

and effect of a final decree, judgment or order of a Court of competent jurisdiction rendered in an appropriate action or proceeding for the judicial settlement of the account of such Trustee, in which action or proceeding jurisdiction was obtained over all necessary and proper parties. The foregoing provision, however, shall not preclude any Trustee so resigning from having his or her account judicially settled. The expenses of any judicial accounting rendered by a Trustee who shall resign shall be a proper administration expense of the Trust payable from principal.

C. In addition to the foregoing, each Trustee is hereby authorized, at any time and from time to time, with respect to the Trust, to settle the accounts of the Trustee by agreement between such Trustee and the then adult beneficiary of the income and the beneficiary or beneficiaries who would be entitled to the principal in case the Trust was to terminate at the time of such agreement, excluding any who are then incompetent, which agreement shall bind all persons, whether or not then in being, then or thereafter interested in either the income or the principal of the Trust. Any such settlement shall have the force and effect of a final decree, judgment or order of a court of competent jurisdiction rendered in an appropriate action or proceeding for the judicial settlement of such account, in which action or proceeding jurisdiction was obtained over all necessary and proper parties. The expenses of any such account shall be a proper administration