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10
11 *Attorneys for Nevada Trust Company*

DISTRICT COURT
CLARK COUNTY, NEVADA

In the Matter of
The SPM HOLDINGS TRUST, dated April 21
2008.

Case No.: P-23-115608-T
Dept.: P/8

**ORDER GRANTING EX PARTE MOTION FOR COURT-ORDERED SERVICE OR, IN
THE ALTERNATIVE, SERVICE BY PUBLICATION**

This Court having reviewed the *Ex Parte* Motion for Court-Ordered Service Or, In the Alternative, Service By Publication (“Motion”) submitted by Petitioner Nevada Trust Company (“Petitioner”), by and through its counsel of record, Alexander G. LeVeque and Chelsey B. Gonzalez, of the law firm Solomon Dwiggin Freer & Steadman, Ltd., and examined the evidence, and being fully advised finds that the Motion should be granted in its entirety and orders as follows:

NOW THEREFORE it appearing to the satisfaction of the Court that Petitioner has exercised due diligence in attempting to locate Mark A. Stiffler and provide him with service and for good cause appearing:

IT IS HEREBY ORDERED that the *Ex Parte* Motion for Court-Ordered Service Or, In the Alternative, Service By Publication is hereby GRANTED;

IT IS FURTHER ORDERED that the August 4, 2023, hearing on the *Ex Parte* Motion for Court-Ordered Service Or, In the Alternative, Service By Publication is hereby VACATED;

IT IS FURTHER ORDERED that Petitioner is authorized and directed to provide service to Mark A. Stiffler via email at spm@aldie.me;





1 **IT IS FURTHER ORDERED** that Petitioner is authorized and directed to provide service
2 to Mark A. Stiffler through LinkedIn Messenger;

3 **IT IS FURTHER ORDERED** that Petitioner is authorized and directed to publish service
4 of summons directed to Mark A. Stiffler in the United Kingdom’s Global Legal Notices, a service
5 publication circulated worldwide, for a period of 4 weeks, and at least once a week during said
6 time.

7 **IT IS FURTHER ORDERED** that Petitioner is authorized and directed to publish service
8 of summons directed to Mark A. Stiffler in Singapore’s Global Legal Notices, a service publication
9 circulated worldwide, for a period of 4 weeks, and at least once a week during said time.

10 **IT IS FURTHER ORDERED** that Petitioner shall file an Affidavit of Publication from
11 Global Legal Notices for both the Singapore and United Kingdom publications after publication is
12 complete.

13 **IT IS FURTHER ORDERED** that Petitioner shall file proof that Mark A. Stiffler was
14 provided service via his email, at spm@aldie.me, and via LinkedIn Messenger.

15 **IT IS SO ORDERED**

Dated this 3rd day of May, 2023

18 Submitted By:

19 SOLOMON DWIGGINS FREER & STEADMAN, LTD

F24 354 56DA FE4D
Jessica K. Peterson
District Court Judge

20 /s/ Chelsey B Gonzalez

21
22 Alexander G. Leveque (#11183)
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27 Attorneys for Petitioner
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**DISTRICT COURT
CLARK COUNTY, NEVADA**

In the Matter of the Trust of: The SPM Holdings Trust	CASE NO: P-23-115608-T DEPT. NO. Department 8
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AUTOMATED CERTIFICATE OF SERVICE

This automated certificate of service was generated by the Eighth Judicial District Court. The foregoing Order was served via the court's electronic eFile system to all recipients registered for e-Service on the above entitled case as listed below:

Service Date: 5/3/2023

Alexander LeVeque	aleveque@sdfnvlaw.com
Chelsey Gonzalez	cgonzalez@sdfnvlaw.com

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**DISTRICT COURT
CLARK COUNTY, NEVADA**

In the Matter of the Trust of:
The SPM Holdings Trust

Case No.: P-23-115608-T

Department 8

NOTICE OF HEARING

Please be advised that the Petition to: (1) Assume in Rem Jurisdiction Over Trust and (2) Confirm Nevada Trust Company is not the Trustee in the above-entitled matter is set for hearing as follows:

Date: June 09, 2023

Time: 9:45 AM

Location: Courtroom TBA
Regional Justice Center
200 Lewis Ave.
Las Vegas, NV 89101

NOTE: Under NEFCR 9(d), if a party is not receiving electronic service through the Eighth Judicial District Court Electronic Filing System, the movant requesting a hearing must serve this notice on the party by traditional means.

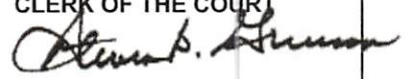
STEVEN D. GRIERSON, CEO/Clerk of the Court

By: /s/ Kadira Beckom
Deputy Clerk of the Court

CERTIFICATE OF SERVICE

I hereby certify that pursuant to Rule 9(b) of the Nevada Electronic Filing and Conversion Rules a copy of this Notice of Hearing was electronically served to all registered users on this case in the Eighth Judicial District Court Electronic Filing System.

By: /s/ Kadira Beckom
Deputy Clerk of the Court



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2 aleveque@sdfnvlaw.com
3 Chelsey Gonzalez (#15736)
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10 *Attorneys for Nevada Trust Company*

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DISTRICT COURT
CLARK COUNTY, NEVADA

In the Matter of
The SPM HOLDINGS TRUST, dated April 21
2008.

Case No.: P-23-115608-T
Dept.: P/8

SUPPLEMENT TO PETITION TO: (1) ASSUME *IN REM* JURISDICTION OVER TRUST AND (2) CONFIRM NEVADA TRUST COMPANY IS NOT THE TRUSTEE

Petitioner Nevada Trust Company (“**Petitioner**” or “**NTC**”), by and through its counsel of record, Alexander G. LeVeque and Chelsey B. Gonzalez, of the law firm Solomon Dwiggin Freer & Steadman, Ltd., hereby submits this Supplement (“**Supplement**”) to its Petition To: (1) Assume *In Rem* Jurisdiction Over Trust And (2) Confirm Nevada Trust Company Is Not The Trustee (“**Petition**”).

Petitioner hereby submits its Assignment of Interests, attached hereto as **Exhibit 14**.

DATED this 7th day of March, 2023.

SOLOMON DWIGGINS FREER & STEADMAN, LTD.

By: /s/ Alexander G. LeVeque
Alexander G. LeVeque (#11183)
Chelsey Gonzalez (#15736)
9060 West Cheyenne Avenue
Las Vegas, Nevada 89129

Attorneys for Nevada Trust Company



EXHIBIT 4

EXHIBIT 4

ASSIGNMENT OF INTEREST IN

SPM Holdings, LLC

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS

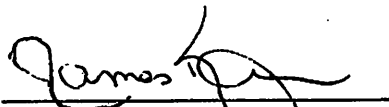
Whereas, Assignor is a member of SPM Holdings, LLC, a Delaware Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:

A handwritten signature in black ink, appearing to read "James Kriss", is written over a horizontal line.

Nevada Trust Company
James Kriss, VP, Member

ASSIGNMENT OF INTEREST IN

Elverta Data Services, LLC

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS

Whereas, Assignor is a member of Elverta Data Services, LLC, a Pennsylvania Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:



A handwritten signature in black ink, appearing to read "James Kriss", is written over a horizontal line.

Nevada Trust Company
James Kriss, VP, Member

**ASSIGNMENT OF INTEREST IN
Elverta Washington Square, LLC**

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS

Whereas, Assignor is a member of Elverta Washington Square, LLC, a New York Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:



Nevada Trust Company
James Kriss, VP, Member

**ASSIGNMENT OF INTEREST IN
NSD Professional Services, LLC**

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS

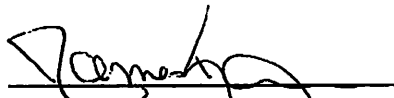
Whereas, Assignor is a member of NSD Professional Services, LLC, a Nevada Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:



Nevada Trust Company
James Kriss, VP, Member

**ASSIGNMENT OF INTEREST IN
Sales Performance Services, LLC**

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS


Whereas, Assignor is a member of Sales Performance Services, LLC, a Delaware Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:



Nevada Trust Company
James Kriss, VP, Member

ASSIGNMENT OF INTEREST IN

Turbine Global Services, LLC

This Assignment is made effective March 19, 2021, by and between Nevada Trust Company, Trustee of SPM Holdings Trust ("Assignor") and Mark Stiffler ("Assignee").

RECITALS

Whereas, Assignor is a member of Turbine Global Services, LLC, a Delaware Limited Liability Company (the "Company").

Whereas, Assignor now assigns all of its interest in the Company to the Assignee.

AGREEMENT

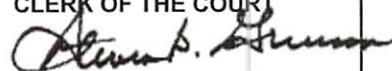
Assignor hereby assigns, transfers, and conveys to Assignee all assigned interest in the Company.

ASSIGNOR:



~~Nevada Trust Company~~
James Kriss, VP, Member

Electronically Filed
2/28/2023 11:33 AM
Steven D. Grierson
CLERK OF THE COURT



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CASE NO: P-23-115608-T
Department 8

6 *Attorneys for Nevada Trust Company*

7
8 **DISTRICT COURT**
9 **CLARK COUNTY, NEVADA**

10 In the Matter of
11 The SPM HOLDINGS TRUST, dated April 21
2008.

Case No.:
Dept.:

HEARING REQUESTED

12
13 **PETITION TO: (1) ASSUME *IN REM* JURISDICTION OVER TRUST AND (2)**
14 **CONFIRM NEVADA TRUST COMPANY IS NOT THE TRUSTEE**

15 Petitioner Nevada Trust Company (“**Petitioner**” or “**NTC**”), former Trustee of the SPM
16 HOLDINGS TRUST,¹ by and through its counsel of record, Alexander G. LeVeque and Chelsey
17 B. Gonzalez, of the law firm Solomon Dwiggin Freer & Steadman, Ltd., hereby requests this Court
18 to: (1) Assume *in rem* Jurisdiction Over Trust and (2) Confirm Nevada Trust Company is Not the
19 Trustee. In support of this Petition, NTC alleges:

20 **I.**

21 **FACTUAL STATEMENT**

22 **A. THE SPM HOLDINGS TRUST.**

23 1. On April 21, 2008, Elverta Mae Kapp (“Grantor”) established the Elverta Trust aka
24 Elverta Pennsylvania Trust aka SPM HOLDINGS TRUST (hereinafter “**Trust**”), an irrevocable
25 trust.²

26
27 ¹ Also referred to as “Elverta Trust” and/or “Elverta Pennsylvania Trust.”

28 ² See Elverta Trust, dated April 21, 2008, attached hereto as **Exhibit 1**, at p. 9.





1 2. At that time, Grantor’s grandson, Mark Aldie Stiffler (“**Mark**”), and Walt Montague
2 (“**Walt**”), were named as Co-Trustees.³

3 3. The purpose of this Trust is to benefit the Settlor’s grandson, Mark.⁴ Under the Trust
4 terms, distributions from the Trust are made under the sole discretion of the named Trustees.⁵

5 4. On July 13, 2009, Grantor executed a First Amendment to the Trust, dated April 21,
6 2008.⁶ Grantor amended the Trust to add a new subparagraph (t) to the “FIFTH: Administrative
7 Powers” paragraph, regarding the delivery, execution, and binding nature of agreements,
8 documents, and instruments signed by a Trustee.⁷

9 5. On December 28, 2012, Grantor created and executed a Modification to the Trust,
10 dated April 21, 2008.⁸ Grantor modified Paragraph (a)1 of the Trust, amending and restating the
11 trust terms regarding the income of the Trust during Mark’s lifetime.⁹

12 6. On March 10, 2014, Grantor, Elverta Mae Kapp, passed away.

13 7. On November 10, 2014, Mark and Walt executed a Second Amendment to the Trust,
14 dated April 21, 2008.¹⁰ The amendment changed the name of the Trust to ELVERTA
15 PENNSYLVANIA TRUST.¹¹

16 8. On January 8, 2015, Mark Aldie Stiffler resigned as the Trustee of the Trust,
17 pursuant to Article 13(k) of the Trust.¹²

18
19 _____
20 ³ Ex. 1.
21 ⁴ *See* Elverta Trust Modification of Trust, dated December 28, 2012, attached hereto as
22 **Exhibit 2**, at p. 2.
23 ⁵ *See* Ex. 2 at p. 1.
24 ⁶ *See* First Amendment to the Elverta Trust, dated July 13, 2009, attached hereto as **Exhibit**
25 **3**, at p. 1.
26 ⁷ *See* Ex. 3.
27 ⁸ *See* Ex. 2 at p. 1-2.
28 ⁹ *See* Ex. 2.
¹⁰ *See* Second Amendment to the Elverta Trust, dated November 10, 2014, attached hereto as
Exhibit 4, at p. 1.
¹¹ *See* Ex. 4.
¹² *See* Resignation of Trustee, dated January 8, 2015, attached hereto as **Exhibit 5**.



1 9. On April 6, 2015, Mark and Walt executed a Third Amendment to the Trust, dated
2 April 21, 2008.¹³ The amendment changed the name of the Trust to SPM HOLDINGS TRUST.¹⁴

3 10. On December 16, 2016, Mark and Walt executed a Fourth Amendment to the SPM
4 HOLDINGS TRUST, dated April 21, 2008.¹⁵ Most pertinently, and specifically, they amended the
5 following:

6 5. That “THIRTEENTH: Trustee”, subparagraph (k) be amended to read in its
7 entirety as follows:

8 **Any Trustee may resign without court approval by written notice**
9 **to the co-Trustee(s) and all sui juris income beneficiaries, and**
10 **such Trustee shall be relieved of all liability through the delivery**
11 **of an account (formal or informal) to the sui juris income**
12 **beneficiaries.**¹⁶

13 11. On December 20, 2016, SPM Holdings Trust relocated its situs to the State of
14 Nevada.¹⁷ As such, the Trust is determined in accordance with Nevada laws and Nevada holds
15 jurisdiction over the trust.¹⁸

16 12. On December 20, 2016, and pursuant to Article 13(d) of the Trust,¹⁹ Kenneth
17 Bjorkelo (“Ken”) was appointed as investment Trustee of the Trust.²⁰ Additionally, Nevada Trust
18 Company was appointed as administrative trustee of the Trust.²¹

19 13. On December 22, 2016, Walt Montague resigned as Trustee of the Trust, pursuant

20 ¹³ See Third Amendment to the Elverta Pennsylvania Trust, dated April 6, 2015, attached
21 hereto as **Exhibit 6**, at p. 1.

22 ¹⁴ See Ex. 6.

23 ¹⁵ See Fourth Amendment to the SPM HOLDINGS TRUST, dated December 16, 2016,
24 attached hereto as **Exhibit 7** at p. 1.

25 ¹⁶ *Id.* at p. 2.

26 ¹⁷ See SPM Holdings Trust Relocation of Situs, dated December 20, 2016, attached hereto as
27 **Exhibit 8**. See § 166.

28 ¹⁸ See Ex. 1, at p. 19 ¶ (i).

¹⁹ See Ex. 1, at p. 17-18.

²⁰ See SPM HOLDINGS TRUST Appointment of Co-Trustees, dated December 20, 2016,
attached hereto as **Exhibit 9**.

²¹ *Id.*

1 to Article 13(k) of the Trust, and to take effect on December 22, 2016.²²

2 14. On December 23, 2016, Mark, as beneficiary, and the Trustees executed a Fifth
3 Amendment to the Trust, dated April 21, 2008. In pertinent part, the amendment to Article 13(b) of
4 the Trust set forth the following:

5 In the event any Trustee serving hereunder (other than my grandson MARK ALDIE
6 STIFFLER) fails to qualify or ceases to serve as Trustee for any reason, and I fail to
7 appoint a successor Trustee during my lifetime under subparagraph (a) above, the
8 remaining Trustee(s) shall appoint in writing an individual or corporation described
9 in subparagraph (f) below to serve as successor co-trustee with my said grandson's
written consent; provided that such successor co-trustee is not, as to my said
grandson, a related or subordinate party within the meaning of section 672(c) of the
Internal Revenue Code.²³

10 15. On February 5, 2020, Ken Bjorkelo resigned as the sole investment trustee of the
11 Trust.²⁴ Ken did not identify a replacement for his role as investment trustee.²⁵

12 16. On March 19, 2021, NTC resigned as administrative trustee of the Trust, pursuant
13 to Article 13(k) of the Trust.²⁶ NTC served notice of its resignation to the known beneficiaries of
14 the Trust, Mark Stiffler.²⁷

15 17. Pursuant to NRS § 153.031(2) and 155.010(1), Petitioner provides that the
16 following, in addition to itself, are interested persons under the Investment Trust:

Name	Relation	Age
Mark Aldie Stiffler	Beneficiary	Adult
Arezzo Sky Capital Ltd.	Trust Creditor	N/A

22 _____
23 ²² See Resignation of Trustee – SPM Holdings Trust, dated December 22, 2016, attached
hereto as **Exhibit 10**.

24 ²³ See Fifth Amendment to the SPM HOLDINGS TRUST, dated December 23, 2016, attached
hereto as **Exhibit 11**.

25 ²⁴ See Ken Bjorkelo's Resignation Letter, dated February 5, 2020, attached hereto as **Exhibit**
26 **12**.

26 ²⁵ *Id.*

27 ²⁶ See NTC's March 19, 2021, Resignation, attached hereto as **Exhibit 13**.

28 ²⁷ *Id.*





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II.
ARGUMENT

A. THIS COURT SHOULD ASSUME EXCLUSIVE *IN REM* JURISDICTION OVER THE TRUST.

NRS § 164.010(2) states that a trust is “domiciled” where: (a) the trust instrument expressly provides that the situs of the trust is in this State or that a court in this State has jurisdiction over the trust.

This Court has jurisdiction over the Trust pursuant to NRS § 164.010 because its situs is located in the State of Nevada.²⁸ Thus, this Court should assume *in rem* jurisdiction over the Trust and its administration.

B. Nevada Trust Company Seeks to Confirm Mark Aldie Stiffler is the Sole Beneficiary of the Trust.

NTC seeks to confirm that Mark is the sole beneficiary of the Trust. Specifically, the named beneficiary, Mark, alleges that he is not the beneficiary. However, the original Trust terms set forth the following:

FIRST: Trust for Mark.
I direct Trustee to retain the principal, In Trust, and to pay out principal and income to my grandson, MARK ALDIE STIFFLER, as follows:
(a) For a trust term to last until the death of said grandson:
1. To periodically pay to my said grandson so much of the net income as my Trustee, in Trustee’s absolute discretion, deems advisable. The distribution of income on any distribution date shall not establish a pattern for any other distribution date. All net income not so paid shall be accumulated and added to principal.

The original Trust specifically notes that the Trust is for Mark. On December 28, 2012, the Trust modified Article 1, subparagraph (a)(1), and set forth the following:

1. To periodically pay to my said grandson or to any trusts for his benefit or to any trust for the benefit of my three children, their spouses or unmarried domestic partners, the descendants of my said grandson’s siblings, my said grandson’s spouses or unmarried domestic partners, the descendants of my said grandson, his spouses or his unmarried domestic partners, or my said grandson’s charitable foundations or any other charities or charitable foundations as directed by my said grandson, so much of the net income as my Trustee, in Trustee’s absolute discretion, deems advisable. The distribution of income on any distribution date shall not establish a

²⁸ See Ex. 8.

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pattern for any other distribution date. All net income not so paid shall be accumulated and added to principal. For purposes of this paragraph distribution may be made to any trust established for the benefit of my said grandson by any person except my said grandson.²⁹

The modification also noted that Grantor and the Trust’s beneficiary, Mark, desired to “modify the trust to allow the Trustees . . . to make distributions of income to Settlor’s grandson, MARK ALDIE STIFFLER, or to trusts for his benefit or the benefit of others.”³⁰

The modification, however, noted that the Trust was created for “the benefit of Settlor’s grandson, MARK ALDIE STIFFLER.”³¹ Additionally, the modification did not extinguish the fact Article 1, section (a) notation that the Trust term would “last until the death of said grandson.”³² Nor did it modify or revoke the following:

Article 1, section (a)(2), states:

To pay to or to apply for the benefit of my said grandson as much of the principal as my Trustee deems advisable **for his maintenance, education, health, and support** after giving such consideration to funds available to him from other sources as Trustee deems appropriate.³³

Article 1, section(b), sets forth:³⁴

(b) Upon the death of my said grandson:

1. To pay the remaining principal to anyone, including but not limited to individuals, charities and other legal entities, other than my said grandson, his estate, his creditors, or the creditors of his estate, in such manner and shares, for such estates, or upon such trusts as my said grandson may appoint in his last Will by specific reference to this limited power.
2. To pay the principal not effectively so appointed to a charitable foundation created by my said grandson during his life or under his last Will, and if such a charitable foundation does not then exist, to a charity or charities selected by my Trustee, in my Trustee’s sole discretion.

²⁹ See Ex. 2.

³⁰ See Ex. 2.

³¹ See Ex. 2.

³² See Ex. 1, at p. 1.

³³ See Ex. 1, at p. 1.

³⁴ See Ex. 1, at p. 1-2.



1 Further, the Second (2) Article of the Trust sets forth that the Trustee “shall pay to my said
2 grandson so much of the principal as he... may request in writing...”³⁵ Notably, Mark signed the
3 modification as “Mark A. Stiffler, Beneficiary”³⁶ and, in his January 8, 2015, resignation, Mark
4 identifies himself as the beneficiary of the Trust.³⁷

5

6 IN WITNESS WHEREOF, Settlor and the Beneficiary hereby modify the Trust this 28th
day of December, 2012.

7 WITNESS:

8 *Winnick Sullivan* *Elverta Mae Kapp Settlor*
Tom Sullivan Elverta Mae Kapp, Settlor

9 *Quinta Blum* *Mark*
Angie Melch Mark A. Stiffler, Beneficiary

10

11

12

13 **IN HAND DELIVERY**
Mark Aldie Stiffler, Beneficiary
Valt Montague, Trustee
Iverta Pennsylvania Trust
501 Seaport Drive
hester, PA 19013

14

15 **RE: RESIGNATION OF TRUSTEE**

16 Mark Aldie Stiffler, the undersigned Trustee of the Elverta Pennsylvania Trust (the “Trust”), do here
17 sign as Trustee of the Trust, pursuant to paragraph “THIRTEENTH: Trustee”, subparagraph (k),
effective as of December 31, 2014.

18 *Mark*

19

20 Based on the foregoing, it is clear that Grantor established the Trust to benefit her grandson,
21 Mark. Although the December 28, 2012, modification to the Trust allows for named Trustees to
22 make payments to Grantor’s and Mark’s issue, and the partner’s or spouses of said issue, it is clear
23 from Grantor’s intent that the potential distributions should be made for the benefit of Mark and
24 would cease upon Mark’s death. Thus, the Trust’s terms make it apparent that it was Grantor’s

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26 ³⁵ See Ex. 1, at p. 3.

27 ³⁶ See Ex. 2.

28 ³⁷ See Ex. 5.

1 intention for Mark to be the sole beneficiary of the Trust. Therefore, this Court should confirm that
2 Mark is the sole beneficiary of the Trust.

3 **C. Nevada Trust Company Seeks to Confirm Its Resignation**

4 On March 19, 2021, NTC provided its notice of resignation to Mark, the sole beneficiary of
5 the Trust. NTC now seeks to confirm its resignation.

6 **1. Nevada Trust Company Seeks to Confirm Its Resignation to the Trusts Sole
7 Beneficiary, Mark Aldie Stiffler, Was Valid.**

8 On March 19, 2021, NTC provided its resignation to the Trusts sole beneficiary, Mark,
9 pursuant to Article 13, subparagraph (k) of the Trust. Specifically, Article 13, subparagraph (k) sets
10 for the following:

11 **Any Trustee may resign without court approval by written notice
12 to the co-Trustee(s) and all sui juris income beneficiaries, and
13 such Trustee shall be relieved of all liability through the delivery of
14 an account (formal or informal) to the sui juris income
15 beneficiaries.³⁸**

16 Here, because there was no co-trustee, NTC only provided notice to the sui juris income
17 beneficiaries: Mark. Per the provision, the Trustee need only provide written notice to the
18 beneficiary to resign—as the second half of the provision address liability of the Trustee. NTC
19 provided written notice to Mark in its March 19, 2021, e-mail correspondence. Therefore, written
20 notice was provided to all the beneficiaries of the Trust.

21 **2. Nevada Trust Company Seeks to Affirm Its Account and Instruction Regarding
22 Whether It Was Released From Liability.**

23 Pursuant to Article 13(k), the Trust allows for a release of liability upon delivery of an
24 accounting. Specifically, Article 13, subparagraph (k) sets forth the following:

25 **Any Trustee may resign without court approval by written notice to
26 the co-Trustee(s) and all sui juris income beneficiaries, and such
27 Trustee shall be relieved of all liability through the delivery of an
28 account (formal or informal) to the sui juris income
beneficiaries.³⁹**

38 *Id.* at p. 2.

39 *Id.* at p. 2.



1 As noted above, the only beneficiary of the Trust is Mark. Thus, NTC was only required
2 to provide an accounting, formal or informal, to Mark. Based on the Trust, NTC believes it had no
3 obligation to provide Mark with a formal accounting. Therefore, NTC provided Mark with the
4 assignments of the LLC interests held in the Trust in order to comply with Article 13(k)'s terms in
5 providing an informal accounting to the beneficiary. Thus, NTC requests that its disclosure of
6 documents be approved as its informal accounting.

7 Based on the Trust's express terms, NTC lacks the obligation to provide the beneficiary
8 with a formal accounting. As such, NTC requests that this Court declare that NTC was under no
9 obligation to provide a formal accounting and the documentation NTC provided to Mark was
10 sufficient to comply as an informal accounting under the Trust terms. Further, NTC requests that
11 it be released from liability pursuant to the Trust terms since it delivered an informal accounting
12 to Mark.

13 **III.**
14 **CONCLUSION**

15 **WHEREFORE,** Petitioner requests that this Petition be set for hearing, and that after
16 hearing the matters of this Petition, this Court find that notice of the time and place of such hearing
17 has been given in the manner required by law, and that this Court make and enter its Orders and
18 Decrees pursuant to Nevada law and the terms of the Trust, as follows:

- 19 1. Assume exclusive *in rem* jurisdiction over the Trust;
- 20 2. Confirm Nevada Trust Company is no longer the Trustee;
- 21 3. Approve Nevada Trust Company's informal accounting;
- 22 4. Confirm Nevada Trust Company is not liable under the Trust pursuant to the Trust
- 23 terms;
- 24 5. Confirm Mark Stiffler is the beneficiary of the Trust; and

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6. For such other and further relief as the Court deems proper.

DATED this 24th day of February, 2023.

SOLOMON DWIGGINS FREER & STEADMAN, LTD.

DocuSigned by:

By: Alexander G. LeVeque

Alexander G. LeVeque (#11183)
Chelsey Gonzalez (#15736)
9060 West Cheyenne Avenue
Las Vegas, Nevada 89129

Attorneys for Nevada Trust Company



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VERIFICATION

I, JAMES KRISS, hereby declare under penalty of perjury in the State of Nevada: I am Vice President of Nevada Trust Company, the Petitioner named in the above and foregoing PETITION TO: (1) ASSUME IN REM JURISDICTION OVER TRUST AND (2) CONFIRM NEVADA TRUST COMPANY IS NOT THE TRUSTEE filed in this Court; I have read the same and know the contents thereof; and the same are true to the best of my own personal knowledge, except for those statements made upon information and belief; and, as to those statements, I believe them to be true.

Dated this 24th day of February, 2023.

DocuSigned by:
James Kriss
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JAMES KRISS, Vice President,
Nevada Trust Company



EXHIBIT 1

EXHIBIT 1

ELVERTA TRUST

I, ELVERTA MAE KAPP, hereby assign this 21st day of April, 2008 to my grandson, MARK ALDIE STIFFLER, and WALT MONTAGUE, as Trustees (the "Trustee"), the property listed in Schedule A attached hereto. The Trustee agrees to hold such property, and all other property added to this Trust by me or by others (hereinafter called "principal"), In Trust, as follows:

FIRST: Trust for Mark.

I direct Trustee to retain the principal, In Trust, and to pay out principal and income to my grandson, MARK ALDIE STIFFLER, as follows:

(a) For a trust term to last until the death of said grandson:

1. To periodically pay to my said grandson so much of the net income as my Trustee, in Trustee's absolute discretion, deems advisable. The distribution of income on any distribution date shall not establish a pattern for any other distribution date. All net income not so paid shall be accumulated and added to principal.

2. To pay to or to apply for the benefit of my said grandson as much of the principal as my Trustee deems advisable for his maintenance, education, health and support after giving such consideration to funds available to him from other sources as Trustee deems appropriate.

(b) Upon the death of my said grandson:

1. To pay the remaining principal to anyone, including but not limited to individuals, charities and other legal entities, other than my said grandson, his estate, his creditors, or the creditors of his estate, in such manner and shares, for such estates, or upon such

trusts as my said grandson may appoint in his last Will by specific reference to this limited power.

2. To pay the principal not effectively so appointed to a charitable foundation created by my said grandson during his life or under his last Will, and if such a charitable foundation does not then exist, to a charity or charities selected by my Trustee, in my Trustee's sole discretion.

SECOND: Withdrawal Right.

I direct Trustee, upon an addition to the principal of this trust, to do the following:

(a) Trustee shall pay to my said grandson so much of the principal as he, or (if he is incapacitated) the Guardian of his estate appointed herein, may request in writing within thirty (30) days after receipt of notice of any addition to the trust or December 31 of the year in which such addition is made, whichever occurs first, not exceeding in each calendar year the lesser of (i) such addition or (ii) the Excluded Amount (as defined below).

1. For purposes of this subparagraph (a), the "Excluded Amount" shall mean that amount that the contributor of such addition is then entitled to give to my said grandson that qualifies for the present interest exclusion under section 2503(b) of the Internal Revenue Code at the time of such addition, taking into account gifts made by the contributor to my said grandson during that calendar year prior to the addition, and calculated (unless the contributor notifies Trustee in writing otherwise at the time of the contribution) as if the contributor and his or her spouse will "split" the gift under the terms of section 2513 of the Internal Revenue Code.

2. The power of my said grandson to request withdrawals under this subparagraph (a) shall be cumulative, provided that on December 31 of each calendar year, the

Elverta Trust – April 21, 2008

total amount which may be withdrawn by my said grandson shall be reduced by the Lapse Amount. For purposes of this Agreement of Trust, the "Lapse Amount" shall mean the greater of (i) Five Thousand Dollars (\$5,000) or (ii) five percent (5%) of the value of the principal of this trust (valued on December 31 of that calendar year); provided that if the Five Thousand Dollars (\$5,000) limitation above applies, the Lapse Amount shall be reduced by all withdrawal rights acquired by my said grandson which have lapsed during that calendar year under the terms of any other trust.

(b) Notwithstanding anything herein to the contrary, in the event any person transfers property as an addition to any trust hereunder, Trustee may accept such addition notwithstanding that the contributor thereof provides that such addition shall be subject to no withdrawal rights or to withdrawal rights with terms other than as set forth above. The provisions of this Paragraph shall apply to all additions hereto unless the transferor of such addition delivers written notice to Trustee that such addition shall be subject to terms, or have designated beneficiaries, that vary from the provisions of this Paragraph.

(c) The withdrawal rights under this Paragraph shall not apply to any addition to this trust of assets passing under any Will or other trust as the result of the death of any person or the merger of any other trust into such trust, or upon any addition to this trust in which adequate and full consideration is exchanged therefor.

THIRD: Priority of Distributions.

It is my intention that with regard to any discretionary distribution hereunder of principal or income to a beneficiary under this Agreement of Trust, Trustee shall consider funds available to such beneficiary from all sources and the tax effect of distributions from each of those

Elverta Trust – April 21, 2008

sources, and such other similar factors as Trustee deems appropriate under the circumstances at the time, giving due consideration to any specific priorities set forth with regard to specific trusts hereunder. Trustee may make a distribution from any trust hereunder on the basis of Trustee's determination, in Trustee's sole discretion, that a more favorable tax effect would result if such distribution were made from one trust rather than another.

FOURTH: Spendthrift Provision.

Until distributed, no gift or beneficial interest shall be subject to anticipation or to voluntary or involuntary alienation.

FIFTH: Administrative Powers.

Trustee shall have the following powers in addition to those conferred by law until all property is distributed:

- (a) To retain any real or personal property (including any interest in a closely-held business or stock of any corporate Trustee or of a company controlling it) in the form in which it is received and without regard for the principle of diversification.
- (b) To sell at public or private sale for cash and/or credit, to exchange, and to lease for any period of time, any real or personal property and to give options for such sales, exchanges, or leases.
- (c) To purchase all forms of property, including but not limited to stocks, bonds, notes and other securities (including any interest in a closely-held business or stock of any corporate Trustee or of a company controlling it, shares of any proprietary mutual fund operated by it or to which services are provided by it or any affiliate thereof), common trust funds, life

insurance policies, real estate, or any variety of real or personal property, without being confined to so-called legal investments and without regard for the principle of diversification.

(d) To purchase securities at a premium or discount and to charge such premium or credit such discount to principal or income.

(e) To exercise any option arising from the ownership of any investment; to join in any recapitalization, merger, reorganization, liquidation, dissolution, consolidation or voting trust plan affecting any investment; to delegate powers with respect thereto; to deposit securities under agreements and pay assessments; to subscribe for stock and bond privileges; and generally to exercise all rights of security holders.

(f) To hold property unregistered or in the name of a nominee.

(g) To mortgage, divide, alter, repair and improve real property and generally to exercise all rights of real estate ownership.

(h) To distribute in cash, in kind, or partly in each, and to cause any share to be composed of cash, property, or undivided fractional shares in property different in kind from any other share.

(i) To compromise claims by or against the trust fund, including but not limited to tax issues and disputes, without order of court or consent of any party in interest and without regard for the effect of such compromise on any interest hereunder.

(j) To borrow money and to pledge any real or personal property as security for the repayment thereof.

(k) To buy real and personal property from the fiduciary of any estate or trust, and to lend money to any estate or trust, upon such commercially reasonable terms and conditions as Trustee deems advisable, even if such fiduciary is also a Trustee of this trust.

(l) To apply income for the benefit of any incapacitated individual to whom income may or must be distributed for any reason during the period of incapacity. Income not so applied may be distributed to a Custodian as elsewhere provided or accumulated, invested, and if not sooner applied, paid to such individual upon gaining capacity or to his or her personal representative if he or she dies before gaining capacity; provided that all income from any Qualified Subchapter S Trust holding S Stock shall be paid to, or applied for the benefit of, the income beneficiary thereof at least annually.

(m) With respect to a principal share vesting in a beneficiary who, in the opinion of Trustee, is incapacitated by reason of age or illness (mental or physical) when such share vests in him or her: to hold the share during his or her incapacity and to invest the share and all accumulations thereon; to apply so much of the income and principal as Trustee deems advisable for such beneficiary's benefit for any reason without considering other funds available to him or her; and to deliver the balance of principal and income to the beneficiary at such time as he or she gains capacity. In addition, at any time to pay the entire share to a Custodian, agent under a power of attorney or to the guardian of the person or the estate of the incapacitated beneficiary to hold for his or her benefit. The receipt of a guardian, Custodian, agent or such other person as may be selected by Trustee to receive a distribution under this subparagraph shall be a full and complete discharge to Trustee.

(n) To terminate any trust hereunder, in whole or in part, and to distribute the principal to the persons who may or must receive the income therefrom in proportion to their respective interests in the income; provided that no Trustee shall participate in the exercise of this power if the principal would be paid to such Trustee or to an individual such Trustee has a

legal obligation to support; and provided further that no beneficiary hereunder shall have an enforceable right to require Trustee to exercise this power.

(o) To merge any trust hereunder with any other trust held by Trustee whether created by me or by any other person by Will or Deed, if the trusts are for the primary benefit of the same persons and contain substantially similar terms.

(p) To employ accountants, agents, attorneys, investment counsel, brokers, banks or trust companies to perform services for and at the expense of any trust or trusts hereunder for which such services are performed and to carry or register investments in the name of the nominee of such agent, attorney, investment counsel, broker, bank or trust company and to delegate to any investment managers the management of the investments hereunder, through a discretionary account or otherwise. The expenses and charges for such services shall be charged against principal or income or partly against each as Trustee may determine. Trustee is expressly relieved of any liability or responsibility whatsoever for any act or failure to act by, or for following the advice of, such accountants, agents, attorneys, investment counsel, brokers, banks or trust companies, so long as Trustee exercises due care in their selection. The fact that a Trustee may be a member, shareholder or employee of any accounting, investment, law or brokerage firm, agent, or bank or trust company so employed shall not be deemed a conflict of interest. Any compensation paid pursuant to this subparagraph shall not affect in any manner the amount of or the right of Trustee to receive commissions as a fiduciary.

(q) To invest any part of the principal of this trust in, or lend money to, any business for any purposes incident thereto, including but not limited to expansion and entry into new fields of business; provided that only assets actually invested in such business shall be liable for the debts incurred in its operation.

(r) To pool the assets of all separate trusts for investment purposes, allocating to each such trust an undivided proportionate interest in the pooled assets.

(s) To divide on a fractional share basis any trust hereunder, in Trustee's sole discretion, into two or more separate trusts in any case where the division, whether for tax, distributive, investment or other considerations is believed by Trustee to be in the best interests of the beneficiaries thereof. Trustee shall notify all sui juris beneficiaries of such division. Trustee need not seek court approval for any such division. In the event Trustee divides a trust for the purpose of creating two trusts, one with an inclusion ratio for purposes of the generation-skipping transfer tax of one (1) and the other with an inclusion ratio of zero (0), as to any trust which has an inclusion ratio of one (1), if at the death of a beneficiary any part or all of the principal is payable, without regard to any power of appointment, to a skip person (as defined by section 2613 of the Internal Revenue Code) under the terms of such trust, to pay the principal to such persons, including such beneficiary's estate, in such manner and shares, for such estates, or upon such trusts as such beneficiary may appoint in his or her last Will by specific reference to this general power, and to hold or distribute any principal not effectively so appointed under the terms and conditions of the trust so divided without regard to this subparagraph.

SIXTH: Business Powers.

With respect to any interest in any business in which Trustee may invest or that may otherwise become an asset of this trust, whether as partner, member, stockholder or otherwise, and any business with which such business may merge or consolidate, I give Trustee the authority to deal with any business interest as freely as I could have done. This authority shall be subject to any agreement binding upon this trust which affects such interest. Without limiting

Elverta Trust – April 21, 2008

the general authority granted under this Paragraph, I give Trustee the following specific authority:

(a) Trustee may do anything Trustee considers advisable with respect to the incorporation, operation, or liquidation of any such business and with respect to any change in its purpose, nature or structure, including but not limited to the following:

1. To enter into partnership agreements, limited liability company operating agreements, and shareholders agreements, and amendments thereto.

2. To organize a corporation, limited liability company, or partnership without leave of court, to carry on any business alone or with others, and to contribute all or part of the assets of such business as capital to such corporation and to accept stock in the corporation in exchange therefor.

3. To vote the shares of any corporate stock and to determine the advisability of, fix the terms of, and participate in, any corporate reorganization, merger, consolidation, dissolution, public offering, pooling of interest, exchange of stock, or similar transaction.

(b) Trustee may elect or employ as director, officer, employee, or agent of any such business, any person, including Trustee, or any employee of any corporate Trustee, and to delegate authority to, compensate, and remove or discharge any such person.

(c) Trustee may create or cause to be created within any such business such deferred compensation or other employee benefit plan as Trustee considers advisable.

(d) Trustee may extend to any employee of any such business an option to participate in the ownership thereof, or profits therefrom, upon such terms and conditions as Trustee considers advisable.

Elverta Trust – April 21, 2008

(e) To cause to be made and to consent to the making or the continuation of any loans to such business, and to pledge assets of such business as collateral therefor, with any bank or other financial institution.

(f) The fact that Trustee may be an officer, director or employee of any such business and may own an interest in such business in an individual capacity shall not, insofar as this trust is concerned, constitute an adverse or conflicting interest, and the acts of Trustee as such shall be considered as if Trustee owned no stock and did not serve as an officer, director, or employee of said business.

(g) I release Trustee from any liability for any depreciation in value or loss by reason of the retention of any such business interest except for depreciation or loss resulting from gross negligence or fraudulent acts of Trustee in connection therewith.

SEVENTH: S Stock Provisions.

(a) Trustee may at any time hold stock of an S Corporation as defined in the Internal Revenue Code (hereinafter "S Stock"), may make an election to have any corporation treated as an S Corporation, may enter into agreements with other shareholders relating to transfers of S Stock or the management of the S Corporation, and may allocate amounts received and the tax on undistributed income between income and principal.

(b) Trustee may allocate the tax deductions and credits arising from ownership of S Stock between income and principal. In making such allocations, Trustee shall consider that the income beneficiary is to have enjoyment of the property at least equal to that ordinarily associated with an income interest and in all events shall provide the required beneficial enjoyment to the income beneficiary.

Elverta Trust – April 21, 2008

(c) In addition, Trustee may make an election to have any trust hereunder treated as an Electing Small Business Trust under section 1361(e) of the Internal Revenue Code. Trustee shall be without liability to any person for making or not making such election.

(d) Notwithstanding anything herein to the contrary, Trustee may at any time divide any trust hereunder which has a single income beneficiary into two separate trusts, one trust consisting of all S Stock and the other trust consisting of the remaining assets. Each such trust shall be held under the terms hereunder applicable to the trust so divided, except that (i) there shall be no power in the trust consisting of S Stock to make payments of principal during the lifetime of the income beneficiary to any person other than the person then entitled to receive the income, (ii) all net income of the trust consisting of S stock shall be paid to the income beneficiary at least annually, and (iii) all income of the trust consisting of S Stock accrued or undistributed at the death of the income beneficiary shall be payable to his or her estate. The trust consisting of S Stock shall not be recombined with the other trust upon the exchange of any S Stock for other assets, and shall at all times after its creation permit payments of principal only to the then current income beneficiary.

(e) Notwithstanding anything to the contrary herein, no distribution shall be made from any trust which has made a Qualified Subchapter S Trust election if the effect of such distribution would be to discharge a legal obligation of any person other than the current income beneficiary thereof.

(f) Any provision of this Agreement of Trust which may appear to conflict with my intention that any trust containing S Stock qualify as a Subpart E trust as described in section 1361(c)(2)(A)(i), a Qualified Subchapter S Trust as defined in section 1361(d), or an Electing Small Business Trust under section 1361(e) of the Internal Revenue Code, shall be construed so

Elverta Trust – April 21, 2008

as to accomplish that intention. If Trustee, in Trustee's sole discretion, determines that such intention might not be accomplished, Trustee shall have the power to amend the trust to accomplish said intention under the procedure set forth in Paragraph NINTH (d).

EIGHTH: Administrative Provisions.

(a) A beneficiary's incapacity shall be determined solely by Trustee. The incapacity of a beneficiary who is also a Trustee shall be determined solely by the other Trustee.

(b) No Trustee hereunder shall participate in any decision to pay income or principal to or for the benefit of himself or herself or any individual whom he or she is legally obligated to support.

(c) The receipt of any payee of a payment for the benefit of an incapacitated beneficiary shall be a complete discharge to Trustee.

NINTH: Right to Amend or Revoke.

(a) This Trust is irrevocable. I retain no power to amend or revoke this Trust, in whole or in part, nor do I retain any power to participate in any amendment decision made pursuant to subparagraph (b).

(b) It is my intention that (i) the power of withdrawal under Paragraph SECOND (a) shall be a cumulative power of invasion which will qualify any addition to this Trust as a transfer or contribution of a present interest as defined in section 2503(b) of the Internal Revenue Code; and (ii) insofar as possibly consistent with clause (i), the failure of any beneficiary to exercise his or her power of withdrawal under Paragraph SECOND (a) shall not be treated as a release of such power as that term is defined in sections 2041(b) and 2514(e) of the Internal Revenue Code.

Elverta Trust – April 21, 2008

If Trustee, in Trustee's sole discretion, determines that such intention, or the intentions set forth in Paragraph SEVENTH (f) or subparagraph (c) below, might not be accomplished, Trustee shall have the power to amend this Trust to accomplish said intention, subject to the following conditions and limitations:

1. No such amendment shall be made except to accomplish the intention set forth in this subparagraph (b).

2. All such amendments shall be in the form of a written amendment signed by my Trustee and sent by first class United States postage to all sui juris income and principal beneficiaries at the address last known to my Trustee.

3. Any such amendment shall take effect as of the effective date of this trust, or any subsequent date, in the sole and absolute discretion of Trustee.

4. In the event such an amendment affects the distribution of principal or income made prior to the effective date of such amendment, Trustee shall have no liability for amounts already distributed pursuant to the prior terms of this Agreement and no responsibility to bring suit against any beneficiary to recover amounts so distributed.

(c) With the consent of my grandson, MARK ALDIE STIFFFLER, to make any amendments to this Agreement of Trust, under the procedure set forth in Sections 2 through 4 of subparagraph (b) above, necessary to carry out any of my intentions, which include, but are not limited to, the following: (i) to qualify all or a portion of the assets passing under this Agreement of Trust for my available Generation Skipping Transfer ("GST") tax exemption, (ii) to provide Trustee with the broadest powers possible to deal with the assets of the trust estate hereof as I may, if held by me individually, (iii) to reduce, to the extent possible, any income, gift, GST and estate taxes (federal or state), if any, due by reason of my death or the carrying out of the

directions herein, (iv) to reduce, to the extent possible, any income, gift and GST taxes of any beneficiary hereof, and (v) to add beneficiaries to include my three children, their spouses or unmarried domestic partners, my said grandson's siblings, the descendants of such siblings, my said grandson's spouses or unmarried domestic partners, the descendants of my grandson, his spouses, or his unmarried domestic partners, and charities; provided that such class of permissible beneficiaries shall not include my said grandson, his estate, his creditors or the creditors of his estate, or Trustee, Trustee's estate, Trustee's creditors or the creditors of Trustee's estate, or my said grandson's father or my said grandson's father's estate. Further, if there is any ambiguity in the language contained in this Agreement of Trust or any doubt as to the party liable to pay death taxes, my Trustee may construe and interpret such ambiguous language. Any determination made by my Trustee in good faith shall be final, binding and conclusive on all parties interested herein. My Trustee, with my said grandson's consent, may amend or reform this Agreement of Trust to clarify any ambiguity in the terms hereof or any amendments to carry out my intentions as set forth herein, which amendment or reformation shall be accomplished without the need to receive approval of any court of law. At no time shall the power under this subparagraph (c) be construed to give the Trustee or my said grandson a "general power of appointment" as that phrase is defined in section 2041 of the Internal Revenue Code.

TENTH: Definitions.

(a) The words "Trustee," "Custodian" and "Guardian" when used in this Agreement of Trust shall include all genders and the singular and plural as the context may require.

(b) The words “child,” “children,” “descendant” and “descendants” when used in this Agreement of Trust shall include adopted persons and their descendants.

(c) The words “domestic partner” and “domestic partners” when used in this Agreement of Trust refer to those unmarried individuals, who, in the sole discretion of the Trustee, are determined to have an emotional and financial interdependence with another individual similar to that of a married person.

(d) The words “incapacitated” and “incapacity” when used in this Agreement of Trust shall refer to an inability to use funds by reason of age or illness (mental or physical).

(e) When a “per stirpes” distribution of income or principal to a designated individual’s descendants is provided for under this Agreement of Trust, such income or principal shall be divided into as many equal shares as there are then living children of such individual and then deceased children represented by descendants then living, and each then living child shall receive one share, and the share of each deceased child shall be divided among his or her descendants in the same manner, repeating this pattern with respect to succeeding generations until all shares are determined.

(f) The word “education” when used in this Agreement of Trust shall include tuition for private elementary and secondary schools, college, professional, graduate or vocational school, and living expenses, supplies and travel related thereto.

(g) Paragraph headings in this Agreement of Trust are used for reference only and shall not affect the meaning, construction or effect of this Agreement of Trust.

(h) All references in this Agreement of Trust to the Internal Revenue Code shall mean the Internal Revenue Code of 1986, as amended or reenacted, all regulations thereunder and all corresponding provisions of any subsequent federal tax laws and regulations thereunder.

(i) The words “charity” and “charities” when used in this Agreement of Trust shall mean an organization described in sections 501(c)(3) and 2055(a) of the Internal Revenue Code or any successor provision thereto.

ELEVENTH: Custodian.

(a) I appoint such individual or corporation (including a fiduciary serving hereunder) as is designated in writing by Trustee, Custodian for any beneficiary hereunder who has not attained age twenty-one (21) at the time an interest is distributable outright to him or her, such appointment to be made under the Uniform Gifts to Minors Act or Uniform Transfers to Minors Act then in effect in:

1. The jurisdiction which is the situs of this trust,
2. The jurisdiction in which the beneficiary is domiciled, or
3. The jurisdiction of an existing Uniform Act custodianship for the minor.

The selection among the foregoing shall be made by Trustee, in Trustee’s sole discretion.

(b) If the applicable Uniform Act in the governing jurisdiction permits the postponement of distribution to an age beyond age twenty-one (21) if so directed in the governing instrument, I hereby direct that distribution shall be postponed until the maximum age permissible under the Uniform Act, but in no event later than the time at which the minor attains age twenty-five (25).

TWELFTH: Guardian of Estate.

I appoint whoever is serving as Trustee hereunder to serve also as Guardian of the estate of each minor or otherwise incapacitated beneficiary hereunder for the purpose of exercising the rights of such minor or other incapacitated beneficiary under Paragraph SECOND.

THIRTEENTH: Trustee

(a) During my lifetime, I may appoint any individual (other than myself) to succeed any Trustee serving hereunder.

(b) In the event any Trustee serving hereunder (other than my grandson, MARK ALDIE STIFFLER) fails to qualify or ceases to serve as Trustee for any reason, and I fail to appoint a successor Trustee under subparagraph (a) above, my said grandson shall appoint in writing an individual or corporation described in subparagraph (f) below to serve as successor co-Trustee; provided that my said grandson must appoint a successor co-Trustee who is not, as to him, a related or subordinate party within the meaning of section 672(c) of the Internal Revenue Code.

(c) Upon the written request of my grandson, MARK ALDIE STIFFLER, delivered to any individual Trustee of any trust hereunder then serving, such individual Trustee shall promptly resign; provided that my said grandson must appoint a successor Trustee (either corporate or individual) who is not, as to him, a related or subordinate party within the meaning of section 672(c) of the Internal Revenue Code.

(d) The individual Trustees of any trust hereunder then serving may unanimously appoint in writing an individual and/or a corporation described in subparagraph (f) below to serve with them, and, subject to the foregoing subparagraphs, to succeed any one of them as co-

Trustee. As to any trust hereunder, there shall always be at least one Trustee then serving having no interest in the principal or income of such trust.

(e) Upon the unanimous written request of the individual Trustees of any trust hereunder then serving delivered to the corporate Trustee then serving, the corporate Trustee of such trust shall promptly resign; provided that the individual Trustees may appoint a successor Trustee (either corporate or individual) subject to subparagraph (g) below.

(f) Any corporate Trustee serving hereunder shall be a corporation that: (i) is organized under the laws of the United States or any State thereof, (ii) is possessed of trust powers, and (iii) has trust assets of at least Five Hundred Million Dollars (\$500,000,000).

(g) If any individual or individuals who are beneficiaries of a trust hereunder exercise any power granted hereunder to request the resignation of an existing Trustee of such trust, such individual or individuals must appoint a successor Trustee (either corporate or individual) who is not, as to the individual or individuals exercising such power, a related or subordinate party within the meaning of section 672(c) of the Internal Revenue Code.

(h) A majority of the Trustees serving from time to time shall have the power to make any decision, undertake any action or execute any documents affecting the trusts created herein, provided that, except to the extent disabled from acting by other provisions of this Trust or by statute, all Trustees shall be consulted and participate in such decisions and actions. If at any time there is a difference of opinion among the Trustees on any matter relating to the administration of a trust, including the investment of the trust's principal, the decision of the majority shall control and any Trustee dissenting from the majority in a writing filed with the trust's permanent records shall be exonerated from all liability with respect to that particular decision and held harmless from said liability by the non-dissenting trustees. If only two

Trustees are serving, they must act unanimously to form a majority. For the purposes of this paragraph, a Trustee who is disabled from acting by the provisions of this Trust or by statute shall be disregarded in determining whether a majority exists.

(i) If any Trustee is located in a State other than the Commonwealth of Pennsylvania, my Trustees acting unanimously may, but are not required to, direct in writing that the situs of the Trust be transferred to the State in which such Trustee is located. Trustees shall notify all sui juris beneficiaries of such transfer. Trustees may, but need not, seek court approval for such transfer. In the event of a transfer of situs, all questions subsequently arising pertaining to the construction and administration of the Trust shall be determined in accordance with the laws of the State to which situs and jurisdiction have been transferred.

(j) Any power of appointment and removal under this Paragraph shall not be extinguished by a single exercise; provided that the power to remove a corporate trustee shall not be exercised more frequently than once every three years.

(k) Any Trustee while serving hereunder may resign without court approval by written notice delivered to the co-Trustee and all sui juris income beneficiaries. If a Trustee ceases to serve, whether by death or resignation, such Trustee shall be relieved of all liability through the delivery of an account (formal or informal) to the sui juris income beneficiaries and by the signature of a release based on said account by such persons.

(l) No Trustee taking office shall be liable in any way for the acts or omissions of any Trustee prior to such Trustee's assumption of office and shall have no duty to review the performance of a Trustee prior to that time.

(m) Any corporate Trustee serving hereunder shall receive compensation for its services hereunder in accordance with a fee agreement entered into between it and the individual

Elverta Trust – April 21, 2008

Trustee serving with it, which in no event shall exceed its Schedule of Fees in effect from time to time during the period in which its services are performed. In the absence of such an agreement, the corporate Trustee shall receive compensation in accordance with such Schedule of Fees.

(n) Any individual Trustee serving hereunder shall be entitled to receive reasonable compensation for his or her services. If a corporate Trustee is serving, each individual Trustee serving shall be entitled to receive compensation equal to one-fourth of the compensation paid to the corporate Trustee, which shall be in addition to the corporate Trustee's compensation.

Regardless of whether an individual Trustee accepts or waives compensation, in whole or in part, he or she shall be reimbursed for all reasonable expenses incurred in serving hereunder.

(o) Trustee shall not be required to post security in any jurisdiction.

FOURTEENTH: Situs; Applicable Law.

This Agreement of Trust has been accepted by Trustee in the Commonwealth of Pennsylvania and, except as otherwise provided in Paragraph THIRTEENTH, all questions pertaining to its validity, construction and administration shall be determined in accordance with the laws of that State.

Elverta Trust - April 21, 2008

FIFTEENTH: Counterparts.

This Agreement of Trust may be accepted by Trustee in any number of counterparts with the same effect as if all of the parties had signed the same document. All counterparts shall be construed together and shall constitute one document.

Executed _____, 2008.

In the presence of:

Witness

Elverta Mae Kapp, Settlor (SEAL)

Witness

Received and Accepted:

Witness
Geneva Etelona

Witness

Mark Aldie Stiffler, Trustee (SEAL)
Walt Montague

Walt Montague, Trustee (SEAL)

#9541894 v1

Elverta Trust – April 21, 2008

FIFTEENTH: Counterparts.

This Agreement of Trust may be accepted by Trustee in any number of counterparts with the same effect as if all of the parties had signed the same document. All counterparts shall be construed together and shall constitute one document.

Executed _____, 2008.

In the presence of:

Witness

Elverta Mae Kapp, Settlor (SEAL)

Witness

Received and Accepted:



Witness



Mark Aldie Stiffler, Trustee (SEAL)

Witness

Walt Montague, Trustee (SEAL)

#9541894 v1

Elverta Trust - April 21, 2008

FIFTEENTH: Counterparts.

This Agreement of Trust may be accepted by Trustee in any number of counterparts with the same effect as if all of the parties had signed the same document. All counterparts shall be construed together and shall constitute one document.

Executed *April 21*, 2008.

In the presence of:

Paul J. Strickler

Witness

Elverta Mae Kapp (SEAL)

Elverta Mae Kapp, Settlor

Cheryl P. G...

Witness

Received and Accepted:

Witness

Mark Aldie Stiffler, Trustee (SEAL)

Witness

Walt Montague, Trustee (SEAL)

#9341894 v1

COMMONWEALTH OF PENNSYLVANIA :
:
COUNTY OF Cumberland :

SS

On the 21st day of April, 2008, before me, Stephanie Nebl,
a Notary Public, personally appeared ELVERTA MAE KAPP and in due form of law
acknowledged the above instrument to be her act and deed and desired that the same might be
recorded as such.

WITNESS my hand and notarial seal.

Stephanie Nebl
Notary Public

COMMONWEALTH OF PENNSYLVANIA
NOTARIAL SEAL
STEPHANIE NEBL, Notary Public
Camp Hill Boro, Cumberland County
My Commission Expires Jan. 25, 2011

SCHEDULE A

\$109,000

EXHIBIT 2

EXHIBIT 2

ELVERTA TRUST

MODIFICATION OF TRUST

BACKGROUND:

1. ELVERTA MAE KAPP, as Settlor, entered into a noncharitable Irrevocable Agreement of Trust (the "Trust") with her grandson, MARK ALDIE STIFFLER, and WALT MONTAGUE as Trustees on April 21, 2008.

2. The Trust is for the benefit of Settlor's grandson, MARK ALDIE STIFFLER (the "Beneficiary"). The Trust provides that during the lifetime of Settlor's grandson, MARK ALDIE STIFFLER, the Trustees, other than Settlor's said grandson, may pay to Settlor's said grandson so much of the income as such Trustees in their absolute discretion deem advisable. In addition, such Trustees may pay to or apply for the benefit of Settlor's said grandson as much of the principal as such Trustees deem advisable for the maintenance, education, health and support of Settlor's said grandson.

3. Upon the death of Settlor's grandson, MARK ALDIE STIFFLER, the Trust assets shall be paid to anyone, including but not limited to individuals, charities, and other legal entities, other than Settlor's said grandson, his estate, his creditors or the creditors of his estate. If Settlor's said grandson fails to exercise the power of appointment granted to him, the Trust assets shall be paid to a charitable foundation created by Settlor's said grandson, or if no such foundation has been created, to such charitable organizations as the Trustees shall select.

4. Settlor and Settlor's grandson, MARK ALDIE STIFFLER, desire to modify the Trust to allow the Trustees, other than Settlor's said grandson, to make distributions of income to Settlor's grandson, MARK ALDIE STIFFLER, or to trusts for his benefit or the benefit of others.

5. Section 7740.1(a) of the Pennsylvania Probate, Estates and Fiduciaries Code ("PEF Code") provides, in pertinent part, that "[a] noncharitable irrevocable trust may be modified or terminated upon consent of the Settlor and all beneficiaries...."

6. ELVERTA MAE KAPP, as Settlor, and MARK ALDE STIFFLER, as beneficiary, consent to modify the Trust as hereinafter set forth.

NOW, THEREFORE, pursuant to authority set forth in Section 7740.1(a) of the PEF Code, Settlor and the Beneficiary hereby consent to the following modification of the Trust:

Paragraph (a)1 of Item FIRST of the Trust is hereby amended and restated in its entirety as follows:

1. To periodically pay to my said grandson or to any trusts for his benefit or to any trusts for the benefit of my three children, their spouses or unmarried domestic partners, the descendants of my said grandson's siblings, my said grandson's spouses or unmarried domestic partners, the descendants of my said grandson,

his spouses or his unmarried domestic partners, or my said grandson's charitable foundations, or any other charities or charitable foundations as directed by my said grandson, so much of the net income as my Trustee, in Trustee's absolute discretion, deems advisable. The distribution of income on any distribution date shall not establish a pattern for any other distribution date. All net income not so paid shall be accumulated and added to principal. For purposes of this paragraph distribution may be made to any trust established for the benefit of my said grandson by any person except my said grandson.

IN WITNESS WHEREOF, Settlor and the Beneficiary hereby modify the Trust this 28th day of December, 2012.

WITNESS:

Winnick Sullivan

Elverta Mae Kapp, Settlor
Elverta Mae Kapp, Settlor

Tom Sullivan

Mark A. Stiffler
Mark A. Stiffler, Beneficiary

Quelka D. King

Jaylie Maly

EXHIBIT 3

EXHIBIT 3

ELVERTA TRUST

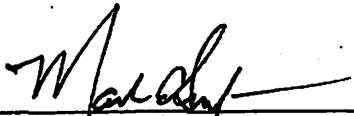
Amendment No. 1

The undersigned, being the named Trustees of the Elverta Trust do hereby amend the Agreement of Trust effective as of the effective date of the Trust pursuant to "NINTH; Right to Amend and Revoke" and with the consent of MARK ALDIE STIFFLER as follows:

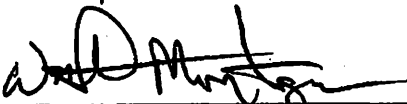
That in addition to powers conferred by law and enumerated in the Agreement of Trust that a new subparagraph (t) be added to "FIFTH: Administrative Powers" to read as follows:

(t) To execute and deliver all agreements, documents, and instruments on behalf of the Trust as Trustee either singly with the signature of one Trustee or jointly with the signature of both Trustees which execution of such documents and instruments either singly or jointly shall have the full force and effect to bind the Trust to such agreements, documents, or instruments.

Dated: July 13, 2009

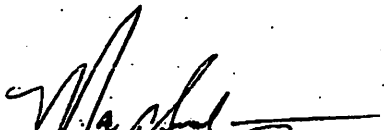


Mark A. Stiffler, Trustee



Walt Montague, Trustee

CONSENT TO AMENDMENT



Mark Aldie Stiffler

EXHIBIT 4

EXHIBIT 4

ELVERTA TRUST

Amendment No. 2

The undersigned, being the named Trustees of Elverta Trust, do hereby amend the Agreement of Trust to be effective as of November 10, 2014, pursuant to paragraph "NINTH; Right to Amend and Revoke" of the Agreement of Trust and with the consent of MARK ALDIE STIFFLER as follows:

That the Agreement of Trust of Elverta Trust be amended and that the name of the trust be changed to, and henceforth be known as:

ELVERTA PENNSYLVANIA TRUST

Dated: November 10, 2014



Mark A. Stiffler, Trustee



Walt Montague, Trustee

CONSENT TO AMENDMENT



Mark Aldie Stiffler

EXHIBIT 5

EXHIBIT 5

January 8, 2015

VIA HAND DELIVERY

Mark Aldie Stiffler, Beneficiary
Walt Montague, Trustee
Elverta Pennsylvania Trust
2501 Seaport Drive
Chester, PA 19013

RE: RESIGNATION OF TRUSTEE

I, Mark Aldie Stiffler, the undersigned Trustee of the Elverta Pennsylvania Trust (the "Trust"), do hereby resign as Trustee of the Trust, pursuant to paragraph "THIRTEENTH: Trustee", subparagraph (k), effective as of December 31, 2014.



Mark Aldie Stiffler, Trustee

EXHIBIT 6

EXHIBIT 6

ELVERTA PENNSYLVANIA TRUST

Amendment No. 3

The undersigned, being the named Trustee of Elverta Pennsylvania Trust, do hereby amend the Agreement of Trust to be effective as of January 1, 2015, pursuant to paragraph "NINTH; Right to Amend and Revoke" of the Agreement of Trust and with the consent of MARK ALDIE STIFFLER as beneficiary as follows:

That the Agreement of Trust of Elverta Pennsylvania Trust be amended and that the name of the trust be changed to, and henceforth be known as:

SPM HOLDINGS TRUST

Dated: 4-6-2015


Walt Montague, Trustee

BENEFICIARY CONSENT TO AMENDMENT



Mark Aldie Stiffler

EXHIBIT 7

EXHIBIT 7

SPM HOLDINGS TRUST

Amendment No. 4

The undersigned, being the sole named Trustee of SPM HOLDINGS TRUST does hereby amend the Agreement of Trust effective as of the effective date of the Trust pursuant to **“NINTH: Right to Amend and Revoke”** and with the consent of MARK ALDIE STIFFLER as follows:

That in addition to powers conferred by law and enumerated in the Agreement of Trust that the following amendments are hereby made to the Agreement of Trust:

1. That **“FOURTH: Spendthrift Provision”** is hereby amended to read in its entirety as follows:

Until distributed, no gift or beneficial interest shall be subject to anticipation or to voluntary or involuntary alienation.

Upon the appointment of a Trustee located in the State of Nevada, the Trustees may direct in writing that the situs of this Trust be located in the State of Nevada, and upon locating the situs in the State of Nevada, the purpose of this Trust shall be to create a valid spendthrift trust, under the terms of Nevada Revised Statute Chapter 166, in which, by the terms thereof, a valid restraint in the voluntary and involuntary transfer of the interest of the beneficiaries is imposed. Any provision of this Trust that would disqualify the Trust as a valid spendthrift trust at any time shall be void to the extent necessary to avoid such disqualification. Notwithstanding any other provision of this Trust a Trustee shall take no action that would jeopardize the Trust's status as a valid spendthrift trust.

2. That **“NINTH: Right to Amend or Revoke”**, subparagraph (b) 2, be amended to read in its entirety as follows:

All such amendments shall be in the form of a written amendment signed by the Trustee(s) and sent by first class United States postage or by email to all sui juris income and principal beneficiaries at the address last known to the Trustee(s).

3. That **“THIRTEENTH: Trustee”**, subparagraph (f) be amended to read in its entirety as follows:

Any corporate Trustee serving hereunder shall be a corporation that: (i) is organized under the laws of the United States or any State thereof, and (ii) is possessed of trust powers.

- 4. That **"THIRTEENTH: Trustee"**, subparagraph (j) be amended to read in its entirety as follows:

Any power of appointment and removal under this Paragraph shall not be extinguished by a single exercise.

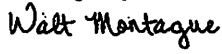
- 5. That **"THIRTEENTH: Trustee"**, subparagraph (k) be amended to read in its entirety as follows:

Any Trustee may resign without court approval by written notice to the co-Trustee(s) and all sui juris income beneficiaries, and such Trustee shall be relieved of all liability through the delivery of an account (formal or informal) to the sui juris income beneficiaries.

- 6. That a new article **"SIXTEENTH: No Contest Provision"** be added to the Agreement of Trust to read as follows:

If any beneficiary under this Trust in any manner, directly or indirectly, contests or attacks the validity of this Trust or any disposition under this Trust by filing suit against the Trustee(s) any share or interest given to such beneficiary under the provisions of this Trust is hereby revoked and shall be disposed of in the same manner provided hereunder as if that contesting beneficiary and all descendants of that beneficiary had predeceased the Settlor.

Dated: 12/16/2016

DocuSigned by:

 8A19C30E04054EF
 Walt Montague, Trustee

CONSENT TO AMENDMENT

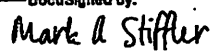
DocuSigned by:

 8E8A782E10034D0
 Mark Aldie Stiffler

EXHIBIT 8

EXHIBIT 8

SPM HOLDINGS TRUST

Relocation of Situs

The undersigned, being all the Trustees of SPM HOLDINGS TRUST (the "Trust") acting unanimously hereby agree as follows pursuant to "THIRTEENTH: Trustee", subparagraph (i):

WHEREAS the Trustee known as Nevada Trust Company is located in the State of Nevada;

WHEREAS, pursuant to "THIRTEENTH: Trustee," subparagraph (i), if any Trustee is located in a State other than the Commonwealth of Pennsylvania, the Trustees acting unanimously may direct in writing that the situs of the Trust be transferred to the State in which such Trustee is located; and

WHEREAS, the Trustees now wish to transfer the situs of the Trust to the State of Nevada.

NOW THEREFORE, by signing below, the Trustees acting unanimously hereby agree and direct that the situs of the Trust shall be relocated to the State of Nevada effective December 31, 2016.

DocuSigned by:
Kenneth Bjorkelo
FA2495B33F84C1...
Kenneth Bjorkelo, Trustee

Dated: 12/20/2016

DocuSigned by:
Walt Montague
6A1663BB34684EF...
Walt Montague, Trustee

Dated: 12/20/2016

NEVADA TRUST COMPANY,
as Trustee

DocuSigned by:
James Kriss
By: _____
0470762102AC400...
James Kriss, Vice President

Dated: 12/20/2016

EXHIBIT 9

EXHIBIT 9

SPM HOLDINGS TRUST

Appointment of Co-Trustees

The undersigned, being the sole named Trustee of SPM HOLDINGS TRUST pursuant to "THIRTEENTH: Trustee", subparagraph (d) does hereby appoint the following individual and corporation to serve as co-Trustees:

Kenneth Bjorkelo (as Investment Trustee)

Nevada Trust Company (as Administrative Trustee)

By signing below Kenneth Bjorkelo and Nevada Trust Company do hereby accept their respective appointments as Trustees of SPM Holdings Trust.

ACCEPTED BY

ACCEPTED BY
NEVADA TRUST COMPANY

DocuSigned by:
Kenneth Bjorkelo
FA249F833F884C1
Kenneth Bjorkelo

Dated: 12/20/2016

DocuSigned by:
James Kriss
By: 0479FB21DBAC488
James Kriss, Vice President

Dated: 12/20/2016

DocuSigned by:
Walt Montague
0A1863B834664EF
Walt Montague, Trustee

Dated: 12/20/2016

EXHIBIT 10

EXHIBIT 10

VIA EMAIL

Mark Stiffler (SPM Holdings) spm@aldie.me

Bjorkelo@spm.optimize.com

JKriss@NevadaTrust.com

December 22, 2016

Mark Aldie Stiffler, Beneficiary

Kenneth Bjorkelo, Trustee

James Kriss, V.P., Nevada Trust Company, Trustee

SPM Holdings Trust

2501 Seaport Drive

Chester, PA 19013

Re: Resignation of Trustee - SPM Holdings Trust

I, Walt Montague, the undersigned Trustee of SPM Holdings Trust (the "Trust"), do hereby resign as Trustee of the Trust, pursuant to paragraph "THIRTEENTH: Trustee", subparagraph (k), effective as of December 22, 2016.

DocuSigned by:

Walt Montague

6A483BB34854EF...

Walt Montague, Trustee

EXHIBIT 11

EXHIBIT 11

SPM HOLDINGS TRUST

Amendment No. 5

The undersigned, being the Trustees of SPM HOLDINGS TRUST do hereby amend the Agreement of Trust effective as of the effective date of the Trust pursuant to “**NINTH: Right to Amend and Revoke**” and with the consent of MARK ALDIE STIFFLER as follows:

That in addition to powers conferred by law and enumerated in the Agreement of Trust that the following amendments are hereby made to the Agreement of Trust:

1. That “**THIRTEENTH: Trustee**”, subparagraph (b) be amended to read in its entirety as follows:

In the event any Trustee serving hereunder (other than my grandson, MARK ALDIE STIFFLER) fails to qualify or ceases to serve as a Trustee for any reason, and I fail to appoint a successor Trustee during my lifetime under subparagraph (a) above, the remaining Trustee(s) shall appoint in writing an individual or corporation described in subparagraph (f) below to serve as successor co-Trustee with my said grandson’s written consent; provided that such successor co-Trustee is not, as to my said grandson, a related or subordinate party within the meaning of section 672(c) of the Internal Revenue Code.

2. That “**THIRTEENTH: Trustee**”, subparagraph (c) be amended to read in its entirety as follows:

Upon the written request of my grandson, MARK ALDIE STIFFLER, delivered to any individual Trustee of any trust hereunder then serving, such individual Trustee shall promptly resign; provided that the remaining Trustee(s) shall appoint in writing a successor Trustee (either corporate or individual) with my said grandson’s written consent, who is not, as to my said grandson, a related or subordinate party within the meaning of section 672(c) of the Internal Revenue Code.

[SIGNATURES APPEAR ON NEXT PAGE]

DocuSigned by:
Ken Bjorkelo
FA249FB33F984C1...

Ken Bjorkelo, Trustee

Dated: 12/23/2016

NEVADA TRUST COMPANY,
as Trustee

DocuSigned by:
James Kriss
0470FB21D9AC400...

By: James Kriss, Vice President

Dated: 12/23/2016

CONSENT TO AMENDMENT

DocuSigned by:
Mark Stiffler
0A6D1CC755684F0...

Mark Aldie Stiffler

EXHIBIT 12

EXHIBIT 12

February 5, 2020

James Kriss
Nevada Trust

Dear James,

This hereby provides notice of my immediate resignation as a trustee of the SPM Holdings Trust. As you know, I resigned all other responsibilities across the SPM group, including my employment, this past September 30, 2019. I intended to remain as Trustee for a short period of time to help transition, but a replacement has not been identified and I can no longer continue supporting the Trust given my other responsibilities. It has been a pleasure knowing you, and I wish you the best.

Please feel free to reach out if I can answer questions, I am happy to assist.

Best regards,



Ken Bjorkelo

EXHIBIT 13

EXHIBIT 13

Nevada TRUST
COMPANY®
Managing Trusts and Investments

March 19, 2021

Delivered via email to:

Mark Stiffler – spm@aldie.me

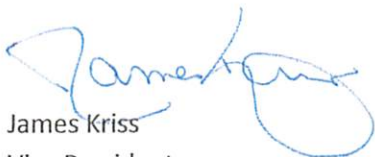
Tom Chapman – chapman@spmservices.com

RE: SPM Holdings Trust

Dear Mark and Tom,

Pursuant to Article 13(k) of the Trust Agreement, Nevada Trust Company is hereby resigning its role as Trustee. As there are no other trustees currently serving, notice is being served to the know beneficiaries of the Trust. Assignments of the LLC interests held in the trust will be made to the beneficiary and forwarded.

Sincerely,



James Kriss
Vice President