

sublease, mortgage, improve, develop, sub-divide, or otherwise deal in the same upon such terms as he may deem proper and to execute and deliver deeds, leases, mortgages, or other instruments relating thereto. Any sale or lease may be made for such period of time as Trustee may deem proper and without the approval of any court and may extend beyond the term of said instrument;

25. To decide with absolute discretion how commissions, attorneys' fees, and other administration expenses shall be taken as tax deductions and to charge Trustee commissions, fees and expenses to principal and/or income, and the determination in this respect shall be final and conclusive upon all persons interested hereunder whether or not the amount of their respective interests or shares are thereby affected; provided, however, that adjustments between principal and income may, in the exercise of absolute discretion be made if deemed advisable;

26. To determine whether or not to amortize the premium on any investment, or to allocate to income all or any part of any discount on any investment, and the decision with respect thereto shall be conclusive upon all persons interested hereunder.

27. To consider, so far as permitted by law, all extraordinary dividends, whether in cash or in stock, and all realized appreciation in the value of stocks, bonds, securities or other property, resulting from the sale or other disposition thereof, principal and not income, but ordinary stock dividends paid regularly by a corporation in lieu of or in addition to regular cash dividends shall be considered income and not principal; provided, however, that the determination by the Trustee as to whether any dividends shall be apportioned or allocated in whole or in part to principal or income shall, so far as permitted by law, be conclusive and binding upon all persons now or hereafter interested in the trust estate.

28. To keep adequate books and records of receipts, disbursements and transactions in accordance with generally accepted accounting procedures and to set up or not set up reserves

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