LIMITED LIABILITY COMPANY
MANAGEMENT AGREEMENT

By executing this document, the manager confirms the following with regard to the activities of the Limited Liability Company (herein referred to as 'Company'):

1 **Required Distributions:** Manager is aware of the rules surrounding required minimum distributions beginning at age 70.5 for Traditional IRA owners and confirms that all steps will be taken to insure that this requirement can be met. **Distributions can not be taken directly from the Company. The Company must send funds back to the IRA for distributions to the IRA owner.**

2 **Prohibited Transactions:** Manager has reviewed and fully understands IRS and DOL code with regard to prohibited transactions and disqualified persons. Further, manager will be responsible for insuring that the Company does not engage in any transaction prohibited by Code Section 4975, Code Section 408, or any other provision of the IRS or DOL Code.

3 **Record Keeping:** The manager is responsible for all record keeping for the Company transactions. This would include, but not be limited to, records of all investments, asset sales, capital gain and dividend or interest income. If the Company has offshore investments, the manager is responsible for all IRS reporting with regard to the holding of foreign assets. Manager is also responsible for reporting the fair market value (FMV) of all assets held by the LLC to the custodian as of each year end. Said FMV shall be established by a qualified third party.

4 **Disqualified Persons:** Manager shall not allow the Company to engage in any type of Self-dealing/Personal Benefit transaction or a transaction that involves a Disqualified Person. Manager has reviewed and fully understands the IRS and DOL code with regard to Individual Retirement Accounts as it relates to Disqualified Persons.

5 **UBTI:** The manager acknowledges that if the Company engages in a business that is unrelated to its primary purpose as set forth in the Company's operating agreement or generates debt financed income as defined pursuant to Code Section 514, any income derived from such business may be subject to 'unrelated business taxable income' (UBTI) and the manager is solely responsible for determining if a transaction is subject to UBTI and, if so, accurately calculating, reporting, and paying such UBTI.

General: Manager has sole responsibility for insuring that the Company does not engage in any activity, investment, or transaction that violates any section of IRS or DOL Code as it relates to Individual Retirement Accounts and further acknowledges that it is the manager's responsibility to read and understand the IRS and DOL code as it is currently and as it may change in the future as it relates to Individual Retirement Accounts. In addition, manager agrees to have the records of the LLC reviewed by a qualified professional for compliance with said codes.

	_____	_____	_____
(Manager)	Print Name	Signature	Date
	_____	_____	_____
(Manager)	Print Name	Signature	Date

Sunwest Trust, Inc IRA Account No. _____