# The State of Alabama

JEFFERSON COUNTY BESSEMER DIVISION

I, Peggy A. Proctor , Chief Clerk of the Probate Court of said County and State, do hereby certify the
foregoing papers to be, and contain a full, true and correct copy of the Petition for Probate of Will
Order on Filing and Probating Will, Last Will and Testament and Certificate
to Probate of Will, Petition for Letters Testamentary, Order Granting Letters
and Letters Testamentary in the estate of Harold L. Allred, deceased, as
recorded in Case No. 29698 as appears on file and of record in this Court.
Witness my hand and seal of said Court, this the 3rd day of August 19 93. Chief Clerk
The State of Alabama  JEFFERSON COUNTY  BESSEMER DIVISION
I, George R. Reynolds, Judge of the Probate Court of said County and State, do hereby certify that, Peggy A.
Proctor , whose name is signed to the preceding certificate of exemplification, is the Chief Clerk of the Probate Court of Jefferson County, Alabama, duly appointed and sworn, and that said Court is a Court of Record, and that full faith and credit are due to here official acts.  I further certify that the seal affixed to the said exemplification is the seal of the said Probate Court of Jefferson County, Alabama, and that the attestation thereof is in due form of law.
This the 3rd day of August 1993.  Heorye R. Reynolds 14dge of Probate
The State of Alabama  JEFFERSON COUNTY  BESSEMER DIVISION  I, Peggy A. Proctor , Chief Clerk of the Probate Court of said County and State, do hereby certify that George R. Reynolds, whose name is signed to the foregoing certificate, is the Judge of the Probate Court of Jefferson County, Alabama, duly elected and sworn, and that the signature of said Judge is genuine.
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said Court, this the $3rd$
day of
B - PROBATE - 69  SHELBY COUNTY JUDGE OF PROBATE  93.50  Love blow

# IN THE PROBATE COURT OF JEFFERSON COUNTY, ALABAMA (BESSEMER DIVISION)

IN THE MATTER OF THE ESTATE OF HAROLD L. ALLRED, DECEASED

CASE NUMBER 29/69/

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\*

#### PETITION FOR PROBATE OF WILL

Comes now your petitioner, AmSouth Bank, N.A., a corporation, and upon information and belief, respectfully shows unto the Court the following:

- 1. Harold L. Allred died in Jefferson County, Alabama, on or about the 1st day of January, 1993, and at the time of his death, he was an inhabitant of Jefferson County, Alabama.
- 2. Surrendered herewith is said decedent's Last Will and Testament naming petitioner as executor thereof, which Will was duly signed by the decedent when over nineteen (19) years of age, and was attested by the following witnesses, namely:

James B. Kierce, Jr. 118 North 18th Street, Bessemer, Alabama 35020

Victoria S. Echols 510 Ridge Avenue, Bessemer, Alabama 35020

The said Will is in the form of a self-proving Will and was subscribed and sworn to before Mildred S. Kelso, a Notary Public for Jefferson County, Alabama.

- 3. The decedent was married to Joyce Ellen Allred. He was not survived by a parent. He had two children who survived him. The following is a true, correct and complete list of the names, ages, conditions, relationships and addresses of said decedent's next-of-kin, to-wit:
  - Joyce Ellen Allred, over 19 years of age, of sound mind, wife, 6782 Eastern Valley Road, McCalla, Alabama 35111
  - Michael Harold Allred, over 19 years of age, of sound mind, son, 1531 Fifth Avenue, Bessemer, Alabama 35020
    - Patricia Allred Taylor, over 19 years of age, of sound mind, daughter, 40 Bonnie Brae, Rochester, New York 14618

(A) 2 969 8

WHEREFORE, petitioner prays that the Court will take jurisdiction of this petition, will cause all such notices or citations to issue, will cause such proceedings to be had and done and such proof to be taken, and render such orders and decrees as will duly and legally effect the probate and record in this Court of said Will as the last will and testament of said deceased.

Amsouth Bank, N.A., Petitioner

By: Muliu

Its: Vice-President

STATE OF ALABAMA )
JEFFERSON COUNTY )

Before me, the undersigned authority, a Notary Public in and for said County and said State, personally appeared home of Amsouth, as the foregoing first duly sworn, makes oath that the has read the foregoing petition and knows the contents thereof, that the is informed and believes, and upon such information and belief, avers that the facts alleged therein are true and correct.

AmSOUTH BANK, N.A., Petitioner

Its: Vice- Prosident

Subscribed and sworn to before me on this the 26 day of 1993.

Notary Public

My Commission Expires: 4.28.93

(Affix Seal)

James B. Kierce, Jr.

Attorney for Petitioner

OF COUNSEL:

STONE, PATTON, KIERCE & FREEMAN 118 North 18th Street Bessemer, Alabama 35020

Phone: (205) 424-1150

- C C C L B B 1 P 1

Filed in the office of the Judge of Probate of Jefferson County, Alabama, prayer granted, and petition ordered recorded this 27% day of \_\_\_\_\_\_\_\_\_, 1993.

Judge of Probate

### ORDER PROBATING LAST WILL ON FILING (WITH WAIVERS)

B - PROBATE — 42

IN THE MATTER OF THE ESTATE OF

IN THE PROBATE COURT OF JEFFERSON COUNTY, ALABAMA BESSEMER DIVISION

HAROLD L. ALLRED,

Deceased

CASE NO. 29698

ORDER ON FILING AND PRO	BATING LAST WILL AND TESTA	MENT
This day cameAmSouth Bank, N.A.		and filed
a petition in writing, under oath, therewith producin		
to be the last will and testament ofHar	rold L. Allred	······································
deceased, bearing date the <u>2nd</u> day of	December	, 19 <u>91</u> ,
and attested by <u>James B. Kierce, Jr. and</u>	Victoria S. Echols	······································
and praying that the same be probated as provided	d by law; that petitioneris Am	South Bank
	xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx	xsextx and <u>is</u>
named in said will as executo <u>r</u> there	of; and that the next of kin of said	d deceased are as follows,
to-wit: Joyce Ellen Allred, wife, McCalla	a, AL; Michael Harold Allr	<u>ed, son, Bessemer, A</u> I
Patricia Allred Taylor, daughter, Rock	hester, New York	
	each of whom is ove	r twenty-one years of age.
said will and consenting that the same be probated at that the signature affixed to said waiver genuine signature of said next of kin; now, on said petition; and, after due proof and hearing had is of the opinion that said instrument is the genuine lass should be probated as the last will and testament of	of notice and acceptance, n motion of said petitioner, according to the laws of this state st will and testament of said decease	of service the the court proceeds to hear the court is satisfied and
ORDERED, ADJUDGED AND DECREED by the	court that said instrument be duly	admitted to probate as the
last will and testament of said <u>Harold L. Alla</u> deceased, and ordered to be recorded together with		pers on file relating to this
proceeding. It is further ordered that petitioner	, pay the	e costs of this proceeding.
DONE this date, January 27, 19	1 1	pulls Probate

#### IN THE MATTER OF THE ESTATE OF

HAROLD L. ALLRED

#### IN THE PROBATE COURT OF JEFFERSON COUNTY, ALABAMA BESSEMER DIVISION

29698

HAROLD L. ALLKED	CASE NO
Deceased	
LETTERS TES	STAMENTARY
BE IT REMEMBERED AND MADE KNOWN TO ALL W	HOM IT MAY CONCERN:
That the will of the above-named deceased having	g been duly admitted to record in said County, Letters
Testamentary are hereby granted to <u>AmSouth</u>	Bank, N.A.
Execut <u>or</u> named in said will, who ha <u>s</u> of authorized to take upon itself	complied with the requisitions of law and whois_cution of such will.
Witness my hand this date,January_27	
	Duny A. Augustika Judge of Probate
Alabama, hereby certify that the foregoing is a true, co	, Judge of the Court of Probate of Jefferson County, orrect and full copy of the Letters Testamentary issued in ourt. I further certify that said Letters are
Witness my hand and seal of said Court this date,	
THE THE TAILS AND THE DATE OF BUILT OF BUILT INTO MAIN,	
	Judge of Probate

IN THE MATTER OF THE ESTATE OF

IN THE PROBATE COURT OF
JEFFERSON COUNTY,
ALABAMA
BESSEMER DIVISION

HAROLD L. ALLRED	CASE NO	29698
Deceased		
LETTERS TESTA	MENTARY	
BE IT REMEMBERED AND MADE KNOWN TO ALL WHO	OM IT MAY CONCERN:	
That the will of the above-named deceased having b	een duly admitted to record in sa	aid County, Letters
Testamentary are hereby granted to <u>AmSouth Ba</u>	nk, N.A.	
Execut <u>or</u> named in said will, who ha <u>s</u> con		and whois
authorized to take upon the execut	ion of such will.	
Witness my hand this date, <u>January 27,</u>	1993	
	1 200 10 10 1200 miles	
	Judge of Probate	
I,	, Judge of the Court of Probate of ect and full copy of the Letters Tes	tamentary issued in
the above-styled cause as appears of record in said Court in full force and effect.	t. I further certify that said Letters	s are
Witness my hand and seal of said Court this date,	. <u></u>	<u> </u>
	Judge of Probate	

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# The State of Alabama

CASE NO. 29698

JEFFERSON COUNTY BESSEMER DIVISION

BESSEMER DIVI	SION		
I, George R. Reynol	lds, Judge of the Court of Proba	te, in and for said State and	County, do hereby certify that the
foregoing instrument	of writing ha <u>s</u> this day	, in said Court, and before n	ne as the Judge thereof, been duly
proven by the proper te	stimony to be the genuine last V	Vill and Testament	
of <u>Harold L. A</u>	11red Deceased	and that said Will	
together with the proof t	hereof have been recorded in n	ny office in Judicial Record,	JU 2 2 2 PB 3 2 0
In witness of all whi	ich I have hereto set my hand, a	and the spal of the said Cour	t, this date January 27, 1993
B PROBATE 44		George R. Rey	uolda, Judge of Probate.

CASE 29698

WILL

 $\underline{\mathsf{OF}}$ 

#### HAROLD L. ALLRED

I, Harold L. Allred, of Jefferson County, Alabama, declare this to be my will, and I revoke all prior wills and codicils that I have made.

#### ARTICLE I

All estate and inheritance taxes (including interest and penalties, if any), together with the expenses of my last illness and all administration expenses including an appropriate marker for my grave, payable in any jurisdiction by reason of my death (including those taxes and expenses payable with respect to assets which do not pass under this will) shall be paid out of and charged generally against the principal of my residuary estate, without apportionment. I waive any right of reimbursement for, recovery of, or contribution toward the payment of those taxes and administration expenses, except my executor shall, to the maximum extent permitted by law, seek reimbursement for, recovery of, or contribution toward the payment of federal or state estate tax attributable to property in which I have a qualifying income interest for life or over which I have a power of appointment, or which is included in my gross estate by reason of Section 2036 of the Internal Revenue Code of 1986, as from time to time amended ("Code"), and which tax is not otherwise paid or payable. Any generation-skipping tax resulting from a transfer occurring under this will shall be charged to the property constituting the transfer in the manner provided by applicable law.

Frank F. Dilley

#### ARTICLE II

CASE 29698

- A. I give all the tangible personal property that I own at my death, including any household furniture and furnishings, automobiles, books, pictures, jewelry, art objects, hobby equipment and collections, club memberships and stadium certificates, wearing apparel, and other articles of household or personal use or ornament, together with any insurance on any specific item, to Joyce Ellen Allred ("my spouse"), during the term of her life with remainder to my children in equal shares, if my spouse is living on the thirtieth day after the date of my death, or, if my spouse is not then living, to such of my children as are living on the thirtieth day after the date of my death, in shares of substantially equal value, to be divided in such manner as they shall agree or, if they shall fail to agree upon a division within six months after the date of my death, as my executor shall determine.
- B. All costs of safeguarding, insuring, packing, and storing my tangible personal property prior to its distribution and of delivering each item to the place of residence of the beneficiary of that item shall be deemed to be expenses of administration of my estate.
- C. Any term pay received from State Farm shall be payable in full to my wife, Joyce Ellen Allred, if she survives me. If she does not survive me, then such term pay shall be payable to my then living descendants, per stirpes.

D.

- 1. I give and devise my residence and approximately six (6) acres of land located in Kimbrell, Jefferson County, Alabama, lying east of Eastern Valley Road, together with all my tangible personal property customarily used in connection therewith, and all rights that I may have under any insurance policies relating thereto, to my spouse, if she survives me, for her use and possession during her life or until her remarriage without requiring her to give any bond or other security.
- 2. My spouse will keep the property in good condition and repair and shall pay all taxes and other carrying charges thereon, and shall keep the property insured against loss, theft or damage at its fair value. My spouse is authorized to alter or improve the premises in

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such manner as she shall deem appropriate. The cost of such improvements and any other expenses, and any receipts from the property, shall be allocated between my spouse's life estate and the remaindermen in the manner provided by law for trusts, and my spouse is authorized to encumber said residence in order to provide funds chargeable to the remaindermen. My spouse shall not be liable for waste in respect of the property and shall not be under any duty to account to any remainderman.

- 3. My spouse shall have with respect to the property all powers granted to a trustee under law, including the power to sell and to reinvest without the joinder or consent of the remaindermen.
- 4. My spouse may at any time relinquish and terminate her life estate in whole or in part by an executed and acknowledged instrument of release which, in the case of real property, shall be recorded in the appropriate office where conveyances are recorded.
- 5. Any purchaser of the property disposed of by this Article shall be entitled to deal with my spouse as if she were the sole owner of the property and shall have no responsibility to inquire into the application or reinvestment of the sale proceeds or any other matter involving the rights or interests of the remaindermen.
- 6. Upon the death of my spouse, I give and devise the property disposed of by this Article to my descendents then living, per stirpes, as tenants in common.

#### ARTICLE III

I give, devise and bequeath unto my former wife, Ruby Allred, if she shall survive me, the sum of One Hundred Thousand Dollars (\$100,000.00), to be hers absolutely; however, the sum of One Hundred Thousand Dollars (\$100,000.00) shall be reduced dollar for dollar by any life insurance proceeds paid to my said former wife as beneficiary under any contract of insurance on my life at the time of my death. If my said former wife does not survive, then this gift shall lapse.

Warmel E. Ollin

#### ARTICLE IV

CASE 29698

- If my spouse survives me (and for all purposes of this will if the actual sequence of our deaths cannot readily be determined, my spouse shall be presumed to have survived me), I give to the trustee designated in paragraph B of Article X of this will, as a general legacy, to be held, as of the date of my death, in a separate trust named the Family Trust the largest amount, if any, which, if allocated to the Family Trust, would result in no increase in federal estate tax payable at my death by reason of taking into account the unified credit and the credit for state death taxes (but only if use of the state death tax credit does not require an increase in the state death taxes paid which are computed by reference to that state death tax credit) allowable to my estate, but no other credits. After the above calculation has been made, the amount calculated above which is to be allocated to the Family Trust shall be further adjusted so that it is reduced by the smallest amount required to insure that the trust named for my spouse created in Article V of this instrument is at least Five Hundred Thousand Dollars (\$500,000.00) as of the date of my death. It is my intent in this paragraph A (i) to insure that the trust named for my spouse is valued as of the date of my death at a value of at least Five Hundred Thousand Dollars (\$500,000.00) and is expected to be funded with at least Five Hundred Thousand Dollars (\$500,000.00) and (ii) that the Family Trust be funded with the maximum amount that if allocated to the Family Trust, would not result in an increase in federal estate tax payable at my death. The Family Trust shall be administered as provided in Article VII of this will.
- B. I recognize that under some circumstances no property may be allocated to the Family Trust pursuant to the formula set forth in paragraph A of this Article.
- C. For purposes of determining the pecuniary amount to be allocated to the Family Trust, I direct that:
- 1. Adjustments shall not be made between income and principal or in determining the pecuniary amount to compensate for the effect of certain tax elections made by my executor or the trustee;

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- 2. None of the provisions of this Article, including for example the use of the term "largest," shall be construed as requiring any particular exercise or nonexercise of tax elections, regardless of their effect on the determination of the pecuniary amount; and
- 3. The pecuniary amount shall be determined assuming a federal estate tax marital deduction is allowed for property allocated to the trust named for my spouse (created later in this will), and shall be increased if and to the extent required by subparagraph 2 of paragraph D of this Article.
  - D. For purposes of funding the Family Trust:
- 1. Property allocated in kind shall be valued at its fair market value as of the date of its allocation to the Family Trust; and
- 2. All property or proceeds of property with respect to which the federal estate tax marital deduction would not be allowable, if distributed outright to my spouse, shall be allocated to the Family Trust.

#### ARTICLE V

I give all my residuary estate, which shall not include any property over which I have a power of appointment, as follows:

- A. If my spouse survives me, to the trustee designated in paragraph B of Article X of this will, to be held as a separate trust named for my spouse and to be administered as provided in Article VI of this will; or
- B. If my spouse predeceases me, to the trustee designated in paragraph B of Article X of this will, to be held as a separate trust named the Family Trust and to be administered as provided in Article VII of this will.

#### ARTICLE VI

If my spouse survives me, the trust named for my spouse shall be administered as follows:

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- A. Commencing as of the date of my death and during the life of my spouse the trustee shall distribute to my spouse:
- 1. The entire net income of the trust in convenient installments, at least as frequently as quarter-annually;
- 2. As much or all of the principal of the trust as the trustee from time to time believes desirable for the health, support in reasonable comfort, best interests, and welfare of my spouse, considering all circumstances and factors deemed pertinent by the trustee.
- B. Notwithstanding any other provision of this instrument, upon the death of my spouse, all income of the trust which is accrued or undistributed at my spouse's death shall be paid to the estate of my spouse.
- C. Upon the death of my spouse, the trustee shall pay from the remaining principal of the trust, directly to the appropriate governmental authority or authorities or to the personal representative of my spouse's estate, as the trustee deems advisable, without seeking reimbursement or recovery from any person, the amount by which the estate, inheritance, and other death taxes (including interest and penalties, if any, but excluding any generation-skipping tax) payable in any jurisdiction by reason of my spouse's death shall be increased as a result of the inclusion of any part of the trust in the gross estate of my spouse for such tax purposes, as certified in writing by the personal representative of my spouse's estate.
- D. Upon the death of my spouse, the trustee shall distribute to each of my children as are then living the sum of One Hundred Thousand Dollars (\$100,000.00) and the then remaining principal of the trust shall thereafter be administered as part of the principal of the Family Trust under Article VII of this instrument.

#### ARTICLE VII

A. Effective at each such time property is allocated to the Family Trust (each of which times is hereinafter called the "division date") and until the distribution date defined in paragraph B of this Article the Family Trust shall be administered as follows:

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- 1. The trustee shall distribute, in convenient installments, at least as frequently as quarterly-annually, the entire net income of the Family Trust, in equal shares, so that there shall be one equal share for each child of mine then living and one equal share for the descendants, per stirpes, of each deceased child of mine.
- 2. The trustee shall distribute as much of the principal of the Family Trust, even to the extent of exhausting principal, as the Trustee from time to time believes desirable for the health, support in reasonable comfort, education and maintenance of my children or if a child of mine is not then living, for the health, support in reasonable comfort, education and maintenance of the children of a deceased child of mine; provided, however, that;
- a. My primary concern during the period described in this subparagraph is for the health, support in reasonable comfort, education, best interests, and welfare of my descendants rather than for the preservation of principal for ultimate distribution to my descendants;
- b. The trustee may make unequal distributions of principal to the beneficiaries or may exclude one or more of them, and, shall have no duty to equalize those distributions.
- B. At such time at or after the division date as there shall be no living child of mine (the "distribution date"), or on the division date if that occurs after the death of both of my children, the principal of the trust shall be distributed as follows:
  - 1. To my then living descendants, per stirpes, or
- 2. If none of my descendants are then living, to those persons who would have been entitled to receive my personal property under the laws of the State of Alabama, in effect on the date of this instrument, had I died intestate, domiciled in the State of Alabama, immediately after the death of the last to die of my spouse and all of my descendants, and in the proportions determined under those laws.

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#### ARTICLE VIII

CASE 29698

The provisions of this Article shall apply to each trust held under this instrument and paragraphs H, J and K of this Article shall also apply to all other dispositions under this instrument:

- A. If at any time a beneficiary eligible to receive net income or principal distributions is under legal disability, or in the opinion of the trustee is incapable of properly managing his or her financial affairs, then the trustee may make those distributions directly to the beneficiary, to a lawful guardian of the beneficiary, or to a custodian selected by the trustee for the beneficiary under a Uniform Transfers to Minors Act, or similar applicable law, or may otherwise expend the amounts to be distributed for the benefit of the beneficiary in such manner as the trustee considers advisable. As used throughout this instrument, the term "lawful guardian" shall mean successively in the order named (i) the court-appointed conservator of the estate, (ii) either parent, or (iii) the individual having personal custody (whether or not a court-appointed guardian) where no conservator of the estate has been appointed.
- B. Except as otherwise provided in this instrument, all income accrued or undistributed at the termination of any interest shall be prorated in accordance with Alabama law between the beneficiary whose interest has terminated and the next beneficiary in interest.
- C. Among the circumstances and factors to be considered by the trustee in determining whether to make discretionary distributions of net income or principal to a beneficiary are the other income and assets known to the trustee to be available to that beneficiary and the advisability of supplementing such income and assets. As used throughout this instrument, the term "education" includes, but is not limited to, private schooling at the elementary and secondary school level, college, graduate and professional education, and specialized or vocational training. I request, but do not require, that the trustee consider the suggestions of my spouse as to the needs of each person (including my spouse) to whom payments may be made. In no event, however, shall the trustee, be obligated to follow such suggestions.

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- D. Except as otherwise provided by law, no power of appointment or power of withdrawal shall be subject to involuntary exercise, and no interest of any beneficiary shall be subject to anticipation, to claims for alimony or support, to voluntary transfer without the written consent of the trustee, or to involuntary transfer in any event.
- E. Any trust principal or net income as to which a power of appointment is exercised shall be distributed to the appointee or appointees upon such conditions and estates, in such manner (in trust or otherwise), with such powers, in such amounts or proportions, and at such time or times (but not beyond the period permitted by any applicable rule of law relating to perpetuities) as the holder of the power may specify in the instrument exercising the power. In determining whether a testamentary power of appointment has been exercised, the trustee may rely on a will admitted to probate in any jurisdiction as the will of the holder of the power or may assume the holder left no will in the absence of actual knowledge of one within six months after the holder's death.
- F. If at any time the trustee shall determine that the trust is of a size that is no longer economical to administer, the trustee, without further responsibility, may (but need not) distribute the trust to the beneficiary for whom the trust is named, or in the case of the Family Trust, to my descendants, per stirpes.
- G. Notwithstanding any other provision of this instrument, at the end of twenty-one years after the death of the last to die of myself, my spouse, and all descendants of mine who are living at my death, the trustee shall distribute the principal and all accrued or undistributed net income of the trust to the beneficiary for whom the trust is named.
- H. For purposes of determining who is a descendant of mine or of any other person:
- 1. Legal adoption before the person adopted reached the age of twenty-one years shall be the equivalent in all respects to blood relationship; and

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- 2. A person born out of wedlock and those claiming through that person shall be deemed to be descendants (i) of the natural mother and her ancestors, and (ii) if the natural father acknowledges paternity, of the natural father and his ancestors, in each case unless a decree of adoption terminates such natural parent's parental rights.
- I. Upon making any payment or transfer, the trustee shall be discharged as to such payment or transfer without liability for the subsequent application thereof, and when the final payment or transfer is made from the principal of a trust, that trust shall terminate and the trustee shall be fully discharged as to that trust.
- Despite the preceding provisions of this instrument, the trustee may elect to withhold any property otherwise distributable under this instrument to a beneficiary who has not reached the age of twenty-one years and may retain the property for that beneficiary in a separate trust named for the beneficiary, to be distributed to the beneficiary when he or she reaches the age of twenty-one years, or before then if the trustee so elects. The trustee shall apply as much of the net income and principal of the trust so retained as the trustee believes desirable for the health, support in reasonable comfort, education, best interests, and welfare of the beneficiary for whom the trust is named, considering all circumstances and factors deemed pertinent by the trustee. Any undistributed net income shall be accumulated and added to principal, as from time to time determined by the trustee. If the beneficiary for whom the trust is named dies before complete distribution of the trust, the remaining net income and principal of the trust shall be distributed to the beneficiary's estate.
- K. If any person becomes entitled to any share of the principal or undistributed income of any trust herein created on its termination and if such person has any other property then held in trust for his or her benefit under the provisions of this will, his or her share in the trust so terminating shall not be transferred, conveyed and paid over, free of trust, to him or her but shall be added to, merged with and administered and disposed of like such other property so held in trust for him or her.

Demolt F. Olling

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#### ARTICLE IX

CASE 29698

- A. The trustee shall have the following powers with respect to each trust held under this instrument, exercisable in the discretion of the trustee:
  - 1. To collect the income on trust property.
  - 2. To compromise, abandon, adjust and settle in the trustee's discretion any claim in favor of or against the trust.
  - To hold and retain without liability for loss or depreciation any property or securities transferred to the trustee or to which the trustee becomes entitled, including any partnership interest (whether general, limited or special), shares of regulated investment companies or trusts (whether open-end or closed-end), stock or interest in any family corporation, partnership or enterprise, or any stock or obligation of AmSouth Bancorporation (and any successor thereto) or any of its affiliates, without regard to any statutory or constitutional limitations applicable to the investment of funds and though the retention might violate principles of investment diversification, so long as the trustee shall consider the retention for the best interests of the trust.
  - 4. To sell at public or private sale, wholly or partly for cash or on credit, contract to sell, auction, convey, exchange, transfer, lease or rent for a period beyond the term of the trust (or for a lesser period) for improvement or otherwise, or to grant options, or otherwise dispose of all or any portion of the trust in such manner and upon such terms and conditions as the trustee may approve.
  - 5. To invest and reinvest the trust or any portion thereof in such loans, bonds, common or preferred stocks, notes, mortgages, participations in mortgages, common trust funds, securities, shares of regulated investment companies or trusts (including such regulated investment companies or trusts as are advised by AmSouth Bank N.A.), currencies, partnerships (whether general, limited, or special), or other property, real or personal (including undivided interests therein and partial interests such as life estate, term or remainder interests), domestic or foreign, or to purchase and sell

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options (including listed options), or to exercise options, rights, or warrants, and to purchase securities or other property as the trustee may deem suitable, whether so-called "legal" investments of trust funds or not, provided, however, that the corporate trustee, acting alone, is authorized to make temporary investments in interest bearing securities and notes, and to purchase and sell fractional shares and subscription rights to which the trust may become entitled.

- 6. To vote any stock or other security held hereunder in person, or by special, limited or general proxy, with or without power of substitution, or to refrain from voting the same, and to waive notice of any meeting and to give consent for or with respect thereto; and to enter into or oppose, alone or with others, voting trusts, mergers, consolidations, foreclosures, liquidations, reorganizations, or other changes in the financial structure of any corporation.
- To continue or dispose of any business enterprise without liability therefor, whether such enterprise be in the form of sole proprietorship, partnership, corporation or otherwise, and to develop, add capital to, expand or alter the business of such enterprise, to liquidate, incorporate, reorganize, manage or consolidate the same, or change its charter or name, to enter into, continue or extend any voting trust for the duration of or beyond the term of the trust, to appoint directors and employ officers, managers, employees or agents (including any trustee or directors, officers or employees thereof) and to compensate and offer stock options and other employee or fringe benefits to them, and in exercising the powers in relation to such business enterprise, to receive extra or extraordinary compensation therefor.
- 8. To subdivide or otherwise develop, and to change the use or purpose of, any real estate constituting a part of the trust into residential, recreational, commercial, cemetery, or other usage, to construct, alter, remodel, repair or raze any building or other improvement located thereon, to release, partition, vacate, abandon, grant easements in or over, dedicate or adjust the boundaries as to any such property.
- 9. To operate farms and woodlands with hired labor, tenants or sharecroppers, to acquire real estate, crop allotments, livestock, poultry, machinery, equipment, materials, and any other items of production

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in connection therewith, to clear, drain, ditch, make roads, fence and plant part or all of such real estate, and to employ or enter into any practices or programs to conserve, improve or regulate the efficiency, fertility and production thereof, to improve, sell, auction or exchange crops, timber or other products thereof, to lease or enter into other management, cutting, production or sales contracts for a term beyond the possible termination of the trust or for a less period, to employ the methods of carrying on agriculture, animal husbandry and silviculture which are in use in the vicinity of any of such real estate or which the trustee deems otherwise appropriate, to make loans or advances at interest for production, harvesting, marketing or any other purpose hereunder, in such manner and upon such terms and conditions as the trustee may approve, and in general to take any action which the trustee deems necessary or desirable in such operation of farms and woodlands.

- 10. To drill, explore, test, mine or otherwise exploit oil, gas, or other mineral or natural resources, to engage in absorption, repressuring, and other production, processing or secondary recovery operations, to install, operate and maintain storage plants and pipelines or other transportation facilities, to engage in any of the above activities directly under such business form as the trustee may select or to contract with others for the performance of them, and to enter into and execute oil, gas and mineral leases, division and transfer orders, grants, farm-out, pooling or unitization agreements, and such other instruments or agreements in connection therewith as the trustee deems necessary or desirable.
- 11. To borrow money from any lender, including the trustee, for such time and upon such terms as the trustee sees fit, with or without security on or mortgage of any real property or upon pledge or any personal property held hereunder, and to execute mortgages or collateral agreements therefor as necessary.
- 12. To advance money to or for the benefit of any trust for any purpose of the trust, and the trustee shall be reimbursed for the money so advanced with reasonable interest thereon from the trust or from any funds belonging thereto.
- 13. To lend money to the personal representative of my estate or my spouse's estate, and to purchase property from the personal representative of either estate and retain it for any period of time without

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limitation, and without liability for loss or depreciation in value, notwithstanding any risk, unproductivity, or lack of diversification.

- 14. To hold money in custody arrangement while awaiting distribution or investment under the terms hereof, even though such money be commingled with other funds of the trustee (in which case such trustee shall keep a separate account of the same on the books of such trustee), and the trustee shall not be required to pay interest thereon.
- 15. To appoint, employ, remove and compensate such attorneys, agents and representatives, individual or corporate, as the trustee deems necessary or desirable for the administration of the trust, and to treat as an expense of the trust any compensation so paid.
- 16. To cause any security or other property to be held, without disclosure of any fiduciary relationship, in the name of the trustee, in the name of a nominee, or in unregistered form.
- 17. To keep any property constituting a part of said trust properly insured against hazards, to pay all taxes or assessments, mortgages or other liens now or hereafter resting upon said property, and to create reserves for depreciation, depletion or such other purposes as the trustee deems necessary or desirable.
- 18. To determine whether any money or property coming into the hands of the trustee shall be treated as a part of the principal of the trust or a part of the income therefrom, and to apportion between principal and income any loss or expenditure in connection with the trust, in each case in accordance with the provisions of the Alabama Principal and Income Act, if applicable, or if not applicable, as the trustee may deem just and equitable; provided, however, that (i) in no event shall the trustee exercise such power in any manner that would deprive my spouse of income of the trust named for my spouse to which my spouse is entitled under state law, and (11) any proceeds received by the trustee from any "retirement plan," meaning any qualified pension, profit sharing, stock bonus, Keogh or other qualified plan, contract, account, annuity, or individual retirement account, as those terms are defined in the Code, or any non-qualified deferred compensation agreement, salary continuation agreement, or similar arrangement, shall be treated by the trustee as principal, except that any income earned within the

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retirement plan from such proceeds as a result of an installment or similar election or any other deferral of payment of the retirement plan's proceeds to the trustee shall be treated by the trustee as income when received.

- 19. To pay from income any expenses reasonably necessary for the administration of the trust, and in the event the income is insufficient for such payments, the same shall be paid from the principal thereof.
- 20. To exercise any power hereunder, either acting alone or jointly with others.
- 21. To pay the funeral and burial expenses of any beneficiary from the principal of the trust from which income has been payable to such beneficiary.
- 22. To divide or distribute the trust property as provided for hereunder in cash or in kind, or partly in each; to allocate different kinds or disproportionate shares of property or undivided interests in property among the beneficiaries or separate trusts, without liability for, or obligation to make compensating adjustments by reason of, disproportionate allocations of unrealized gain for federal income tax purposes; to determine the value of any property so allocated, divided, or distributed; and to determine the share and identity of persons entitled to take hereunder.
- 23. To deal with the fiduciary or fiduciaries of any other trust or estate, even though the trustee is also the fiduciary or one of the fiduciaries of the other trust or estate.
- 24. The trustee shall have the power to use and expend the trust income and principal to (i) conduct environmental assessments, audits, and site monitoring to determine compliance with any environmental law or regulation thereunder; (ii) take all appropriate remedial action to contain, clean up or remove any environmental hazard including a spill, release, discharge or contamination, either on its own accord or in response to an actual or threatened violation of any environmental law or regulation thereunder; (iii) institute legal proceedings concerning environmental hazards or contest or settle legal proceedings brought by any local, state, or federal agency concerned with environmental compliance, or by a private litigant; (iv) comply with any local, state or federal agency order or court order directing an assessment, abatement cleanup of any environmental hazards; and (v) employe

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agents, consultants and legal counsel to assist or perform the above undertakings or actions. Any expenses incurred by the trustee under this subparagraph may be charged against income or principal as the trustee shall determine.

- 25. To receive any property, real or personal, to be added to the trust from my spouse or me in any event (and if the trustee consents in writing, from any other person) by lifetime or testamentary transfer or otherwise; provided, however, that the trustee may require, as a prerequisite to accepting property, that the donating party provide evidence satisfactory to the trustee that (i) the property is not contaminated by any hazardous or toxic materials or substances; and (ii) the property is not being used and has never been used for any activities directly or indirectly involving the generation, use, treatment, storage, disposal, release, or discharge of any hazardous or toxic materials or substances.
- depreciation in value sustained by the trust as a result of the trustee retaining any property upon which there is later discovered to be hazardous materials or substances requiring remedial action pursuant to any federal, state, or local environmental law, unless the trustee contributed to the loss or depreciation in value through willful misconduct, or gross negligence.
- 27. Notwithstanding any contrary provision of this instrument, the trustee may withhold a distribution to a beneficiary until receiving from the beneficiary an indemnification agreement in which the beneficiary agrees to indemnify the trustee against any claims filed against the trustee as an "owner" or "operator" under the Comprehensive Environmental Response Compensation and Liability Act of 1980, as from time to time amended, or any regulation thereunder.
- 28. To retain any business interest transferred to the trustee, as shareholder, security holder, creditor, partner or otherwise, for any period of time whatsoever, even though the interest may constitute all or a large portion of the trust principal; to comply with the provisions of any agreement restricting transfer of the interest; to participate in the conduct of the related business or rely upon others to do so, and to take or delegate to others discretionary power to take any action with respect to its management and affairs which an individual could take as outright owner of the business or the business interest, including the voting

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of stock (by separate trust or otherwise regardless of whether that separate trust will extend for a term within or beyond the term of the trust) and the determination of all questions of policy; to execute and amend partnership agreements; to participate in any incorporation, reorganization, merger, consolidation, sale of assets, recapitalization, liquidation dissolution of the business, or any change in its nature, or in any buy-sell, stock restriction, or stock redemption agreements; to invest in additional stock or securities of, or make secured, unsecured, or subordinated loans to, the business with trust funds; to take all appropriate actions to prevent, identify, or respond to actual or threatened violations of any environmental law or regulation thereunder; to elect or employ with compensation, as directors, officers, employees, or agents of the business, any persons, including a trustee of any trust held under this instrument, or any director, officer, employee, or agent of a corporate trustee of any trust held under this instrument, without adversely affecting the compensation to which that trustee would otherwise be entitled; to rely upon reports of certified public accountants as to the operations and financial condition of the business, without independent investigation; to deal with and act for the business in any capacity (including in the case of a corporate trustee any banking or trust capacity and the loaning of money out of the trustee's own funds) and to be compensated therefor; and to sell or liquidate the business or any interest in the business.

B. The powers granted in this Article shall be in addition to those granted by law, and may be exercised even after termination of all trusts hereunder until actual distribution of all trust principal, but not beyond the period permitted by any applicable rule of law relating to perpetuities. Notwithstanding any other provision of this instrument, upon a written direction from my spouse, the trustee of the trust named for my spouse shall make productive any unproductive property or shall convert the same into productive property within a reasonable time, including in the case of proceeds of any retirement plan (as defined in subparagraph 18 of paragraph A of this Article) that is accumulating earnings within the plan, by withdrawal of those proceeds from the plan.

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- C. To the extent that such requirements can legally be waived, no trustee hereunder shall ever be required to give bond or security as trustee, or to qualify before, be appointed by, or account to any court, or to obtain the order or approval of any court with respect to the exercise of any power or discretion granted in this instrument.
- D. The trustee's exercise or nonexercise of powers and discretions in good faith shall be conclusive on all persons. No person paying money or delivering property to any trustee hereunder shall be required or privileged to see to its application. The certificate of the trustee that the trustee is acting in compliance with this instrument shall fully protect all persons dealing with a trustee.
- E. This instrument and all dispositions hereunder shall be governed by and interpreted in accordance with the laws of the State of Alabama.
- F. The compensation of a corporate trustee shall be in accordance with its published schedule of fees as in effect at the time the services are rendered. Except with respect to the trust named for my spouse, such compensation may be charged to principal or to income or partly to each in the discretion of the corporate trustee.

#### ARTICLE X

- A. Any trustee may resign at any time by giving prior written notice to the beneficiary or beneficiaries to whom the current trust income may or must then be distributed.
- B. On my death, I name AmSouth Bank N.A. as trustee of each trust held under this will. Except as otherwise provided in paragraph D of this Article, if AmSouth Bank N.A. fails or ceases to act as trustee hereunder for any reason, or if any successor trustee appointed as hereinafter provided ceases to act as trustee hereunder for any reason, the person or persons indicated in paragraph E of this Article shall, by written instrument, appoint any person (other than my spouse or a descendant of mine), or any bank or trust company, within or outside the State of Alabama, as successor trustee.

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- C. The person or persons indicated in paragraph E of this Article may at any time, by written instrument, approve the accounts of the trustee with the same effect as if the accounts had been approved by a court having jurisdiction of the subject matter and of all necessary parties.
- D. If any corporate trustee designated to act or at any time acting hereunder is merged with or transfers substantially all of its assets to another corporation, or is in any other manner reorganized or reincorporated, the resulting or transferee corporation shall become trustee in place of its corporate predecessor.
- E. A successor trustee may be appointed pursuant to paragraph B of this Article and the accounts of the trustee may be approved pursuant to paragraph C of this Article by my spouse, if then living, or, after the death of the last to die of my spouse and me, by a majority in number of the beneficiaries to whom the current trust income may or must then be distributed. If any person so entitled to act is then under legal disability, the instrument of appointment or approval may be signed by the lawful guardian of such person on his or her behalf.
- F. The incumbent trustee shall have all of the title, powers, and discretion granted to the original trustee, without court order or act of transfer. No successor trustee shall be personally liable for any act or failure to act of a predecessor trustee. With the approval of the person or persons indicated in paragraph E of this Article who may approve the accounts of the trustee, a successor trustee may accept the account furnished, if any, and the property delivered by or for a predecessor trustee without liability for so doing, and such acceptance shall be a full and complete discharge to the predecessor trustee.

#### ARTICLE XI

A. I name AmSouth Bank N.A. (or any corporate successor to its trust business) as executor of this will. No executor of this will shall be required to furnish bond or other security as executor.

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- B. If the appointment of an executor of my estate is necessary or desirable in any jurisdiction in which no executor herein named is able and willing to act, I appoint as my executor in that jurisdiction such person (who may be an officer or employee of a corporate executor then acting) or corporation as may be designated in an instrument signed by my spouse, if legally competent, otherwise by an acting Vice-President of AmSouth Bank N.A., that executor to serve without bond, or if bond is required, without surety thereon, and to have all the powers and discretion with respect to my estate in that jurisdiction that are set forth or referred to in paragraph C of this Article, to be exercised without court order. As used in this will, the term "executor" means any court-appointed fiduciary of my estate from time to time qualified and acting in any jurisdiction.
- C. In addition to all powers granted by law, my executor shall have all the powers and discretion with respect to my estate during administration that are set forth or referred to with respect to the trustee hereunder (including the power to sell real or personal property at public or private sales for any purpose and to hold title to property in the name of a nominee), to be exercised without court order.
- D. I empower my executor (i) to make such elections under the tax laws as my executor deems advisable, including an election to create qualified terminable interest property for both estate and generation-skipping tax purposes or for estate tax purposes alone, and (ii) to allocate the unused portion, if any, of my GST exemption (as defined in this paragraph) to any property with respect to which I am the transferor for generation-skipping tax purposes (irrespective of whether such property passes under this will) in such manner as my executor deems advisable, in each case without regard to the relative interests of the beneficiaries; however, my executor shall not make adjustments between principal and income, or in the interests of the beneficiaries, to compensate for the effects of such elections and allocation. Any decision made by my executor with respect to the exercise of any tax election or the allocation of my GST exemption

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shall be binding and conclusive on all persons. As used in this paragraph, the "GST Exemption" means the exemption from generation-skipping tax allowed under Code Section 2631.

- E. I direct that the compensation of the corporate executor shall be in accordance with its published schedule of fees as in effect at the time the services are rendered.
- F. To the extent that such requirements can be legally waived, no executor shall be required to file an inventory or appraisal, or account to any court, or obtain the order or approval of any court before exercising any power or discretion granted in this will.

#### ARTICLE XII

- A. Notwithstanding any other provision of this instrument:
- 1. If a trust created under this instrument (the "original trust") would otherwise be partially exempt from generation-skipping tax after the intended allocation of a GST exemption to it, then, before such allocation and as of the relevant valuation date under Section 2642 of the Code with respect to such allocation, the trustee may (but need not) create instead two separate trusts of equal or unequal value which shall be identical in all other respects to the original trust, so that the allocation of GST exemption can be made to one trust which will be entirely exempt from generation-skipping tax. The two trusts created under this subparagraph (i) shall have the same name as the original trust except that the trust to which the GST exemption is allocated shall have the phrase "GST exempt" added to its name, and (ii) are sometimes referred to herein as "related."
- 2. If property which is held in, or is to be added or allocated to, a trust pursuant to this will is subject to different treatment for any reason for purposes of the generation-skipping tax under Chapter 13 of the Code than other property being added or allocated to, or also held in, that trust, then the trustee may (but need not) hold such property instead as a separate trust that is appropriately designated to distinguish it from the trust to which the property otherwise would

have been allocated, but that is identical in all other respects to that trust. The identical trusts resulting from application of this subparagraph are also sometimes referred to herein as "related."

- 3. It is my intent that the trustee shall not be required to create or administer a trust hereunder that is only partially exempt from generation-skipping taxes, or to commingle property subject to different treatment for generation-skipping tax purposes whether because the transferors with respect to the property are assigned to different generations or otherwise. The provisions of this paragraph A are intended to enable the trustee to avoid such situations by empowering the trustee to segregate trust property (i) that is entirely exempt from generation-skipping tax from trust property that is not exempt, or (ii) that is otherwise treated differently from other trust property for purposes of the generation-skipping tax, and the provisions of this paragraph A should be applied in a manner consistent with this intention.
- B. To the extent it is consistent with the trustee's fiduciary obligations, the trustee, in making discretionary distributions of net income and principal from the related trusts referred to in paragraph A of this Article, shall take advantage of the opportunities provided by the creation of such related trusts to avoid or delay generation-skipping tax when making discretionary distributions, and to maximize the amount of trust property that eventually may be distributed to my grandchildren or more remote descendants without transfer tax of any kind at the termination of all trusts created under this will.

I signed this will on

December 2, 1971.

Harold L. Allred

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Signature

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On the date last above written, we saw Harold L. Allred, in our presence, sign the foregoing instrument at its end. He then declared it to be his will, and requested us to act as witnesses to it. We then, in his presence and in the presence of each other, signed our names as attesting witnesses, believing him at all times herein mentioned to be of sound mind and memory and not acting under constraint of any kind.

constraint of any kind.		
James B. Kre	ree Ja-	
	Residing at	118 N. 18 St. Besserver, al 35020
Zuctoria S. Coholo		Bessener, al 35020
	Residing at	Bessemer, 172 35020
		Bessemer, 17L 35020
	Residing at	<del></del>

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I, Harold L. Allred, the testator, sign my name to this instrument this 2 day of declare to the undersigned authority that I sign and execute this instrument as my last will and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

We, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the testator signs and executes this instrument as his last will and that he signs it willingly (or willingly directs another to sign for him), and that each of us, in the presence and hearing of the testator, hereby signs this will as witness to the testator's signing, and that to the best of our knowledge the testator is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Witness Witnes

STATE OF ALABAMA
COUNTY OF JEFFERSON

Subscribed, sworn to and acknowledged before me by Harold L. Allred, the testator, subscribed and sworn to before me

and Victoria S. Echoles, witnesses, this Daday of December, A.D., 1991.

SEAL

(Signed) Mildred Akolas (Signed) Mildred Akolas (Official Capacity of Officer)

ignature

# IN THE PROBATE COURT OF JEFFERSON COUNTY, ALABAMA (BESSEMER DIVISION)

IN THE MATTER OF THE ESTATE OF \*

CASE NUMBER 29698

HAROLD L. ALLRED, DECEASED

# PETITION FOR LETTERS TESTAMENTARY

Comes now your petitioner, AmSouth Bank, N.A., a corporation, and upon information and belief, respectfully shows unto the Court the following:

- 1. In the Last Will and Testament of Harold L. Allred, deceased, which has been or shall be duly probated and admitted to record in this Court, your petitioner is named as executor thereof.
- 2. Your petitioner, AmSouth Bank, N.A., is a national bank with trust powers and the address of its Trust Department is Post Office Box 11007, Birmingham, Alabama 35288, and it is in no respect disqualified under the laws of Alabama from serving as such executor.
- 3. Under said Will, your petitioner is exempted from giving bond and filing an inventory as such executor.
- 4. The said decedent died seized and possessed as certain real and personal property, the value of which is estimated, in the aggregate, to be \$1,000,000.00.

WHEREFORE, to the end that the properties constituting said estate may be collected and preserved for those who appear to have a legal interest therein, and that said Will may be executed according to the request and directions of said decedent, your petitioner prays that the Court will take judicial notice of the probate of the Will of the decedent, and will grant Letters Testamentary to petitioner in this matter without entering into bond, as is provided by the terms of said Will.

Tts:

STATE OF ALABAMA ) JEFFERSON COUNTY )	·· s.	<b>C</b> /485 <b>2</b>	969
Before me, the unders for said County and said Stank, N.A., who, being fir read the foregoing petitic is informed and belief, avers that the factories	on and knows the contents Lieves, and upon such in	formation	enat and
This the 26 day	of January, 1993	•	
	Amsouth BANK, N.A., F By: June 1. 1 Its: Vice-President	etitioner Muliu Leut	· · ·
Subscribed and sworn to be this the 26 day of 1993.	efore me on		
Notary Public  My Commission Expires:	4.26.93		
	James B. Kierce, Jr. Attorney for Petition	ner .	<u> </u>
OF COUNSEL: STONE, PATTON, KIERCE & FF	REEMAN		

Filed in the office of the Judge of Probate of Jefferson County, Alabama, prayer granted, and petition ordered recorded this 27% day of \_\_\_\_\_\_\_, 1993.

118 North 18th Street

Phone: (205) 424-1150

Bessemer, Alabama 35020

Judge of Probate

ORDER GRANTING LETTERS TESTAMENTARY WITHOUT BOND		B-PROBAT	E — 41
IN THE MATTER OF THE ESTATE OF	JEFFERSON	ROBATE COURT ( I COUNTY, ALAB, EMER DIVISION	
HAROLD L. ALLRED		~ O ~ O	
Deceased	CASE NO	29698	
ORDER GRANTING LETTERS TESTAMENTARY	WITHOUT B	OND	
Now on this day comesAmSouth Bank, N.A.		and fil	es in
this court % <u>its</u> petition in writing, under oath, praying that	t Letters Testa	mentary upon the	will
of Harold L. Allred			<u></u>
deceased, be issued to 🕸 <u>it</u> .			
It is therefore ordered and decreed by the court that Lette	ers Testamenta	ary upon said wi	ll be
granted to AmSouth Bank, N.A.			<i>(</i>
and that said letters issue without bond or security being required,	in accordance		
will. It is further ordered that the petition filed in this behalf be re-	corded.	्रत्यम्बर्धः व	erakka (* ) kuma makar sa sakara perung dalam ada makaran
Done this date,January 27, 1993	······		
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ORDER GRANTING LETTERS TESTAMENTARY บอลิโลเล	A COMMIA DATA	SONDATE IF FROMATE 93.50	
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