

COPY

Exhibit 4

UNOFFICIAL

ESTATE OF	§	IN PROBATE COURT
NELVA E. BRUNSTING,	§	NUMBER FOUR (4) OF
DECEASED	§	HARRIS COUNTY, TEXAS

CARL HENRY BRUNSTING, et al	§
V.	§
ANITA KAY BRUNSTING, et al	§

Unsworn Declaration of
Richard K. Ridders, CPA, MS, CSEP

STATE OF IOWA	§
	§
COUNTY OF SIOUX	§

1. My name is Richard K. Ridders. I am over the age of twenty-one, a resident of Sioux County, Iowa, and competent to make this declaration. The facts in this declaration are true, correct, and based on my personal knowledge.

2. All references in this Declaration to the "Decedent's Trust" are to the Elmer H. Brunsting Decedent's Trust. All references in this Declaration to the "Survivor's Trust" are to the Nelva E. Brunsting Survivor's Trust. The Decedent's Trust, the Survivor's Trust, and the Qualified Beneficiary Distribution Trusts are collectively referred to herein as the "Brunsting Trusts."

3. I am licensed under Iowa law as a Certified Public Account and am authorized to practice Public Accountancy in Iowa. I have been licensed in Iowa since January 1989.

4. My education and experience background is as follows:

- A. Bachelor of Science, Westmar College, 1988.
- B. Licensed as a CPA under Iowa law since 1989.
- C. Master of Science in Taxation, Washington School of Law, 1994.
- D. Certified Specialist in Estate Planning, 2001.

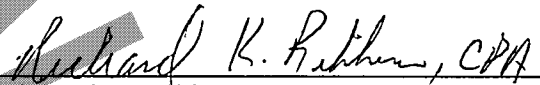
E. Partner with Kroese & Kroese, P.C. since 1990, where I have been doing tax preparation and consulting for businesses and individuals since 1987. More specifically, but not exclusively, I advise clients on corporate taxation, estate work, income tax planning and compliance, closely held businesses, farm taxation, and IRS representation. Prior to joining Kroese & Kroese, I farmed for over twelve years and understand the peculiarities involved with the agriculture sector.

5. I am familiar with the Brunsting Trusts, and have been handling tax issues for the Brunsting Trusts for many years.

6. I have reviewed the 1ST Amended 2024 Estate Distribution Overview in Support of a 2024 Distribution.

7. Based on my professional accounting experience, my business experience, my knowledge of the Brunsting Trusts, and my knowledge of the Brunsting tax obligations, both in the past, and those that in reasonable probability may occur in the future, it is my professional opinion that it is imperative that the Brunsting Trusts pay the legal fees and expenses incurred to date. The primary but not exclusive reason is because there is 2024 Brunsting Trust income that can be significantly reduced by the payment of the legal fees and expenses. When I say "pay," I mean payment must occur before December 31, 2024, in order to be deductible in calendar year 2024.

8. It is also my professional opinion that if the pending request for the payment of legal fees and expenses is not paid before December 31, 2024, then, effective January 1, 2025, the payment of those fees and expenses will be of no tax benefit in calendar year 2025.


Richard K. Ridders, CPA, MS, CSEP

STATE OF IOWA §
 §
COUNTY OF SIOUX §

My name is Richard K. Ridders. My date of birth is . My office address is 675 S. Main Ave., Sioux Center, Sioux County, Iowa. I declare under penalty of perjury that the foregoing is true, correct, and based on my personal knowledge.

Executed in Sioux County, State of Iowa, on this November 25, 2024.


Richard K. Ridders, Declarant