

IN THE PROBATE COURT OF SHELBY COUNTY, ALABAMA

IN THE MATTER OF THE ESTATE OF)
WILBUR JACKSON JAMES, JR.) CASE NO. PR-2004-000666
DECEASED.)

DISCLAIMER AND RENUNCIATION

WHEREAS, Wilbur Jackson James, Jr. (the "Deceased") died testate on or about the 28th day of November, 2004, domiciled in Shelby County, State of Alabama, leaving a Will, which was duly admitted to probate in the Probate Court of Jefferson County on the 3, day of December, 2004.

WHEREAS, the Deceased was survived by his wife, Perry Lawler Perry (the "Disclaimant").

NOW THEREFORE, in accordance with the Alabama Uniform Disclaimer of Property Interests Act, Code of Alabama, Sections 43-8-290 to 43-8-298, (the "Act"), and in accordance with Section 2518 of the Internal Revenue Code of 1986, as amended, the Disclaimant does by this instrument definitely and finally disclaims, renounces and refuses to accept the following:

2001 Chevrolet Silverado Pickup, VIN 2GCEC19T811122997,
bequeathed or devolving to the Disclaimant under paragraph 2.2 of
Article Two of the Decedent's Will.

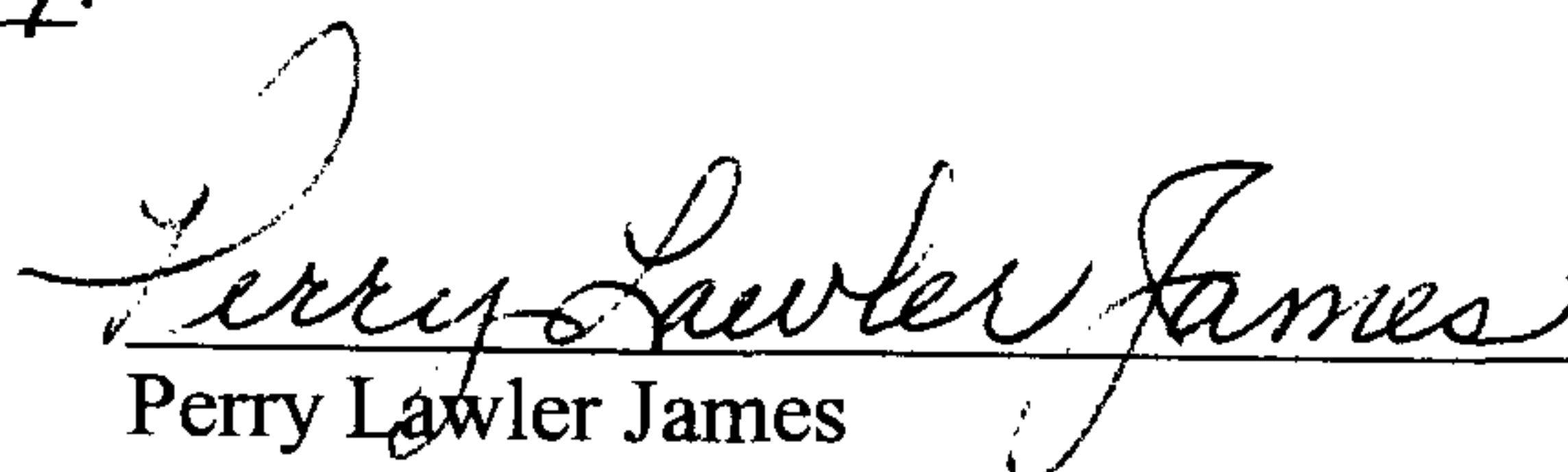
NOW THEREFORE, in accordance with the Alabama Uniform Disclaimer of Property Interests Act, Code of Alabama, Sections 43-8-290 to 43-8-298, (the "Act"), and in accordance with Section 2518 of the Internal Revenue Code of 1986, as amended:

The undersigned Disclaimant confirms that this Disclaimer is being filed within nine (9) months of the date of the Deceased's death.

It is the intention of the Disclaimant that this Disclaimer and renunciation constitute a qualified disclaimer as defined in Section 2518 of the Internal Revenue Code of 1986, as amended.

The undersigned Disclaimant confirms that she did not accept any interest in or benefit from the property hereby disclaimed and renounced and that the Disclaimant has not received and will not receive any consideration in money or monies worth for making this Disclaimer.

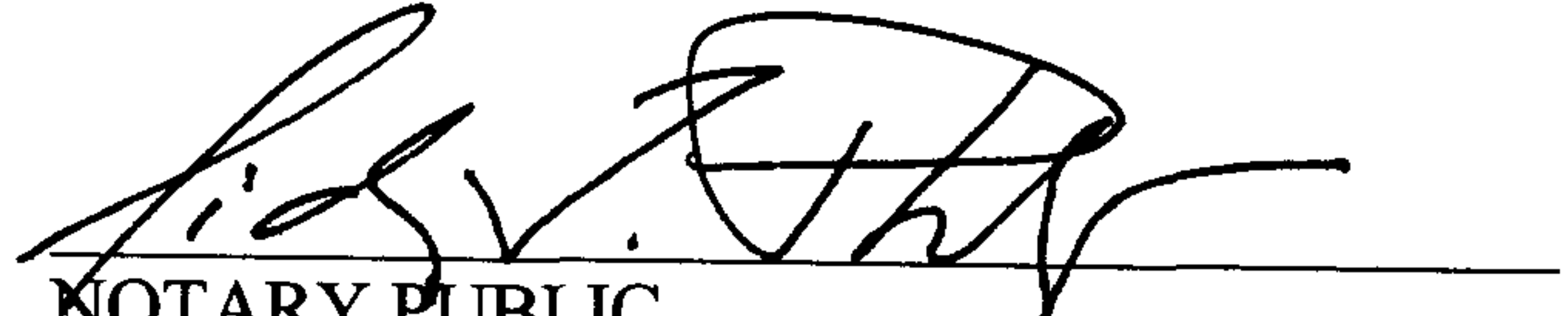
IN WITNESS WHEREOF, the undersigned, has executed this Disclaimer and Renunciation on this 30th day of December, 2004.


Perry Lawler James

STATE OF ALABAMA)

Jefferson COUNTY)

On this 30th day of December, 2004, Perry Lawler James, known to me to be the individual described in, and who executed, the foregoing Disclaimer and Renunciation, personally appeared before me and acknowledged the execution thereof voluntarily on the day the same bears date.


NOTARY PUBLIC
My Commission Expires: 1/16/08