

LAST WILL AND TESTAMENT
OF
SAMUEL D. MERCER

PR13-323

I, **Samuel D. Mercer**, of Omaha, Nebraska, do hereby make and publish this my Last Will and Testament.

First: This Will is intended to revoke all previous testamentary dispositions including the holograph Will made on December 2, 1991 in Paris, France, but only to the extent that the holograph Will disposes of real and personal property situated in the United States, shares, if any, in corporations incorporated in the United States and bank accounts or sums due from any debtors situated in the United States. The said holograph Will is reaffirmed hereby in connection with all property situated outside the United States.

Second: I direct my Executors, hereafter named, first to pay any personal debts, funeral expenses, and any taxes due on account of my death or from my estate.

Third: I bequeath to my son Francis Mark Mercer (hereinafter called "**Mark**") my shares in the Mercer Management Co., a Nebraska corporation.

Fourth: I bequeath to my son Mark all of my tangible personal property located in the United States.

Fifth: I bequeath the sum of twenty thousand Dollars (\$20,000) to the Dean of Trinity Episcopal Cathedral in Omaha to be used for such church purposes as he shall decide.

Sixth: I forgive any amount Mark may owe me directly or through compensation between our respective accounts in Mercer Management Company at the time of my death.

FILED
DODD COUNTY COURT
PROBATE DIVISION

MAR 14 2013

By: Leslie Douglas
Clerk of Court
DODD COUNTY COURT
OMAHA, NEBRASKA



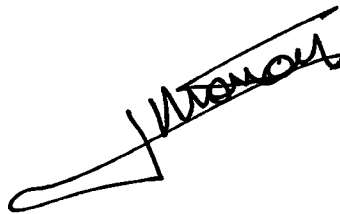
Seventh: All the rest, residue and remainder of my assets located in the United States are left to the First National Bank, as Trustee, or any successor Trustee to be administered according to the terms of a Trust Settlement dated January 15, 1992 as subsequently amended.

Eighth: I appoint my son Mark as Executor of this my Last Will and Testament. If my wife Eva Maria Aeppli-Mercer be living at the time of my death and so request, Hermance Bernadette Monique Schaeppman shall be appointed as co-Executrix of this my Last Will and Testament.

I, SAMUEL D. MERCER, the Testator, sign my name to this instrument, this 8th day of December 2012, and I affirm, acknowledge and declare that I make and sign this instrument as my Last Will and Testament, that I sign it willingly and I execute it as my free and voluntary act for the purposes therein expressed, and that I am not at this time a minor, and am of sound mind and under no constraint or undue influence.



SAMUEL D. MERCER, Testator

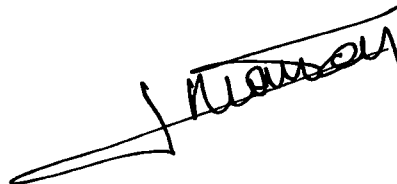


We, Gerard Mouton and Hermane Schaezman Farah
the witnesses, hereby sign our names to this instrument and declare:

- that the Testator has declared that this is his Last Will and Testament,
- that he signs it willingly and executes it as his free and voluntary act,
- that he signs the present Will in the presence of all witnesses and that we sign it in his presence,
- that to our knowledge, the Testator is of sound mind and under no constraint or undue influence.

Date: 8 Decembre 2012

Witnesses' signatures:



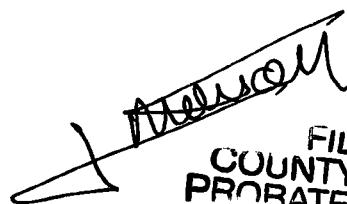
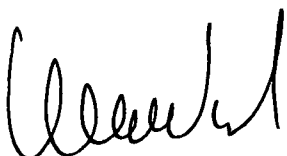
French translation:

Nous, Gerard Mouton et Hermane Schaezman Farah
les témoins, signons nos noms au présent acte et déclarons :

- que le Testateur nous a déclaré qu'il s'agit de ses dernières volontés et de son dernier testament,
- qu'il le signe de sa propre volonté et de sa main,
- qu'il signe le présent Testament en la présence de tous les témoins et que nous le contresignons en sa présence et,
- qu'à notre connaissance le Testateur est sain d'esprit et sans contrainte ou sous influence quelconque.

Date : 8 decembre 2012

Signatures des témoins :



FILED
COUNTY COURT
PRORATE DIVISION

MAR 14 2013

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA