

Last Will and Testament of C. John Guenzel

2018 MAR 28 AM 8:14
CLERK OF DISTRICT COURT
LANCASTER COUNTY NEBRASKA

I, C. John Guenzel, also known as C. John Guenzel III, a resident of Lancaster County, Nebraska, declare this to be my Last Will and Testament and revoke all previous wills and codicils.

ARTICLE I TANGIBLE PERSONAL PROPERTY

If a writing exists which is dated and signed by me and describes certain items of tangible personal property to be given to specific individuals, I devise such items to such individuals pursuant to such writing. If such a writing does not exist or if it does not dispose of all of my tangible personal property, any remaining tangible personal property (including the following specifically named items and all other items of like genre and insurance policies thereon and claims thereunder) in the nature of furniture, clothing, jewelry, silver, books, pictures, china, articles of personal or household use or ornament, and any automobiles which are not otherwise the subject of a specific devise under this will I devise per stirpes to my surviving issue. Expenses of delivery of any item shall be paid by the beneficiary.

If a division of tangible personal property into shares is necessary, my personal representative may distribute items in such manner as my personal representative deems fair and equitable. In making distribution my personal representative shall, to the extent possible, attempt to honor the wishes of my beneficiaries.

ARTICLE II RESIDUAL POUROVER TO TRUST

All the residue of my estate, but not including any power of appointment (it being my intention not to exercise any power of appointment I may have except as it may be exercised specifically by other provisions of this will), I devise, in trust, to the trustee of the C. John Guenzel Revocable Trust, which was created prior to the execution of this will on the 6th day of August, 2003, by my execution of a declaration of trust as grantor with C. John Guenzel as initial trustee and to the trustee's successors in trust without further conveyance. The property devised shall be administered in accordance with the terms of the trust together with any amendments or restatements made prior to my death. If at my death the purpose of any trust



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[Handwritten signatures]

under the trust agreement has been fulfilled, my personal representative shall make distribution to the beneficiaries entitled thereunder without the intervention of the trustee.

My personal representative shall coordinate with the trustee to make such elections under the tax laws as deemed advisable without regard to the relative interests of the beneficiaries. No adjustments shall be made between principal and income or in the interest of beneficiaries to compensate for the effect of those elections. No beneficiary, as a result of any such elections, shall have any claim or right of reimbursement from my personal representative, my estate or other beneficiaries.

My personal representative shall coordinate with the trustee concerning payment and discharge of any estate, generation skipping, inheritance, successor, or transmission taxes (together with any penalty thereon) imposed by the government of the United States or any state or territory thereof or by any foreign government or political subdivision thereof which may be due by reason of my death. Provision for payment of such taxes has been made in the trust agreement. My personal representative shall coordinate and cooperate with the trustee in funding and transfer of assets to the trust or by direct payment by my personal representative, if so requested by the trustee, in order to discharge all such obligations of my estate and the trust in an orderly fashion commensurate with my overall estate plan and dispositive scheme.

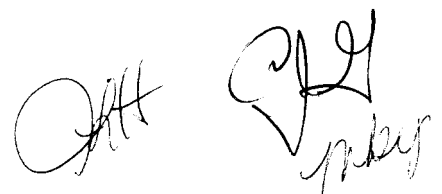
ARTICLE III PERSONAL REPRESENTATIVE POWERS

In addition to all powers given by law or other provisions of this will, my personal representative shall have the following powers. These powers may be exercised as deemed advisable in the discretion of the personal representative without order, license, or prior approval of a court. If any powers are inconsistent with specific provisions of this will, the specific provision shall govern. It is my intention for the personal representative to have the power to deal with properties as freely as I might in handling my own affairs. The personal representative is exonerated from all liability for the good faith exercise of any power in a prudent manner. The powers granted are to:

- a. Compromise, settle, or adjust any claim or demand against my estate and agree to any rescission or modification of any contract or agreement.
- b. Purchase or otherwise acquire any variety of real or personal property including stocks or interests in investment trusts and common trust funds (including trusts or funds of which the personal representative is the manager, trustee, or otherwise an interested party).

The block contains two handwritten signatures in black ink. The signature on the left is a cursive, stylized name, likely the testator's. The signature on the right is also cursive and appears to be a name followed by a surname, likely the personal representative's. Both signatures are written in a fluid, handwritten style.

- c. Sell, lease for any term commencing in the future or extending beyond the term of my estate, pledge, mortgage, transfer, exchange, convert, or otherwise dispose of or grant options with respect to any and all property.
- d. Hold bonds, stocks, or other securities in bearer form or in the name of the personal representative or in the name of a nominee without indication of any fiduciary capacity.
- e. Execute and deliver any instruments in writing to carry out any of the powers in this will or provided by law. No party (other than the personal representative) to any instrument signed by the personal representative is obligated to inquire into its validity or bound to see to the application by the personal representative of money or other property paid or delivered to the personal representative by such party.
- f. Borrow money on property and make payment for any purpose connected with the preservation, protection, or improvement of the assets and as security to mortgage or pledge any real or personal property.
- g. Make distribution in kind or in cash or otherwise and cause any share to be composed of cash, property, or undivided fractional shares in property different in kind from any other share. All distributions in kind are to be valued at fair market value on date of distribution. Distributions in kind may be made without regard to the relative tax basis of items being distributed. My personal representative shall have sole discretion in determining the method of distribution regardless of any statutory preferences for distribution in kind or otherwise. No beneficiary shall have any claim or right of reimbursement from my fiduciary, my estate, or any other beneficiary as a result of the particular assets distributed or the tax basis thereof.
- h. Generally determine all questions between income and principal and credit or charge to income or principal or to apportion between them any receipt, income, or gain and any disbursement, expense, or loss.
- i. Sell or exercise "rights" issued on any securities, vote in person or by general or limited proxy with respect to any shares of stock or other securities, and consent directly or through a committee or other agent to the reorganization, consolidation, merger, dissolution, or liquidation of any corporation.
- j. Pay, transfer or assign during the minority or incapacity of any beneficiary to or for whom income or principal is authorized or directed to be paid in any one or more of the following ways:

Two handwritten signatures are present at the bottom right of the page. The signature on the left is written in dark ink and appears to be 'JAH'. The signature on the right is written in a lighter ink and appears to be 'JH' with 'may' written below it.

1. Directly to such beneficiary such amount as may be deemed advisable as an allowance,
2. To the guardian or conservator of the person or property of such beneficiary,
3. To a relative of such beneficiary upon the agreement of such relative to expend such income or principal solely for the benefit of the beneficiary,
4. By expending such income or principal directly for the education, maintenance, or welfare of such beneficiary,
5. To an adult relative of a minor beneficiary as custodian for such beneficiary under the Uniform Transfers To Minors Act or any other method authorized by law.

The personal representative shall have the sole discretion to determine whether a beneficiary is incapacitated and the most suitable method of making payment to or for the benefit of such beneficiary and such determination shall be conclusive.

k. Deal with any trust created by myself and with my estate, even though the fiduciary may also be serving as trustee of such trust or as personal representative of such estate. All such dealings shall be upon reasonable terms and sales or purchases shall be at fair market values.

l. Designate an individual or corporate fiduciary as agent, custodian, or successor fiduciary to act on behalf of the fiduciary in any state where the fiduciary is unable or unwilling to act, with such powers and discretion as granted in this instrument to the fiduciary and delegated by the fiduciary.

m. Retain and continue or initiate any business interests, whether in the form of a corporation, partnership, sole proprietorship, or otherwise, including any real estate, farming, or ranching operation.

In addition to the previous personal representative powers, my personal representative is also authorized to:

n. Elect the date and manner to be used for the valuation of property in my gross estate for federal estate tax purposes and to exclude property from my gross estate and the federal estate tax return if there is uncertainty as to the inclusion of such property in the return for federal estate tax purposes.

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o. Elect to claim administration and other expenses as deductions either in the income tax returns of my estate or in the estate tax return as in the sole discretion of my personal representative may be deemed advisable, irrespective of whether such expenses may be payable from income or principal. My personal representative is further directed not to make adjustments between income or principal or between the property interests passing to beneficiaries as a result of any such election.

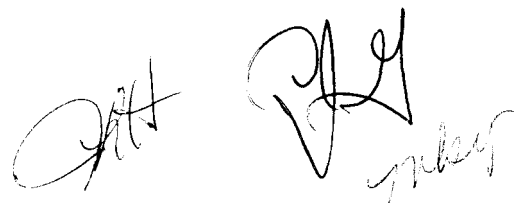
ARTICLE IV QUALIFIED TRUSTEE FOR FARM INTERESTS

If any interest in Nebraska real estate (including a lease-hold interest) which is used for farming or ranching (including the cultivation of land for the production of crops or the ownership, keeping or feeding of animals for the production of livestock) and any machinery and equipment which might be utilized in a farming or ranching operation would, pursuant to the terms of this will, become an asset of any trust established under this will or under any other instrument or trust as a result of distributions pursuant to this will and if transfer of such interest would be to a corporate or other trustee prohibited from acquiring such interests and operations by the Constitution or the statutes of the State of Nebraska, then legal title to such interests shall be transferred to such qualified trustee as the corporate or other trustee may appoint as qualified trustee.

The qualified trustee shall hold legal title to the assets as trustee pursuant to the terms of this will or such other instrument as the personal representative of my estate may advise the qualified trustee when making transfers to the qualified trustee.

Property conveyed to the qualified trustee pursuant to this will is conveyed in trust subject to the following:

- a. The term "trustee" used without reference to qualified or corporate status means the corporate trustee except with respect to those rights, powers, and duties which the corporate trustee may not lawfully have or exercise. For those rights, powers and duties, the term shall mean the qualified trustee.
- b. The qualified trustee shall have no management duties or administer or possess any trust assets except to the extent required by Nebraska law. The qualified trustee shall assume and discharge the rights, powers, duties, and responsibilities of the corporate trustee to the extent the corporate trustee is not permitted by Nebraska law to exercise such rights, powers, duties, and responsibilities.
- c. The qualified trustee is authorized to sign such powers of attorney, agency, or other agreements as may be considered appropriate to give the corporate trustee authority to possess, lease, manage, receive income from, pay expenses of, and otherwise deal with

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the property conveyed to the qualified trustee to the extent the corporate trustee may lawfully do so. Such agreements may provide for indemnification of the qualified trustee for all claims, loss, and expense which the qualified trustee may incur arising out of the corporate trustee's having, exercising, or failing to exercise such authority. The corporate trustee is authorized to accept and exercise the authority so given.

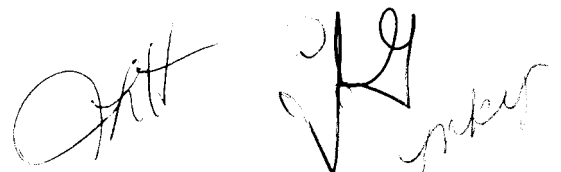
d. The qualified trustee shall have no liability for actions of the corporate trustee and no obligation to see to the use, investment, or distribution of trust assets not conveyed to the qualified trustee. The corporate trustee shall have no liability for the acts of the qualified trustee except those arising out of an authority or duty reposed in the corporate trustee by this will or such other trust agreement or by agreement between the qualified and corporate trustees.

e. Unless required by Nebraska law, the qualified trustee shall have no power to mortgage, sell, or convey any property titled in the qualified trustee except at the written direction of the corporate trustee. Upon written direction by the corporate trustee, the qualified trustee shall perform such actions as may be deemed necessary to mortgage, sell, or convey assets titled in the qualified trustee. Upon the mortgage, sale, or conveyance of assets titled in the qualified trustee, any proceeds received shall be paid to the corporate trustee. The corporate trustee shall, from other trust assets, pay all expense attributable to the qualified trustee's property when income on hand from the qualified trustee's property is insufficient for such payment.

f. The corporate trustee shall pay to the qualified trustee reasonable compensation as deemed appropriate for the duties performed and obligations assumed by the qualified trustee. Upon the terminating event of the trust or with respect to any assets held by the qualified trustee, the qualified trustee shall make distribution pursuant to the written direction of the corporate trustee.

g. The corporate trustee shall have the right to remove the qualified trustee without cause. Upon removal or upon the death, resignation, inability, or incapacity of the qualified trustee to act (as determined in the sole discretion of the corporate trustee), the corporate trustee may appoint a successor qualified trustee. No successor qualified trustee shall be liable for any act or omission of any predecessor qualified trustee. A successor qualified trustee may accept, without examination or review, the accounts rendered and property delivered by a predecessor qualified trustee. The original or any successor qualified trustee shall be indemnified from trust assets by the corporate trustee for losses arising out of the qualified trusteeship, except when such losses are deemed to be the result of the qualified trustee's act constituting a breach of fiduciary duties.

h. The purpose of this provision is to retain with the corporate trustee all powers and rights granted under this will or such other agreement which are permitted by Nebraska



law while granting to the qualified trustee only those powers and rights which Nebraska law does not permit the corporate trustee to hold. This provision shall be construed to effectuate such purpose. If the qualified trustee is conveyed assets or assumes powers which later may be unnecessary for the qualified trustee to retain, to the extent possible, the title shall be reconveyed to the corporate trustee and the powers shall revert to the corporate trustee.

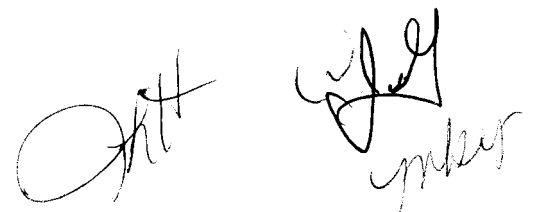
ARTICLE V ENVIRONMENTAL EVIDENCE

Prior to accepting any fiduciary capacity or prior to accepting any contributions of property to a trust after having accepted as a trustee, any fiduciary shall be entitled, in the fiduciary's sole discretion and without cost to the fiduciary to require evidence satisfactory to the fiduciary that (1) any current assets of my estate or any trust established by this will or any proposed contribution to a trust is not contaminated by any hazardous or toxic materials or substances and (2) 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 in a manner which the fiduciary may determine has the potential to create personal liability for the fiduciary.

I warrant to the best of my knowledge and belief there is and has been no discharge or disposal by myself of any hazardous waste or other toxic substance (as such terms are defined by any applicable federal, state or local governmental law, rule, ordinance, or regulation) on any real property which is or may become subject to my estate or any trust established by this will, or contamination of such property by any such substances or if such has occurred it has been remedied in compliance with all applicable federal, state, or local governmental laws, rules, ordinances, or regulations and any such storage or utilization is in full compliance with all applicable federal, state, or local governmental laws, rules, ordinances, and regulations.

Any fiduciary shall have the right to resign at any time the fiduciary believes there is or may be a conflict between the fiduciary in the fiduciary capacity of the fiduciary and in the fiduciary's individual capacity because of potential claims or liabilities which might be asserted against my estate or any trust established by this will because of the type or condition of assets held by my estate or in such trust.

No fiduciary nor any officer or employee of any fiduciary (acting on behalf of the fiduciary as an officer or director of any closely owned corporation which is a part of my estate or subject to a trust established by this will) shall be personally liable for any claims made against my estate or any such trust arising from the exercise of decision making authority in such capacity related to (1) the clean up or other response to contamination of estate or trust property (including property owned or operated by a business in which my estate or such trust owns an interest) by any substance or substances prohibited or regulated by federal, state, or local law or



that are known to pose a hazard to the environment or to human health and (2) the use of estate or trust property (including property owned or operated by a business in which my estate or such trust may own an interest) for any activities directly involving the generation, use, treatment, storage, disposal, release, or discharge of any hazardous or toxic materials or substances. The fiduciary and officers and employees of any fiduciary shall not be excused from liability for their own negligence or wrongful or willful acts.

ARTICLE VI INVESTMENT RULES

Any fiduciary serving pursuant to the terms of this will shall have no liability for retaining any assets constituting the initial assets of my estate or which become subject to the terms of this will or any trust created by this will as a result of transfers from myself or others (including any business interests, farming interests, or real estate interests in which I or members of my family may also have investment interests). Any fiduciary serving hereunder shall have no liability for reasonable and good faith decisions which may be made regarding investments and shall not be required to comply with the prudent investor rule or similar rules regarding investment decisions unless a beneficiary of legal age or a legally appointed or natural guardian or conservator of a minor or otherwise legally incapacitated adult beneficiary shall by written document delivered to such fiduciary request a different investment philosophy be followed than the investment philosophy being followed at the time of the request. Any fiduciary shall have no liability for investing in limited partnerships or other business entities in which other family members of myself or the beneficiaries may also be investors if such investments are generally upon the same terms and conditions as that of other investors making investments at approximately the same time or within a reasonably close period of time to that of other investors. Although any fiduciaries appointed hereunder are not expressly directed to do so, it is the intent of this provision to permit and even encourage such fiduciaries to give favorable consideration to investment in limited partnerships and other business entities in which I or other family members of mine may also be investors in order to encourage long term continuation of ownership of family business interests by family members and the possible participation of family members in such business.

I am aware any fiduciary would likely decline to serve as or would charge increased fees over the customary fee schedule or any fee schedule which may have been agreed upon for acting as fiduciary or, because of the prudent investor rule or other investment guidelines normally followed, would refuse to invest in closely owned limited partnerships or other business entities or would normally decline to retain such investments without broad exculpatory provisions such as these. For these reasons any fiduciary serving hereunder is expressly released from any liability for loss of value to trust assets as a result of bankruptcy, failure, reorganization, decrease in value of trust assets, and lack of income or growth equivalent to what might occur with other investment choices with respect to any investments of the nature contemplated by this provision and I bind my estate and any trust established by this will to hold



harmless and indemnify any fiduciary from any liability or costs of defense for any actions brought against the fiduciary relating to this release from liability.

I expressly authorize any fiduciary to retain any interest I may own in First Nebraska Trust Company, Lincoln, Nebraska and direct the fiduciary to act in accordance with and take no action contrary to any directions provided with respect to such interest which are set out in the C. John Guenzel Revocable Trust Agreement.

ARTICLE VII PERSONAL REPRESENTATIVE COMPENSATION

My corporate personal representative is entitled to reasonable compensation in accordance with its generally published fee schedule from time to time in effect or as may be modified by separate agreement with myself or any beneficiaries. Such reasonable compensation for a corporate personal representative (in addition to compensation in accordance with its regular fee schedule or as otherwise agreed to) shall include compensation received from any mutual fund or similar fund or investment as authorized by the Investment Company Act of 1940 or as may be otherwise authorized by law, including receiving and retaining such compensation from affiliated corporations, affiliated entities, or other organizations in which the corporate personal representative is an interested party.

ARTICLE VIII REAL ESTATE TITLE

Legal title to all property conveyed to a trustee shall be vested in the trustee or trustees of the trust who are serving from time to time as trustee without any conveyance or transfer to, by, or from any succeeding trustee, retiring trustee, or the personal representative of a deceased trustee.

ARTICLE IX APPOINTMENT OF PERSONAL REPRESENTATIVE

I appoint First Nebraska Trust Company, Lincoln, Nebraska as personal representative of this will and the estate to be administered in accordance herewith. Any corporation resulting from any merger, conversion, or consolidation to which the personal representative may be a party or any corporation otherwise succeeding generally to all or the greater part of the assets or business of the personal representative shall be the successor to it as personal representative without the execution or filing of any documents or any further action on the part of the personal representative or any beneficiary. No bond shall be required of my personal representative.

ARTICLE X
SURVIVORSHIP PRESUMPTIONS

If any beneficiary under this will does not survive me by two months, all devises and provisions made under this will to or for such beneficiary's benefit shall be void and my estate shall be administered and distributed in all respects as though such beneficiary had not survived me.

ARTICLE XI
CONSTRUCTION RULES

All devises made by this will are in lieu of any statutory provisions which may exist in the State of Nebraska or such other state in which I may be domiciled at the date of my death in the nature of homestead allowance, exempt property, family allowance, or other provisions which may be provided by law for issue of a decedent. To the extent permitted by law, no individual shall have a right to make claim against my estate under the above provisions regardless of whether there is an express provision for such individual in this will.

Any anti-lapse provisions under the laws of the State of Nebraska or any state in which I may be domiciled at the date of my death shall not apply to any devises made by this will. The takers of any devises under this will shall be determined pursuant to the provisions of this will and without reference to any anti-lapse provisions which might otherwise apply.

ARTICLE XII
FAMILY MEMBERS


At the time of making this will my children, both of whom are living, are Carla G. Beveridge and CJ Guenzel, also known as Carl John Guenzel IV and Carl Guenzel.

ARTICLE XIII
GOVERNING LAW

This will shall be construed and administered in accordance with the laws of the State of Nebraska.

I, the undersigned testator, sign my name to this instrument this 4th day of October, 2006, and being first duly sworn, do declare to the undersigned

authority that I sign and execute this instrument as my last will, that I sign it willingly or willingly direct another to sign for me, that I execute it as my free and voluntary act for the purposes expressed, that I am eighteen years of age or older or am not at this time a minor, and that I am of sound mind and under no constraint or undue influence.


C. John Guenzel, Testator

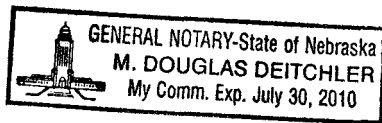
We, Michelle B. Young and Jepe R. Deckman
the witnesses, sign our names to this instrument, being first duly sworn, and declare to the undersigned authority that the testator signs and executes this instrument as testator's last will, that testator signs it willingly or willingly directs another to sign for testator, that testator executes it as testator's free and voluntary act for the purposes therein expressed, that each of us, in the presence and hearing of the testator, signs this will as witness to the testator's signing, that to the best of each witness's knowledge the testator is eighteen years of age or older or is not at this time a minor, and is of sound mind and under no constraint or undue influence.

Michelle B. Young
residing at 7430 S. W. 27th St
Lincoln, Nebraska

Jepe R. Deckman
residing at 7401 South 29th Street
Lincoln, Nebraska

State of Nebraska)
) ss
County of Lancaster)

Subscribed, sworn to and acknowledged before me by C. John Guenzel, the testator, and
subscribed and sworn to before me by Michelle B. Young and
Pipe K. Dechman witnesses, this 4th day of October,
2006.



M. Douglas Deitchler
Notary Public

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IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)

Case No. PR 18 - 288

)

)

)

C. JOHN GUENZEL, III, Deceased)

LETTERS OF PERSONAL
REPRESENTATIVE

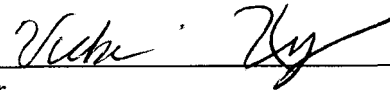
THE STATE OF NEBRASKA

KNOW ALL PERSONS BY THESE PRESENTS:

Whereas, on March 29, 2018, First Nebraska Trust Company, Lincoln, Nebraska, was appointed and qualified as Personal Representative of the above named Decedent by this Court or its Registrar, with all the authority granted to a Personal Representative by law;

Now, therefore, these Letters are issued as evidence of such appointment and qualifications and authority of First Nebraska Trust Company to do and perform all acts which may be authorized by law.

Witness, the signature of a Judge or Registrar of this Court, and the seal of this Court, on March 29, 2018.



Registrar
Informal Proceedings Only

Christina L. Ball (Bar Id. # 21686)
Baylor, Evnen, Curtiss, Grimit & Witt, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
cball@baylorevnen.com

2018 MAR 29 AM 10:50

CLERK OF
LANCASTER COUNTY

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IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

| | |
|----------------------------------|---------------|
| IN THE MATTER OF THE ESTATE OF) | No. PR 18-288 |
|) | |
|) | |
| C. JOHN GUENZEL, III, Deceased) | INVENTORY |
|) | |
|) | |

The undersigned on behalf of First Nebraska Trust Company, Lincoln, Nebraska as Personal Representative certifies the schedules attached are a true and complete inventory of the probate property owned by the decedent at time of death and of all nonprobate property which must be considered for a determination of inheritance tax.

| SCHEDULE | TOTAL VALUE AT TIME OF DEATH |
|---|---------------------------------|
| Schedule A - Real Estate | \$ 638,500.00 |
| Schedule B - Stocks and Bonds | 1,998,763.00 |
| Schedule C - Mortgages, Notes and Cash | 976,376.00 |
| Schedule D - Life Insurance Payable to Estate | 0.00 |
| Schedule E - Jointly Owned Property | 0.00 |
| Schedule F - Other Miscellaneous Property | 1,234,690.00 |
| Schedule G - Transfers During Lifetime | 0.00 |
| Schedule H - Powers of Appointment | 0.00 |
| Schedule I - Annuities | 0.00 |
| TOTAL | \$ 4,848,329.00 |

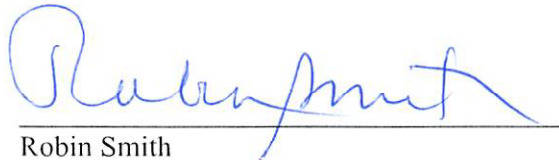
INVENTORY APPORTIONMENT BETWEEN
PROBATE AND NONPROBATE PROPERTY

| | | |
|--|--------|------------------|
| Probate Property | \$ | 1,848,259.00 |
| Nonprobate Property (B10, B11, C1, F7, F8) | | 3,000,070.00 |
| Total | \$ | 4,848,329.00 |

Date: June 25, 2018

First Nebraska Trust Company, Lincoln,
Nebraska, Personal Representative

By:



Robin Smith
Vice President & Trust Officer
440 South 13th Street
Lincoln, NE 68508
402.477.2200

Christina L. Ball (Bar Id. # 21686)
Baylor Evnen, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
cball@baylorevnen.com
www.baylorevnen.com

Decedent's social security number

Estate of: C. John Guenzel

SCHEDULE A—Real Estate

- For jointly owned property that must be disclosed on Schedule E, see instructions.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under sections 2035, 2036, 2037, or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|--|--------------------------|-----------------|------------------------|
| 1 | Lot 11, Block 2, Long View Estates 1st Addition, Lincoln, Lancaster County, Nebraska. 2018 Assessed Value: \$522,200. | | | 522,200. |
| 2 | Lot 6 in the Southeast Quarter of Section 2, Township 8, Range 6 East of the 6th P.M., Lancaster County, Nebraska. 2018 Assessed Value: \$266,300, less \$150,000* obligation per Order. | | | 116,300. |
| Total from continuation schedules or additional statements attached to this schedule . . | | | | 0. |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 1.) | | | | 638,500. |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of: C. John Guenzel

SCHEDULE B—Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last four columns.

| Item number | Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give EIN | Unit value | Alternate valuation date | Alternate value | Value at date of death |
|--|--|------------|--------------------------|-----------------|------------------------|
| | See schedule attached | | | | |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | | |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 2.) | | | | | |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Estate of: C. John Guenzel

Schedule B - Stocks and Bonds

| Item number | Description | Unit value CUSIP/EIN | Alternate valuation date | Alternate value | Value at date of death |
|----------------|---|-------------------------|-----------------------------|--------------------|---------------------------|
| 1 | 197,282 shares comon stock, First Nebraska Trust Company, a Nebraska corporation. VALUE TO BE DETERMINED. | | | | 0. |
| 2 | 9800 Limited Partnership Units, FOG Limited Partnership, a Nebraska limited partnership. VALUE TO BE DETERMINED. | | | | 0. |
| 3 | 10,000 Membership Units, CJG, LLC, a Nebraska limited liability company. VALUE TO BE DETERMINED. | | | | 0. |
| 4 | 100% mdd Ink, llc, a Nebraska limited liability company. VALUE TO BE DETERMINED. | | | | 0. |
| 5 | 100% SJTJ. VALUE TO BE DETERMINED. | | | | 0. |
| 6 | 2,022 shares, Wells Fargo & Company. | 56.68 | | | 114,607. |
| 7 | 2,800 shares, Sysco Corporation. | 59.52 | | | 166,656. |
| 8 | 1,669 shares, Montana-Dakota Utilities, Co. / MDU Resources, Inc. | 27.505 | | | 45,906. |
| 9 | .3 shares, Ridgewood Ven Cap III. | 2,379 | | | 714. |
| 10 | Investment Account # ***948, Flagstone Financial Management. <i>Transfer on Death (TOD)</i> Beneficiary: Trustee of the C. John Guenzel Rev Trust dtd August 6, 2003. | | | | 133,151. |
| 11 | Investment Account # ***, First Nebraska Trust Company. <i>Transfer on Death (TOD) Beneficiary.</i> Trustee of the C. John Guenzel Rev Trust dtd August 6, 2003. | | | | 1,537,729. |

TOTAL. (Carry forward to main schedule)

1,998,763.

Decedent's social security number

Estate of: C. John Guenzel

SCHEDULE C—Mortgages, Notes, and Cash

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| Item number | Description | Alternate valuation date | Alternate value | Value at date of death |
|--|---|--------------------------|-----------------|------------------------|
| 1 | Note Receivable from WOOF, Inc. Outstanding principal balance. <i>Transfer on Death (TOD) Beneficiary:</i> Trustee of the C. John Guenzel Rev Trust dtd August 6, 2003. | | | 600,000. |
| | Accrued interest - TO BE DETERMINED | | | 0. |
| 2 | Money Market Account # ***496, D.A. Davidson (fka Smith Hayes). | | | 9,664. |
| 3 | Account # ***353, Bank of Nova Scotia, Ltd. | | | 12,260. |
| 4 | Account # ***396, Great Western Bank. | | | 36,221. |
| 5 | Account # ***739, West Gate Bank. | | | 317,138. |
| 6 | Account # ***343, Cornhusker Bank. | | | 1,093. |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | 0. |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 3.) | | | | 976,376. |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Decedent's social security number

Estate of: C. John Guenzel

SCHEDULE F—Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see instructions.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Note: If the value of the gross estate, together with the amount of adjusted taxable gifts, is less than the basic exclusion amount and the Form 706 is being filed solely to elect portability of the DSUE amount, consideration should be given as to whether you are required to report the value of assets eligible for the marital or charitable deduction on this schedule. See the instructions for more information. If you are not required to report the value of an asset, identify the property but make no entries in the last three columns.

| | | | |
|----------|---|------------|-----------|
| 1 | Did the decedent own any works of art, items, or any collections whose artistic or collectible value at date of death exceeded \$3,000? | Yes | No |
| | If "Yes," submit full details on this schedule and attach appraisals. | | X |
| 2 | Has the decedent's estate, spouse, or any other person received (or will receive) any bonus or award as a result of the decedent's employment or death? | | X |
| | If "Yes," submit full details on this schedule. | | |
| 3 | Did the decedent at the time of death have, or have access to, a safe deposit box? | X | |
| | If "Yes," state location, and if held jointly by decedent and another, state name and relationship of joint depositor. | | |
| | First Nebraska Trust Company, Lincoln and Omaha, Nebraska | | |

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

First Nebraska Trust Company holds assets and documents in its safe deposit boxes for others

| Item number | Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give EIN | Alternate valuation date | Alternate value | Value at date of death |
|--|---|---------------------------------------|-----------------|------------------------|
| 1 | 1992 Chevy Truck S10. | CUSIP number or EIN, where applicable | | 1,500. |
| 2 | 1972 Mercedes 350 SL. | | | 15,000. |
| 3 | 2001 Bloomer Semitrailer. Per sale price. | | | 10,000. |
| 4 | 2005 Freightliner Semitrailer. Per sale price. | | | 40,000. |
| 5 | Small Horse Trailer. | | | 1,000. |
| 6 | Five (5) horses. | | | 38,000. |
| 7 | Roth IRA # ***, First Nebraska Trust Company. Beneficiaries: CJ Guenzel and Carla Beveridge. | | | 59,692. |
| 8 | Profit Sharing Plan. First Nebraska Trust Company. Beneficiaries: CJ Guenzel and Carla Beveridge. | | | 669,498. |
| 9 | 2017 distributions and unprocessed paychecks, First Nebraska Trust Company. | | | 400,000. |
| Total from continuation schedules (or additional statements) attached to this schedule | | | | 0. |
| TOTAL. (Also enter on Part 5—Recapitulation, page 3, at item 6.) | | | | 1,234,690. |

(If more space is needed, attach the continuation schedule from the end of this package or additional statements of the same size.)

Certificate of Service

I hereby certify that on Tuesday, June 26, 2018 I provided a true and correct copy of the Inventory (estate) to the following:

Guenzel,C,John,III, service method: No Service

Signature: /s/ Ball,Christina,L. (Bar Number: 21686)

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)

No. PR 18-288

C. JOHN GUENZEL, III, Deceased)

PETITION FOR DETERMINATION
OF INHERITANCE TAX

CLERK OF
LANCASTER COUNTY
COURT---FILED
2019 MAR 13 PM 3 48

Petitioner States:

1. Name of Decedent: C. John Guenzel, III

Decedent Died: Testate

Date of Death: March 15, 2018

Domicile at Date of Death: Lancaster County, Nebraska

2. Petitioner is the duly appointed personal representative of Decedent and has a legal interest in the property involved in the Determination of Inheritance Tax herein.

3. Decedent did not during Decedent's lifetime convey any property in trust or otherwise in contemplation of death or intended to take effect in possession or enjoyment after death, and no person became entitled to any property by reason of the death of the Decedent except as alleged herein.

4. Petitioner, as personal representative of decedent's estate, does hereby agree to pay the full inheritance tax.

5. The County Attorney of each county in which the property described in this Petition is located has executed a Waiver of Notice to show cause, or of the time and place of hearing, and has entered a Voluntary Appearance in such proceedings on behalf of the County and State of Nebraska.

6. The inheritance tax has been calculated based upon the most likely probabilities for deductions and beneficial interests both as of decedent's date of death and at the time of filing this petition and as permitted by Section 77-2018.05 of the Nebraska Revised Statutes. For life interests and other interests, actuarial interests and present values were determined by utilization of those factors and applicable federal rates in effect for such interests at the date of decedent's death pursuant to provisions of the Internal Revenue Code and regulations and rulings thereunder.



400217465C02

Wherefore, Petitioner prays the Court dispense with giving of any further notice as provided by law and, upon hearing, without delay, determine the clear market value of all assets of the Decedent and determine the amount of Nebraska Inheritance Tax, and order that any potential lien of the Nebraska Inheritance Tax be extinguished upon payment of the tax.

Dated: March 8, 2019

First Nebraska Trust Company, Lincoln,
Nebraska, Petitioner

State of Nebraska)
)ss
County of Lancaster)

Robin Smith, a duly authorized officer of Petitioner, being first duly sworn upon oath, deposes and says on behalf of the Petitioner named in the above Petition, the undersigned has read the Petition, knows its contents, and that the facts stated in the Petition are accurate and complete to the best of the undersigned's knowledge and belief.

First Nebraska Trust Company, Lincoln, Nebraska,
Petitioner

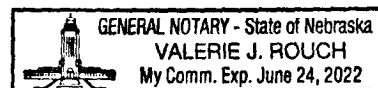
By:

Robin Smith
Robin Smith
Vice President & Trust Officer
440 South 13th Street
Lincoln, NE 68508

Subscribed and sworn to before me on March 8, 2019 by Robin Smith as trust officer, who is either personally known to me or identified by me through satisfactory evidence as required by law, on behalf of First Nebraska Trust Company, Lincoln, Nebraska.

Valerie J. Rouch
Notary Public

Christina L. Ball (Bar Id. # 21686)
Baylor Evnen, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
cball@baylorevnen.com



IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF

No. PR 18-288

C. JOHN GUENZEL, III, Deceased

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by reference, the Court Finds, Orders, and Determines that:

1. Petitioner has agreed to pay the full inheritance tax and notice to interested parties is dispensed with pursuant to Nebraska Revised Statutes Section 77- 2018.02(5).
2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.
3. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax; all deductions, credits, allowances, exemptions, and contributions by survivors to jointly owned property claimed therein, if any, are proper and are hereby allowed; and, as permitted by Section 77-2018.05 of the Nebraska Revised Statutes, the Nebraska inheritance tax is properly calculated in accordance with the probabilities at the time of decedent's death and at the date of the petition,
4. Inheritance tax is hereby assessed against the following named parties in the amounts specified:

| Beneficiary | | Tax Due |
|--------------------------------|----|-----------|
| CJ Guenzel, IV | \$ | 32,398.29 |
| Carla Beveridge | | 31,338.34 |
| Callie Guenzel | | 3,925.11 |
| Quinn Guenzel | | 3,925.11 |
| Cooper Guenzel | | 3,925.11 |
| Jack Beveridge | | 6,617.62 |
| Gage Beveridge | | 6,617.62 |
| Total Inheritance Tax Assessed | \$ | 88,747.20 |

and that the tax is apportioned to Lancaster County, Nebraska, and will draw interest at the legal rate prescribed by law commencing March 15, 2019, (twelve months after date of death). The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

5. Court costs are due herein in the amount of \$ paid.

DATE OF DEATH: MARCH 15, 2018

Dated: _____

By The Court:

County Judge

Christina L. Ball (Bar Id. # 21686)
Baylor Evnen, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
cball@baylorevnen.com
www.baylorevnen.com

**Proposed order scanned
to Judge for review
MAR 15 2019**

IN THE COUNTY COURT OF LANCASTER COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF

No. PR 18-288

C. JOHN GUENZEL, III, Deceased

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed herein and incorporated by reference, the Court Finds, Orders, and Determines that:

1. Petitioner has agreed to pay the full inheritance tax and notice to interested parties is dispensed with pursuant to Nebraska Revised Statutes Section 77- 2018.02(5).

2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.

3. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax; all deductions, credits, allowances, exemptions, and contributions by survivors to jointly owned property claimed therein, if any, are proper and are hereby allowed; and, as permitted by Section 77-2018.05 of the Nebraska Revised Statutes, the Nebraska inheritance tax is properly calculated in accordance with the probabilities at the time of decedent's death and at the date of the petition,

4. Inheritance tax is hereby assessed against the following named parties in the amounts specified:

IN THE MATTER OF THE ESTATE OF

C. JOHN GUENZEL, III, Deceased

No. PR 18-288

ORDER DETERMINING AND
ASSESSING INHERITANCE TAX

| Beneficiary | | Tax Due |
|--------------------------------|----|-----------|
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| Jack Beveridge | | 6,617.62 |
| Gage Beveridge | | 6,617.62 |
| Total Inheritance Tax Assessed | \$ | 88,747.20 |

and that the tax is apportioned to Lancaster County, Nebraska, and will draw interest at the legal rate prescribed by law commencing March 15, 2019, (twelve months after date of death). The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

5. Court costs are due herein in the amount of \$ paid.

DATE OF DEATH: MARCH 15, 2018

Dated: March 15, 2019

By The Court:



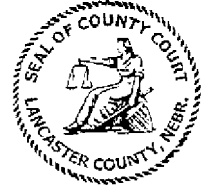
County Judge

Christina L. Ball (Bar Id. # 21686)
Baylor Evnen, LLP
Wells Fargo Center
1248 "O" Street, Suite 600
Lincoln, Nebraska 68508
Telephone: 402.475.1075
Facsimile: 402.475.9515
cball@baylorevnen.com
www.baylorevnen.com

CERTIFICATE OF SERVICE

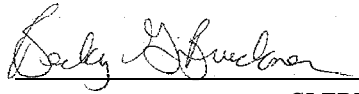
I, the undersigned, certify that on March 15, 2019 , I served a copy of the foregoing document upon the following persons at the addresses given, by mailing by United States Mail, postage prepaid, or via E-mail:

Christina L Ball
cball@baylorevnen.com



Date: March 15, 2019

BY THE COURT:



CLERK

Batch Number : 239935 Batch Date : 3/18/2019 User ID : CTONCP

| Batch Number | Do Ty | Document Number | Fund | G/L Date | Account Number Explanation | Account Description | Debit Amount | Credit Amount | C/A | LT | P | R |
|----------------|-------|-----------------|-------|-----------|---|---------------------|--------------|---------------|------------|----|---|---|
| | | | | | | | | | | | C | V |
| 239935 | CR | 86157 | 00011 | 3/18/2019 | 11.11110 | Treasurer'sCash | 88,747.20 | | C | AA | | |
| Line No | | 1.0 | | | Est CJohn Guenzel III/PR18-288 Lancaster County 100% | | | | | | | |
| 239935 | CR | | 00011 | 3/18/2019 | 9999.51910 | Inheritance Tax | | 88,747.20- | C | AA | | |
| Line No | | 2.0 | | | Est CJohn Guenzel III/PR18-288 First Nebraska Trust Co | | | | | | | |
| Document Total | | | | | | | 88,747.20 | 88,747.20- | AA Total | | | |
| Batch Total | | | | | | | Posted | | AA Total | | | |
| | | | | | | | Unposted | 88,747.20 | 88,747.20- | | | |
| Grand Total | | | | | | | Posted | | AA Total | | | |
| | | | | | | | Unposted | 88,747.20 | 88,747.20- | | | |

By

Date

*UP**3-18-2019*

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CLERK OF
LANCASTER COUNTY
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