LARRY G. FIELDS, P.C.

A PROFESSIONAL CORPORATION
ATTORNEY AT LAW
LICENSED IN TEXAS AND NEW MEXICO
e-mail - lgfields@aol.com

505-496-6051 915-533-2771 915-544-6410 Fax P.O.Box 1585 5290 McNutt Road, Suite 201 Santa Teresa, New Mexico 88008 505-589-3494 505-589-3497 Fax

300/7

December 10, 2001

Mark B. Jensen 26106 Raverna Mission Viejo, CA 92692

Re: Jacqueline T. Ely Irrevocable Trust

Dear Mr. Jensen:

Enclosed is the originally executed Jacqueline T. Ely Irrevocable Trust Agreement and an Application for Employer Identification Number. Please sign where indicated and return them to us.

Thank you.

Very truly yours,

Connie Parsons Legal Assistant

enc.

pc:

Jackie Ely

ely\estate planning\jensen 12-10-01

JACQUELINE T. ELY IRREVOCABLE TRUST AGREEMENT

Dated August 22, 2001

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JACQUELINE T. ELY

IRREVOCABLE TRUST AGREEMENT

JACQUELINE T. ELY, of El Paso County, Texas, referred to in this Agreement as "Trustor", hereby transfers to MARK BRYAN JENSEN, of Mission Viejo, California, referred to in this Agreement as "Trustee", all the property described in Exhibit "A" attached to this Trust Agreement to constitute the Trust Estate, together with any other property that may become subject to this Agreement, cumulatively referred to in this agreement as the "Trust Estate". The Trust Estate shall be held, administered, and distributed by the Trustee as provided in this Agreement. This Agreement is made in consideration of trust management services that Trustee shall provide to the Trustor and the beneficiaries named in this Agreement and the compensation that the Trustee shall receive for these services.

ARTICLE 1

POWERS RESERVED BY TRUSTOR

Additions to Trust

1.01. The Trustor shall have the right at any time, either during her life or by will at her death, to add other property to this Trust. Any additional property, when received and accepted by the Trustee, shall become a part of the Trust Estate.

Additions by Third Parties

1.02. Any other person may add property to the Trust Estate, provided that the Trustee approves the addition, in writing, before the transfer to the Trust.

Trust Irrevocable

1.03. The Trust created by this Agreement is irrevocable and shall not be subject to amendment.

ARTICLE 2

DISTRIBUTIONS BY TRUSTEE

Net Income to Trustor

2.01. During the life of the Trustor, the Trustee shall pay to the Trustor, or apply for the benefit of the Trustor, all of the net income from the Trust Estate necessary for such purposes. These

distributions shall be made in monthly or other convenient installments unless otherwise directed in writing by the Trustor.

Invasion of Principal for Trustor

2.02. Should the Trustor become incapacitated or, in the judgment of the Trustee, unable for any reason to act in her own behalf, the Trustee shall have the discretion to pay to, or apply for the benefit of, the Trustor any amounts from the principal of the Trust Estate, in addition to the net income from the Trust Estate. The Trustee may invade the Trust Estate as it deems advisable for the Trustor's support and maintenance to the extent of the entire Trust Estate.

Payments to Minors or Incompetents

- 2.03. If any beneficiary entitled to receive income or principal from the Trust Estate is a minor or an incompetent or a person who the Trustee deems unable to handle funds wisely if paid directly to the beneficiary, the Trustee has discretion to make payments in any manner the Trustee deems advisable, including, but not limited to, the following ways:
 - (a) Directly to the beneficiary;
 - (b) To the natural guardian or legally appointed guardian of the person or estate of the beneficiary;
 - (c) By making expenditures directly for the care, support, maintenance, or education of the beneficiary; or
 - (d) To any person or organization furnishing care, support, maintenance, or education for the beneficiary.

The receipt by any such person for any payment to or for a beneficiary shall completely discharge the Trustee as to the amounts so paid. Decisions of the Trustee as to methods of making payments shall be conclusive and binding on all parties concerned.

Support of Guardian

2.04. The Trustee has the discretion to provide payments for the care, support, maintenance, and education of the guardian of the person of a beneficiary and also of the guardian's spouse and children.

Spendthrift Provision

2.05. Except as otherwise expressly provided in this Agreement, no beneficiary of the Trust, including Trustor, shall have any right, power, or authority to alienate, encumber, assign, or

pledge his or her interest in the principal or income of the Trust in any manner. No interest of any beneficiary shall be subject to any claims of his or her creditors including the creditors of the spouse of a married beneficiary or liable to attachment, execution, or other process of law. If any beneficiary should attempt to alienate, encumber, or dispose of all or any part of the income or principal of this Trust before it has been delivered by the Trustee, or if by reason of bankruptcy or insolvency or any attempted execution, levy, attachment, or seizure of any assets remaining in the hands of the Trustee under claims of creditors or otherwise, all or any part of the income or principal might fail to be enjoyed by any beneficiary or might vest in or be enjoyed by some other person, then the interest of that beneficiary shall immediately terminate. Thereafter, the Trustee shall pay to or for the benefit of that beneficiary only those amounts that the Trustee, in its sole and absolute discretion, deems advisable for the education and support of that beneficiary until the death of the beneficiary or the maximum period permissible under the Texas rule against perpetuities, whichever first occurs. The Trustee shall then distribute the Trust Estate or the affected part: (1) to the surviving issue of that beneficiary, by right of representation; (2) to the surviving issue of the Trustor, if the beneficiary has no surviving issue at the time of distribution, by right of representation; and (3) if neither the beneficiary nor the Trustor leave surviving issue, to those persons who would be entitled to take the property under the laws of intestate succession in Texas.

Other Income of Beneficiary for Discretionary Payments

2.06. In exercising its discretionary authority under this Agreement to make payments to or for the benefit of any beneficiary from the net income or principal of the Trust Estate, the Trustee shall consider any income or other means of care, maintenance, support, or education available to the beneficiary from sources outside the Trust known to the Trustee. The determination of the Trustee with respect to the necessity for and the amounts of any discretionary payments made to or for the benefit of any beneficiary shall be conclusive on all persons in any manner interested in the Trust.

Undistributed Income on Termination of Beneficial Interest

2.07. On the termination of any interest in this Trust, the Trustee shall pay all undistributed principal and income to the person or persons next entitled to receive them under the terms of this Agreement.

Distribution in Kind or in Cash

2.08. On any partial or final distribution of the assets of the Trust Estate and on any division of the assets of the Trust Estate into shares or partial shares, the Trustee may distribute or divide the assets in kind, distribute or divide undivided interests in the assets, or sell all or any part of the assets and make distribution or division in cash, in kind, or partly in cash and partly in kind. The decision of the Trustee, either before or on any division or distribution of the assets, as to what constitutes a proper division of the assets of the Trust Estate shall be binding on all persons in any manner interested in the Trust.

ARTICLE 3

DISTRIBUTION AFTER DEATH OF TRUSTOR

Single Trust

3.01 The entire Trust Estate shall be held, administered and distributed as a single trust under the provisions described below.

Distributions

3.02. The Trust Estate shall be held, administered and distributed as follows:

Income Payments

(a) The Trustee shall pay to Trustor or apply for the benefit of the Trustor all of the net income of the Trust during the Trustor's lifetime. The Trustee shall distribute this income in monthly or in other convenient installments determined by the Trustor, but in no event less often than annually.

Principal Payments

(b) In addition to the income payments provided in Paragraph 3.04 (a), at any time during the Trustor's lifetime, the Trustee shall pay to the Trustor or apply for the benefit of the Trustor all or part of the principal of the Trust that, in the Trustee's discretion, the Trustee determines that the Trustor needs for proper care, maintenance and support.

Payment of Death Taxes

(c) The Trustee shall use the income or principal of the Trust for the payment of estate or inheritance taxes relating to the death of the Trustor.

Division into Shares on Death of Trustor

(d) As soon as reasonably possible after the Trustor's death, the Trustee shall separate for the benefit of E. Forrest Ely the duplex located at 813-815 Knorr, El Paso, Texas, or its proceeds. The Trustee shall then divide the remaining trust estate into as many equal shares as there are children of the Trustor then living and children of the Trustor then deceased but leaving issue then surviving. Each share shall constitute and be held, administered and distributed by the Trustee as a separate trust. Any property distributed in kind shall be subject to the following condition.

ARTICLE 4

POWERS AND DUTIES OF TRUSTEE

Retain Property Received in Trust Estate

4.01. The Trustee shall have the power to retain any property in the Trust for as long as it deems advisable. The Trustee shall have this power whether or not such property is of the character permitted by Texas Trust Code for the investment of trust funds.

Management of Trust Property

- 4.02. The Trustee may exercise the following powers with respect to any and all property in the Trust Estate. These powers apply to principal or accumulated income of the Trust. The Trustee shall have the discretion to take the following actions at any time, on the terms and in the manner that the Trustee deems advisable:
 - (a) Sell, convey, exchange, convert, grant an option, assign, improve, build, manage, operate, and control Trust property.
 - (b) Partition, divide, subdivide, assign, develop, and improve Trust property.
 - (c) Make or obtain the vacation of plats, adjust boundaries, adjust differences in valuation on exchange or partition, and dedicate easements for public use, of Trust property, with or without consideration.
 - (d) Make ordinary and extraordinary repairs and alterations in buildings, demolish improvements, raze party walls or buildings, and erect party walls or buildings on Trust property.
 - (e) Lease property in the Trust Estate for terms within the term of the Trust and for any purpose, and enter into any covenants and agreements relating to the leased property or any improvements that may be erected on the property.
 - (f) Take the following actions regarding natural resources related to Trust property:
 - (i) Enter into oil, gas, liquid or gaseous hydrocarbon, sulphur, metal and any and all other natural resource leases on terms the Trustee deems advisable.
 - (ii) Enter into any pooling, unitization, repressurization, community, and other types of agreements relating to the exploration, development, operation, and conservation of properties containing minerals or other natural resources.

- (iii) Drill, mine, and otherwise develop oil, gas, and other minerals.
- (iv) Contract for the installation and operation of absorption and repressuring plants.
 - (v) Install and maintain pipelines.
- (g) Encumber or hypothecate Trust property for any Trust purpose by mortgage, deed of trust, pledge, or otherwise.
- (h) Carry insurance of the kinds and in the amounts that the Trustee deems advisable to protect the Trust Estate or the Trustee at the expense of the Trust.
- (i) Invest and reinvest in property that the Trustee deems advisable, including the option to acquire an asset, whether or not of the character permitted by Texas Trust Code for the investment of trust funds.
 - (i) Vote and give proxies to vote any securities in the Trust Estate.
- (k) Pay any assessments or other charges levied on any stock or other security in the Trust Estate.
- (l) Exercise any subscription, conversion, or other rights or options that may attach to the holders of any stocks, bonds, securities, or other instruments in the Trust Estate.
- (m) Continue and operate, sell, or liquidate any business or partnership interests received by the Trust Estate.
- (n) Participate in any plans or proceedings for the foreclosure, reorganization, consolidation, merger, or liquidation of any corporation or organization that has issued securities in the Trust Estate and, incident to that participation, deposit securities with and transfer title of securities to any protective or other committee established to further or defeat any such plan or proceeding.
- (o) Enforce any mortgage or deed of trust or pledge in the Trust Estate and, at any sale under any such mortgage, deed of trust, or pledge, bid and purchase at Trust expense any property subject to the security instrument.
- (p) Employ any attorney, investment adviser, accountant, broker, tax specialist, or any other agent, and pay reasonable compensation from the Trust Estate for all services performed by any of them.
 - (q) Compromise, submit to arbitration, release with or without consideration,

extend time for payment, and otherwise adjust any claims in favor of or against the Trust.

- (r) Commence or defend any litigation with respect to the Trust or any Trust property at the expense of the Trust.
 - (s) Abandon any Trust asset that the Trustee deems advisable.
- (t) Terminate the Trust and, regardless of the age of the income beneficiary, distribute the principal and any undistributed net income to the income beneficiary, or to his or her guardian, conservator, or other fiduciary if the fair market value of the Trust Estate becomes less than \$5,000.
- (u) Do all acts, take part in any proceedings, and exercise all rights and privileges as could an absolute owner of property in the Trust Estate, subject to any limitations expressly set forth in this Agreement and the faithful performance of the Trustee's fiduciary obligations. The enumeration of powers in this Agreement shall not limit the general or implied powers of the Trustee or any additional powers provided by law.

Power to Borrow Money

4.03. The Trustee shall have the power to borrow money from any person, firm, or corporation, including the Trustee, for any Trust purpose on whatever terms and conditions that the Trustee deems advisable and to obligate the Trust to repay the borrowed money.

Power to Loan Money to Trust

4.04. The Trustee shall have the power to loan or advance its own funds to the Trust for any Trust purpose. Such loan or advance shall be at the rate of interest the Trustee is then charging for similar loans or advances to other persons having a net worth equal to that of the Trust Estate. Any loan or advance, together with interest accruing on the loan or advance, shall be a first lien against and shall be repaid from the Trust Estate.

Power to Purchase U.S. Bonds for Payment of Federal Estate Tax

4.05. The Trustee shall have the power to purchase United States Treasury Bonds for redemption at par in payment of federal estate tax, and to borrow money for that purpose. The Trustee is requested to exercise this authority at any time when it appears that the Trustor is seriously ill, whether or not the Trustor is competent at that time. Regardless of any other provision of this Agreement, the Trustee shall use any United States Treasury Bonds it has in its possession that would be eligible for redemption at par to pay federal estate tax due on the Trustor's estate to the extent eligible under the Internal Revenue Code.

Manner of Holding Trust Property

4.06. The Trustee may hold securities or other property in the Trust Estate: (1) in its name as Trustee under this Agreement; (2) in its own name without a designation showing it to be Trustee under this Agreement; or (3) in the name of its nominee. Further, the Trustee may hold securities in an unregistered condition such that ownership passes by delivery.

Determination of Principal and Income

4.07. Except as otherwise specifically provided in this Agreement, the Trustee shall have the power to determine, in its discretion, what constitutes principal of the Trust Estate, gross income from the Trust Estate, and net income of the Trust Estate distributable under the terms of this Agreement. The determination of the Trustee as to what constitutes principal, gross income, or net income of the Trust Estate shall, except as may be otherwise expressly provided in this Agreement, be conclusive and binding on all persons in any manner interested in the Trust.

Property Taxes and Expenses

- 4.08. All property taxes, assessments, fees, charges, and other expenses incurred by the Trustee in the administration or protection of the Trust, including the compensation of the Trustee provided for in this Agreement, shall be a charge on the Trust Estate and shall be paid by the Trustee before final distribution of the Trust Estate:
 - (a) In full out of the principal of the Trust Estate;
 - (b) In full out of the income of the Trust Estate; or
 - (c) Partially out of the principal and partially out of the income of the Trust Estate.

The payments shall be made in the manner and proportions that the Trustee deems advisable. The Trustee's determination regarding the payment of these expenses and charges from the principal or income of the Trust Estate or partially from each is conclusive and binding on all persons in any manner interested in the Trust.

Dealing With Trustor's Estate

4.09. The Trustee shall have the power to make loans and advancements from the Trust Estate to the executor or other representative of the Trustor's estate, with or without security. The Trustee shall also have the power to purchase securities or other property from the executor or other representative of the Trustor's estate.

Elections Under Tax Laws

4.10. The Trustee may make any elections under the federal and state tax laws applicable to the Trust Estate that the Trustee determines should be made for the benefit of the Trust beneficiaries. The Trustee shall have the discretion to make adjustments between principal and income to compensate for elections made under the tax laws by the executor or other representative of the Trustor's estate or the Trustee that may affect, beneficially or adversely, the interests of the beneficiaries. The actions of the Trustee shall be binding on all beneficiaries.

Limitation on Trustee's Powers

- 4.11. All powers given to the Trustee in this Agreement are exercisable by the Trustee only in a fiduciary capacity. No power given to the Trustee shall enable the Trustor or any other person to:
 - (a) Purchase, exchange, or otherwise deal with or dispose of the principal or income from the Trust for less than an adequate consideration in money or money's worth;
 - (b) Borrow income or principal from the Trust;
 - (c) Authorize loans to the Trustor or any other person except on the basis of an adequate interest charge and with adequate security; or
 - (d) Use the income or principal of the Trust to pay premiums on insurance on the life of the Trustor.

Limitation of Trustee's Liability

4.12. No trustee appointed under this Agreement shall be liable for the action or default of the Trustee or the Trustee's agent, unless caused by gross negligence or willful commission of an act in breach of trust by the Trustee or the Trustee's agent.

ARTICLE 5

ADMINISTRATIVE PROVISIONS

Bond

5.01. Bond shall not be required of the original Trustee or of any successor trustee to secure faithful performance of the Trustee's duties.

Mingling of Trust Property

5.02. The Trustee is authorized to mingle the trust property of the separate trusts established by this Trust Agreement, allotting to each separate trust an undivided interest in the mingled funds. However, if the Trustee mingles trust property, the Trustee shall maintain reliable records to assure that each beneficiary shall receive his or her proportionate contribution, as adjusted for accumulation of income, payments of principal, and additions to principal.

Accounting

5.03. The Trustee shall make an annual accounting to each beneficiary under this Agreement. If a beneficiary is a minor, the accounting shall be made to the beneficiary's natural guardian or legally appointed guardian. The accounting shall include a report of the receipts, disbursements, and distributions since the last accounting, and the status of the principal and any undistributed income on hand on the date of the accounting. Each beneficiary shall have the right to inspect the books and records of the Trustee, and the Trustee shall make the books and records available for inspection by the beneficiaries or by their representatives at any reasonable time and place. The Trustee and each beneficiary may apply for judicial settlement of the Trustee's accounts.

Definitions

- 5.04. The following definitions are used in this Agreement:
- (a) The terms "child" or "children" mean lawful blood descendents in the first degree of the parent designated and include adopted children and children who may be born after the execution of this Agreement.
- (b) The term "issue" means lawful blood descendents in the first, second, or any other degree of the ancestor designated, and includes legally adopted children.
- (c) The term "education" includes college and post-graduate study at any accredited institution of the beneficiary's choice for any period of time that, in the judgment of the Trustee, is advantageous to the beneficiary concerned. the Trustee shall provide adequate amounts for all related living and travel expenses of the beneficiary within reasonable limits.
- (d) Whenever distribution is to be made to designated issue on a "per stirpes" basis, the property shall be distributed to the persons and in the proportions that personal property of the named ancestor would be distributed under the laws of the State of Texas in force at the time provided for distribution if the named ancestor had died intestate at such time, domiciled in Texas, not married, and survived only by such issue.

(e) A child in gestation, who is later born alive, shall be regarded as a child in being during the period of gestation, in determining whether any person had died without leaving issue surviving him or her, and in determining, on the termination of any trust described in this Agreement, whether the child is entitled to share in the disposition of the then remaining principal and undistributed income of the trust. For other purposes, the child's right shall accrue from the date of birth.

ARTICLE 6

RESIGNATION, REMOVAL, DEATH, AND COMPENSATION OF TRUSTEE

Appointment of Successor Trustee

6.01. The Trustee shall have the right to resign at any time. At any time during the Trustor's lifetime, the Trustor shall have the right to remove the Trustee, with or without good cause. After Trustor's death, if Trustee is unable or unwilling to act in the capacity of Trustee, Trustee must appoint one of the Trustor's surviving children as successor Trustee. After Trustor's death, any beneficiary of the Trust may petition a court of competent jurisdiction to remove the Trustee for good cause. On the resignation, removal, or death of the Trustee, the Trustor shall appoint a successor trustee. In the event of the failure, refusal, or inability of the Trustor to appoint a successor trustee, the Trustee or any beneficiary of the Trust may petition for the appointment of a successor trustee by a court of competent jurisdiction.

Rights and Powers of Successor Trustee

6.02. Any successor trustee shall immediately succeed to the title of the Trustee and to all powers, rights, discretions, obligations, and immunities of the Trustee under this Agreement with the same effect as if the successor was originally named as the Trustee in this Agreement.

Compensation of Trustee

6.03. The Trustee shall receive the following as compensation for its services under this Agreement: \$500.00 per year, payable monthly or annually at the discretion of the Trustee.

ARTICLE 7

CONSTRUCTION OF TRUST

Applicable Law

7.01. This Trust has been accepted by the Trustee in the State of Texas, will be administered by the Trustee in Texas, and the validity, construction, and all rights under this Agreement shall be governed by the laws of Texas.

Severability

7.02. Should any provision of this Agreement be or become void, invalid, or unenforceable, the remaining provisions of this Agreement shall continue to be fully effective.

Notices

7.03. Any notices or other communications required or permitted by this Agreement to be delivered to or served on the Trustee shall be deemed properly delivered to, served on, and received by the Trustee when personally delivered to the Trustee. However, in lieu of personal service, notice shall be deemed to be delivered when deposited in the United States mail, certified mail with postage prepaid, addressed to the Trustee at <u>A6/06 RAVENA</u>, <u>MISSION VICTOO</u> to the then current address of the initial Trustee or any successor trustee.

Interpretative Clause

7.04. As used in this Agreement, 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.

Copies

7.05. Anyone may rely on a copy of this Agreement certified to be a true copy of this Agreement by a notary public to the same extent as if it were the original. Anyone may rely on any statement of fact certified by someone who appears to be the Trustee of this Trust from the original Agreement or a certified copy of the Agreement.

EXECUTED on the Middle of Mullist, 2001.

TRUSTOR

JACQUEINE T. ELY

TRUSTEE

MARK BRYAN JENSEN

I, MARK BRYAN JENSEN, the son of JACQUELINE T. ELY, the person named as the trustor in this Trust Agreement, hereby state that I have read and understand all of the terms of this Agreement. I agree to the transfer to the trust of the property described in Schedule A and to the administration and distribution of the property as provided in this Agreement.

ACKNOWLEDGMENT

STATE OF TEXAS COUNTY OF EL PASO

This instrument was acknowledged before me on the Brackay of Ungust, 2001, CQUELINE T. ELY.

mmission expires:

- 28 0 7 by JACQUELINE T. ELY.

My commission expires: 1-2800

Notary Public in and for the CONNIE PARSONS HUMANY PUBLIC STATE OF HARDS State of Texas

ely\estate planningn\irrevocable trust agreement

Form SS-4

(Rev. April 2000)

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, certain individuals, and others. See instructions.)

EIN				

OMB No. 1545-0003

Daper	ment of the Treasury at Revenue Service		► Keep a	copy for y	our records.					
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clearly					MARKBI	RYAN	JEN	SEN_		
4a Mailing address (street address) (room, apt., or suite no.)					5a Business address (if different from address on lines 4a and 4b)					
type or	4b City, state, and Z	7X 74	912	5b	City, state, and ZIP	code				
198	6 County and state	where principal b	usiness is located							
Please	7 Name of principal	officer, general part	tner, grantor, owner, o	or trustor—S	SN or ITIN may be re	equired (see i	nstruction	s) > 459	-64.5	428
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17b	if you checked "Yes" Legal name ►	on line 17a, give	applicant's legal nan	ne and trade Tra	e name shown on p	rior applicati	on, if diffe	erent from line	1 or 2 above.	
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Under	penalties of perjury, I declare th	at I have examined this a	pplication, and to the best o	f my knowiedge	and belief, it is true, correct	ct, and complete.	(415	elephone number (1) 584-	4369	
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