

**CERTIFICATION OF TRUST  
OF THE KOSOFSKY LIVING TRUST**

**TO:**

The undersigned, Jacqueline Fondanaux Kosofsky, as sole Trustee of the Kosofsky Living Trust, certifies as follows:

1. The Trust was created on June 11, 2004, by Marvin Kosofsky and Jacqueline Fondanaux Kosofsky as trustors, under that certain Declaration of Trust executed on that date. Marvin Kosofsky died on March 5, 2021.
2. NAME OF TRUST. The name of the Trust is the Kosofsky Living Trust.
3. TRUSTEE(S). The currently acting Trustee of the Trust is Jacqueline Fondanaux Kosofsky.
4. TRUST PROPERTY. The Trustee is now holding as Trustee of the Trust one or more items of property, which constitute the Trust Property.
5. REVOCABILITY OF TRUST. The Trust is irrevocable.
6. POWERS OF TRUSTEE(S). The Trustee has the powers for managing the Trust and the Trust Property attached hereto as Exhibits A-1 and A-2.
7. TAXPAYER IDENTIFICATION NUMBER. The taxpayer identification number of the Trust is 86-6739546.
8. MANNER IN WHICH TITLE OF TRUST ASSETS SHALL BE TAKEN. Title to trust assets should be taken in the following form: Jacqueline Fondanaux Kosofsky, Trustee of the Kosofsky Living Trust established by that certain Declaration of Trust dated June 11, 2004.
9. NO REVOCATIONS, MODIFICATIONS OR AMENDMENTS. The Trust has not been revoked, modified, or amended in any manner that would cause the representations contained in this Certification of Trust to be incorrect.
10. SIGNED BY ALL CURRENTLY ACTING TRUSTEE(S). This Certification of Trust is being signed by the currently acting Trustee of the Trust.
11. ACCURACY. This Certification of Trust is a true and accurate statement of the matters referred to herein.

12. SIGNATURE AUTHORITY. The Trustee who is required to sign in order to exercise the powers of the Trustee under the Trust has executed this Certification of Trust.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

DATED: 5/12/2021.

  
Jacqueline Fondanaux Kosofsky, Trustee

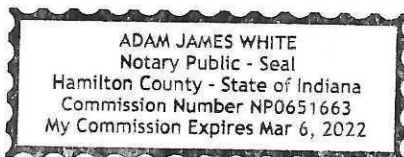
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF Indiana )  
 ) ss.  
COUNTY OF marion )

On 05/12/2021, before me, Adam James White,  
Notary Public, personally appeared Jacqueline Fondanaux Kosofsky, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Adam James White  
Notary Public

## **EXHIBIT A-1**

Sections 4.05 and 4.05 A. through 4.05 H. and Section 4.11 of Part Four of the Kosofsky Living Trust.

4.05 Powers and Discretions of Trustee. Except as limited in any other provision of this instrument, the Trustee shall possess, in addition to those powers now or hereafter conferred by law, the following powers and discretions with respect to administering each Trust established hereunder:

4.05 A. Powers Respecting Claims and Actions. To compromise, arbitrate, or otherwise adjust claims in favor of or against the Trust, and to institute, compromise, and defend actions and proceedings in the manner and subject to court approval as is required by law. In this connection, the Trustee is authorized to file claims or maintain actions thereon against the Trust in the manner prescribed by law, any such claim or action in no way disqualifying the Trustee from serving hereunder. As to a claim or action in which a Trustee has a personal interest, such Trustee may request in writing that all authority with respect thereto be exercised by the other then qualified and acting Trustee(s), if any. If there is no other Trustee(s) then qualified and acting, the Trustee may request in writing that such authority be vested in the next Successor Trustee appointed or nominated herein who, for purposes of this Section only, shall act as a Special Trustee hereunder. In the event that under applicable law, the aforementioned procedure is not permitted in connection with any claim or action in which the Trustee is an adverse party, holds an adverse interest, or otherwise has a conflict of interest, a Court of competent jurisdiction may be requested to act (or appoint a Special Trustee, Administrator, Receiver, or other appropriate person or entity to act) and represent the interests of the Trust in connection with such claim or action so as to permit the Trustee to continue to serve as to other matters.

4.05 B. Power to Lend to the Trust. To lend money to any person, including the Trust, the Estate of a Trustor, or any Trust created by a Trustor, provided that any such loan shall be adequately secured and shall bear a reasonable rate of interest.

4.05 C. Power to Purchase Property from the Trust. To purchase property at its fair market value from the Trust for adequate consideration in money or money's worth.

4.05 D. Power to Withhold Payment if Conflicting Claims Arise. To withhold from distribution, in the Trustee's discretion, at the time for distribution of any Trust Property (and without the payment of interest), all or any part of the property, as long as the Trustee shall determine in the Trustee's discretion that such property may be subject to conflicting claims, to tax deficiencies, or to liabilities, contingent or otherwise, incurred in the administration of the Trust Estate. Notwithstanding the foregoing, in no event shall the Trustee exercise any power or discretion granted hereunder in any manner which would cause the loss of a Marital Deduction in whole or in part.

4.05 E. Power Respecting Insurance. To purchase insurance on the life of any beneficiary hereunder, or health and accident insurance for such beneficiary, from reputable insurance companies, and to pay the premiums therefor from the principal of the Trust Property. Subject to the powers granted to the Trustee under paragraphs (1) and (2) below, the beneficiary of each such policy shall be the Trust of which the insured is the income beneficiary.

(1) With respect to any policy of insurance on the life of any person which may form a part of the Trust Property, to exercise and enjoy for the benefit of the Trust, as absolute owner of such policy or policies, any benefits, rights, and privileges under such policies, including, but not limited to, the right to borrow upon and pledge such policies for a loan or loans, to surrender them for their cash surrender value, or to surrender or join in the surrender of such policies for predated policies having an aggregate value equal to the policies at time of surrender. The Trustee shall not be required to pay any premiums or other assessments on any life insurance policy which are required to maintain it as a binding insurance contract.

(2) Notwithstanding any provision in this Section to the contrary, after the death of the Trustor first to die, no individual acting as a Trustee hereunder shall have any authority to exercise any of the powers granted herein with respect to any policy of life insurance on such individual's life.

All such authority with respect to any such life insurance policy or policies shall be exercised by the other then qualified and acting Trustee(s) of the Trust, if any. If there is no other Trustee then qualified and acting, such authority shall be vested in the next Successor Trustee appointed or nominated herein who, for purposes of this Section only, shall act as a Special Trustee. The authority granted herein to the remaining Trustee(s), or to the Special Trustee, as the case may be, shall include, but not be limited to, the power to designate the beneficiary or beneficiaries of such life insurance policy, the power to pay premiums, charges, or other assessments thereon, and the power to select the method under which the proceeds of such life insurance policy are to be paid.

(3) Upon receipt of proof of death of the insured under any policy of life insurance contained in the Trust Property, the Trustee shall use reasonable efforts to collect all sums payable under said policy. All sums so received shall become part of the principal of the Trust Property, except for interest paid by the insurer which shall be added to income. All such sums shall be held, administered, and distributed in accordance with the provisions of this Living Trust. In connection with such life insurance policies, the Trustee shall have full power to compromise, arbitrate, or otherwise adjust any claim, dispute, or controversy arising under any such policy, and shall have the authority to initiate, defend, settle, and compromise any legal proceeding necessary in the Trustee's discretion to collect the proceeds of any such policy. The Trustee's receipt to any insurer for the insurance proceeds under such policy shall be considered in full discharge of the insurer's liability to the Trust or Trust Property, and the insurer shall not be under any duty to inquire into the disposition or application of policy proceeds.

4.05 F. Powers Respecting Intertrust Relations. In the event that more than one Trust is established by this Living Trust, the power to retain or invest the Trust Property in such manner that each Trust shall own an undivided common interest therein. In this connection, the Trustee need not physically segregate or divide the Trust Property of Trusts created herein, except as segregation or division may be required by the termination of any of such Trusts, but the Trustee shall keep separate accounts for the Trust Property of each Trust. In addition, the Trustee may in the Trustee's discretion effect transactions among or between the various Trusts, including, but not limited to, sales and exchanges of property and loans, with adequate security and reasonable interest rates and other terms.

4.05 G. Power to Transfer Trust to or from Another Jurisdiction. Except with respect to Trust Property of a

Qualified Domestic Trust; to remove any and all of the Trust Property of one or more Trusts to or from any state of the United States or any foreign jurisdiction. Upon such removal, the laws and courts of such other state or foreign jurisdiction shall govern the administration thereof unless and until its removal therefrom or distribution thereof.

4.05 H. General Powers. To do any and all other acts necessary, proper, or desirable for the benefit of the Trust Property, the Trust, and its beneficiaries, and to effectuate the powers conferred upon the Trustee hereunder. The enumeration of certain general powers of the Trustee shall not limit the Trustee's general powers, the Trustee being vested with and having all the rights, powers, and privileges which an absolute owner of the same property would have.



4.11 Power to Divide Trusts. The Trustee shall also have the power to divide any trust(s) created in this Living Trust into two or more separate trusts, of equal or unequal value, which trusts shall be administered under all the same terms and conditions as otherwise provided herein, in order that any exemption from generation skipping tax under Chapter 13 of the Internal Revenue Code may be allocated to one such trust to the exclusion of the other(s) or disproportionately between them. The Trustee shall also have the power to effect or elect such

allocation provided that such trusts are treated as separate trusts under applicable state law, or otherwise qualify a portion of the Trust Property for such exemption.

## **EXHIBIT A-2**

Sections 5.08 and 5.08 A. through 5.08 O. of Part Five of the Kosofsky Living Trust.

5.08 Additional Powers and Discretions Granted to Trustee. Except as limited in any other provision of this Living Trust or as may be limited by provisions of law relating to the Marital Deduction, the Trustee shall possess in addition to powers granted to the Trustee elsewhere in this Living Trust, the following powers and discretions:

5.08 A. Power to Retain Trust Property. To retain the Trust Property, for so long as the Trustee, in his discretion, shall determine, without regard to diversification and whether or not the Trust Property is income-producing or whether or not the Trust Property would be a proper investment by the Trustee; provided, however, that no such property shall be retained if the retention of such property would cause the loss of the Marital Deduction otherwise available, in whole or in part.

5.08 B. Power to Operate and Reorganize Businesses and Partnerships. To continue to operate any business in which the Trust has any interest, for as long as the Trustee shall, in his discretion, determine, whether operated as a sole proprietorship, partnership, or corporation, and to incorporate such business, or contribute it to a partnership, general or limited, to organize or reorganize a corporation or partnership, or to otherwise reorganize or sell interests in such business as the Trustee, in his discretion, deems appropriate.

5.08 C. Power to Preserve Trust Property. To manage, control, improve, repair, partition, divide, subdivide and create or remove restrictions, easements, and other servitudes on the Trust Property and to carry insurance of the types and in the amounts which the Trustee shall, in his discretion, determine for

the purpose of protecting the Trust Property and the Trustee from liability and other risks.

5.08 D. Power to Sell, Exchange, Grant Options, and Lease. To sell the Trust Property, with or without notice, at either public or private sale, for cash or upon deferred payments; to exchange the Trust Property; to grant options to purchase the Trust Property; and to lease the Trust Property, individually or in community with others, for terms within or extending beyond the duration of the Trust, for any purpose, including exploration for and removal of gas, oil, and other minerals, using such procedures to consummate the transactions as the Trustee, in his discretion, deems advisable.

5.08 E. Power to Borrow and Hypothecate. To borrow money from any person, including a Trustee, for any purpose and upon such terms and conditions as the Trustee, in his discretion, deems proper, and to obligate the Trust and encumber the Trust Property by mortgage, deed of trust, pledge, or otherwise, using such procedures to consummate the transactions as the Trustee, in his discretion, deems fair and reasonable.

5.08 F. Power to Invest and Reinvest. To invest and reinvest any monies constituting Trust Property in the hands of the Trustee in every kind of property, real, personal, or mixed, and every kind of investment, wherever situated, with cash, on margin, or borrowed funds, specifically including, but not by way of limitation, deeds of trust, corporate obligations of every kind, stocks, preferred or common, options, futures contracts, and futures options, mortgage participations, Shares of investment trusts, investment companies, and mutual funds; to acquire partnership interests as either a general or limited partner; and to invest in money market certificates or in any common or commingled trust fund or funds now or hereafter established by and operated by and under the control of any stock brokerage entity, insurance company, bank or trust company, including any such entity acting as Trustee hereunder, all in conformity with the express provisions of the instruments establishing such money market certificates or common trust fund or funds.

5.08 G. Powers Respecting Securities. With respect to corporations or partnerships, the stocks, bonds, or other securities of which are Trust Property:

- (1) To vote in person or by proxy;
- (2) To consent to the merger, consolidation, reorganization, or dissolution of any of such corporations, or to the termination of any of such partnerships, or to the

modification or amendment of any partnership agreements or corporate organization documents;

(3) To consent to or join in the leasing, sale and leaseback, mortgaging, or sale of any property of such corporations or partnerships;

(4) To surrender, exchange, or substitute stocks, bonds, or other securities as an incident to the merger, consolidation, recapitalization, or dissolution, or as part of a plan of redemption or liquidation, of any corporations or partnerships;

(5) To pay all assessments, subscriptions, and other sums of money or to enter into or assume obligations which the Trustee, in his discretion, deems wise and expedient for the protection and maintenance of the proportionate interest of the Trust in said corporations or partnerships, or which are required as a condition to receive distributions therefrom;

(6) To enter into agreements making the Trust or the Trust Property liable for a pro rata Share of the liabilities of any corporations or partnerships which have been dissolved and which constituted Trust Property;

(7) To exercise any option or privilege which may be conferred upon the holders of such stocks, bonds, or other securities, either for the exchange or conversion of the same into other securities or for the purchase of additional securities and to make any and all payments which may be required in connection therewith;

(8) To join in the creation, modification, cancellation of or compliance with any voting trust, pooling agreement, partnership agreement, or any restrictive purchase or retirement agreement relating to any partnership interest or corporate Shares, and to transfer, exchange, pledge, or substitute securities pursuant thereto;

(9) To register, or qualify for exemption from registration, Shares in any corporation or other securities with any agency or agencies of any government (including, but not limited to, the Securities and Exchange Commission of the United States); to participate in any such registration, to apply for and to secure the approval of any agency of any government with respect to the sale of such Shares or other securities; to sell such Shares or other securities to the public or to private investors or to participate in the public or private sales of such Shares or other securities; to enter into an agreement with

respect to any such sale with any broker, investment banker, or underwriter; to incur and to pay all expenses necessary or appropriate in connection with any such registration, qualification, or sale; and to take all other action necessary or appropriate in order to consummate any such sale; and

(10) To take any other action with respect to such corporations or partnerships which the Trustee, in his discretion, deems necessary and proper to protect and further the interests of the Trust, the Trust Property and the beneficiaries thereof, and in so doing, to exercise any and all powers which may otherwise be granted to the legal owner of any such corporate Shares or partnership interests.

5.08 H. Power to Employ Consultants, Agents and Investment Advisors. The Trustee may employ custodians, attorneys, accountants, investment advisors, corporate fiduciaries, and any other agents or advisors to assist the Trustee in administering and managing a trust, and the Trustees may rely on the advice of these agents. The Trustee shall pay reasonable compensation for all services performed by these agents from a Trust Estate out of income or principal as the Trustee determines in his, her or its absolute discretion. These payments shall not decrease the compensation of the Trustee. Other provisions notwithstanding, the Trustee may enter into contracts with one or more individuals, firms, associations and/or corporations for the furnishing of investment advisory services and for discretionary accounts granting to such individuals, firms, associations, and/or corporations, the authority to purchase, sell, trade, and otherwise deal in securities owned by the Trust and to exercise all of the powers granted to the Trustee with respect to the investment of the assets of the Trust. If a Trustee shall serve both as Trustee and as legal counsel to the Trust or employ as such counsel a law firm of which the Trustee is a partner, principal, or principal of a partners, the Trustee or such firm shall be entitled to be compensated for the Trustee's or such firm's legal services, and the compensation as Trustee shall not affect or be affected by the compensation which the Trustee or such firm shall receive for legal services. Such compensation may be paid without and prior to court approval, except where such court approval is expressly required by law.

5.08 I. Powers Concerning Distributions. On any division or partial or final distribution of the Trust Property, to partition, allot, and distribute the Trust Property in undivided interests and in kind, or partly in cash and partly in kind, or entirely in cash, and at valuations determined in the Trustee's discretion; and to sell all or any portion of the Trust



Property as the Trustee deems appropriate to make such division or distribution. Notwithstanding any other provision of this Trust or any trust established hereunder, the Trustee need not allocate, apportion or divide any individual trust asset pro rata or proportionally among Trusts or Beneficiaries hereof. In making divisions or distributions, the Trustee need not consider the tax bases of the various assets that are being distributed, and no attempt need be made either to prorate the Trust Property among beneficiaries or to equalize the aggregate tax bases of assets distributed. Notwithstanding the foregoing, in no event shall the Trustee make any division or distribution of Trust Property which shall cause the loss of a Marital Deduction, in whole or in part.

5.08 J. Power to Make Tax Elections and File Returns. To refrain from or to take any action and to refrain from or to make any election, in the Trustee's discretion, which the Trustee is permitted by law to make or not make; to minimize the tax liabilities of the Trust, the Trust Property and its beneficiaries, if in the Trustee's discretion it is deemed desirable to do so; and to allocate or charge, or fail to allocate or charge, in the Trustee's discretion, the benefits or costs thereof among various beneficiaries. The Trustee may, in his discretion, make adjustments in the rights of any beneficiaries, or between the income and principal accounts, to compensate for the consequences of any tax election or any investment or administrative decision that the Trustee believes has had the effect of directly or indirectly preferring one beneficiary or group of beneficiaries over others; provided, however, that no such power shall be exercised to the extent that the same shall result in the denial or reduction of a Marital Deduction claimed by a Trustee.

5.08 K. Power to Disclaim Property or Restrict Power. In the Trustee's discretion, by written instrument, to disclaim any Trust Property within the time in which a disclaimer is valid for Federal tax purposes, or to release or to restrict the scope of any power that the Trustee may hold, whether such power or discretion is expressly or impliedly granted hereunder or by law.

5.08 L. Power to Appoint Co-Trustee or Successor. To designate a Co-Trustee or Successor Trustee or Successor Co-Trustee, such designation to be made in favor of either an individual or corporation, bank or trust company, authorized to do business as a corporate Trustee, and which corporation, bank or trust company has capital, undivided profits and surplus aggregating no less than \$25,000,000.00. Such designation may provide that the named individual or corporation, bank or trust company shall serve without bond. Such designation shall be in writing, and if required by law or at the discretion of the



Trustee, may be filed with a court having jurisdiction. Except as to the designation of a Co-Trustee by a named Trustee acting hereunder, any such designation shall not take precedence over the appointment of Trustee(s) set forth in this Living Trust, and in the case of a Qualified Domestic Trust such designation shall only be made in favor of an individual who is a citizen of the United States or a domestic corporation and otherwise meeting any qualifications required by the Internal Revenue Service for trustees of such trust.

5.08 M. Power to Maintain Accounts and Money Market Funds. To open and maintain accounts, money market funds, or certificates in the name of the Trustee with any bank, trust company, savings and loan association, insurance company, or stock brokerage firm authorized and doing business in any state of the United States of America, including any such institution then acting as Trustee. If more than one Trustee shall be acting, the Co-Trustee(s) may designate one or more of them to conduct banking activities and to make deposits, withdrawals, and endorsements upon giving written notice of such designation to the bank, trust company, savings and loan association, insurance company, or stock brokerage firm in question; and such bank, trust company, savings and loan association, insurance company, or stock brokerage firm shall be protected in relying upon such designation.

5.08 N. Power to Allocate Receipts and Expenses. To determine what is principal or income and apportion and allocate, in the Trustee's discretion, receipts and expenses as between those accounts. The Trustee shall exercise this discretion reasonably and in the best interest of the Trust Property and not for the purpose of preferring one beneficiary over another. Except insofar as the Trustee shall exercise this discretion, matters relating to the rights of beneficiaries among themselves as to principal and income shall be governed by the provisions of the California Revised Uniform Principal and Income Act from time to time existing, to the extent applicable, and to the extent not applicable, by customary accounting practices and procedures generally applied in connection with such matters. Notwithstanding the foregoing, in no event shall the Trustee exercise any power or discretion granted hereunder in any manner which shall cause the loss of a Marital Deduction, in whole or in part.

5.08 O. Nominee Name. To hold any and all Trust Property, including, but not limited to, real property, stocks, bonds, options, futures, futures contracts, or futures options, or other securities or interests therein, in the Trustee's or a nominee's name, including, but not limited to, a brokerage house or a real estate trust and to take and keep any or all of such stocks, bonds, or other securities in unregistered form and retain

them or any of them in such condition that ownership shall pass by delivery.