

STATE OF ALABAMA)

COUNTY OF JEFFERSON)

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LAST WILL AND TESTAMENT

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OF

STEPHEN D. WATSON



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Shelby Cnty Judge of Probate, AL
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I, Stephen D. Watson, a resident of the City of Birmingham, State of Alabama, being of sound and disposing mind and memory, do make, publish and declare this instrument as and for my Last Will and Testament, hereby revoking any and all other wills and codicils heretofore made by me.

ITEM I

I give and bequeath all of my wearing apparel, jewelry, any automobile I may own, as well as all objects of my personal use, to my wife, Dorothy M. Watson, absolutely, if she be living at the time of my death. In the event my said wife should predecease me, I give and bequeath all of said objects of property, in equal shares, to my two children, Carole Watson Burton and Jo Ann W. Beck, and any other of my children who may be born subsequent to the execution of this Will. I hereby vest in my Executors hereinafter named full power and authority to determine what objects of property are included in the foregoing description contained in this ITEM of my Will, and if necessary, to make such division of said objects of property as to them, in their absolute discretion, may be desirable. I have specifically refrained from making any disposition regarding household furniture and furnishings, books and similar items which are located in the residence which I occupy, for the reason that these items of personal property are already owned by my said wife.

SIROTE, PERMUTT, FRIEND, FRIEDMAN, HELD & APOLINSKY, P. A.

2222 ARLINGTON AVENUE SOUTH

FOURTH FLOOR, BOX 3764

BIRMINGHAM, ALABAMA 35255

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ITEM II

All the residue of my estate, including the rest and residue of the property, whether real or personal, of every kind and wherever located, belonging to me at my death or payable to my estate from any source, and remaining after payment of all debts of my estate, but before the payment of estate, inheritance and like taxes from said rest and residue, or from any portion thereof (the whole of such property being hereinafter sometimes called my "residuary estate"), I direct that my Executors apportion and divide into two separate and distinct shares, one of which such shares I desire to devise and bequeath outright to my said wife, Dorothy M. Watson, and the other share I desire to designate as my "trust estate".

(a) I give, devise and bequeath absolutely unto my said wife, Dorothy M. Watson, that fractional share of my residuary estate which shall be determined by a fraction:

(1) the numerator of which fraction shall be the amount equal to fifty percent (50%) of my adjusted gross estate as defined by the Internal Revenue Code of 1954, as amended, less the aggregate value, as finally determined in the federal estate tax proceedings for my estate, of all other items in my said gross estate which have qualified for the marital deduction and which pass to my said wife under the other provisions of this Will, or which have already passed to her or for her benefit otherwise than under the terms of this Will, by operation of law, through life insurance policies, or otherwise, either at my death or at any time during my life, but only to the extent that such interests are included in determining my gross

estate and are allowable as a marital deduction for federal estate tax purposes; and

(2) the denominator of which said fraction shall be the value of my said residuary estate, said value being that which is finally determined in the federal estate tax proceedings for my estate.

In the event there are no federal estate tax proceedings for my estate, the said values to be used in determining the fraction set out above shall be fair market values at the time of my death. I hereby direct that this devise and bequest to my said wife shall vest in my said wife immediately upon my death. In making distribution of assets to my said wife in satisfaction of the foregoing share of my residuary estate, my Executors shall value the assets distributed at the fair market value of the said assets on the date or dates of their distribution, it being my intent that my said wife and the beneficiaries of my trust estate share proportionately in the appreciation or depreciation in the value of assets to the date or dates of distribution. There shall not be distributed to my said wife, in satisfaction of the foregoing bequest, any property or the proceeds of any property which does not qualify for the marital deduction, or which is subject to any estate, inheritance, succession, transfer or other death tax or duty imposed by any foreign country or political subdivision thereof, or with respect to which any tax credit or deduction shall be available because it is subject to both federal estate and income taxes; provided, however, that the type of property described herein may be allocated to the extent that any other property of my estate which qualifies for the marital deduction shall be insufficient to satisfy the foregoing bequest to my said wife.

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(b) It is my intent to secure for my estate the maximum marital deduction allowable by the Federal Internal Revenue Code in force on the occasion of my passing, and to that end I direct my Executors to take whatever action may be necessary to obtain said marital deduction. I grant full discretion to my Executors to acquiesce in, compromise, or litigate any demand made against my estate for federal or state income or estate taxes. If the effect of any provision of this Will would be to prevent the allowance of the maximum marital deduction with respect to the bequest to my said wife, as referred to in this Item of my Will, then I direct that such offending provision shall not apply to such bequest and its disposition, and this Will shall read and take effect as if such offending provision did not exist.

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(c) Should my said wife predecease me, I direct that all bequests and devises made to her under the provisions of this Will shall lapse, and such portion of my estate as I have herein bequeathed and devised to her absolutely under the terms of this Will shall be merged with and become a part of my said trust estate, as it is hereinafter referred to.

ESTATE

(d) I give, devise and bequeath unto my wife, Dorothy M. Watson, as Trustee, the other share of my residuary estate (herein called "trust estate"), which is that share of my residuary estate which remains after transferring unto my said wife that share of my residuary estate which I have given, bequeathed and devised to her absolutely, in trust, however, for the uses and purposes, and with the powers hereinafter set forth. Out of said trust estate, I direct that my Executors pay all transfer, inheritance, legacy, estate, succession, and other taxes levied upon or against my estate attributable to property passing hereunder



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or otherwise. No devisee, legatee, donee or insurance beneficiary shall be required to pay, or contribute to the payment of, any of the above taxes.

ITEM III

(a) The Trustee shall hold said trust estate, without division into shares, in trust for the use and benefit of my said wife for and during the lifetime of my said wife. During the lifetime of my said wife, the Trustee shall pay over to my said wife, for her support and maintenance, the entire net income from said trust estate, in such installments as may be convenient to her. In addition to the income from said trust estate, during the lifetime of my said wife, I do hereby grant to my said wife the noncumulative yearly right to appoint to herself an amount not greater than Five Thousand Dollars (\$5,000) from the corpus of said trust estate. Any such amount which my said wife may appoint to herself shall be used in such manner and for such purposes as she may consider necessary and desirable, without any obligation on her part to account to anyone for such sums so appointed.

(b) In interpreting the powers granted to my said wife, as Trustee, I direct that, any provision in this, my Last Will and Testament, to the contrary notwithstanding, although she shall be entitled to the beneficial enjoyment, as a life beneficiary, of the income in said trust estate, she shall not exercise any such power so as to divert to herself as income any part of the assets of said trust estate which would not, under the statutes and decisions of the State of Alabama, be construed as income, it being my intention to protect the corpus or principal of said trust estate for the exclusive use and benefit of the remaindermen, except to the extent of the \$5,000.00 noncumulative right to invade corpus each year provided for in the within ITEM III, Paragraph (a) hereof.

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(c) If at any time during the lifetime of my said wife, she, as Trustee, should deem it desirable to advance to any child of me or to any lineal descendant of any deceased child of me, any sum or sums out of the principal of said trust estate, for the purpose of establishing such child or descendant in a business or profession or purchasing for such child or descendant a home or for any other special or commendable purpose, the Trustee shall transfer and pay over to such child, or lineal descendant of a deceased child, such part of the principal of said trust estate as my said wife, as Trustee, shall deem it wise so to distribute, but any sum so advanced to any such child or descendant of a deceased child shall be a charge against any part of said trust estate to which such child or descendant of him or her may subsequently become entitled under the other provisions of this Will.

(d) Upon the death of my said wife, the successor Trustees shall apportion the balance in said trust estate into separate and equal shares or parts, one of said equal shares or parts to be established for each of my children who survive my wife. In the event any of my children shall predecease my said wife but shall leave lineal descendants living at the time of the death of my said wife, then the share which would have been established for my said deceased child had he or she been living on the date of the death of my said wife, shall be established for the lineal descendants of such deceased child, in equal shares, per stirpes, or if there be no such lineal descendants, then surviving of such deceased child, then to such of my children, and the descendants of any deceased child of me as then are living, in equal shares, per stirpes; or, if there be no such survivor of my said children and no lineal descendants then surviving of my said children or of me, then to such person or persons as



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would be entitled to inherit the property, and in the proportions in which they would be entitled to inherit the same, from me under the laws of Alabama then in force had I died at said time a resident of Alabama intestate and owned said property.

(e) In the event any of the beneficiaries entitled to share in said trust estate under the terms hereof shall be over the age of twenty-one (21) at the time provided for apportionment, then the share of such beneficiary shall be paid over to him or her absolutely and free of all trusts. However, in the event any of said beneficiaries shall be under the age of twenty-one (21) at the time provided for apportionment, then, although the share of such beneficiary shall be deemed to have vested in such beneficiary as of the date herein fixed for its apportionment, such share shall be held in trust for such beneficiary until he or she shall attain the age of twenty-one (21) years, at which time it shall be transferred and paid over to him or her, free from this trust, and during the continuance of the trust as to the share of any such beneficiary, the Trustee shall use and apply such part of the principal thereof, as the Trustee deems necessary or desirable for the support, education and maintenance of such beneficiary.

ITEM IV

In the management and control of any trust created by the terms of my Will, the Trustee, in her sole judgment and discretion, may do and have done with respect to the trust estate, all things which, in the judgment and discretion of the Trustee, may seem necessary, desirable and proper to promote, protect and conserve the interest of the trust estates and of the beneficiaries thereof, in like manner as if the Trustee were entitled to said property beneficially, and every determination of the Trustee in the construction of the powers conferred upon the Trustee, or in any manner

committed to the discretion of the Trustee, or with respect to which the Trustee may be empowered to act hereunder, whether made upon a question formally or actually raised or implied in relation of the premises, shall be binding upon all persons interested in the trusts, and shall not be objected to or questioned on any grounds whatsoever.

Without in any wise limiting the generality of the foregoing, but solely in order to define with particularity certain of the powers herein vested in the Trustee, the Trustee shall have and may, in her judgment and discretion, and except as specifically herein provided, without notice to anyone or order of court, exercise, among others, the powers following, to be broadly construed with reference to each trust estate and each share thereof:

1. To sell, exchange, transfer or convey, either before or after option granted, all or any part of said trust estate, upon such terms and conditions as she sees fit, to invest and reinvest said trust estate and the proceeds of sale or disposal of any portion thereof, in such loans, stocks, bonds or other securities, mortgages, or other common trust funds, or other property, real or personal, whether so-called "legal" investments of trust funds or not, as to her may seem suitable, and to change investments and to make new investments from time to time as to her may seem necessary or desirable.

2. To improve, repair, lease, rent for improvement, or otherwise, for a term beyond the possible termination of this trust, or for any less term, with or without option of purchase, and to let, exchange, release, partition, vacate, dedicate or adjust the boundaries of real estate constituting a part of said trust estate.

3. To borrow money for such time and upon such terms as she sees fit, without security or on mortgage

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of any real estate or upon pledge of any personal property held by her hereunder, and to execute mortgages or pledge agreements therefor.

4. To hold any property or securities originally received by her as a part of said trust estate so long as she shall consider the retention thereof for the best interest of said trust estate, irrespective of whether such property or securities are a so-called "legal" investment of trust funds, without liability for depreciation or loss through error of judgment, and in disposing of any property constituting a part of said trust estate, to acquire other property which is not a so-called "legal" investment of trust funds, where such course is, in her opinion, for the best interests of said trust estate.

5. To keep any property constituting a part of said trust estate properly insured against fire and tornado, and other hazards, to pay all taxes or assessments, mortgages, or other liens now or hereafter resting upon said property and generally to pay all of the expenses of the trust incurred in the exercise of the powers herein vested in her which, in her judgment, may be proper or necessary.

6. To hold any or all securities or other property in bearer form, in the name of the Trustee or in the name of some other person, partnership or corporation, without disclosing any fiduciary relation.

7. To continue any business or partnership in which I may be interested at the time of my death, for such time and under such management and conditions as, in the discretion of the Trustee, may be expedient, or to liquidate or dissolve any such business or partnership at such time and upon such terms and conditions as, in the judgment of the Trustee, are for the best interests

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of said trust estate, or so far as may be necessary in her judgment, to cause to be incorporated any such business or partnership and to use the funds of my estate to protect my interest in any contract, business or partnership in which I may be interested at the time of my death, or to protect any interest which I may have in the securities of any corporation. I grant to my Trustee the power to do all the acts in connection with said businesses which I, in my lifetime, could have done, or to delegate such powers to any partner, manager or employee, without liability for any loss occurring therein. I authorize my Executor and Trustee to make public or private sale of said business or businesses, and the real and personal property thereof, at such time or place, and for such price, and upon such terms as to cash or credit, with or without security for the purchase price, as to her may seem best, and to execute all necessary assignments and conveyances to the purchasers, without liability on the part of the purchasers to see to the application of the purchase monies.

8. To vote in person or by proxy upon all stocks held by her, to unite with other owners of similar property in carrying out any plan for the reorganization of any corporation or company whose securities form a portion of the trust estate, to exchange the securities of any corporation for other securities upon such terms as she shall deem proper, to assent to the consolidation, merger, dissolution or reorganization of any such corporation, to lease the property or any portion thereof of such corporation to any other corporation, to pay all assessments, expenses and sums of money as she may deem expedient for the protection of the interest of the trust estate as the holder of such stocks, bonds or other securities, and generally, to exercise, in respect to all securities held by her, the same rights

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and powers as are or may be exercised by persons owning similar property in their own right.

9. To institute and defend any and all suits or legal proceedings relating to the said trust estate, in any court, and to employ counsel and to compromise or submit to arbitration all matters of dispute in which said trust estate may be involved, as in her judgment may be necessary or proper.

10. At any time or from time to time to advance money to the trust estate from her funds for any purpose or purposes of the trust, and may reimburse herself for the money advanced and interest thereon from the trust property or from any funds belonging to the trust property thereafter coming into her custody from any source.

11. To pay from and out of the income of the trust property any and all expenses reasonably necessary for the administration of the trusts, including interest, taxes, insurance, including public liability insurance, and compensation to the Trustee, as well as any other expense incurred for the benefit of the trust estate, and in the event the income from the trust property is insufficient for the purpose of paying such expenses, to pay the same from the corpus of the trust estate.

12. To execute and deliver any and all contracts, conveyances, transfers, or other instruments and to do any acts necessary or desirable in the execution of the powers herein vested in her.

ITEM V

(a) Any trust created under my Will, at the election of my Executrix, may be treated as operating from the date of my decease, whether the trust property shall then be actually paid over to the Trustee and set aside or not, and I hereby authorize and empower my Executrix

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herinafter named to make any payments which the Trustee is herein authorized to make after the actual establishment of the trust herein created.

(b) It is my will and I direct that the invalidity of any gift or bequest, or of any limitation over, or interest intended, as to any property or as to any beneficiary, shall not be considered materially to disturb the plan of distribution herein created or to affect the validity of any other gift or bequest or limitation over, or interest in or trust herein given or created.

(c) If the happening of any future event may cause the ultimate vesting of any said trust estate or of any share therein to be extended under the provisions hereof to a time beyond that within which the same is required by law to become vested, then and in such event, the trust as to said trust estate or as to such share therein shall continue only for as long a period of time as is allowed by law, at the end of which period the said trust as to said trust estate or as to such share therein shall thereupon be vested in and distributed to those persons at the expiration of such period enjoying the use and benefit of said trust estate or of such share therein, in the proportions in which they are so enjoying the same, irrespective of their attained ages.

(d) As to the net income which, by any of the provisions of this Will, may be payable to any of my lineal descendants, he or she shall have no right or power, either directly or indirectly, to anticipate, charge, mortgage, encumber, assign, pledge, hypothecate, sell or otherwise dispose of same, or any part thereof, until same shall have been actually paid to him or her by the Trustees. Nor shall such income, nor the principal nor corpus of said trust estate, nor any part of, or interest in, either of them be liable for or to any extent subject to any debts,

claims or obligations of any kind or nature whatsoever, or to any legal process in aid thereof, contracted or incurred by or for any such child or descendant, before or after my death.

(e) Where I have herein directed that funds shall be used and applied by the Trustee for the benefit of, or paid to, any minor beneficiary, the Trustee may in her discretion pay over such sums to the persons having custody of such beneficiary, or to such other person as she may select, including the beneficiary, to be used and applied for the purposes herein directed and the receipt of such persons shall be full discharge to the Trustee as to any sums so paid.

(f) Any persons may at any time, and from time to time, add cash, securities or other property, whether real or personal, to the corpus of the trust estates herein created, by deed, gift or will, with the consent of the Trustee. Any addition to any of the trust estates herein created shall be held, administered and distributed as an integral part of the corpus thereof in accordance with all of the terms and provisions of this Will applicable to the said trust estate.

(g) I specifically authorize and empower my Executrix to execute and file a joint income tax return with my wife for the year in which my death occurs and for any years prior thereto. I also authorize and empower my Executrix to execute and file joint gift tax returns with my wife if any gift tax return is required of either of us for the year in which my death occurs or for any year prior thereto. My Executrix shall incur no personal liability for any action taken by her in good faith in accordance with either of the foregoing authorizations.



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ITEM VI

In the event my death and the death of my said wife, Dorothy M. Watson, shall occur simultaneously, or approximately so, under circumstances causing doubt as to which of us survives the other, then I direct that it be presumed that my said wife survived me.

ITEM VII

I nominate and appoint my said wife, Dorothy M. Watson, to be the Executrix of this, my Last Will and Testament. If my said wife should predecease me, or in the event of her resignation, refusal or inability to serve as Executrix, I nominate and appoint my two daughters, Carole Watson Burton and Jo Ann W. Beck, or the survivor of said two daughters, to serve as Executors hereunder, with all the rights, powers, duties and discretion herein vested in the original Executrix; or in the event of the resignation, refusal or inability to serve as Executor hereunder of both of my said two daughters, then I nominate and appoint The First National Bank of Birmingham (and such successor corporation having trust powers as shall succeed to the business of said bank by purchase, merger, consolidation, or change of charter or name) to serve as sole Executor hereunder, with all the rights, powers, duties and discretion herein vested in the original Executrix. It is my will and desire that my Executrix or Executors, as the case may be, regardless of which of those named herein shall serve, shall not be required to give any bond or security for the performance of his or her or its duties as such Executrix or Executors, or to account to any court for her or his or its acts and doings as such Executrix or Executors, and that he or she or it is hereby expressly exempted from filing any inventory or making any report or final settlement of my estate. I hereby vest in my said Executrix or Executors, as the case may be, the same full powers of management, control and disposition of my



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estate herein given to the Trustee under any section hereof, and I direct that in the exercise of such powers, the Executrix or Executors shall be free from the control and supervision of the Probate Court or any other court.

ITEM VIII

In the event my said wife shall predecease me, or in the event of her resignation, refusal, or inability, either prior to or during the continuance of said trust, to serve as Trustee hereunder, then I direct that my two daughters, Carole Watson Burton and Jo Ann W. Beck, or the survivor of said two daughters, shall serve as successor Trustees, together with all the rights, powers, duties and discretion herein vested in the original Trustee; or, in the event both my said daughters shall predecease me, or shall be unable or unwilling, for any reason whatever, to serve as Trustees hereunder, then I direct that The First National Bank of Birmingham (and such successor corporation having trust powers as shall succeed to the business of said bank by purchase, merger, consolidation, or change of charter or name) shall serve as sole Trustee hereunder, together with all the rights, powers, duties and discretion herein vested in the original Trustee. I hereby direct that the Trustee and successor Trustees named herein, irrespective of who shall serve, shall not be required to give any bond or security for the performance of the Trustees' duties. The adult beneficiaries and the parents or legal guardians of minor beneficiaries then in existence may approve the accounts of any resigning Trustee and such approval shall be binding upon all persons whomsoever and shall be a full and complete discharge and acquittance of such Trustee. Upon any such change in the trusteeship, the title to any trust estate shall vest forthwith in any successor Trustee acting pursuant to the foregoing provisions hereof without the necessity of any court order or of any conveyance or transfer of trust assets.

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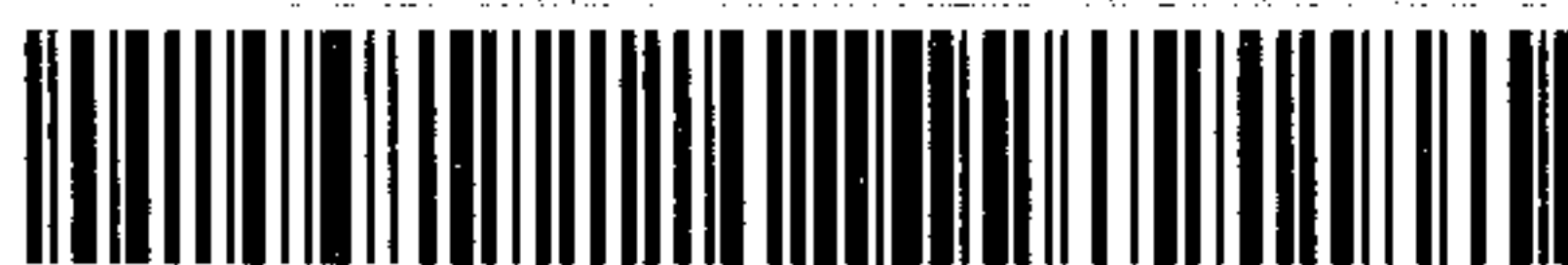
ITEM IX

As used in my Will, the terms "child", "children", "issue", "descendants" and "lineal descendants" are intended to include any persons heretofore or hereafter born to or adopted by any descendant of mine, and any persons heretofore or hereafter born to or adopted by my said wife and me, but any person who is adopted on or after age twenty-one (21) years, and the issue of such adopted persons, are intended to be excluded from this term. Whenever the terms "Executrix", "Executrices", "Executor", "Executors", "Trustee" and "Trustees" are used in this, my Will, they shall be deemed to refer to the Executrix or Executrices, Executor or Executors, and Trustee or Trustees acting hereunder from time to time. Throughout this Will, the masculine gender shall be deemed to include the feminine and the singular the plural, and vice versa.

IN WITNESS WHEREOF, I, the undersigned, Stephen D. Watson, have hereunto set my hand and seal on this 27th day of February, 1970.

Stephen D. Watson (SEAL)
Stephen D. Watson

SIGNED, SEALED, PUBLISHED and DECLARED by the above-named Testator, Stephen D. Watson, as and for his Last Will and Testament, in our presence, and we, in his presence and in the presence of each other, and at his request, have hereunto set our hands and seals as witnesses thereto on the day the same bears date.



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Address: First Federal Building
Birmingham, Alabama

Mary B. Viner

Address: First Federal Building
Birmingham, Alabama

Michael R. Wilson

Address: First Federal Building
Birmingham, Alabama

Filed in office this 5th
day of July, 19 78
for Probate and records

O. J. Flanagan
Judge of Probate

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CERTIFICATE TO THE PROBATE OF WILL

The State of Alabama

JEFFERSON COUNTY

I, O. H. Florence, Judge of the Court of Probate, in and for said State and County, do hereby certify that the foregoing instrument ____ of writing ha S this day, in said Court, and before me as the Judge thereof, been duly proven by the proper testimony to be the genuine last Will and Testament of Stephen D. Watson Deceased and that said Will together with the proof thereof have been recorded in my office in Judicial Record, Volume 564, Page 453-470.

In witness of all which I have herefo set my hand, and the seal of the said Court, this date July 5, 1978.

PROBATE-98

O. H. Florence, Judge of Probate.



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Shelby Cnty Judge of Probate, AL
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The State of Alabama
JEFFERSON COUNTY

PROBATE COURT

I, Peggy A. Gober, Chief Clerk of the Court of Probate,

in and for said County in said State hereby certify that the foregoing contains a full, true and correct copy of the

Last Will and Testament together with the Certificate to Probate
thereof.

STATE OF ALA. SHELBY CO.
I CERTIFY THIS
DOCUMENT WAS FILED

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Ind. 1⁰⁰
28⁰⁰

Thomas A. J. J. J.
JUDGE OF PROBATE

in the matter of Estate of: Stephen D. Watson, deceased.

as the same appears on file and of record, in this office.

Given under my hand and seal of said Court, this

the 13th day of April, 19 81

Peggy A. Gober

Chief Clerk

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