

STATE OF CALIFORNIA

COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH

Certificate of Death form for Robert Dore Adelman, 73 years old, died 11/13/2022. Cause of death: Respiratory failure, metastatic lung cancer. Registrar: Karen Marie Glover, MD.

CERTIFIED COPY OF VITAL RECORD STATE OF CALIFORNIA, COUNTY OF LOS ANGELES. This is a true certified copy of the record filed in the County of Los Angeles, Department of Public Health if it bears the Registrar's signature in purple ink.



Signature of Registrar: Karen Marie Glover, MD. Health Officer and Registrar. DO 12

DEC - 1 2022

This copy is prepared on pre-printed forms displaying seal and signature of Registrar



**Last Will and Testament
of
Robert Adelman**

PREPARED BY
YEAGER LAW, APC
ESTATE PLANNING AND ADMINISTRATION
44901B 10TH STREET WEST
LANCASTER, CALIFORNIA 93534
(661) 471-2177
www.yeager.law

Copyright © 2019 Yeager Law, APC

Last Will and Testament of Robert Adelman

I, Robert Adelman, a resident of Palmdale, California, revoke any prior Wills and codicils made by me and declare this to be my Last Will and Testament.

Article One Family Information

I am married to Christine Adelman.

I have three children. Their names are Angela Dassa Adelman, Heidi Rothman Adelman, and Jason Adelman.

All references in my Will to *my children* are to these children, as well as to any children later born to me or adopted by me in a legal proceeding valid in the domestic or foreign jurisdiction in which it occurred.

Article Two Designation and Executors

Section 2.01 Executor

I name the following to serve as Executor of my estate and affairs in the order named:

First Choice for Executor: Christine Adelman

Second Choice for Executor: Angela Adelman

Section 2.02 No Bond

I direct that no Executor be required to give any bond in any jurisdiction. But if a bond is required by law or by court determination, no sureties will be required on the bond.

Section 2.03 Compensation and Reimbursement

Any fiduciary serving under my Will is entitled to reasonable compensation commensurate with services actually performed. In addition, any fiduciary serving under my Will is entitled to reimbursement for reasonable expenses incurred.

Article Three

Distribution of My Property

Section 3.01 Primary Beneficiary

I give all of my probate estate, excluding any property over which I have a power of appointment, after expenses and taxes are paid under this Will, to my spouse, Christine Adelman, as her sole and separate property, free of trust.

Section 3.02 Alternate Disposition

If Christine Adelman predeceases me, then I give all of my probate estate, excluding any property over which I have a power of appointment, after expenses and taxes are paid under this Will, to the then-acting Trustee of the Robert Adelman Living Trust dated March 4, 2022 and executed before this Will, to be added to the property of that trust. I direct that the Trustee administer the property according to the trust and any amendments made prior to my death.

If the trust referred to in the paragraph above is not in effect at my death, or if for any other reason the pour over fails, I specifically incorporate by reference all the terms of the trust into this Will. I direct my Executor to then establish a new trust under the provisions of that trust and distribute the remainder of my estate, excluding any property over which I have a power of appointment, to that Trustee to administer as provided in the trust.

If incorporation by reference fails for any reason, I direct my Executor to distribute the remainder of my estate, excluding any property over which I have a power of appointment to those persons who would inherit it had I then died intestate owning the property, as determined and in the proportions provided by the laws of California then in effect.

Article Four

Powers of My Executor

Section 4.01 Grant of Powers

My Executor may perform every act reasonably necessary to administer my estate and any trust established under my Will. In addition to this general grant of powers, my Executor is specifically authorized to:

hold, retain, invest, reinvest, sell, and manage any real or personal property, including interests in any form of business entity including limited partnerships and limited liability companies, and life, health, and disability insurance policies, without diversification as to kind, amount, or risk of non-productivity and without limitation by statute or rule of law;

partition, sell, exchange, grant, convey, deliver, assign, transfer, lease, option, mortgage, pledge, abandon, borrow, loan, and contract;

distribute assets of my estate in cash or in kind, or partly in each, at fair market value on the distribution date, without requiring *pro rata* distribution of specific assets and without requiring *pro rata* allocation of the tax bases of those assets;

hold any interest in nominee form, continue businesses, carry out agreements, and deal with itself, other fiduciaries, and business organizations in which my Executor may have an interest;

access, modify, control, archive, transfer, and delete my digital assets;

establish reserves, release powers, and abandon, settle, or contest claims; and

employ attorneys, accountants, custodians for trust assets, and other agents or assistants as my Executor deems advisable to act with or without discretionary powers, and compensate them and pay their expenses from income or principal.

Section 4.02 Powers Granted by State Law

In addition to the above powers, my Executor may, without prior authority from any court, exercise all powers conferred by my Will, by common law, or by the California Probate Code, Division 7, Part 5, beginning with Section 9600 or other statute of the State of California or any other jurisdiction whose law applies to my Will. My Executor has absolute discretion in exercising these powers. Except as specifically limited by my Will, these powers extend to all property held by my fiduciaries until the actual distribution of the property.

Section 4.03 Distribution Alternatives

My Executor may make any payments under my Will:

directly to a beneficiary;

in any form allowed by applicable state law for gifts or transfers to minors or persons under disability;

to a beneficiary's guardian, conservator, or caregiver for the beneficiary's benefit;

or

by direct payment of the beneficiary's expenses.

A receipt by the recipient for any distribution will fully discharge my Executor if the distribution is consistent with the proper exercise of my Executor's duties under my Will.

Article Five Administrative Provisions

Section 5.01 Court Proceedings

Any trust established under my Will shall be administered in a timely manner; consistent with its terms; free of active judicial intervention; and without order, approval, or other action by any court. The trust will be subject only to the jurisdiction of a court being invoked by the Trustees or by other interested parties, or as otherwise required by law.

Section 5.02 Informal Proceedings

I authorize my personal representative to administer my probate estate under the California Independent Administration of Estates Act as set forth in the California Probate Code, Division 7, Part 6, beginning with Section 10400.

Section 5.03 Ancillary Fiduciary

If any ancillary administration is required or desired, and my domiciliary Executor is unable or unwilling to act as an Ancillary Fiduciary, my domiciliary Executor may have power to designate, compensate, direct, and remove an Ancillary Fiduciary. The Ancillary Fiduciary may either be a person or a corporation. My domiciliary Executor may delegate to the Ancillary Fiduciary any powers granted to my domiciliary Executor as my domiciliary Executor considers to be proper, including the right to serve without bond or without surety on bond. The net proceeds of the ancillary estate will be paid over to the domiciliary Executor.

Article Six
Taxes, Claims, and Expenses

Section 6.01 Payment of Death Taxes, Claims, and Expenses

The Trustee of the Robert Adelman Living Trust is authorized to pay expenses incurred for my funeral and for the disposition of my remains, claims against my estate, and expenses of estate administration. Accordingly, I direct my Executor to consult with the Trustee to determine which expenses and claims should be paid by my Executor from property passing under my Will, and which expenses and claims should be paid by the Trustee from the Robert Adelman Living Trust.

I direct my Executor to follow any instructions contained in the Robert Adelman Living Trust in making any tax elections, including the allocation of my GST Exemption and any elections relative to the *deceased spousal unused exclusion amount* as defined and to the extent and amount allowable under Sections 2010(c)(4) and (5) of the Internal Revenue Code, all as my Executor deems appropriate under then prevailing circumstances. My Executor will suffer no liability for making or not making any tax election in good faith to any person, including any person not yet in being, whose interest may have been affected.

Any taxes imposed on property passing under and outside my Will because of my death will be apportioned and paid under the provisions of the Robert Adelman Living Trust, and I incorporate the tax apportionment provisions of the Robert Adelman Living Trust as part of my Will.

No death taxes may be allocated to or paid from property that is not included in my gross estate for federal estate tax purposes, or that qualifies for the federal estate tax charitable deduction.

Section 6.02 Tax and Administrative Elections

My Executor may exercise any available elections under any applicable income, inheritance, estate, succession, or gift tax law.

This authority includes the power to select any alternate valuation date for death tax purposes and the power to determine whether to use any estate administration expenses as estate or income tax deductions. No compensating adjustments are required between income and principal as a result of those determinations unless my Executor determines otherwise, or unless required by law.

My Executor is not liable to any beneficiary of my estate for tax consequences that arise as a result of the exercise or non-exercise of any tax elections, or for decisions made concerning the distribution of property in kind in full or partial satisfaction of any beneficiary's interest in my estate.

Article Seven

General Provisions

Section 7.01 Adopted and Afterborn Persons

A legally adopted person in any generation and that person's descendants, including adopted descendants, have the same rights and will be treated in the same manner under this Will as natural children of the adopting parent if the person is legally adopted before turning 18 years old. If an adoption was legal in the jurisdiction it occurred in at that time, then the adoption is considered legal.

A fetus *in utero* that is later born alive will be considered a person in being during the period of gestation.

Section 7.02 Applicable Law

The validity and construction of my Will will be determined by the laws of California.

Section 7.03 No Contract to Make Will

I have not entered into any contract, actual or implied, to make a Will.

Section 7.04 Contest Provision

If any person directly or indirectly attempts to oppose the validity of my Will or my Revocable Living Trust, including any amendments to my trust, or commences, continues, or prosecutes any legal proceedings to set my Will or Revocable Living Trust aside, then that person will forfeit his or her share, will cease to have any right or interest in my property, and will be considered to have predeceased me for the purposes of my Will.

But during any period in which the laws of the State of California govern the applicability or validity of this provision, Section 21311 of the California Probate Code will apply, and my Executor may only enforce this provision against any of the following types of contests:

- a direct contest brought by any beneficiary without probable cause;
- any pleading by any beneficiary to challenge a transfer of property on the grounds that the transferor did not own the property at the time of the transfer; and

any filing of a creditor's claim or prosecution of any action based on the filing of such a claim.

The terms *direct contest*, and *pleading* have the same meanings as set forth in Section 21310 of the California Probate Code. My Will and any trusts created under my Will are *protected instruments* as provided in Section 21310(e) of the California Probate Code.

Section 7.05 Construction

Unless the context requires otherwise, words denoting the singular may denote the plural, and words indicating the plural may denote the singular. As the context requires, words of one gender may denote another gender.

Section 7.06 Headings and Titles

The headings and paragraph titles are for reference only.

Section 7.07 Internal Revenue Code, IRC, or Code

References to the Internal Revenue Code, the IRC or the Code refer to the Internal Revenue Code of the United States. References to specific sections of the Code apply to any sections of similar import that replace the specific sections due to changes to the Internal Revenue Code made after the date of my Will.

Section 7.08 Shall and May

Unless otherwise specifically provided in this document or by the context in which used, the word *shall* is used to impose a duty or to command, direct, or require, and the word *may* is used to allow or permit, but not require. In the context of my Trustee or my Executor, the word *shall* is used to impose a fiduciary duty on my Trustee or my Executor. When I use the word *may*, I intend to empower my Trustee or my Executor to act with sole and absolute discretion unless otherwise stated in this document.

Section 7.09 Other Definitions

Except as otherwise provided in my Will, terms will be interpreted as defined in the California Probate Code as amended after the date of my Will and after my death.

Section 7.10 Survivorship

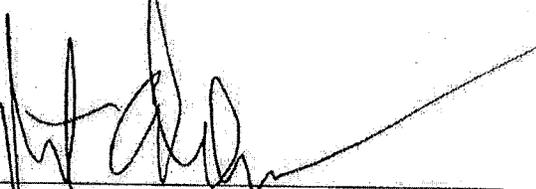
For purposes of this Will, any beneficiary will be deemed to have predeceased me if the beneficiary dies within 30 days after my death.

Section 7.11 Severability

If any part of this instrument is determined to be void or invalid, the remaining provisions will continue in full force and effect.

Article Eight Execution

I, Robert Adelman, sign my name to this instrument on March 4, 2022 and do declare that I sign and execute this instrument as my Will, that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence. I ask the persons who sign below to be my witnesses.



Robert Adelman

WITNESSES' ATTESTATION

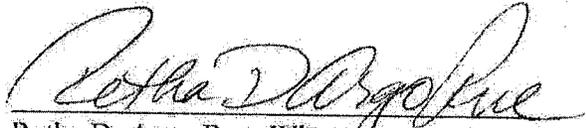
Each of us declares under penalty of perjury under the laws of the State of California that on the day and year written below, Robert Adelman, published and declared this instrument to be his Will, that he signed this Will in our presence, that each of us, in his presence and at his request, and in the presence of each other, have signed our names as attesting witnesses. We also declare that each of us is now more than eighteen years of age, is a competent witness, and can be contacted at the address set forth after his or her name.

We also declare that at the time of our attestation of this Will, Robert Adelman was, to our best knowledge and belief, of sound mind and memory, eighteen years of age or older, and that this Will was not procured by duress, menace, fraud, misrepresentation, constraint or undue influence.

Executed on March 4, 2022 in the County of Los Angeles, California.



Michael Yeager, Witness
44901B 10th Street West
Lancaster, CA 93534



Retha D. Argo-Rue, Witness
44901B 10th Street West
Lancaster, CA 93534