing.

ARTICLE II

Living Trust

During my life, the trustee shall administer the trust as follows:

A. Unless I have been declared to be disabled, the trustee shall distribute to me such amounts of net income and principal as I may direct in writing, adding any undistributed net income to principal from time to time, as determined by the trustee.

B. The trustee shall distribute to me, or apply for my benefit, such amounts of net income and principal, even to the extent of exhausting principal, as the trustee determines from time to time to be required for my health, support, and best interests, adding any undistributed net income to principal from time to time, as the trustee determines.

C. The trustee, in the trustee's discretion, may make such gifts from principal to any one or more of my descendants, and any charities as the trustee determines to be desirable under the circumstances (including tax planning

considerations), if such action is not significantly detrimental to my welfare. Gifts may be outright or in trust and need not be equal or equalized. No gifts shall be considered advancements unless deemed so by the trustee and no person shall have standing to complain of any gift made or not made.

D. For purposes of this instrument, there is hereby constituted a "Committee" which shall consist from time to time of my children who are not then disabled. The Committee, by majority vote, and with the written concurrence of a physician who has examined or treated me within the previous three months, at any time can declare me to be disabled, or subsequently declare that my disability has ended, in each case by written notice signed by that majority and delivered to me and to the trustee. During any period in which I have been declared to be disabled, unless the Committee designates otherwise in its declaration of disability or a subsequent notice, or a court of competent jurisdiction has determined that I am legally competent to act, I shall be (i) restricted from making withdrawals and giving directions under this Article, (ii) removed as trustee, (iii) prohibited from amending or revoking this instrument, and (iv) disqualified from removing trustees, appointing successor trustees and approving trustee accounts, in which event the persons who would exercise those rights if I were then deceased shall exercise them in my place. No person shall have a duty to seek a judicial determination regarding my legal competency.

ARTICLE III

Distribution at Death

A. As of my death, but after providing for the payment of any debts, taxes, and administration and other expenses, as provided later in this instrument, the trust shall terminate and the trustee shall distribute the balance of the trust principal (including property to which the trustee may be entitled from any other source), one-half to my spouse, James M. Hochstetler, if living, and the remainder to my children, J. Russell Hochstetler and Susan Marie Aman, in equal shares. If either J. Russell Hochstetler or Susan Marie Aman not be living at the time of my death, the share of any deceased child shall go to the issue per stirpes of said deceased child, but if there be no such issue living, then the share of such deceased child dying without issue, shall be paid to my issue, then living, per stirpes.

B. Despite the preceding provisions of this instrument, the trustee may elect to withhold any principal which is otherwise required to be distributed to a

5. The trustees may execute documents by jointly signing one document or separately signing concurrent counterpart documents.

D. Unless specifically provided otherwise, at any time when more than one person is designated to act in the same fiduciary capacity, the action or decision of a majority in number shall control; and a person who does not vote or does not concur in any vote shall not be liable for any act or failure to act of the others.

E. If any individual entitled to act under the preceding provisions of this Article is then disabled and such disability does not otherwise disqualify the individual from acting, the lawful guardian of that individual may sign the instrument of appointment or approval on his or her behalf.

F. If any corporate trustee designated to act or at any time acting hereunder is merged with or transfers substantially all of its assets to another corporation, or is in any other manner reorganized or reincorporated, the resulting or transferee corporation shall become trustee in place of its predecessor.

G. Any person designated to act in a fiduciary capacity may release or renounce any or all powers granted hereunder at any time by written instrument filed with the trust records, and, if so specified, that release or renunciation shall bind all successors acting in that fiduciary capacity. Except as otherwise provided in the preceding sentence, the incumbent trustee shall have all of the title, powers, and discretion granted to the original trustee, without court order or act of transfer. No successor trustee shall be personally liable for any act or failure to act of a predecessor trustee.

ARTICLE V

Payment of Debts, Taxes and Expenses

Following my death, but before final division or allocation of the trust principal, the trustee shall pay from the trust principal all (a) my legally enforceable debts, including debts owed by me to a trustee individually, except debts secured by real estate which were incurred primarily to acquire or improve the encumbered property, (b) the expenses of my last illness and funeral, (c) the administration expenses payable by reason of my death, and (d) the estate and inheritance taxes (including any interest and penalties) payable in any jurisdiction by reason of my death (whether or not the assets generating those taxes and expenses pass under this trust). Despite the foregoing, if a personal representative of my probate estate is appointed within six months after my death, then the trustee shall pay the preceding items only to the extent my personal

representative shall certify in writing to the trustee that the value of the cash and readily marketable assets of my residuary estate, as determined by my personal representative, is insufficient to pay those items. However, none of the preceding items shall be paid out of amounts received by the trustee under any insurance policy on my life or any property traceable to amounts so received unless all other available assets (including probate assets as certified by my personal representative) are inadequate and in no event shall any amount not otherwise includable in my gross estate for federal estate tax purposes, nor any property taxable to any such amount, be used to pay the preceding items. Any of the preceding items payable by the trustee as a result of such certification may be paid either directly to the appropriate payee or to the personal representative of my probate estate, as the trustee determines to be advisable. The preceding items shall be charged generally against the trust principal. The trustee shall not seek reimbursement for, recovery of, or contribution toward the payment of the preceding items from any person, except that if no personal representative of my probate estate is appointed within six months after my death, then, to the maximum extent permitted by law, the trustee shall seek reimbursement for, recovery of, or contribution toward the payment of estate taxes attributable to property which is included in my gross estate under Section 2036, 2041 or 2044 of the Code, and which taxes are not otherwise paid or payable. Despite the preceding sentence, I hereby waive reimbursement for any property included in my gross estate under Section 2044 of the Code for which a reverse QTIP election was made under Code Section 2652(a)(3). Any generation-skipping transfer tax resulting from a transfer occurring under this instrument shall be charged to the property constituting the transfer in the manner provided by applicable law.

ARTICLE VI

Financial Powers

A. In addition to all powers granted by law, the trustee shall have the following powers with respect to each trust held under this instrument, exercisable in the discretion of the trustee:

1. To retain for any period, without liability for loss or depreciation in value, any property transferred to the trustee, including partnership interests of any kind or limited liability company membership interests, even though the trustee could not properly purchase the property as a trust investment and though its retention might violate principles of investment diversification;

2. To sell at public or private sale, wholly or partly for cash or on credit, contract to sell, grant or exercise options to buy, convey, transfer, exchange, or lease (for a term within or extending beyond the term of the trust) any trust property, and to partition, dedicate, grant easements in or over, subdivide, improve, and remodel, repair, or raze improvements on any real property of the trust, and in general to deal otherwise with the trust property in such manner, for such prices, and on such terms and conditions as any individual might do as outright owner of the property;

3. To borrow money at interest rates then prevailing from any individual, bank, or other source, whether or not the lender is then acting as a trustee, and to create security interests in the trust property;

4. To invest in interest bearing deposit accounts, bonds, common or preferred stocks, notes, real estate mortgages, common trust funds, shares of regulated investment companies (including regulated investment companies for which the corporate trustee or its parent or affiliate acts as sponsor, manager, investment advisor, custodian, or in any other capacity), interests in limited liability companies, partnership interests of any kind, currencies, or other securities or property, including partial interests therein, such as life estate, term or remainder interests, and to hold funds in non-interest bearing deposit accounts pending investment or disbursement thereof, in each case without being limited by any statute or rule of law governing trust investments; and any such deposit accounts may be held at any bank, including the trustee or any bank affiliated with the trustee; and to exercise stock options held by the trustee, and to hold or dispose of the stock thereby acquired, notwithstanding any duty of diversification with respect to those assets that might otherwise apply, and to borrow funds and to pledge stock as collateral in order to raise the cash necessary to exercise the stock options;

5. To allocate, divide, and distribute trust property in cash or in kind, or partly in each, to value any such property for those purposes, and to allocate different kinds or disproportionate shares of property or undivided interests in property among the recipients, without liability for, or obligation to make compensating adjustments by reason of, different tax characteristics such as disproportionate allocations of unrealized gain for federal income tax purposes or different treatment under the federal generation-skipping transfer tax rules, all as the trustee determines to be in the best interests of the beneficiaries;

6. To make such elections and allocations under the tax laws permitted to be made by the trustee as the trustee considers advisable (whether or not the election or allocation relates to the trust property), without regard to, or adjustments between, principal and income or the relative interests of the beneficiaries;

7. To exercise in person or by general or limited proxy all voting and other rights, powers, and privileges and to take all steps to realize all benefits with respect to stocks or other securities; and to enter into or oppose, alone or with others, voting trusts, mergers, consolidations, foreclosures, liquidations, reorganizations, or other changes in the financial structure of any business entity;

8. To cause any trust property to be held, without disclosure of any fiduciary relationship, in the name of the trustee, in the name of a nominee, or in unregistered form;

9. To pay all expenses incurred in the administration of the trust, including reasonable compensation to any trustee for actual services rendered, and to

employ or appoint and pay reasonable compensation to brokers, accountants, depositaries, investment advisors and managers, attorneys, attorneys-in-fact, and agents (in each case with or without discretionary powers);

10. To deal with the fiduciary or fiduciaries of any other trust or estate, even though a trustee is also a fiduciary of the other trust or estate;

11. To compromise or abandon any claim in favor of or against the trust;

12. To lend money to the representative of my estate, and to purchase property from the representative of my estate and retain it for any period, without liability for loss or depreciation in value, and notwithstanding any risk, lack of productivity, or lack of diversification;

13. To commingle for investment purposes the trust property with the property of any other trust held hereunder, allocating to each trust an undivided interest in the commingled property;

14. To merge at any time after my death all the trust property with the property of any other trust created by me during life or by will, and held by the same trustee for the benefit of the same beneficiaries and upon substantially the same terms and conditions as those set forth herein, and, at the trustee's discretion, either administer the merged assets as a single trust hereunder or transfer the trust property to that other trust, to be administered under the instrument governing that other trust, and thereafter terminate the trust hereunder as a separate entity;

15. To receive additional property from me in any event (and, if the trustee consents in writing, from any other person except a beneficiary of the trust) by lifetime or testamentary transfer or otherwise;

16. To execute instruments of any kind, including instruments containing covenants and warranties binding upon and creating a charge against the trust property and containing provisions excluding personal liability;

17. To deal with matters involving the actual or threatened contamination of trust property (including interests in sole proprietorships, partnerships or corporations and any assets owned by such business entities) by hazardous substances, or involving compliance with environmental laws, including power:

(a) To inspect and monitor any such property periodically, as it deems necessary, to determine compliance with any environmental law affecting such property;

(b) To respond (or take any other action necessary to prevent, abate or "clean up") as it shall deem necessary, prior to or after the initiation of enforcement action by any governmental body, to any actual or threatened violation of any environmental law affecting any of such property and to any potential contamination of trust property, whether or not required by law;

(c) To refuse to accept property as a trust asset if it determines that such property is contaminated by any hazardous substance or that such property is being used or has been used for any activities directly or indirectly involving hazardous substances which could result in liability to the trust or otherwise impair the value of trust assets, to require as a prerequisite to accepting property as a trust asset that the donor warrant that such property has not been contaminated by any hazardous substance and is not and has