

**IRREVOCABLE TRUST AGREEMENT
FOR
THE SAM SMITH IRREVOCABLE TRUST**

SECTION 1. *Agreement.*

1.01. This Trust Agreement is made this _____ day of _____, 20___, by Trustee 1 and Trustee 2, collectively as Settlor (collectively referred to as “Settlor”), and Trustee 1 and Trustee 2 collectively as Trustee (collectively referred to as “Trustee”).

1.02. Settlor declares that Settlor has transferred to the Trustee the property described in *Schedule A* attached to this instrument. The Trustee hereby agrees to hold that property and any other property contributed to the trust estate, in trust, on the terms set forth in this instrument.

1.03. It is Settlor’s desire, by this instrument, to create an irrevocable trust in accordance with the laws of the State of Maryland whereby contributions may be made to provide benefits, both financial and “in kind” to Sam Smith and his family to reduce the financial and economic burdens placed upon them by the illness of Sam Smith.

SECTION 2. *Recitations and Definitions.*

2.01. “Settlor” refers collectively to Trustee 1 and Trustee 2. “Trustee” refers collectively to Trustee 1 and Trustee 2 while they are serving as Trustee, and to such other Person or Persons as may succeed them from time to time as Trustee pursuant to the provisions of Section 6 of this Agreement. (For the purposes of this Agreement, the term “Person” means and includes an individual, corporation, partnership, association, limited liability company, trust, estate, or other entity.)

2.02. Sam Smith (“Sam”) is a child who has developed a serious illness. As a consequence of that serious illness, Sam and his family have incurred and can reasonably be expected to incur significant expenses for Sam’s medical care, including the costs of travel for the family. Furthermore, Sam’s parents have incurred and expect to incur a loss of income due to having to take unreimbursed time from their employment to provide care for Sam. The Settlor has established this Trust to act as a repository for those who desire to make contributions to Sam and his family to help defray the costs of Sam’s medical care and the loss of income incurred by his parents.

2.03. The Settlor may not alter or amend this Trust in any manner.

2.04. This trust shall be known as The Sam Smith Irrevocable Trust.

2.05. All property subject to this instrument from time to time is referred to as the “trust estate” and shall be held, administered, and distributed according to this instrument. The trust estate

consists of the property (plus the proceeds and undistributed income of the property) that is listed in *Schedule A* and that is hereafter transferred to the trust by the Settlor or from any other person or source.

SECTION 3. *Powers and Authorities of Trustee; Administration of Trusts.*

3.01. The Trustee shall have all powers, authorities and discretions granted by common law, statute, and under any rule of court. In addition, the Trustee is expressly authorized and empowered, in the Trustee's sole and absolute discretion, to exercise the following powers without application to, approval of or ratification by any court:

(a) to invest and reinvest in any kind of property, real or personal, and including common and preferred stocks, zero coupon bonds, voting trust certificates, securities, interests, and obligations in or of corporations, governmental bodies or agencies, unincorporated associations, partnerships (general or limited), limited liability companies, joint ventures, tenancies in common, trusts, investment companies, investment trusts, common trust funds, or in any other kind of property, domestic or foreign, wasting or nonwasting, productive or nonproductive, regardless of the fact that any or all of the investments made or retained are of a character or size which would not be permissible under any statute or rule of court or otherwise deemed advisable for investments by the Trustee;

(b) to retain, invest in, sell, mortgage, lease, exchange, manage, subdivide, develop, build, alter, repair, improve, raze, abandon or otherwise deal with or dispose of any property, regardless of its nature, the lack of diversification of any trust, or the fact that any arrangement with respect to such property extends beyond the duration of any trust;

(c) to vote in person at stock or security holders' meetings, partners' or members' meetings, or at any adjournment of such meetings; to vote by general or limited proxy, with or without power of substitution, with respect to any such shares of stock or other securities; or to execute proxies to one or more nominees;

(d) to value and appraise the assets comprising the trust estate and make any allocations, divisions or distributions required or permitted by this trust, in kind or in money, or partly in kind and partly in money, in different assets or disproportionate interests in assets, and to that end to allot to any part or share such assets, real or personal, or portions thereof or undivided interests therein, as the Trustee may select. Except as otherwise herein specifically provided, the judgment and any determination of the Trustee in connection with, including any decisions to make a non-pro rata distributions and any decisions regarding the values assigned to various assets, shall be binding and conclusive on all parties interested therein;

(e) to retain, for any period, all property initially received by the Trustee as a part of any trust created under my trust, including any assets with respect to which the Trustee is given the power to invest and reinvest, regardless or whether such property or asset constitutes a large part or

all of any trust or are not of the character, size, or income yield permissible or otherwise deemed advisable for investments by the Trustee, as the Trustee may determine, without any liability or loss;

(f) to borrow money in such amounts and upon such terms and from such persons or corporations as the Trustee shall deem prudent, and for the repayment of any monies so borrowed, to bind the trust estate by the execution and delivery of such obligations and such other evidences of indebtedness and by the imposition of such liens upon the real and personal property of the trust estate or any part thereof as the Trustee may deem advisable;

(g) to pay, compromise, adjust, abandon, submit to arbitration, renew, settle, sue on, defend, sell, release and otherwise deal with any claims or demands of any trust against others or of others against such trust as the Trustee may determine, including the acceptance of deeds of real property in satisfaction of bonds, mortgages and security interests, and to make any payments, in connection with the exercise of this power which the Trustee may determine, out of any trust created hereunder;

(h) to make, execute, acknowledge and deliver all such deeds, assignments, transfers, mortgages, pledges, leases, covenants, contracts options, promissory notes, guarantees, bills of sale, powers of attorney, releases and other instruments and documents, sealed or unsealed, of whatsoever character, and to do or cause to be done all such other matters or things as the Trustee may deem necessary or proper to effect or exercise any power or authority given to or vested in the Trustee herein or by law;

(i) to deal with matters involving the actual or threatened contamination of trust property (including interests in sole proprietorships, partnerships or corporations and any assets owned by such business entities) by hazardous substances, or involving compliance with environmental laws. In particular, the Trustee is empowered:

(1) to inspect and monitor any such property periodically, as it deems necessary, to determine compliance with any environmental law affecting such property, with all expenses of such inspection and monitoring to be paid from the income or principal of the trust;

(2) to respond (or take any other action necessary to prevent, abate or “clean up”) as it shall deem necessary, prior to or after the initiation of enforcement action by any governmental body, to any actual or threatened violation of any environmental law affecting any of such property, the cost of which shall be payable from trust assets;

(3) to refuse to accept property as a trust asset if it determines that such property is contaminated by any hazardous substance or that such property is being used or has been used for any activities directly or indirectly involving hazardous substances which could result in liability to the trust or otherwise impair the value of trust assets;

(4) to settle or compromise at any time any claim against this trust related to any such matter asserted by any governmental body or private party;

(5) to disclaim any power which it determines may cause it to incur personal liability as a result of such matters, whether such power is set forth in this document, incorporated by reference herein, or granted or implied by any statute or rule of law; and

(6) to decline to serve as trustee or, having undertaken to serve, resign at any time it believes there is or may be a conflict between it in its fiduciary capacity and in its individual capacity because of potential claims or liabilities which might be asserted against this trust because of the type or condition of trust assets. When used in this document the term “hazardous substance(s)” shall mean any substance defined as hazardous or toxic or otherwise regulated by any federal, state or local law(s), rule(s) or regulation(s) relating to the protection of the environment or human health (“environmental law(s)”);

(7) to receive any property, real or personal, by lifetime or testamentary transfer or otherwise; provided, however, that the trustee may require, as a prerequisite to accepting property, that the donating party provide evidence satisfactory to the trustee that (i) the property is not contaminated by any hazardous or toxic materials or substances; and (ii) the property is not being used and has never been used for any activities directly or indirectly involving the generation, use, treatment, storage, disposal, release, or discharge of any hazardous or toxic materials or substances;

3.02. The Trustee shall not be personally liable to any beneficiary or other party interested in the trust, or to any third parties, for any claim against the trust for the diminution in value of trust property resulting from matters involving hazardous substances, including any reporting of or response to (i) the contamination of trust property by hazardous substances, or (ii) violations of any environmental laws related to the trust; provided that the trustee shall not be excused from liability for its own negligence or wrongful or wilful acts.

3.03. Notwithstanding any contrary provision of this instrument, the Trustee may withhold a distribution to a beneficiary from a trust hereunder until receiving from the beneficiary an indemnification agreement in which the beneficiary agrees to indemnify the trustee against any claims filed against the trustee as an “owner” or “operator” under the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as from time to time amended, or any regulation thereunder, or any other environmental law.

3.04. The Trustee, while acting in good faith and exercising due care, shall not be liable or held responsible for any loss or depreciation in the value of any trust, created herein, resulting from any of the investments or reinvestments made or retained as aforesaid.

SECTION 4. *Distribution of Income and Principal.*

4.01. Until Sam's death, the Trustees shall hold the assets of the Trust and the Trustees shall manage, invest, and reinvest the Trust, and shall collect the income therefrom and expenses properly attributable thereto, and shall at any time and from time to time, pay or apply to or for the special needs of Sam so much of the income or the principal of the Trust as the Trustee, in the Trustee's sole and absolute discretion, shall deem advisable for such purposes, even to the extent of all of the income and/or all of the principal of the Trust. Any undistributed net income shall be accumulated and added to principal, as from time to time determined by the Trustee. As used in this Trust Agreement "special needs" refers to the requisites for maintaining Sam's good health, safety and welfare when, in the discretion of the Trustee, such requisites are not being provided by any public agency, office or department of the State of Maryland, or of any other state, or of the United States. "Special needs" shall include, but not be limited to, dental care, special equipment, programs of training, education and habilitation, travel needs and recreation.

4.02. The Trustee may also use any part or all of the trust assets for any other purpose which the Trustee, in the Trustee's sole and absolute discretion, believe to be in the best interests of Sam, including any legal obligations of Sam. This shall specifically include the power to pay any taxes of Sam or to make any distributions to Sam's attorney-in-fact for any purpose or power delegated to such attorney-in-fact.

4.03. During any period in Sam's life in which Sam is, in the opinion of the Trustee, incapacitated, or if the Trustee, in the Trustee's sole and absolute discretion, determine that Sam is unable to manage his own affairs, the Trustee may in the Trustee's sole and absolute discretion use so much of the net income and any portion or all of the principal for the welfare of Sam or for any other purposes the Trustee believes, in the Trustee's sole and absolute discretion, to be in Sam's best interest. Such distribution may include distributions to Sam's attorney-in-fact for any purpose or power delegated to such attorney-in-fact. Any undistributed net income shall be accumulated and added to principal, as from time to time determined by the Trustee.

4.04. Notwithstanding anything in this Trust Agreement to the contrary, if the Trustee, in the Trustee's sole and absolute discretion, shall determine at any time that (i) social, political, or economic circumstances; or changes in the laws of taxation; or any governmental controls, limitations, or regulations; or (ii) any other circumstances are such that it would be in the best interest of Sam that the Trust hereunder be terminated, in whole or in part; or (iii) if the property of this Trust is an amount which the Trustee determines is insufficient to justify the continuance of the Trust, or (iv) the existence of the Trust has the effect of rendering Sam ineligible for Social Security Income benefits, Medicaid, or any other program of public benefits, the Trustee may terminate the Trust or any part thereof and distribute the then-remaining principal and undistributed income, if any, of the Trust, outright and free of trust. If Sam shall be then living, the then-remaining principal and undistributed income, if any, shall be distributed to Sam, pursuant to Section 4.01., or if Sam is living, but incapacitated, to Sam's attorney-in-fact pursuant to Section 4.03. In the event that Sam is deceased, at the end of the month following Sam's death, such distribution shall be made

pursuant to Section 6.04. In determining whether the existence of the Trust has the effect of rendering Sam ineligible for Social Security Income benefits, Medicaid, or any program of public benefits, the Trustee is hereby granted full and complete discretion to initiate either administrative or judicial proceedings, or both, for the purpose of determining eligibility and all costs relating thereto, including reasonable attorney's fees, shall be a proper charge to the Trust Fund. The Trustee shall make no payments for expenses incurred prior to Sam's death if the Trustee determines in the Trustee's sole and absolute discretion that payment therefor is the obligation of any County, State, Federal or other governmental agency which has a legal responsibility to serve persons with disabilities which are the same or similar to the Sam's impairment(s).

4.05. In exercising their discretion hereunder, the Trustee shall consider any other property, funds or resources (whether principal or income) including governmental programs which may be available to or for Sam's use and benefit. Any provision hereof to the contrary notwithstanding, if Sam is or shall become institutionalized or is or shall become eligible for any government program, the Trustee's discretion as to the need, propriety or amount of distributions of net income or principal to or for the use and benefit of Sam shall be limited solely to providing for the special needs of Sam not otherwise provided by such institution or governmental program or from other sources (public or private).

This Trust provides an emergency and supplemental fund for Sam and is not intended to displace any assistance, public or otherwise, which may be available to him. The Trustee is prohibited from expending any of the Trust principal or income for any property, services, benefits, or medical care otherwise available to Sam from any governmental source or from any insurance carrier required to cover Sam. The Trustee is prohibited from expending any of the Trust principal or income to purchase any real or personal property, services, benefits, or medical care which would render Sam ineligible for any benefit provided by a public or private agency.

The Trustee may, in the Trustee's sole and absolute discretion, make distributions to meet Sam's need for food, clothing, shelter, or health care or other personal needs, even if such distributions may result in a reduction of Sam's benefits or assistance from a public or private agency, but only if the Trustee determines, in the Trustee's sole and absolute discretion, (1) that Sam's needs will be better met if such distribution is made, and (2) that it is in Sam's best interest to suffer the consequent effect, if any, on Sam's benefits or assistance from any public or private agency.

No part of the corpus of the Trust created herein shall be used to supplant or replace public assistance benefits of any County, State, Federal or other government agency which has a legal responsibility to serve persons with disabilities which are the same or similar to the impairment(s) of Sam. For purposes of determining Sam's eligibility, no part of the principal or undistributed income of the Trust Fund shall be considered available to Sam. In the event the Trustee is requested to release principal or income of this Trust to or on behalf of Sam to pay for equipment, medication, or services which Medicaid or any government program is authorized to provide (were it not for the existence of this Trust), or in the event the Trustee is requested to petition

the Court or any other administrative agency for the release of Trust principal or income for this purpose, the Trustee is authorized to deny such request and is authorized in the Trustee's discretion to take whatever administrative or judicial steps may be necessary to continue the eligibility of Sam, including obtaining instructions from a Court of competent jurisdiction ruling that the Trust corpus is not available to Sam. Any expenses of the Trustee in this regard, including reasonable attorney's fees, shall be a proper charge to the Trust estate. All references in this instrument to Medicaid shall include any other state's Medicaid program equivalent.

4.06. No payment may be assigned, anticipated, or encumbered by Sam; nor may any payment be attached, garnished, or executed upon by any of Sam's creditor(s).

SECTION 5. *Trustees; Successor Trustees; General Administration.*

5.01. Trustee 1 and Trustee 2 shall serve as initial Trustee.

5.02. The Settlor shall have the power to appoint a Co-Trustee or a successor Trustee by an instrument, signed, dated and delivered to the Trustee, and by the same method may revoke such appointments and make new ones. The appointment of a Co-Trustee shall become effective on the written acceptance of the trust by the newly appointed Trustee and the delivery of the acceptance to Settlor. The appointment of a successor Trustee shall be effective upon the date the last Trustee fails to qualify or ceases to act.

5.03. If the Trustee cannot administer the trust because of incapacity, during any period of incapacity, the successor Trustees named herein shall act as trustee, having all rights and powers granted to the Trustee by this instrument. "Incapacity" shall mean any physical or mental condition of the Trustee, whether arising from accident, illness or other cause, which renders the Trustee unable to conduct the regular affairs of the trust estate, including but not limited to the endorsement for receipt of funds and writing of checks for disbursement of funds from the trust estate, which condition of incapacity is probable to extend for a period greater than ninety (90) days. Incapacity shall be conclusively established if either the Trustee's regularly attending physician or two doctors, authorized to practice medicine in the State of Maryland (or in any State of country in which the Trustee is then residing) issue written certification to that effect. In the absence of certification, a Co-Trustee or successor Trustee or beneficiary(ies) hereunder may petition the court having jurisdiction over this trust to remove a Trustee and, if there is no other acting Trustee, replace him or her with the successor Trustee. Neither a Trustee nor beneficiary who so petitions the court shall incur liability to any beneficiary of the trust or to the substituted Trustee as a result of this petition, provided the petition is filed in good faith and in the reasonable belief that the substituted Trustee is incapacitated or otherwise cannot act.

5.04. Any Trustee may resign at any time by giving written notice of resignation to the Settlor, and/or the other Trustee(s) then acting.

5.05. Death of a Trustee shall be evidenced by a certified copy of the death certificate delivered to the successor Trustee, who shall assume all duties of Trustee.

5.06. The Trustee shall be excused from filing any account with any court.

5.07. Any Trustee shall at all times serve as such without bond, and the Trusts herein created shall not be administered under the direction or jurisdiction of any court.

5.08. Successor Trustees hereunder shall have the rights, powers, discretions, duties, responsibilities, and limitations granted to or imposed upon the original Trustee.

5.09. Anything to the contrary notwithstanding, the Trustees may designate one or more of the Trustees who may withdraw funds from, or deal in any respect with, any checking, savings, brokerage or other similar account and may designate such person or person to execute any document or instrument, maintained for this Trust, and in such case, only one (1) Trustee need be the signatory thereof.

SECTION 6. *Miscellaneous Provisions.*

6.01. This Trust is a Maryland trust, made in that State and is to be governed, construed, and administered according to the laws of Maryland.

6.02. The Trustee hereby accepts the trust herein created and covenants and agrees that the Trustee will execute the same as herein provided with all due fidelity.

6.03. The Trustee shall have the specific power, at the expense of the trust estate, to place all or any part of the securities or other property at any time held by the Trustee in the care or custody of any bank or trust company as “custodian,” and to employ investment counsel. While such securities or other property are in the custody of any such bank or trust company the Trustee shall be under no obligation to inspect or to verify the same; nor shall the Trustee be responsible for any loss or misapplication by such bank or trust company.

6.04. Any other provisions of this Trust to the contrary notwithstanding, if at the end of the month following Sam’s death, any property is held in trust hereunder, such trust shall thereupon terminate and the entire remaining principal thereof shall be paid over and distributed free of any further trust to any organization that is tax exempt pursuant to the provisions of § 501(c)(3) of the Internal Revenue Code of 1986, as amended.

SCHEDULE A

Schedule of Property

From Trustee 1..... Fifty Dollars (\$50.00)

From Trustee 2..... Fifty Dollars (\$50.00)