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Shelby Cnty Judge of Probate, AL
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IN THE MATTER OF THE ESTATE OF)	PROBATE COURT
WILLIAM W. FOWLER, JR.)	OF JEFFERSON COUNTY, ALABAMA
Deceased)	CASE NO. CASE 40352

PETITION FOR PROBATE OF WILL **BESSEMER DIVISION**
(Self-Proved Will)

Come the petitioners, Inez S. Fowler, William W. Fowler, III, and Sharon F. Sims, and show this Court the following facts:

1. William W. Fowler, Jr. (the "decedent") died testate at Birmingham, Alabama, on or about the 30th day of March, 2005, and, at the time of such death, was an inhabitant of Jefferson County, Alabama.

2. Surrendered herewith is the decedent's last will and testament naming the petitioners as personal representatives thereof, which was duly signed by the decedent when over eighteen (18) years of age, and was attested by the following witnesses:

Name	Present Address
Glenn E. Estess, Jr.	800 Shades Creek Parkway, Ste. 400 Birmingham, Alabama 35209
Carrie P. Walthall	207-C Foxhall Road Birmingham, Alabama 35213
Carolyn W. Hall	2117 Second Avenue North Birmingham, Alabama 35203

3. The decedent's last will and testament, as identified in paragraph 2 hereof, was self-proved in a manner substantially in accordance with the requirements of **Ala. Code §43-8-132**. The name and present address of the officer authorized to administer oaths before whom said will was acknowledged are as follows:

Name	Present Address
Frances Marie Tunello	4653 Bonnett Circle Birmingham, Alabama 35235

Value Per Attorney Julie B. De Arman \$850,000.00

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4. The following is a true, correct and complete list of the names, ages, conditions, relationships and addresses of the decedent's surviving spouse and next-of-kin (as determined by application of Ala. Code §43-8-42):

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Name, age, condition, relationship

Address

px Inez S. Fowler, adult, sound mind,
spouse

453 O'Neal Drive
Hoover, Alabama 35226

px William W. Fowler, III, adult, sound
mind, son

1417 Alford Avenue
Birmingham, Alabama 35226

px Sharon F. Sims, adult, sound mind
daughter

5867 Riverview Drive
Birmingham, Alabama 35210

WHEREFORE, the petitioners pray that this Court will take jurisdiction of this petition, will cause all such notice or citations to issue to the said surviving spouse, next-of-kin, attesting witnesses, and oath-administering officer, as may be proper in the premises; and will cause such proceedings to occur, 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 the decedent. This petition is deemed to be verified pursuant to Ala. Code §43-8-22.

Attorneys for Petitioners:)
Glenn E. Estess, Jr., Esq.)
Julie B. DeArman, Esq.)
Wallace, Jordan, Ratliff & Brandt, L.L.C.)
Post Office Box 530910)
Birmingham, Alabama 35253)
(205) 870-0555)

Inez S. Fowler
Inez S. Fowler (Petitioner)
453 O'Neal Drive
Hoover, Alabama 35226



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William W. Fowler III

William W. Fowler, III (Petitioner)
1417 Alford Avenue
Birmingham, Alabama 35226

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Sharon F. Sims

Sharon F. Sims (Petitioner)
5867 Riverview Drive
Birmingham, Alabama 35210

BESSEMER DIVISION

Filed in office this the 12TH day of
August, 20 05 approved,
prayer granted and ordered recorded.
Mark Jones
Judge of Probate

CERTIFICATE TO THE PROBATE OF WILL

The State of Alabama**JEFFERSON COUNTY
BESSEMER DIVISION**CASE NO. 40352

I, Mark Gaines, Judge of the Court of Probate, in and for said State and County, do hereby certify that the foregoing instrument _____ of writing has _____ this day, in said Court, and before me as the Judge thereof, been duly proven by the proper testimony to be the genuine last Will and Testament _____ of William W. Fowler, Jr. Deceased and that said Will _____ together with the proof thereof have been recorded in my office in Judicial Record, Volume 425, Page 401.

In witness of all which I have hereto set my hand, and the seal of the said Court, this date August 12, 2005

Mark Gaines

_____, Judge of Probate.

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Last Will and Testament

OF

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WILLIAM W. FOWLER, JR. BESSEMER DIVISION

STATE OF ALABAMA]

JEFFERSON COUNTY]

I, WILLIAM W. FOWLER, JR., a resident of Jefferson County, in the State of Alabama, being of sound mind and disposing memory, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

I am married to INEZ S. FOWLER and all references in this Will to "my wife" are references to her. I have two children, WILLIAM W. FOWLER, III, and SHARON F. SIMS, both of whom are adults; and all references in this Will to "child" or "children" shall refer to them. I have three grandchildren, KACI D. SIMS, KIMBERLY F. GAWLOWICZ, and WENDY M. FOWLER.

ITEM I PAYMENT OF DEBTS

I direct that all of my lawfully enforceable debts, the expenses of my last illness, the expenses of my funeral and burial, including a suitable marker or monument for my grave, unpaid charitable pledges evidenced by a writing signed by me (whether or not the same are enforceable obligations of my estate) and the costs of administering my estate, including the reasonable expenses incurred in safeguarding or delivering estate property, shall be paid by my Personal Representatives, hereinafter named, out of and charged generally against the principal of my residuary estate as soon as the prudent and orderly administration of my estate will permit. However, I intend that any indebtedness secured by an interest in real property owned by me at

W. W. F.

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the time of my death shall not be charged to or paid from my estate, but that the devisee, joint owner taking by survivorship, or beneficiary receiving such real property or interest in real property, shall take it subject to all encumbrances existing at the time of my death, unless my Personal Representatives shall determine that it is in the best interest of my estate and the beneficiaries thereof that such indebtedness or a portion thereof shall be paid from my estate.

ITEM II
PAYMENT OF TAXES

I direct that all estate, inheritance, and other death taxes, together with any interest and penalty thereon, but excluding any generation-skipping transfer taxes, assessed with respect to the value of all property held to be includable in my estate for such tax purposes which passes or has passed under the provisions of this Will or outside the provisions of this Will, shall be paid out of and charged generally against the principal of my residuary estate and, except as described below, shall not be charged to or against any recipient, beneficiary, transferee or owner of any such property or interest in property included in my estate for such tax purposes. Further, I waive any right of reimbursement for or recovery of such taxes; provided, however, I reserve the right to reimbursement for or recovery of any federal or state estate tax attributable to proceeds of policies of insurance on my life received by a beneficiary other than my Personal Representatives, property in which I have a qualifying income interest for life, or property over which I have a power of appointment and as to which payment of such estate tax has not otherwise been provided for to the satisfaction of my Personal Representatives. My Personal Representatives shall be under no duty or obligation to seek reimbursement for or recovery of such taxes and shall not be liable to my estate or any current or future beneficiary or creditor of my estate for having sought or declined to seek such reimbursement or recovery.

ITEM III
GENERAL BEQUEST OF TANGIBLE PERSONAL PROPERTY

I hereby give and bequeath all my tangible personal property of every kind, including, but not limited to, furniture, appliances, furnishings, pictures, silverware, china, glassware, books,

[Handwritten signature]

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jewelry, wearing apparel, boats, stadium certificates, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of the property, to my beloved wife, INEZ S. FOWLER, if she survives me. I expressly exclude cash or its equivalent, instruments, securities, notes, evidences of debts, other choses in action, and all other intangibles from this bequest. I hereby vest in my Personal Representatives full power and authority to determine which objects of property are included in the foregoing description contained in this Item of my Will. If my wife fails to survive me, I give and bequeath the aforementioned items of property to my children, WILLIAM W. FOWLER, III, and SHARON F. SIMS, if they survive me, or to the survivor, in approximately equal shares, with particular items to be allocated between my children as they may agree, or if they cannot agree, as my Personal Representatives shall decide. If I am not survived by any child, such bequest shall lapse, and the aforementioned property shall be disposed of as part of my residuary estate.

I request, but do not direct, that my family abide by any written memorandum by me directing the disposition of this property or any part thereof. This request is precatory and not mandatory; provided, however, if such written memorandum shall comply with the statutory formalities of a Codicil to this my Will, it shall be mandatory.

ITEM IV
DISPOSITION OF RESIDUARY ESTATE

All of the rest, residue and remainder of my estate, whether real, personal or mixed, wheresoever the same may be situated, including anything of value in which I have any interest or to which I may be entitled at the time of my death, hereinafter referred to as my "residuary estate", I give, devise, bequeath and direct its disposition as follows:

(a) If my wife survives me, my Personal Representatives shall, as soon as practicable after my death, divide my residuary estate into two shares, hereinafter referred to as the "Marital Share" and the "Family Share".



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(1) First, my Personal Representatives shall allocate to the Family Share a fractional share of my residuary estate determined by operation of a mathematical computation. The fractional share shall be the multiplication product of the following:

(A) My residuary estate, determined after the payment of all pecuniary bequests, debts, expenses of administration, and taxes that are properly charged against my residuary estate;

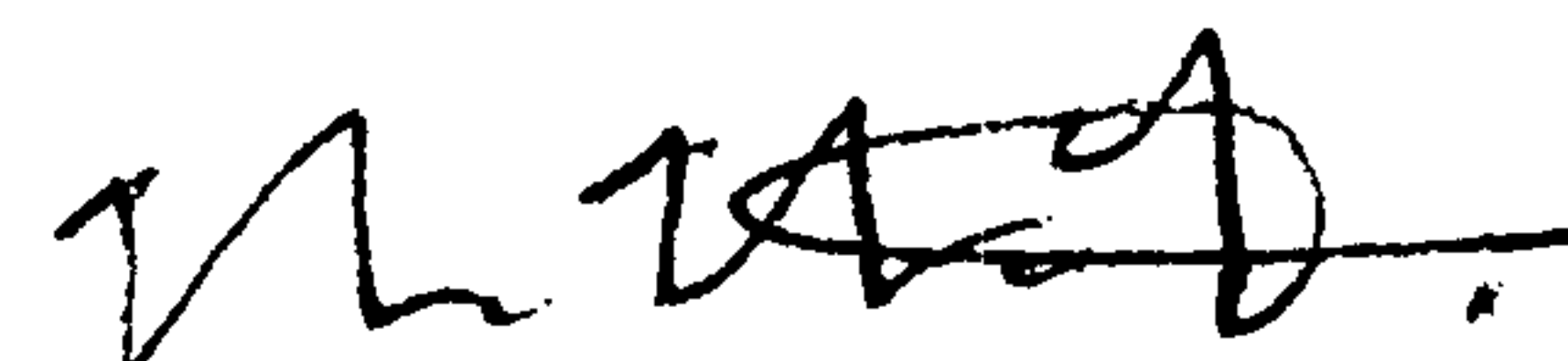
(B) multiplied by the following described fraction:

(i) The numerator of such fraction shall be the largest amount, if any, which can pass free of federal estate tax under the Internal Revenue Code of 1986, as amended, (hereinafter referred to as the "Code") by virtue of the applicable exclusion amount against federal estate tax and the credit for state death taxes (provided the use of such credit does not require an increase in the state death taxes paid) allowable to my estate reduced by the value of all property held to be includable in my gross estate for federal estate tax purposes which passes or has passed under other provisions of this Will or outside the provisions of this Will and does not qualify for the marital deduction or the charitable deduction under the Code and reduced by charges to the principal of my estate that are not allowed as deductions in computing my federal estate tax.

(ii) The denominator of such fraction shall be an amount equal to the value of my residuary estate as finally determined for federal estate tax purposes, after the payment of all pecuniary bequests, debts, expenses of administration, and taxes that are properly charged against my residuary estate.

I recognize that the numerator of such fraction may be zero, in which case no property shall pass to the Family Share, and that said numerator may be affected by the actions of my Personal Representatives in exercising certain tax elections. I hereby give, devise and bequeath the Family Share and direct its disposition as I have hereinafter provided under the terms of this my Will.

(2) Next, my Personal Representatives shall allocate into the Marital Share the remaining fraction of my residuary estate, if any, after the previous allocation hereinabove provided has been made. It is my intention that the fractional share constituting said Marital Share shall qualify for the marital deduction as provided in Section 2056 of the Code and reduce the taxable portion of my estate to zero. I hereby give, devise and bequeath the Marital Share and direct its distribution as I have hereinafter provided under the terms of this my Will.



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In determining the fractions, the values for federal estate tax purposes shall control, whether my Personal Representatives shall choose the date of death or alternate valuation date. Elections made by my Personal Representatives with respect to an alternate valuation date and with respect to taking certain deductions for income tax purposes (rather than estate tax purposes) shall determine said values and thus the fractional amounts as computed above.

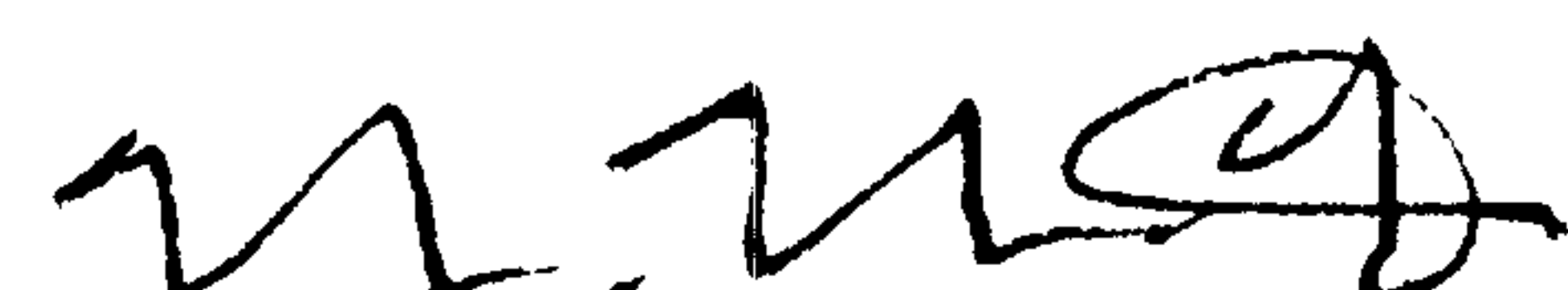
The fractions so arrived at, adjusted from time to time to give recognition to distributions that are made, shall thereafter be applied in distributing my residuary estate, which shall be at the values as of the dates of distribution, so that the Marital Share and Family Share participate proportionately in increases and decreases in value which may occur during the administration of my estate. In making the division of the property constituting my residuary estate between said two shares, my Personal Representatives shall be authorized to make distributions in cash or in specific property, real or personal, or an undivided interest therein, or partly in cash and partly in such property, without regard to the income tax basis of specific property allocated to either share and without making pro rata distributions of specific assets.

(b) If my wife does not survive me, then my residuary estate shall constitute the Family Share. Further, if my wife (or her personal representative) disclaims all or any portion of the Marital Share, then that portion so disclaimed shall be added to and merged with the Family Share. I hereby give, devise and bequeath the Family Share and direct its disposition as I have hereinafter provided under the terms of this my Will.

ITEM V
MARITAL SHARE

The Marital Share shall be transferred and paid over to my wife, to be hers absolutely, free of trust.

It is my intention that, if my wife survives me, my estate shall become entitled to the marital deduction provided for by the Internal Revenue Code of 1986, as amended, with respect to the value of the Marital Share. It shall not include, and my Personal Representatives shall not



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allocate to it, if avoidable, any property with respect to which no marital deduction would be allowed under the terms of said Internal Revenue Code of 1986, as amended.

My Personal Representatives and Trustees, regardless of any adverse interest, shall construe all provisions of my Will which may require construction in order that my estate may become and remain entitled to said marital deduction; and they are hereby authorized to adopt, agree to or acquiesce in, such construction thereof as they may from time to time deem necessary or advisable in order that such deduction may be obtained for my estate.

I direct that all estate, inheritance and death tax, if any, incurred by my estate by reason of my death shall be paid by my Personal Representatives solely out of the property designated as the Family Share and that none of such taxes shall be paid out of the property designated as the Marital Share or property otherwise qualifying for the marital deduction for federal estate tax purposes.

ITEM VI
FAMILY TRUST

The Family Share, as determined in accordance with the provisions set forth herein, shall be transferred and paid over to my Trustees, hereinafter named, who shall hold the same in trust for the uses and purposes, upon the terms and conditions and with the powers and duties as hereinafter provided, which said trust shall be known as the "Family Trust":

(a) During the lifetime of my wife, my Trustees shall pay to her the entire net income from said trust in convenient installments, at least as often as quarterly. If at any time during such period the net income from said trust is insufficient, in the opinion of my Trustees, for the health, maintenance, support and education of my wife, in conformity with her age, station and condition in life, taking into account other sources of income and principal available to her, my Trustees shall pay to or apply for her benefit such amount or amounts of the principal of said trust as my Trustees may, from time to time, deem necessary and proper for her health, maintenance, support and education.

(b) Upon the death of my wife, or upon my death if she fails to survive me, my Trustees shall apportion the Family Trust into two shares. One share shall consist of all real

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property other than my principal residence then held in the Family Trust and shall hereinafter be referred to as the "Real Property Trust"; and the other share shall consist of the remainder of the trust estate and shall be hereinafter referred to as the "Family Trust II." The assets of the Real Property Trust and Family Trust II shall be held and disposed of as hereinafter provided.

(c) Real Property Trust. The Trustees shall further apportion the Real Property Trust among my then living descendants, per stirpes. Each such share apportioned for a descendant of mine shall constitute and be held, administered and distributed by the Trustees as a separate trust. I authorize the Trustees, in the discretion of the Trustees, for the sake of convenience, to refrain from making a physical separation of the assets of these trusts into separate trusts, and I authorize my Trustees to mingle and commingle investments, but I wish it understood that I am creating independent trusts for all purposes.

(1) During the lifetime of a child of mine, the Trustees may from time to time pay to or use and apply for such one or more or all or none of such child and such child's descendants as shall be living at the time of such payment, so much of the income of such child's share of the trust in such amounts and proportions, equal or unequal, as the Trustees shall deem necessary or desirable in the sole discretion of the Trustees. It is my intention that the Trustees may pay all or part or none of the income, may make unequal payments, may from time to time exclude one or more of such persons from payments hereunder, may make payment to any such person even though payment could be made to the parent or ancestor of such person, and may make payment to any such person who is living at the time of such payment even though such person be not living at the time of the creation of this trust. The net income or any part thereof not so paid shall be accumulated, added to, and become a part of the principal of the trust. I wish that the Trustees consider the suggestions of a child as to the needs of each person (including himself or herself) to whom payments may be made, although said Trustees shall not in any event be obligated to follow such suggestions. No person shall have the right to require that any distribution be made to him or her or to any person or organization for the benefit of such person, the decision of the Trustees being final and binding on all persons. Notwithstanding the



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foregoing, a child, in his or her capacity as Trustee, shall not possess or exercise any discretionary power to distribute income attributable to the share allocated for such child.

(2) During the lifetime of a child of mine, the Trustees shall pay to or apply for the benefit of such child so much of the principal of such child's share as the Trustees shall deem necessary and proper to provide for the health, maintenance, support and education of such child in conformity with his or her age, condition and station in life.

(3) During the lifetime of a child of mine, the Trustees may from time to time pay to or use and apply for such one or more or all or none of such child and such child's descendants as shall be living at the time of such payment, so much of the principal of such child's share of the trust in such amounts and proportions, equal or unequal, as the Trustees shall deem necessary or desirable in their sole discretion. It is my intention that the Trustees may pay all or part or none of the principal, may make unequal payments, may from time to time exclude one or more of such persons from payments hereunder, may make payment to any such person even though payment could be made to the parent or ancestor of such person, and may make payment to any such person who is living at the time of such payment even though such person be not living at the time of the creation of this trust. I wish that the Trustees consider the suggestions of a child as to the needs of each person to whom payments may be made, although said Trustees shall not in any event be obligated to follow such suggestions. No person shall have the right to require that any distribution be made to him or her or to any person or organization for the benefit of such person, the decision of the Trustees being final and binding on all persons. Notwithstanding the foregoing, a child, in his or her capacity as Trustee, shall not possess or exercise any discretionary power to distribute principal attributable to the share allocated for such child.

(4) Notwithstanding the foregoing, no Trustee shall have the power or authority to make any payment of income or principal to or for the benefit of a beneficiary for the purposes of discharging any legal obligation which the Trustee, in the individual capacity of the Trustee, has or may have to support said beneficiary.

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(5) Upon the death of a child of mine, the Trustees shall transfer and pay over the balance remaining in said child's share, if any, to my descendants in such manner and proportions as such child may by last will and testament appoint and direct, making specific reference to this limited power of appointment hereby granted. Notwithstanding the foregoing, to the extent the deceased child's share is not exempt from generation-skipping transfer tax as set forth in Section 2601 of the Internal Revenue Code (hereinafter referred to as the "GST Tax"), then the Trustees shall transfer and pay over that portion of the deceased child's share that is not exempt from GST Tax to such person or persons in such manner and proportions as such child may by last will and testament appoint and direct, making specific reference to this general power of appointment hereby granted. The Trustees shall apportion any unappointed portion of such share then held in trust for such child so dying among his or her surviving descendants, per stirpes, to be administered and disposed of in accordance with the provisions set forth in paragraph (c)(6) below, or if none, to my living descendants, per stirpes, to be added to, merged with, administered and disposed of as a part of such other shares, if any, set aside for the benefit of my descendants, as hereinabove provided.

(6) The Trustees shall apply and distribute the net income and principal of each of the shares allocated for the benefit of the living descendants of a deceased child of mine as follows:

(A) Until each such beneficiary attains the age of twenty-one (21) years, the Trustees shall pay to or apply for the benefit of such beneficiary so much of the income and principal of such beneficiary's trust as the Trustees shall deem necessary and proper to provide for the health, maintenance, support and education of such beneficiary, in conformity with his or her age, condition and station in life. Any part of the net income not so used shall be accumulated and added to the principal of said share, being thereafter invested and treated in all respects as a part thereof.

(B) As each such beneficiary attains the age of twenty-one (21) years, the Trustees shall transfer and pay over to such beneficiary the entire net



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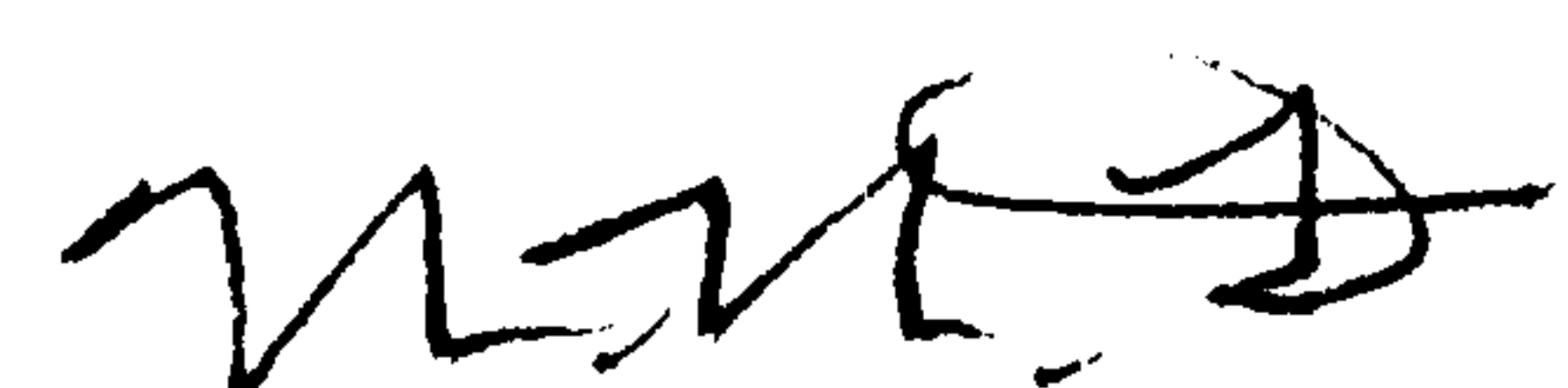
income from his or her trust in convenient installments, at least as often as quarterly. The Trustees shall pay to or apply for the benefit of such beneficiary so much of the principal of such beneficiary's share as the Trustees shall deem necessary and proper to provide for the health, maintenance, support and education of such beneficiary in conformity with his or her age, condition and station in life.

(C) If any beneficiary of a trust established hereunder should die prior to the distribution of his or her entire interest in the trust, then upon the death of such beneficiary, the Trustees shall apportion the share of the said trust estate then held in trust for such beneficiary so dying among his or her surviving descendants, per stirpes, to be administered and disposed of in accordance with the provisions hereof. Should there be no surviving descendants of such beneficiary so dying, then the Trustees shall apportion the share of the trust estate such beneficiary would have received among the living descendants of such deceased beneficiary's next preceding ancestor who was a descendant of me, per stirpes, or if none, to my living descendants, per stirpes, to be added to, merged with, administered and disposed of as a part of such other shares, if any, set aside for the benefit of my descendants, as hereinabove provided.

(d) Family Trust II. The Trustees shall further apportion the Family Trust II among my then living descendants, per stirpes. Each such share apportioned for a descendant of mine shall constitute and be held, administered and distributed by the Trustees as a separate trust. I authorize the Trustees, in the discretion of the Trustees, for the sake of convenience, to refrain from making a physical separation of the assets of these trusts into separate trusts, and I authorize my Trustees to mingle and commingle investments, but I wish it understood that I am creating independent trusts for all purposes.

(1) The Trustees shall transfer and pay over the share allocated for any child of mine to such child outright and free of trust.

(2) The Trustees shall apply and distribute the net income and principal of each of the trusts for the benefit of the descendants of a deceased child of mine as follows:



(A) Until each such beneficiary attains the age of twenty-one (21) years, the Trustees shall pay to or apply for the benefit of such beneficiary so much of the income and principal of such beneficiary's trust as the Trustees shall deem necessary and proper to provide for the health, maintenance, support and education of such beneficiary, in conformity with his or her age, condition and station in life. Any part of the net income not so used shall be accumulated and added to the principal of said share, being thereafter invested and treated in all respects as a part thereof.

(B) As each such beneficiary attains the age of twenty-one (21) years, the Trustees shall transfer and pay over to such beneficiary the entire net income from his or her trust in convenient installments, at least as often as quarterly. The Trustees shall pay to or apply for the benefit of such beneficiary so much of the principal of such beneficiary's share as the Trustees shall deem necessary and proper to provide for the health, maintenance, support and education of such beneficiary in conformity with his or her age, condition and station in life.

(C) The Trustees shall transfer and pay over one-third (1/3) of the remaining principal of each beneficiary's trust to such beneficiary free of trust when he or she attains the age of twenty-one (21) years. The Trustees shall transfer and pay over one-half (1/2) of the remaining principal of each beneficiary's trust to such beneficiary free of trust when he or she attains the age of twenty-five (25) years. The balance of said trust principal shall be transferred and paid over to such beneficiary free of trust when he or she attains the age of thirty (30) years.

(D) If any beneficiary of a trust established hereunder should die prior to the distribution of his or her entire interest in the trust, then upon the death of such beneficiary, the Trustees shall apportion the share of the said trust estate then held in trust for such beneficiary so dying among his or her surviving descendants, per stirpes, to be administered and disposed of in accordance with the

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provisions hereof. Should there be no surviving descendants of such beneficiary so dying, then the Trustees shall apportion the share of the trust estate such beneficiary would have received among the living descendants of such deceased beneficiary's next preceding ancestor who was a descendant of me, per stirpes, or if none, to my living descendants, per stirpes, to be added to, merged with, administered and disposed of as a part of such other shares, if any, set aside for the benefit of my descendants, as hereinabove provided. If any share hereof is to be added to another share of this trust which has already made a partial distribution of principal, then a fraction of the share to be added, equal in the same proportion which the partial distribution bore to the share prior to the distribution, shall be distributed to such beneficiary and the balance thereof added to the trust as aforesaid.

(e) If any beneficiary is not survived by descendants of him or her, or of me, the Trustees shall transfer and pay over one-half (1/2) of such share of said trust to such persons, hereinafter referred to as my wife's next-of-kin, as would be entitled to inherit the property constituting said share and in the proportions in which they would be entitled to inherit the same from my wife under the laws of Alabama then in force, had she died at said time a resident of Alabama, intestate, and owned said property; and the remaining one-half (1/2) of such share of said trust to such persons, hereinafter referred to as my next-of-kin, as would be entitled to inherit the property constituting said share and in the proportions in which they would be entitled to inherit the same from me, under the laws of Alabama then in force, had I died at said time a resident of Alabama, intestate, and owned said property. In making the division of the property constituting said trust between said two shares, my Trustees shall be authorized to make distributions in cash or in specific property, real or personal, or an undivided interest therein, or partly in cash and partly in such property; however, I specifically direct my Trustees to allocate, to the extent possible, such specific property, real or personal, previously owned by my wife or her family as a portion of the share distributed to her next-of-kin, and such specific property, real

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or personal, previously owned by me or my family as a portion of the share distributed to my next-of-kin.

(f) Although I have hereinabove provided that the share of any beneficiary of a trust established hereunder shall not be paid to such beneficiary, free of the trust, until the attainment of certain specified ages, I, nevertheless hereby provide that all trusts created hereunder shall in any event terminate not later than twenty-one (21) years after the death of the last survivor of my spouse and all of my descendants in being at the time of my death; and thereupon, the Trustees shall transfer and pay over the beneficiaries' shares to the respective beneficiaries, free of trust.

(g) If on the termination of the administration of my estate there has been no distribution in trust to the Trustees and events have occurred which would require the Trustees under the terms of this Will to make immediate distribution of all property, my Personal Representatives shall perform all of the acts necessary to complete such distribution, having for that purpose all of the powers granted by this Will to the Trustees, and the trusts created hereunder shall not be funded.

(h) Notwithstanding the above, in the event the provisions of my Family Trust are identical to the provisions of any other trust created for the benefit of my beneficiaries, then my Trustees, in the sole discretion of the Trustees, and with the consent of the trustee of such identical trust, may transfer, pay over and distribute the remainder of my Family Trust to the trustee of such identical trust to be added to, merged with, administered and disposed of in accordance with the provisions of such identical trust. Upon delivery of the remainder of my Family Trust to the trustee of such identical trust, my Trustees shall be fully and completely discharged as to such assets so delivered.

ITEM VII
FIDUCIARY POWERS

(a) I hereby grant to my Trustees of each trust established hereunder the continuing, absolute, discretionary power to deal with any property, real or personal, held in my estate or any trust, as freely as I might in the handling of my own affairs. Such power may be exercised

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independently and without the prior or subsequent approval of any court or judicial authority, and no person dealing with the Trustees shall be required to inquire into the propriety of any of the actions of my Trustees. Without in any way limiting the generality of the foregoing, I hereby grant to my Trustees hereunder the following specific powers and authority in addition to and not in substitution of powers conferred by law:

- (1) To collect rents, issues, profits and income from said trust estate.
- (2) To sell, auction, exchange, transfer, convey, or grant options for or in connection with such purposes, or otherwise dispose of, all or any part of said trust estate upon such terms and conditions as seem fit to the Trustees, to invest and reinvest said trust estate and the proceeds of sale or disposal of any portion thereof, in such loans, stocks, bonds or other securities, mortgages, common trust funds, or other property, real or personal, whether so-called "legal" investments of trust funds or not, as to the Trustees may seem suitable, and to change investments and to make new investments from time to time as to the Trustees may seem necessary or desirable.
- (3) To improve, repair, lease, rent for improvement or otherwise, for a term beyond the possible termination of this trust, or for any less term, either with or without option of purchase, any real estate constituting a part of said trust estate.
- (4) To borrow money for such time and upon such terms as seem fit to the Trustees, without security or on mortgage of any real estate or upon pledge of any personal property held by the Trustees hereunder, and to execute mortgages or pledge agreements therefor.
- (5) To hold any property or securities originally received by the Trustees as part of said trust estate, or to which the Trustees may become entitled by virtue of incorporation, liquidation, reorganization, merger, consolidation or change of charter or name, particularly including any stock or interest in any family corporation, partnership or enterprise, so long as the Trustees shall consider the retention thereof for the best interests of said trust estate, irrespective of whether such property or securities are a so-called "legal" investment of trust funds, without liability for depreciation or loss through error of judgment, and in disposing of any property constituting a part of said trust estate to acquire other property which is not a so-called "legal" investment of trust funds, where such course is, in the opinion of the Trustees, for the best interests of said trust estate.

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(6) To determine whether any money or property coming into the hands of the Trustees 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 Trustees may deem just and equitable; provided, however, that (i) in no event shall the Trustees exercise such power in any manner that would deprive my spouse of income of the trust created for my spouse (which I created in such a manner as to qualify the same for the marital deduction) to which my spouse is entitled under state law, and (ii) any funds received by the Trustees from any "retirement plan" meaning any qualified pension, profit sharing, stock bonus, Keogh or other qualified plan, trust, contract, account, annuity, or bond, or individual retirement account, as those terms are defined in the Internal Revenue Code of 1986, as from time to time amended, or any non-qualified deferred compensation agreement, salary continuation agreement, or similar arrangement, shall be treated by the Trustees as principal, except that any income earned within the 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 Trustees shall be treated by the Trustees as income when received. My Trustees shall also be empowered to set up reserves out of income to meet such items of depreciation, obsolescence, future repairs, or construction, or amortization of indebtedness deemed by the Trustees to be a proper charge against income.

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

(8) Whenever required or permitted to divide and distribute my estate or any trust created hereunder, to make such division or distribution in money or in kind, or partly in money and partly in kind; and to exercise all powers herein conferred, after the termination of any trust until the same is fully distributed, but in making the transfer of assets, the Trustees shall take care that the assets transferred are fairly representative of appreciation or depreciation in the value of all property available for distribution.

(9) To hold any or all securities or other property in bearer form, in the name of the Trustees, or in the name of the nominee of the Trustees, without disclosing any fiduciary relation.



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(10) To continue any business or partnership in which I may be interested at the time of my death, for such time and under such management and conditions as in the discretion of the Trustees may be expedient, or to develop, expand, liquidate or dissolve any such business or partnership at such time and upon such terms and conditions as in the judgment of the Trustees shall be in the best interest of said trust estate, or so far as may be necessary in the judgment of the Trustees to cause to be incorporated any such business or partnership in which I may be interested at the time of my death, or to protect any interest which I may have in the securities of any corporation.

(11) To refrain from voting or to vote in person or by proxy upon all stocks held by the Trustees, to unite with other owners of similar property in carrying out any plans for the reorganization of any corporation or company whose securities form a portion of the trust estate, to exchange the securities of any corporation for other securities upon such terms as the Trustees shall deem proper, to assent to the consolidation, merger, dissolution or reorganization of any such corporation, to elect directors and employ officers, managers, employees, or agents (including any Trustees or directors, officers or employees thereof) and to compensate and offer stock options and other employee or fringe benefits to them, to lease the property or any portion thereof of such corporation to any other corporation, to pay all assessments, expenses and sums of money as the Trustees may deem expedient for the protection of the interest of the trust as the holder of such stocks, bonds or other securities, and generally to exercise in respect to all securities held by the Trustees the same rights and powers as are or may be exercised by persons owning similar property in their own right.

(12) 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 let, exchange, release, partition, vacate, abandon, dedicate or adjust the boundaries as to any such property.

(13) 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 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 product 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

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carrying on agriculture, animal husbandry and silviculture which are in use in the vicinity of any such real estate or which the Trustees may deem 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 Trustees may approve, and in general to take any action which the Trustees may deem necessary or desirable in such operations of farms and woodlands.

(14) 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 Trustees 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 Trustees may deem necessary or desirable.

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

(16) At any time or from time to time to advance money to the trust estate from the funds of the Trustees for any purpose or purposes of the trust and may reimburse the Trustees for the money so advanced with interest thereon from the trust property or from any funds belonging to the trust property thereafter coming into the custody of the Trustees from any source.

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

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

(19) To nominate such person or persons as the Trustees may deem appropriate to act as Custodian under the Uniform Transfers to Minors Act (or its

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statutory equivalent) for any beneficiary hereunder who has not attained the age of twenty-one (21) years and to whom the Trustees, in the exercise of the discretion granted to the Trustees hereunder, shall pay over and distribute income or principal of any property subject to the terms of this instrument.

(20) 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.

(21) To disclaim, refuse or renounce any part or all of any gift, devise, bequest, power of appointment or interest in property to which I am entitled upon my death or to which my estate becomes entitled after my death.

(22) To employ and compensate agents, accountants, investment advisers, brokers, attorneys in fact, attorneys at law, tax specialists, realtors, and other assistants and advisors deemed by my Trustees necessary for the proper administration of the trust estate, and to do so without liability for any neglect, omission, misconduct or default of any such agent or professional representative provided he was selected and retained with reasonable care.

(23) To conduct environmental assessments, audits, and site monitoring to determine compliance with any environmental law or regulation thereunder; to take all appropriate remedial action to contain, clean up or remove any environmental hazard including a spill, release, discharge or contamination, either on the initiative of the Trustees or in response to an actual or threatened violation of any environmental law or regulation thereunder; to 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; to comply with any local, state or federal agency order or court order directing an assessment, abatement or cleanup of any environmental hazards; and to employ agents, consultants and legal counsel to assist in or perform the above undertakings or actions. Any expenses incurred by the Trustees under this subparagraph may be charged against income or principal as the Trustees shall determine.

(24) To require, as a prerequisite to accepting any property, evidence satisfactory to the Trustees that the property is not contaminated by any hazardous or toxic materials or substances and that 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.

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(25) To acquire, hold and maintain any residence (whether held as real property, condominium or otherwise) for investment or for the use and benefit of such one or more of the beneficiaries of any trust.

(26) To acquire, hold and maintain as a part of each trust created hereunder any and all articles of tangible personal property or any other property for investment or for the use and benefit of the beneficiaries of any trust.

(b) The Trustees shall not be liable for any loss or depreciation in value sustained by the trust as a result of the Trustees 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 Trustees contributed to the loss or depreciation in value through willful default, willful misconduct, or gross negligence.

(c) Notwithstanding any contrary provision of this instrument, the Trustees may withhold a distribution to a beneficiary from a trust hereunder until receiving from the beneficiary an indemnification agreement in which the beneficiary agrees to indemnify the Trustees against any claims filed against the Trustees 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.

(d) Notwithstanding any other provision of this Will to the contrary:

(1) In the event property is held or to be held in a trust which is or would otherwise be partially exempted from generation-skipping transfer tax due to the allocation to such trust of my exemption from generation-skipping transfer tax allowed under Section 2631 of the Internal Revenue Code of 1986, as amended (hereinafter referred to as my "GST Exemption"), my Trustees, in the sole discretion of such Trustees, shall be authorized (but not required) to divide such trust (hereinafter referred to as the "original trust") into two separate trusts, of equal or unequal value, in order to create one nontaxable trust entirely exempt from the generation-skipping transfer tax and a second taxable trust entirely subject to the generation-skipping transfer tax. Other terms and provisions of both trusts will remain substantially identical in all respects to the original trust. The two trusts created under this subparagraph shall be referred to herein

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as "related" and 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.

(2) In the event property which is held in one trust (hereinafter referred to as the "first trust") is to be transferred (poured-over) to, merged with, or otherwise combined with property in another trust (hereinafter referred to as the "second trust") and property in the first trust is subject to different treatment for purposes of the generation-skipping transfer tax from the property in the second trust, the Trustees of the second trust shall be authorized (but not required) to retain the property in separate trusts in order to preclude or minimize the generation-skipping tax that may be imposed on transfers from either or both trusts, with other terms of each separate trust being substantially identical in all respects. The existing trust and any other identical trust resulting from application of this subparagraph shall also be sometimes referred to herein as "related".

(3) In the event property is transferred into a trust which has (or which pours into another trust which has) more than one beneficiary or class of beneficiaries for generation-skipping transfer tax purposes, and when my Trustees shall deem it desirable to allocate my GST Exemption for the benefit of one or more (but less than all) beneficiaries or classes of beneficiaries of such trust (or when my wife or my wife's fiduciary, deems it desirable to allocate my wife's GST Exemption for the benefit of one or more (but less than all) beneficiaries or classes of beneficiaries of such trust), and when the instrument creating the trust does not specifically prohibit a fiduciary from dividing such trust into separate share trusts, my Trustees shall divide such trust into two or more separate share trusts, of equal or unequal value, in order to maximize the benefit of allocating my GST Exemption, or if applicable, my wife's GST Exemption. Other terms and provisions of each such separate share trust shall, when taken together as a whole, be substantially identical to the original trust. The two trusts created under this subparagraph shall be referred to herein as "related" and 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.

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(4) In the event property is transferred into a trust for which an election is made or to be made pursuant to Section 2056(b)(7) of the Internal Revenue Code to treat such property as qualified terminable interest property (hereinafter referred to as the "QTIP" trust), and when my Trustees shall deem it desirable to make an election pursuant to Section 2652(a)(3) of the Internal Revenue Code to have me deemed to be the transferor of a portion (but not all) of such QTIP trust for generation-skipping transfer tax purposes, and when my Trustees shall deem it desirable to make an allocation pursuant to Section 2631 of the Internal Revenue Code of any portion of my GST Exemption to such portion of the QTIP trust for which a Section 2652(a)(3) election is made or to be made (or to property passing from such portion of the QTIP trust to a trust or person that is a remainder beneficiary of such portion of the QTIP trust at my wife's death), and when the instrument creating the QTIP trust does not specifically prohibit a fiduciary from dividing such QTIP trust into separate share trusts, my Trustees shall divide such QTIP trust into two or more separate share trusts, one of which shall be equal to that portion of the QTIP trust for which a Section 2652(a)(3) election is made or to be made, and the other one or more share trusts shall be divided in such manner as the Trustees shall deem appropriate either (A) to maximize the benefit of allocating my GST Exemption to such portion of the QTIP trust for which a Section 2652(a)(3) election is made (or to property passing from such portion of the QTIP trust to a trust or person that is a remainder beneficiary of such portion of the QTIP trust at the death of the surviving spouse), or (B) to place my wife, or my wife's fiduciary, in a position to allocate my wife's GST Exemption to one or more of such trusts or to property passing from one or more such trusts to a trust or person that is a remainder beneficiary of such trusts at the death of my wife. Upon the death of my wife, my Trustees shall pay the estate taxes attributable to that certain separate share trust to which an allocation of my GST Exemption is made from the other share trust created hereunder (or from one of the other share trusts created hereunder), unless the trust instrument or the will of my wife specifically provides otherwise; provided, however, that, to the extent possible, estate taxes shall not be paid in the manner provided above if to do so could result in the generation-skipping transfer tax being incurred with respect to such payment of estate taxes. Other terms and provisions of each such separate share trust created from the QTIP trust shall,

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when taken together as a whole, be substantially identical to the original QTIP trust. The two trusts created under this subparagraph shall be referred to herein as "related" and 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.

(5) It is my intent that my Trustees shall not be required to administer a trust hereunder that is only partially exempt from generation-skipping transfer taxes, or to commingle property subject to a different treatment for generation-skipping transfer tax purposes whether because the transferors with respect to the property are assigned to different generations or otherwise. The provisions of this paragraph are intended to enable the Trustees to avoid such situations by empowering the Trustees to segregate trust property (A) that is entirely exempt from generation-skipping transfer tax from trust property that is not exempt, or (B) that is otherwise treated differently from other trust property for purposes of the generation-skipping transfer tax, and the provisions of this paragraph should be applied in a manner consistent with this intention.

(e) To the extent it is consistent with the fiduciary obligations of the Trustees, my Trustees shall take advantage of the opportunities provided by the creation of such related trusts referred to in the preceding paragraphs of this Item to avoid or delay any generation-skipping transfer tax when making discretionary distributions of net income and principal from the related trusts 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.

ITEM VIII **TAX ELECTIONS**

(a) I authorize my Personal Representatives to join with my wife in making a joint income tax or gift tax return or to execute a consent to treat any gift made by my wife for any taxable year that includes the date of my death or for any periods prior thereto as if one-half (1/2) of such gift had been made by me, and in connection therewith, to pay such amounts of tax,

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interest and penalties as my Personal Representatives may deem advisable, even though not attributable entirely to my own income or gifts.

(b) Furthermore, my Personal Representatives shall be hereby authorized, to the extent permitted by law, to deduct administration expenses and commissions whether against the gross estate in computing the estate tax or against estate income in computing estate income tax, as my Personal Representatives, in the sole discretion of the Personal Representatives, shall elect.

If my Personal Representatives shall elect to claim as a deduction for income tax purposes any payment made out of the principal of my estate, (1) no adjustment shall be made between principal and income, (2) the value of my estate for the purpose of computing the marital deduction shall not be reduced by the amount of such payments, and (3) no part of such payments shall be chargeable against the portion of my estate qualifying for the marital deduction.

(c) I authorize my Personal Representatives to make such elections under the tax laws as my Personal Representatives shall deem 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 to allocate the unused portion, if any, of the GST Exemption remaining at my death 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 Personal Representatives shall deem advisable, in each case without regard to the relative interests of the beneficiaries; however, my Personal Representatives 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 Personal Representatives with respect to the exercise of any tax election or the allocation of my GST Exemption shall be binding and conclusive on all persons.

(d) In the event that I own any stock in a corporation (i) which has in force an election to be treated as an S corporation pursuant to Section 1361 of the Internal Revenue Code, or (ii) for which such an election is made or to be made, and such stock would otherwise be held in a trust created pursuant to my Will that does not qualify as a Qualified Subchapter S Trust pursuant to Internal Revenue Code Section 1361, then, notwithstanding any provision of my Will to the

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contrary, such stock may be allocated among the current beneficiaries and held in a separate trust(s) with provisions that qualify to be treated as a Qualified Subchapter S Trust pursuant to Section 1361(d) of the Internal Revenue Code (hereinafter referred to as "QSST trust"). Any such separate QSST trust(s) shall be identical to the trust in which such stock would otherwise be held, except that:

(1) all of the income of such QSST trust (within the meaning of Section 643(b) of the Internal Revenue Code) shall be distributed to the beneficiary of such QSST trust (who shall then be called the "current income beneficiary" of the QSST trust);

(2) no distributions of corpus from such QSST trust may be made to any individual other than the current income beneficiary during the lifetime of the current income beneficiary;

(3) during the lifetime of the current income beneficiary, no one shall have any power to appoint any portion of the QSST trust property to anyone other than the current income beneficiary; and

(4) the Trustees shall have the power, acting alone, to amend the QSST trust in any manner required for the sole purpose of insuring that the QSST trust qualifies and continues to qualify as a QSST trust pursuant to any provision of the Internal Revenue Code.

It is my intention that my death and the subsequent transfer of any stock to a trust would not revoke any S corporation status.

In addition, my Personal Representatives or my Trustees, in the sole and absolute discretion of such fiduciary, shall be authorized to make any elections or give any consents which are required to achieve or maintain S corporation status for stock to be held in my estate or in QSST trust pursuant to this provision and may also enter into such stock purchase, voting or other agreements as my Personal Representatives or my Trustees, in the sole and absolute discretion of such fiduciary, shall determine to be necessary or appropriate.

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ITEM IX
ADDITIONAL PROPERTY

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Additional property of any kind and character may be added to any trust hereunder, with the consent of the Trustees, by any person or fiduciary, by will or otherwise, and such property so received by my Trustees shall be added to, merged with and become a part of the property held in such trust hereunder, and thereafter shall be administered and disposed of in accordance with the terms of such trust.

ITEM X
ADMINISTRATION VENUE

I authorize my Personal Representatives to probate this will in any county of the State of Alabama in which I own property at the time of my death.

ITEM XI
MISCELLANEOUS

The following provisions shall govern for all purposes of this Will, wherever they may be applicable:

(a) It is my desire that subsequent to the death of the survivor of my wife and me, my children look after my wife's sister, MADGE S. HENLEY, during her lifetime.

(b) Any trust created under this Will shall be treated as operating from the date of my death, whether the trust property shall then be actually paid over to the Trustees and set aside or not, and I hereby authorize and empower my Personal Representatives to make any payment which the Trustees may be authorized to make herein.

(c) If any beneficiary of my estate or of any trust created hereunder shall be a minor, or under any legal disability, the Trustees or Personal Representatives may, in their sole discretion, pay or apply income or principal which the Trustees or Personal Representatives may be authorized or directed to pay to or for the benefit of such beneficiary in any one or more of the following ways:

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(1) directly to such beneficiary;

(2) to the legal guardian, conservator, or custodian (including a custodian under the Uniform Transfers to Minors Act or similar statute) of such beneficiary for the use and benefit of such beneficiary;

(3) to a relative of such beneficiary to be expended by such relative for the benefit of such beneficiary; or

(4) by the Trustees or Personal Representatives expending any such income or principal for the benefit of such beneficiary.

(d) Upon making any payment or transfer hereunder, the Personal Representatives and Trustees 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 any trust, such trust shall terminate and the Trustees shall be fully discharged as to such trust.

(e) Throughout this Will, the masculine gender shall be deemed to include the feminine and vice versa, and both shall be deemed to include the neuter and vice versa, and the singular shall be deemed to include the plural, and vice versa, whenever the context requires such construction.

(f) Any adopted person, except those persons adopted after having attained the age of twenty-one (21) years, shall be considered as having been born to his or her adoptive parents, and his or her descendants considered as being descendants of such adoptive parents, for all purposes hereunder, whether such adoption occurs before or after the execution of this Will.

(g) Any person, or the representative of a deceased, incapacitated or incompetent person, may irrevocably disclaim, refuse or renounce any part or all of any gift, devise or bequest made to such person under this Will. If any person disclaims, refuses or renounces an interest in all or any part of any gift, devise or bequest made to such person under this Will, all or such part of such disclaimed gift, devise or bequest shall be held or disposed of as specifically directed under the provisions of this Will and, if not specifically directed, then under the provisions of this Will as if such person had not survived me.

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(h) Per stirpes shall mean taking by representation, the method of dividing the estate into as many shares as there are surviving heirs in the nearest degree of kinship and deceased persons in the same degree who left living issue. Each surviving heir in the nearest degree shall receive one share and the share of each deceased person in the same degree shall be divided among his living descendants in the same manner. The first division of property shall be at the nearest degree of kinship at which there is a living descendant. All references in this will to per stirpes shall connote the above definition and shall not mean per capita.

(i) Any trust created hereunder may, but need not be, terminated in the sole discretion of the Trustees when the income of such trust shall become too low to cover all fees and expenses of administration and also to yield a reasonable return to the beneficiaries. In such event, the Trustees shall distribute the assets thereof in the possession of the Trustees to the then current beneficiary or beneficiaries of the income and if more than one beneficiary is so entitled, in the proportions in which they are beneficiaries.

ITEM XII
SPENDTHRIFT PROVISION

To the extent permitted by law, no interest of any devisee or beneficiary in the income or principal of any trust hereby created shall be subject to pledge, assignment, sale or transfer in any manner without the written consent of the Trustees, nor shall any devisee or beneficiary have power in any manner to anticipate, charge or encumber his or her said interest, nor shall said interest of any devisee or beneficiary be liable or subject in any manner while in the possession of the Trustees for the debts, contracts, obligations, liabilities, engagements or torts of such devisee or beneficiary.

ITEM XIII
SIMULTANEOUS DEATH

(a) In the event that my said wife and I shall die in a common accident or disaster, or under circumstances creating doubt as to which of us survived the other, or if she survives me by

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any ascertainable period of time, my said wife shall be presumed to have survived me for all purposes under this Will, notwithstanding any provision of law establishing a contrary presumption or requiring survivorship for a fixed period of time as a condition for taking property under this Will.

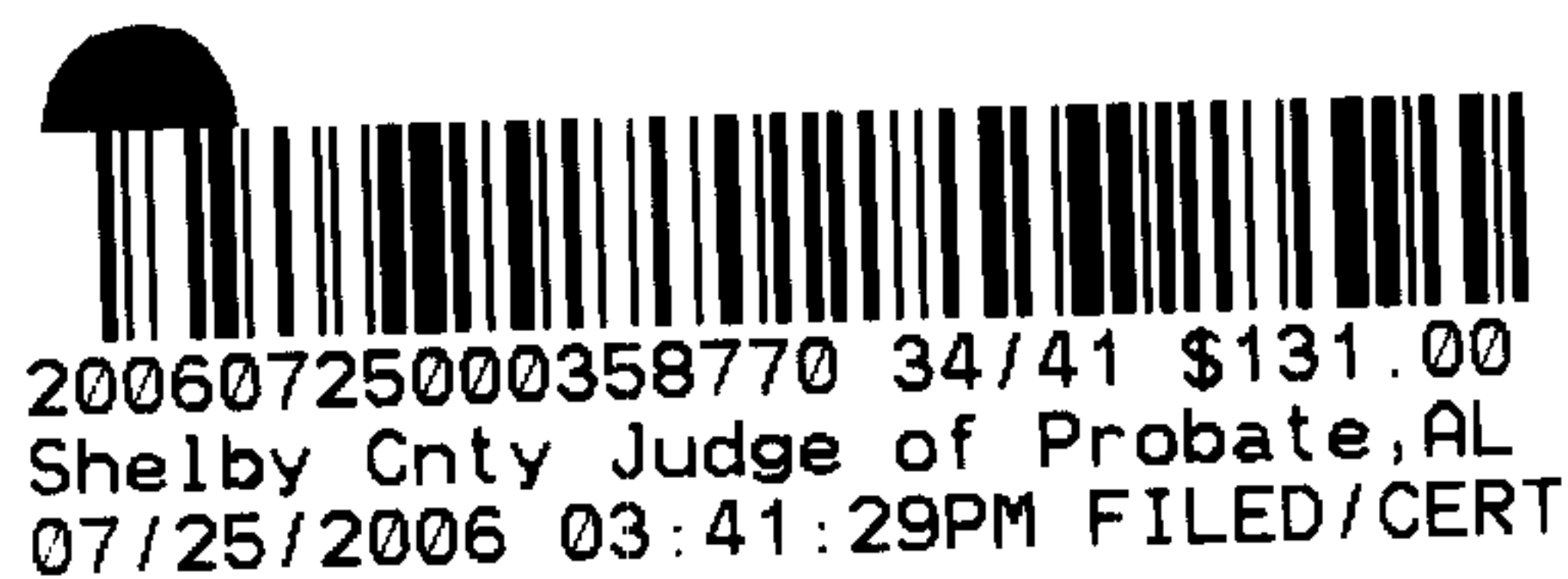
(b) In the event that any beneficiary, other than my wife, and I shall die in a common accident or disaster, or under circumstances creating doubt as to which of us survived the other, or if I survive said beneficiary by any ascertainable period of time, the said beneficiary shall be presumed to have predeceased me for all purposes under this Will, notwithstanding any provision of law establishing a contrary presumption or requiring survivorship for a fixed period of time as a condition for taking property under this Will.

ITEM XIV
APPOINTMENT OF FIDUCIARIES

(a) I hereby nominate, constitute and appoint my wife, INEZ S. FOWLER, and my children, WILLIAM W. FOWLER, III, and SHARON F. SIMS, or the survivors, as Personal Representatives of this my Last Will and Testament.

(b) I hereby nominate, constitute and appoint my wife, INEZ S. FOWLER, and my children, WILLIAM W. FOWLER, III, and SHARON F. SIMS, as Trustees of each trust created hereunder.

(c) I direct that my Personal Representatives and Trustees shall not be required to give bond to insure the faithful performance of the duties herein imposed or to file an inventory, accounting or appraisal of my estate or of any trust or share thereof in any court, though they shall make out and keep an inventory and shall exhibit the same to any party in interest at any reasonable time; and I direct that they shall be free from the control and supervision of any court. I hereby vest in my Personal Representatives the same full powers of management, control and disposition of my estate as are given to my Trustees under the terms of this Will.



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(d) My Personal Representatives and Trustees shall be entitled to a reasonable compensation for services hereunder and shall have and recover of my estate any actual out-of-pocket expenses incurred in administering my estate and the trusts created hereunder.

(e) My Trustees and each successor shall appoint their successors in writing. If one of my Trustees should be unable or unwilling to serve or continue to serve as Trustee for any reason including, but not limited to, death, resignation or incapacity, without having appointed a successor, my remaining Trustees shall continue to serve as Trustees without the necessity of appointing a successor; provided, however, during such time as my wife or one of my children is serving as Trustee, should the last surviving Trustee other than my wife or said child be unable or unwilling to serve or continue to serve as Trustee for any reason including, but not limited to, death, resignation or incapacity, and a successor has not been appointed, my remaining Trustee shall appoint a successor Co-Trustee. It is my intention that neither my wife nor any one of my children shall serve as sole Trustee.

(f) My Successor Personal Representatives and Successor Trustees shall have the same rights, powers, duties, responsibilities and exemptions as are herein conferred upon the original Personal Representatives and Trustees and shall be released from all liability for any action or omission to act by any predecessor.

ITEM XV
ANCILLARY ADMINISTRATION

In the event it is deemed necessary to have administration upon my estate in any state other than the State of Alabama and said Personal Representatives shall not see fit or shall be unable to qualify as Personal Representatives in such state, then any person or corporation designated by said Personal Representatives shall act as ancillary Administrator and if necessary also as trustee in such jurisdiction. It shall be the duty of such ancillary Administrator and trustee to complete the administration of my estate in such state as soon as practicable and to transmit all property and assets belonging to my estate to my said Personal Representatives hereunder. Such ancillary Administrator and trustee shall have the right, with the consent and approval in writing of said

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BESSEMER DIVISION

Personal Representatives, to exercise any of the powers herein conferred upon the Personal Representatives or Trustees hereunder.

IN WITNESS WHEREOF, I, WILLIAM W. FOWLER, JR., the Testator, sign my name to this instrument this 10 day of June, 1998 and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and Testament and that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed, and that I am 18 years of age or older, of sound mind, and under no constraint or undue influence.

William W. Fowler, Jr.
WILLIAM W. FOWLER, JR.

We, Glenn E. Estess, Carrie P. Walthall, and Carolyn H. Hall, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testator, WILLIAM W. FOWLER, JR., signs and executes this instrument as his Last Will and Testament and that he signs it willingly, 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 (18) years of age or older, of sound mind, and under no constraint or undue influence.

Glenn E. Estess
Witness

Address: 2117 2nd Ave N.
B'ham AL 35203

Carrie P. Walthall
Witness

Address: 2117 2nd Ave N
B'ham AL 35203

Carolyn H. Hall
Witness

Address: 2117 2nd Ave. No
B'ham, AL 35203

BESSEMER DIVISION

EAST

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W. W. J.

STATE OF ALABAMA)
JEFFERSON COUNTY)

Subscribed, sworn to and acknowledged before me, FRANCES
MARIE Tunello, by WILLIAM W. FOWLER, JR., the Testator, and subscribed and
sworn to before me by Glenn E. Estes Jr. Carrie R. Walcott and
Carolyn W. Hall, witnesses, this the 10 day of June, 1998.

Frances Marie Tunello

Notary Public

My Commission Expires 9/6/2000

F:\2922\0001\FOWLERW.WIL

Filed in office this the 12th day of
August, 20 05, for probate
and record.

Mark Jones

Judge of Probate



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Shelby Cnty Judge of Probate, AL
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IN THE MATTER OF THE ESTATE OF	)	PROBATE COURT
WILLIAM W. FOWLER, JR.	)	OF JEFFERSON COUNTY, ALABAMA
DECEASED	)	CASE NO. ~~CASE~~ 40352

**PETITION FOR LETTERS TESTAMENTARY
WITHOUT BOND**

BESSEMER DIVISION

Come the petitioners, Inez S. Fowler, William W. Fowler, III, and Sharon F. Sims, and show this Court the following facts:

1. In the last will and testament of William W. Fowler, Jr., deceased (the "decedent"), which will has been or shall be duly probated and admitted to record in this Court, the petitioners are named as personal representatives thereof.

2. The petitioners are inhabitants of the State of Alabama, above the age of nineteen (19) years, and are not disqualified under the law from serving as such personal representatives. Under the terms of the decedent's will, his personal representatives are exempted from giving bond as such personal representatives.

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 requests and directions of the decedent, the petitioners pray that the Probate Judge of this Court will grant letters testamentary to the petitioners without entering into bond, as is provided by the terms of said Will and authorized by Ala. Code §43-2-81. This Petition does not require verification under the applicable statutes.

Attorneys for Petitioners:)
Glenn E. Estess, Jr., Esq.)
Julie B. DeArman, Esq.)
Wallace, Jordan, Ratliff & Brandt, L.L.C.)
Post Office Box 530910)
Birmingham, Alabama 35253)
(205) 870-0555)

Inez S. Fowler
Inez S. Fowler (Petitioner)
453 O'Neal Drive
Hoover, Alabama 35226

CASE 4 0 3 5 2

William W. Fowler III

William W. Fowler, III (Petitioner)

1417 Alford Avenue

Birmingham, Alabama 35226

BESSEMER DIVISION


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CASE 40352

Sharon F. Sims

Sharon F. Sims (Petitioner)

5867 Riverview Drive

Birmingham, Alabama 35210

BESSEMER DIVISION



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Filed in office this the 12th day of
August, 20 05, approved,
prayer granted and ordered recorded.

Mark Jones

Judge of Probate

IN THE MATTER OF THE ESTATE OF

IN THE PROBATE COURT OF
JEFFERSON COUNTY, ALABAMA
BESSEMER DIVISION

WILLIAM W. FOWLER, JR.

CASE NO. 40352

Deceased


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 Shelby Cnty Judge of Probate, AL
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LETTERS TESTAMENTARY**TO ALL WHOM IT MAY CONCERN:**

The Will of the above-named deceased having been duly admitted to record in said county, **Letters Testamentary** are hereby granted to Inez S. Fowler, William W. Fowler, III, and Sharon F. Sims the Personal Representative named in said will, who has complied with the requisitions of the law and is authorized to administer the estate. Subject to the priorities stated in §43-8-76, Code of Alabama (1975, as amended), the said Personal Representative, acting prudently for the benefit of interested persons, has all the powers authorized in transactions under §43-2-843, Code of Alabama (1975, as amended).

WITNESS my hand this date, August 12, 2005

 Judge of Probate

I, Matthew A. Reynolds, Deputy Judge of the Court of Probate of Jefferson County, Alabama, Bessemer Division, hereby certify that the foregoing is a true, correct and full copy of the **Letters Testamentary** issued in the above-styled cause as appears of record in said Court. I further certify that said Letters are still in full force and effect.

WITNESS my hand and seal of said Court this Date, _____

 Deputy Judge of Probate
 Bessemer Division



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CERTIFICATE TO COPIES

THE STATE OF ALABAMA,
Jefferson County.

PROBATE COURT, BESSEMER DIVISION

I, Mark Gaines, Judge of the Court of Probate, in and for said County in
said State hereby certify that the foregoing contains a full, true and correct copy of the Petition for Probate of Will,
Last Will and Testament, Certificate to the Probate of Will, Petition for Letters
Testamentary without bond, Letters Testamentary on the estate of William W. Fowler, Jr.,
deceased, Case 40352; which said letters are in full force and effect

In the matter of
xxxxxxxxxxxx

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

Given under my hand and official seal, this
the 29th day of June, 2006
Mark Gaines
Judge of Probate.