

# **EXHIBIT A**

LAST WILL AND TESTAMENT

I, ANTHONY J. COSTELLO, of the TOWN OF PITTSFORD, COUNTY OF MONROE, STATE OF NEW YORK, do hereby make, publish and declare the following to be my Last Will and Testament, hereby revoking all former Wills and Codicils made by me.

I. I direct that all my debts and funeral expenses be paid and I further authorize my Executor, in its discretion, to prepay any mortgage or other installment indebtedness.

II. I give and bequeath to my wife, ELAINE K. COSTELLO (hereinafter referred to as "my wife"), all of my clothing, jewelry, personal effects, household goods, furniture, furnishings, automobiles and all other tangible personal property which I may own at the time of my death to be hers absolutely, provided she survives me.

III. If my wife does not survive me, then I direct that each of my surviving children may select such of the foregoing articles as he or she may wish to retain, in shares of approximately equal value, and I hereby give and bequeath to each child the articles so selected. If my children are unable to agree as to the recipient of any article, that article, as well as any articles not selected, shall be sold and the proceeds added to my residuary estate.

IV. If my wife and I shall die under such circumstances that there is not sufficient evidence to determine the order of our deaths, then it shall be presumed that she survived me and my estate shall be administered and distributed, in all respects, in accordance with such presumption.

V. All the rest, residue and remainder of my property, both real and personal, of whatever nature and wheresoever located, I give, devise and bequeath to my Trustee, hereinafter named, in trust for the uses and purposes hereinafter set forth.

I direct the Trustee to collect and receive the proceeds of any insurance policies on my life which may be payable to the Trustee. The proceeds, together with the property received by the Trustee from my residuary estate, shall constitute and shall be referred to hereafter as the "trust property."

A. If my wife survives me, I direct the Trustee to divide the trust property into three parts, one to be known and designated as "Trust A," the second to be known and designated as "Trust B," and the third to be known and

designated as "Trust C." To the greatest extent practicable, I direct my Executor and Trustee to fund Trust A and Trust C with assets other than any shares of voting stock, general partnership interests, limited liability company voting interests, or any other voting interests in any business enterprise in my estate (hereinafter "Voting Interests"). It is my intention that, to the greatest extent practicable, the Voting Interests should pass to Trust B.

1. Trust A shall consist of One Million Dollars (\$1,000,000), increased by the inflation adjustment of IRC §2631(c), less the amount, if any, of my generation skipping tax federal exemption allocated by me or my Executor to other transfers made by me during my lifetime or at death.

2. Trust B shall consist of an amount which, together with the total of any other amounts allowed as a marital deduction in the federal estate tax proceeding relating to my estate (including Trust A), shall equal the maximum allowable marital deduction as finally determined in such proceeding; provided, however, that this gift shall be reduced by an amount, if any, which may be needed to increase my taxable estate to the largest amount which, after allowing for the applicable exclusion available to my estate which has not been claimed by me for transfers made by me during my life will result in no federal estate tax being imposed on my estate. It is my intention not to use any more of the allowable marital deduction than is necessary to reduce my Federal estate tax to zero.

a. My Executor is authorized to satisfy the bequests to Trust A and Trust B in cash or in kind, or partly in cash and partly in kind;

provided, however, that any assets transferred in kind to satisfy the bequests to Trust A and Trust B shall be valued for that purpose at their values as finally determined in the Federal estate tax proceedings for my estate. In this regard, assets, including cash, allocated to satisfy this gift shall be fairly representative of the appreciation or depreciation in the value at the date or dates of distribution of all assets then available to satisfy these bequests. These bequests shall carry with them (as income and not as principal) their proportionate part of the income from my estate from the date of my death.

b. Only assets which qualify for the marital deduction shall be allotted to these bequests. To the extent also, that other assets qualifying for the marital deduction are available, there shall not be allotted to these bequests: (1) assets with respect to which a credit for foreign death taxes paid is allowable under the Federal Internal Revenue Code; (2) assets which may be subject to both income and estate taxes and which may be eligible for a credit or deduction; or (3) United States Treasury Bonds eligible for redemption at par in payment of the Federal estate tax.

c. Subject to the foregoing, the decision of my Executor as to which assets shall be distributed in satisfaction of these bequests for the benefit of my wife, and as to what election shall be exercised shall be conclusive and binding on all persons.

d. In administering Trust A and Trust B, the Trustee shall be vested with all of the powers and authorities hereinafter set forth;

provided, however, that it is my intention that Trust A and Trust B shall qualify for the marital deduction, and the Trustee shall have no power or authority to allocate receipts and expenses to income and corpus (or to exercise any other discretionary power) in any manner which would disqualify these trusts for the marital deduction; and, accordingly, all other provisions of this Will shall be subordinate to this requirement.

3. Trust C shall consist of the remainder of the trust property not included in Trust A and Trust B.

B. 1. With regard to the administration of Trust A:

a. The Trustee shall pay to or apply for the benefit of my wife, the entire net income of Trust A during the term of her natural life, in at least quarterly installments.

b. The Trustee is authorized, in its sole and absolute discretion, at any time and from time to time, to disburse to my wife from the corpus of Trust A such amounts as the Trustee shall deem necessary or advisable to provide adequately for her comfortable support and maintenance in accordance with the standard of living which we enjoyed during my lifetime, and also for illnesses or other emergencies; provided, however, that no disbursements of trust corpus shall be paid to my wife until the corpus of Trust B has been completely exhausted. The Trustee's decision shall be conclusive as to the advisability of any such disbursement, and shall not be subject to review.

c. Upon the death of my wife, the entire corpus of the trust shall be paid to the Trustee of Trust C hereof to be held and administered as a part thereof for the benefit of my grandchildren and their issue.

2. With regard to the administration of Trust B:

a. The Trustee shall pay to or apply for the benefit of my wife, the entire net income of Trust B during the term of her natural life, in at least quarterly installments.

b. The Trustee is authorized, in its sole and absolute discretion, at any time and from time to time, to disburse to my wife from the corpus of Trust B such amounts as the Trustee shall deem necessary or advisable to provide adequately for her comfortable support and maintenance in accordance with the standard of living which we enjoyed during my lifetime, and also for illnesses or other emergencies. In exercising this discretion, the Trustee shall take into consideration any other income which my wife may have from any other source, and it may also take into account her capital resources, but it shall not be required to do so. The Trustee's decision shall be conclusive as to the advisability of any such disbursement, and shall not be subject to review.

c. Upon the death of my wife, the Trustee shall pay to the Executor, administrator, or personal representative of my wife's estate, an amount of the trust property as shall be sufficient, in the sole judgment of the Trustee, to pay all additional estate, succession and inheritance taxes that may be imposed on the estate of my wife because of the inclusion of Trust A and Trust B in her

taxable estate. The term additional taxes shall mean the excess of the total amount of all federal and state estate, succession and inheritance taxes imposed on my wife's estate over the amount of such taxes that would have been so imposed if no part of Trust A and Trust B had been included in my wife's taxable estate.

d. Upon the death of my wife, I direct my Trustee to transfer and convey the remaining trust property as follows:

(i) The sum of One Million Dollars (\$1,000,000.00), increased by the inflation adjustment of IRC §2631(c), less the amount of my wife's generation skipping tax federal exemption allocated by her or her Executor to other transfers made by her during her lifetime or at her death, to the Trustee of Trust C established at Article V.A.3., above, for the benefit of my grandchildren. To the greatest extent practicable, I direct that this transfer shall be made with assets other than any Voting Interests owned by Trust B.

(ii) The balance of the trust, excluding any Voting Interests, shall be divided into as many equal parts as there shall be children of mine then living plus children who have died leaving issue then living.

(A) One part shall be paid and distributed to the issue of each deceased child, per stirpes; provided, however, if the issue is a beneficiary of a trust part under paragraph B.3.e.(ii) of this Article V, his or her share shall be added to his or her part.

(B) One part shall be paid and distributed to each child who shall have attained the age of fifty (50) years.



(C) One part shall be held in trust for the benefit of each child of mine who is then living and shall not have attained the age of fifty (50) years. With respect to these parts:

(I) My Trustee shall pay to the child the entire net income of the part, together with amounts from principal as my Trustee, in its discretion, shall deem necessary or advisable to provide adequately for the child's support, maintenance and education after taking into account all other available income.

(II) One-third (1/3) of the remaining principal of the part shall be paid to the child upon attaining forty (40) years of age, or upon division of the trust estate into parts, if the child has then attained the age of forty (40) years.

(III) One-half (1/2) of the remaining principal of the part shall be paid to the child upon attaining forty-five (45) years of age, or upon division of the trust estate into parts, if the child has then attained the age of forty-five (45) years.

(IV) The entire remaining principal of the part shall be paid to the beneficiary upon attaining fifty (50) years of age.

(V) If the beneficiary should die before reaching fifty (50) years of age, the Trustee shall transfer and convey and pay over the principal of his or her part to or for the benefit of the child's issue,

creditors, or creditors of his or her estate, as my child shall direct or appoint by a provision of his or her Last Will and Testament expressly referring to this power, or in default of the proper exercise hereof, to his or her issue, per stirpes, or in default of issue, to my issue, per stirpes, provided that if such issue is a beneficiary of a trust part under this paragraph of my Will, his or her share shall be added to the trust for his or her benefit.

(iii) Any Voting Interests held in Trust

B shall be administered and distributed, after the death of my wife, on the following terms and conditions:

(A) BRETT COSTELLO, as Trustee, may distribute Voting Interests (in whole or in part) to any one or more of my lineal descendants who have, in the Trustee's judgment, demonstrated the ability and desire to operate and manage the business(es) represented thereby;

(B) BRETT COSTELLO may at any time select a qualified successor Trustee to exercise his rights, including the power to appoint a successor Trustee, with respect to the Voting Interests hereunder, or if he fails to do so, or upon his death, incapacity or resignation as Trustee, THOMAS F. BONADIO or his successor, shall have the same right to distribute Voting Interests as provided in subparagraph (A) above, and/or appoint a successor Trustee as provided in this subparagraph (B).

(C) Any income resulting from the Voting Interests remaining in Trust B shall be paid to my children, in equal shares, per stirpes.

(D) It is my intention that this trust part shall continue for as long as my Trustee determines that there is suitable management in place for the operation of the business entities represented by the Voting Interests. Absent that, my Trustee may, at anytime after my wife's death, terminate this trust part by distributing all the Voting Interests to one or more of my lineal descendants in accordance with the foregoing subparagraph (A), and/or by selling all the assets of the business entities and liquidating those entities, upon terms determined by my Trustee to be in the best interest of the Trust.

(E) In the event that my Trustee sells all of the assets of a business entity represented by the Voting Interests and liquidates that business entity, the liquidation proceeds shall be divided into as many equal parts as there shall be children of mine then living, plus children who have died leaving issue then living and distributed as follows:

(i) One part shall be paid and distributed to the issue of each deceased child, per stirpes; provided, however, if the issue is a beneficiary of a trust part under paragraph B.3.e.(ii) of this Article V, his or her share shall be added to his or her part.

(ii) One part shall be paid and distributed to each child; provided, however, if the child is a beneficiary of a

trust part under paragraph B.2.d.(ii)(C) of Article V above, his or her share shall be added to his or her trust part.

3. With regard to the administration of Trust C:

a. If my wife shall survive me, I authorize and direct my Trustee to pay to or apply for the benefit of my wife, from time to time, so much of the net income of Trust C as my Trustee, in its sole discretion, shall deem necessary or advisable to provide adequately for her health, support and maintenance in her accustomed manner of living, after taking into account other resources available to her, it being my intention that the Trustee shall consider other available income, and may also, in its discretion, consider other available capital resources. The Trustee's decision as to the amount of income to be paid to my wife from Trust C shall be conclusive and binding upon all persons interested in this trust.

b. The balance of the income of Trust C, during the lifetime of my wife, shall be administered and/or distributed as follows:

(i) My Trustee shall first pay to my children, BRETT COSTELLO, LYNETTE COSTELLO WARD, ALICIA COSTELLO SMITH and ANDREA COSTELLO, or grandchildren, such portions thereof as my Trustee in its sole and absolute discretion shall deem needed for their health, support, maintenance and education (including a college education and professional or post-graduate study), after taking into account other income available to them. Such payments of income, if any, shall be made according to their respective needs and

without regard to equality of distribution. My Trustee's decision as to whether any such income shall be paid to any of my said children or grandchildren, and the amounts to be paid to each, shall be conclusive and binding upon all parties interested in this trust.

(ii) Any remaining income shall be accumulated. The Trustee may add such accumulated income to the principal from time to time in its discretion.

c. If the income paid to my wife, as above provided, together with other available income, is not sufficient in the judgment of the Trustee, to provide adequately for her health, support and maintenance in her accustomed manner of living, I authorize my Trustee to pay to her from time to time such amounts from the principal or accumulated income as my Trustee, in its discretion, may deem necessary or advisable for such purpose. However, it is my wish that no principal shall be advanced to my wife from Trust C until the principal of Trusts A and B have been exhausted.

d. In addition to the payments to my wife, as provided above, I authorize the Trustee to pay to my children and grandchildren so much of the principal of Trust C as the Trustee in its sole discretion shall deem necessary or advisable for their health, support, maintenance, and education (including a college education and professional or post-graduate study) after taking into account their other available income and capital resources. Such principal payments shall be made on the basis of need and without regard to equality of distribution.

e. Upon the death of my wife, or at my death if she does not survive me, I direct the Trustee to divide the trust property into as many equal parts as there are grandchildren of mine then living, plus grandchildren who have died leaving issue then living.

(i) One such part shall be paid to the issue of each deceased grandchild, per stirpes.

(ii) One such part shall be held in trust for each living grandchild. With respect to each such part:

(A). I direct the Trustee to distribute the net income of the Trust among my grandchild and his or her issue, in such amounts and proportions as the Trustee, in its sole discretion, shall deem best. I recognize that one or more of my them may have greater needs than the others, due to circumstances which I cannot anticipate; I, therefore, expressly authorize the Trustee to pay a larger share of the income, or all of it, if necessary, to the beneficiary having the greater need.

(B) I authorize the Trustee to advance principal from time to time, for the benefit of my grandchild or his or her issue, even to the point of completely exhausting the trust part, whenever the Trustee, in its sole discretion, shall determine that such advances are necessary or advisable for their health, support, maintenance and education. I particularly desire that my grandchildren shall have every opportunity for a college and post-graduate education, if they or any of them desire the same, and I authorize my Trustee to advance principal for that purpose

whenever my Trustee shall deem it advisable. Any such advances shall be made on the basis of the educational desires and abilities of each of the beneficiaries, and shall be made without regard to equality of distribution.

(C) If additional grandchildren of mine are born after the death of the survivor of me and my wife, the Trustee shall reconstitute all the grandchildren's trust parts, to provide an equal part for the afterborn grandchild(ren), based upon the value of the trust parts at that time, to be administered on all the terms of Paragraph B.3. of this Article V.

(D) My Trustee's decision with respect to any advance of principal shall be final and binding on all persons interested in the trust, and shall not be subject to judicial review.

(E) Upon the death of my grandchild, the trust for his or her benefit shall terminate, and I direct the Trustee to pay the remaining trust property in equal shares to his or her issue, per stirpes, or, in default of such issue, to my issue, per stirpes; provided that if any such issue is a beneficiary of a trust part hereunder, his or her share shall be added thereto.

C. I further expressly authorize my Executor, in its discretion, to elect that all or part of Trusts A and B qualify for the federal estate tax marital deduction, it being fully understood that such an election will require that an amount of Trust A and/or Trust B will be included in the gross estate of my wife. This election shall be made, if at all, after considering the effect that such an election will have on the amount of estate tax payable on my estate and on the estate of my wife.

The decision of my Executor as to whether any election will be made shall be conclusive and binding on all parties, and shall not be subject to review.

D. I further authorize my Executor to elect to treat me as the transferor for generation skipping tax purposes with respect to Trust A and Trust C, intending under normal circumstances that my exemption (or the unused portion thereof available at my death) shall be allocated to Trust A and Trust C, and that my wife's exemption shall be allocated after her death to the trust transfer under Paragraph B.2.d.(i) of this Article V.

E. If my wife does not survive me, I give and bequeath One Million Dollars (\$1,000,000.00) increased by the inflation adjustment of IRC §2631(c), less the amount, if any, of my generation skipping tax federal exemption amount allocated by me or my Executor to other transfers made by me during my lifetime or at death, to the Trustee of Trust C to be held and administered pursuant to the terms of Paragraphs B.3.e.(i) and B.3.e.(ii) of Article V thereof for the benefit of my grandchildren; and I give, devise and bequeath all the rest, residue and remainder of my property to my Trustee, hereinafter named, to hold and distribute to my children in accordance with the terms of the trusts established in Paragraph B.2.d.(ii) of Article V.

F. If any beneficiary to whom a share of principal is to be distributed as herein provided is under twenty-one (21) years of age, I authorize my Trustee to hold such beneficiary's share in trust, paying or applying to the use and benefit of such beneficiary so much of the income and principal as my Trustee may deem needed for his or her comfortable support, maintenance and education, other



available income considered, and accumulating any unused income, but all remaining principal and accumulated income shall be paid to the beneficiary upon attaining the age of twenty-one (21) years, or in the event of his or her prior death, it shall be paid to his or her estate. With respect to any share thus held in trust:

1. My Trustee shall be entitled to commissions at the rate provided for testamentary trustees under the laws of the State of New York from time to time in effect;
2. My Trustee shall not be required to file annual accountings;
3. My Trustee shall have all of the powers and discretions given in Articles "VI" and "VII" hereof.

VI. My Executor and Trustee, in each capacity, shall have full and unrestricted discretionary power and authority (in addition to the authority conferred by law) to hold, manage, control, improve, sell, grant, convey, deliver, assign, transfer, lease, option, mortgage, pledge, borrow upon the credit of, contract with respect to, or otherwise deal with or dispose of, without application to or order of any court whatsoever, and without notice or publication of any kind, the property of my estate and of the testamentary trusts created herein, without any duty upon any person dealing with either of them to see to the application of any money or other property delivered to either of them it being my express intention to confer upon my Executor and Trustee, in each capacity, every power of management which might be conferred by an express

enumeration of separate powers, including, but without limiting the generality of the above powers, discretionary authority:

A. To retain any securities, investments or other real or personal property owned by me at the time of my death (including any securities or real property acquired by the exercise of options held by me at the time of my death) for such period of time as my Executor or Trustee shall deem advisable, whether or not such investment is currently productive of income, and regardless of the fact that any such investment may represent a disproportionately large share of my total estate; and I direct that my Executor and Trustee shall not be liable for any loss or depreciation caused by or resulting from such retention.

B. To sell at public or private sale, exchange for like or unlike property, convey, mortgage, lease or otherwise deal with or dispose of any and all property, real or personal, at any time forming a part of my estate, for such price and upon such terms and conditions as my Executor or Trustee may deem proper, and to execute any deeds or other documents necessary to carry out the intention of this provision.

C. To borrow money from any lender, including the Trustee, to pay taxes or administration expenses, to exercise subscription rights and options, to pay assessments, or to accomplish any other purpose of any nature incidental to the administration of my estate, and to pledge or mortgage any securities or other real or personal property as security for the repayment thereof.

D. To compromise or adjust any claims by or against my estate for such amounts and on such terms as my Executor or my Trustee may deem best.

E. To invest and reinvest the principal and accumulated income in any stocks, bonds, shares in an authorized legal or discretionary common trust fund, or other securities or property, whether real or personal, which in the judgment of my Executor or Trustee are safe and for the best interests of the estate or trust, without being limited to investments authorized by law for the investment of trust funds.

F. To exchange any part of the property belonging to the estate and/or trust at any time, for other property of the same or different kind or character, and any property so received in exchange shall become a part of the estate or trust, subject to the powers herein given, as though such property received in exchange had been a part of the original estate or trust.

G. To determine as to every sum received (including stock dividends or the distributions of securities), whether the same is principal or income, or what part thereof is principal or income, and as to every expense or disbursement incurred or made by it, whether the same should be borne by the principal or income, or in what share by each; but during the lifetime of my wife, this discretion shall not be exercised in such a manner as to disqualify Trusts A and B from the federal estate tax marital deduction.

H. To distribute the estate or trust in kind at market prices on a given date, without reducing the investments to cash.

I. Except when a division becomes necessary for the purpose of distribution or otherwise, the Trustee may hold separate funds, including the funds of separate trusts, in one consolidated fund in which the separate funds shall have undivided interests, provided only that the books of account shall show the interest of each trust in such consolidated fund.

J. Whenever any income or principal of any trust herein created shall be payable to a minor beneficiary, or to a person who by reason of illness or mental or physical disability is, in the opinion of the Trustee, unable to administer properly such income or principal, then such income or principal may be paid out by the Trustee in any one or more of the following ways as it deems best:

1. Directly to any such beneficiary;
2. To the legally appointed guardian, committee, conservator or custodian of any such beneficiary;
3. To any relative of any such beneficiary, or to any other person having the custody of the beneficiary, for the care, comfort, support, maintenance, education and welfare of any such beneficiary;
4. By the Trustee using such income or principal directly for the care, comfort, support, maintenance, education and welfare of any such beneficiary.

K. I expressly authorize my Trustee to receive and execute receipts for the proceeds of any life insurance policies on my life which may become payable to the Trustee; and I direct that a receipt executed by my Trustee shall fully discharge the respective insurance companies from all liability and responsibility in respect of the payment and use of the proceeds of such policies. If the Trustee's claim to any insurance proceeds is contested, whether by the insurance company or by any other claimant, the Trustee's shall have full power and authority to settle, compromise or otherwise collect, or to enforce by legal action any such contested policy, paying the expenses of such action out of the trust estate. The Trustee's decision in respect to any such contested claim shall be final and conclusive upon all parties interested in the Trust.

If the property otherwise passing through the hands of my Executor is insufficient for the payment of all my debts, funeral and administration expenses, estate taxes, general legacies (including any marital gift to my wife), and other proper charges against my estate, I direct my Trustee, out of such insurance proceeds, to pay over to my Executor, upon my Executor's certification, the balance of the amount necessary to pay for such items.

I specifically relieve and absolve my Trustee from all further responsibility and liability for any such payment made to my Executor in good faith and in reliance upon my Executor's certification.

L. If at any time during the administration of any trust herein created, the Trustee, in its absolute discretion, deems the continuation thereof to

be uneconomical and not in the best interests of the beneficiary or beneficiaries thereof, the Trustee, in its absolute discretion, is authorized to terminate the same and distribute the assets, free of the trust, to the current income beneficiary or beneficiaries in the proportions in which they are entitled to the income therefrom.

M. If any beneficiary or legatee entitled to receive a part of my estate shall be under twenty-one (21) years of age, I authorize and empower my Executor or Trustee, as the case may be, to designate his or her parent, or some other appropriate adult person, or trust company, as custodian for such beneficiary or legatee under the New York Uniform Transfers to Minors Act until age twenty-one (21), and to distribute the share of such beneficiary or legatee to the designated custodian. A receipt from such custodian shall fully release my Executor or Trustee from all liability and accountability to said legatee or beneficiary.

N. If any party to any proceeding relating to my estate or any trust established hereunder shall be under a disability by reason of infancy or incompetency, and there is another party without any disability to such proceeding with the same interest as the person under a disability, it shall not be necessary to serve the person under a disability with process in such proceeding, and he shall be deemed to be virtually represented therein as provided by law by such other person who is served with process, and the person under a disability shall be bound in all respects by any decree or judgment entered in such proceeding.

O. I further expressly authorize my Trustee to purchase any assets from my Executor at the value established for such assets in the federal

estate tax proceeding in my estate, and/or to loan to my Executor such sums as may be needed to pay any and all taxes and administration expenses. Such loans may be made with or without security, and with or without interest, and upon such other terms and conditions as my Executor and Trustee may agree. The authority hereby granted shall be exercised notwithstanding that my Executor and Trustee are one and the same person or corporation.

P. I give my Executor the power, exercisable without court approval, to allocate my federal exemption from generation skipping tax to any property with respect to which I am the transferor for purposes of the said tax, whether or not such property is included in my probate estate, and to exclude any such property from such allocation.

Bequests hereunder to which my or my spouse's generation skipping tax exemptions are allocated may be satisfied in cash or in kind, provided that any assets transferred in kind to satisfy the gift shall be valued for that purpose at their values as finally determined in the federal estate tax proceedings for my estate or my spouse's estate, as the case may be. In this regard, assets, including cash, allocated to satisfy the gift shall be fairly representative of the appreciation or depreciation in the value at the date or dates of distribution of all assets then available to satisfy the gift. Such gift shall carry with it (as income and not principal) its proportionate part of the income from the date of my death, or my spouse's death, as the case may be.

Q. I expressly authorize my Trustee to merge any trust created hereunder with any other trust created by me or my spouse under will or

agreement, which property shall be held, administered and distributed in accordance with the provisions of the trust; provided, however, that this power shall apply only if the trust to which the distribution would be made is substantially identical in form and content to the trust described herein, and for the same beneficiaries.

R. No individual Trustee of any trust herein created shall be authorized to exercise any power herein to make any discretionary distribution of either income or principal to himself or herself, or to make discretionary allocations in his or her own favor between principal and income; and no individual Trustee shall be authorized to exercise any power herein to distribute income or principal to or for the benefit of any person whom he or she is legally obligated to support. These powers may be exercised by the remaining Trustee who is not so disqualified.

S. Anything in this Will to the contrary notwithstanding, no trust created hereunder shall continue more than twenty-one (21) years beyond the life of the survivor of my wife and my descendants in being at the time of my death and upon the expiration of such period all trusts shall terminate and the assets thereof shall be distributed outright to those persons or corporations, or both, who are then entitled to receive the income therefrom, and in the same proportions as they are respectively entitled to such income.

T. I expressly authorize my Executor to elect to claim the administration expenses or other deductions, either for estate tax purposes or for the purpose of computing the fiduciary income tax in my estate, whenever an election is permitted under the provisions of any Federal or State tax law applicable to my estate;



and to pay such expenses from estate income or estate principal, or partly from each, as my Executor may determine to be in the best interests of my estate, and it shall not be required to make adjustments to the interests passing under my Will to any income beneficiary or remainderman resulting from such decision; provided further, however, that the Executor's discretion under this article shall not be exercised in any manner to deprive my estate of the benefits of the marital or charitable estate tax deduction(s), as the case may be.

VII. I presently own certain stock or other business interests in certain corporations, partnerships, limited liability companies or other business entities. I anticipate that at the time of my death I will own the stock or other business interests in these businesses or in successors thereto, or that I will own an interest in other business enterprises (whether operated in the form of a corporation, a partnership, limited liability company, or a sole proprietorship), hereinafter referred to as the business, and consequently I expect that some business enterprise will be in my estate at the time of my death.

If at the time of my death, my estate is contractually bound, under the terms of a written agreement(s) which I executed during my lifetime, to sell any business interests owned by me, I authorize my Executor to fulfill any obligations of any agreement.

For any business interests not disposed of under agreement referred to above, I desire that my Executor and Trustee shall continue to hold and

operate each business as a part of my estate and the trusts herein created; I hereby vest my son, BRETT COSTELLO, as Co-Executor and Co-Trustee, including his successor, with the following powers and authority, as supplemental to the ones stated herein, the applicability of which to the business I confirm, without limitation by reason of specification, and in addition to powers conferred by law, all of which may be exercised by him in his fiduciary capacity with respect to every business enterprise in my estate, whether a corporation, a limited liability company, a partnership or a sole proprietorship:

- A. To retain and continue to operate the business for any period that the Executor or Trustee, as the case may be, may deem advisable.
- B. To vote on any matter. To give a proxy to vote to any individual or entity. To control, direct and manage the business. In this connection, the Executor or Trustee, in its sole discretion, shall determine the manner and extent of its active participation in the operation, and the Executor or the Trustee may delegate all or any part of its power to supervise and operate, to any person or persons as it may select, including any associate, member partner, officer or employee of the business.
- C. To hire and discharge officers and employees, fix their compensation and define their duties; and similarly to employ, compensate, and discharge agents, attorneys, consultants, accountants and any other representatives that the Executor or Trustee may deem appropriate, including the right to employ any beneficiary (or individual Trustee) in any of the foregoing capacities.

D. To invest other estate or trust funds in the business, to pledge other assets of the estate or trust as security for loans made to the business; and to loan funds from the trust to the business.

E. To organize a corporation, partnership, or limited liability company under the laws of this or any other state or country and to transfer thereto all or any part of the business or other property held in the estate or trust, and to receive in exchange therefore any stocks, bonds, and other securities that the Executor or Trustee may deem advisable.

F. To take any action required to convert any business entity into a corporation partnership, limited liability company, or sole proprietorship.

G. To treat the business as an entity separate from the estate or trusts. In its accountings to the court and to any beneficiaries, the Trustee shall only be required to report the earnings and condition of the business in accordance with standard corporate accounting practice.

H. To retain in the business any amount of the net earnings for working capital and other purposes of the business that the Executor or Trustee may deem advisable in conformity with sound business practice.

I. To purchase, process and sell merchandise of every kind and description; and to purchase and sell machinery and equipment, furniture and fixtures and supplies of all kinds.

J. To sell or liquidate all or any part of any business at any time and price and upon any terms and conditions (including credit) that the

~~Executor or Trustee may determine. The Executor or Trustee is specifically authorized~~  
and empowered to make the sale to any partner, officer or employee of the business (or  
to any individual Executor or Trustee), or to any beneficiary hereunder.

K. To exercise any of the rights and powers herein  
conferred in conjunction with another or others.

L. To diminish, enlarge or change the scope or nature of  
any business.

M. To enter into any agreement for the sale, transfer,  
disposition or pledge of any stock or security held by the Trustee.

N. Make any election under state or federal income,  
estate or gift tax laws which the Trustee, in its sole and absolute discretion, deems to  
be beneficial to either the trust or its beneficiaries, or to continue any election in effect  
relating to any assets transferred to the trust.

No power or discretion herein provided may be exercised in  
a manner to jeopardize or disqualify my estate and Trusts A and B from the benefit of  
the estate tax marital deduction.

In the event of BRETT COSTELLO'S death, incapacity or  
resignation, without his having appointed a successor Trustee, I hereby vest in  
THOMAS F. BONADIO, and his successor, the powers enumerated in this Article VII.

I am aware that certain risks are inherent in the operation of  
any business. Therefore, I direct that my Executor and Trustee shall not be held liable  
for any loss resulting from the retention and operation of any business unless the loss

shall result directly from the Executor's or Trustee's gross negligence or willful misconduct. In determining any question of liability for losses, it should be considered that the Executor or Trustee, as the case may be, is engaged in a speculative enterprise at my express request.

If any business operated by my Executor or Trustee pursuant to the authorization contained in this Will shall be unincorporated, then I direct that all liabilities arising therefrom shall be satisfied first from the business itself and second out of the estate or trust estates. It is my intention that in no event shall any liability be enforced against the Executor or Trustee personally. If the Executor or Trustee shall be held personally liable, it shall be entitled to indemnify first from the business and second from the estate or trust estates.

VIII. I expressly authorize my Executor to elect to claim the administration expenses or other deductions, either for estate tax purposes or for the purpose of computing the fiduciary income tax in my estate, whenever such an election is permitted under the provisions of any federal or state tax law applicable to my estate.

IX. If my wife survives me, I direct that all inheritance, succession and estate taxes of every kind payable with respect to any property includable in my gross taxable estate, whether or not passing under this my Will, shall be paid out of Trust C, and shall not be apportioned, provided, however, that if my Executors do not elect to qualify the entire Trust B for the estate tax marital deduction,

then the amount of such taxes attributable to the non-qualified portion shall be paid therefrom. If my wife fails to survive me, such taxes shall be paid out of that portion of my residuary estate passing to my children's trusts under Article V.B.4(b), and shall not be apportioned. Any generation skipping taxes shall be paid from the property generating the tax.

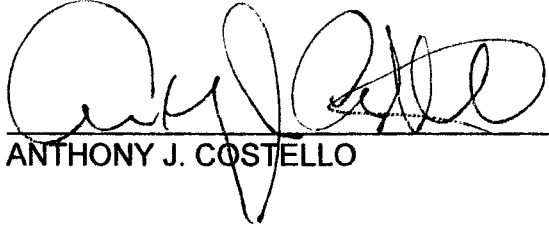
X. I hereby nominate, constitute and appoint my son, BRETT COSTELLO, and THOMAS F. BONADIO, as Co-Executors of this my Last Will and Testament, but if either fails to survive me, or renounces, or fails to qualify, or upon either Co-Executor's death, resignation or disqualification, I nominate and appoint my wife to succeed as a Co-Executor hereof. I nominate, constitute and appoint BRETT COSTELLO and THOMAS F. BONADIO, or the survivor of them, as Co-Trustees of the trusts herein created.

In the event BRETT COSTELO cannot serve or continue services as Trustee hereunder, he shall have the right to appoint a qualified successor Trustee, or Co-Trustee as the case may be. In the event of his death, resignation or incapacity without having nominated his successor Trustee, then I direct that THOMAS F. BONADIO shall have the power to appoint a successor Trustee or Co-Trustee, as the case may be, to fill any vacancy in the office of Trustee. I direct that no bond or security shall be required of any Executor or Co-Trustee.

XI. The masculine gender, whenever used herein, shall include the feminine, the feminine shall include the masculine; the neuter shall include both the

masculine and feminine, and the singular shall include the plural wherever necessary or appropriate.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my seal this 4 day of April, 2001.

  
ANTHONY J. COSTELLO

We whose names are hereto subscribed, do certify that on the 4<sup>th</sup> day of April, 2001, the Testator, ANTHONY J. COSTELLO, subscribed his name to this instrument, in our presence and in the presence of each of us, and at the same time in our presence and hearing, declared the same to be his Last Will and Testament, and requested us, and each of us, to sign our names thereto as witnesses to the execution thereof, which we hereby do in the presence of the Testator and of each other.

Paul M. Battista residing at Patterson N.Y.  
Wm T. D'Anna residing at Bushnell's Basin N.Y.

**AFFIDAVIT OF  
ATTESTING WITNESSES**

STATE OF NEW YORK)  
COUNTY OF MONROE ) SS:

Jack M. Battaglia and Henry T. O'Hara,

being duly sworn say:

We are acquainted with ANTHONY J. COSTELLO. The signature at the end of the instrument dated April 11, 2001, declared by him to be his Last Will, was made by him at Rochester, State of New York, in the presence of each of the undersigned.

At the time of signing the Will, ANTHONY J. COSTELLO declared the instrument to which his signature had been affixed to be his Will and we, and each of us, signed our names thereto at the end thereof at that time and at his request and in his presence.

At the time of the execution of the instrument ANTHONY J. COSTELLO was over the age of 18 years, of sound mind and memory, and not under any restraint and competent in every respect to make a Will.

Jack M. Battaglia  
Witness  
Henry T. O'Hara  
Witness

Subscribed and sworn to before me  
this 2 day of May, 2001.

Louis M. D'Amato  
Notary Public

LOUIS M. D'AMATO  
Notary Public, State of New York  
Qualified in Monroe County  
Commission Expires Aug. 7, 2001