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LAST WILL AND TESTAMENT OF EMILY LINN KESTERSON

ENTERED 12-13-12
P 6793

I, **Emily Linn Kesterson**, living in Williamson County, Tennessee, make, publish and declare this to be my Last Will and Testament and hereby revoke all wills and codicils previously made by me.

ARTICLE ONE
Identification of Parties; Appointment for Personal Representative

Section 1.1: Husband. I am not married at the time of making this, my Last Will and Testament.

Section 1.2: Children. All references herein to my "children" shall mean or refer to my daughters, **Sharon K. Hardy and Penny K. McCullough.**

Section 1.3: Descendants. In every case under the provisions of this Will in which any interest in my estate or in any trust hereunder has been given to the "descendants" of a person, or it is directed that a share of the property of any trust hereunder be set aside for the benefit of such descendants, or it is provided that any payment or distribution may be made to such descendants, the persons entitled or eligible to receive such interest shall include the immediate and remote lawful descendants of that person (including anyone lawfully adopted by that person or by one of his descendants, if adopted prior to attaining the age of ten years, and the descendants of any such adopted person), whether born before or after the date of my death, but living at the time fixed for the payment, distribution or setting aside of such property. As to any trust hereunder, the class of persons constituting the descendants of a person shall not close at any time prior to the time of termination of the last trust established or to be established hereunder, but shall be determined and redetermined from time to time, as of the time each distribution or setting aside is directed to be made under the provisions hereof. Except as otherwise provided above, the descendants of a person shall be determined according to, and shall take by right of representation under, the rule, per stirpes, with the stirpes or stock headed by the person whose descendants they are said to be.

Section 1.4: Appointment of Personal Representative. All references herein to the "Personal Representative" of a person's estate shall mean and refer to the executor, administrator, administrator with will annexed, or other personal representative of such person's estate.

I appoint my daughters as Co-Personal Representatives of this Will. If either should die, fail to qualify, resign or become for any reason unable or unwilling to serve as personal representative, I appoint the remainder as successor personal

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representative. If neither of my daughters is able to serve as Personal Representative, then I appoint my son-in-law,,**Jack McCullough**, as successor personal representative and if he is unable to serve, I appoint my grandson, **David Allen Hardy**, as personal representative. I direct that my personal representative shall be entitled to serve in any jurisdiction without bond, if possible, and if this is not possible, that the bond of the personal representative be fixed at the lowest possible amount under the practice of the court having jurisdiction over my estate.

ARTICLE TWO
Payment of Debts, Expenses and Taxes

Subject to the following limitations, my Personal Representative shall pay out of the residue of my estate all my legal debts enforceable as claims against my estate, any expenses of my last illness, funeral and burial, any expenses of administering my estate and all taxes which are payable by reason of my death:

(1) no taxes generated at my death by a taxable termination of a generation skipping trust shall be paid from the assets of my estate;

(2) no payments shall be made from amounts received by my Personal Representative by virtue of his designation as beneficiary of any retirement plan benefits if to do so would make those benefits subject to taxation at my death;

(3) my Personal Representative shall recover for my estate, from either the Trustee of other beneficiaries of that trust, all taxes generated at my death by a qualified terminable interest property trust of which I am a beneficiary;

(4) no taxes generated at my death by a transfer with a retained life estate shall be paid from the assets of my estate;

(5) my Personal Representative shall recover for my estate, from the recipients of those benefits, any excise or additional estate or inheritance tax imposed prior to or at my death on assets held in or distributed from any qualified plan of which I was a participate prior to my death; and

(6) any installment or mortgage obligations incurred by me during my lifetime may, at the direction of my Personal Representative, be extended, affirmed or renewed.

ARTICLE THREE
Specific Bequests

I hereby make the following specific bequests:

A. I hereby will, devise and bequeath to my granddaughter, **Stacie Linn Burke**, the sum of FIVE THOUSAND DOLLARS ($5,000.00).

B. I hereby will, devise and bequeath to my grandson, **David Allen Hardy**, the sum of FIVE THOUSAND DOLLARS ($5,000.00).

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C. I hereby will, devise and bequeath to my daughter, **Sharon K. Hardy**, my two remaining cemetery lots at Woodlawn Cemetary.

D. I hereby will, devise and bequeath to my daughter, **Penny K. McCullough,** cash from my Estate equal to the fair market value at the time of my death of the two cemetery lots bequeathed to my daughter, **Sharon K. Hardy**.

ARTICLE FOUR
Estate

Section 4.1: Definition. All the rest, residue and remainder of my property, of whatever nature and wherever situated, and whether acquired by me before or after the execution of this will, including all property as to which effective disposition shall not be made by this will for any cause, shall constitute and be referred to herein as my Residuary Estate.

Section 4.2: Disposition. I hereby will, devise and bequeath all of the remainder of my estate, both real and personal, to my daughters in equal parts, share and share alike. If my daughter, **Sharon K. Hardy**, were to not survive me, then her share of my estate will vest in her lineal descendants. If my daughter, **Penny K. McCullough**, were to not survive me, then her share of my estate will vest in my daughter, **Sharon K. Hardy**, or if she has predeceased me, to her lineal descendants.

ARTICLE FIVE
Provisions as To Administration of the Estate

Section 5.1: General Powers and Duties. The Personal Representative shall invest and reinvest and preserve the principal of any trust created hereby and shall collect and receive the income there from and make the distributions herein directed to be made, subject to the powers herein granted and the duties herein imposed. The Personal Representative shall be subject to all duties imposed under the statues of the State of Tennessee and she shall have all powers granted under the statues of the State of Tennessee, together with the following additional powers, which shall control over any different statutory provision:

A. Retention of Property. Power to retain, for such period as he shall deem proper, any property I may own at the time of my death, without regard to the proportion any particular asset or assets of a similar character may bear to the entire trust property. Power to retain until termination of the trust, or for any period, any stock or debentures or other securities which may at any time be a part of the trust. In addition, he shall have the same rights, powers, titles, duties, discretions and immunities with respect to such stock or debentures, as is conferred with respect to other property forming part of the trust. The term "stock" or "debentures" or "other securities" for this purpose shall

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include securities of any corporation or association which he may receive as a result of any merger or consolidation with another corporation or association, states or federal, or by reason of any other plan, arrangement or reorganization.

B. Determining Beneficiaries. Power to determine who the beneficiaries are hereunder and, in so doing, to act upon such information as, on reasonable inquiry, my Personal Representative may deem reliable with respect to heir ship, relationship, survivorship, identity or any other facts relative to the Beneficiary.

C. Facility of Payment Clause. As to any property payable to any person who is considered by the Personal Representative to be incapacitated to such extent as to make it impossible or impractical for that person to give prompt and intelligent consideration to business matters, power to apply that property directly to that person, or for the benefit of that person through payments to an institution or other entity caring for or rendering services or benefits to or for that person, or to a guardian or parent of that person, or to a person with whom that person resides. The receipt of such institution, entity, guardian, parent or person shall be a full discharge for all property so applied.

D. Minor Descendants of Deceased Child. Power, with respect to any income or principal directed to be paid or distributed to any minor descendant of a deceased child of mine:

(i) to apply all or any part of that income or principal so as to provide for the care, maintenance, support and education (including a college education) of such minor (but after taking into consideration the minor's means from all other sources of income), either by payments directly to the minor, to a person, institution, or other entity rendering services to the minor, or through payments to a guardian or parent of the minor, or to a person with whom the minor resides. The receipt of any such institution, entity, guardian, parent or person shall be a full discharge for all property so applied.

(ii) to retain and manage during minority any property accumulated for the benefit of, or vesting in, or hereinabove directed to be distributed to, such minor under the terms and provision hereof or upon the termination in whole or in part of any trust hereby created, and to exercise in respect of such property and the income thereof all powers herein expressed and to apply any of the property or the income thereof to the care, maintenance, support and education (including a college education) of the minor.

(iii) to accumulate to the extent permitted by law for the benefit of such minor any income payable to the minor or collected in respect of property held for the minor and not applied to his care, maintenance, support and education (including a college education). Unless otherwise disposed of hereunder, those accumulations shall be paid to the minor upon attaining majority or to his estate in case of death during minority.

If the minor dies before attaining majority, the property then being held for the minor shall be paid over and delivered to his estate. For purposes of this provision, a minor shall be any person who is under the age of twenty-one (21) years.

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E. Distributions. As to any distributions directed to be made to two or more beneficiaries having or entitled to receive fractional shares in the assets then to be distributed, power to make distributions without making to each beneficiary a pro rata distribution of each asset then available for distribution, so long as the distributions are made fairly and equitable, based upon the market values of the assets as of the date of the distributions.

F. Residence. Power, in the event the real estate occupied at the time of death of the survivor between me and my husband as the survivor's principal residence shall become a part of my Residuary Estate or of the principal of any trust created hereunder, to retain such real estate, to extend or renew any indebtedness owed by me on such real estate at my death, and to pay the taxes thereon and other expenses involved in the maintenance of such real estate as a place of residence for some or all of my children, to the extent that, in my Personal Representative's discretion, that retention and maintenance is in the best interest of my children.

G. Tangible Personal Property. Power to permit any of my tangible personal property to remain in the residence where such property is located at my death, as long as my wife or my children, as the legatees of such property, so desire.

H. Income Tax Returns. Power to join with my husband or his personal representative in filing a joint federal or state income tax return of the income of my husband and myself for any period or periods for which such a return may be permitted.

I. Power to Make Tax Elections. Power to make any and all necessary tax elections, including, but not limited to, the power to determine whether deductions shall be taken for federal estate or income tax purposes and to determine the date which shall be used for the valuation of property in my gross estate for federal estate tax purposes. No beneficiary shall question the exercise of these powers or receive any reimbursement for any diminution in his interest by reason of the exercise of these powers.

J. Real Estate Sold During My Lifetime. Power to complete any and all contracts made by me during my lifetime for the sale of real estate, including the execution and delivery of deeds for any real estate so sold, upon compliance by the purchaser with the terms of any such contract.

K. Income during Administration. Power to pay all or any part of the net income of my estate, at any time during the administration of my estate, to the persons who, upon settlement of my estate, would be eligible or entitled to receive the net income from the property of my estate. Any such income distributions shall be charged against such beneficiary's interest or rights in my estate or in any trust created hereby.

L. Power to Make Sales. Power to sell any property, for cash or on credit, at public or private sales; to exchange any property for other property; and to determine the prices and terms of sales and exchanges.

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M. Self-Dealing. Power to deal with and enter into transactions with the personal representative of my estate or of my husband's estate, the trustee of any trust created hereunder and the trustee of any trust created by my husband (even though the same person or corporation may be serving in one or more of those capacities) without any of the disabilities or consequences of self-dealing, so long as any such dealing or transaction is reasonably intended to be for the mutual interest of the beneficiaries under my will, my husband's will, the trusts created hereunder or by my husband.

N. Inventory. No Personal Representative shall be required to report or account to any court, or to file any initial, interim, or final inventory or accounting, but shall keep on hand at the place of business of such Personal Representative, or at such other place designated by the Personal Representative, convenient for and available to the inspection thereof by any beneficiary, during any and all business hours of any business day, full, true and complete records of current accounts; and a full report and accounting shall be furnished each adult beneficiary once each year, or more often should the Personal Representative so elect.

O. General Powers. Power to do all acts, take all proceedings, and exercise all rights and privileges, although not specifically mentioned, with relation to any property in my estate as may be reasonably necessary in order to administer my estate or such trust; and, in that connection, to make, execute and deliver any instruments and to enter into any agreements binding my estate.

All powers are given as fiduciary powers, to be exercised for the benefit of the beneficiaries of my estate and not otherwise, and these powers shall continue until actual distribution of the property held by my Personal Representative.

ARTICLE SIX
Miscellaneous Provisions

Section 6.1 Rule against Perpetuities. Notwithstanding any provision herein to the contrary, any and all trusts created hereunder shall terminate, if not prior thereto, one day prior to twenty-one (21) years after the death of the last to die of me, my husband and my descendants living at the time of my death.

IN WITNESS WHEREOF, I have hereunto subscribed my name to this my Last Will and Testament, and for the purpose of identification, I have signed each such page at the bottom thereof, all in the presence of the persons witnessing it, at my request, on this the 3rd day of September, 2009, at Williamson County, Tennessee.

STATE OF TENNESSEE
WILLIAMSON COUNTY
I, THE UNDERSIGNED CLERK & MASTER, DO HEREBY CERTIFY THIS TO BE A TRUE COPY OF THE ORIGINAL OF THIS INSTRUMENT FILED IN THIS OFFICE.
ELAINE B. BEELER, Clerk & Master

Emily Linn Kesterson
Testatrix

Emily Linn Kesterson

WITNESSES

Signed, sealed, published and declared by the Testatrix, Emily Linn Kesterson, to be her Last Will and Testament in the presence of all of us at one and the same time, and we, at her request, and in her presence and in the presence of each other, have hereunto subscribed our names as witnesses, and we do hereby attest to the sound and disposing mind of said Testator and to the performance of the aforesaid act of execution at the place and on the date hereinabove set out.

WITNESSES:

Amanda Hargis

Barbara Hodge

Names:	Addresses:
Barbara Hodge	720 Currey Rd, Nashville, TN 37217
Amanda Hargis	419 Clairmont Circle, Franklin TN 37064

Emily Linn Kesterson

CHANCERY COURT CLERK
WILLIAMSON CO., TN

STATE OF TENNESSEE
COUNTY OF WILLIAMSON

AFFIDAVIT

We, Barbara Hodge and Amanda Hargis on oath, state: We are the subscribing witnesses to the attached written instrument dated the 3rd day of September, 2009, which purports to be the Last Will and Testament of Emily Linn Kesterson ("Testatrix"). On this date Testatrix, in our presence, declared the instrument to be her Will, signed the instrument in our presence, and requested that we attest her execution thereof; whereupon, in the presence of Testatrix and of each other, each of us signed our respective names as attesting witnesses. At the time of the execution of the instrument Testatrix was over the age of 18 years and appeared to be of sound mind.

This affidavit is made and signed at the request of Testatrix this 3rd day of September, 2009.

Amanda Hargis
Witness

Witness

Subscribed and sworn to before me by Emily Linn Kesterson, the Testatrix, and by Barbara Hodge and Amanda Hargis, the witnesses, this 3rd day of September, 2009.

KEITH H. SOLOMON
STATE OF TENNESSEE NOTARY PUBLIC
WILLIAMSON COUNTY

My Commission Expires May 26, 2013

Notary Public (Signature)

Keith H. Solomon
Notary Public

My Commission Expires:

Residing in Williamson County, TN

THE CHANCERY COURT SEAL WILLIAMSON CO. TN

Emily Linn Kesterson