

EXHIBIT 5B

Thomas A. Jackson Estate

**Receipt, Release, Refunding and Indemnity Agreement
(Account without schedules in judicial format:
Other financial data provided)**

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF DUTCHESS

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In the Matter of the First and Final Account of Proceedings of
David R. Jackson, as Executor of the Will of

THOMAS A. JACKSON,

Deceased.

-----X

[Account without schedules in
judicial format: Other financial
data provided]

**RECEIPT, RELEASE,
REFUNDING AND
INDEMNITY AGREEMENT
AND WAIVER OF PROCESS**

File No. 2013-685

1. THOMAS A. JACKSON (the "decendent") died on August 8, 2013. The Dutchess County Surrogate's Court admitted the decedent's Will to probate and issued Letters Testamentary to David R. Jackson as Executor of the decedent's Will ("the Executor"), on August 30, 2013.

2. Articles FIRST, SECOND and THIRD of the decedent's Will dated April 21, 2013, provided for pre-residuary legacies of tangible personal property, partnerships and cash. The Executor has paid all such pre-residuary legacies and has obtained acknowledged receipts for those legacies.

3. By Article THIRD, the decedent's Will left his residuary estate to David R. Jackson as surviving Trustee of the "David R. Jackson Family Trust" (the "Trust") for the lifetime benefit of David R. Jackson, and Maria Jackson, and upon the death of the survivor of them (subject to a limited testamentary power in David R. Jackson), to remainderman.

4. The only persons interested in the settlement of this account of the Executor are:

Name and Address

David R. Jackson

Relationship

Brother

Nature of Interest

Income and permissible

<u>Name and Address</u>	<u>Relationship</u>	<u>Nature of Interest</u>
645 Fifth Street P.O. Box 240673 Kingman, Arizona		principal beneficiary of Trust, Executor of Will and Co-Trustee of the David R. Jackson Family Trust
Maria Jackson 645 Fifth Street P.O. Box 240673 Kingman, Arizona	Sister-in-law	Secondary income and permissible principal beneficiary of the Trust
Holly Jackson Jones (referred to in the Will as "Holly C. Jones") 207 120 th Street, S.E. Seattle, WA	Niece	Contingent remainderman of Trust subject to exercise of limited power of appointment
Angela R. Jackson 525 W. Kiernan Avenue Portland, Oregon	Niece	Same
John F. Jackson 1717 E. 16 th Seattle, WA	Nephew	Same
Chris Johnson 923 A Street Phoenix, Arizona	Step-Nephew	Same
John Shute 11930 Glacier Highway #8 Phoenix, Arizona	None	Successor Co-Trustee of the David R. Jackson Family Trust

The above-named persons are of full age and sound mind.

5. The administration of the estate is virtually complete. David R. Jackson (hereinafter sometimes referred to as the "Accounting Party"), represents that he has previously caused the preparation of and has filed the New York State Estate Tax Return, Form ET-706,

(together with the United States Estate Tax Return attached to it (called the "Tax Returns")), which Tax Returns are attached to this Agreement as Exhibit A. He will cause the preparation of the United States Fiduciary Income Tax Return, Form 1041, and the New York State Fiduciary Income Tax Return, Form IT-205, for the first and final income tax year of the estate in 2014, (the "Fiduciary Income Tax Return"), copies of which will be furnished to the Releasing Parties upon request. He has filed the Inventory for the Estate in the Dutchess County Surrogate's Court, attached to this Agreement as Exhibit B. Additionally, he has prepared the checkbook reconciliation and statement of final distribution attached to this Agreement as Exhibit C. The foregoing documents (collectively, the "Account") comprise a complete and accurate summary of all receipts and disbursements of the principal and, upon the filing of the 2014 Fiduciary Returns, all receipts and disbursements of the income of the Estate from August 8, 2013, the decedent's date of death, up to and including the date hereof.

6. The Accounting Party is prepared to proceed with the judicial settlement of his account as Executor in the Surrogate's Court, Dutchess County. More than seven (7) months have elapsed since the issuance of Letters Testamentary to the Executor.

7. David R. Jackson (individually and as Trustee) and John Shute, (as Trustee), Maria Jackson, Holly Jackson Jones, Angela R. Jackson, John C. Jackson, Chris Johnson and John Shute, as the persons interested in the estate (hereinafter referred to as the "Releasing Parties"), desire to avoid the expense and delay which would be entailed by a judicial settlement of the account of the Executor, and request that the account be informally settled. The Executor is willing to do so in consideration of the release, discharge and agreements of indemnity set forth herein.

**IN CONSIDERATION OF THE PREMISES AND OF THE
MUTUAL COVENANTS AND AGREEMENTS HEREIN CONTAINED**

A. The Releasing Parties hereby acknowledge that:

1. Each of them has had full opportunity to examine the Account and all books and records of the Executor (which are held and shall continue to be held at the Executor's residence at 645 Fifth Street, Kingman, Arizona), to obtain all the information regarding the administration of the estate during said period and to retain and consult independent counsel and/or accountants to advise them as to the Account, as to their rights with respect to the principal and income of the estate, and as to the nature and effect of this instrument. To the extent that any Releasing Party has failed to avail himself of such opportunity, such failure is the result of his or her own volition, and he or she hereby waives the right to do so.

2. The Account fully and accurately sets forth all assets received or receivable by the Executor, all assets distributed by him and all income received by the Executor, and there are no other assets or property and no profits or increases or income other than those set forth in the Account which could or should have been collected or realized by the Executor, or with which he is or could or should be chargeable.

3. All expenditures shown by the Account, including, without limitation, administration expenses and taxes, were duly and properly paid at the time and in the amounts shown by the Account and the Executor is duly entitled to credit therefor.

B. David R. Jackson, as Executor, represents that, to the best of his knowledge (and on the advice of the estate's attorneys), all taxes due from the estate have been paid and that no taxes, interest or penalties are due to the New York State and the Internal Revenue Service or any state or local taxing authority, except that Federal and New York State Fiduciary Income

Tax Returns will be due for the fiscal year ending in 2014.

C. David R. Jackson, as Executor, has waived Executor's commissions otherwise payable to him.

D. The net residuary estate, consisting of the remaining assets shown on the Reconciliation, will be distributed to David R. Jackson, and John Shute, as Trustees of the David R. Jackson Family Trust.

E. The Releasing Parties ratify, confirm and approve the Account and all of the items set forth therein, in its entirety, and accept the Account as the equivalent of and a substitute for formal schedules of account in an accounting proceeding in the Surrogate's Courts of the State of New York.

F. The Releasing Parties do hereby:

1. Ratify and approve each and every act of the Accounting Party in connection with the administration of estate.

2. Release, remise, acquit and forever discharge the Accounting Party and his executors or administrators of and from any and all further liability or accountability to himself or herself and his or her successors and assigns because of or in respect of the acts and transactions of the Accounting Party in the administration of the estate.

3. The Releasing Parties agree that if any debts, taxes, claims or charges come due after the execution of this Agreement, including the costs of defending or adjusting the same, David R. Jackson and John Shute, as Trustees of the David R. Jackson Family Trust shall (upon written demand by the Executor) promptly refund to the Executor any part or all of the distribution made to them.

G. Each of the Releasing Parties, for himself or herself and his or her distributees,

executors, administrators and assigns, indemnifies and holds harmless David R. Jackson, individually and as Executor, of, from and against any and all claims and demands (together with all legal and other expenses of defending or adjusting the same) which may at any time be made by, and any and all accountability, liability and obligations whatsoever which may at any time be owing to, any and all of the descendants of any of them (whether now living or born after the execution of this Agreement) who may become interested in the estate, having, or claiming to have, a present or future vested or contingent interest in the estate, arising out of, or in connection with, said estate, or the administration of said estate by the Executor.

H. This instrument shall inure to the benefit of the Accounting Party, and his heirs, executors, administrators and assigns, and shall be binding upon the Releasing Parties, upon their successors and assigns, and upon any person or entity claiming through them.

I. This agreement shall be deemed to have been made in the State of New York, and shall be governed by, and construed in accordance with, the laws of the State of New York applicable to agreements made and to be entirely performed within such State.

J. This agreement may be executed in counterparts, each of which shall be deemed to be an original of this agreement.

IN FURTHER CONSIDERATION OF THE PREMISES, the Accounting Party hereby represents that the Account comprises, to the best of his knowledge, complete and accurate statements of all receipts and disbursements of the principal and of the income of the Estate, and of all the sums and assets which should have been received and disbursed in connection therewith, and agrees to accept this Receipt, Release, Refunding and Indemnity Agreement and Waiver of Process in lieu of a judicial settlement of his account. The Releasing Parties do hereby waive Citation or other process in any accounting proceeding of David R. Jackson, as

Executor of the Estate.

WITNESS the due execution hereof by the parties as of May 31, 2014.

ESTATE OF THOMAS A. JACKSON

By:

David R. Jackson, Executor

David R. Jackson, individually and Co-Trustee of
the David R. Jackson Family Trust

Maria Jackson

Holly Jackson Jones

Angela R. Jackson

John C. Jackson

Chris Johnson

John Shute, as the Co-Trustee of the David R.
Jackson Family Trust

[Acknowledgments]