execute powers of attorney to authorize another to vote as proxy for said trustee, to employ agents and counsel and determine and pay reasonable compensation therefor, and to reimburse itself for these and any other expenses and charges he may deem necessary to incur.

- (4) In making any division or distribution of the trust estate, the trustee shall have the power to value and appraise any assets and to distribute such assets in kind at such appraised value; said trustee shall have authority to determine any question which may arise as to what constitutes income and what constitutes principal or corpus.
- (5) Said trustee shall cause and permit the net income accruing from said trust estate to accumulate until my son, L. L. Echols, Jr., shall arrive at the age of twenty-one years, at which time said trustee shall pay to my said son, L. L. Echols, Jr. an amount equivalent to one-third of said accumulative net income, and thereafter my said trustee shall pay to my said son, L. L. Echols, Jr., annually, the net income accruing from said trust estate until my said son above named arrives at the age of twentyfive years, at which time said trustee shall pay to my said son another payment equivalent to one-third of the accumulated income, and thereafter pay to my said son annually, the net income accruing from said trust estate until my said son arrives at the age of thirty years, at which time said trustee shall pay to said son a payment representing the final one-third of the accumulated income and thereafter pay to my said son the net income accruing from said estate until he arrives at the age of thirty-five years, at which time my said trustee shall transfer, assign and convey to my said son the corpus of said trust. However, should my said son die prior to the termination of this trust leaving a child or children, such child or children will receive the payments and