<u>TRUST AGREEMENT</u>

Michael H. Polaski Trust
Amended and Restated as of December 28, 2017

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Pursuant to Section 1.3 of the Trust Agreement dated October 24, 1991 (the "Trust Agreement") for the Michael H. Polaski Trust (the "Trust"), the undersigned Michael H. Polaski of Oak Creek, Wisconsin, the grantor of the Trust ("Michael" or the "Grantor"), upon delivery to the current trustees of the Trust (herein, together with their successors thereas from time to time hereafter, referred to as the "Trustee"), hereby amends and restates the Trust Agreement in its entirety as of the date hereof to be as follows:

I. Lifetime Administration

1.1 **Current Status.** The Trust shall continue to be known as the "Michael H. Polaski Trust." As of the date hereof, the Grantor's last will designates the Trust as a potential beneficiary of his estate. However, neither this Agreement nor such designation shall be deemed a restriction upon the power of the Grantor to change the terms of his last will in any manner whatsoever, and the Grantor shall not have any obligation to continue to designate the Trust as a beneficiary of any property over which he has a power of disposition.

1.2 **Funding of Trust.** The Trustee shall continue to be empowered, but shall not be obligated, to accept property conveyed to any trust hereunder, whether by the Grantor or other persons and whether during the Grantor's lifetime, pursuant to his or another person's last will or otherwise, all upon the condition that such property be added to the principal of such trust, and held, administered and distributed in accordance with the provisions for such trust under this Agreement, subject to such terms of conveyance as the Trustee may deem advisable and not inconsistent with the purposes of such trust. All property so conveyed during the Grantor's lifetime and not specifically allocated to another trust hereunder shall be transferred to the trust described in Section 1.4 (the "Lifetime Trust") to be held, administered and distributed in accordance with the provisions thereof. All property so conveyed after the Grantor's death shall be divided and transferred as provided in Section 2.2.

1.3 **Revocation and Amendment.** The Grantor continues to reserve the right, at his option during his lifetime, to revoke any trust hereunder by delivering to the Trustee a written instrument signed by himself declaring such revocation, and upon receipt of such instrument, the Trustee shall distribute all property of such trust to the Grantor. The Grantor also continues to reserve the right, at any time and from time to time during his lifetime, to amend this Agreement. Upon delivery to the Trustee of a written instrument signed by the Grantor setting forth any amendment allowed under this Section with respect to a trust hereunder, the provisions of this Agreement relating to such trust shall be deemed amended accordingly, provided, however, that neither the duties nor the liability of the Trustee shall be increased, nor its rate of compensation or power to resign diminished, retroactively without its consent. Notwithstanding the foregoing provisions of this Section, in the event that the Trustee accepts property conveyed or transferred to any trust hereunder described in Section 2.3, 2.4, 2.5, 2.6, 2.7 or 2.8 at any time during the Grantor's lifetime, the terms of this Agreement relating to such trust shall also thereupon become irrevocable and not subject to amendment with respect to such property, including all proceeds thereof and income thereon. Except as otherwise provided above and elsewhere in this Agreement, the Trust and this Agreement shall be irrevocable and not subject to amendment.

1.4 **Lifetime Trust.** Except as provided in Section 1.5, as long as the Grantor is alive, the Trustee shall invest, distribute and/or apply all property of the Trust in such manner as the Grantor shall direct or, in the absence of such direction, as determined by the Trustee to be in the best interests of the Grantor and/or as otherwise consistent with his intentions. Notwithstanding any provisions other than Section 1.5 hereof, the Grantor shall have the power to withdraw any or all income or principal of the Lifetime Trust during his lifetime. The power under the foregoing provision shall be exercisable only by the Grantor, shall extend to all property of the Lifetime Trust, shall be absolute and unqualified and shall be exercisable at any time and from time to time and in all events, and the Grantor may use or dispose, or direct the use or disposal, of any property so withdrawn in any manner whatsoever, including disposition by gift or last will. Nothing contained in this Agreement is intended to change the classification of any property contributed to the Trust by either or both of Michael or his wife, [redacted] and such property shall continue to be classified as marital, individual or other property, all as provided in any Marital Property Agreement in effect from time to time between Michael [redacted] and otherwise under Chapter 766 of the Wisconsin Statutes and other applicable law, and independently of this Agreement.

1.5 **Lifetime Trust Division.** If [redacted] predeceases Michael, all of [redacted] interest in the property of the Trust, including her one-half (½) interest in all marital, and her entire interest in all individual, property held by the Trust on the date of her death or received upon or by reason of her death, if any, shall be divided into two (2) shares, one of which (the "Family Share") shall be transferred to the trust described in Section 2.6 (the "Family Trust") to be held, administered and distributed in accordance with the provisions thereof, and the other of which (the "[redacted] Share") shall be further divided and transferred to trust(s) for the benefit of Michael during his lifetime as provided below. The Family Share shall consist of property equal to the lesser of (a) the amount of property received by the Lifetime Trust upon or by reason of [redacted] death and (b) [redacted] Unified Credit Amount. Unless the Family Share consists of all such property so received, the Family Share shall be a pecuniary amount and shall not participate in increases or decreases during the administration of [redacted] estate and the Lifetime Trust prior to its transfer to the Family Trust. [redacted] interest in all property of the

Trust remaining after the funding the Family Share shall be allocated to the [redacted] Share, [redacted] the other of which (the "Lifetime Share") shall remain in the Lifetime Trust to be held, administered and distributed in accordance with the provisions of Section 1.4. [redacted]. It is recognized that the size of the Family Share, [redacted] under the foregoing provisions of this Section may be affected by certain tax elections and the exercise of other discretion by the Trustee and/or [redacted] personal representative. It is also recognized that it is possible, depending upon the size of the estates of Michael and [redacted], the composition of their property, the year of their deaths and other factors, that no amount may be included in one (1) or more of such Shares. The Trustee may fund such Shares wholly or partly in kind and on a pro rata basis or otherwise, and by distributing property from time to time during the administration of the Lifetime Trust after [redacted] death, except that, to the extent reasonably possible, property shall be allocated among such Shares in a manner so as to achieve the intentions of the Grantor hereunder with respect to tax treatment under the Code and other matters. After [redacted] death, the Trustee may (e) advance property of the Trust estate to the personal representative of her estate or to another trustee holding title to property of hers to the extent required or appropriate to enable such personal representative or trustee to pay or otherwise satisfy debts and funeral expenses, estate administration expenses (including compensation of personal representatives and counsel), charitable pledges and gift, estate, inheritance, generation-skipping, succession and other taxes (including any interest and penalties thereon) ("Estate Liabilities"), if any, with respect to [redacted] or (f) apply such property in direct satisfaction of such Estate Liabilities; and neither such personal representative or trustee nor the recipient(s) of the property to which such Estate Liabilities relate shall be obligated to repay to the Trustee any property so advanced or applied. Notwithstanding the foregoing, the Trustee shall not be under any obligation to so advance or apply for such purposes property which if so advanced or applied might cause the imposition or increase of such Estate Liabilities or cause property otherwise immune from claims therefor to become subject thereto, provided, however, that such property may be loaned to, or used to purchase property from, such estate or trust.

1.6 **Term.** The term of each trust hereunder shall continue, subject to earlier termination in the manner herein prescribed, during the life of the Grantor and thereafter as herein provided.

II. Testamentary Administration

2.1 **Grantor Estate Settlement.**

(a) **Estate Liabilities**. After the death of the Grantor, the Trustee may (i) advance property of the Trust estate to the personal representative of the Grantor's estate or to another trustee holding title to property of the Grantor to the extent required or appropriate to enable such personal representative or trustee to pay or otherwise satisfy Estate Liabilities, if any, with respect to the Grantor or (ii) apply such property in direct satisfaction of such Estate Liabilities;

and neither such personal representative or trustee nor the recipient(s) of the property to which such Estate Liabilities relate shall be obligated to repay to the Trustee any property so advanced or applied. Notwithstanding the foregoing, the Trustee shall not be under any obligation to so advance or apply for such purposes property which if so advanced or applied might cause the imposition or increase of such Estate Liabilities or cause property otherwise immune from claims therefor to become subject thereto, provided, however, that such property may be loaned to, or used to purchase property from, such estate or trust.

(b) **Power and Authority**. In the event that the Grantor's estate is not subject to probate or until a personal representative is duly appointed to administer the Grantor's estate, the Trustee is hereby invested with all authority, power, discretion and elective rights which a duly appointed personal representative would have with respect to the Grantor's property, whether or not such property is included in the Grantor's probate estate, including the power to pay, litigate, compromise, settle or otherwise discharge any alleged or actual Estate Liabilities with respect to the Grantor; to recover and deposit in the Trust all property of the Grantor which under his last will or otherwise (all as determined by the Trustee without the necessity of a court determination) was intended by the Grantor to pass to the Trust upon his death; to file all federal, state and local income, excise, gift, estate, inheritance, generation-skipping, succession and other tax returns with respect to the Grantor and/or his estate and to make all elections which such personal representative would be entitled to make in connection therewith.

(c) **Savings Clause**. The Grantor intends that none of the foregoing or other provisions of this Agreement prevent any trust hereunder from qualifying as a designated beneficiary under section 401(a)(9) of the Code. Accordingly, no portion of any of the Estate Liabilities of Michael or [redacted] shall be satisfied from the proceeds of any stock bonus, pension or profit sharing plan, any annuity contract, any individual retirement plan or any other plan or arrangement which is subject to the distribution requirements of such section.

2.2 **Initial Trust Allocation.** Within a reasonable time after Michael's death, all of the property of the Trust, including any such property in which either or both of Michael or [redacted] have a marital or individual property interest and any other property received upon or by reason of Michael's death, if any, shall be, after satisfaction of Estate Liabilities with respect to the Grantor to the extent deemed appropriate under Section 2.1(a)[redacted] allocated, transferred and/or distributed as follows:

[redacted]

(c) **Residuary**. All of the remaining property of the [redacted] shall be allocated and transferred as follows, depending upon whether [redacted] survives Michael:

(i) If [redacted] survives Michael, all such remaining property shall be divided into two (2) shares, one of which (the "Family Share") shall be transferred to the Family Trust to be held, administered and distributed in accordance with the provisions of Section 2.6, and the other of which [redacted] shall be further divided and transferred to trust(s) for the benefit of [redacted] during her lifetime as provided below. The Family Share shall consist of [redacted] Unless the Family Share consists of all such remaining property, the Family Share shall be a pecuniary amount and shall not participate in increases or decreases during the administration of Michael's estate and the Trust prior to its transfer to the Family Trust. All property of the [redacted] remaining after the funding of the Family Share shall be allocated to the [redacted] Share, which shall be further divided into two (2) shares, [redacted] to be held, administered and distributed in accordance with the provisions of Section 2.5 and the other of which (the [redacted] Share") shall be transferred to the trust described in Section 2.4 (the [redacted] Trust") to be held, administered and distributed in accordance with the provisions thereof. The [redacted] Share shall consist of property equal to the lesser of [redacted] Unless the [redacted] Share consists of all such remaining property, the [redacted] Share shall be a pecuniary amount and shall not participate in increases or decreases during the administration of Michael's estate and the Trust prior to its transfer to the [redacted] Trust. All property of the [redacted] remaining after the funding of the Family Share and the [redacted] Share shall be allocated to the [redacted] Share. Notwithstanding the foregoing provisions of this Section, in the event that the [redacted] Share is less than the amount required to fund a [redacted] trust for [redacted] benefit upon Michael's death under Section 4 of [redacted] the Family Share and [redacted], in that order, shall be abated, and the [redacted] Share increased, accordingly.

(ii) If Michael survives [redacted] all such remaining property shall be divided into two (2) shares, one of which [redacted] Share") shall be transferred to the trust described in Section 2.7 [redacted] Trust") to be held, administered and distributed in accordance with the provisions thereof and the other of which (the "Family Share") shall be transferred to the Family Trust to be held, administered and distributed in accordance with the provisions of Section 2.6. The [redacted] Share shall consist of property equal to [redacted] Unless the [redacted] Share consists of all such remaining property, the [redacted] Share shall be a pecuniary amount and shall not participate in increases or decreases during the administration of the Grantor's estate and the Trust after Michael's death prior to its transfer to the [redacted] Trust. All remaining property of the Trust Estate shall be allocated to the Family Share.

(d) **Allocation and Funding**. In no event shall any Estate Liabilities be charged against or reduce the [redacted] Share or the [redacted] Share if such charge would reduce the Charitable Deduction or the Marital Deduction otherwise available with respect thereto, except to the extent that the property otherwise available is insufficient to satisfy such Liabilities and satisfaction thereof is appropriate under Section 2.1(a). It is recognized that the size of the [redacted] Share, the [redacted] Share, the Family Share, the [redacted] Share, the [redacted] Share, the [redacted] Share and the [redacted] Share under the foregoing provisions of this Section may be affected by certain tax elections and the exercise of other discretion by the Trustee and/or Michael's personal representative. It is also recognized that it is possible, depending upon the size of the estates of Michael and [redacted], the composition of their property, the year of their deaths and other factors, that no amount may be included in one (1) or more of such Shares. The Trustee may fund such Shares wholly or partly in kind and on a pro rata basis or otherwise, and by distributing property from time to time during the administration of the Trust after Michael's death, except that, to the extent reasonably possible, property shall be allocated among such Shares in a manner so as to achieve the intentions of the Grantor hereunder with respect to tax treatment under the Code and other matters.

2.3 [redacted] **Trust.**

(a) **Lifetime Administration**. After the establishment of the [redacted] Trust and until the time for ultimate distribution of the property thereof, the Trustee may distribute to and/or apply for the benefit of the living members of the class of beneficiaries described below some or all of the income and/or principal thereof at such time(s) and in such manner and amount(s) as the Trustee deems appropriate for the distributee's general welfare, provided that no such distribution or application shall be made to anyone other than [redacted] without her consent. The class of beneficiaries to whom or for whose benefit such property may be distributed or applied shall consist of [redacted] it being intended hereby that the Trustee may distribute or apply all or any part of such property to or for the benefit of any one or more of the living members of such class of beneficiaries without regard to their relative interests upon termination of the [redacted] Trust under Section 2.3(b). In determining whether property should be distributed to or applied for the benefit of any beneficiary under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to the beneficiaries, the advantages and disadvantages of augmenting the income and/or estates thereof, the obligations of others to provide for the support thereof and the Grantor's primary desires that (i) the [redacted] Trust absorb all tax and expense relating to its property and operations and (ii) the property of the [redacted] Trust be otherwise preserved for the benefit of the children and other issue of Michael and [redacted] after [redacted] death.

(b) **Ultimate Distribution**. After [redacted] death, the Trustee may (i) advance property of the Trust estate to the personal representative of her estate or to another trustee holding title to property of hers to the extent required or appropriate to enable such personal representative or trustee to pay or otherwise satisfy Estate Liabilities, if any, with respect to [redacted] or (ii) apply such property in direct satisfaction of such Estate Liabilities; and neither such personal representative or trustee nor the recipient(s) of the property to which such Estate Liabilities relate shall be obligated to repay to the Trustee any property so advanced or applied. Notwithstanding the foregoing, the Trustee shall not be under any obligation to so advance or apply for such purposes property which if so advanced or applied might cause the imposition or increase of such Estate Liabilities or cause property otherwise immune from claims therefor to become subject thereto, provided, however, that such property may be loaned to, or used to purchase property from, such estate or trust. Within a reasonable time after [redacted] death, all of the property of the [redacted] Trust, including any property received upon or by reason of [redacted] death, if any, shall be, after satisfaction of the Estate Liabilities with respect to [redacted] to the extent deemed appropriate under the foregoing provisions, distributed to trusts described in Section 2.8 (each, a "Separate Trust") with [redacted] (or the issue of one of them if he or she is deceased) in such share(s) as [redacted] shall appoint in an instrument exercising such power and specifically referring to this provision that is executed and delivered to the Trustee by [redacted] prior to her death, with the class of beneficiaries of each such Separate Trust being defined by reference to the person in respect of whom such share was so created (the "Primary Beneficiary"), provided [redacted] furnished a draft of such instrument to the Trustee at least ninety (90) days prior to such execution and delivery. All such property not distributed under the foregoing provision shall be divided into two (2) shares, one of which (the '[redacted] Share") shall be transferred to the [redacted] Trust to be held, administered and distributed in accordance with the provisions of Section 2.7 and the other of which (the "Family Share") shall be transferred to the Family Trust to be held, administered and distributed in accordance with the provisions of Section 2.6. The [redacted] Share shall consist of property equal to the lesser of (iii) [redacted] Available GST Exemption or (iv) all such remaining property of the [redacted] Trust. Unless the [redacted] Share consists of all such remaining property, the [redacted] Share shall be a pecuniary amount and shall not participate in increases or decreases during the administration of [redacted] estate and the [redacted] Trust after her death prior to its transfer to the [redacted] Trust. All remaining property of the [redacted] Trust shall be allocated to the Family Share. The Trustee may fund such Shares wholly or partly in kind and on a pro rata basis or otherwise, and by distributing property from time to time during the administration of the [redacted] Trust after her death, except that, to the extent reasonably possible, property shall be allocated among such Shares in a manner so as to achieve the intentions of the Grantor hereunder with respect to tax treatment under the Code and other matters.

(c) **Savings Clause**. The Grantor intends that the transfers to the [redacted] Trust shall not be treated as completed gifts by [redacted] during her lifetime.

2.4 [redacted] **Trust.**

(a) **Lifetime Administration**. After the establishment of the [redacted] Trust and during the lifetime of [redacted], all of the income of the [redacted] Trust shall, annually or at more frequent intervals, be distributed to or applied for the benefit of [redacted]. [redacted] shall have the power to require that some or all of the property held by the [redacted] Trust from time to time be converted to income-producing property. In addition, if the Trustee deems such income inadequate, principal of the [redacted] Trust may be distributed to or applied for the benefit of [redacted] at such time(s) and in such manner and amount(s) as the Trustee shall deem appropriate for her general welfare. In determining whether principal should be distributed to or applied for the benefit of [redacted] under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to [redacted] the advantages and disadvantages of augmenting her income and/or estate, the obligations of others to provide for her support and the Grantor's primary desire to preserve, to the fullest extent possible, the principal of the [redacted] Trust for the benefit of the children and other issue of Michael and [redacted] after [redacted] death. The Grantor intends that property transferred to the [redacted] Trust shall be eligible for the Marital Deduction by virtue of being treated as qualified terminable interest property under section 2056(b)(7) of the Code.

(b) **Ultimate Distribution**. Within a reasonable time after [redacted] death, all of the property of the [redacted] Trust, including any property received upon or by reason of her death, if any, and any income not required to be distributed to or for her benefit, shall be transferred to the Family Trust to be held, administered and distributed in accordance with the provisions of Section 2.6.

2.5 [redacted] **Trust.**

(a) **Lifetime Administration**. After the establishment of the [redacted] Trust and during the lifetime of the last to die of Michael or [redacted] (the "Surviving Spouse"), all of the income of the [redacted] Trust shall, annually or at more frequent intervals, be distributed to or applied for the benefit of the Surviving Spouse. The Surviving Spouse shall have the power to require that some or all of the property held by the [redacted] Trust from time to time be converted to income-producing property. In addition, if the Trustee deems such income inadequate, principal of the [redacted] Trust may be distributed to or applied for the benefit of the Surviving Spouse at such time(s) and in such manner and amount(s) as the Trustee shall deem appropriate for his or her general welfare. In determining whether principal should be distributed to or applied for the benefit of the Surviving Spouse under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to the Surviving Spouse, the advantages and disadvantages of augmenting his or her income and/or estate, the obligations of others to provide for his or her support and the Grantor's primary desire to preserve, to the fullest extent possible, the principal of the [redacted] Trust for the benefit of [redacted] issue of Michael and [redacted] after the Surviving Spouse's death. The Grantor intends that property transferred to the [redacted] Trust shall be eligible for the Marital Deduction by virtue of being treated as qualified terminable interest property under section 2056(b)(7) of the Code and for the election to not be so treated for generation-skipping tax purposes under section 2652(a)(3) of the Code.

(b) **Ultimate Distribution**. Within a reasonable time after the Surviving Spouse's death, all of the property of the [redacted] Trust, including any property received upon or by reason of the Surviving Spouse's death, if any, and any income not required to be distributed to or for the benefit of the Surviving Spouse, shall be transferred to the [redacted] Trust to be held, administered and distributed in accordance with the provisions of Section 2.7.

2.6 **Family Trust.**

(a) **Lifetime Administration**. After establishment of the Family Trust and until the time for ultimate distribution of the property thereof, the Trustee may distribute to and/or apply for the benefit of the living members of the class of beneficiaries described below some or all of the income and/or principal thereof at such time(s) and in such manner and amount(s) as the

Trustee deems appropriate for the distributee's general welfare. The class of beneficiaries to whom or for whose benefit such property may be distributed or applied shall consist of the children and other issue of Michael and [redacted] it being intended hereby that the Trustee may distribute or apply all or any part of such property to or for the benefit of any one or more of the living members of such class of beneficiaries without regard to their relative interests upon termination of the Family Trust under Section 2.6(b). In determining whether property should be distributed to or applied for the benefit of any beneficiary under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to the beneficiaries, the advantages and disadvantages of augmenting the income and/or estates thereof, the obligations of others to provide for the support thereof and the Grantor's primary desires that (i) the property of the Family Trust be accumulated, distributed and applied primarily for the benefit of [redacted] with the expectation that each such beneficiary shall properly provide for his or her issue and (ii) each of them (or their issue on a per stirpes basis if one of them is deceased) be treated equally, except as special circumstances (including medical needs) may warrant disparate treatment.

(b) **Ultimate Distribution**. Within a reasonable time after the death of the Surviving Spouse, all of the property of the Family Trust, including any property received upon or by reason of his or her death, if any, shall be divided into a number of shares equal to the number of children of Michael and [redacted] who are then still living or who have died leaving issue who are then still living. Any such share in respect of a child who has died leaving issue shall be further divided into separate shares among such issue on a per stirpes basis. Each share so created in respect of any such child or other issue shall be transferred to a Separate Trust with such issue as the Primary Beneficiary to be held, administered and distributed in accordance with the provisions of Section 2.8. If [redacted] survives the Surviving Spouse, the real estate described on **Exhibit A** attached hereto (the [redacted] shall be included in his share. If [redacted] and [redacted] survive the Surviving Spouse, [redacted] interest in the real estate described on **Exhibit B** attached hereto (the [redacted]) shall be included in each of their shares. If either [redacted] survive the Surviving Spouse, the entire interest in [redacted], the Trustee may fund such shares wholly or partly in kind and on a pro rata basis or otherwise, and by distributing property from time to time during the administration of the Family Trust after the death of the Surviving Spouse, except that, to the extent reasonably possible, property shall be allocated among such Shares in a manner so as to achieve the intentions of the Grantor hereunder with respect to tax treatment under the Code and other matters.

2.7 [redacted] **Trust.**

(a) **Lifetime Administration**. After establishment of the [redacted] Trust and until the time for ultimate distribution of the property thereof, the Trustee may distribute to and/or apply for the benefit of the living members of the class of beneficiaries described below some or all of the income and/or principal thereof at such time(s) and in such manner and amount(s) as the Trustee deems appropriate for the distributee's general welfare. The class of beneficiaries to whom or for whose benefit such property may be distributed or applied shall consist of [redacted] of Michael and [redacted] and the issue of such [redacted] it being intended hereby that the Trustee may distribute or apply all or any part of such property to or for the benefit of any one or more of the living members of such class of beneficiaries without regard to their relative interests upon termination of the [redacted] Trust under Section 2.7(b). In determining whether property should be distributed to or applied for the benefit of any beneficiary under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to the beneficiaries, the advantages and disadvantages of augmenting the income and/or estates thereof, the obligations of others to provide for the support thereof and the Grantor's primary desires that (i) the property of the [redacted] Trust be accumulated, distributed and applied primarily for the benefit of the [redacted] of Michael and [redacted] (or the issue of one of them if he or she is deceased), with the expectation that each such beneficiary shall properly provide for his or her issue and (ii) each of them (or their issue on a per stirpes basis if one of them is deceased) be treated equally, except as special circumstances (including medical needs) may warrant disparate treatment.

(b) **Ultimate Distribution**. Within a reasonable time after the death of the Surviving Spouse, all of the property of the [redacted] Trust, including any property received upon or by reason of his or her death, if any, shall be divided into a number of shares equal to the number of [redacted] of Michael and [redacted] who are then still living or who have died leaving issue who are then still living. Any such share in respect of a [redacted] who has died leaving issue shall be further divided into separate shares among such issue on a per stirpes basis. Each share so created in respect of any such [redacted] or other issue shall be transferred to a Separate Trust with such issue as the Primary Beneficiary to be held, administered and distributed in accordance with the provisions of Section 2.8. The Trustee may fund such shares wholly or partly in kind and on a pro rata basis or otherwise, and by distributing property from time to time during the administration of the [redacted] Trust after the death of the Surviving Spouse, except that, to the extent reasonably possible, property shall be allocated among such Shares in a manner so as to achieve the intentions of the Grantor hereunder with respect to tax treatment under the Code and other matters.

2.8 **Separate Trusts.**

(a) **Lifetime Administration**. After establishment of each Separate Trust and until the time for ultimate distribution of the property thereof, the Trustee may distribute to and/or apply for the benefit of the living members of the class of beneficiaries described below some or all of the income and/or principal thereof at such time(s) and in such manner and amount(s) as the Trustee deems appropriate for the distributee's general welfare. The class of beneficiaries to whom or for whose benefit such property may be distributed or applied shall consist of the Primary Beneficiary and his or her issue, it being intended hereby that the Trustee may distribute or apply all or any part of such property to or for the benefit of any one or more of the living members of such class of beneficiaries without regard to their relative interests upon termination of the Separate Trust under Section 2.8(b). In determining whether property should be distributed to or applied for the benefit of any beneficiary under this Section, the Trustee is hereby requested, but not obligated, to take into consideration the financial resources available to the beneficiaries, the advantages and disadvantages of augmenting the income and/or estates thereof, the obligations of others to provide for the support thereof and the Grantor's primary desire to benefit, to the fullest extent possible, the Primary Beneficiary, with the expectation that he or she shall properly provide for his or her issue.

(b) **Ultimate Distribution**. Subject to distribution and/or application in accordance with the foregoing and following provisions hereof, each Separate Trust shall continue for the lifetime of the Primary Beneficiary, and shall terminate upon his or her death. Within a reasonable time thereafter, all of the property of such Separate Trust, including any property received upon or by reason of such Primary Beneficiary's death, if any, shall be distributed to such person(s), in such share(s) and in such manner as the Primary Beneficiary shall appoint in an instrument exercising such power and specifically referring to this provision that is executed and delivered to the Trustee by such Primary Beneficiary prior to his or her death, provided such Primary Beneficiary furnished a draft of such instrument to the Trustee at least ninety (90) days prior to such execution and delivery. The person(s) so appointed may include any individual(s), trust(s), charitable or other organization(s) and/or other person(s), whether or not related to or affiliated with such Primary Beneficiary, provided such appointment does not suspend the power of alienation for longer than the permissible period under section 700.16 of the Wisconsin Statutes. In determining how to exercise such power of appointment, such Primary Beneficiary is hereby requested, but not obligated, to exercise such power in a manner so as not to subject any transfers pursuant thereto to the generation-skipping transfer tax, whether under section 26.2601-1(b)(4)(i)(A) of the Regulations or otherwise. To the extent that such Primary Beneficiary does not exercise such power of appointment with respect to any portion of such property, such portion shall be allocated and distributed to such person(s), in such share(s) and in such manner as such portion would have been under Section 2.6(b) [redacted] if the Surviving Spouse had died immediately after such Primary Beneficiary and (i) if such Primary Beneficiary died leaving surviving issue, the share allocable to such issue thereunder had consisted of such portion, (ii) if such Primary Beneficiary died without leaving such issue but leaving ancestor(s) who are descendant(s) of Michael and [redacted] and either survive the Primary Beneficiary or leave issue who so survive, the share allocable thereunder to the most closely-related class of such ancestor(s) had consisted of such portion, (iii) if such Primary Beneficiary died without leaving such issue, ancestor(s) or issue of ancestors but leaving issue of Michael and [redacted] the property distributable under Section 2.6(b) had consisted of such portion or (iv) otherwise, as provided in Section 2.13. The Grantor intends that such Primary Beneficiary be treated as the transferor for purposes of applying the generation-skipping tax under the Code in connection with any transfers upon termination of a Separate Trust under this Section.

2.9 **Spendthrift Clause.** The interest of each beneficiary of any trust hereunder shall not be susceptible of voluntary or involuntary assignment, alienation, pledge, attachment or claims of creditors. The Grantor intends that the foregoing provision be a spendthrift provision enforceable under section 701.0502 of the Wisconsin Statutes.

2.10 **Additional Discretion.** In addition to the authority herein granted to the Trustee to distribute or apply property of a trust hereunder (other than the [redacted] Trust and the [redacted] Trust) to or for a beneficiary thereof as provided in the foregoing Sections, the Trustee may loan such cash or other property of such trust to such beneficiary as the Trustee deems appropriate and/or distribute or loan to any person(s) with whom such beneficiary resides such cash or other property as the Trustee deems appropriate to enable such person(s) to have such beneficiary reside in such person(s)' home, including expenses incurred in purchasing and moving to a more suitable home or resulting in a permanent improvement to such person(s)' home, all upon such terms as the Trustee deems necessary or appropriate to carry out the purposes of such trust. In the event that any such loan(s) are made, the Trustee may forego repayment or return of all or any portion thereof by such beneficiary or other person(s).

2.11 **Disclaimer.** Any beneficiary hereunder or his, her or its legal representative may, by a written instrument delivered to the Trustee, disclaim any portion of any interest or distribution to which such beneficiary would otherwise be entitled hereunder. If such disclaiming beneficiary is [redacted] with respect to all or any portion of the [redacted] Share, such portion shall be divided and transferred in accordance with the provisions of Section 2.2(c)(i). If such disclaiming beneficiary is Michael or [redacted] with respect to all or any portion of the [redacted] Share or the [redacted] Share, such portion shall be transferred to the Family Trust or the [redacted] Trust, respectively. In all other cases where the disclaiming beneficiary is a natural person, such portion shall be allocated and distributed as though such beneficiary had died immediately prior to the date as of which such disclaimer became effective. If the disclaiming beneficiary is a Charity, such portion shall be allocated and distributed to one or more other Charities. For all other disclaiming beneficiaries, such disclaimed property shall be allocated and distributed as if such entity never became a beneficiary hereunder.

2.12 **Early Termination.** Notwithstanding any other provisions of this Article, the Trustee may terminate any trust hereunder at any time that the Trustee deems continued administration thereof to be uneconomical or impractical or for any other reason deems such termination to be in the best interests of the beneficiaries thereof and consistent with the purposes of such trust. Upon such early termination of the Lifetime Trust or the [redacted] Trust, the property of such Trust shall be distributed to Michael or [redacted] respectively. Upon such early termination of the [redacted] Trust or the [redacted] Trust, the property of such Trust shall be distributed to the Surviving Spouse. Upon such early termination of the Family Trust or the [redacted] Trust, the property of such Trust shall be distributed as if the time for ultimate distribution thereof under Sections 2.6(b) or 2.7(b), respectively, had arrived. Upon such early termination of a Separate Trust, the property of such Trust shall be distributed to the Primary Beneficiary thereof.

2.13 **Failure of Beneficiaries.** [redacted]

[redacted] Any property so allocated to such an individual shall be transferred to a Separate Trust with such individual as the Primary Beneficiary to be held, administered and distributed in accordance with the provisions of Section 2.8. Notwithstanding Section 4.2(f), the laws of descent of the State of Wisconsin in effect on the date hereof, rather than at such time, shall determine the allocations under this Section.

2.14 **Rule against Perpetuities.** The Grantor intends that the term of any trust hereunder not exceed the maximum period allowed by applicable law, if any, for the duration thereof, and that if this Agreement provides otherwise, then the term of any such trust shall be such maximum period, at which time the property thereof shall be distributed as if the Trustee had exercised its discretion to terminate such trust under Section 2.12.

III. Trustee Provisions

3.1 **Successor Trustees.**

(a) **General Provisions**. If for any reason Michael shall cease to serve as Trustee hereunder, then Jennifer, Joseph A. Fallico ("Fallico") of Somers, Wisconsin, and Thomas J. Nichols ("Nichols") of Elm Grove, Wisconsin, or their respective successor(s) appointed pursuant to Section 3.1(d) shall serve jointly as Trustee hereunder if they are each then willing and able to so serve. If for any reason any of Jennifer, Fallico or Nichols and his or her such successor shall fail or cease to so serve as Trustee hereunder, then the other(s) of them shall serve as Trustee hereunder. If for any reason Jennifer, Fallico and Nichols and all such successors shall fail or cease to so serve as Trustee hereunder, then U.S. Bank, N.A. of Milwaukee, Wisconsin shall serve as Trustee.

(b) [redacted] **Trust**. Notwithstanding the foregoing and following provisions of this Section, in the event that [redacted] predeceases Michael and during Michael's remaining lifetime, [redacted]

(c) **Separate Trusts**. Notwithstanding the foregoing provisions of this Section, after the later of the following: [redacted]) shall each serve as sole Trustee of each Separate Trust of which he or she or any of his or her issue is the Primary Beneficiary until the later of the following: [redacted]

(d) **Appointment**. With respect to any trust hereunder, Jennifer, Fallico and/or Nichols may appoint one (1) or more other person(s), a series of person(s) and/or a procedure for the selection of such person(s) to serve in his or her stead as the Trustee and/or otherwise as his or her successor(s) as such. [redacted] Such appointments shall be evidenced by an instrument executed and delivered to the Trustee by the person so appointing such person(s).

3.2 **Exercise of Discretion.** Whenever more than one (1) person serves as Trustee of any trust hereunder, the exercise of discretion by the Trustee, including any decision to make discretionary distributions under Sections 2.3 through 2.8, to make or forgo repayment of loans under Section 2.10 or to terminate such trust under Section 2.12, shall require the consent of a majority of such persons (i.e., unanimous consent if there are only two (2) persons so acting as Trustee). Notwithstanding the foregoing provisions of this Section, all persons acting as Trustee of any trust hereunder may from time to time authorize one (1) or more of themselves to act unilaterally with respect to any portion of the administration of such trust, by executing and delivering to such authorized Trustee(s) a written instrument evidencing such authorization, and any person dealing with such Trustee(s) within the scope of the authority set forth in such instrument may rely upon an electronic, facsimile or other copy thereof unless he, she or it has knowledge of its invalidity or revocation.

3.3 **Powers.** Except as otherwise provided herein, (a) the Trustee from time to time acting hereunder shall have all of the powers and discretion set forth in the Schedule attached hereto and (b) every successor Trustee shall be vested with all of the powers and discretion granted hereunder to the initial Trustee. Notwithstanding the foregoing provision and subsection (4) of section 701.0814 of the Wisconsin Statutes, the provisions of subsections (2) and (3) of such section shall apply to each trust hereunder (other than the Grantor with respect to the Lifetime Trust and the Primary Beneficiary with respect to a Separate Trust as to which he or she is the sole Trustee), and the applicable ascertainable standard shall be the education, support and maintenance in health and reasonable comfort of that potential distributee. The Grantor intends that no individual serving as Trustee of any trust hereunder (other than the Grantor with respect such Lifetime Trust and such Primary Beneficiary with respect to such Separate Trust) shall have any power, nor be vested with any discretion, the retention or exercise of which would cause (c) any income of such trust to be taxed to such individual for income tax purposes or (d) any property of such trust to be included in such individual's gross estate for death tax purposes (except, with respect to each Separate Trust, the Primary Beneficiary thereof). Any attempted exercise of any such power or discretion in violation of the foregoing provisions of this Section shall be null and void and without force or effect. Any and all powers and discretion vested in a corporate fiduciary acting hereunder may be exercised from time to time as the occasion shall arise therefor by the Board of Directors or the Executive Committee of such corporate fiduciary or by any of the principal or trust officers thereof.

3.4 **Liability.** An individual acting as Trustee of any trust hereunder shall not be liable for any act or omission with respect to his or her administration of such trust unless such act or omission was attributable to bad faith on the part of such individual, and such trust shall indemnify and hold any such individual harmless from and against any and all liability and expense (including reasonable attorneys' fees) suffered or incurred thereby as a result of any claim in connection with any such act or omission unless and until, and then only to the extent that, a court of competent jurisdiction finally determines that such act or omission was so attributable to bad faith on the part of such individual. In no case shall there be any liability for the retention of any interest in any closely held entity (or any successor entity thereto) owned, directly or indirectly, by the Grantor or a trust hereunder at the time of his death. No successor Trustee of any trust hereunder shall be liable for any loss caused by an act or omission of any predecessor Trustee with respect to such predecessor Trustee's administration of such trust, whether or not such successor Trustee examined the accounts or actions of such predecessor Trustee with respect to such trust. A successor Trustee of a trust hereunder may accept without examination or review the accounts rendered and property delivered by or for a predecessor Trustee with respect thereto without incurring any liability or responsibility for so doing, unless any beneficiary then eligible to receive distributions with respect to such property or other property to which such accounts relate requests such an examination and review, in which case such successor Trustee shall be entitled to reasonable compensation out of such trust's property for such examination and review and such Trustee shall only be responsible for conducting and acting upon such examination and review in good faith. No individual acting as Trustee hereunder shall be required to furnish any bond or surety as a condition of qualifying for such office.

3.5 **Compensation.** The Trustee shall be entitled to reasonable compensation for his, her or its services as such hereunder. The Grantor acknowledges that compensation to an individual acting as Trustee hereunder at his or her then current hourly rate is reasonable.

3.6 **Delegation.** The Trustee may from time to time appoint one (1) or more other person(s) to serve as custodian(s) or other agent(s) of any trust hereunder, and may delegate to such agent(s) any power and discretion herein conferred in relation to the administration of such trust. Such delegation may be evidenced by a power of attorney executed and acknowledged in the manner of a deed to be recorded and shall continue in each case until revoked, and every act done by any such agent within the scope of such delegation shall be as binding and effectual as though done in person by the Trustee. Any such agent may be removed or replaced at any time by the Trustee. Notwithstanding the foregoing provisions of this Section, neither the Grantor or a person who is related or subordinate with respect to the Grantor under section 672 of the Code may serve as an agent hereunder.`

3.7 **Accounts/Approvals.** The Trustee shall maintain complete and adequate accounting records and may render quarterly or other periodic accounts of the administration of each trust hereunder to some or all of the beneficiary(ies) of such trust and/or the parent(s), guardian(s), conservator(s) or other person(s) responsible for the minor or incompetent beneficiary(ies) thereof. Approval in writing by any beneficiary or other person of an account rendered thereto shall be binding upon such person and all person(s) claiming by or through such person, including future and contingent beneficiaries and beneficiaries represented by parent(s), guardian(s), conservator(s) or other person(s), as to all transactions entered into in good faith and reflected in such account, whether relating to principal, income or both. A person receiving any such account may object to such account, provided he, she or it notifies the Trustee, within ninety (90) days of receipt of such account, of the basis (bases) of such objection(s) with sufficient particularity to enable the Trustee to respond and take appropriate action with respect thereto. Any such account shall be deemed to have been so approved by each such recipient, except for such objection(s) as to which the Trustee has been so notified within such ninety-(90) day period. The foregoing provisions of this Section supersede and are in lieu of the provisions of section 701.0813 of the Wisconsin Statutes.

3.8 **Trustee Discretion.** The Grantor intends that all determinations made in good faith by the Trustee with respect to any trust hereunder shall be final, binding and conclusive upon all persons, without any right of objection whatsoever.

IV. General Provisions

4.1 **Definitions.** The following terms, when used herein and/or in the attached Schedule, shall have the meanings indicated, and (a) derivatives thereof shall be interpreted in a manner consistent with such meanings and (b) amendments thereto shall be taken into account to the extent provided in this and the following Section:

this Agreement – the Trust Agreement, as amended by this document

applicable law – applicable statutory, contract, tort, common or other law in effect on the date hereof, as amended hereafter to the extent provided in Section 4.2(f) hereof.

Article – a portion of this Agreement headed by a Roman numeral

Available GST Exemption of a person – the portion of the GST exemption amount of such person under section 2631 of the Code not allocated to property outside of this Agreement, based upon the final values used in the computation thereof and taking into account all other factors which affect such computation (including both automatic and elective allocations of the GST exemption amount)

[redacted] – as defined in Section 1.4

[redacted] Share – as defined in Section 2.2(b)

[redacted] Trust – as defined in Section 2.2(b)

the Charitable Deduction – the deduction under section 2055 of the Code (or the most recent version thereof in the event that such section has been repealed)

[redacted] Share – as defined in Section 2.2(a)

Charity – a charitable, religious, scientific, educational or other organization for which contributions are eligible for the Charitable Deduction

children – as defined in the following Section

[redacted] Share – as defined in Section 2.2(c)(i)

[redacted] Trust – as defined in Section 2.2(c)(i)

the Code – the Internal Revenue Code of 1986, as amended on the date hereof

the date hereof – the date on which the Grantor executed this Agreement

Estate Liabilities – as defined in Section 1.5

Fallico – as defined in Section 3.1(a)

the Family Share – as defined in Section 1.5, 2.2(c)(i) or (ii) or Section 2.3(b), as applicable

the Family Trust – as defined in Section 1.5

[redacted] – as defined in Section 2.6(b)

general welfare of a distributee – such distributee's support, maintenance, care, education (including primary, secondary, vocational, college and post-graduate education), travel and other items relating to general welfare (including the defrayment of some or all of the cost or expense of marriage, acquisition or improvement of a residence, commencement or advancement of a business or professional practice) the [redacted] Share – as defined in Section 2.2(c)(ii) or Section 2.3(b), as applicable

the [redacted] Trust – as defined in Section 2.2(c)(ii)

the [redacted] Share – as defined in Section 1.5 or 2.2(c)(i), as applicable

the [redacted] Trust – as defined in Section 1.5

the Grantor – as defined at the beginning of this Agreement

[redacted] – as defined in Section 2.6(b)

individual, when used as a noun – a human being

[redacted] – as defined in Section 2.2

issue – as defined in the following Section

Jennifer – as defined in Section 2.3(b)

last will of a person – the most recent effective last will and testament or its equivalent of such person (including codicils thereto), as determined by a court of competent jurisdiction or by the Trustee in the absence of such a court determination

the Lifetime Share – as defined in Section 1.5

the Lifetime Trust – as defined in Section 1.2

the Marital Deduction – the deduction under section 2056 of the Code (or the most recent version thereof in the event that such section has been repealed)

Michael – as defined at the beginning of this Agreement

[redacted] – as defined in Section 2.3(b)

net federal estate tax of a person – the estate tax imposed under section 2001 of the Code with respect to such person, based upon the final values used in the computation thereof and taking into account all related deductions (including the Marital Deduction and the Charitable Deduction and those with respect to Estate Liabilities, if any) and credits (except for the credit for state death taxes to the extent of any such credited taxes) and all other factors which affect such computation (including property passing outside of this Agreement and charges not eligible for such deductions)

Nichols – as defined in Section 3.1(a)

a pecuniary amount – an entitlement to cash or other property worth a fixed dollar amount person – any individual and any trust, estate, corporate or other entity

the Primary Beneficiary – as defined in Section 2.3(b)

QTIP – as defined in Section 2.2(c)(i)

th[redacted] Share – as defined in Section 1.5 or 2.2(c)(i), as applicable

the Regulations – the regulations promulgated under the Code, as amended on the date hereof

[redacted] – as defined in Section 2.3(b)

Section – a portion of this Agreement delineated by an Arabic number or any subdivision thereof

Separate Trust – as defined in Section 2.3(b)

the Surviving Spouse – as defined in Section 2.5(a)

the Trust – as defined at the beginning of this Agreement

the Trust Agreement – as defined at the beginning of this Agreement

trust hereunder – any trust created hereunder, including the Trust itself

the Trustee – as defined at the beginning of this Agreement

Unified Credit Amount of a person – the portion of such person's property that may be transferred to beneficiaries in a manner not eligible for the Marital Deduction or the Charitable Deduction without increasing the net federal estate tax payable by reason of such person's death, based upon the final values used in the computation thereof and taking into account all other factors which affect such computation (including property transferred outside of this Agreement)

the Wisconsin Statutes – the Wisconsin statutes, as amended on the date hereof

4.2 **Interpretation.** In interpreting this Agreement and the attached Schedule, the following shall apply:

(a) Whenever the intention of the Grantor is expressed in this Agreement or, if not, clearly implied from the circumstances surrounding its execution and implementation, this Agreement shall be interpreted and applied, and the Trust shall be administered, in a manner so as to accomplish such intent to the fullest extent possible, and the Trustee shall have the power, acting alone, to amend any provision of this Agreement so as to achieve such intent.

(b) The terms "children," "grandchildren," "issue," "descendants," and the like shall include only persons who are issue of both Michael and [redacted] shall include adopted issue and shall not include issue as to which parental rights have been released by Michael and [redacted] or their issue; posthumous children shall be considered as living at the death of either or both of their parent(s).

(c) Whenever the context so permits, the singular shall include the plural, the plural shall include the singular and any gender shall include all genders.

(d) The headings in this Agreement are intended for convenience only and shall not affect the meaning or interpretation hereof.

(e) The term "including" shall be interpreted to mean "including, but not limited to,"

(f) Renumbering and other amendments after the date hereof to the Code, the Regulations and the Wisconsin Statutes shall be taken into account to the extent that incorporating such amendments into the definition thereof would not be inconsistent with the purposes of this Agreement. Any such reference to specified provision(s) therein shall be deemed to incorporate into this Agreement such provision(s), all other provision(s) thereof appropriate to apply such provision(s) and all regulations and other guidance promulgated in respect of such referenced or related provision(s). Notwithstanding the foregoing provisions of this Section, (A) the [redacted] Shares under Sections 1.5 and 2.2(c)(i) shall not exceed more than one half of the [redacted] Shares under such Sections, respectively, and (B) the [redacted] Shares under Sections 2.2(c)(ii) and 2.3(b) shall not exceed more than one half of the property available to be divided under such Sections, respectively, as a result of any such amendment(s).

(g) Communications via e-mail or other electronic submission shall be considered to be in writing, but such communications shall not be considered to be signed unless specifically so noted.

4.3 **Notices/Payments.** Any notice or communication hereunder to any beneficiary or to any other person to whom notices or communications may be necessary or appropriate hereunder shall be sufficiently made if given in writing and mailed to the address designated by written notice previously filed by the intended recipient thereof with the Trustee or, in the absence of such designation, to the last address of such beneficiary or other person known to the Trustee. Any payment(s) due hereunder from the Trustee shall be made at such office as the Trustee may maintain from time to time, provided, however, that any person entitled to such payment may from time to time by notice in writing to the Trustee specify a mailing address as the address to which such payment(s) thereto may be mailed.

4.4 **Construction/Situs.** Notwithstanding that the Grantor or any of the beneficiaries or person(s) acting as Trustee hereof may at any time be resident or domiciled elsewhere than the state of Wisconsin, the validity and construction of this Agreement shall be determined and governed in all respects by the internal laws of the state of Wisconsin, and any action or other legal proceeding arising under or in connection with this Agreement or any trust hereunder shall be commenced and tried in either the Wisconsin Circuit Court for Milwaukee County, Wisconsin or the United States District Court for the Eastern District of Wisconsin. However, the foregoing provisions shall not prevent the Trustee from removing all or any portion of the property of any trust hereunder outside of the jurisdiction of any state at any time and from time to time, and the situs of each such trust shall be wherever such administration is being primarily conducted at a given time.

In witness whereof, Michael H. Polaski has hereunto set his hand and seal as the Grantor and, in acknowledgment of his consent to the restatement of the Trust Agreement as reflected herein, Michael H. Polaski has hereunto set his hand and seal as the Trustee, all as of the date hereof.

GRANTOR:

Witness

Michael H. Polaski (Seal)

Witness

STATE OF WISCONSIN)
) SS.
MILWAUKEE COUNTY)

Personally came before me this 28 day of December, 2017, the above-named Michael H. Polaski, to me known to be the person who executed the foregoing instrument and acknowledged the same.

In witness whereof, I hereunto set my hand and official seal.

Notary Public, State of Wisconsin
My commission expires: 12/07/18

1972745.1

EXHIBIT A

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EXHIBIT B

[redacted]

SCHEDULE A

Powers of Fiduciary

The fiduciary(ies) (whether one or more, hereinafter referred to as the "fiduciary"), acting either individually or collectively as provided in the document(s) to which this Schedule is attached (whether one or more, hereinafter referred to as the "governing document"), shall, except to the extent otherwise provided in the governing document, be fully authorized and empowered with respect to the rights and other assets entrusted to the fiduciary under the trust created under the governing document (hereinafter referred to as the "trust estate"), in addition to those powers conferred by law and/or the governing document and without the approval of any court (though nothing in this Schedule precludes the fiduciary from seeking, in its discretion and at the expense of the trust estate, the procurement of such approval) and without the consent of any beneficiary (though nothing in this Schedule relieves the fiduciary of any of its fiduciary obligations under the governing document), to do, by itself or by agent or attorney, all things determined to be necessary or desirable in its discretion for the orderly and efficient administration of the trust estate or otherwise in connection with the authority conferred upon the fiduciary under the governing document and/or this Schedule, including, without limitation, the following:

(a) To collect and receive any and all sums and other property of whatsoever kind or nature due, owing or belonging to the trust estate; to have access to all safe deposit boxes, the governing document and all other stored records and other property included within the trust estate; to give full discharge and acquittance therefor; and to accept or reject any additions tendered to the trust estate.

(b) To retain in the trust estate any property contributed thereto (including property acquired through substitution, whether specifically pursuant to provisions in the governing document or otherwise) and to invest and reinvest the trust estate in every kind of property or other interest, including, without limitation, common and preferred stocks; limited liability company, partnership and other equity interests; voting trust certificates; common trust funds; securities issued by foreign governments or agencies thereof; bonds, notes and other evidences of indebtedness (whether secured or unsecured and whether in default or otherwise); mortgages upon real or personal property; equipment trust certificates; real estate, commodities, other tangible property; puts, calls, derivatives and other options; investments that yield a high rate of income or no income at all; and wasting investments, all without limitation of time, without regard to the proportions such property or property of a similar character so held may bear to the entire amount of the trust estate and without regard to any restrictions whatsoever otherwise imposed upon the fiduciary by statute, decision or other rule with respect to the diversification or investment of funds; and to hold trust estate assets temporarily uninvested and maintain such reserves, for expenses, depreciation or otherwise, as the fiduciary deems appropriate.

(c) To sell, at public or private sale, contract to sell, option, exchange, pledge, mortgage, lease for periods less than or exceeding the expected term of the trust estate, convey or otherwise dispose of all or any portion of the assets in the trust estate upon such terms, with or without security and at such times as the fiduciary may deem appropriate for the best interests of the trust estate.

(d) To borrow sums of money from any person for any purpose of the trust estate, including, without limitation, the satisfaction or refunding of existing indebtedness; to secure the payment thereof with interest by pledging or mortgaging personal property or real estate upon such terms and conditions and for such length of time, less than or exceeding the expected term of the trust estate, as the fiduciary deems appropriate; and to loan funds to any beneficiary or other person or the estate of any beneficiary or other person, for such purpose(s) and upon such terms and security as the fiduciary shall deem appropriate.

(e) To receive, contract for or otherwise acquire policies of insurance of any variety on the life of any beneficiary or other individual; to hold and maintain such policies or dispose of same by surrender or other means; and to exercise all rights and privileges incident to ownership of such policies.

(f) To take possession of and manage, maintain, repair, improve, subdivide, partition or dedicate for public use any and all real or other tangible property contained in the trust estate; to erect, alter or demolish buildings or other structures; to grant easements, give consents and otherwise make contracts with respect thereto for such length of time, less than or exceeding the expected term of the trust estate, as the fiduciary deems appropriate; and to effect such fire, rent, title, liability, casualty or other insurance on any or all of such property.

(g) To organize corporation(s), limited liability company(ies), partnership(s) and other entity(ies), subscribe for stock and other ownership interests therein, and transfer and convey any investments or properties to such entities; to vote in person or by general or limited proxy, or to refrain from voting, any and all stocks and other securities held in the trust estate, upon notice or waiver of notice of any meeting, and to deposit any securities in one or more voting trusts; to exercise all conversion, subscription and other rights pertaining to the trust estate property, and institute, participate in, join in or dissent from plans for the merger, consolidation, reorganization, dissolution or other capital readjustment of any entity, including the deposit or withdrawal of securities to or from any committee or depository pursuant to any such plan and the payment of charges, assessments and other expenses incident thereto; and in general to engage in, maintain, reorganize, dissolve or liquidate any business (including farming), the ownership or control of which is transferred to or otherwise acquired by the fiduciary hereunder.

(h) To cause any securities or other property belonging to the trust estate, real or personal, to be registered or held in its name, in the name of its nominee, in bearer form, or in such other form as the fiduciary deems appropriate, with or without disclosing the existence of a fiduciary relationship; and to prescribe how checks, stock certificates and other instruments may be signed, endorsed or executed by the fiduciary or its agents.

(i) To pay and discharge any debts, taxes or other obligations of the trust estate, whether before or after the expiration of any statute of limitations, including, without limitation, any costs of storing, delivering, insuring and otherwise assisting in the transfer of property distributable under the governing document; to compound, compromise, settle, submit to arbitration, contest or abandon any claim against the trust estate or existing in favor thereof, whether or not filed in court, for such consideration as the fiduciary deems appropriate; and to extend the time for determination and/or payment of any such obligation.

(j) To waive or release, whether specifically pursuant to the provisions of the governing document or otherwise, any power, in whole or in part and upon any terms, by written notice delivered to all persons then serving as fiduciary; and to disclaim any and all interests in property which would otherwise be distributable or otherwise accrue to the benefit of the fiduciary as such, including, without limitation, interests in any and all trusts, qualified plans, individual retirement accounts, annuities and the like.

(k) To move some or all of the trust estate to, from or within, and administer the trust estate from, any jurisdiction; to give notice or otherwise communicate with persons from time to time interested in the trust estate via mail to the address on file with the fiduciary with respect thereto or to the last address thereof known by the fiduciary; and to make payment(s) at such office as the fiduciary may from time to time maintain or by mail to any such address.

(l) To employ upon such terms and with such discretionary authority as the fiduciary deems appropriate such accountants, advisors, agents, attorneys, brokers, consultants, custodians, investment counsel and other professional, clerical and other assistance as the fiduciary may from time to time deem necessary or desirable; and to pay their reasonable fees, charges and expenses.

(m) Notwithstanding section 701.19 of the Wisconsin Statutes, to be interested as a purchaser, mortgagee or lessee of property of the trust estate; to sell or otherwise dispose of property owned by the fiduciary to the trust estate; to make discretionary distributions of principal or income to the fiduciary itself, or for the discharge of its own legal obligations; to make discretionary allocations of receipts or expenses as between principal and income, or among separate share(s) or trust(s), and tax elections or other determinations, whether in its own favor or otherwise; to loan or borrow money or other property to or from the trust estate; to deposit money or otherwise deal with its own banking department, invest in its own equity interests or those of its affiliates, or invest in its own common trust fund(s); to be interested in any investment, corporation, unincorporated business, farming or mining operation, real estate operation or other venture in which the fiduciary or any of its affiliates are interested; to engage itself or any entity with which it is affiliated to provide services for the trust estate; to determine and pay itself and its affiliates compensation for services as fiduciary and/or otherwise; and to otherwise deal with itself and its affiliates on behalf of the trust estate.

(n) To determine how all property, gains, receipts or other income, whether realized or accrued and including stocks, rights and other securities received upon conversion or reorganization, and all expenses, taxes, losses, claims, mortgages and other indebtedness, interest, penalties and other disbursements and charges, whether paid or accrued, shall be credited, charged or apportioned as between principal and income or to or among separate share(s) or trust(s); provided, however, that in the foregoing determination the fiduciary shall have due regard for such rules of trust accounting as are prescribed by statute or are otherwise generally accepted, although the fiduciary shall not be bound by such rules if it determines that departure therefrom is necessary or appropriate to properly reflect the interests of the beneficiaries and provided further that, regardless of any statute to the contrary, all fees for fiduciary services rendered to the trust estate may be charged entirely against income or principal if deemed appropriate by the fiduciary.

(o) To divide and allocate principal among separate share(s) or trust(s), or make distribution(s), in cash, in kind or partly in each, or by way of undivided interests, whether or not such share(s), trust(s) or distribution(s) be composed differently; to make one or more partial distributions to or for the benefit of some or all beneficiaries, including, without limitation, the satisfaction of any charitable bequest in four (4) or more installments; and to determine the composition and timing of such allocations and distributions, the valuation of assets in connection therewith and whether and to what extent any adjustment shall be made to account for any disproportionality thereof.

(p) To make distribution(s) of income or principal with respect to any minor or incompetent beneficiary, or which the fiduciary is entitled to withhold under the governing document, by payments directly thereto or to the parent(s) thereof, guardian(s) of the person or estate thereof, custodian(s) of the person or estate thereof (including a custodian designated by the governing document or by the fiduciary pursuant to the Uniform Transfers to Minors Act), trustee(s) of a trust for the benefit thereof, person(s) providing shelter or other support thereto, or otherwise for the benefit thereof, all without bond and without any responsibility for the application of the distribution by such other person(s); and the fiduciary's certificate as to such application shall be a sufficient voucher as to all sums so from time to time distributed.

(q) To permit any beneficiary to occupy any real property which is at any time part of the trust estate, either at a reasonable rental or rent-free, and with or without reimbursement for expenses of repairs, taxes and maintenance; and in that regard to purchase a home or an interest in a home for residence or investment purposes with assets of the trust estate, on such terms as the fiduciary deems appropriate, for the benefit of one (1) or more of the beneficiaries.

(r) To divide all or any portion of the trust estate into two (2) or more separate shares, either on identical terms or, to the extent that the trust estate is severable into distinctly separate shares, on terms reflecting such separate shares for tax, administrative or investment reasons, including ensuring that the designated beneficiary provisions of section 401(a) of the Code are satisfied, allocating any GST exemption under section 2631 of the Code, whether pursuant to a qualified severance or otherwise, or allowing a power of appointment to be exercised differently; and with respect to any such separate shares established pursuant to this provision or otherwise, to make tax elections, invest assets, expend principal and income and otherwise exercise any other discretionary powers differently

(s) To commingle the assets of any such separate share, or any trust hereunder, with any other such share(s) or trust(s) or the share(s) or trust(s) of any other trust and to administer the same as undivided interests; and to consolidate or otherwise combine any such separate share(s) or trust(s) with any share(s) or trust(s) having substantially identical provisions.

(t) In the event that any assets held by the fiduciary under the governing document are or become an interest in stock of an S corporation, as defined in the Code, to segregate such interest to be held and administered in one (1) or more separate and independent share or trust intended to qualify either as a qualified subchapter S trust under section 1361(d) of the Code (a "QSST") or as an electing small business trust under section 1361(e) of the Code (an "ESBT"), subject to the following: Each such separate and independent share or trust intended to qualify as a QSST shall have a single primary beneficiary selected by the fiduciary from the class of beneficiaries for whose benefit such assets are held hereunder in such manner as it shall deem appropriate to best accomplish the purposes of the governing document. The fiduciary may condition the designation of any person as the beneficiary of any such QSST upon such person's execution and delivery to the fiduciary of such documents as the fiduciary deems necessary or appropriate to have the provisions of Section 1361(d) of the Code apply with respect thereto. During the lifetime of the beneficiary of any such QSST, all of the income thereof shall be distributed currently to such beneficiary, which income interest shall terminate upon such beneficiary's death or the termination of such QSST. Moreover, any corpus of such QSST distributed during the lifetime of such beneficiary, either upon termination of such QSST or otherwise, shall be distributed solely to such beneficiary. In the event such beneficiary dies before the distribution of the assets of such QSST thereto, the fiduciary may continue to hold the assets of such QSST in one (1) or more additional separate and independent share(s) or trust(s) thereupon established in the manner specified above or combine the assets of such QSST with the other assets of the trust estate to be held and administered as provided therefor. Each such separate and independent share or trust intended to qualify as an ESBT shall have such of the beneficiaries of the class of beneficiaries for whose benefit the assets thereof are held as the fiduciary shall deem appropriate to best accomplish the purposes of the governing document, except that persons not eligible to be beneficiaries of an ESBT under the Code shall be excluded and no person not eligible to be a shareholder of an S corporation under the Code shall be a potential current beneficiary of such ESBT. It is the intention of the foregoing provisions that (i) any QSST so created satisfy the requirements for such trusts under Section 1361(d) of the Code for a QSST which is required to distribute all of its income currently and (ii) any ESBT so created satisfy the requirements for such trusts under Section 1361(e) of the Code for an ESBT. Accordingly, notwithstanding any other provision hereof, this Schedule shall be interpreted and applied, and the trust estate shall be administered, in a manner so that such separate and independent share(s) or trust(s) shall satisfy such requirements, and the fiduciary shall have the power, acting alone, to amend the provisions of this Schedule to insure such qualification. All such separate and independent trusts shall be fully subject to the terms and provisions of the governing document, and shall be modified by the foregoing provisions of this subdivision only to the extent that such modification is necessary or appropriate to satisfy the shareholder eligibility requirements for S corporations under the Code and not inconsistent with the purposes of the governing document.

(u) To seek, or refrain from seeking, reimbursement for taxes, penalties, interest and other amounts, whether pursuant to sections 2205 through 2207B of the Code or otherwise, to the extent and in such manner as the fiduciary determines is consistent with the purposes of the governing document.

(v) To join with any person upon whatever basis may be permitted in any income or gift tax return or declaration; and to agree with any such person as to the appropriate distribution of burdens, refunds or credits in connection therewith or with any previous joint or split return or declaration.

(w) To make all determinations regarding gift, estate, inheritance, income, sales, excise and other tax matters, including, without limitation, whenever a choice is available, the date or dates as of which property is to be valued therefor, the deductions therefrom and elections; and to decide whether any and to what extent any adjustment shall be made between income and principal or among beneficiaries, shares or trusts on account of any of the foregoing determinations.