

FILED FOR RECORD AT REQUEST OF:

LAW OFFICES OF BARRY M. MEYERS, P.S.
825 Cleveland Avenue
Mount Vernon, WA 98273



200111140111

, Skagit County Auditor

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WHEN RECORDED RETURN TO

JOAN CARROLL ALLRED
WILLIAM BRENT SMITH, JR.
ELIZABETH ANN SMITH
P.O. Box 1856
Anacortes, WA 98221

MEMORANDUM OF TRUST

RE: WILLIAM BRENT AND MARION M. SMITH FAMILY TRUST

Grantor: WILLIAM BRENT AND MARION M. SMITH

**Grantee(s): JOAN CARROLL ALLRED
WILLIAM BRENT SMITH, JR.
ELIZABETH ANN SMITH**

Legal Description: None

**Previously recorded documents: 9605170050
9603200081
7907050058**

**Assessor's Parcel/Tax I.D. Number: 3772-091-015-0002
3798-000-026-0000
3772-164-002-0002**

WILLIAM BRENT SMITH and MARION M. SMITH, a married couple, created on November 17, 1994 at Torrance, Los Angeles County, California, a revocable inter vivos community property trust entitled the WILLIAM BRENT AND MARION M. SMITH FAMILY TRUST ("Trust"). The terms of said Trust require that no amendment concerning the alternate Trustees or the powers granted to the Trustees or alternate Trustees of the Trust may be made without a concurrent amendment of this Memorandum of Trust.

The initial Co-Trustees of said Trust are WILLIAM BRENT SMITH and MARION M. SMITH. MARION M. SMITH died on September 12, 2001. Both of the above-named Co-Trustees no longer qualify to act as the Co-Trustee due to the death of one Co-Trustee and incompetency and inability of the other Co-Trustee as evidenced by the exhibits attached to and incorporated in this document. Pursuant to paragraph A. 3. under the heading "SUCCESSOR TRUSTEES" of the Trust, JOAN CARROLL ALLRED of Portland, Oregon, WILLIAM BRENT SMITH, JR. of Anacortes, Washington, and ELIZABETH ANN SMITH of Anacortes, Washington, shall thereafter serve as Co-Trustees with all the rights, powers, titles, and immunities specified within the Trust(s).

The Trustees shall have all the powers available to Trustees in accordance with the laws of Washington, and specifically RCW 11.98.070, including, but not limited to the following specific powers:

1. To receive reasonable compensation from the Trust Estate during each calendar year for Trustee's ordinary services and additional compensation for any extraordinary services without court order.
2. To employ custodians, attorneys, accountants, investment advisers, and other agents to assist Trustee in the administration of the Trust. Reasonable payment for these services shall be made from the Trust Estate out of either income or principal at the Trustee's discretion.
3. To retain any property, including shares of the Trustee's own stock, or to abandon any property that the Trustee receives or acquires.
4. To retain, purchase, or otherwise acquire unproductive property unless specifically restricted.
5. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair Trust property.
6. To lease Trust property for terms within or beyond the term of the Trust and for any purposes, including exploration for and removal of gas, oil, and other minerals; and to enter into community oil leases, pooling and unitization agreements.
7. To invest and reinvest the Trust Estate in every type of property, real, personal, or mixed, and every kind of investment, including but not limited to corporate obligations, every type of stock, shares in investment trusts, companies, mutual funds, or life insurance policies on the life of any beneficiary that



investors of prudence, discretion, and intelligence acquire for their own account.

8. To vote and/or give proxies for any securities held in trust, participate in voting trusts or shareholder's agreements, consent to foreclosure or merger liquidations, and exercise or sell stock subscriptions or conversion rights.

9. To invest in mortgage participations, in shares of investment trusts and regulated investment companies that investors of prudence, discretion, and intelligence acquire for their own account.

10. To hold securities or other property in the Trustee's name as Trustee under the Trust.

11. To carry, at the expense of the Trust, insurance of such kinds and in such amounts as the Trustee deems advisable to protect the Trust Estate against any damage or loss.

12. To loan money to any person, including a trust beneficiary, at the prevailing interest rates.

13. To take any action, in the Trustee's reasonable discretion, to minimize the tax liabilities of any trust and its beneficiaries, to allocate the benefits among the various beneficiaries, and to make adjustments in the rights of any beneficiary, 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 reasonably believes has had the effect directly or indirectly of preferring one beneficiary over others.

14. To pay from the Trust Estate any death taxes attributable to the Trust Estate or any part thereof and the last illness and/or funeral expenses or other obligations incurred for the beneficiary's support.

15. To distribute the Trust assets if, in the Trustee's reasonable discretion, the Trust becomes uneconomical to administer by (1) distributing the Trust assets to the beneficiaries in proportion to their interests in the Trust; (2) purchase and deliver to the income beneficiaries a restrictive savings account, certificate of deposit, annuity, or endowment; distribute the Trust assets to a custodian for the beneficiaries under the Washington Uniform Transfer to Minors Act; or (4) distribute the Trust assets as provided by law.



I accept the duties of Co-Trustee as set forth herein and agree to perform the same.

DATED: October 12, 2001

Joan Carroll Allred
JOAN CARROLL ALLRED

I accept the duties of Co-Trustee as set forth herein and agree to perform the same.

DATED: Oct. 5,, 2001

William Brent Smith Jr.
WILLIAM BRENT SMITH, JR.

I accept the duties of Co-Trustee as set forth herein and agree to perform the same.

DATED: -Oct 31,, 2001

Elizabeth Ann Smith
ELIZABETH ANN SMITH

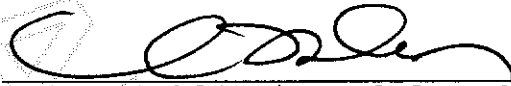


ACKNOWLEDGMENT

STATE OF OREGON)
)
COUNTY OF Clackamas) SS.

I certify that I know or have satisfactory evidence JOAN CARROLL ALLRED is the person who appeared before me, and said person acknowledged that said person signed this instrument and acknowledged it to be said person's free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 12TH day of October, 2001



Notary public in and for the State
of Oregon, residing at _____
My appointment expires: 12/17/03

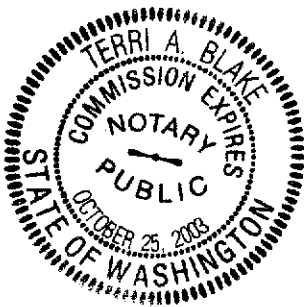


ACKNOWLEDGMENT

STATE OF WASHINGTON)
) ss.
COUNTY OF SKAGIT)

I certify that I know or have satisfactory evidence that WILLIAM BRENT SMITH, JR. is the person who appeared before me, and said person acknowledged that said person signed this instrument and acknowledged it to be said person's free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 5th day of OCT, 2001



Terri A. Blake

Notary public in and for the State
of Washington, residing at pt. Vernon.
My appointment expires: 10/25/03

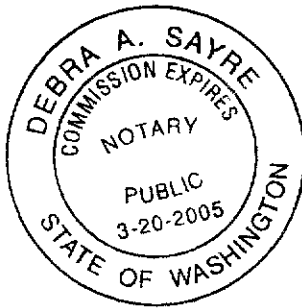


ACKNOWLEDGMENT

STATE OF WASHINGTON)
) ss.
COUNTY OF SKAGIT)

I certify that I know or have satisfactory evidence that ELIZABETH ANN SMITH is the person who appeared before me, and said person acknowledged that said person signed this instrument and acknowledged it to be said person's free and voluntary act for the uses and purposes mentioned in the instrument.

DATED this 31st day of October, 2001



Debra A Sayre
Notary public in and for the State
of Washington, residing at Oak Harbor.
My appointment expires: 3-20-05



STATE OF WASHINGTON DEPARTMENT OF HEALTH

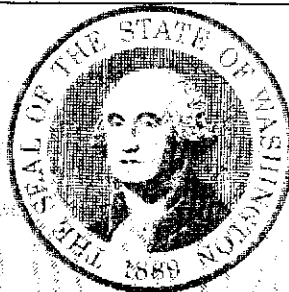
702
LOCAL FILE NUMBER

CERTIFICATE OF DEATH

146

STATE FILE NUMBER

1. NAME First: Marion Middle: Mercurio Last: Smith				2. SEX (M / F) F		3. DEATH DATE (Mo. Day, Yr.) Sep 12, 2001	
4. AGE LAST BIRTHDAY (Yrs) 86		5. UNDER 1 YEAR MOS DAYS		6. UNDER 1 DAY HOURS MINS		7. BIRTHDATE (Mo. Day, Yr.) [REDACTED]	
8. BIRTHPLACE (City, State or Foreign Country) Syracuse, NY				9. WAS DECEDENT EVER IN U.S. ARMED FORCES? (Yes / No) No		10. COUNTY OF DEATH Skagit	
11. CITY, TOWN OR LOCATION OF DEATH Anacortes				12. PLACE OF DEATH—BOX FOR PLACE THEN GIVE ADDRESS OR INSTITUTION NAME 1. HOME 2. IN TRANSPORT 3. EMERG. ROOM/PTN 4. HOSP. 5. NURS HOME 6. OTHER PLACE San Juan Rehab. & Care Center			
13. SMOKING IN LAST 15 YEARS? (Yes / No) No		14. MARITAL STATUS—Married, Never Married, Widowed, Divorced (Specify) Married		15. SURVIVING SPOUSE (If wife, give maiden name) William Brent Smith		16. SOCIAL SECURITY NO. [REDACTED]	
17. DECEDENT'S EDUCATION (Specify only highest grade completed) Elementary/Secondary (0-12) 4 College (1-4 or 5+) 4				18. USUAL OCCUPATION (Give kind of work done during most of working life. DO NOT USE RETIRED) Legal Secretary		19. KIND OF BUSINESS OR INDUSTRY Legal	
20. Was Decedent of Hispanic origin or descent? (Ancestry) (Specify Yes or No. If Yes, specify Cuban, Mexican, Puerto Rican, etc.) (Yes / No) Specify: No				21. RACE (Specify) White		22. RESIDENCE—NUMBER AND STREET 1916 22nd Street	
23. CITY/TOWN OR LOCATION Anacortes		24. INSIDE CITY LIMITS? (Yes / No) Yes		25A. COUNTY Skagit		25B. LENGTH OF RES. IN CO. 6yrs	
26. STATE WA		27. ZIP CODE 98221		28. FATHER'S NAME—FIRST, MIDDLE, LAST Anthony Joseph Masterpaul			
29. MOTHER'S NAME—FIRST, MIDDLE, MAIDEN SURNAME Lena (unknown)				30. INFORMANT—NAME William Brent Smith			
31. MAILING ADDRESS PO Box 1856, Anacortes, WA 98221				32. BURIAL, CREMATION, REMOVAL, OTHER (Specify) Burial			
33. DATE (Mo. Day, Yr.) Sep 18, 2001		34. CEMETERY/CREMATORY—NAME Grand View Cemetery		35. LOCATION—CITY/TOWN, STATE Anacortes, WA			
36. FUNERAL DIRECTOR SIGNATURE X R. L. Evans				37. NAME OF FACILITY Evans Funeral Chapel		38. ADDRESS OF FACILITY 1105 32nd Street, Anacortes, WA 98221-	
39. TO THE BEST OF MY KNOWLEDGE, DEATH OCCURRED AT THE TIME, DATE AND PLACE AND WAS DUE TO THE CAUSE(S) STATED. SIGNATURE AND TITLE X Kenneth H. Shibata M.D.				40. DATE SIGNED (Mo., Day, Yr.) Sept. 17, 2001			
41. HOUR OF DEATH (24 Hrs.) 1640				42. NAME AND TITLE OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print) Kenneth H. Shibata M.D. 2511 M Avenue, Suite C, Anacortes, WA 98221			
43. ON THE BASIS OF EXAMINATION AND/OR INVESTIGATION, IN MY OPINION DEATH OCCURRED AT THE TIME, DATE AND PLACE AND WAS DUE TO THE CAUSE(S) STATED. SIGNATURE AND TITLE X				44. DATE SIGNED (Mo., Day, Yr.)			
45. HOUR OF DEATH (24 Hrs.)				46. PRONOUNCED DEAD (Mo., Day, Yr.)			
47. HOUR PRONOUNCED DEAD (24 Hrs.)				48. NAME AND ADDRESS OF CERTIFIER—PHYSICIAN, MEDICAL EXAMINER OR CORONER (Type or Print) Kenneth H. Shibata M.D. 2511 M Avenue, Suite C, Anacortes, WA 98221			
49. MEDICORNER FILE NUMBER				50. ENTER THE DISEASES, INJURIES, OR COMPLICATIONS WHICH CAUSED THE DEATH:			
IMMEDIATE CAUSE (Final disease or condition resulting in death) A. Sepsis				INTERVAL BETWEEN ONSET AND DEATH Days			
DO NOT ENTER THE MODE OF DYING, SUCH AS CARDIAC OR RESPIRATORY ARREST, SHOCK, OR HEART FAILURE. LIST ONLY ONE CAUSE ON EACH LINE. Sequentially list conditions, if any, leading to immediate cause. Enter UNDERLYING CAUSE (Disease or injury which initiated events resulting in death) LAST.				INTERVAL BETWEEN ONSET AND DEATH Days			
B. Urinary tract infection				INTERVAL BETWEEN ONSET AND DEATH			
C.				INTERVAL BETWEEN ONSET AND DEATH			
D.				INTERVAL BETWEEN ONSET AND DEATH			
51. OTHER SIGNIFICANT CONDITIONS—CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN ABOVE Diabetes mellitus				52. AUTOPSY? (Yes / No) No		53. WAS CASE REFERRED TO MEDICAL EXAMINER OR CORONER? (Yes / No) No	
54. ACC. SUICIDE, HOM. UNDET. OR PENDING INVEST. (Specify)		55. INJURY DATE (Mo. Day, Yr.)		56. HOUR OF INJURY (24 Hrs.)		57. DESCRIBE HOW INJURY OCCURRED:	
58. INJURY AT WORK? (Yes / No)		59. PLACE OF INJURY—AT HOME, FARM, STREET, FACTORY, OFFICE BLDG. ETC. (Specify)		60. LOCATION—STREET OR RFD NO., CITY/TOWN, STATE			
61. RECORD AMENDMENT (Registrar use only) ITEM DOCUMENTARY EVIDENCE REVIEWED BY DATE				62. REGISTRAR SIGNATURE X Dorothy Epps, deputy		63. DATE RECEIVED (Mo., Day, Yr.) SEP 19 2001	



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Skagit County Auditor

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FIDALGO

MEDICAL ASSOCIATES

Mark S. Backman, M.D.
R. Kevin Connor, M.D.
C. Les Conway, M.D.
Gavin Gordon, M.D.

Shawna L. Laursen, M.D.
John R. Mathis, M.D.
Jeanne B. Olmsted, M.D.
Robert R. Prins, M.D.

M. Les Richards, M.D.
Bette Robbins, ARNP
Terry Sullenger, P.A.

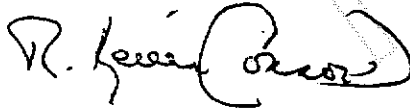
August 28, 2001

To Whom It May Concern:

Mr. William B. Smith and Marion M. Smith are patients under my care with Alzheimer's type dementia. They should be considered unable to make decisions regarding home finances and direction of their medical care.

Hopefully this information will assist; however, if there is anything further that I can provide to you, please do not hesitate to contact me at my office.

R. Kevin Connor, M.D.
RKC/isl



dd: 08/28/01
dt: 08/28/01

cc: Brent Smith (son of the above)



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Medical Center

March 12, 2001

Re: Smith, William B. and
Smith, Marion M.

TO WHOM IT MAY CONCERN:

William Smith and Marion Smith are under my care. They both have senile dementia of the Alzheimer's type. It is my opinion that they both are unable to make decisions regarding their finances and regarding their general welfare regarding activities of daily living. Their condition is permanent. I do not see any hope for improvement.

Sincerely,



Ken H. Shibata, M.D.

KHS

:lsf

smithwm



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, Skagit County Auditor

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