

3. The support and maintenance in the manner in which they are accustomed on the date of this Declaration of any person, whether adult or minor, dependent on the Trustor for such support and maintenance, including specifically, Trustor's spouse and children (children until age twenty-one (21)).

**ARTICLE III**  
**TAX TREATMENT OF REVOCABLE "GRANTOR TRUST"**

Pursuant to the Trustor's powers of this Trust, the Trustor has the right to amend this Trust in whole or in part and, therefore, while the Trustor is alive, for income tax purposes, the Trust shall be treated as a revocable "Grantor Trust" pursuant to IRC Sec. 678. All items of income and expense related to the assets of the Trust or its operation shall be reported by the Trustor as if owned by him on his personal Form 1040 tax return.

**ARTICLE V**  
**POWERS OF TRUSTEE**

A. To carry out the purposes of this trust, and subject to any limitations stated elsewhere in this trust, the Trustee is vested with the following powers, in addition to those now or hereafter conferred by law, affecting the trust and the real and personal property of the Trust Estate:

1. The Trustee is authorized to retain in the trust for such time as he may deem advisable any property received by him from the Trustor, whether or not such property is of the character permitted by law for the investment of trust funds, and to operate at the risk of the Trust Estate any business or property received by him from the Trustor.
2. The Trustee is authorized to buy, sell and trade in securities of any nature (including "short" sales) on margin, and for such purpose may maintain and operate margin accounts with brokers, and may pledge any securities held or purchased by him as security for loans and advances made to the Trustee.
3. The Trustee is authorized to invest trust assets in securities of every kind, including debt and equity securities, commodities of every nature, including precious metals, and contracts for the future de-

Declaration of Trust

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