

Last Will and Testament

of

Johnsie E. Moore

I, Johnsie E. Moore, domiciled in the State of Alabama in the County of Shelby, declare this to be my Will, and revoke any prior Wills and codicils I have made

ARTICLE I

PERSONAL PROPERTY

I give my tangible personal property (excluding coins, securities, currency and collectibles held for investment), together with any assignable insurance policies thereon, to my daughter Holly Moore Pennington, if she survives me

ARTICLE II

RESIDUE OF ESTATE

I give the residue of my estate, consisting of all property, of whatever kind and wherever located, that I own on the date of my death (excluding any property over which I have a power of appointment, it being my intention not to exercise any such power), to the trustee of the trust created by me known as the Johnsie E. Moore Revocable Trust (the "Revocable Trust"), to be administered and disposed of as directed in the agreement establishing such trust as in effect on the date of my death. If such disposition is legally ineffective for any reason, the residue of my estate shall be administered and disposed of pursuant to the provisions of the agreement establishing the Revocable Trust as in effect on the date hereof, which provisions I hereby specifically incorporate by this reference as a part of my Will.

ARTICLE III

DESIGNATION OF EXECUTOR

I name my daughter Holly Moore Pennington as the executor of my Will. Each successor executor shall be vested with all of the duties, powers, immunities and liabilities as if originally named as executor. If the appointment of an executor of my Will is necessary or desirable in any jurisdiction in which the executor named herein is able and willing to act, I name as my executor in that jurisdiction ("my ancillary executor") such person or "corporate executor" (as hereinafter defined) as designated in a duly acknowledged instrument by my

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executor. My ancillary executor shall have all the duties, powers, immunities and liabilities granted to my executor by my Will without authorization by any court.

ARTICLE IV

TAXES AND ADMINISTRATION EXPENSES

A. *Administration Expenses.* My executor shall pay the expenses of my last illness, my funeral and burial, the expenses of the administration of my probate and non-probate estate in any jurisdiction (including, during the administration of my estate, all costs of storing and insuring the tangible personal property disposed of under my Will or the Revocable Trust, and all costs of transporting such property to the beneficiaries), and any allowances by court order for my dependents (collectively referred to herein as "my estate administration expenses").

B. *General Rule for Payment of My Death Taxes.* Subject to the subsequent provisions of this Article, my executor shall pay "my death taxes" (as hereinafter defined) out of the residue of my estate as an expense of administration, and without apportionment, provided, however, that in no event shall any property that is not included in my gross estate bear any death taxes.

C. *Marital Inclusion Property.* If property held in a trust for my benefit in respect of which a marital deduction previously was allowed in the estate of my predeceased spouse is included in the determination of my death taxes (hereinafter referred to as "Marital Inclusion Property"), my executor shall certify to the trustee of such trust the amount by which my death taxes exceeds the amount of taxes that would have been imposed if such Marital Inclusion Property had not been included in the determination of my death taxes. For the purpose of calculating such amount, my executor shall take into account all property included in the determination of my death taxes, irrespective of whether such property passes under my Will or otherwise, but shall not include any "generation-skipping tax" (as hereinafter defined). My executor shall request in writing that the trustee of the trust holding the Marital Inclusion Property pay, in the discretion of my executor, (1) the amount so certified, (2) a lesser amount than the amount so certified, or (3) if the trust holding the Marital Inclusion Property permits, a greater amount than the amount so certified, to my executor (or as my executor may otherwise direct without any duty to confirm the application of such amount)

D. *Tax Apportionment.* Subject to the provisions of Section C of this Article, my executor shall charge to and collect the amount of my death taxes that may be recovered

under applicable law from each person or entity holding or receiving any property included in my gross estate (1) that is not held as a part of or payable to my estate, the Revocable Trust or any trust created thereunder following my death, (2) against which my executor has a right of recovery or reimbursement of my death taxes, and (3) that does not qualify for or is not elected to qualify for the federal estate tax marital or charitable deductions

E. Coordination With Trustee. My executor shall determine which property held as part of my estate or held as a part of the Revocable Trust will be used to pay my estate administration expenses and my death taxes, and shall do so in a manner that my executor determines to be in the overall best interests of the beneficiaries of my estate and of the Revocable Trust and that my executor determines will best accomplish the dispositive intentions reflected by my Will and the Revocable Trust. My executor shall direct the trustee of the Revocable Trust to take any action my executor determines to be necessary or desirable in order to carry out the provisions of this Article (including, for such purposes, paying all or any portion of such taxes and expenses to the appropriate payee or taxing authorities or to my executor for payment thereof), and the provisions of the Revocable Trust require the trustee to comply with any such directions.

F. Definition of My Death Taxes. As used herein, "my death taxes" shall mean all estate, inheritance, and other transfer taxes payable by reason of my death, all generation-skipping taxes on any "direct skips" (as hereinafter defined) payable by reason of my death that are attributable to any pecuniary legacies hereunder or under the Revocable Trust (but excluding any such legacy that passes to a "skip person" (as hereinafter defined) solely by reason of a disclaimer and excluding all other generation-skipping taxes payable by reason of my death), and all penalties and interest thereon.

ARTICLE V

ADMINISTRATIVE PROVISIONS REGARDING EXECUTORS

A. Exculpation from Bond. No executor shall be required to furnish a bond for the proper performance of his duties, including a bond securing a payment on account of commissions. Notwithstanding the foregoing, if any such bond is nevertheless required by any law, statute or rule of court, no surety shall be required thereon, and I request that such bond shall be accepted in the lowest amount possible.

B. *Inventory.* If permitted by applicable law, I direct that my executor shall not be required to file any inventory of my estate.

C. *Executor's Compensation and Expenses.* My executor shall be entitled to receive from my estate such compensation as is allowed under applicable law. Any corporate executor shall be entitled to receive compensation for its services as executor pursuant to a written agreement executed by me and such nominated corporate executor. If no such agreement is in effect, a corporate executor's compensation shall be in accordance with the schedule of fees that the corporate executor publishes and which is in effect at the time the services are rendered. Any party who is acting as executor shall be entitled, in addition to his compensation, to reimbursement for reasonable expenses incurred in connection with his services as executor.

D. *Executor's Powers.* In addition to all powers conferred upon executors by applicable law, all of which may be exercised with or without approval of any court, my executor may:

1. make payments or distributions (including the satisfaction of any pecuniary legacy) of income or principal in kind or in money, or partly in each, in shares of differing composition, without regard to the income tax basis of specific property allocated to any beneficiary (including any trust created under the Revocable Trust);

2. hold, manage, insure, coinsure, reinsure, improve, repair and control all estate property, real or personal;

3. sell for cash or credit, or on installments, at public or private sale, grant options to purchase, and convey or exchange property, or any life estate, term of years, remainder or reversion therein, for such price, including property of equivalent value (whether of like kind or similar use, and including life estates, terms of years, remainders or reversions), and upon such terms, as my executor determines;

4. borrow money from any source (including from himself or the trustees of any trusts created by me, Jane or any of my descendants) for any purpose that will facilitate the administration of my estate, even though one of the lenders is an executor under my Will, pledge or mortgage property as security for any loan and pay interest on any loan at the then

prevailing rates, and extend or renew any existing indebtedness and any pledge or mortgage securing the debt;

5. settle, compromise, contest, participate in mediation, agree to arbitrate and be bound thereby, extend the time for payment of, or abandon, claims or demands in favor of or against my estate or any part thereof;

6. lease or license the use of any tangible or intangible personal property upon such terms as my executor determines;

7. sell, convey, exchange, release, mortgage, encumber, lease, partition, improve, manage, protect and subdivide any real estate interests or parts thereof; dedicate for public use, vacate any subdivisions or parts thereto, grant options to purchase, lease such property, or any part thereof from time to time in possession or reversion, by leases to commence currently or in the future, and upon any terms and for any period or periods of time (including, if permissible under applicable law, beyond the term of the rule against perpetuities); renew or extend leases, amend, change or modify the terms and provisions of any lease, and consent to the assignment of leases, contract to make leases and grant options to lease and options to renew leases and options to purchase the whole or any part of any reversion; grant easements or charges of any kind; release, convey or assign any right, title or interest in or about an easement appurtenant to such property or any part thereof; construct and reconstruct, remodel, alter, repair, add to or take from buildings on such premises; purchase or hold real estate, improved or unimproved, or any reversion in real estate subject to lease; direct the trustee of any land trust to convey title to the real estate subject to such land trust, execute and deliver deeds, mortgages, notes, and any and all documents pertaining to the property subject to such land trust and in all matters regarding such trust and/or execute assignments of all or any part of the beneficial interest in such land trust;

8. abandon any property that my executor deems to be worthless or not of sufficient value to warrant keeping or protecting; abstain from the payment of taxes, water, rents, assessments, repairs, maintenance and upkeep of any such property; permit any such property to be lost by tax sale or other proceedings, or convey any such property for nominal or no consideration; permit the expiration of any renewal, sale, exchange or purchase option with respect to any property or lease thereof;

9. invest in, purchase, retain or sell any type of asset (regardless of whether such asset is listed on any stock exchange or other public market, registered with any securities commissions or similar bodies or subject to contractual, legal or other restrictions, including "investment letter" restrictions), including (without limitation) common stock, bonds, notes, debentures, mortgages, preferred stocks, puts or calls, voting trust certificates, options, derivative instruments, beneficial interests in land trusts, interests in common trust funds, mutual funds, "open-end" or "closed-end" investment funds or trusts, real estate investment trusts, savings and loan or building and loan associations, motion picture, radio, television or cable access television production programming and licenses, livestock or other animals, commodities, commodity pools, commodity options, commodity partnerships, swaps, caps and collars and any and all derivations thereof, managed futures, managed stock accounts, foreign exchange, insurance or endowment policies, annuities, variable annuities or other property or undivided interests in property, real or personal, foreign or domestic;

10. acquire in any manner, or retain, any kind of property, regardless of diversification or the condition of the property, and without being limited to investments authorized by law for the investment of estate funds, including (without limitation) unproductive property, property subject to depletion or depreciation, speculative property, mutual funds, property that is difficult to value or is subject to extreme fluctuations of value, securities of regulated investment companies and securities issued by its parent company,

11. purchase or otherwise acquire, for cash, credit or installments, or invest in, reinvest in, retain or continue for an indefinite term, any "Business Entity" (as hereinafter defined) located within or without the United States, regardless of the form of participation or ownership and even though it may be closely or privately held or may constitute all or a large portion of my estate, and even though my executor hereunder is employed by or has an interest in such Business Entity, have and exercise all the powers of management and participation in the management necessary and incidental to ownership in such Business Entity, including authorizing or voting to authorize the making of charitable contributions by such Business Entity; participate in the conduct of such Business Entity or rely upon others to do so, and take or delegate to others discretionary power to take any action with respect to its management and affairs that an individual could take as owner of such Business Entity, including the voting of stock, and the determination of all questions of policy; take possession of the assets of such Business Entity and exercise complete control and management of such Business Entity, and in connection therewith, enter into and perform contracts, commitments, orders, and engagements; incur expenses and debts in connection with the conduct and

operation of such Business Entity, and pay and discharge such expenses and debts; join in and execute operating agreements, partnership agreements and amendments thereto; participate in any incorporation, reorganization, merger, consolidation, recapitalization, liquidation or dissolution of such Business Entity or any change in its nature and retain and continue such changed or successor Business Entity; invest additional capital in, subscribe to or buy additional stock or securities of or make or guarantee new or increased secured, unsecured or subordinated loans to any Business Entity; rely upon the reports of certified public accountants, appraisers, consultants and other professional advisors, without independent investigation and without obligation to file any report with any court in any jurisdiction; elect, employ and compensate directors, officers, employees or agents of any Business Entity, who may include my executor or a director, officer or agent of my executor; show in summary form in my executor's accountings, if any, only the financial position of a Business Entity and not include in detail all the business transactions; deal with and act for such Business Entity in any capacity, including any banking or trust capacity and the loaning of money out of an executor's own funds, and be compensated therefor; sell, pledge or liquidate any interest in such Business Entity;

12. invest and reinvest the property of my estate wholly or partially in any interests in oil, gas or other mineral resources received from any source, such investments to be made either directly or through entities intended to protect my estate; retain any interests in oil, gas or other mineral resources; execute as to those interests any agreements, assignments, contracts, deeds, grants, leases for any term (even though the term may extend beyond the closing of my estate) and any other instruments or documents; manage, control, operate, explore, mine, develop or take any action for the production, recovery, sale, treatment, storage or transportation of any interest in oil, gas or other mineral resources, drill, rework or recomplete wells of any type; conduct or participate in secondary recovery operations; enter into agreements for pooling or unitization; install, operate or participate in the operation of any plant, mine or other facilities; and interests in oil, gas and other mineral resources may be retained and acquired without liability for any loss and without application to any court,

13. acquire or retain any farm, ranch or forest property; engage in farm, ranch and forestry operations and the production, harvesting and marketing of farm, ranch and forest products, including livestock breeding and feeding and poultry and dairy farming, either by operating directly with hired labor, by retaining farm managers or management agencies, by renting on shares or for cash, by entering into logging contracts or selling standing timber, or in any other manner; enter into farm programs; purchase or rent farm, ranch and forest

machinery and equipment, livestock, poultry, seed and feed, improve farm, ranch and forest property and repair, improve and construct farm buildings, fences and drainage facilities, and in general to do all things customary or desirable in farm, ranch and forest operations,

14. determine whether and to what extent receipts and expenditures should be allocated to or charged against income or principal; and except as may be otherwise provided herein, my executor is not required to adhere to the provisions of the applicable Principal and Income Act (but in no event shall any such allocation fundamentally depart from state law), provided, however, that these powers may not be exercised in a manner that would deprive my spouse, as the beneficiary of any Marital Trust created under the Revocable Trust, of the same degree of beneficial enjoyment to which a life beneficiary would be entitled under applicable principles of trust law (but this proviso shall not be construed to limit my executor's power to allocate my estate administration expenses disproportionately to the income of the Marital Trust); provided further, that any proceeds received by my executor from any Qualified Retirement Plan shall constitute principal, except to the extent of income earned on such proceeds after my death; establish out of income and credit to principal reasonable reserves for the depreciation or depletion of tangible personal properties; amortize premiums paid on the purchase of securities or other property; provided, however, that any capital gain dividends from investments in mutual funds, common trust funds or real estate investment trusts shall be deemed to constitute principal;

15. employ and pay reasonable compensation to such agents, brokers, advisors, trustees, custodians, depositories, title holders, escrowees, accountants, attorneys, investment counsel, appraisers, insurers and others (who may be my executor himself in such other capacity or any firm or corporation with which my executor is associated), and execute any general or limited direction or power of attorney for any such employment or agency relationship; and such expenses shall not be charged against the compensation of my executor,

16. vote, or refrain from voting, any corporate stock, equity or any other ownership interest in any corporation or other entity, either in person or by general or limited proxy, for any purpose, including (without limitation), the election of any trustee or beneficiary as a director of any such entity; exercise or sell any conversion privilege, warrant, option or subscription right with respect to any security; consent to take any action in connection with, and receive and retain any securities resulting from, any reorganization, consolidation, merger, readjustment of the financial structure, sale, lease or other disposition of the assets of any corporation or other entity, the securities of which may at any time form a part of the estate,

deposit any securities with or under the direction of a committee formed to protect such securities and consent to or participate in any action taken or recommended by such committee; pay all assessments, subscriptions and other sums of money that may seem expedient for the protection of the interest of the estate as the holder of such stocks, bonds or other securities; enter into an agreement making the estate liable for a pro rata share of the liabilities of any corporation that is being dissolved and in which stock is held, when, in the opinion of my executor, such action is necessary or otherwise advisable to the plan of liquidation and dissolution of any such corporation; join in and vote for participation in or modification or cancellation of any restrictive purchase or retirement agreement relating to any partnership interest, corporate stock or any other interest in any type of entity held as a part of the estate; join in the formation, amendment, extension or cancellation of any voting trust, voting agreement or any type of shareholder agreement;

17. cause any securities or other property to be issued, held or registered in an executor's individual name, or in the name of a nominee, with or without disclosure of any fiduciary capacity, or in a form such that title will pass by delivery;

18. deal in every way and without limitation or restriction with the executor, trustee, or other representatives of any trust or estate (including a trust created by me, Jane or any of my descendants), even though one or more of the fiduciaries of the estate or trust is my executor, and such transactions may include, without limitation, the purchase or sale at fair market value, or the loan (for any period, but only upon adequate security and interest) of any part of the property of my estate from or to such other estate or trust;

19. open margin accounts, discretionary accounts or any other type of account with brokerage firms, banks or others, and invest the property of my estate in, and conduct, maintain and operate, these accounts for the purchase, sale and exchange of stocks, bonds and other securities, and in connection therewith, borrow money, obtain guarantees, and engage in all other activities necessary or incidental to conducting, maintaining and operating these accounts;

20. open and maintain one or more savings accounts or checking accounts and rent safety deposit boxes or vaults, wherever located, within or without the United States, even if the bank or trust company at which the safety deposit box or vault is located is acting as my executor, deposit to the credit of such account or accounts all or any part of the property of my estate, irrespective of whether such property may earn interest, add to or remove some

or all of the items placed in any safety deposit box or vault; withdraw a portion or all of such funds so deposited by check or other instrument signed by my executor, or by such other person or persons as my executor may authorize, and any such bank, company or association may allow such person or persons access to such safety deposit box or vault and to pay such check or other instrument and also to receive the same for deposit to the credit of any holder thereof when so signed and properly endorsed, without inquiry of any kind; and access when so allowed, and payments when so made by such bank, company or association, shall not be subject to objection by any person concerned or interested in any way in my estate,

21. register or qualify any securities under the Securities Act of 1933, or any similar or applicable federal law, and register or qualify any such securities under any state securities law; enter into such agreements with underwriters and the corporation that issued any such securities as my executor deems proper; make such representations and warranties, assume such obligations, and engage in such undertakings of indemnity and make such other arrangements concerning undertakings of indemnity, including the purchase of any insurance policies, as my executor deems proper; create escrows, enter into custody agreements, and execute powers of attorney and any other instruments delegating authority and discretion to others; and do any and all other acts and things that my executor deems necessary or advisable for the purpose of the sale, exchange, transfer, or other disposition of any securities;

22. retain, sell (in a public or private sale), hypothecate or otherwise dispose of any paintings, drawings, prints, pictures, photographs, statues, porcelain, silver, books, furniture and furnishings, and other art objects, antiques or collectibles received by my executor, pay any storage charges, insurance premiums and costs of maintenance and preservation in connection therewith; and lend any such art objects, antiques or collectibles to any beneficiary or any organization, or exhibit them for or without rent or other consideration, on such terms as my executor deems advisable;

23. except as may be limited by applicable law, at any time and from time to time, and subject to revocation at any time, delegate the authorities, discretions and powers or any of them herein conferred to any persons and/or entities, such delegation and all revocations thereof to be evidenced by a duly acknowledged instrument delivered to the persons or entities to whom the delegation is made;

24. prior to or simultaneously with the completion of the funding of any trust created under the Revocable Trust, make distributions of income or principal from my estate directly to any beneficiary of such trust, as if my executor were the trustee of such trust.

25. allocate any portion of "my unutilized GST Exemption" (as hereinafter defined) on a pro rata or non-pro rata basis to any property with respect to which I am the transferor, including any property that I transferred during my life to which I made no allocation pursuant to Section 2631(a), even if the effect of such allocation is to discriminate among beneficiaries under my Will, the Revocable Trust or otherwise; and

26. make any payment, receive any money, take any action and make, execute, deliver and receive any contract, deed, instrument or document, that my executor may deem necessary or advisable to exercise any of his powers or to carry out any provisions contained herein; and in addition to the powers enumerated hereinabove, do all other acts that in the judgment of my executor are necessary or desirable for the proper administration of my estate.

E. *Absolute Discretion of Executor.* My executor shall have absolute discretion regarding the exercise of his powers, and such exercise shall be final and conclusive upon all persons interested in my estate.

F. *"Prudent Investor Rule" Waived.* In exercising the investment powers conferred above, my executor may (but is not directed to) continue to hold any property, even though not of a kind usually considered suitable for executors to select or hold (including investments that would be forbidden by the "prudent investor rule" or the "prudent person rule," as may be applicable (such rules are hereinafter collectively referred to as the "prudent investor rule")), or even though constituting a larger proportion of my estate than, but for this provision, would be proper, and irrespective of any risk, nonproductiveness, or lack of diversification. I intend to grant my executor the broadest possible discretion in determining what constitutes an appropriate investment, acceptable level of risk and proper investment strategy, consistent with his fiduciary duties.

G. *Incapacitated Executor.* If any person acting as my executor is or becomes "incapacitated" (as hereinafter defined), then such person shall be deemed to have resigned as my executor.

H. *Merger of Corporate Executor.* If any corporate executor is merged into or consolidated with or sells or transfers all or substantially all of its assets and business to another corporate executor, or is in any manner reorganized or reincorporated, the surviving corporate executor shall thereupon become the corporate executor without any further act on the part of any executor.

I. *Executor Rights and Powers With Respect to Environmental Matters.* My executor shall possess the broadest possible rights and powers regarding the property of my estate that presents or may present environmental concerns. To that end, my executor may (1) maintain any real property in compliance with any environmental, health, or safety laws or regulations; (2) conduct environmental assessments, audits, inspections, and site monitoring; (3) take all appropriate remedial action to contain, clean-up or remove any environmental condition including a spill, release, discharge or contamination; (4) institute legal proceedings concerning environmental conditions or contest or settle legal proceedings brought by any government agency concerned with environmental compliance, or by a private litigant; (5) employ and pay reasonable compensation to agents, consultants and legal counsel to assist or perform the powers granted in this Section; and (6) withhold a distribution or payment to a beneficiary until receiving from said beneficiary an agreement in which the beneficiary agrees to indemnify my executor against any claims filed against my executor asserting liability under any environmental law including liability as an "owner," "operator" or otherwise under the Comprehensive Environmental Response, Compensation Liability Act of 1980, as from time to time amended, or any regulation thereunder, provided, however, that my executor may not take any action under this Section that would in any way jeopardize any marital deduction for property passing at my death. My executor shall not be liable to any beneficiary, or to any other party interested in my estate, for any loss or depreciation in value of the property as a result of my executor retaining any property on which there is discovered to be hazardous materials or substances requiring remedial action pursuant to any environmental law, unless my executor contributed to that loss or depreciation through willful default or misconduct or gross negligence.

ARTICLE VI

GENERAL PROVISIONS

A. Payments and Distributions to Certain Beneficiaries If any portion of my estate is distributable to a person who is incapacitated or who has not attained age twenty-one (21), my executor may:

1. retain all or part of the property and manage the retained property for the person's benefit until the person attains age twenty-one (21), and during such time apply the property as my executor sees fit from time to time for the person's welfare, and income not so applied shall be added to principal; or

2. turn over all or part of the property, either initially or at any time after having chosen to manage the property for the person's benefit, to a custodian under an applicable Uniform Transfers to Minors Act or similar law in any jurisdiction, to either parent of the person or to a person with whom the person resides on behalf of the person, or to the person directly, without judicial authorization, without bond and without the intervention of any partner or guardian of the person's property, and my executor shall not be responsible for the disposition of the property after it is so transferred.

All powers conferred on my executor shall be exercisable in respect of property retained and managed for the benefit of a person under this Section, and my executor shall be entitled to the same compensation for retaining and managing the property to which he would be entitled if he held the property as trustee.

The custodian or person having personal custody of a recipient of property under my Will shall also represent such recipient for all other purposes of my Will

B. No Court Supervision. I direct that my estate subject to probate jurisdiction be administered without court supervision, where available.

C. *Adjustments.* No income or principal adjustments or adjustments in the amount of any legacies hereunder shall be made to compensate for the effects of any decisions by my executor to make or not make any elections.

ARTICLE VII

INTERPRETIVE RULES

A. *Pretermitted Heirs.* I intend that no child born to or adopted by me before or after the date of my Will shall be entitled to receive any greater portion of my estate than that portion, if any, provided herein.

B. *Effect of Divorce.* Notwithstanding any provision of my Will to the contrary, in the event of the divorce or legal separation of the spouse of a descendant of mine from such descendant, such spouse and all descendants of such spouse's parents who are not descendants of the descendant of mine to whom such spouse was married shall be deemed to have died on the date of such divorce or legal separation for all purposes of my Will

C. *Adoption.* A person adopted prior to his attaining the age of eighteen (18) years and the descendants of any such adopted person shall be treated as descendants of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or parents for all purposes herein. A child shall not be considered a descendant of his natural or adoptive parent (or of the ancestors of such parent) after the date of a court order terminating the parent's parental rights of the child, unless such parental rights were terminated primarily as a result of the actions of a party other than the parent

D. *Pronouns.* As used herein, the pronouns "he," "she," "his," "hers," "him" and "her" shall include the masculine, feminine, neuter and plural thereof.

E. *Singular and Plural.* As used herein, the singular shall include the plural, and the plural shall include the singular, wherever the context and facts require such construction

F. *Headings.* The headings, titles and subtitles herein are for convenience of reference only and are to be ignored in any construction of the provisions hereof.

ARTICLE VIII

DEFINITIONS

A. *Business Entity*. As used herein, the term "Business Entity" shall include a corporation, partnership (general or limited), limited liability company, joint venture, sole proprietorship or other entity under the laws of any state or other jurisdiction

B. *Code*. As used herein, the term "Code" shall mean the United States Internal Revenue Code of 1986, as amended, the regulations thereunder, or the corresponding provision of any subsequent federal tax law.

C. *Corporate Executor*. As used herein, the term "corporate executor" shall refer to any bank, trust company or other legal entity (other than a person) authorized and/or not prohibited from serving as an executor (by law or otherwise), regardless of the legal form of such entity.

D. *Direct Skip*. As used herein, the term "direct skip" shall have the meaning ascribed to such term by Section 2612(c) of the Code.

E. *Executor*. As used herein, all references to my "executor" shall include the executor, administrator or other representative of my estate.

F. *Generation-Skipping Tax*. As used herein, the term "generation-skipping tax" shall mean the tax imposed under Chapter 13 of the Code or any corresponding provision of state law.

G. *Gross Estate*. As used herein, the term "gross estate" shall have the meaning ascribed to such term by Section 2031 of the Code

H. *GST Exemption and GST Exempt*. As used herein, the term "GST Exemption" shall mean the exemption allowed under Section 2631 of the Code. As used herein, the term "GST Exempt" shall mean any trust property that has an inclusion ratio of zero (0)

I. *Incapacitated.* For purposes of my Will, a person shall be considered "incapacitated" if such person is under a legal disability (under the laws of such person's domicile) or has been certified in writing to be unable to manage his financial affairs by the principal physician attending to such person's care, and the executor may rely upon written notice of that determination.

J. *Minor.* As used herein, a "minor" shall mean a person who, under the law of the jurisdiction in which the person is domiciled, has not attained the legal age of majority

K. *My Unutilized GST Exemption.* As used herein, "my unutilized GST Exemption" shall mean a sum equal to the amount of my GST Exemption that has not been allocated or deemed allocated during my life, reduced by the amount of my GST Exemption allocated by my executor or the trustee of the Revocable Trust to other property of which I am the transferor for generation-skipping tax purposes (other than to the disposition that is intended to be dependent upon the amount of my unutilized GST Exemption)

L. *Marital Deduction.* As used herein, the term "marital deduction" shall refer to the federal estate tax marital deduction.

M. *Qualified Retirement Plans.* As used herein, "Qualified Retirement Plans" shall mean any qualified employer plans, qualified plans and individual retirement plans as defined in Sections 4972(d)(1), 4980(c)(1) and 7701(a)(37) of the Code, respectively

N. *Skip Person.* As used herein, the term "skip person" shall have the meaning ascribed to such term by Section 2613 of the Code.

O. *Taxable Estate.* As used herein, the term "taxable estate" shall have the meaning ascribed to such term by Section 2051 of the Code.

IN WITNESS WHEREOF, I have hereunto set my hand to this my Will on

April 14, 2000

John E. Moore
John E. Moore, Testator

On the date last above written, the foregoing instrument was signed, published and declared in our presence by Johnnie E. Moore to be her Will, and she requested us to act as witnesses thereto, and we, in her presence, and in the presence of each other, believing her then to be of sound mind and memory, acting voluntarily and not under duress or constraint of any kind, signed our names as attesting witnesses.

SIGNATURES OF WITNESSES:

Joia A. Palmer

Larry A. Johnson

ADDRESSES OF WITNESSES:

2068 Valleydale Rd, #1
MOORE, AL 35244

2068 Valleydale Rd #C
HOOPER, AL 35244

AFFIDAVIT

STATE OF ALABAMA)

) SS

COUNTY OF SHELBY)

We, Johnsie E. Moore, Julie A. Palmer and Larry Johnson, the Testator and witnesses, respectively, being first duly sworn, do hereby declare that the Testator executed the foregoing instrument willingly and voluntarily for the purposes therein expressed; that each of the witnesses saw the Testator sign the foregoing instrument and in the presence of the Testator, at the request of the Testator, and in the presence of each other, signed the foregoing instrument as witnesses; and that to the best of their knowledge, the Testator was, at that time, eighteen (18) or more years of age, of sound mind, and under no constraint or undue influence.

Johnsie E. Moore
Johnsie E. Moore, Testator

Julie A. Palmer
Witness

Larry Johnson
Witness

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me by Johnsie E. Moore, the Testator, and subscribed and sworn to before me by Julie A. Palmer and Larry L. Johnson, as witnesses, on April 14, 2000.

[Signature]
Notary Public

My commission expires:

6/15/2002

Inst # 2000-12498

04/14/2000-12498
04:19 PM CERTIFIED
SHELBY COUNTY JUDGE OF PROBATE
018 HHS 51.00