

## LIMITED WARRANTY CERTIFICATE

Benson Financial and Elevate and Empower Trust agrees to provide, to bona fide purchasers of an authorized copyrighted Benson Financial Irrevocable Beneficial Spendthrift Trust, legal representation as necessary to appeal an adverse audit ruling and change by the Internal Revenue Service of a purchaser's trust tax return disallowing the exclusion from taxable income i) gains from the sale or exchange of a capital asset, ii) extraordinary dividends, or iii) taxable stock dividends that the trustee in good faith allocated to the corpus of the trust pursuant to IRC § 643 and that have not been paid, credited or required to be distributed to any beneficiary during the taxable year.

### Terms, Conditions, and Limitations of Warranty

1. The trust was purchased from Prive Trust and Benson Financial was paid its required royalty from said purchase.
2. The trust must be organized and structured to qualify as a bona fide irrevocable spendthrift trust in accordance with the Internal Revenue Service rules & regulations, the Restatement of Trusts, and all applicable state trust statutes. And the adverse audit change is not the result of what the Internal Revenue Service deems to be in improperly organized or structured your irrevocable spendthrift trust.
3. The adverse audit change is the disallowance by the Internal Revenue Service of deductions from taxable income of gains from the sale or exchange of a capital asset, extraordinary dividend, or stock dividends that the trustee in good faith allocated to the corpus of the trust (pursuant to IRC § 643) and which were not paid, credited, or required to be distributed to any beneficiary during the taxable year. And the adverse audit change results in additional taxes due on such disallowed deductions from taxable income.
4. The purchaser/taxpayer A) timely pays under protest the assessed additional taxes due on the disallowed deduction from taxable income for i) gains from the sale or exchange of a capital asset, ii) extraordinary dividends, or iii) stock dividends; B) timely provides notice as required by law of the intent to appeal the Internal Revenue Service audit change and assessment to the appropriate United States District Court; and C) timely notifies both Elevate and Empower Trust and Benson providing sufficient time to obtain counsel for purchaser and timely initiate proceedings in the United States District Court.