STATE OF TENNESSEE

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Karen Johnson
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Davidson County
WILL
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IN RE: ***LORETTA T CANNON***

Docket No: ***24P979***

I, JOSEPH P. DAY, Clerk of the Circuit Court for Davidson County, in the State aforesaid, do hereby certify that the foregoing is a true and correct copy of the document heretofore entered in the above styled case on June 6, 2024 in the Seventh Circuit Court for Davidson County, Tennessee, as same remains of record in the Minutes of said Court.

IN TESTIMONY WHEREOF, I hereunto subscribe my name and affix the seal of said Court, at office, in Nashville, on July 11, 2024.

JOSEPH P. DAY CIRCUIT COURT CLERK

JOSEPH P. DAY, Clerk,

By: _____
Deputy Clerk

EFILED 06/06/24 12:55 PM CASE NO. 24F979 Joseph P. Day, Clerk

LAST WILL AND TESTAMENT
OF
LORETTA T. CANNON

I, Loretta "Rita" T. Cannon, a citizen of the United States, residing in Davidson County, Tennessee, do make, publish and declare this my Last Will and Testament, hereby revoking all prior Wills and Codicils.

FILED
JUN 06 2024
JOSEPH P. DAY, Clerk
By

ITEM I

Identifications and Definitions

As used in this Will, the following identifications and definitions shall apply:

A. Family Description. My husband, Robert S. Cannon, is referred to herein as "my husband." We have two (2) children. They are Kimberly D. Cannon and Kerri C. Parker. The terms "child" or "children" when referring to my children shall only mean the children named herein and these words shall be construed herein in the appropriate number and gender as the context requires. If any child of mine survives me but dies within ninety (90) days of my death, he or she shall be deemed to have predeceased me.

B. In referring to any person, a word of one gender shall be deemed to include the other, and a reference to the singular shall include the plural, and vice-versa, if the context indicates that such a reading would be appropriate. If a successor Executor or Trustee is appointed, then reference to the word "Executor" or "Trustee" shall be deemed to refer to such successor Executor or Trustee.

C. Upon the termination or division of any trust created herein, the term "issue" is to be interpreted so as to insure that living parents do not share any distributions of income or principal with their issue, but rather the parent would take to the exclusion of his or her issue. In addition, the terms "issue", "child" or "children" shall include adopted persons. Provided, however, if any beneficiary adopts the child of his or her spouse, such terms shall not include such adopted child unless the beneficiary was married to such spouse at the time of either such beneficiary's death or the death of such spouse, whichever occurred earlier. Throughout this Will, a child in gestation, who is later born alive, shall be regarded as a child in being during the period of gestation, in determining whether any person has died without leaving surviving issue, and in determining, on the termination of any trust created hereunder, whether such child is entitled to share in the disposition of the trust's then remaining principal and undistributed income; provided, however, for all other purposes such child's rights shall accrue from the child's date of birth.

D. The term "education" is to be construed liberally and is to include, but is not necessarily limited to, undergraduate as well as post graduate institutions, institutions for children or adults subject to learning disabilities, vocational or trade schools. Expenses incurred in education shall be deemed to include all costs incident to obtaining such education as well as transportation expenses for a reasonable number of trips between home and the education institution.

E. The term "Marital Bequest" is to be interpreted to mean the outright distribution to my husband which is intended to qualify for the marital deduction allowed by the Federal estate tax law applicable to my estate.

EFILED 06/06/24 12:55 PM CASE NO. 24P979 Joseph F. Day, Clerk

F. The term "Code" is to be interpreted as a reference to the Internal Revenue Code of 1986, as amended, or any successor federal laws.

G. The terms "inclusion ratio" and "generation-skipping transfer tax exemption" are to be construed as those terms are defined in Chapter 13 of the Code.

H. Item title headings are general descriptions only and are not to be construed as adding, deleting or replacing the contents of any Item.

ITEM II

Payment of Expenses, Claims and Taxes

I direct that all of my just debts (except secured debts, which may be paid off or retained in the discretion of my Executor) including unpaid charitable pledges, funeral expenses and the cost of administration of my estate, be paid as soon as may be convenient after my death. My Executor, in his sole and absolute discretion, may pay from my domiciliary estate all or any portion of the costs of ancillary administration and similar proceedings in other jurisdictions. Except as otherwise provided herein, I further direct that all estate, inheritance, generation-skipping transfer and other taxes of the same nature which are payable because of my death with respect to the property comprising my estate for such tax purposes, whether or not such property passes under this Will and whether such taxes are payable by my estate or by any recipient or beneficiary of any such property, shall be paid entirely out of my residuary estate (after any reductions due to amounts passing to or for the benefit of qualified heirs for which a deduction is properly claimed pursuant to Section 2057 of the Code or as the Marital Bequest to my husband) as an expense of administration and without apportionment, and with no right of reimbursement from any recipient or beneficiary of any such property. Any interest and penalties payable with respect to said taxes shall be a charge against the income from my residuary estate. Provided, however, my Executor shall, to the extent possible and practicable, seek reimbursement for recovery of, or contribution toward the payment of federal or state estate tax attributable to property in which I had a qualifying income interest for life, over which I had a power of appointment, or which is included in my gross estate by reason of Section 2036 of the Code from such property from which such tax is not otherwise paid or payable. Each portion of my residuary estate with respect to which a federal or state generation-skipping transfer tax, if any, is payable, including any interest or penalties thereon, shall be charged directly with such tax. My Executor, in his sole and absolute discretion, may use the proceeds of any life insurance payable to my estate for the payment of debts or taxes.

ITEM III

Bequest of Tangible Personal Property

The following provisions shall be applicable to the distribution of my tangible personal property:

A. I intend to prepare a signed and dated memorandum setting forth my wishes concerning the distribution of certain items of my tangible personal property. It is my desire that my Executor locate such signed and dated memorandum and distribute such items to the individuals designated as recipients in such memorandum. If, however, no such memorandum is found and identified as such by my Executor within ninety (90) days after my death, then such memorandum shall be deemed null and void and all of my tangible

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personal property shall be distributed in the same manner as provided for in Paragraph B of this Item. In addition, any tangible personal property that is not listed on such memorandum or any tangible personal property that is listed on such memorandum and devised to a beneficiary who is not living at the time of my death and for whom no effective alternate provision has been made, shall be distributed in the same manner as provided for in Paragraph B of this Item.

B. I bequeath my remaining household furnishings, personal effects, automobiles and all other tangible personal property as well as all policies of insurance on such property or connected with its use (except cash on hand or deposit and the property bequeathed under the provisions of Paragraph A of this Item) to my husband, if he survives me; but if he does not survive me, to my children who survive me, to be divided between or among such children in as nearly equal shares, as to the value thereof, as shall be practicable and in such manner, as to the individual items thereof, as such children shall desire. In the event that such children cannot agree upon such division, the division of such property between or among my children by my Executor shall be conclusive and final.

ITEM IV

Distribution to My Children Creation of Trusts Named for my Deceased Children If My Husband Does Not Survive Me

If my husband does not survive me, then all the rest, residue and remainder of my property shall be divided and distributed in the following manner:

A. Said property shall be divided into as many separate and equal shares as I have children then living and deceased children with issue then living. One of the shares shall be distributed outright to each living child, and one of the shares shall be distributed to a trust named for each such deceased child and held in separate shares for such deceased child's issue then living, per stirpes. Each trust named for a deceased child of mine shall be held, administered and distributed in accordance with the provisions of Item VIII.

B. Notwithstanding the above, if at the time that the property is to be distributed by my Executor to a trust created in this Item, a trust having the same inclusion ratio as the trust which would be established and named for such deceased child is already in existence and is being administered under the provisions of the Last Will and Testament of my husband, then such distribution shall instead be made by my Executor or Trustee as an addition to the trust then in existence and shall be held, administered and distributed as a part thereof.

C. My Executor is authorized to satisfy the foregoing bequests in money or in kind or partly in each and if wholly or partly in kind, to select, transfer and convey the specific asset or assets so selected. Provided, however, any assets transferred in kind to satisfy said bequests shall be valued for that purpose at the value finally determined for federal estate tax purposes. Assets allocated to such bequests and between such bequests shall, in the aggregate, be fairly representative of all appreciation and depreciation in the value of all property which may occur while such property is held in my estate. These bequests shall carry with them (as income and not as principal) their proportionate share of the income of my estate from the date of my death. Also, in satisfying these distributions to the extent possible, each share shall receive its proportionate share of the aggregate cost basis of the property.

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D. If, at the time of my death, I have no issue then living, then said property shall be distributed in the same manner as provided for in Paragraphs E and F of Item IX.

ITEM V

Marital Bequest

If my husband survives me, then:

A. I give, devise and bequeath to my husband (which may be divided as provided below) an amount equal in value to the maximum allowable marital deduction as finally determined for federal estate tax purposes, diminished by the value for such purposes of all other items in my gross estate which pass or have passed to or for the benefit of my husband under other provisions of this Will or otherwise in such manner as to qualify for and be allowed as a marital deduction, but no greater amount than is necessary to reduce to zero the federal estate taxes payable as a result of my death, taking into account the federal credit for state death taxes only to the extent that state death taxes paid are not thereby increased taking into account any deduction pursuant to Section 2057 of the Code only to the extent that such deduction is properly claimed. In making the computations to determine said amount, the final determination in the federal estate tax proceedings shall control. Said amount as finally determined shall be designated as the Marital Bequest. Notwithstanding the previous sentence to the contrary, if my husband makes a valid disclaimer in accordance with Tennessee law of a portion or all of his interest in the amounts set aside for his benefit pursuant to the provisions of this Item, then such amounts disclaimed shall not be designated as part of the Marital Bequest but shall instead be contributed to the Family Trust established in Item VI to be held, administered and distributed in accordance with the provisions of Paragraph A of Item VI. In the event my husband is not then living and my husband's personal representative makes such a disclaimer of a portion or all of my husband's interest in such amounts, then such amounts disclaimed shall be held, administered and distributed in accordance with the provisions of Item IV.

B. My Executor is authorized to satisfy the foregoing bequest in money or in kind or partly in each and if wholly or partly in kind, to select, transfer and convey the specific asset or assets so selected. Provided, however, any assets transferred in kind to satisfy said bequests shall be valued for that purpose at the value finally determined for federal estate tax purposes. To the extent possible, assets allocated to such bequest shall, in the aggregate, be fairly representative of all appreciation and depreciation in the value of all property which may occur while such property is held in my estate. This bequest shall carry with it (as income and not as principal) its proportionate share of the income of my estate from the date of my death. Further, only assets which qualify for the marital deduction shall be used to satisfy said bequest.

ITEM VI

Family (Credit Shelter) Trust

If my husband survives me, then all the rest, residue and remainder of my property shall be held, administered and distributed by the Trustee, in a trust designated as the Family Trust, in accordance with the following provisions:

A. During the period prior to the death of my husband the Trustee is authorized to distribute the net income and principal to and for the benefit of my husband, my children, and the issue of a

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child of mine, in such amounts and proportions as the Trustee, in his sole and absolute discretion, deems advisable in order to adequately provide for their support, education, health and maintenance in reasonable comfort. Any amount of net income not so distributed shall be added to principal at least annually by the end of each calendar year. Notwithstanding the above, in exercising his discretion over distributions of income and principal, the Trustee shall bear in mind that it is my primary concern that my husband be properly cared for during his life. While the right to determine the recipients of the distributions lies solely with the Trustee, he is to first advise with my husband before making any such distributions to my issue. Upon the death of my husband, his interest in this trust shall cease.

B. Upon my husband's death, the remaining trust principal and undistributed income shall continue to be held in this trust during a reasonable period of time for the administration of my husband's estate. During such period, the Trustee is authorized to distribute the net income and principal to or for the benefit of my children and the issue of any deceased child in such amounts as the Trustee, in its sole and absolute discretion, deems advisable in order to adequately provide for their support, education, health and maintenance in reasonable comfort, bearing in mind the provisions of Paragraph C of Item VII. Any amount of net income not so distributed shall be added to principal at least annually by the end of each calendar year.

C. This trust shall terminate at the end of a reasonable period of time for the administration of my husband's estate, with the then remaining principal and undistributed income being distributed in accordance with the provisions of Item VII. Such termination and distribution shall occur not later than three (3) years after my husband's death.

ITEM VII

Distribution to My Children Creation of Trusts Named For My Deceased Children After My Husband's Death If My Husband Survives Me

Upon the termination of the Family Trust the following shall occur:

A. My Trustee shall create as many separate and equal shares as I have children then living and deceased children with issue then living. One share shall be named for each living child, and one share shall be named for each such deceased child. Each share shall be allocated an equal portion of the sum of the undistributed income and principal then held in the before mentioned terminating trust (hereinafter collectively referred to in this Item as "Property").

B. Upon the completion of the aforementioned allocations, Property allocated to each share named for a living child shall be distributed by my Trustee outright to such child. Property allocated to each share named for a deceased child shall be distributed to a separate trust named for that deceased child and held in separate shares for the benefit of that deceased child's issue per stirpes.

C. Following my husband's death, all distributions to a permissible beneficiary from the Family Trust prior to the termination of the trust shall be considered as an interest free advancement against the share that will be set aside for the benefit of or distributed to such beneficiary pursuant to Paragraph B of this Item. The aggregate of any advancements to or for the benefit of a permissible beneficiary shall be added to the value of the Property and shall be charged, without interest, against the

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value of the separate trust or share thereof created for the benefit of such permissible beneficiary. All distributions made from the Family Trust prior to the death of my husband shall not be considered as an advancement.

D. My Trustee is authorized to satisfy the foregoing distributions in cash or in kind, or partly in each, and if wholly or partly in kind, to select and distribute the specific asset or assets so selected. These distributions shall carry with them (as income and not as principal) their proportionate share of the income, including any undistributed income of the beforementioned terminating trusts from the date of my husband's death, and following my husband's death, shall take into account any advancements of income to my issue. Also, in satisfying these distributions, to the extent possible each share shall receive its proportionate share of the aggregate cost basis of the Property.

E. The trusts created pursuant to this Item shall be held, administered and distributed in accordance with the provisions of Item VIII.

F. If, at such time, I have no issue then living then the property shall be distributed in the same manner as provided for in Paragraphs E and F of Item IX.

ITEM VIII

Distributions of Income and Principal From the Trusts Named For My Deceased Children

Each trust named for a deceased child of mine shall be held, administered and distributed by the Trustee in the following manner:

A. The Trustee is authorized to distribute the trust income and principal, in the Trustee's sole and absolute discretion, for the support, health, education and maintenance in reasonable comfort of the beneficiary of the trust or share thereof. Any amounts of income not so distributed shall be added to principal at least annually by the end of each calendar year.

B. The trust shall terminate and the principal and undistributed income shall be distributed upon such termination of the trust in accordance with the provisions of Item IX.

ITEM IX

Terminating Distributions of Trusts Named for My Deceased Children

Each separate trust named for a deceased child of mine under this Will, shall be distributed in the following manner. The term "deceased child" is meant to refer only to the deceased child for whom the trust is named:

A. As each beneficiary attains thirty (30), he or she shall receive all of the remaining principal and undistributed income of his or her share of the trust held for his or her benefit, and such trust as to that beneficiary shall terminate.

B. If any beneficiary dies before receiving his or her portion of the trust, but leaves issue surviving, such beneficiary's portion of the trust shall inure to the benefit of his or her issue then living, per stirpes.

C. If any beneficiary of the trust dies without issue surviving, such beneficiary's portion of the trust shall be held

EFILED 06/06/24 12:55 PM CASE NO. 24P979 Joseph P. Day, Clerk

for the benefit of my deceased child's issue then living, per stirpes.

D. If there is a complete failure of my deceased child's issue before the trust is terminated, then at such time any properties remaining in the trust shall be distributed to my issue then living, per stirpes.

E. If there is a complete failure of my issue before the trust is terminated, or if, upon my death, my husband does not survive me and I do not have issue then living, then at that time any properties remaining in the trust or in my estate shall be divided into five (5) separate and equal shares and each share shall be distributed as follows:

1. One share shall be distributed to Renee Dowell currently of Hermitage, Tennessee, if she is then living, but if not, then this share shall be contributed equally to the other shares and distributed as a part thereof.

2. One share shall be distributed to Alicia Mangrum who is my great niece, if she is then living, but if not, then this share shall be contributed equally to the other shares and distributed as a part thereof.

3. One share shall be distributed to Becky Myatt who is my great niece, if she is then living, but if not, then this share shall be contributed equally to the other shares and distributed as a part thereof.

4. One share shall be distributed to Wanda Myatt who is my niece, if she is then living, but if not, then this share shall be contributed equally to the other shares and distributed as a part thereof.

5. One share shall be distributed to Benny Mangrum who is my nephew, if he is then living, but if not, then this share shall be contributed equally to the other shares and distributed as a part thereof.

F. If a distribution is to be made under the terms of Paragraphs B through D above to a beneficiary who has amounts held in trust for such beneficiary under this Will, then such distribution shall be added to the share then being held in trust under this Will for such beneficiary and shall be held, administered and distributed as a part thereof. Provided, however, if a beneficiary does not have a share then being held under this Will and such beneficiary is under age thirty (30), then said distribution shall be held in trust for the beneficiary and shall be administered and distributed upon the same terms and conditions as a trust created under this Will. If a distribution is to be made under the terms of Paragraph E above to a beneficiary who has not attained age twenty-one (21), then my fiduciary shall instead distribute such property to the person or persons whom the fiduciary believes has custody of such minor beneficiary pursuant to the Tennessee Uniform Transfers to Minors Act then in force (or such other similar Act that is applicable), and the receipt of such person or persons shall constitute complete and final acquittance of my fiduciary hereunder. Further, such distributions may be made without the intervention of any guardian or the approval of any court.

G. Notwithstanding anything above to the contrary:

1. If, pursuant to Item VIII and this Item IX, the death of a beneficiary for whom a trust or share is named would, but for the application of this subparagraph, result in a taxable termination (as defined in Section 2612(a) of the Code) with respect to one or more portions of the property comprising such

EFILED 06/0[illegible] [illegible] CASE NO. 24[illegible] Joseph T. Day, Clerk

beneficiary's trust or share, then the beneficiary shall have the power, exercisable only by specific reference to this power in such beneficiary's Last Will and Testament specifically citing this paragraph of this Item, to appoint such part or all of the assets otherwise distributable to such portion or portions, in an amount up to but not in excess of the amount, if any, above which any further addition to the amount subject to the power of appointment would increase the Net Death Taxes (as hereinafter defined) by an amount equal to or greater than the decrease in the generation-skipping transfer taxes that would result from such further addition to and among the creditors of the beneficiary's estate, in such proportions and in such interests and estates, whether outright or in lesser estates, or in trust or otherwise, as the beneficiary may direct. As used in this paragraph, the term "Net Death Taxes" shall mean the aggregate death taxes (including, without limitation, Federal, state, local and other estate taxes and inheritance taxes but exclusive of interest and penalties), after taking into account all applicable credits, payable with respect to the estate of the beneficiary.

2. If, however, under one or more other instruments the beneficiary for whom a trust or share is named has one or more other general powers of appointment exercisable and measured substantially as provided in Paragraph G.1 of this Item hereof, the amount the beneficiary may appoint under Paragraph G.1 hereof shall be reduced proportionally, based on the net fair market value of the principal of the trusts with respect to which such powers are exercisable as of the date of death of the beneficiary, so that the aggregate of the amount so appointable under this instrument and the amount or amounts so appointable pursuant to such other power or powers together shall be no greater than the amount otherwise appointable under Paragraph G.1 hereof.

3. Upon the death of a beneficiary for whom a trust or share is named, the Trustee of the trust or share named for such beneficiary (if so requested by the Executor of such beneficiary's estate or Trustee of such beneficiary's inter vivos trust) shall pay, from that part of the principal of the trust portion or portions over which the beneficiary's power of appointment is exercisable, all or part of any estate, inheritance and succession taxes imposed upon the beneficiary's estate, or imposed upon any of his or her beneficiaries thereof or of another trust named for the beneficiary, as a result of the inclusion of such assets in the beneficiary's gross estate for tax purposes. Such taxes shall be computed on a marginal (rather than an average) basis and shall be equal to the amount by which the total of such taxes equals or exceeds the total taxes which would have been payable if the value of such portion or portions (or part thereof) had not been included in the beneficiary's gross estate for tax purposes.

4. If the Trustee does not receive written notice that a Will or Codicil of the beneficiary exercising this power of appointment has been probated or offered for probate within six (6) months after the date of his death, the Trustee may conclusively presume that the power was not exercised. The deceased beneficiary has no power of appointment as set forth in this Paragraph G over any portion of the deceased beneficiary's share or trust that passes to or for a beneficiary whose receipt of the property would not be a generation-skipping transfer causing a generation-skipping transfer tax to be payable by the trust or share.

ITEM X

Trust Administrative Provisions

In the administration of the trusts herein created and the distribution of the income and principal thereof, the Trustee, in addition to and not by limitation of the duties and powers provided

EFILED 06/06/24 12:55 PM CASE NO. 24P979 Joseph P. Day, Clerk

elsewhere in this Will or by law, shall be governed by the following provisions:

A. Whenever income and/or principal may be distributed to or for the benefit of a beneficiary, such distributions, unless specifically stated otherwise, may be made directly to such beneficiary or to others for the use or benefit of such beneficiary, as the Trustee deems proper. The receipt of the distributee shall be a sufficient acquittance for the Trustee. Further, such distributions may be made without the intervention of any guardian or the approval of any court.

B. Any income from any trust herein created accrued for any beneficiary which is undistributed at the time of the death of such beneficiary shall not be payable to the estate of such beneficiary, but shall be payable to the next income beneficiary of such trust or share thereof. No apportionment or accounting shall be made to the estate of any deceased beneficiary of such trusts for any amount of income undistributed on the date of death of such beneficiary.

C. Notwithstanding anything in this Will to the contrary, no trust created hereunder shall continue beyond twenty-one (21) years after the death of the last to die of those beneficiaries who are living on the date of my death. Upon the expiration of such period, the principal and undistributed income thereof shall vest in the then permissible income beneficiaries of the trust with each beneficiary vested with the share held for his or her benefit. Provided, however, if there is more than one permissible income beneficiary of any such share, then each such beneficiary shall be vested with a pro rata portion of such share except that a parent shall take to the exclusion of his or her issue unless the Trustee has determined in writing, in his sole and absolute discretion, prior to such date and after taking into account the transfer tax effects of such vesting, that vesting in the issue is more appropriate. The share vested in a beneficiary pursuant to this Paragraph shall be distributed to him or her upon such beneficiary attaining the specific age designated in Paragraph A of Item IX. Provided, further, if any beneficiary should die prior to receiving the principal vested in such beneficiary, then such principal shall be immediately distributed to such beneficiary's estate.

D. Except as provided in Paragraph G of Item IX, no part of any trust estate herein created, nor the income therefrom, is to be subject to execution or other legal process for any obligation of any beneficiary or subject to the claims of creditors of any beneficiary in any manner, nor shall any beneficiary have the power to sell or mortgage or encumber the same, or any part thereof, nor anticipate the same, or any part thereof, by assignment or otherwise. In all circumstances, despite any provisions of law to the contrary, no power of appointment shall be subject to involuntary exercise.

E. No part of any trust estate herein created, nor the income thereof, shall be available to satisfy any payments any beneficiary may have for property settlement, alimony or like obligations incident to a separation or divorce from the beneficiary's spouse. Additionally, the Trustee shall notify the beneficiary of this provision at such time as the Trustee deems appropriate and again upon the Trustee's notice of a beneficiary's pending marriage. Further, the Trustee shall also notify the beneficiary of my desire that he or she enter into a prenuptial agreement prior to his or her marriage so as to generally protect the beneficiary's assets, and more particularly, distributions of income and principal hereunder from being used for the benefit of anyone other than the intended trust beneficiaries.

F. Notwithstanding any other provision of this Will, I hereby limit the general discretionary powers of the Trustee so

EFILED 06/06/24 12:55 PM CASE NO. 24F979. Joseph F. Day, Clerk

that (i) no Trustee with a beneficial interest in the income or principal of a trust shall participate in any decision regarding a discretionary distribution to that Trustee personally or to any other beneficiary from such trust, except to the extent governed by and made pursuant to a standard under this instrument which constitutes an ascertainable standard within the meaning of Sections 2041 and 2514 of the Internal Revenue Code of 1986, as from time to time amended, (ii) no Trustee may use trust income or principal to discharge the non-fiduciary legal obligation of that Trustee individually to support or educate a beneficiary hereunder, (iii) no part of the principal or income of an irrevocable trust created herein that is subject to discretionary distributions by the Trustee shall be used to supplant or replace any public assistance benefits of any county, state, federal or governmental agency that serves persons with disabilities that are the same or similar to the impairments of any beneficiary, and for purposes of determining the beneficiary's eligibility for such benefits, no part of the principal or income of such trust estate shall be considered available to such beneficiary, and therefore, the Trustee should not make discretionary payments to or on behalf of the beneficiary that would threaten such income or support; and (iv) the Trustee of the Trust is authorized to ask the court to amend this instrument so that it conforms to the regulations and policies that are approved by any governing body or agency relating to Supplemental Security Income benefits, Medicaid benefits or any similar successor programs if consistent with the intent of the Trust.

ITEM XI

Trustee's Powers

In the administration of the trusts herein created and the distribution of the income and principal thereof, the Trustee, in addition to and not by limitation of the duties or powers provided elsewhere in this Will or by law, shall have the following powers:

A. The powers enumerated in the provisions of Section 35-50-110 Tennessee Code Annotated, including the introductory paragraph and all subparagraphs thereof to the extent applicable. Said provisions (as in force on the date of execution of this Will) are hereby incorporated by reference herein as though fully copied verbatim, notwithstanding that said statute may be amended hereafter or repealed.

B. The Trustee may purchase real property and may establish a reasonable reserve for the repair, maintenance or improvement of any real property which the Trustee holds in trust. The reserve may be funded from trust income, and any reference to net income in this Will shall mean gross income less expenses charged to income and less the amounts set aside under this paragraph.

C. The Trustee is specifically authorized and empowered to invest any part or all of the principal of any trust created herein in stock, securities, common trust funds or other obligations of a Corporate Trustee or any of its affiliates or any entities which may be related or otherwise connected to it.

D. The Trustee may purchase life insurance on the life or lives of any person or persons in whom any beneficiary of any trust established in this Will has an insurable interest. The Trustee, in purchasing and maintaining such life insurance, may elect any type of option deemed appropriate by the Trustee.

E. Except as otherwise provided, the Trustee is authorized to commingle any and all trusts created herein having the same inclusion ratio for the purposes of investment and administration,

EFILED 06/06/24 12:55 PM CASE NO. 24F979 Joseph F. Day, Clerk

provided adequate records of each trust and each beneficiary's interest in such trust are maintained.

F. Whenever it shall become necessary to divide assets between the trusts herein created, or within any of said trusts, or to distribute any of said assets or to satisfy a pecuniary amount, such division or distribution shall be made in any manner deemed proper by the Trustee and may be made in cash or in kind, or partly in cash and partly in kind. Also, the judgment of the Trustee on the relative value of such assets shall be binding and conclusive on all interested parties.

G. After the death of my husband, the Trustee may terminate any trust created in this Will if the Trustee feels that the trust is insufficient in size to be properly administered for the best interest of the trust beneficiary or beneficiaries. If the Trustee and beneficiary of the Trust are the same person, then in order to terminate the Trust, the Trustee shall appoint a Co-Trustee in accordance with the provisions of this Will and such Co-Trustee shall be the sole Trustee with the ability to terminate any trust in accordance with the provisions of this Paragraph. Provided, however, the Co-Trustee selected shall not be related or subordinate to the Trustee (within the meaning of Section 672(c) of the Code). Upon such termination, the principal and undistributed income thereof shall be distributed to the then permissible income beneficiaries of the Trust with each beneficiary receiving the share held for his or her benefit. Provided, however, if there is more than one permissible income beneficiary of any such share, then each such beneficiary shall receive a pro rata portion of such share except that a parent shall take to the exclusion of his or her issue unless the Trustee determines, in its sole and absolute discretion, after taking into account the transfer tax effects of such distribution, that distributing to the issue is more appropriate.

H. The Trustee shall not be required to render an accounting to any court; however, an annual accounting of each trust herein created shall be rendered to my husband. Upon his death, or if he predeceases me, the annual accounting shall be rendered to the then trust income beneficiaries (or their guardians).

I. My Trustee shall consult and, to the extent practical, act in concert with the fiduciaries of any other trusts which I or my husband have established during our lives or which are created under my husband's Will in order to further the interest of my estate, the trusts created herein or the beneficiaries thereof.

J. My Trustee may purchase property from the Personal Representative of my husband's estate or the Trustee of any inter vivos revocable trust created by my husband and retain it for any period of time without limitation and without liability for loss or depreciation in value, notwithstanding any risk, unproductivity, or lack of diversification, provided the Trustee feels it is in the best interest of the beneficiaries.

K. The Trustee is required to accept additions to the principal of the trusts created herein from insurance policies on my life in which the Trustee or a trust is the designated beneficiary; employee benefit plans, retirement accounts or any other plan or account in which the Trustee or a trust is the designated beneficiary; the estate of my husband or from any inter vivos trust created by me or my husband. Any such additions shall be distributed to or among the trusts in such proportions as may be directed by such documents' governing provisions; however, if no such directions are made, then such additions shall be distributed among the trusts in the same proportions as used in the original funding of the trusts. Provided, however, if such additions which are includable in my estate for Federal estate tax purposes are to be distributed to the Family Trust, but the total amount of such

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additions will cause the federal estate taxes payable as a result of my death to increase, then the Trustee of the Family Trust is authorized to disclaim, by making a valid disclaimer in accordance with Tennessee law, any excess amounts which would otherwise cause such increase in tax. Notwithstanding the above, if a trust hereunder either has an inclusion ratio of zero (0), and has been designated an "Exempt Trust," or has an inclusion ratio of one (1), and has been designated a "Non-Exempt Trust," and adding property to the trust would change said inclusion ratio, the Trustee, in its discretion, in lieu of making the addition, may instead hold that property as one or more separate trusts to be held and administered upon the same terms as the trust to which the property would have been added. Except as otherwise provided in this Will, the two (2) or more trusts shall have the same terms and conditions. Provided, however, if a distribution is to be made from such trusts to a beneficiary to whom distributions from a trust having an inclusion ratio of one (1) (a "non-exempt" trust) could be made without the imposition of a generation-skipping transfer tax, then such distribution shall be made from such non-exempt trust. Provided, further, if a distribution is to be made from such trusts to a beneficiary to whom a distribution from a non-exempt trust would result in the imposition of a generation-skipping transfer tax, then such distribution shall be made from the trust having an inclusion ratio of zero (0).

L. In the event that an allocation or previous allocation of my or my husband's generation-skipping transfer tax exemption to the property passing to any of the trusts created herein would cause the trust to have an inclusion ratio of neither zero (0) nor one (1), then my fiduciary shall have the power, in his sole discretion, to divide the property into two (2) or more separate shares. One share shall be distributed to a trust which will have an inclusion ratio of one (1) and shall be designated a "Non-Exempt Trust" and one share shall be distributed to a trust which will have an inclusion ratio of zero (0) and shall be designated an "Exempt Trust." The two (2) or more trusts shall have the same terms and conditions as the single trust which would have been established thereunder. Provided, however, if a distribution is to be made from such trusts to a beneficiary to whom distributions could be made from a Non-Exempt Trust without the imposition of a generation-skipping transfer tax, then, to the extent possible and practical, my fiduciary shall take whatever action is necessary to cause distributions to be made to such beneficiary from a Non-Exempt Trust. Provided, further, if a distribution is to be made from such trusts to a beneficiary to whom distributions from a Non-Exempt Trust would result in the imposition of a generation-skipping transfer tax, then, to the extent possible and practical, my fiduciary shall take whatever action is necessary to cause distributions to be made to such beneficiary from an Exempt Trust.

M. The Trustee shall consider the assets of the Exempt and Non-Exempt Trusts held for the benefit of a particular beneficiary or class of beneficiaries hereunder on an aggregate basis in making decisions with respect to portfolio structure and distributions. In this regard, (i) the Trustee shall keep sufficient cash equivalents in the Non-Exempt Trust to satisfy principal distributions; (ii) to the extent that investments having more of an emphasis on growth, as opposed to the generation of current income, are deemed appropriate for the achievement of sustained long-term growth, then they shall be held, to the extent practical, in the Exempt Trusts rather than in the Non-Exempt Trusts and (iii) investments having more of an emphasis on the generation of current income, as opposed to growth, shall be held, to the extent practical, in the Non-Exempt Trusts. Notwithstanding the above, if the assets of any trust created herein are includable in the gross estate for Federal estate tax purposes of any beneficiary due to the provisions of Paragraph G of Item IX, then thereafter, with respect to assets previously held for such deceased beneficiary, the intent of this provision shall continue to apply. However, the

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manner in which it is carried out by the Trustee will of necessity change due to the beneficiary becoming the new transferor and depending upon whether or not the personal representative of the beneficiary's estate allocates generation-skipping transfer tax exemption to the property.

N. If any stock of an S corporation becomes distributable to a trust created under this Will and such trust is not a qualified Subchapter S trust, the Trustee or Co-Trustee who is not a beneficiary of such trust is authorized to implement any of the following alternatives with respect to the S corporation stock:

1. Where the original trust is for a sole beneficiary, the Trustee is authorized to create for that beneficiary a separate trust that qualifies as a Subchapter S trust, and then distribute such stock to the newly created trust.

2. Where the original trust is for multiple beneficiaries, the Trustee is authorized to divide the trust into separate trusts for each of the beneficiaries. Each newly created trust shall hold that beneficiary's pro rata share of the S corporation stock, and shall qualify as a Subchapter S trust.

3. If circumstances prevent the Trustee from accomplishing the first two alternatives under this Paragraph, the Trustee is authorized to distribute, in its sole and absolute discretion, such stock to the beneficiaries as if the trust had terminated, while continuing to hold any other non-S corporation property in trust.

4. Each newly created S corporation trust shall have mandatory distributions of income and shall not provide for powers of appointment that can be exercised by the beneficiary during the beneficiary's lifetime. In all other respects, the newly created trusts shall be as consistent as possible with the original trusts and still qualify as Subchapter S trusts. The Trustee is authorized to take any action necessary with regard to S corporations, including making any elections required to qualify stock as S corporation stock, and is authorized to sign all required tax returns and forms.

ITEM XII

Savings Clauses

The following provisions shall be applicable to the administration of my estate and the trusts created herein:

A. I intend that the value for federal estate tax purposes of the property passing as the Marital Bequest shall qualify for the marital deduction allowed by the federal estate and Tennessee inheritance tax laws applicable to my estate. All questions which arise with respect to said property shall be resolved accordingly. To this end, the duties and powers of the Executor and Trustee with respect to the property shall be exercised and exercisable during the period that my husband survives me, only in a manner consistent with this intention.

B. I intend that the property passing under this Will to which an allocation of the generation-skipping transfer tax exemption available to my estate is made by my Executor shall not be subject to a generation-skipping transfer tax. All questions which arise with respect to such property are to be resolved by my Executor and Trustee only in a manner consistent with this intention.

C. It is my intent that a power to act as Trustee or a power to remove a Trustee shall not be deemed a general power of

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appointment with regard to any individual possessing such powers, either alone or in conjunction with others. Accordingly, notwithstanding anything in this Will to the contrary, no distributions of income or principal from a trust created herein may be made to a beneficiary of a trust which would discharge a non-fiduciary legal obligation (including obligations of support) of that beneficiary's parent if said parent is acting as the Trustee or has the power to remove the Trustee, either alone or in conjunction with others. Such a distribution may be made, however, if the intended recipient (or his or her guardian if he or she is a minor or is under another incapacity) signs and delivers to the Trustee a receipt confirming that the property so distributed will not be used to discharge the parent's legal obligation to support the recipient.

D. To the extent the assets to be allocated to the Marital Bequest and Family Trust include interests in an individual account in any employee benefit plan or individual retirement plan, or any other asset that is designated as "income in respect of a decedent" for federal tax purposes, such item or items shall be specifically allocated to the Marital Bequest and Family Trust after the allocation of all other assets in the following manner, and shall not be subject to allocation by the Executor under the rules set forth in Item V:

1. First to the Marital Bequest, but if the total of such items exceeds the total amount to be allocated to the Marital Bequest under the formula set forth in Item V, then

2. The excess, if any, shall be allocated to the Family Trust.

ITEM XIII

Executor's Election

Under the terms of this Will, I have devised certain amounts to trusts which may be subject to the federal generation-skipping transfer tax provisions either at my death or upon the occurrence of certain events which occur after the establishment of the trusts. Pursuant to Code Section 2631(a), I am allowed a generation-skipping transfer tax exemption which may be allocated by my Executor among certain transfers made by me either during my life, or pursuant to this Will. If my husband survives me, my Executor, in its sole and absolute discretion, may allocate the exemption between lifetime transfers made by me and the property potentially available to pass pursuant to the provisions of Paragraph A of Item VI in such amounts and proportions as it deems advisable. If my husband does not survive me, my Executor in its sole and absolute discretion may allocate the exemption between lifetime transfers made by me and the property distributed to trusts pursuant to the provisions of Item IV of this Will in such amounts and proportions as he deems advisable. Any remaining exemption not otherwise allocated as provided above shall be allocated to other transfers made pursuant to this Will in such amounts and proportions as my Executor deems advisable. Elections and allocations shall be made without proportions as my Executor deems advisable. Elections and allocations shall be made without regard to the relative interests of the beneficiaries and shall not be subject to question by any person. No adjustment shall be made between principal and income or in the relative interests of the beneficiaries to compensate for the effect under the tax laws of elections or allocations made by my Executor or by the Trustee. Further, I hereby relieve my Executor of any liability to any beneficiary by reason of said elections and allocations.

EFILED 06/06/24 12:55 PM CASE NO. 24P979 Joseph P. Day, Clerk

ITEM XIV

Executor's Powers

In addition to any powers or duties provided by other provisions in this Will or by law, my Executor shall have the following powers:

A. The powers enumerated in the provisions of Section 35-50-110 Tennessee Code Annotated, including the introductory paragraph and all subparagraphs thereof to the extent applicable. The provisions dealing with real property shall be applicable to all real property which I own at my death whether or not the Executor holds legal title to such property. Said provisions (as in force on the date of execution of this Will) are hereby incorporated herein by reference as fully as though copied herein verbatim, notwithstanding that said statute may be amended hereafter or repealed. Notwithstanding anything contained herein to the contrary, if my estate includes insurance policies insuring my Executor's life, my Executor shall not have any powers over such policies that will cause my Executor to possess an incident of ownership with respect to any of the policies. In connection therewith, my Executor shall not have the power to surrender the life insurance policies on the Executor's life and my Executor is prohibited from changing any options relating to the policies on the Executor's life.

B. Any power conferred upon my Trustee which would be appropriate for dealing with property to be held in trust following the close of my estate's administration while any such property is instead held in my estate.

C. The power to exercise any election available to my estate with regard to claiming any administration expense of my estate either as a deduction for any death tax or income tax purpose. Said elections may be made in such manner as will minimize the total tax burden on my estate and shall not require adjustments as between the income and principal accounts of my estate. I hereby relieve my Executor of any liability to any beneficiary by reason of making or failing to make any such election. My Executor is authorized to allocate administration expenses to estate income to the extent such expenses are a proper charge to income under traditional principal and income allocation rules, and provided such allocation does not preclude the Marital Bequest from qualifying for the marital deduction or any charitable bequest from qualifying for a charitable deduction. Any administration expenses not allocated to estate income and all of my just debts, unpaid charitable pledges and funeral expenses paid by my Executor shall be allocated to that portion of my residuary estate that is not otherwise qualifying for a marital or charitable deduction.

D. Any property, or portion thereof, given to the Trustee of a trust identified in this Will, which trust pursuant to its terms would be immediately subjected to final distribution and termination upon receipt of the property, may be distributed by my Executor directly to the beneficiaries of the trust in order to avoid the needless transfer of property to the Trustee as a preliminary step to distribution to the ultimate beneficiaries.

ITEM XV

Initial Appointment of Executor and Trustee

The following provisions shall control the initial appointment of the Executor and Trustee.

A. I appoint my husband as Executor of this Will. If my husband does not survive me, or is unwilling or unable to serve or

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continue to serve, then Kimberly D. Cannon and Kerri C. Parker shall serve jointly as Successor Co-Executrixes. If one of them does not survive me or is then unable or unwilling to serve or continue to serve, then the other shall serve as sole Executrix. If both of them do not survive me or are then unable or unwilling to serve or continue to serve, then I appoint AmSouth Bank to serve as Successor Executor.

B. I appoint my husband as Trustee of the trusts established hereunder. If my husband does not survive me, or is unwilling or unable to serve or continue to serve, then Kimberly D. Cannon and Kerri C. Parker shall serve as Successor Co-Trustees of the trusts established hereunder. If one of them does not survive me or is then unable or unwilling to serve or continue to serve, then the other shall serve as sole Trustee. If both of them do not survive me or are then unable or unwilling to serve or continue to serve, then I appoint AmSouth Bank to serve as Successor Trustee.

C. I direct that my Executor and Trustee shall not be required to give any bond for the performance of their duties. Purchasers from, lenders to and others dealing with them shall not be required to inquire as to the occasion for such sale, loan or other transaction, nor to see to the application of the purchase, loan or other money or property. Written receipts and/or canceled checks retained by my Executor and Trustee shall be good and sufficient discharges for the sum therein stated to have been received. Transfer agents and other persons dealing with my Executor and Trustee may deal with them as if they were the sole owner of the property dealt with.

D. The Executor and Trustee may from time to time receive reasonable compensation for their services and such expenses may be charged, in the Executor's and Trustee's discretion, to either income or principal. Compensation for a corporate executor or trustee shall be based upon its current fee schedule applicable at the time of determination.

E. I direct that no inventory or other court accounting be required in accordance with Section 30-2-601 of the Tennessee Code Annotated (as in force on the date of execution of this Will). The Executor's only responsibility for statements and accountings shall be to furnish a complete final accounting to my husband, if he is then living, and to the beneficiaries of my residuary estate.

F. Any individual who is serving as the sole Trustee of any trust under this Will shall have the power to appoint one or more individuals or corporations to serve as Co-Trustee of such trust during the period such sole Trustee is serving as Trustee. In addition, if the individual Trustee is also the insured person on any insurance policy that is to be owned by the Trust, then a Co-Trustee shall automatically be appointed as set forth herein prior to the Trust's receipt of such policy. Any individual or corporate Co-Trustee appointed shall not be a beneficiary of any trust or be related or subordinate to the Trustee (within the meaning of Internal Revenue Code Section 672(c)). Any corporate Co-Trustee appointed shall meet the criteria set forth in Paragraph A of Item XVI. Any such Co-Trustee may be removed at any time by the individual who appointed such person. Any such Co-Trustee shall automatically be removed at such time as the individual who appointed such person is unwilling or unable for any reason to continue to serve as Trustee. Provided, however, if such Co-Trustee is named as successor Trustee to such individual Trustee, then, instead of being automatically removed, such Co-Trustee shall continue to serve in place of such individual Trustee subject to the removal powers described in Paragraph A of Item XVI.

G. In the event I owned, either outright or in a revocable trust, a policy or policies of insurance insuring the life of a beneficiary or Trustee of a trust created or to be created in this

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instrument after my death, and such policy is or will be distributed to such insured beneficiary's or Trustee's trust, then the insured beneficiary or Trustee shall not: (i) act as sole fiduciary with respect to the transfer and ownership of the policy, but, instead shall select a co-fiduciary (executor and trustee) in the same manner as the selection of a co-trustee by a Trustee set forth in this instrument to serve with such beneficiary or Trustee and to perform all acts the insured beneficiary or Trustee is prohibited from performing in accordance with the terms of this Paragraph; (ii) in the case of the insured beneficiary, participate in any decisions concerning the distribution of income to the beneficiary from the trust; (iii) receive any principal from the trust while the policy is held in such trust if the Trustee who is not the beneficiary or the insured determines, in such Trustee's sole and absolute discretion, that such receipt of principal will cause the beneficiary or Trustee to have "incidents of ownership" in the life insurance policy under Code § 2042 or its successor and such "incidents of ownership" will adversely affect the beneficiary's or Trustee's estate; (iv) participate in any decisions concerning the distribution of principal to the beneficiary or Trustee from the trust, if the Trustee determines principal distributions are permissible in accordance with (iii) above; (v) exercise any incidents of ownership in the policy, either alone or in conjunction with the other co-fiduciary; and (vi) participate in any decision to purchase additional insurance on the insured beneficiary or Trustee with trust assets. In addition, my fiduciary shall have the power, in its sole discretion, to divide the property into two (2) shares. One (1) share shall be funded with the life insurance policies described herein and an amount the Trustee, in the Trustee's sole and absolute discretion, deems necessary to cause the policies to remain in force throughout the insured's lifetime. The other share shall be funded with the remainder of the property to be transferred into trust. The share comprising the life insurance policies shall be distributed to a separate trust designated the "Insurance Trust." The other share shall be distributed to a trust designated the "Non-Insurance Trust." The two trusts shall have the same terms and conditions as the single trust which would have been established thereunder provided, however, the provisions of this Paragraph shall be applicable to the Insurance Trust only.

ITEM XVI

Trustee Succession and Removal

The following provisions shall control the appointment, succession and removal of a Trustee.

A. Any Trustee under this Will shall have the right to resign from such capacity on sixty (60) days written notice to the beneficiaries, and, except for my husband unless he is incapacitated, may be removed as such Trustee by written notice thereof delivered to said Trustee and signed by my husband if he is then living and not under an incapacity or, if not, by a majority of the then adult permissible income beneficiaries of the trust who are not under an incapacity or, if none, the natural or legal guardians (if they are already appointed) or persons whom the existing Trustee determines, in the Trustee's sole and absolute discretion, are in proper charge of minor beneficiaries or beneficiaries under an incapacity. In the event of the death, resignation or removal of my husband as Trustee, Kimberly D. Cannon and Kerri C. Parker shall serve in his place. In the event of the death, resignation or removal of one of them, the other shall serve as sole Trustee. In the event of the death, resignation or removal of both of them, then AmSouth Bank shall serve as Trustee. In the event of the resignation or removal of AmSouth Bank, a successor corporate Trustee shall be appointed. The successor corporate Trustee shall be such bank or trust company, authorized to

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administer trusts, having a combined market value of assets under administration either as a fiduciary or investment manager at the time of the appointment in excess of Fifty Million Dollars ($50,000,000) which shall be designated for this purpose by the same individual(s) who at that time could remove a Trustee.

B. Except as otherwise provided, it is my intent that the trusts created herein shall always, at any point in time, have the same person as Trustee. Accordingly the appointment and removal powers shall be exercised only in a manner consistent with this intent.

C. The removal of a Trustee under this Item shall not be dependent upon the showing of cause, the approval of any court, or the appointment of guardians for any persons under an incapacity or yet unborn. In accepting the appointment as Trustee of the trusts created herein, each such Trustee agrees to accept the provisions herein governing appointment and removal and also agrees that it shall not assess a fee relating to the termination of any of the trusts created herein.

D. For purposes of this Will, a person will be deemed to be incapacitated if at least two of his or her attending physicians certify in writing to a Trustee that his or her physical and/or mental state is so deteriorated that he or she is no longer able to attend to his or her own affairs without assistance. After a person is deemed to be incapacitated, he or she will continue to be so deemed until a Trustee receives a medical opinion letter written by at least one of his or her attending physicians stating that such person's physical and/or mental state is such that he or she is once again able and capable of attending to his or her own affairs without assistance.

ITEM XVII

Simultaneous Death

In the event that I and my husband die under such circumstances that the order of our deaths cannot be established by sufficient evidence, it shall be conclusively presumed for all purposes that I survived my husband.

IN WITNESS WHEREOF, I have hereunto set my hand to this my Last Will and Testament, this 22nd day of April, 1999.

Loretta T. Cannon
LORETTA T. CANNON

The following instrument was signed, published and declared by the said **LORETTA T. CANNON** as and for her Last Will and Testament on the day and year written above, in our presence and in the presence of each of us who, at her request, in her presence and in the presence of each other, have subscribed our names as witnesses this 22 day of April, 1999.

WITNESS
Franklin, Tn.
ADDRESS

WITNESS
Brentwood, Tn.
ADDRESS

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AFFIDAVIT BY WITNESSES TO WILL

STATE OF TENNESSEE
COUNTY OF Williamson

Each of the aforesaid witnesses, being Joan F. Yeager and Thomas J. Bottorff, subscribed to the foregoing Will of **LORETTA T. CANNON**, executed on this 22 day of April, 1999, having been requested by the said **LORETTA T. CANNON** to make and sign this Affidavit, and having first been duly sworn before the Notary Public whose name appears below, hereby state that the said **LORETTA T. CANNON** was over eighteen (18) years of age, was of sound mind, declared the foregoing instrument to be her Last Will and Testament, published and executed it by signing it in the presence of all of us who were all present at the same time and we, in her presence, at her request, and in the presence of each other, subscribed our names as witnesses on the said 22 day of April, 1999.

Joan F. Yeager
WITNESS

Thomas J. Bottorff
WITNESS

Sworn to and subscribed to before me,
this 22ND day of April, 1999.

NOTARY PUBLIC

My Commission Expires:

11/21/99