

## QUALIFIED DISCLAIMER

This Qualified Disclaimer is made by Betty Jo Allison ("Disclaimant"), the surviving spouse of George R. Allison, deceased ("Decedent"), and beneficiary of that certain trust described herein below. This disclaimer is being made pursuant to Section 2518 of the Internal Revenue Code of 1986, as amended and Section 31-1-103 of the Tennessee Code Annotated (2012),

**WHEREAS**, the late George R. Allison, who died on January 29, 2013, did specifically devise to the undersigned Disclaimant a certain interest in the property referenced in Article VII(B) of the George R. Allison Revocable Living Trust set out under the Second Amendment and Restatement of the George R. Allison Revocable Living Trust (dated February 13, 2007) and as last amended on February 9, 2012 (hereinafter referred to as "the Trust" and the same being incorporated herein, by reference, as if fully set out herein) and designated as the Marital Share and a property interest described in Article VII(C) of the Trust and designated as the Residuary Trust;

**WHEREAS**, the Decedent, then domiciled in the County of Shelby, State of Alabama, died testate on January 29, 2013. All the property made subject matter of this disclaimer was and is now owned by the Trust. The Trust became irrevocable at the date of the death of the Decedent pursuant to Article V of the Trust;

**WHEREAS**, less than nine (9) months have elapse since the date of Decedent's death;

**WHEREAS**, the Disclaimant has not heretofore received or accepted any property under the Trust;

**WHEREAS**, pursuant to Article XIX of the Trust, it is being governed and construed according to the laws of the State of Tennessee; and

**WHEREAS**, the Disclaimant desires to disclaim any and all interest that she may have in that certain property as designated for her under the Trust, and she herein asserts her irrevocable and unqualified refusal to accept any interest from the Trust, more particularly described above;

**NOW, THEREFORE:**

**1. Declaration of Disclaimer and Extent Thereof.**

I, Betty Jo Allison, the undersigned Disclaimant, being of sound mind and disposing memory and over the age of twenty-one (21) years do hereby forever irrevocably and unqualifiedly disclaim, relinquish, surrender and release any and all interest that I may have in the Residuary Trust held under Article VII (C) of the Trust and any and all property designated for me in Article VII(B) Marital Share of the Trust (hereinafter "Disclaimed Property"), whether such interest be present or future, vested or contingent, in and to said property.

I hereby voluntarily and freely disclaim my interest in the Disclaimed Property to the fullest extent possible. I have not accepted any interest in or benefit from the Disclaimed Property and will not receive any consideration for making this Disclaimer.

I acknowledge that the Disclaimed Property will pass to persons other than me and without any direction on my part in the same manner as if I had predeceased my spouse, George R. Allison.

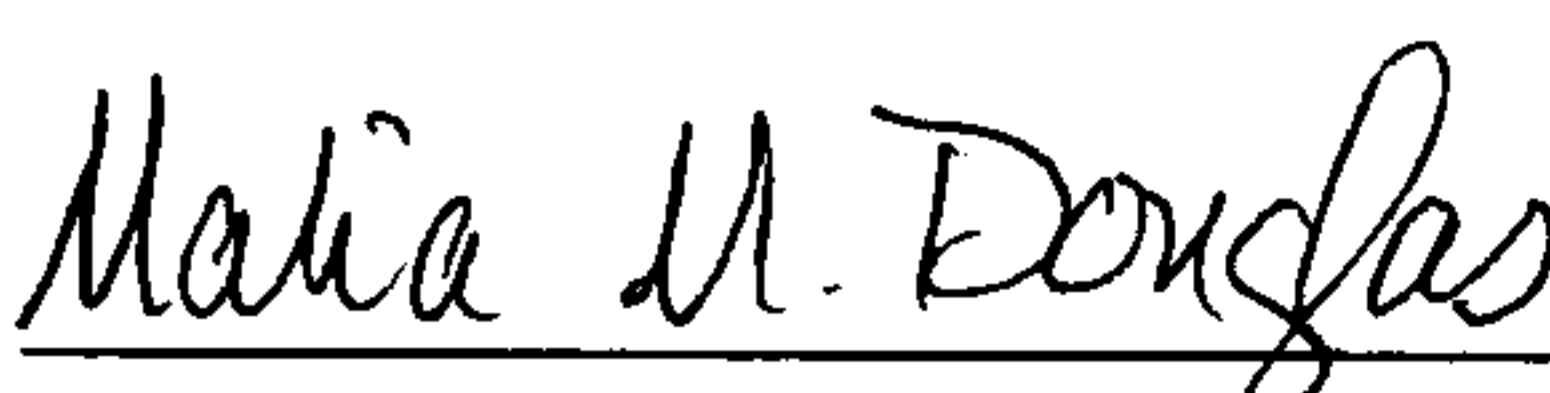
**2. Intent to be a Qualified Disclaimer. Delivery and Timing of Disclaimer.**

It is my intention that this be a qualified disclaimer under the provisions of the Section 2518 of the Internal Revenue Code of 1986, as amended and pursuant to T.C.A. §31-1-103. This disclaimer is timely made and presented to the proper person and (recorded in the appropriate court clerk's office so that this disclaimer will be of record). I have not waived and am not barred from exercising my rights to disclaim the Disclaimed Property.


**IN WITNESS WHEREOF**, I have hereunto set my hand and seal this the 4<sup>th</sup> day of April, 2013.

  
Betty Jo Allison, Disclaimant

**State of Alabama )  
County of Shelby )**

On this the 4<sup>th</sup> day of April, 2013, before me,  a Notary Public personally appeared Bobby Jo Allison, who I am satisfied is the Disclaimant in the within instrument, known to me, and in my presence she signed and executed the foregoing instrument and declared it to be

Qualified Disclaimer  
Betty Jo Allison

  
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Shelby Cnty Judge of Probate, AL  
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subscribed to freely and without coercion and with full knowledge and understanding of the contents of said instrument and thereupon she acknowledged, that she signed, sealed and delivered the same as her act and deed, for the purpose therein expressed to the Trustee, Bradford E. Allison of the George R. Allison Revocable Living Trust made the subject matter of this Qualified Disclaimer.

Maria M. Douglas  
Notary Public  
Commission Expires: 04-01-2017

ACKNOWLEDGEMENT OF RECEIPT OF QUALIFIED DISCLAIMER BY FIDUCIARY WHO HAS LEGAL TITLE TO, OR POSSESSION OF THE INTEREST DISCLAIMED:

I, Bradford E. Allison acting as Trustee of the George R. Allison Revocable Living Trust admits personal service upon me of the foregoing Qualified Disclaimer and receipt of the same is hereby acknowledged by me on this 4<sup>th</sup> day of April, 2013

George R. Allison Revocable Living Trust

Bradford E. Allison  
By: Bradford E. Allison, Trustee


**State of Alabama )  
County of Shelby )**

On this the 4<sup>th</sup> day of April, 2013, before me, Maria M. Douglas a Notary Public personally appeared Bradford E. Allison in his capacity as Trustee of the George R. Allison Revocable Living Trust, who in my presence, signed and executed the foregoing Acknowledgment of Receipt, before me under oath and stated that he received (acting as Trustee of the George R. Allison Revocable Living Trust) the above Qualified Disclaimer as delivered to him by Betty Jo Allison on this the 4<sup>th</sup> day of April, 2013.

Maria M. Douglas  
Notary Public  
Commission Expires: 04-01-2017

Qualified Disclaimer  
Betty Jo Allison

Prepared by:  
Stella Tipton A.H.  
2363 Lakeside Dr.  
B'ham, AL 35244

  
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