

in order to make distributions; to hold, manage, invest, and account for the several shares or parts thereof by appropriate entries on the Trustee's books of account; and to allocate to each share or part of share its proportionate part of all receipts and expenses; provided, however, the carrying of several trusts as one shall not defer the vesting in title or in possession of any share or part of share thereof.

(20) To make payment in cash or in kind, or partly in cash and partly in kind upon any division or distribution of the Trust Estate (including the satisfaction of any pecuniary distribution) without regard to the income tax basis of any specific property allocated to any beneficiary and to value and appraise any asset and to distribute such asset in kind at its appraised value.

(21) In general, to exercise all powers in the management of the Trust Estate which any individual could exercise in his own right, upon such terms and conditions as it may deem best, and to do all acts which it may deem necessary or proper to carry out the purposes of this Trust.

(22) To purchase property, real or personal, from the Settlor's general estate upon such terms and conditions as to price and terms of payment as the Settlor's executor or administrator and the Trustee shall agree, to hold the property so purchased in the Trust although it may not qualify as an authorized trust investment except for this provision, and to dispose of such property as and when the Trustee shall deem advisable. The fact that the Settlor's executor or administrator and the Trustee are the same shall in no way affect the validity of this provision.

(23) To lend funds to the Settlor's general estate upon such terms and conditions as to interest rates, maturities,