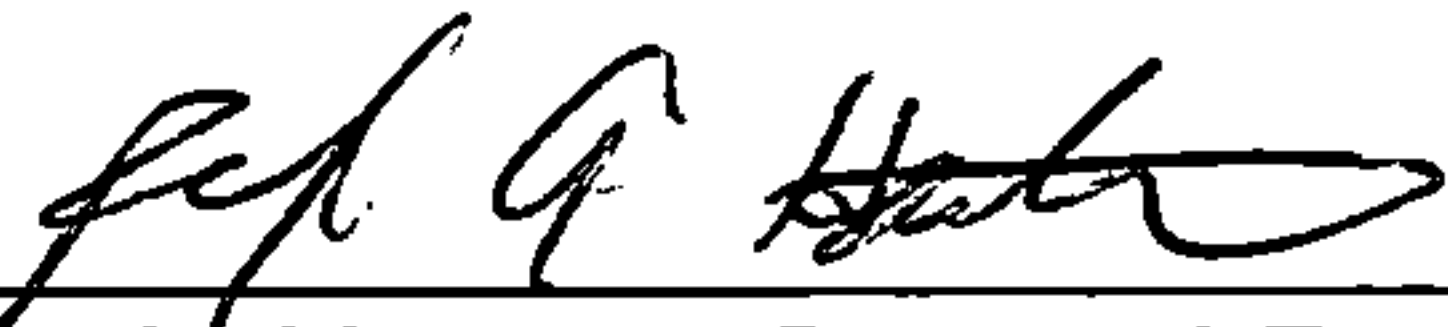


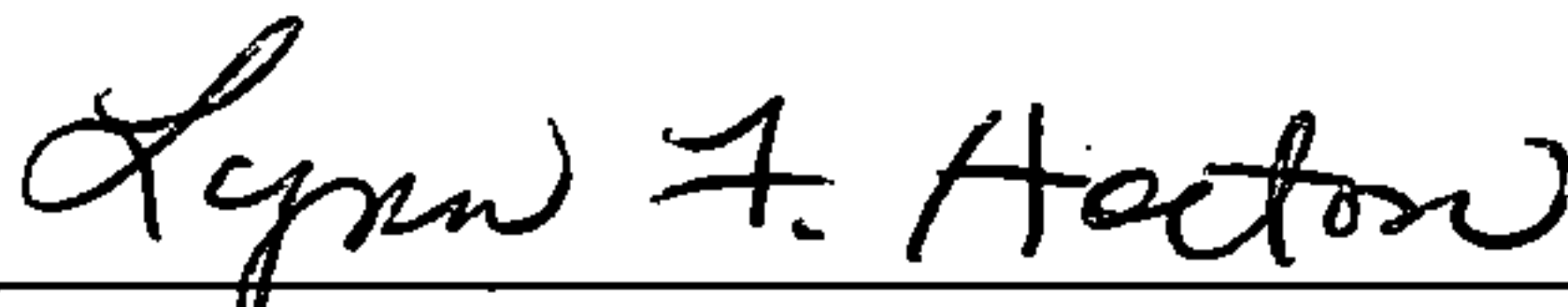
**STATEMENT OF DISSOLUTION  
OF  
REX A. HORTON FAMILY LIMITED PARTNERSHIP**

Pursuant to the provision of Section 10A-9A-802(b)(1) of the Code of Alabama, the undersigned Partnership adopts the following Statement of Dissolution for the purpose of dissolving the Limited Partnership:

1. The name of the Limited Partnership from the filed Certificate of Limited Partnership is REX A. HORTON FAMILY LIMITED PARTNERSHIP.
2. The date the Certificate of Limited Partnership was filed in the county was 03/15/21995, as amended on 05/01/1995. The Certificate of Limited Partnership was filed in Shelby County.
3. This Limited Partnership WAS NOT issued an Alabama Entity ID Number and/or was not filed with the Alabama Secretary of State.
4. This Statement of Dissolution is signed by all General Partners pursuant to Section 10A-9A-8.03(b) or (c) to wind up the dissolved Limited Partnership's activities and affairs. Signing requirements are in accordance with 10A-9A-2.03(a)(6).

DATED: August 31, 2020.

  
\_\_\_\_\_  
Rex A. Horton, General Partner  
375 Horton Road  
Columbiana, Alabama 35051

  
\_\_\_\_\_  
Lynn F. Horton, General Partner  
375 Horton Road  
Columbiana, Alabama 35051

This instrument prepared by:

William D. Hasty, Jr.  
Attorney at Law  
2090 Columbiana Road, Suite 2000  
Birmingham, Alabama 35216

JP JOP

CERTIFICATE AND AGREEMENT

OF LIMITED PARTNERSHIP

OF

REX A. HORTON FAMILY LIMITED PARTNERSHIP

THIS CERTIFICATE AND AGREEMENT OF LIMITED PARTNERSHIP (the "Agreement") is made and entered into as of the 21st day of December, 1994, by and among REX A. HORTON and LYNN F. HORTON (the "General Partners"), and REX A. HORTON and LYNN F. HORTON (the "Limited Partners"). The General Partners and the Limited Partners are sometimes referred to collectively as the "Partners."

R E C I T A L S:

A. The Partners desire to form a limited partnership (the "Partnership") for the purposes herein set forth.

B. The Partners have agreed to conduct the Partnership business under this Agreement which shall govern the rights and duties of the parties and which constitutes the entire agreement from and after the date hereof.

NOW, THEREFORE, in consideration of the premises and the mutual covenants of the parties hereto, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE I

ESTABLISHMENT OF THE PARTNERSHIP

1.1. Formation. The Partners form the Partnership as a limited partnership pursuant to the provisions of the Revised Uniform Limited Partnership Act of the State of Alabama (the "Act") upon the terms and conditions set forth in this Agreement. The Partners shall promptly take all actions necessary or appropriate to allow the Partnership to carry on its business in accordance with the terms of this Agreement.

1.2. Name. The name of the Partnership is Rex A. Horton Family Limited Partnership or such other name selected by the General Partners as may be acceptable to the appropriate recording officials of the State of Alabama.

1.3. Purposes. The Partnership is formed to acquire, retain and dispose of real and personal property, including closely-held business interests and interests in other partnerships for the mutual benefit of the Partners.

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1.4 Powers. The Partnership shall have the power to do all things necessary or desirable in the conduct of its business to the fullest possible extent, including, but not limited to, the power to enter into agreements and to execute documents and instruments, including evidences of indebtedness, management and other contracts, and the power to borrow money, to open and maintain bank accounts authorizing withdrawals on the signature of such one or more persons as the General Partners may designate, to sell or assign any or all of the assets of the Partnership and to execute such other documents and to take such other actions as may be necessary or desirable from time to time to carry out the purposes of any of the foregoing.

1.5. Principal Place of Business. The principal place of business of the Partnership is 1785 McCain Parkway, Pelham, Alabama 35124 and/or such other place or places as the Partners may from time to time determine.

1.6. Term. The term of the Partnership shall continue until December 31, 2035 unless terminated at an earlier date as herein provided.

1.7. Agent for Service of Process. The name of the agent for service of process upon the Partnership is Rex A. Horton whose street address is 1785 McCain Parkway, Pelham, Alabama 35124.

## ARTICLE II

### CAPITAL CONTRIBUTIONS; PARTNERSHIP UNITS; WITHDRAWALS; AND CAPITAL ACCOUNTS

2.1. Initial Capital Contributions and Partnership Units. Each Partner shall make an initial contribution to the capital of the Partnership, simultaneously with the execution of this Agreement, in the amount shown on Exhibit "A". In consideration, each Partner shall be issued such number of units of Partnership interest ("Partnership Units") as is indicated on Exhibit "A", consisting of the number of units of General Partnership interest (each a "General Partnership Unit") and units of Limited Partnership interest (each a "Limited Partnership Unit") shown on Exhibit "A". Each Partnership Unit shall represent equivalent economic interests in the Partnership.

2.2. Subsequent Capital Contributions. Any General Partner with a deficit balance in his capital account at the time of the liquidation of his interest in the Partnership agrees to contribute to the capital of the Partnership an amount of cash equal to the amount by which zero exceeds such General Partner's capital account at such time. Such amount shall be paid to the Partnership by the later of the end of the taxable year in question or 90 days after the date of the Partnership's liquidation and shall be available



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for payment to the creditors of the Partnership or for distribution to Partners having positive capital account balances.

**2.3. Additional Contributions.** No Partner shall be required to make any capital contributions in addition to those called for by Sections 2.1 and 2.2.

**2.4. Capital Accounts.** A single capital account ("Capital Account") shall be maintained for each Partner (regardless of whether such Partner is a General Partner or a Limited Partner or both and regardless of the time or manner in which such interests were acquired) in accordance with the capital accounting rules of Section 704(b) of the Internal Revenue Code (the "Code"). Each Partner's opening Capital Account balance shall be the amount (as set forth in Exhibit "A") of such Partner's initial capital contribution made pursuant to Section 2.1. Thereafter, a Partner's Capital Account shall be credited with (a) such Partner's subsequent cash capital contributions; (b) the agreed value of any property subsequently contributed to the capital of the Partnership by such Partner; (c) such Partner's share of partnership realized and unrealized profits as provided in Article III; and (d) such other amounts as may be required for the Capital Account to be considered to be determined and maintained in accordance with the rules of Treas. Reg. §1.704-1(b)(2)(iv) (including Treas. Reg. §1.704-1(b)(2)(iv)(g)) or any successor section of similar import. A Partner's Capital Account shall be debited with (a) such Partner's share of partnership realized and unrealized losses as provided in Article III; (b) distributions made to such Partner, and (c) such other amounts as may be required for the Capital Account to be considered to be determined and maintained in accordance with the rules of Treas. Reg. §1.704-1(b)(2)(iv) (including Treas. Reg. §1.704-1(b)(2)(iv)(g)) or any successor section of similar import.

### ARTICLE III

#### PROFIT AND LOSS

**3.1. Definitions of Net Profit and Net Loss.** Profits and losses for any Operations Period, as defined in Section 3.4(b), shall be computed in the same manner as the Partnership reports its income for federal income tax purposes, except that (i) for purposes of gain, loss, depreciation and otherwise, property shall be considered to have a book value equal to its fair market value as most recently determined pursuant to Section 3.2(c); (ii) income of the Partnership exempt from tax and expenses not deductible for tax purposes under the Code shall be included in the computation; and (iii) unrealized gain or loss shall be taken into account as provided in Section 3.2(c). The principles of Treas. Reg. §1.704-1(b)(4)(i) shall be applied when necessary to prevent duplication or omission of Capital Account adjustments, including, without



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limitation, those arising from deemed sales under Section 3.2(c).

### 3.2. Allocation of Profits and Losses.

(a) The Partnership's net profits and losses for any Operations Period shall be allocated to the Partners pro rata for each Operations Period according to the ratio of (i) the number of Partnership Units owned by each Partner to (ii) the aggregate number of Partnership Units outstanding.

(b) The Partnership's items of income, gain, loss and deduction shall be allocated for federal, state and local income tax purposes among the Partners proportionately to the allocation of net profits and losses among the Partners, except that each Partner's distributive share of depreciation, amortization, and gain or loss, as computed for tax purposes, with respect to any property shall be determined so as to reflect the varying interests of the Partners in unrealized profit or loss for prior Operations Periods, and otherwise to take into account the variation between the adjusted basis and the book value of the property in the same manner as under Section 704(c) of the Code and the Treasury Regulations thereunder.

(c) On each Adjustment Date, as defined in Section 3.4(a), the properties of the Partnership (including any property being distributed) shall be considered to have been sold at fair market value, as determined by the General Partners using their reasonable business judgment. The deemed gain or loss for the Operations Period in question upon any such deemed sale shall be allocated in accordance with Section 3.2. The amount of any distribution in kind shall be considered to be the fair market value of the property, as so determined.

(d) If any Partnership Unit is transferred during an Operations Period, the net profit or loss attributable to such Partnership Unit for such Operations Period shall be allocated between the transferor and transferee based on actual monthly profit or loss. For this purpose, (i) if a transfer occurs on or before the 15th day of the month, the transferee shall be treated as the owner of the Partnership Unit for the entire month and (ii) if a transfer occurs after the 15th day of the month, the transferor shall be treated as the owner of the Partnership Unit for the entire month.

### 3.3. Qualified Income Offset and Related Provisions.

Notwithstanding any other provision:

(a) Net losses for any Operations Period that would otherwise be allocated with respect to Partnership Units owned by a Limited Partner and which would cause such Limited Partner to have an Adjusted Capital Account Deficit with respect to his interest as a



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Limited Partner shall instead be allocated pro rata among the General Partners.

(b) If any Limited Partner receives an adjustment, allocation, or distribution described in Treas. Reg. §1.704-1(b)(2)(ii)(d)(4), (5), or (6), items of Partnership gross income shall be specifically allocated to such Limited Partner in an amount and manner sufficient to eliminate any Adjusted Capital Account Deficit created by such adjustments, allocations, or distributions as quickly as possible. The provisions of this Section 3.3(b) are intended to constitute a "qualified income offset" within the meaning of Treas. Reg. §1.704-1(b)(2)(ii)(d) and shall be interpreted and implemented as therein provided.

(c) After satisfaction of any allocations required by Section 3.3(b), net profit for an Operations Period shall be allocated pro rata among the General Partners until the General Partners have received allocations of net profit equal in the aggregate to any net losses previously allocated to them pursuant to Section 3.3(a).

(d) An "Adjusted Capital Account Deficit" exists with respect to a Limited Partner if the Limited Partner's Capital Account, determined for this purpose by reducing the Capital Account by the items described in Treas. Reg. §1.704-1(b)(2)(ii)(d)(4), (5) and (6) and by increasing the Capital Account by the amount described in Treas. Reg. §1.704-1(b)(2)(ii)(c) that the Partner is obligated to restore, is a negative amount.

#### 3.4. Adjustment Dates; Operations Period.

(a) The "Adjustment Dates" of the Partnership shall be the date of dissolution of the Partnership and each other date on which there is a distribution in kind of property of the Partnership, a contribution of money or other property (other than a de minimis amount) to the Partnership by a new or existing Partner as consideration of an interest in the Partnership, or a distribution of money (other than a de minimis amount) by the Partnership to a retiring or continuing Partner as consideration for an interest in the Partnership.

(b) An "Operations Period" of the Partnership shall be the period beginning on the date hereof, the first day of a fiscal year or an Adjustment Date (as the case may be) and ending on the earlier of the next succeeding Adjustment Date or the last day of a fiscal year.

### ARTICLE IV

#### DISTRIBUTIONS

4.1. Distributions Other Than Upon Winding-Up. Subject to Section 2.3, realized income of the Partnership determined at the end of

each Operations Period may be distributed to the Partners, in the sole discretion of the General Partners; provided, however, that distributions shall be made to each Partner pro rata according to the ratio of (a) the number of Partnership Units owned by such Partner to (b) the aggregate number of Partnership Units outstanding, determined at the end of such Operations Period. After application of Section 3.2(c), in the discretion of the General Partners, property of the Partnership may be distributed in kind.

4.2. Distributions Upon Winding-Up. Upon the dissolution and winding up of the Partnership, the assets of the Partnership, after application of Section 3.2(c), shall be distributed in the following order of priority:

(a) To the payment of the debts and liabilities of the Partnership and the expenses of winding-up, including the establishment of any reserves against liabilities or obligations of the Partnership which the General Partners, in their sole discretion, deem appropriate, such reserves to be charged against the Partners' Capital Accounts according to the ratio of (i) the number of Partnership Units owned by each Partner to (ii) the aggregate number of Partnership Units outstanding, which reserve, prior to payment of such liabilities and obligations, shall be placed in the hands of an escrow agent for such period and upon such terms as the General Partners shall determine; and, then,

(b) To the payment of the Capital Accounts of the Partners.

## ARTICLE V

### WITHDRAWALS

#### 5.1. No Withdrawal by General Partners.

(a) No General Partner may withdraw from the Partnership prior to its dissolution.

(b) Any General Partner who, notwithstanding Section 5.1(a), gives written notice of his intention to withdraw as provided in §10-9A-101 of the Act shall be treated as a Limited Partner filing a request for a withdrawal under Section 5.2(b) with respect to all the General Partnership Units of such General Partner, specifying the last day of the sixth month following the month in which such written notice is given as the withdrawal date. Such a General Partner shall be entitled to the distribution he would have received under those circumstances under Section 5.2(b), reduced by any damages attributable to his breach of this Agreement.

#### 5.2. Withdrawals by Limited Partners.

(a) Except as provided in subsection (b), no Limited Partner may withdraw from the Partnership prior to its dissolution.



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(b) A Limited Partner may withdraw from the Partnership in whole or in part by tendering Partnership Units for redemption in accordance with the provisions of this Section 5.2(b). Any such withdrawal shall be treated as a redemption and retirement of a given number of the Partnership Units owned by the Limited Partner making the withdrawal. Limited Partners desiring to make withdrawals may file a written request with the General Partners specifying the number of Partnership Units to be retired with respect to such withdrawal. Such request shall be filed at least 60 days prior to the date requested for such withdrawal, which date shall be the last day of a calendar month (the "Withdrawal Date"). A Limited Partner filing a withdrawal request shall be entitled to a distribution equal to the Adjusted Fair Market Value of the Partnership Units to be retired. The "Adjusted Fair Market Value" of a Partnership Unit shall be the fair market value of the Partnership Unit as of the Withdrawal Date, as determined by an appraiser or appraisers selected by the General Partners and reasonably acceptable to the withdrawing Limited Partner. The determination shall be made under the assumption that the withdrawal rights authorized by this Section 5.2(b) do not exist, but otherwise in accordance with the provisions of this Agreement, including, without limitation, Sections 1.6, 3.2(c), 6.1 and 8.2. Appropriate adjustments shall be made to reflect distributions made pursuant to Section 4.1 between the Withdrawal Date and the date of the withdrawal distribution. Appropriate adjustments shall also be made to the number of Partnership Units owned by such Limited Partner, the number of Partnership Units outstanding and the Capital Account balances represented by Partnership Units not retired to reflect the effect of such distribution. The distribution shall consist of such property as the General Partners, in their sole discretion, determine, and shall be made in a reasonable time. No Partner who is making a withdrawal from the Partnership shall participate in any determination or decision in connection with such withdrawal.

## ARTICLE VI

### DISSOLUTION AND WINDING-UP

6.1. Events Occasioning Dissolution. The Partnership shall dissolve and terminate upon the occurrence of any of the following, whichever shall first occur:

(a) December 31, 2035.

(b) The written consent of all the Partners to dissolve the Partnership.

(c) The occurrence of an event of withdrawal by a General Partner under §10-9A-61 of the Act unless all the remaining General Partners agree to reconstitute and continue the Partnership or, if there are no remaining General Partners, unless at least two-thirds



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in interest of the remaining Limited Partners within 90 days after the withdrawal agree to continue the Partnership and agree on the terms of admission of a new General Partner or Partners.

(d) The entry of a decree of judicial dissolution under §10-9A-141 of the Act.

6.2. Winding-Up. The Partnership shall be allowed one year from the date of any event occasioning dissolution for the winding-up of its affairs and shall be allowed such additional time as may be reasonable for the orderly sale of the Partnership properties.

## ARTICLE VII

### MANAGEMENT

7.1. Management by General Partners. The business affairs of the Partnership shall be managed by the General Partners. The General Partners shall have all necessary powers to carry out the purposes of the Partnership.


7.2. Liabilities of the General Partners; Other Interests. The General Partners and their agents shall not be liable, responsible or accountable in damages or otherwise to the Partnership or to any of the Partners for any acts performed or omitted to be performed in good faith. The General Partners and the Limited Partners may engage in or possess interests in other business ventures of every nature and description, whether or not competitive with the business of the Partnership, independently or with others, and neither the Partnership nor any Partner shall, by virtue of this Agreement, have any rights in or to such other ventures or the income or profits derived therefrom.

7.3. Limited Partners. No person in such person's capacity as a Limited Partner shall take part in the management of the business or affairs of the Partnership or have the right or authority to act for or bind the Partnership. Notwithstanding any provision of this Agreement, the Limited Partners shall not be liable for any of the losses, debts or liabilities of the Partnership in excess of their respective Capital Contributions, except as otherwise expressly provided by law. The General Partners may also be Limited Partners.

## ARTICLE VIII

### SUBSTITUTION; ADDITIONAL PARTNERS

8.1. Substituted Limited Partners. The transferee of a Limited Partnership Unit may not be admitted as a substituted Limited Partner unless all of the following conditions have been met:

  
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(a) The transfer is made pursuant to the written consent of all General Partners, which consent may be given or withheld in the sole discretion of the General Partners;

(b) The General Partners have received, in form and substance satisfactory to the General Partners, a written instrument executed by the transferor, which instrument transfers to the transferee all or part of the transferor's Partnership Units;

(c) The transferee has approved and adopted all of the provisions of this Agreement, as the same may have been amended, which approval and adoption may be evidenced in such manner as is required by the General Partners; and

(d) The transferee has paid or agreed to pay, as the General Partners may determine, all reasonable expenses relating to such admission.

**8.2. Transfers of General Partnership Units.** The transferee of a General Partnership Unit may not be admitted as a substituted General Partner without (a) the written consent of all Limited Partners, which consent shall be given or withheld in the sole discretion of a Limited Partner and (b) satisfaction of the requirements of Section 8.1 in respect to a transfer of Limited Partnership Units; provided, however, that if the requirements of clause (b), but not clause (a), are met, such General Partnership Units shall be deemed Limited Partnership Units in the hands of the transferee, and such transferee shall be admitted only as a substituted Limited Partner with respect thereto, and shall not be deemed a General Partner for any purpose but provided further, that no such transfer shall be permitted if the Partnership would have no General Partnership Units outstanding after the transfer.

**8.3. Additional Partners.** Additional Partnership Units may be issued and sold by the General Partners to any person, including, but not limited to, a natural person, trust, corporation, partnership or other association, for fair market value, as determined by the General Partners using their reasonable business judgment, and under such terms as deemed advisable by the General Partners, including, but not limited to, terms relating to the applicability of this Agreement to such additional Partnership Units. Admission of any Partner shall not be a cause of dissolution.

## ARTICLE IX

### ACCOUNTING

**9.1. Books and Records.** The General Partners shall maintain the general accounts of the Partnership. The books of the Partnership shall be kept on a basis consistent with the provisions of this Agreement and shall be open to the inspection and examination of



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all Partners, in person or by their duly authorized representatives, at reasonable times. The books of the Partnership shall be maintained using the accrual method of accounting.

9.2. Fiscal Year. The fiscal year of the Partnership shall be the calendar year.

9.3. Reports. As soon as practicable after the close of each fiscal year the Partnership shall furnish each Partner with a copy of the Partnership's financial statements for such year and with a statement of such Partner's Capital Account, as reflected on the books of the Partnership. Each Partner shall also be supplied with all information with respect to the Partnership required in connection with the preparation of such Partner's tax returns.

9.4. Federal Income Tax Elections. All elections required or permitted to be made by the Partnership under the Code shall be made by the General Partners in such manner as will, in their opinion, be most advantageous to a majority in interest of the Limited Partners.

9.5. Tax Matters Partner. The General Partners shall from time to time designate a Tax Matters Partner pursuant to Section 6231(a)(7) of the Code. The initial Tax Matters Partner shall be Rex A. Horton.

## ARTICLE X

### MISCELLANEOUS

10.1. Decisions by the Partners. Except as otherwise provided by law or in this Agreement, whenever an action is to be taken by the Partnership or whenever this Agreement refers to an action to be taken by the General Partners or the Limited Partners, such action shall be taken with the agreement of a majority in interest of the Partners, the General Partners or the Limited Partners, as the case may be.

10.2. Amendments. This Agreement may be amended from time to time upon the written consent of all of the Partners.

10.3. Notices. All notices to the Partnership or any Partner under this Agreement shall be in writing, duly signed by the party giving such notice, and transmitted postage prepaid by first class certified mail, return receipt requested, to such Partner's address set forth on Exhibit "A" of this Agreement, or to any such other address as may hereafter be designated by a Partner upon giving notice thereof to the Partnership. All notices shall be deemed given when dispatched.



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10.4. No Delivery of Certificates. The General Partners are not required to deliver copies of any Certificate of Limited Partnership or amendment or cancellation to the Limited Partners.

10.5. Governing Law. This Agreement shall be construed in accordance with and governed by the laws of the State of Alabama applicable in the case of agreements made and to be performed entirely within such State.

IN WITNESS WHEREOF, the Partners have set their hands as of the day and year first above written.

GENERAL PARTNERS:

  
\_\_\_\_\_  
REX A. HORTON

  
\_\_\_\_\_  
LYNN F. HORTON

LIMITED PARTNERS:

  
\_\_\_\_\_  
REX A. HORTON

  
\_\_\_\_\_  
LYNN F. HORTON

This instrument was prepared by  
JACOBSON M. PAYNE  
LEITMAN, SIEGAL, PAYNE & CAMPBELL, P.C.  
600 20th Street North  
Suite 400  
Birmingham, Alabama 35203

RETURN TO:  
LEITMAN, SIEGAL, PAYNE & CAMPBELL, P.C.  
600 North 20th Street  
Suite 400  
Birmingham, Alabama 35203



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# Exhibit "A"

<u>Partner</u>	<u>Address</u>	<u>Agreed Value of Capital Contribution</u>	<u>General Partner Units</u>	<u>Limited Partner Units</u>
Rex A. Horton	1785 McCain Pky. Pelham, AL 35124	\$6,450.00	1	99
Lynn F. Horton	1785 McCain Pky. Pelham, AL 35124	\$6,450.00	1	99
Total		112,900.00	2	198



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# EXHIBIT "A"

Partner	Address	Agreed Value of Capital Contribution	General Partnership Units	Limited Partnership Units
Rex A. Horton	1785 McCain Pky. Pelham, AL 35124	\$ 27,660.50	1	48
Lynn F. Horton	1785 McCain Pky. Pelham, AL 35124	27,660.50	1	48
Lynn F. Horton, as custodian for Alisha Nicole Horton under the Uniform Transfers to Minors Act of the State of Alabama	1785 McCain Pky. Pelham, AL 35124	19,193.00	-0-	34
Lynn F. Horton, as custodian for Trina Renaee Horton under the Uniform Transfers to Minors Act of the State of Alabama	178 McCain Pky. Pelham, AL 35124	19,193.00	-0-	34
Lynn F. Horton, as custodian for Allen Duvall Horton under the Uniform Transfers to Minors Act of the State of Alabama	178 McCain Pky. Pelham, AL 35124	19,193.00	-0-	34
Total		\$112,900.00	2	198

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