

as Trustee may reasonably deem equitable and just under all the circumstances.

(j) To improve or develop real estate; to construct, alter or repair structures upon real estate; to settle boundary lines, easements and other rights with respect to real estate; and to partition and to deal or join with co-owners and others in dealing with real estate in any way.

(k) To make distributions in cash or in kind or partly in cash and partly in kind.

(l) To sell any property to or to purchase any property from or to otherwise deal with any other trust created by Trustor or Trustor's estate at the fair market value thereof and upon such other terms as are fair for all concerned, as determined by Trustee, even though Trustee is serving as Trustee of more than one trust.

(m) To file such returns and pay such taxes as may be required under the tax laws of the United States, any state, any political subdivision of any state or any foreign country; to make any election permitted by any tax law, if in his opinion such election is in the best interest of the trust and the beneficiaries thereof; and to agree to such apportionment of taxes as Trustee deems equitable under the circumstances.

(n) To continue or discontinue any business, including any proprietorship, joint venture, partnership or corporation in which the Trustor was previously engaged prior to the transfer of said business to the trust; and if Trustee deems it advisable, to enter into or form a partnership or to incorporate any such business or have renewed the

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