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IN THE MATTER OF THE ESTATE	)	PROBATE COURT
OF WILLIAM A. COLE,	)	OF CHILTON COUNTY, ALABAMA
Deceased	)	CASE NO.

## DISCLAIMER OF BILLIE R. COLE, INDIVIDUALLY UNDER SECTIONS 43-8-290 THROUGH 43-8-298 OF THE CODE OF ALABAMA (1975), AS AMENDED

TO: Sheila Whittington Cole, as Administratrix of the Estate of William A. Cole,
Deceased
1990 County Road 753
Clanton, Alabama 35045

- I. William A. Cole (the "Decedent") died on the 21<sup>nd</sup> day of November, 2003. There was no valid Last Will and Testament of the Decedent offered for probate, and, accordingly, the Decedent died intestate and his estate is due to be distributed in accordance with the intestacy laws of the State of Alabama. Prior to the execution of this disclaimer, the Decedent's only surviving issue, Keri Dianne Cole Calloway, executed a disclaimer of her entire interest in the Decedent's estate.
- Billie R. Cole (the "Undersigned"), who is the surviving mother of the Decedent, does hereby irrevocably disclaim and forever refuse to accept, without qualification, all of her right, title and interest in and to any and all property of the Decedent's estate, which would otherwise pass to her under the provisions of the intestate laws of the State of Alabama, together with all earnings, interest, dividends, rents, and/or other income therefrom or attributable thereto.
- II. This disclaimer is intended to be, and shall be interpreted in all respects as, a qualified disclaimer under Section 2518 of the Internal Revenue Code of 1986, as amended, and the rules and regulations thereunder. Pursuant to the provisions of that Code Section and of Sections 43-8-290 298 of the Code of Alabama (1975), as amended, the Undersigned represents that:
  - A. The foregoing disclaimer is irrevocable and unqualified.
  - B. The foregoing disclaimer is made to the Administratrix of the Decedent's Estate within nine (9) months after the creation of the disclaimed interests.
  - C. The Undersigned has not accepted the interests disclaimed hereby or any of their benefits.
  - D. The interests hereby disclaimed pass without any direction on the part of the Undersigned, and the interests pass to a person or persons other than the Undersigned.

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E. The Undersigned will execute any other instruments that may be require to effectuate this disclaimer.	red
IN WITNESS WHEREOF, the Undersigned has executed this Disclaimer this the 30 day of, 2003.  Billie R. Cole, Individually	<u> </u>
STATE OF ALABAMA )	

COUNTY OF Child )

200<u>3</u>.

I, the undersigned, a Notary Public in and for said County in said State, hereby certify that Billie R. Cole, whose name is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day that, being informed of the contents thereof, she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal this the 30 day of Alcember,

Notary Public

My Commission Expires:

NOTARY PUBLIC STATE OF ALABAMA AT LARGE
NOTARY PUBLIC STATE OF ALABAMA AT LARGE
NOTARY PUBLIC STATE OF ALABAMA AT LARGE
NOTARY PUBLIC STATE OF ALABAMA AT LARGE MY COMMISSION EXPIRES: Jan 2, 2007 BONDED THRU NOTARY PUBLIC UNDERWRITERS

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## RECEIPT

The undersigned, Sheila Whittington Cole, as Administratrix of the Estate of William A. Cole, deceased, acknowledges receipt of the foregoing Disclaimer of Billie R. Cole, individually.

Sheila Whittington Cole, as Administratrix of the Estate of William A. Cole, deceased

STATE OF ALABAMA )
COUNTY OF Children )

I, the undersigned, a Notary Public in and for said County in said State, hereby certify that Sheila Whittington Cole, as Administratrix of the Estate of William A. Cole, deceased, is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day that, being informed of the contents thereof, she executed the same voluntarily on the day the same bears date.

Given under my hand and official seal this the 30 day of December, 2003.

Notary Public

My Commission Expire MY COMMISSION EXPIRES: Jan 2, 2007
BONDED THRU NOTARY PUBLIC UNDERWRITERS

ROBERT M. MARTIN

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The undersigned, Judge of Probate of Chilton County, Alabama, does hereby certify that the foregoing is a true copy of the original instrument of said Court in the above stated cause, as the same appears of record and of file in my office in Clanton, Alabama.

Withess my hand and the Seal of the

of Probate of Chilton County, Alabama, 20.07