**Certification of Trust**

 **The Patlee Living Revocable Trust Agreement**

Lee R. Phillips and Patsy S. Phillips hereby certify and declare as follows:

(1) Acting as Grantors, Lee R. Phillips and Patsy S. Phillips, husband and wife of Provo, Utah County, Utah, established a living trust named The Patlee Living Revocable Trust, pursuant to a Trust Agreement dated the 1st day of August, 2014 (hereafter referred to as the "Trust Agreement").

(2) The Trust Agreement gives the Grantors the option of establishing two independent trusts which are subdivisions of the Patlee Living Revocable Trust. One of the independent trusts shall be the LeeLee Trust, with Lee R. Phillips acting as the sole Trustee, and the other independent trust shall be the PatPat Trust, with Patsy S. Phillips acting as the sole Trustee. Any property held by the Trustees that is not specifically designated as being property of one of the independent trusts shall be held generally by the Trustees of the Patlee Living Revocable Trust, with Lee R. Phillips and Patsy S. Phillips acting jointly as the original Trustees. This certification is signed by both Lee R. Phillips and Patsy S. Phillips.

(3) The Trust Agreement provides that upon the resignation, death, or incapacity of either Co-Trustee, the remaining Co-Trustee continues to serve as sole Trustee of all trusts created by the Trust Agreement. In the event of the resignation, death, or incapacity of both of the original Co-Trustees, a successor or substitute Trustee will automatically act. When a successor or substitute Trustee is required to act, the first qualifying individual from the following ordered list shall act as successor and/or substitute Trustee for the Trusts created by this Trust Agreement.

 1. Peter Piper Phillips

1. Paul Simon Phillips

 3. Joe Buddy Smith

 4. First Cheatem Bank

(4) The trust is a revocable trust and either of the Grantors, acting alone, may revoke the trust where he or she acts as the sole Trustee. Either Grantor acting alone may also revoke the general trust. No other party holds the power to revoke the trusts. At the death of the first of either Lee R. Phillips or Patsy S. Phillips, whichever should die first, the Trust will be divided into a shelter trust (Trust B) and a marital deduction trust (Trust A).

(5) Patlee Living Revocable Trust is a "Grantor Trust" within the meaning of such term as used in the Internal Revenue Code, and all items of income and loss will be reported for tax purposes under the personal social security numbers of the Grantors, Lee R. Phillips and Patsy S. Phillips. After the death of either Lee R. Phillips or Patsy S. Phillips, whichever spouse shall die first, Trust B shall become an irrevocable trust requiring its own tax identification number, and taxes on monies earned by Trust A shall be reported under the surviving spouse's social security number.

(6) The manner in which title to trust assets should be taken is as follows:

Lee R. Phillips and Patsy S. Phillips, as Co-Trustees of the Patlee Living Revocable Trust under agreement the 1st day of August, 2014.

Title to assets held in the LeeLee Trust, where Lee R. Phillips acts as the sole trustee shall be taken as follows:

Lee R. Phillips Trustee of the LeeLee Trust under agreement the 1st day of August, 2014.

Title to assets held in the PatPat Trust, where Patsy S. Phillips acts as the sole trustee shall be taken as follows:

Patsy S. Phillips Trustee of the PatPat Trust under agreement the 1st day of August, 2014.

(7) The following is a true and correct copy of the provisions of the Trust Agreement relating to the powers and authority of the Trustee:

 **POWERS OF TRUSTEES**

 The Trustees are authorized, subject to the restrictions placed upon the discretionary use of income and principal of these Trusts by this Trust Agreement, to use their absolute discretion with respect to any property, real or personal, which may at any time be held under any provision of this Trust. The authorization granted the Trustees by this Article is granted in addition to any other rights, powers, authority and privileges granted by statute or general rules of law. The Trustees are authorized:

 (A) To retain in the form received any property or undivided interests in property donated to, or otherwise acquired as a part of the Trust Estate, including residential property and shares of any corporate Trustee's own stock, regardless of any lack of diversification, risk or nonproductivity, as long as they deem advisable, and to exchange any such security or property for other securities or properties and to retain such items received in exchange, although said property represents a large percentage of the total property of the Trust Estate or even the entirety thereof.

 (B) To invest and reinvest all or any part of the Trust Estate in any property and undivided interests in property, wherever located, including bonds, debentures, notes (secured or unsecured), stocks of corporations regardless of class, interests in limited partnerships, real estate or any interest in real estate (whether or not productive at the time of investment), interests in trusts, investment trusts (whether of the open and/or closed fund types and participation in common), collective or pooled trust funds of the Trustee, insurance contracts on the life of any beneficiary or annuity contracts for any beneficiary, without being limited by any statute or rule of law concerning investments by fiduciaries.

 (C) To sell or dispose of or grant options to purchase any property, real or personal, constituting a part of the Trust Estate, for cash or upon credit, to exchange any property of the Trust Estate for other property, at such times and upon such terms and conditions as they may deem best, and no person dealing with it shall be bound to see to the application of any monies paid.

 (D) To hold any securities or other property in his or her own name as Trustee, in their own names, in the name of a nominee (with or without disclosure of any fiduciary relationship) or in bearer form.

 (E) To keep, at any time and from time to time, all or any portion of the Trust Estate in cash and uninvested for such reasonable period or periods of time as they may deem advisable, without liability for any loss in income by reason thereof.

 (F) To sell or exercise stock subscription or conversion rights.

 (G) To refrain from voting or to vote shares of stock owned by the Trust Estate at shareholders' meetings in person or by special, limited, or general proxy and in general to exercise all the rights, powers and privileges of an owner in respect to any securities constituting a part of the Trust Estate.

 (H) To participate in any plan of reorganization or consolidation or merger involving any company or companies whose stock or other securities shall be part of the Trust Estate, and to deposit such stock or other securities under any plan of reorganization or with any protective committee and to delegate to such committee discretionary power with relation thereto, to pay a proportionate part of the expenses of such committee and any assessments levied under any such plan, to accept and retain new securities received by the Trustee pursuant to any such plan, to exercise all conversion, subscription, voting and other rights, of whatsoever nature pertaining to such property, and to pay any amount or amounts of money as they may deem advisable in connection therewith.

 (I) To borrow money and to encumber, mortgage or pledge any asset of the Trust Estate for a term within or extending beyond the term of the Trust, in connection with the exercise of any power vested in the Trustees.

 (J) To enter for any purpose into a lease as lessor or lessee with or without option to purchase or renew for a term within or extending beyond the term of the Trust.

 (K) To subdivide, develop, or dedicate real property to public use or to make or obtain the vacation of plats and adjust boundaries, to adjust differences in valuation on exchange or partition by giving or receiving consideration, and to dedicate easements to public use without consideration.

 (L) To make ordinary or extraordinary repairs or alterations in buildings or other structures, to demolish any improvements, to raze existing or erect new party walls or buildings.

 (M) To continue and operate any business owned by the Undersigned at the Undersigned's deaths and to do any and all things deemed needful or appropriate by the Trustees, including the power to incorporate the business and to put additional capital into the business, for such time as they shall deem advisable, without liability for loss resulting from the continuance or operation of the business except for their own negligence; and to close out, liquidate, or sell the business at such time and upon such terms as they shall deem best.

 (N) To collect, receive, and receipt for rents, issues, profits and income of the Trust Estate.

 (O) To insure the assets of the Trust Estate against damage or loss and the Trustees against liability with respect to third persons.

 (P) In buying and selling assets, in lending and borrowing money, and in all other transactions, irrespective of the occupancy by the same person of dual positions, to deal with themselves in their separate, or any fiduciary, capacities.

 (Q) To compromise, adjust, arbitrate, sue on or defend, abandon, or otherwise deal with and settle claims in favor of or against the Trust Estate as the Trustees shall deem best.

 (R) To employ and compensate agents, accountants, investment advisors, brokers, appraisers, attorneys-in-fact, attorneys-at-law, tax specialists, realtors, and other assistants and advisors deemed by the Trustees needful for the proper administration of the Trust Estate, and to do so without liability for any neglect, omission, misconduct, or default of any such agent or professional representative provided he or she was selected and retained with reasonable care.

 (S) To determine, irrespective of statute or rule of law, what shall be fairly and equitably charged or credited to income and what to principal notwithstanding any determination by the court or by any custom or statute, and whether or not to establish depreciation reserves.

 (T) To hold and retain the principal of the Trust Estate undivided until actual division shall become necessary in order to make distributions; to hold, manage, invest, and account for the several shares or parts thereof by appropriate entries on the Trustees' books of account; and to allocate to each share or part of share its proportionate part of all receipts and expenses; provided, however, the carrying of several trusts as one shall not defer the vesting in title or in possession of any share or part of share thereof.

 (U) To make payment in cash or in kind, or partly in cash and partly in kind upon any division or distribution of the Trust Estate (including the satisfaction of any pecuniary distribution) without regard to the income tax basis of any specific property allocated to any beneficiary and to value and appraise any asset and to distribute such asset in kind at its appraised value.

 (V) In general, to exercise all powers in the management of the Trust Estate which any individual could exercise in his or her own right, upon such terms and conditions as they may deem best, and to do all acts which they may deem necessary or proper to carry out the purposes of this Trust.

 (W) To purchase property, real or personal, from the Undersigned's general estates upon such terms and conditions as to price and terms of payment as the Undersigned's executors or administrators and the Trustees shall agree, to hold the property so purchased in the Trust although it may not qualify as an authorized trust investment except for this provision, and to dispose of such property as and when the Trustees shall deem advisable. The fact that the Undersigned's executors or administrators and the Trustees are the same shall in no way affect the validity of this provision.

 (X) To lend funds to the Undersigned's general estates upon such terms and conditions as to interest rates, maturities, and security as the Undersigned's executors or administrators and the Trustees shall agree, the fact that they may be the same in no way affects the validity of this provision.

 (Y) To receive property bequeathed, devised or donated to the Trustees by the Undersigned or any other person; to receive the proceeds of any insurance policy which names any Trustee as beneficiary; to execute all necessary receipts and releases to executors, donors, insurance companies and other parties adding property to the Trust Estates.

 (Z) To permit any beneficiary or beneficiaries to occupy rent free any residence constituting a part of the assets of a trust for such beneficiary or beneficiaries and to pay the real estate taxes thereon, expenses of maintaining said residence in suitable repair and condition and hazard insurance premiums on said residence; provided, however, no Trustee shall exercise this power in any way which would deprive the surviving spouse under Trust A of the beneficial enjoyment of Trust A and such surviving spouse shall have the right to limit, restrict or terminate the Trustees' exercise of this power if it interferes with such beneficial enjoyment.

(8) No other provisions of said Trust Agreement may vary, modify, or limit the provisions set forth herein. The trust has not been revoked, modified, or amended in any manner to make the statements in this certification incorrect or incomplete.

DATED this 1st day of August, 2014.

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 Lee R. Phillips: Grantor and Trustee

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 Patsy S. Phillips: Grantor and Trustee

STATE OF UTAH )

 : SS

COUNTY OF EMERALD )

 BEFORE ME, the undersigned, a Notary Public in and for said County and State, personally appeared Lee R. Phillips and Patsy S. Phillips, personally known to me or proved to me on the basis of satisfactory evidence to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacities, and that, by their signature on the instrument, the persons executed the instrument.

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 NOTARY PUBLIC