

IRREVOCABLE PURPOSE TRUST AGREEMENT

FOR

A MARVELOUS WORK AND A WONDER PURPOSE TRUST

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Marvelous Work and a Wonder Purpose Trust

2587c Southside Blvd
Melba, ID 83641

ARTICLE I: FACTS AND DECLARATIONS

1.1 Settlor: Ida Smith

1.2 Trustee: Christopher Marc Nemelka

1.3 Trust Protector: Kurt Smith

1.3 Date of Purpose Trust Agreement ("Agreement"): Date of Acceptance by Trustee and Execution by Settlor, upon signature and notarization as set forth below

1.4 Situs of Trust: Canyon County, Idaho

1.5 Name of Trust: A Marvelous Work and a Wonder Purpose Trust

1.6 Social Security Number of Settlor: ██████████

1.7 Parties to Agreement. This Agreement is made between the Settlor and Trustee on the date hereinabove stated, with the initial corpus to be deposited with a trust company or bank in Canyon County, Idaho. This Trust is created pursuant to Idaho Code 15-7-601 as an Idaho purpose trust and has no specifically named beneficiary. It is created as a non-charitable trust and is not intended to qualify as a 501(c)(3) entity. It is also not intended to be a non-profit trust under federal or state law.

1.8 Trust Assets. The Settlor has delivered to the Trustee, and the Trustee accepts, the property described in Schedule "A", in trust, as the "Trust Estate," to be held and administered upon the terms, purposes, and conditions hereinafter set forth.

1.9 Additional Gifts to Trust. So long as this Agreement remains in existence, the Settlor, or any other person, may add to the Trust Estate by conveyance, assignment, or transfer, or by intention in a Will or insurance policy designation or similar designation, additional property or assets acceptable to the Trustee. A person other than the Settlor adding to the Trust Estate shall thereupon not become an additional settlor of this Trust, but shall nonetheless be bound by all the terms and conditions set forth in this Trust. By such gift, such transferring party shall not thereby become entitled to any of the benefits of this Trust whatever, nor shall the transferring party be entitled to amend or revoke this Trust in any manner nor to have any rights as a settlor of the Trust.

1.10 Successor Trustee. In the event the person or entity designated in section 1.2 fails or ceases for any reason to act as Trustee, then the person or entity identifiable pursuant to Schedule "B" hereto shall serve as Successor Trustee.

1 1.11 Purpose of Trust. The purpose for which this Trust is created is set forth on Schedule "C"
2 hereto.
3

4 ARTICLE II. DEFINITIONS
5

6 2.1 Assets. The term "assets" includes: real property; oil, gas, mineral interests, and other
7 natural resources; commodity futures; foreign exchanges; tangible personal property; securities
8 and other intangible personal property; and, anything else which may be the subject of
9 ownership.
10

11 2.2 Bank. Reference to any "bank" which is not specifically named in this Agreement means a
12 trust company or bank authorized to transact trust business, located in any jurisdiction.
13

14 2.3 Beneficiary. The term "beneficiary" means any person to whom the Trustee is authorized
15 by the terms of this Agreement to distribute any Trust income or principal.
16

17 2.4 Distribute. The term "distribute" means "pay to or apply for the benefit of".
18

19 2.5 Estate Taxes. The term "estate taxes" includes all estate, inheritance, succession, transfer,
20 and/or other death or gift taxes and duties which may be assessed or imposed by any
21 jurisdiction, together with any interest and penalties on them. It does not include any tax
22 imposed on a generation-skipping transfer, or any additional estate tax imposed because a
23 qualified heir either disposes of an interest in qualified real property or other property or ceases
24 to use qualified property of its qualified use.
25

26 2.6 Person. The term "person" includes an individual, a partnership, a corporation, another
27 estate, a trust, an insurer, a bank, a beneficiary, a personal representative, administrator,
28 executor or executrix, and any other person or entity. It also includes a plural form of that term
29 whenever the facts and context so require. Some provisions of this Trust illustrate the meaning
30 of the term "person" by giving specific examples, and other provisions give either no examples
31 or different examples. No inference shall be drawn that any of the examples given are to be
32 excluded from that term's meaning wherever it is used in this Trust.
33

34 2.7 Securities. The term "securities" includes: common, preferred, and other classes of capital
35 stock; warrants, options, and puts and calls; bonds, debentures, notes, and other fixed income
36 bearing obligations, regardless of conversion privileges; and, units of participation in common
37 trust funds, investment trust stocks, and mutual fund shares.
38

39 2.8 Will. References to a "Will" include any Codicil to it.
40

41 ARTICLE III. RIGHTS AND POWERS OF TRUSTEE AS TO DISTRIBUTIONS.
42 IRREVOCABLE
43

44 3.1 Ability to Designate Specific Uses. The Trustee shall determine, from time to time, the
45 distributions to be made for the purpose set forth on Schedule "C." Said determination shall be
46 within the sole discretion of the Trustee and shall not be subject to review by any court.
47

1 3.2 Irrevocable, Unamendable. This Agreement is hereby expressly made irrevocable and it
2 shall not at any time or by any person or persons or entity be capable of amendment,
3 modification or alteration in any manner except as specifically set forth in this Agreement.
4

5 3.3 Construction to Avoid Tax. This Agreement shall be at all times so construed as to
6 comply fully and completely with all relevant statutes, rules, and regulations regarding
7 estate and/or inheritance and/or income taxation, so as to remove any Trust property
8 and income from the Settlor's estate and Settlor's taxable income, all for taxation
9 purposes.
10

11 3.4 Renunciation of Reverter, Etc.. Without exception of any kind or nature, the
12 Settlor hereby renounces all interests, either vested or contingent, including
13 reversionary interest or possibilities of reverter, which the Settlor might at any time
14 otherwise be held to have in the income and/or corpus of the Trust hereunder.
15

16 ARTICLE IV. TRUST PROTECTOR

17
18 4.1 Trust Protector. The initial Trust Protector is identified in section 1.3, above.
19

20 4.2 Successor Trust Protector. In the event the person or entity designated on Schedule "D"
21 fails or ceases for any reason to act as Trust Protector, then the person or entity identifiable
22 pursuant to Schedule "D" shall serve as Successor Trust Protector.
23

24 4.3 Powers of Trust Protector. The Trust Protector shall have all of the powers set forth in Idaho
25 law, including Idaho Code §15-7-601, and specifically including the authority to enforce the
26 terms of this Agreement.
27

28 ARTICLE V. MISCELLANEOUS ADMINISTRATIVE PROVISIONS

29
30 5.1 Termination for Lack of Economic Viability. If the value of the assets held in the Trust
31 becomes less than \$1, the Trust shall terminate. In addition, if the Trust in the absolute
32 discretion of the Trustee becomes sufficiently small in value, that the administration thereof is no
33 longer economically desirable, or the cost thereof is disproportionate to the value of the assets,
34 or the continuation thereof is no longer in the best interest of the beneficiary or beneficiaries, the
35 Trustee may terminate such trust. Upon termination as herein provided, the Trustee shall
36 distribute the property of the Trust to one or more beneficiaries who qualify under the purpose of
37 the Trust, in the sole discretion of the Trustee.
38

39 5.2 Payment to Guardian or To Beneficiary. The Trustee, in the Trustee's discretion, may
40 make payments to the guardian or conservator of the beneficiary or to any suitable person with
41 whom he resides, or the Trustee may apply payments directly to or for the beneficiary's benefit.
42

43 5.3 Methods of Division into Shares. In any case in which the Trustee is required, pursuant to
44 the provisions of this trust, to divide any Trust property into parts or shares for the purpose of
45 distribution, or otherwise, the Trustee is authorized, in the Trustee's discretion, to make the
46 division and distribution in kind, including undivided interests in any property, or partly in kind

1 and partly in money, and for this purpose to make such sales of the Trust property as the
2 Trustee shall see fit. Assets allocated in kind shall be deemed to satisfy this amount on the
3 basis of their values at the date or dates of distribution.
4

5 5.4 Tax Liabilities Recovery. Except as otherwise specifically provided in this Agreement, or in
6 the Will of Settlor, federal estate taxes imposed on or by reason of the inclusion of any portion of
7 the Trust Estate in the gross taxable estate of Settlor under the provisions of any federal tax law
8 shall be paid by the Trustee and charged to, prorated among, or recovered from the Trust
9 Estate or the persons entitled to the benefits under this Trust as and to the extent provided by
10 any applicable tax law or any prorated statute. Except where otherwise specifically provided,
11 inheritance taxes shall be paid and charged to the Trust Estate or deducted and collected as
12 provided by law.
13

14 5.5 Benefit Plans, Insurance Policies Re Transfer Taxes. Notwithstanding the foregoing,
15 estate and inheritance taxes shall not be paid by the Trustee from the proceeds of qualified
16 employees' benefit plans, or insurance policies on the Settlor's life; provided, however, that to
17 the extent there are no other assets readily available in the Trustee's discretion, or to the extent
18 the Trust includes insurance in excess of the amount of the insurance exemption available
19 under the Idaho Revenue and Taxation Code, insurance proceeds may be used for such
20 payments.
21

22 5.6 Final Income Distributions. Income accrued or unpaid on Trust property when received into
23 the Trust shall be treated as any other income.
24

25 5.7 Undistributed Income. Income accrued or unpaid on Trust property when received into the
26 Trust shall be treated as any other income. Income accrued or held undistributed by the
27 Trustee after the termination of the Trust created hereunder shall go to the next beneficiaries of
28 the Trust in proportion to their interest in the trust.
29

30 5.8 Lack of Notice to Trustee. Unless the Trustee shall have received actual written notice of
31 the occurrence of an event affecting the beneficial interest of this trust, the Trustee shall not be
32 liable to any beneficiary of this Trust for distribution made as though the event has not occurred.
33

34 5.8 Administrative Costs. The Trustee shall pay from income or principal of the Trust Estate, in
35 its discretion, all expenses incurred in the administration of this Agreement and the protection of
36 this Trust against legal attack, including counsel fees and a reasonable compensation for his
37 own services as such Trustee, which compensation and expenses constitute a first lien on the
38 Trust Estate.
39

40 5.10 Pourover To Trust. Other property acceptable to the Trustee may be added to the Trust
41 by any person, by the Will or Codicil of the Settlor, by the proceeds of any life insurance, or
42 otherwise.
43

44 5.11 Idaho Law Applies. Validity of this Trust and the construction of its beneficial provisions
45 shall be governed by the laws of the State of Idaho in force from time to time. This paragraph
46 shall apply regardless of the state of residence of the Trustee or Settlor or any other contributor
47 or any beneficiary.

1
2 5.12 Unenforceable Provisions. If any provision of this Agreement is unenforceable, the
3 remaining provisions shall nevertheless be carried into effect.
4

5 5.13 Bond. No bond shall be required of any person named in this Agreement as Trustee, or of
6 any person appointed as the Trustee in the manner specified here, for the faithful performance
7 of his duties as Trustee.
8

9 5.14 Resignation of Trustee. The Trustee initially appointed to serve, pursuant to section 1.2,
10 or any Successor Trustee, shall have the right to resign the trusteeship at any time. Upon
11 resignation, if no named Successor Trustee is provided for herein, the resigning Trustee may
12 appoint one or more successors, including a series of successors in order or priority. If no such
13 appointment is made, a successor shall be appointed by a court of competent jurisdiction upon
14 petition of the resigning Trustee or of any person interested in the trust.
15

16 ARTICLE VI. POWERS OF TRUSTEE

17

18 6.1 Powers. In order to carry out the provisions of the Trust created by this Agreement, the
19 Trustee shall have these powers in addition to those now or hereafter conferred by law:
20

21 6.2 Investment Powers. To invest and reinvest funds in every kind of property, real, personal or
22 mixed, and every kind of investment, specifically including, but not limited to, corporate
23 obligations of every kind, stocks, preferred or common, shares of investment trust, investment
24 companies and mutual funds, and mortgage participations, life insurance policies on the life of
25 any beneficiary except the beneficiary of a marital deduction trust, that men of prudence,
26 discretion and intelligence acquire for their own account including any common trust fund
27 administered by the Trustee.
28

29 6.3 Initial Assets. To continue to hold any property, including any shares of the Trustee's own
30 stock, and to operate at the risk of the Trust Estate any business that the Trustee receives or
31 acquires under the Trust as long as the Trustee deems advisable.
32

33 6.4 General Powers. To have all the rights, powers and privileges of an owner with respect to
34 the securities held in trust, including, but not limited to, the powers to vote, give proxies and pay
35 assessments; to participate in voting trusts, pooling agreement, foreclosures, reorganizations,
36 consolidations, mergers and liquidations, and incident to such participation to deposit securities
37 with and transfer title to any protective or other committee on such terms as the Trustee may
38 deem advisable; and to exercise or sell stock subscription or conversion rights.
39

40 6.5 Name on Assets. To hold securities or other property in the Trustee's name as Trustee
41 under this Trust, or in the Trustee's own name, or in the name of a nominee, or the Trustee may
42 hold securities unregistered in such condition that ownership will pass.
43

44 6.6 Employment of Others. To employ any custodian, attorney, accountant, corporate fiduciary,
45 or any other agent to assist the Trustee in the administration of this Trust and to rely on the
46 advice given by these agents. Reasonable compensation for all services performed by these
47 agents shall be paid from the Trust Estate out of either income or principal as the Trustee in the

1 Trustee's discretion shall determine, and shall not decrease the compensation to which the
2 Trustee is entitled.

3
4 6.7 Additional General Powers. To manage, control, grant options on, sell (for cash or on
5 deferred payments), convey, exchange, partition, divide, improve, and repair Trust property.
6

7 6.8 Lease. To lease Trust property for terms within or beyond the term of the Trust for any
8 purpose, including exploration for the removal of gas, oil, and other minerals; and to enter into
9 community oil leases, pooling, and unitization agreements.

10
11 6.9 Loans Generally. To lend money to any person, including the probate estate of Settlor,
12 provided that any such loan shall be adequately secured and shall bear a reasonable rate of
13 interest.

14
15 6.10 Purchase. To purchase property at its fair market value as determined by the Trustee in
16 the Trustee's discretion, from the probate estate of Settlor.
17

18 6.11 Loans to Trust By Trustee. To loan or advance the Trustee's own funds to the Trust for
19 any Trust purpose, with interest at current rates; to receive security for such loans in the form of
20 a mortgage, pledge, deed of trust, or other encumbrance of any assets of the Trust; to purchase
21 assets of the Trust at their fair market value as determined by an independent appraisal of those
22 assets; and to sell property to the Trust at a price not in excess of its fair market value as
23 determined by an independent appraisal.
24

25 6.12 Releases of Powers. To release or to restrict the scope of any power that the Trustee
26 may hold in connection with the Trust created under this Agreement, whether such power is
27 expressly granted in this Agreement or implied by law. The Trustee shall exercise the power in
28 a written instrument executed by the Trustee, specifying the powers to be released or restricted
29 and the nature of the restriction.
30

31 6.13 Tax Liabilities Apportionment. To take any action and to make any election, in the
32 Trustee's discretion, to minimize the tax liabilities of this Trust and its beneficiaries, and it shall
33 have the power to allocate the benefits among the various beneficiaries, and the Trustee shall
34 have the power to make adjustments in the rights of any beneficiaries, or power to make
35 adjustments in the rights of any beneficiaries, or between the income and principal accounts, to
36 compensate for the consequences of any tax election or any investment or administrative
37 decision that the Trustee believes has had the effect of directly or indirectly preferring one
38 beneficiary or group of beneficiaries over others.
39

40 6.14 Borrowing. To borrow money, and to encumber or hypothecate Trust property by
41 mortgage, deed of trust, pledge, or otherwise; to advance funds to this Trust for any Trust
42 purpose, such advances with interest at current rates to be a first lien on and to be repaid on
43 principal or income; to reimburse itself from principal or income for any loss or expense incurred
44 by reason its ownership or holding of any property in this trust.
45

46 6.15 Litigation. To commence or defend, at the expense of the trust, such litigation with respect
47 to the Trust or any property of the Trust Estate as the Trustee may deem advisable, and to

1 compromise or otherwise adjust any claims or litigation against or in favor of the trust.
2

3 6.16 Insurance. To carry insurance of such kinds and in such amounts as the Trustee deems
4 advisable, at the expense of the trust, to protect the Trust Estate and the Trustee personally
5 against any hazard.
6

7 6.17 Abandonment. To abandon any property or interest in property belonging to the Trust
8 when, in the Trustee's discretion, such abandonment is in the best interest of the Trust and its
9 beneficiaries.
10

11 6.18 Allocation of Principal and Income. Except as otherwise specifically provided in this trust,
12 to determine what is principal or income of the Trust Estate and to apportion and allocate
13 receipts and expenses and other charges between these accounts, including also the power to
14 charge in whole or in part against principal, or to amortize out of or charge forthwith to income,
15 premiums paid on the purchase of bonds or other obligations. The Trustee shall not be required
16 to establish a reserve for depreciation or to make charges against income therefor, but may do
17 so if the Trustee in the Trustee's discretion so determines, such reserve and charges to be
18 established on such assumptions and in such amounts as the Trustee shall determine. No
19 inference of imprudence or partiality shall arise from the fact that the Trustee, in exercising the
20 discretion conferred here on the Trustee, shall have allocated a receipt or expenditure in a
21 manner contrary to any provision of the Idaho Uniform Principal and Income Act. Except insofar
22 as the Trustee shall exercise the discretion conferred on the Trustee and except as otherwise
23 provided in this Agreement, matters relating to principal and income shall be governed by the
24 provisions of the Idaho Uniform Principal and Income Act from time to time existing.
25

26 6.19 Sole Authority in Trustee. To invest and reinvest, in his or her sole discretion, the assets
27 of the Trust Estate for the use and benefit of the beneficiaries of this Agreement, subject to the
28 provisions of law.
29

30 6.20 Successor Trustee. To name one or more Successor Trustees. If a Trustee cannot
31 administer the Trust because of physical or mental incapacity, or otherwise cannot act, during
32 any period of incapacity, the Successor Trustee named herein, if any, shall act as trustee,
33 having all rights and powers granted to the Trustee by this Agreement. Physical or mental
34 incapacity shall be conclusively established if two doctors, authorized to practice medicine in the
35 State of Idaho, issue written certificates to that effect. In the absence of these certificates, the
36 Successor Trustee, if any, may petition the court having jurisdiction over this Trust to remove
37 the Trustee and replace him or her with the Successor Trustee. The Successor Trustee or the
38 beneficiary who so petitions the court shall incur no liability to any beneficiary of the Trust or to
39 the substituted Trustee as a result of this petition, provided the petition is filed in good faith and
40 in the reasonable belief that the substituted Trustee is physically or mentally incapacitated or
41 otherwise cannot act.
42

43 ARTICLE VII. COUNTERPARTS This document and any amendments thereto may be
44 executed in counterparts, each of which shall be deemed an original.
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THE SETTLOR AGREES THAT SHE HAS READ THE FOREGOING IRREVOCABLE TRUST AGREEMENT AND THAT IT CORRECTLY STATES THE TERMS AND CONDITIONS UNDER WHICH THE TRUSTEE IS TO HOLD, MANAGE, AND DISTRIBUTE THE TRUST ESTATE. THE SETTLOR APPROVES, AND HEREAFTER EXECUTES, THE FOREGOING IRREVOCABLE TRUST AGREEMENT IN ALL PARTICULARS AND REQUESTS THAT THE TRUSTEE ACCEPT AND SIGN IT.

Acceptance by Trustee:



Christopher Marc Nemelka

Execution by Settlor



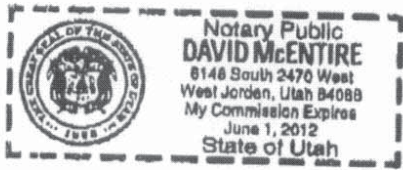
Ida Smith


STATE OF UTAH)
) ss.
COUNTY OF SALT LAKE)

On the date set forth below, before me, a Notary Public in and for said State, personally appeared Christopher Marc Nemelka and Ida Smith, known or identified to me to be the persons whose name is subscribed to the within instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto placed my official hand and seal the day and year in this Certificate first above written.

August 28, 2009




Notary Public for Utah
Residing at Murray, UT
My commission expires 06/01/2012

SCHEDULE "A" - TRUST PROPERTY

A \$5,000 check, to be deposited with a trust company or bank in Canyon County, Idaho, constituting the initial corpus of this Trust upon clearing.



Ida Smith, Settlor

SCHEDULE "B" - SUCCESSOR TRUSTEES

The following shall serve as Successor Trustee, as may apply:

(1) Monica Smith

In the event that there is no named Successor Trustee at any time, the then-serving Trustee, or if none, the resigning Trustee, or if none, the Trustee who most recently served, may name one or more successor Trustees, including naming such successors in order or priority. If no Successor Trustee is named by the foregoing process, then the Successor Trustee shall be named by a court of competent jurisdiction.




Ida Smith, Settlor

SCHEDULE "C" - PURPOSE OF TRUST

The purpose of the Trust is to accomplish the work known on the Internet and in publications offered thereby as A Marvelous Work and a Wonder[™] (www.marvelousworkandwonder.org) and the Worldwide United Foundation[™] (www.wwunited.org).

A MARVELOUS WORK AND A WONDER PURPOSE TRUST, Schedule "C"

Page 1



Ida Smith, Settlor

SCHEDULE "D" – SUCCESSOR TRUST PROTECTORS

The following shall serve as Successor Trust Protector, as may apply:

1. Diane Smith, daughter of Kurt and Monica Smith

In the event that there is no named Trust Protector at any time, the then-serving Trust Protector, or if none, the resigning Trust Protector, or if none, the Trust Protector who most recently served, may name one or more Successor Trust Protectors, including naming such successors in order or priority. If no Successor Trust Protector is named by the foregoing process, then the Successor Trust Protector shall be named by a court of competent jurisdiction.



Ida Smith, Settlor