

differences in valuation on exchange or partition by giving or receiving consideration, and to dedicate easements to public use without consideration.

(l) To make ordinary or extraordinary repairs or alterations in buildings or other structures, to demolish any improvements, to raze existing and erect new party walls or buildings.

(m) To continue and operate any business owned by me at my death and to do any and all things deemed needful or appropriate by my executor and trustee, including the power to incorporate the business and to put additional capital into the business, for such time as she shall deem advisable, without liability for loss resulting from the continuance or operation of the business except for her own negligence; and to close out, liquidate, or sell the business at such time and upon such terms as she shall deem best.

(n) To collect, receive, and receipt for rents, issues, profits and income of my estate or the trust estate.

(o) To insure the assets of my estate or the trust estate against damage or loss and my executor and trustee against liability with respect to third persons.

(p) In buying and selling assets, in lending and borrowing money, and in all other transactions, irrespective of the occupancy by the same person of dual positions, to deal with itself in its separate, or any fiduciary capacity.

(q) To compromise, adjust, arbitrate, sue on or defend, abandon or otherwise deal with and settle claims in favor of or against my estate or the trust estate as my executor and trustee shall deem best.

(r) To employ and compensate agents, accountants, investments, advisers, brokers, attorneys-in-fact, attorneys-at-law, tax specialists, collectors and other assistants and advisors deemed by my executor and trustee needful for the proper settlement of my estate or administration of the trust estate, and to do so without liability for any neglect, omission, misconduct, or default of any such agent or professional representative provided he was selected and retained with reasonable care.

(s) To determine, irrespective of statute or rule of law, what shall be fairly and equitably charged or credited to income and what to principal notwithstanding any determination by the courts or by any custom or statute and whether or not to establish depreciation reserves.