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THIS AGREEMENT, made and entered into this the 22 day of October, 1957

WITNESSETH:

WHEREAS, the estate of Frank G. Brewer, Sr., deceased, is indebted to Donald A. Brewer in the amount of \$20,000.00; is indebted to Lela Anne Brewer in the amount of \$20,000.00; is indebted to Mary Jane Brewer Tarrant in the amount of \$20,000.00; and is indebted to Nina R. Brewer in the amount of \$40,000.00; all of which indebtednesses are evidenced by promissory notes dated October 22, 1951, each of which notes is due on demand, together with interest thereon at the rate of 3% per annum, which interest amounts to an aggregate of \$15,000.00 after credit for \$3,000.00 of interest paid April 23, 1957, a total of \$115,000.00; and

WHEREAS, Brewer Investment Company, Ltd. is a limited partner-ship composed of Nina R. Brewer, Frank G. Brewer, Jr., Don ald A. Brewer, Lela Anne Brewer and Mary Jane Brewer Tarrant; and

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WHEREAS,\$40,500.00 in cash has already been transferred from the . said estate to Brewer Investment Company, Ltd. as a part payment of said indebtedness, and the said estate has assets sufficient to pay the remainder of said indebtednesses, but does not have cash available for that purpose, and the said Donald A. Brewer, Lela Anne Brewer, Mary Jane Brewer Tarrant and Nina R. Brewer are willing to accept an undivided fractional interest in certain real estate and securities, having a fair market value equal to the indebtednesses above described in satisfaction of the said indebtednesses; and at the same time, they each wish to transfer the said real estate and securities to Brewer Investment Company, Ltd., a limited partnership, to be treated as a part of their respective capital accounts in that partnership

NOW, THEREFORE, in consideration of the premises, the undersigned Donald A. Brewer, Lela Anne Brewer, Mary Jane Brewer Tarrant and Nina R. Brewer do hereby acknowledge receipt from the estate of Frank G. Brewer, Sr., deceased, of the cash hereinafter itemized and of an undivided fractional interest

in real estate and securities in full settlement, satisfaction, and discharge of all indebtedness of the estate to each of the undersigned; and each of the undersigned does hereby authorize and direct Frank G. Brewer, Jr., as Executor of the said estate, to transfer the same to the name of Brewer Investment Company, Ltd., and does hereby authorize Frank G. Brewer, Jr. as the general partner in Brewer Investment Company, Ltd. to enter on the books of that partnership the value of the said cash, real estate, and securities as a credit to the respective capital accounts of the undersigned in that partnership.

All parties hereby agree that the two notes executed by Brewer Investment Company, Ltd. and dated January 14, 1955 payable to the order of Frank G. Brewer, Sr. in the respective principal amounts of \$5,812.37 and \$18,784.08, a total of \$24,596.45, each bearing interest at the rate of 5% per annum from date until paid, are considered paid in full as a part of this transaction by off-setting the aggregate amount due from Brewer Investment Company, Ltd. to the estate of Frank G. Brewer, Sr., deceased, against the above described unpaid balance of the said \$100,000.00 indebtedness of Frank G. Brewer, Sr. to certain of the in dividuals who are partners in Brewer Investment Company, Ltd.

The distributions above described which have already been made are itemized as follows:

Date	Description	Amount
June 27, 1957	Cash	16,000.00
July 20,1957	Cash	8,000.00
August 20, 1957	Cash	2,000.00
September 17,1957	Cash	14,500.00
October 22,1957	Shelby County land	11,078.30
October 22,1957	Walker County land	4,550.00
October 22,1957	Equity of deceased in	
	Brewer Investment Company	26,813.03
October 22,1957	Two notes dated $1/4/55$	24,596.45
	accrued interest thereon to date	3,433.49
	TOTAL	110,981.27

The remainder of said indebtedness amounting to \$4,018.73 (all of which is principal, all interest having been paid in full to date) will be paid in full either in cash or in the fashion above described or partly in each within four months from the date hereof.

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Any securities transferred in accordance with the terms of this agreement shall be valued at their fair market value on the close of business on October 22, 1957. All parties contemplate that from time to time Frank G. Brewer, Jr., as Executor of the estate of Frank G. Brewer, Sr., deceased, will make additional transfers of securities to Brewer Invetment Company, Ltd., and each of them hereby authorizes such transfers from time to time and agrees that any excess in value of such securities, over the remainder of said indebtedness above described, shall be treated as a partial distribution by the Executor to the beneficiaries under the terms of the will of the said Frank G. Brewer, Sr., deceased, which shall be allocated to the parties in the proportions set out in the will and at the fair market value of such securities prevailing on the date of transfer to Brewer Investment Company, Ltd.

Frank G. Brewer, Jr., as Executor of the estate of Frank G. Brewer, Sr., deceased, and Brewer Investment Company, Ltd., a limited partnership, acting by Frank G. Brewer, Jr., as general partner, have each executed this agreement for the purpose of evidencing their assent to the transactions above described; all at Birmingham, Alabama, in quadruplicate on the day and year first above written.

Donald A. Brewer
Donald A. Brewer
Letu anne Brenn
Lela Anne Brewer
Mary Jane Brewer Tarrant
Mary Jane/Brewer Tarrant
Ania R. Brawer
Nina R. Brewer
Je 3 Bewer. &_ '
Frank G. Brewer, Jr., as Executor of the
estate of Frank G. Brewer, Sr., deceased
BREWER INVESTMENT COMPANY, LTD.
By Frank G. Brewer, Jr. General Partner
Frank G. Brewer, Ir General Partner