

Exhibit D

Exhibit D

STATE OF SOUTH CAROLINA
In the Supreme Court

APPEAL FROM RICHLAND COUNTY
Court of Common Pleas

The Honorable L. Casey Manning, Circuit Court Judge

Case No. 2010-CP-40-4900

RUSSELL L. BAUKNIGHT, as Trustee of the James Brown 2000 Irrevocable Trust and the James Brown Legacy Trust, as Personal Representative of the Estate of James Brown, and on behalf of Henry Dargan McMaster, in his capacity as Attorney General of the State of South Carolina; Tommie Rae Brown, individually and on behalf of her minor child, James B.; Daryl J. Brown, individually and on behalf of his minor child Janise B., Lindsey Delores Brown; Deanna J. Brown Thomas; Jason Brown-Lewis; Yamma N. Brown, individually and on behalf of her minor children, Sydney L., Carrington L., and Tonya Brown; Venisha Brown; Larry Brown; and Terry Brown

and

ALAN WILSON, in his capacity as Attorney General of the State of South Carolina; TOMMIE RAE BROWN, individually and on behalf of her minor child, JAMES B.; DARYL J. BROWN, individually and on behalf of his minor child JANISE B.; LINDSEY DELORES BROWN; DEANNA J. BROWN THOMAS; JASON BROWN - LEWIS; YAMMA N. BROWN, individually and on behalf of her minor children, SYDNEY L., CARRINGTON L., and TONYA BROWN; VENISHA BROWN; LARRY BROWN; and TERRY BROWN

Plaintiffs,

v.

Adele J. Pope and Robert L. Buchanan, Jr. Defendants.

OF WHOM:

Adele J. Pope is the Petitioner.

AFFIDAVIT OF ADELE J. POPE IN SUPPORT OF PETITION FOR WRIT OF PROHIBITION AND IN SUPPORT OF REPLY TO RETURNS TO PETITION FOR WRIT OF PROHIBITION AND RETURN TO MOTION TO DISMISS PETITION

PERSONALLY APPEARED BEFORE ME, Adele J. Pope, who, being duly sworn, deposes and says:

1. I am the Petitioner in the within matter. I am over the age of 21 years and am otherwise competent to give this affidavit, which is based on my personal knowledge and belief.

2. Much of my knowledge comes from my service with Robert Buchanan as non-fiduciary Special Administrator of the Estate of James Brown ("SA") from March 7 to November 20, 2007 and our subsequent service as trustees of the James Brown 2000 Irrevocable Trust and personal representatives of the Estate of James Brown ("PR/Trustees") from November 20, 2007 until May 26, 2009. During that time I reviewed tens of thousands of Estate and 2000 Trust documents of which Mr. Buchanan and I were custodians, as well as other information publicly available.

3. Prior to being requested by counsel for Respondent Tommie Rae (Hynie) Brown to allow my name to be considered as SA, I enjoyed a 30+ -year trusts and estates practice in which I prepared or assisted with the preparation of many estate tax returns. At hearings held in 2008 in Aiken County Case 2008-CP-02-01647 ("Case 1647"), now on appeal to the South Carolina Supreme Court as discussed below, I was qualified without objection of any party as a trust and estate expert. I testified about the approximately \$85 million date-of-death value of the James Brown assets (\$100 million less the TIAA debt¹) reported on Brown's estate tax return, as well as the approximately \$83 million charitable deduction claimed for James Brown's gifts to The James Brown "I

¹TIAA loaned Mr. Brown \$26,000,000.00 in 1999, to be repaid from, and secured by, royalties to the majority of Brown's published songs.

Feel Good" Trust, the private charitable foundation Mr. Brown established under the 2000 Trust.²

4. I agree with Plaintiffs' statements in this case that James Brown was one of South Carolina's most talented and generous citizens; that he discussed his estate plan with his children prior to his death; that providing scholarships to needy and deserving students was a primary goal of his; and that he believed his publicity rights and royalties to more than 700 published songs were worth much more than \$100 million.

5. Mr. Buchanan and I were replaced without showing, finding or existence of cause pursuant to a settlement entered into by Terry Brown, former Attorney General Henry McMaster and others, and approved by an Order dated May 26, 2009 in Case 2008-CP-02 ("Case 1647"). This Order is the subject of an appeal pending in the S. C. Supreme Court.

6. For the reasons stated in my testimony in Case 1647 and our briefs on appeal, as well as the Record on Appeal which will be filed shortly, I am informed and believe that our fiduciary duty to James Brown's estate plan required us to appeal the May 26 order because the settlement dismantled the 2000 Irrevocable Trust. Under this plan, both the 2000 Trust and Brown's Estate were placed directly under Attorney General McMaster's control, and over \$50 million of Brown's assets were transferred to persons James Brown intentionally excluded from his music empire.³ In addition, the Order

²The 2000 Trust also established a much smaller (\$2 Million maximum) private noncharitable trust to provide education funds for each of seven designated grandchildren of Mr. Brown, as provided by its terms.

³Exhibit B, Charts 1 and 3 presented by Mr. Buchanan and me in 2009 in Case 1647 demonstrate how the Settlement reduced The James Brown "I Feel Good" Trust from 77.5% of

required Mr. Buchanan and me to sign a document in which we purportedly agree not to criticize Attorney General McMaster for his role in this.

7. I am informed and believe that the State, acting through Attorney General McMaster, should not have threatened to sue, or sued me, for money damages for pursuing the Case 1647 appeal.

8. I am informed and believe that my First Amendment rights, as well as due process rights, are violated by the State, acting through Mr. McMaster, and now apparently Attorney General Wilson, when it seeks money damages because I will not sign a document agreeing not to criticize Mr. McMaster or what he has done in this regard.

9. If, as Mr. McMaster asserts, the Attorney General has the right to enter any estate or trust proceeding in which there is a private foundation or charitable gift and commandeer private estates and trusts, I could not practice trust and estate law without the freedom to advise clients that it would be unwise to create a private foundation in South Carolina because their private property rights might be subordinate to these powers, which could be exercised at the personal and political whim of the Attorney General.

10. I am informed and believe that it is my right to complain that the State, through Attorney General McMaster, is now helping Respondent Terry Brown, a joint venturer with Cannon and Dallas, to obtain Brown's \$100 million empire for about \$12 million and, to bolster his misadventure by asserting that Mr. Buchanan and I overvalued

Mr. Brown's assets (about \$80 million) to less than \$30 million (about 26%).

Mr. Brown's assets on Mr. Brown's estate tax return.

11. If Respondent Terry Brown, Respondent Bauknight, and others are successful in this effort, which is apparently condoned by McMaster, what on August 10, 2008 was poised to be South Carolina's largest-ever private foundation for the education of needy and deserving students will – at the hand of the State through its Attorney General – have been tragically reduced from about \$80 million to about \$2 million. This is how:

- a. Under Brown's Estate Plan, the James Brown "I Feel Good" Trust was given about \$80 million and was dedicated exclusively to scholarships for needy and deserving students.
- b. On August 10, 2008 Mr. McMaster proposed to take control of the Brown Estate and the 2000 Trust; to pay 50% of the estate taxes from the 2000 Trust; and to give 50% to disinherited persons, thereby reducing the "I Feel Good" Trust to about \$35 - \$40 million.
- c. On January 30, 2009 Mr. McMaster proposed to give an additional percentage to Terry Brown, joint venturer with Cannon and Dallas, and to give Terry Brown a 10-year right of First Refusal to purchase Brown's assets, further reducing the "I Feel Good" Trust to 47 1/2 percent LESS \$2 million, and subject to Terry's purchase right, now less than \$30 million.
- d. By August 2010 Terry and his trustee, Bauknight, had come up with a preposterous assertion that the assets which Terry has a right from McMaster to buy had a "fair market value" of less than \$12 million. A sale to Terry at \$12 million will effectively destroy the "I Feel Good" private foundation Brown spent 20 years planning and four years drafting, as follows:

I. The James Brown "I Feel Good" private foundation	
<u>Under James Brown's Estate Plan: [See Ex. B]</u>	\$80,000,00.00

II. Under the Bauknight/McMaster/Terry Brown Plan

Bauknight sells assets to Terry at \$12 million "fair market value" created by Bauknight/Terry	\$12,000,000.00
Estimated expenses, taxes, etc.	<u>(3,500,000.00)</u>
Net for Distribution:	\$ 8,500,000.00

McMaster proposal removes 52 ½% from 2000 Trust:	<u>(\$4,462,500.00)</u>
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Leaving the "I Feel Good" private foundation under The Bauknight/Terry Brown Plan with 47 ½ percent LESS \$2 million [See Exhibit. C]	<u>\$2,037,500.00</u>
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--Reducing Brown's private "I Feel Good" foundation by more than \$75 million.--

9. I believe that irreparable damage to my career will result if I am required to defend this suit against the mighty power of the State, filed May 19, 2010 in the heat of Mr. McMaster's gubernatorial race by the firm of a private contingency-fee attorney, who subsequently made an immediate contribution to Mr. McMaster's campaign.

10. This is the second time Mr. McMaster has publicly tried to ruin my career in order to achieve his own goals. In February 2008 Mr. McMaster appeared on WIS-TV with Terry Brown's son Forlando, also a joint venturer with Cannon and Dallas,⁴ to make

⁴ Mr. Dallas, an attorney, fabricated Schedule B to Mr. Brown's 2000 Trust after Mr. Brown died to make it appear that Mr. Brown's Publicity Rights – worth \$40 - \$50 million – were transferred to the 2000 Trust during Mr. Brown's lifetime. When Dallas' fabrication was discovered, Dallas falsely asserted that the Lewis & Babcock law firm advised him to create the Schedule B. Forlando Brown, using Cannon/Dallas' attorneys Powell Goldstein filed a federal suit in which they attached a copy of the 2000 Trust with the fabricated Schedule B attached. Just prior to filing the federal suit on January 2, 2008 Forlando Brown was made a 39% owner of TJBL, LLC, also represented by Powell Goldstein, which proposed to acquire the James Brown assets for \$90 - \$102 million; create an IPO; and pay options or a "kickback" to Dallas and Cannon.

Cannon and Dallas both told the Court they had never hired Powell Goldstein and that no

false statements about Mr. Buchanan and me. The program was widely billed as Forlando's effort to oust "two prominent attorneys". McMaster falsely asserted that Mr. Buchanan and I were not working in the best interest of Mr. Brown's estate and the 2000 Trust and that our actions "went far past the stop sign of conflict of interest."

11. After the WIS appearance, Forlando's attorneys, the Atlanta, Georgia law firm of Powell Goldstein, made two large contributions to Mr. McMaster's campaign.⁵

12. By July 30, 2008, after auditing and investigating Mr. Buchanan and me, and supporting his attacks on us with false affidavits of Dallas and others, Mr. McMaster

file existed. A \$48, 225 bill to the Estate from Powell Goldstein surfaced shortly after the false representations.

Although Forlando Brown was an original Plaintiff in Aiken County Case 2007-CP-02-0122 ("Case 122") to remove Cannon and Dallas as PR/Trustees, Forlando and his father Terry fired Levenson and have since been aligned with Cannon, Dallas and TJBL for more than three years.

Despite his status as a Plaintiff in Case 122 [See Cannon decision dtd. 11/6/09] Forlando, through Powell Goldstein, has repeatedly advised the Federal Court that he is not a party to any state court suit in which removal of trustees is sought. [Memo. Supp. Injunction, dtd. Ex.]

The Estate/Trust and Brown's wholly-owned company sued Cannon, Dallas and others in February 2008 for the return of more than \$12 million misappropriated between 1999 and 2006.

In February 2010 Cannon was indicted for felony breach of trust for each year from 1999 through 2006 and uttering a forged compensation agreement on November 12, 2008. As of March 6, 2011 he had not been tried.

In September 2010 Dallas filed bankruptcy in Georgia claiming as his primary asset a \$6 million claim against the 2000 Trust and Brown's estate.

Mr. Brown's third original PR/Trustee Al Bradley died June 27, 2010.

⁵South Carolina campaign contributions, website, Powell Goldstein LLP made \$1,000 contribution to McMaster campaign 9/30/2008. PGLLP also made a \$500 contribution 12/17/2008.

appeared to realize that Mr Cannon and Mr. Dallas – not we – were the problem. His letter to us of July 30, 2008 confirmed his support of our permanent service as Trustees.

[Exhibit A]

13. The attacks did not return until November 2008 when it became clear that our duty under the Will and 2000 Trust would not allow us to condone Mr. McMaster's proposed takeover and dismantling of Mr. Brown's private property.

14. Mr. McMaster never made the false accusation before Judge Early in Case 1647 that Mr. Buchanan and I were guilty of "improperly paying themselves fiduciary fees" because Mr. McMaster and all Plaintiffs – and Judge Early – were fully aware that every dime we have ever paid ourselves was not only authorized by James Brown's documents, but by the specific order of Judge Early dated January 8, 2011. [See Appendix, p. 108]

15. I am informed and believe that I should not be required to defend myself against the State of South Carolina, acting through its Attorney General, when a private attorney – purporting to act for the State – makes known false and quasi-criminal allegations against me, intended to strike at my ability to practice law.

16. I am informed and believe that I should not have to defend against the State's improper allegation that Mr. Buchanan and I failed to conduct and obtain an estate valuation in order to properly ascertain the taxable estate. Attorney General McMaster had knowledge when he filed suit that on November 15, 2007 we filed a motion asking that no valuation be prepared and that the method of valuation for the Estate Tax Return be as set out in the motion; the Attorney General was asked by the Court at the November 15, 2007 hearing if he had any objection to the proposal; and the

Court orally approved the procedure provided no objection was timely raised. The \$100 million (about \$85 million after the TIAA debt) valuation was accurate, fair, and wholly supported by numerous facts and factors; traditional date-of-death valuation methods, however, were rendered impractical under the required time due to the fraud, the false tax returns, and the secret takings of Cannon and Dallas.

17. I am informed and believe that it is inappropriate for the State, and violates my First Amendment and Due Process rights, for the State to try to force me not to criticize Terry Brown and others who are creating a false valuation of the James Brown's assets so that they might purchase them at less than 1/5 of their value; and then attempting to cover up their actions by falsely asserting that Mr. Buchanan and I did not properly value the James Brown assets.

18. I testified in Case 1647, as I assert today, that the approximately \$100 million date-of-death value of the James Brown assets (about \$85 million when reduced by the TIAA debt), with the caveats and explanations made a part of the Estate tax return, was appropriate; well considered; and accurate based on all available facts. Set out below in chronological order are just a few of the facts, known to the Attorney General, as well as to Mr. Buchanan and me, which support the \$100 million date-of-death value as both appropriate and conservative:

2006	Brown's gross income is about \$9 million –\$6 million for road shows and \$3 million in Royalties. (Brown made similar gross earnings the preceding 3 years)
1999 - 2006	All income tax returns are inaccurate. CPA Farr relies only on information supplied by David Cannon.
January 2007	Powell Goldstein, attorneys engaged to advise Cannon/Dallas, including possible moving of situs of 2000

Trust to Georgia. [Aff. McGaughey, Case 122.]

- Early 2007 Forlando Brown, Yamma Lumar, and others meet with Dr. Terry Cox, UBS and other investment bankers, re: proposed acquisition/management of Brown assets.
- February, 2007 Pinnacle Media and Entertainment, LLC, listing Yamma Lumar, Terry Cox, Graham Windsor Group, and others, issues prospectus to raise \$200,000,000.00 for "Acquisition Financing for James Brown Estate." Pinnacle prospectus states that yearly revenues generated, licensing rights, sampling rights, feature films, documentaries, tributes and future record sales are projected to generate over \$100 million per year.
- February 2007 Global Gaming Contract executed by Cannon/Dallas with long development period, but high projected return.
- February 9, 2007 Counsel for Hynie Brown asserts Brown's "Book of Music" might be worth \$100 million, expresses fear Cannon/Dallas might try to sell it for \$20 million. Confirms Brown "saw himself as Elvis Presley." [Tr. Hg. 2/9/07, pp. 44, 48.]
- Attorney Peeples reports on Brown popularity in Japan, where "[h]e would get a million dollars a week for three weeks in January each year as an entertainer." [Tr. Hg. 2/9/07]
- March 26, 2007 Buchanan/Pope requested to approve sale of royalties pledged to TIAA for \$26 million. No due diligence by Cannon/Dallas.
- May-June 2007 Branding Executive Terry Cox meets Cannon/Dallas to propose management strategy for assets. Values Brown's Royalties and Publicity Rights, which he describes as underproductive, and other assets as follows:
- Musical Catalogue: \$36 - \$45 million
Image/Likeness: \$40 - \$50 million
Property: \$15 million
- May-June 2007 Greenberg Traurig attorneys Joel Katz, Steve Sidman and Marc Jacobson working on "Sale of James Brown's Writer's Share" with cutoff dated of June 30., subject to

TIAA bondholder review (45 days).

- June 15, 2007 Phil Farr CPA confirms he has not prepared income tax returns for the 2000 Trust since its creation. Hammond, the Trust's tax attorney, confirms that all income tax returns for Brown and JBE, Inc. are incorrect and cannot be relied on.
- June, 2007 Dr. Cox/Forlando Brown make proposal to market James Brown Assets for \$100 million. Create IPO with options or "kickback" for Cannon/Dallas. Income projections after sale, creation of IPO by Dr. Cox exceed \$10 million per year for all years 2009 - 2012.
- July 2007 Cannon/Dallas attempt to move situs of Trust to Georgia and discovery of Cannon's \$900,000.00 taking in 2007 delay sale.
- August 2007 Dallas advises Buchanan/Pope that assets should sell for \$100 million. [Does not advise of secret options or "kickback" he has demanded from the proposed IPO.]
- Fall 2007 Trust's former tax attorney Hammond advises AG McMaster's staff that Brown assets are worth \$80 - \$120 million.
- October 12, 2007 Cox makes \$100 million proposal (letter of intent) to purchase the James Brown assets on behalf of The James Brown Legacy, an entity to be formed ("TJBL").
- October 29, 2007 James Brown #11 on Forbes' Top-Earning Dead Celebrities for the year, ahead of James Dean and Bob Marley.
- November 15, 2007 Buchanan/Pope present to the Court and interested persons a detailed proposal to value the publicity rights/royalties for the Estate Tax Return, without appraisal, at 12 ½ - 14 times average royalties plus ½ 2006 road revenue. [Exhibit 13, Ret. Recom. of SA s; Tr. Hg. Dtd. 11/15 /07, pp. 304 - 310] Resulting valuation: \$75 - \$85 million.
- November 15, 2007 Jg. Early asks AG and anyone else objecting to proposed valuation method to give immediate notice. None given.

- November 15, 2007 Represented by Prof. Stanley Jackson, Dallas and Bradley file Inventory & Appraisal valuing James Brown assets at about \$100 million less TIAA debt.
- November 20, 2007 Dallas resigns. Buchanan/Pope become PR/Trustees. Cox testifies about his \$100 million offer. Asserts that royalties are easy to value at 10 - 12x income. Dallas asserts he is expecting an additional proposal by the end of the year, if not earlier. Levenson questions Dallas about the \$100 million deal, which included Forlando – also known as “Flip” and William. [Tr. Hg. 11/20/07, pp. 439-454]
- December 5, 2007 TJBL, LLC, formed in Georgia. Forlando becomes secret 39% owner.
- December 5, 2007 AG McMaster’s office informs Pope/Buchanan he has heard for 3 months that sky will fall and \$100 million offer will go away if not immediately accepted.
- December 26, 2007 Celebrity auctioneer Darien Julien gives interview that he has viewed the James Brown memorabilia which could bring \$20 million. [Tr. Hg. 1/9/08, p. 51]
- 2007 Brown’s Royalties exceed \$3 million.
- January 2008 Challenges to Will/Trust temporarily delay consideration of sale.
- February, 2008 Suit against Cannon/Dallas & others confirms \$12 million claim as date-of-death asset of Estate/Trust.
- February, 2008 Terry Brown/Cox/TJBL, LLC, make \$90 - \$102 million offer to buy James Brown assets.
- March, 2008 Terry Brown/Cox/TJBL, LLC make second \$90 - \$102 million offer. Court and parties advised of why it cannot be accepted at this time.
- March 24, 2008 Buchanan/Pope request & distribute to AG McMaster and others Hardship Extension to File Estate Tax Return. Estimated gross value of assets \$91.6 million. No objections or comment from AG or others. [See Exhibit E]
- April 2008 Brown’s TPP, excluding unpublished songs, etc. valued at about \$1.4 million by Christie’s.

June 2008	Order allows Buchanan/Pope not to file accountings until Cannon and Dallas have accounted to them.
July 14, 2008	Order of Judge Cureton (Dallas) confirms right of Buchanan/Pope to manage during appeal.
July, 2008	After interference by Dallas and others, fewer than 500 of Brown's thousands of items of memorabilia sell for about \$800,000.00.
July 16, 2008	Portfolio.com reports that Global Gaming deal, placing Brown's image on Godfather of Soul video slot machines, "could bring in about \$500,000 a year for the estate."
August, 2008	Vann Appraisal Services appraisal of Brown's home estate: \$1,215,000.
Aug.-Sept. 2008	Attorney General and Settling Parties invited by Buchanan/Pope to have their own accountant prepare Estate Tax Return for Buchanan/Pope review. They decline. [See Excerpts, Return at Exhibit F.]
Sept. 24, 2008	Estate Tax Return filed by Buchanan/Pope reports assets, reduced by TIAA, debt at about \$85 million, and the devise to The James Brown "I Feel Good" Private foundation at about \$83 million. (Gross Estate: \$85,845,034) Detailed explanation referenced on each page of Return. [See F]
September, 2008	Forlando Brown, 39% owner of proposed purchasing entity, TJBL, testifies in federal court deposition that offers of \$150 million still available for James Brown assets.
November 7, 2008	Suit of AG/ Plaintiffs filed.
November 2008	Mr. Warner asserts on behalf of Cannon that Estate/ Trust has gone down in value by \$60 million in 2 years since Brown's death. Presents no evidence to support.
November, 2008	Buchanan/Pope examined in federal court for two days under oath by Powell Goldstein and David Bell. Extensive review of estate tax return as filed. No one asserts \$85.6 million valuation is incorrect. Terry Brown is present at hearing with son Forlando.

- January 7, 2009 Order of Jg Early confirms Buchanan/Pope to continue to act. They seek Court-approved Right of First Offer with Cox Group.
- All parties invited to CORBIS/ GreenLight settlement proposal in New York.
- January 30, 2009 McMaster promises Terry Brown, now represented by Powell Goldstein, 4.79% of Brown's assets and 10-year first refusal, destroying market for Brown's assets.
- January 30, 2009 Bauknight testifies that the only value he has heard of is the potential value of the Estate itself, \$80 million.
- February, 2009 Cox's group shows interest in Right of First Offer, best method for determining 2009 value, which is thwarted by filing by Hynie Brown.
- March 23, 2009 CORBIS/GreenLight agreement and 2-year Publicity Rights contract proposed to run May 1, 2009 - May 1, 2011; projected to earn millions; is delayed by McMaster.
- March 26, 2009 Paragraph 5.3 of Bauknight's Legacy Trust, finalized by Terry Brown's attorneys Powell Goldstein, provides that upon sale of all James Brown assets to Terry Brown under Right of First Refusal given to Terry by McMaster, Legacy Trust will terminate and be distributed as follows:
- | | |
|----------------------------------|---------------------------|
| "I Feel Good" Trust | 47 1/2 % LESS \$2 million |
| Non-Beneficiaries of 2000 Trust: | 52 1/2% |
- June 2, 2009 Bauknight/Kingsmore confirm that GreenLight Publicity Rights contract is good idea, but must confer with David Bell, attorney for Terry Brown. Do not approve.
- October, 2009 Bauknight adopts Buchanan/Pope brief in the Cannon case which twice confirms the approximately \$86 million value of James Brown's assets.
- August 23, 2010 Bauknight/ Terry Brown notify Supreme Court that Bauknight has obtained a preliminary "fair market value" appraisal of James Brown assets, with completion date "a couple of weeks away." showing James Brown's assets worth less than \$12 million at Brown's death.

[See Exhibit D, Excerpts, Return filed, Supreme Ct., 8/23/10, Emphasis supplied.]

September 17, 2010	Dallas files Bankruptcy. Asserts he is owed \$6 million by Estate/2000 Trust. (Corresponds to 5% of the \$100 million of assets plus other amounts).
November 2010	Bauknight/Terry advise the Circuit Court in Case 4900 that "tens of millions of dollars" have been lost. Buchanan/Pope agree, assert McMaster and adult Plaintiffs at fault.
May 26, 2009 - March 1, 2011	No amended Inventory & Appraisalment or other evidence has been filed in Probate Court by Bauknight to support the outrageous \$12 million valuation of Brown's assets.

19. I am informed and believe that this \$12 million valuation was concocted to advance Terry Brown's scheme for acquiring the assets at a ridiculously low price. Since he is now, at the invitation of McMaster, on both the selling and purchasing sides of the transaction, he can: buy the assets for \$12 million; re-sell the James Brown assets for their true value; create and retain, with Forlando, a large part of the IPO; and provide their joint venturers Cannon and Dallas with the option or "kickback" they have demanded.

20. I am informed and believe that it will cause me irreparable damage to have to defend against the State's support, through the Attorney General, of this improper scheme.

21. I am informed and believe that my Due Process rights are violated when the State, through the Attorney General, seeks money damages from me for defending The James Brown "I Feel Good" charitable foundation which I faithfully served as an agent, and which foundation should be a separate party to this suit, and should in fact provide

Mr. Buchanan and me a defense as contemplated by the S. C. Charitable Solicitation Act.

22. I am informed and believe that a substantial legal issue presented by the Attorney General employing counsel on a contingent fee and in association with other plaintiffs who are private individuals is loss of the objective search for justice which the State is obligated to seek, as opposed to zealous advocacy. For example, I am informed and believe that through the use of private counsel the State has condoned and encouraged factually inaccurate arguments to the Court. While those statements may be solely through lack of understanding of the James Brown Cases, they still damage me greatly. Just one example is the assertion that it was "utterly false" that Judge Early in his August 10, 2007 order established the situs of the 2000 Trust in Aiken.

24. Another example is the assertion that all of the cases in Aiken County are over. This is simply erroneous, and the State should not be allowed to condone these incorrect and damaging statements.

25. Another misstatement made on behalf of the State is that Judge Early's findings in the April 8, 2008 Order in Case 122 about the propriety of our appointment and service was dicta. This is simply incorrect, as Judge Early conducted a lengthy hearing at which I was questioned by representatives of Mr. McMaster's office on the very issue on which Judge Early ruled. To allow this, even through inadvertence or ignorance, damages me greatly.

26. I deny each and every negative allegation and negative inference about Mr. Buchanan and me in the following paragraph recently filed in this Court. purportedly on

behalf of the State through Attorney General Wilson.

When the James Brown Estate and Trust was turned over to Mr. Bauknight, it was unfortunately in a state of ruin. It had been mismanaged and was on the brink of insolvency. The mismanagement of the James Brown Estate and Trust included, but was not limited to, Pope and Buchanan's failure to conduct and obtain an estate valuation in order to properly ascertain the taxable estate, improperly paying themselves fiduciary fees and failing to file required estate, trust and other income tax returns.

This false, unsupported quasi-criminal allegation against Mr. Buchanan and me not only threatens to destroy my ability to practice my profession, but it also damages the Estate and 2000 Trust by aiding Terry Brown's joint venturers David Cannon and Buddy Dallas, making both Cannon's conviction and recovery of the missing \$12+ million less likely.

27. Attorney General McMaster's extraordinary assertion that he can take over private estates and trusts threatens the very existence of private foundations and charitable gifts in South Carolina.

28. I have advised – and worked with clients to create – private foundations for more than thirty years. If I cannot speak freely about this unveiled threat to private property rights without fear of being held in contempt of court, I cannot perform the service of properly advising my clients about the dangers of creating private foundations or making charitable gifts in South Carolina.

29. I am informed and believe that Attorney General McMaster's threat – now carried out – to sue Bob Buchanan and me if we did not abandon our appeal of his actions and sign a document not to complain about what he did violates my First Amendment and Due Process rights; those of Mr. Buchanan; those of the beneficiaries

of Mr. Brown's estate plan which I have a duty to protect; and those of my clients who have a right to know that their private property is at risk if they create a private foundation in South Carolina.

30. I deny that Mr. Buchanan and I, as alleged on page 2 of the Motion, have ever paid ourselves anything other than payments authorized both by Court order and by the Will and 2000 Trust of James Brown under which we served. I affirmatively assert that the false allegations of Terry Brown, Forlando Brown and Attorney General McMaster – all designed to destroy our legal careers — are without any basis in law or fact.

31. For our service as Special Administrators (SA's) from March 7, 2007 until November 20, 2007, Judge Doyet A. Early, III, in an unappealed order dated January 8, 2008 awarded Mr. Buchanan and me \$317,00.00, plus unpaid costs, to bear interest at the legal rate if not paid within a short time.

32. I have never been paid the full amount owed me for my 2007 SA service under the January 8 order, much less the additional approximately \$1.5 million awarded on a "time plus costs" basis in the same final, unappealed order as a deposit towards my full commissions as PR/Trustee.

33. I am informed and believe that the State's participation in the blatant and unchecked manipulation of the value of the James Brown assets by Terry and Bauknight is the greatest threat yet to The James Brown "I Feel Good" private foundation. [See Exhibits B and C]

34. Having prepared and assisted in the preparation of Estate Tax Returns for more than thirty years, I am familiar with the need to appraise assets at death at the

value which a willing buyer and willing seller would agree, both intending to sell and neither being under pressure to sell. Under the IRS valuation criteria, the \$85.8 Million date-of-death value of Brown's gross estate was both conservative and appropriate.

35. In the spring of 2010 Plaintiffs threatened that if Robert Buchanan and I did not drop our appeal in Case 2008-CP-02-1647 ("Case 1647"), now pending in the Supreme Court of South Carolina, then-Attorney General and gubernatorial candidate Henry McMaster would sue us through an already-contacted, contingency-fee attorney, Kenneth Wingate.

36. For reasons articulated in our brief and reply brief filed in the Supreme Court in the Case 1647 appeal, Mr. Buchanan and I believe that appeal of the private settlement reached by former AG McMaster was not only appropriate but mandatory under the 2000 Trust and Will because Mr. McMaster proposed: to transfer about \$50 million from the 2000 Trust, and its subtrusts, including The James Brown "I Feel Good" private foundation, to persons Mr. Brown intentionally disinherited; to put himself in control of both the estate and the 2000 Trust; and to dismantle what should have been South Carolina's largest private foundation to date dedicated solely to the education of needy and deserving children – about \$80 million.

37. I believe that Mr. McMaster's threat, which he has now carried out, to sue me for money damages if I do not sign a document refusing to criticize him and requiring me not to speak publicly about the damage he has done to the "I Feel Good" private foundation, on pain of contempt, not only violates my First Amendment rights but impairs my ability to practice law, including advising private foundations and their trustees.

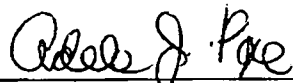
38. I believe Attorney General McMaster's position that all he had to do was to

enter a proceeding related to a Will or a Trust and he had the right to take over private foundations and estates--to dismiss their fiduciaries, to rewrite the private wishes of Settlers and Decedents, and to appoint fiduciaries he selects, even though in direct violation of the document--should be the subject of significant public debate, including whether his position violates due process, abuses private citizens, or is consistent with the duties and authority of the Attorney General.

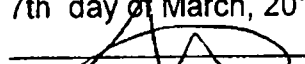
39. If an Attorney General could do this, I could not effectively practice the trust and estate law I have practiced for more than thirty years without warning clients who propose to set up private foundations of this threat to their private property.

40. Except for the scrivener's errors noted by Mr. Buchanan, each and every factual assertion in the Petition and Memorandum for Writ of Prohibition is true and accurate to the best of my knowledge, and every document or portion thereof contained in the Appendix to the Petition and Memorandum for Writ of Prohibition is a true and correct copy.

FURTHER DEPONENT SAYETH NOT.


ADELE J. POPE

SWORN TO before me this
7th day of March, 2011


Notary Public for South Carolina
My Commission expires: 7/13/2016

(L.S.)

Exhibits to Affidavit of Adele J. Pope
March 7, 2011

- Exhibit A Letter of Attorney General McMaster to Buchanan/Pope dtd. July 30, 2008
- Exhibit B Charts 1 and 3 (2/09) presented by Buchanan/Pope in Case 1647
- Chart 1: James Brown's Intentions in his Last Will and Trust (2000)
- Chart 3: How the Proposed "Settlement" Destroys/Ignores James Brown's Intentions
- Exhibit C Chart 5 - How Sale of James Brown Assets by Bauknight to Terry Brown at \$12 Million Destroys The James Brown "I Feel Good" Private Foundation (Pope, 3/09)
- Exhibit D Excerpt, August 23, 2010 Supreme Court filing announcing Bauknight's less-than \$12 million preliminary appraisal of James Brown's assets.
- Exhibit E March 23, 2008 Buchanan/Pope Application for Hardship Extension to File Estate Tax Return.
- Exhibit F Page 1 and PR's (Buchanan/Pope) Statement, U.S. Estate Tax Return, Estate of James Brown, dtd. September 24, 2008.

EXHIBIT A



HENRY McMASTER
ATTORNEY GENERAL

July 30, 2008

Adele J. Pope, Esquire
Robert L. Buchanan, Jr., Esquire
212 Newberry Street NW
Aiken, South Carolina 29801

Re: James Brown Litigation

Dear Mrs. Pope and Mr. Buchanan:

I am writing in response to your letter dated July 25, 2008. I am pleased that we may be able to work together towards our shared goals in connection with the Estate Plan of James Brown. As I mentioned in my last letter, Mr. Brown's Charitable Trust is a wonderful opportunity to further the education of needy children at institutions in South Carolina and Georgia. I hope that we will be able to work together to ensure that scholarships are funded as soon as possible.

While I have no objection to returning to our previous discussions about securing your proper appointment, I have concerns about whether this is possible given your unwillingness to consider the Special Trustee position. On several occasions you have indicated that you do not want to be appointed Special Trustee. I do not believe that you can be properly appointed permanent Trustee if you are not willing to resign and ask to be appointed Special Trustee, which I would support. Once you are appointed Special Trustee, we can ask the Advisory Board for a vote on the Trustee position, as required by Article XIII of the Trust document. If there is not a unanimous vote for you to be Trustee, then we can go to the Probate Court, have the matter removed to the Circuit Court, and have you properly appointed by the Circuit Court.

I am hopeful that as we go through this process, a third Trustee can be put in place along with both of you as required by Article VIII of the Trust. I appreciate your report in connection with my suggestions as to a suitable individual to serve as the third Trustee.

If you are willing to work together, I believe we can secure your proper appointment without further litigation, which would give us all more time to devote to the charitable intentions of Mr. Brown.

Yours very truly,



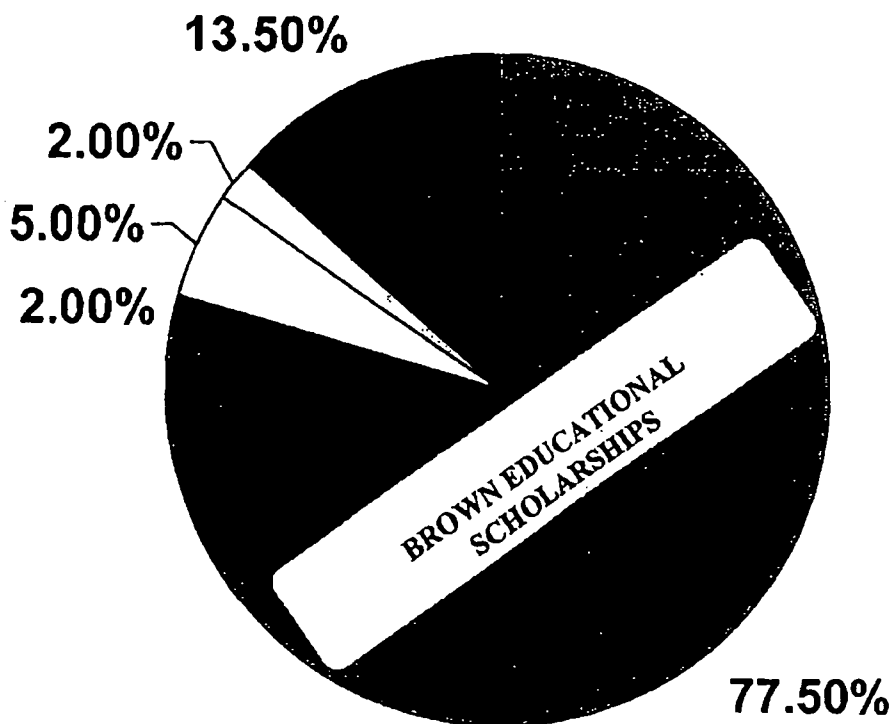
Henry McMaster

HMCM/mfj

EXHIBIT B

Chart 1
James Brown's INTENTIONS in his
Last Will & Trust (2000)

2/09

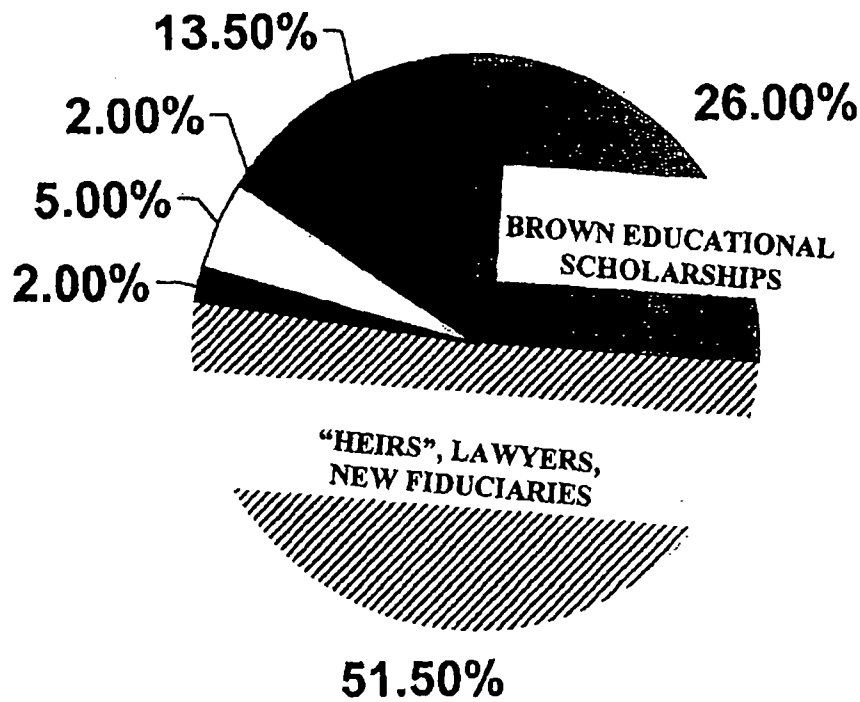


■ Educational Trust	■ G'children's Education Trust
□ PR/Tr. Comm	□ Legal Fees/Admin
■ Debt to Teachers	

Chart 3

HOW THE PROPOSED "SETTLEMENT" DESTROYS/IGNORES JAMES BROWN'S INTENTIONS

James Brown Estate/Trust Settlement Proposal
(Hynie Brown/AG/8 of 13+ potential Heirs)
(Over objection of PR/Trustees Buchanan and Pope)
(2/09)

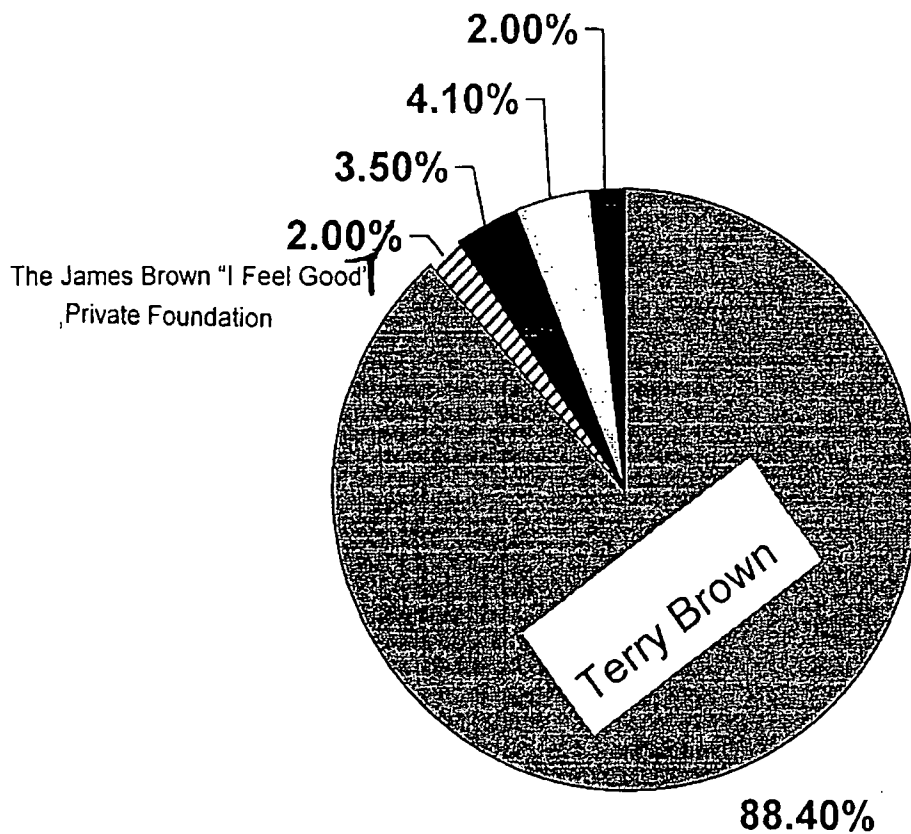


- | | |
|----|---|
| ■ | Educational Trust |
| ∕∕ | Settling Parties, their Attys., taxes, etc. |
| ■ | G'children's Education Trust |
| □ | PR/Tr. Comm |
| ■ | Legal Fees/Admin |
| ■ | Debt to Teachers |

Exhibit C

Chart 5 - How Bauknight's Sale of James Brown Assets to Terry Brown at \$12 Million Under Right of First Refusal Destroys The James Brown "I Feel Good" Private Foundation

(03/11)



- Terry Brown
- "I Feel Good" Private Foundation
- Administrative Expenses
- Other Settling Parties
- G'Children's Trust as Modified by McMaster

Exhibit D

RECEIVED

**THE STATE OF SOUTH CAROLINA
In the Court of Appeals**

AUG 23 2010

**APPEAL FROM AIKEN COUNTY
Court of Common Pleas**

S.C. SUPREME COURT

The Honorable Doyet A. Early, III, Circuit Court Judge

Case No.: 2008-CP-02-1647

Henry Dargan McMaster, in his capacity as Attorney General of the State of South Carolina; Daryl J. Brown, on behalf of his minor children, Lindsey B. and Janise B.; Deanna J. Brown Thomas, on behalf of her minor child, Jason L.; Yamma N. Brown, on behalf of her minor children, Sydney L., Carrington L., and Tonya B.; Vanisha Brown; and Larry Brown; Tommie Rae Hynie Brown,.....Respondents,

v.

Albert H. Dallas, Alfred A. Bradley, and David G. Cannon, Individually And as (purported) Trustees of the James Brown 2000 Irrevocable Trust; Adele J. Pope and Robert L. Buchanan, Jr., Personal Representatives Of the Estate of James Brown and Trustees of the James Brown 2000 Irrevocable Trust; Terry Brown, Romunzo Brown; Forlando Brown; Cinnamon N.M. Paris; LaRhonda Pettitt; Jeannette Mitchell; and Russell L. Bauknight, as Special Administrator and Special Trustee for the Estate of James Brown and The James Brown 2000 Irrevocable Trust,

of whom Robert L. Buchanan, Jr. and Adele J. Pope, as Personal Representatives of the Estate of James Brown and Trustees of the James Brown 2000 Irrevocable Trust are.....Appellants,

and Albert H. Dallas, Alfred A. Bradley, and David G. Cannon, Individually and as (purported) Trustees of the James Brown 2000 Irrevocable Trust; Terry Brown; Romunzo Brown; Forlando Brown; Cinnamon N.M. Paris; LaRhonda Pettitt; Jeanette Mitchell; and Russell L. Bauknight, as Special Administrator and Special Trustee for the Estate of James Brown and the James Brown 2000 Irrevocable Trust are.....Respondents.

not a novel issue of law just because Appellants claim it is. The authority of the Attorney General to represent charitable beneficiaries has been recognized throughout the history of the law of wills, trusts, and estates.

5. Respondents also dispute the contention that Appellants' counsel serve *pro bono publico*. Appellants' counsel are representing two deposed fiduciaries who seek approximately Five Million (\$5,000,000.00) Dollars in commissions and fees. The South Carolina Attorney General represents the charitable beneficiaries, for the public good.

6. Respondents dispute Appellants' assertion that the settlement agreement has the potential to divert "tens of millions of dollars" from the Trust. Presumably, this representation to the Court is based on Appellants numerous under oath representations about the date-of-death value of the Trust, ranging anywhere from approximately Eighty-Five Million (\$85,000,000.00) Dollars on the federal estate tax return to approximately One Hundred Million (\$100,000,000.00) Dollars in affidavits, pleadings, and testimony. Appellants' assertions about the value of the Estate and Trust have been made without any underlying appraisal. According to the federal estate tax return, Appellants based their valuation on a valuation provided by their three predecessors as Personal Representatives and Trustees, whom the Appellants themselves decry as untrustworthy, except for their valuation of the Estate and Trust. Valuation assertions by Appellants' three

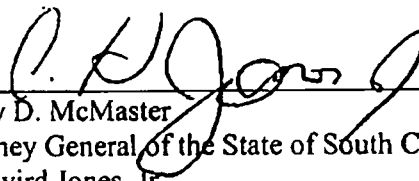
and deserving) who seek and have need of such assistance to obtain and further their education at the many educational entities and/or institutions in the State of South Carolina and Georgia." See May 26, 2009 Order Approving Settlement Agreement, p. 3.

predecessors were similarly made without any underlying appraisal. By contrast, Bauknight has pursued the appropriate fiduciary route and engaged a nationally-renowned and respected appraisal firm to value the Estate and Trust. Although the expected final completion date for that appraisal is a couple of weeks away, a preliminary report indicates that the date-of-death value of the Estate and Trust will not exceed Twelve Million (\$12,000,000.00) Dollars. In light of that actual appraised value, Appellants' claim for approximately Five Million (\$5,000,000.00) Dollars for their commissions and fees totals perhaps half or more of the date-of-death value of the Estate and Trust, which further refutes any notion that their counsel are acting for the public good.

7. Respondents finally dispute Appellants' assertion that Mr. Brown "expressly intended to disinherit" the "recipients of the settlement." The settling parties include the children of Mr. Brown named in his will to receive assets, his surviving spouse whom he married after the execution of the will, and his grandchildren named in his trust to receive benefits. Even assuming arguendo that Mr. Brown intended to disinherit all of these parties, which Respondents deny, a testator cannot expressly disinherit a surviving spouse because she has elective share rights regardless of a testator's intentions. Moreover, federal law provides valuable copyright termination rights to the surviving spouse and children, which pass to them despite Mr. Brown's intentions. The settling parties contributed these termination rights, as well as all rights they have in Mr. Brown's probate and nonprobate assets, to the settlement entity.

8. In the alternative, if the Court finds that an extension is proper, the Respondents would respectfully request that the Court allow the Appellants the customary 30-day extension to file their initial brief.

Respectfully submitted,



Henry D. McMaster
Attorney General of the State of South Carolina
C. Havird Jones, Jr.
Senior Assistant Attorney General
Robert D. Cook
Assistant Deputy Attorney General
J.C. Nicholson, III
Assistant Attorney General
Mary Francis Jowers
Assistant Attorney General
OFFICE OF THE ATTORNEY GENERAL
State of South Carolina
Post Office Box 11549
Columbia, South Carolina 29211-1549
(803) 734-3970

Louis D. Levenson
LEVENSON & ASSOCIATES
125 Broad Street
Atlanta, Georgia 30303
*Counsel for James Brown Children and
Grandchildren Daryl J. Brown, individually and on
behalf of his minor children, Lindsey Delores
Brown and Janise Vanisha Brown; Deanna J.
Brown Thomas, individually and on behalf of her
minor children, Jason Brown Lewis; Yamma N.
Brown, individually and on behalf of her minor
children, Sydney Lumar, Carrington Lumar, and
Tonya Brown; Vanisha Brown; Larry Brown*

Robert N. Rosen
T. Heyward Carter, Jr.
S. Alan Medlin
David L. Michel
Post Office Box 1510
Charleston, South Carolina 29402
Attorneys for Tommie Rae Hynie Brown

Matt Bodman
MATT BODMAN P.A.
1500 Calhoun Street
Columbia, South Carolina 29201
(803) 806-8605
Attorney for Terry Brown

Columbia, South Carolina

August 23, 2010

HARDSHIP REQUEST

Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

Form 4768

OMB No. 1545-0181

(Rev. January 2006) Department of the Treasury Internal Revenue Service

Part I Identification
Decedent's first name and middle initial: James
Decedent's last name: Brown
Date of death: 12/25/2006
Name of executor: ABEL J. POPE
Name of application filer: Robert L. Buchanan, Jr.
Decedent's social security number: [REDACTED]
Address of executor: 212 Newberry Street, NW
Estate tax return due date: 09/25/2007
City, state, and ZIP code: Aiken, SC 29801
Domicile of decedent: South Carolina
Daytime telephone number: [REDACTED]

Part II Extension of Time To File Form 706, 706-A, 706-D, 706-NA, or 706-QDT (Section 6081) Automatic Extension

If you are applying for an automatic 6-month extension of time to file:
Form 706, check here []
Form 706-A, 706-D, 706-NA, or 706-QDT, indicate the form by checking the appropriate box below.
Form 706-A [] Form 706-D [] Form 706-NA [] Form 706-QDT []

Additional Extension
If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here []
Also you must attach a statement explaining in detail why it is impossible or impractical to file Form 706 by the due date. See the instructions.
Enter extension date requested: []

Part III Extension of Time To Pay (Section 6161)

You must attach your written statement to explain in detail why it is impossible or impractical to pay the full amount of the estate (or GST) tax by the return due date. If the taxes cannot be determined because the size of the gross estate is unascertainable, check here [] and enter "-0-" or other appropriate amount on Part IV, line 3. You must attach an explanation.
Enter extension date requested (Not more than 12 months): []
If this request is for the tax that will be or was due with the filing of Form 706, check here []
If this request is for the tax that will be due as a result of an amended or supplemental Form 706, check here []
If this request is for additional tax due as a result of an examination of your Form 706, check here []
If this request is for a section 6166 installment payment, check here []

Part IV Payment To Accompany Extension Request

Table with 3 rows: 1 Amount of estate and GST taxes estimated to be due, 2 Amount of cash shortage (complete Part III), 3 Balance due (subtract line 2 from line 1) (see instructions). Values: 1, 2, 3, 0 00

Signature and Verification

If filed by executor— Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

Abel J. Pope Co-Personal Rep. Co-Personal Rep. 3/24/08
Executor's signature Title Date

If filed by someone other than the executor— Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am (check box(es) that apply(ies)):

- [] A member in good standing of the bar of the highest court of (specify jurisdiction)
[] A certified public accountant duly qualified to practice in (specify jurisdiction)
[] A person enrolled to practice before the Internal Revenue Service.
[] A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested.)

Filer's signature (other than the executor) Date

HARDSHIP REQUEST FOR EXTENSION TO PAY ESTATE TAXES

ESTATE OF JAMES BROWN

Social Security Number: ~~209-98-3304~~

Date of Death: December 25, 2006

Date of Request: March 25, 2008

The undersigned Personal Representatives of the Estate of James Brown request an extension of 1 year, until March 25, 2009 to file and pay Estate Taxes with respect to James Brown, deceased, who died on December 25, 2006.

The Personal Representatives are:

Robert L. Buchanan, Jr.
212 Newberry Street, NW
Aiken, South Carolina 29801
Phone (803) 649-2586, Ext. 203

Adele J. Pope
1218 Taylor Street
P. O. Drawer 7125
Columbia, South Carolina 29202-7125
Phone (803) 779-1870

The address of the Estate is the address of Robert L. Buchanan, Jr., given above. Decedent died a resident of 930 Douglas Drive, Beech Island, Aiken County, South Carolina 29842.

The Personal Representatives also serve as Trustees of an Irrevocable Trust created by James Brown on August 1, 2000, known as the "2000 Trust".

The PR/Trustees were appointed by Order of the Aiken County Circuit Court on November 20, 2007, to replace three former PR/Trustees who had resigned. They were:

David G. Cannon
P.O. Box 865
Barnwell, SC 29812
Date of Resignation: August 10, 2007

Albert H. Dallas
PO Box 1150
Thomson, GA 30824-1150
Date of Resignation: November 20, 2007

Alfred A. Bradley
1803 Green Pond Road
Aiken, SC 29803
Date of Resignation: November 20, 2007

The above former Trustees Cannon, Dallas and Bradley were named and served as Trustees of the 2000 Trust from August 1, 2000 until the dates of their respective resignations. They were appointed PRs on January 18, 2007. PR/Trustees Dallas and Bradley have tried to withdraw their resignations. They were denied reconsideration of the Order accepting their resignation by Order of the Circuit Court dated March 7, 2008. That Order is being appealed by them.

CASH FLOW:

As of the date of this request, the Estate/Trust has approximately the following cash or equivalents:

Cash in banks	\$20,000
Cash in Savings	4,000
Brokerage MM Account	<u>4,000</u>
	\$ 28,000 ¹

When the former PR/Trustees resigned they had not prepared or filed a date-of-death Inventory & Appraisal of the Estate of James Brown or a date-of-death Statement of Assets and Liabilities of the 2000 Trust. Further, they have not accounted for their actions either as PRs or Trustees. They have been ordered to do so by the Court. Former Trustee Cannon had refused to account, asserting that he believes the delivery of approximately 30 boxes of documents constitutes an accounting.

Former Trustees Bradley and Dallas, as of the date of this request, should deliver an accounting to the Court for their services as PR and separately as Trustees, about June 10, 2008. Their appeal of the court's Order directing them to account is expected to cause further delay and hardship to the Estate in its ability to sort out what are the asset of the Estate and Trust, and their values.

When assets are described in this Request as owned by the Estate or the 2000 Trust, they may be owned by James Brown Enterprises, Inc. [JBE, Inc.]. Because of the failure of the former PR/Trustees to keep adequate records, actual ownership among these entities may not be finally determined for years.

What is known with respect to JBE, Inc. is the following:

1. It is a South Carolina Corporation, wholly owned in 1999 by Mr. Brown.
2. In 1999 JBE, Inc. was determined to own approximately 2/3s of the Artist's share of royalties to approximately 800 of Mr. Brown's songs. (Mr. Brown was designated as the owner of the other approximately 1/3.)

In 1999, prior to the creation of the 2000 Trust, JBE, Inc. and Mr. Brown entered into a complex

¹ \$20,000 of the above amount belongs to M&T Bank, Trustee of the Royalty-backed Note discussed below which TIAA, the Noteholder, has allowed the Estate to retain to pay necessary costs to assist with the recovery of about \$373,000 due from Cannon to M&T in connection with \$900,000.00 he misappropriated about August 1, 2006.

financing transaction in which certain rights related to the songs were transferred to James Brown, LLC, a Delaware Corporation. The end result was a loan of \$26 Million in exchange for which royalties from all of the approximately 800 songs were pledged to M&T Bank, as Trustee for the Noteholder of the \$26 Million Note (TIAA). That note had a value of \$18 - \$20 Million as of the death of Mr. Brown.

As of 15 months after Mr. Brown's death, the following remains unclear:

- a. What are the date-of-death assets and liabilities of JBE, Inc.?
- b. Was JBE, Inc. transferred to the 2000 Trust? If so, when?
- c. What assets and liabilities did the 2000 Trust have as of Mr. Brown's death?
- d. What assets and liabilities did Mr. Brown own outright at his death.

Mr. Brown's Estate Plan, consisting of a Will dated August 1, 2000 and the 2000 Trust, provides for the following disposition, whether assets are owned by the Estate or the 2000 Trust.

1. Personal and Household Effects to 6 named children
2. Remainder to 2000 Trust, which will be divided as follows:
 - a. Maximum available Generation Skipping (ab. \$2 Million) to a non-charitable Trust for the education of designated grandchildren.
 - b. Remainder (assuming net Trust over \$4 Million) to the James Brown "I Feel Good" Trust, a South Carolina Charitable Trust.

The following is **ROUGH ESTIMATE** of the calculation of the Estate Taxes which will be due if:

1. The Estate Plan is upheld (5 of Mr. Brown's 6 children and others have sued to invalidate both the Will and Trust);
2. The Elective Share claim of Tommie Rae Hynie, who is claiming to be the spouse of Decedent, is unsuccessful.

Note: This Estimate is made without regard to whether property is owned by the Estate or the Trust. Ownership by the Trust would result in placement on a different schedule (or possibly on a gift tax return), but with the same estimated total.

	DATE-OF-DEATH VALUE
Schedule A - Real Estate. (Real Estate title in Trust)	\$ 0
Schedule B - Stocks and Bonds (JBE, Inc. and Geronimo Music, LLC)	\$ combined with royalties, etc.
Schedule C - Mortgages, Notes and Cash	\$ 200,000
Schedule D - Insurance on Decedent's Life	
Part 1 - Payable to Estate.	\$ 0
Part 2 - Payable to Beneficiary . .	\$

(PRs have recently learned that the person claiming to be the spouse was paid a death benefit of approx \$30,000)

Schedule E - Jointly Owned Property . .	\$
Schedule F - Other Miscellaneous. . . .	\$
Royalties, image, persona, publicity rights, and all rights associated w/ unpublished songs.	\$ 80,000,000
Corbis Claim	\$ Unknown
Tangible Personal Property, as per Christie's valuation	\$ 1,400,000
Claim against Cannon, Dallas, Bradley and others for losses b/ween 1999 and 2008. MORE THAN	\$ 10,000,000
Schedule G - Transfers during Decedent's Life	\$ See F, above
Schedule H - Powers of Appointment. . .	\$
Schedule I - Annuities.	\$
TOTAL GROSS VALUE.	\$ 91,600,000
ENCUMBRANCES	\$
\$26 Million Royalty-Backed Note	\$ (20,000,000)
Expenses of Administration	\$ (4,000,000)
Date-of-death value of defense of approximately \$65,000,000 in claims against the Estate/Trust filed by Pullman, former PR/ Trustees, Bobbitt, Intrigue, GT and others, including administrative claims	<u>\$ (5,000,000)</u>
TOTAL NET WORTH.	\$ 62,600,000

Assuming that the Estate Plan is upheld, the calculation of the Taxes will be as follows:

TOTAL NET WORTH	\$ 62,600,000
Distributed as follows:	
Personal and Household Effects (Approx \$1 Million) to children	
(Brown Family Education Trust non-charitable \$2 Million)	
James Brown "I Feel Good" Trust (charitable)	<u>\$ 59,600,000</u>
Taxable Estate	\$ 3,000,000

Federal and S.C. Estate Taxes

\$ 460,000 plus interest from September 25,
2007

The weekly maintenance cost for the protection of the assets and defense of the Estate Plan is more than \$4,000. The Estate/Trust is expected to have no cash flow in approximately 5 weeks. The Estate has more than \$350,000 in administrative costs that have been approved by the Court, but cannot be paid. There is no money to insure assets, and the Court has been so notified.

By Court Order dated February 20, 2008, a sale of a selection of pieces of Tangible Personal Property was ordered. The items are to be sold by Christie's. The Order required a selection and notification process. As of the date of this Order, the final approval process is not complete.

The PR/Trustees intend to make a substantial deposit toward the Estate Taxes when the net proceeds of the Christie's sale are received. This is estimated to be in September or October if the Christie's sale proceeds according to the Court-Ordered schedule.

There are numerous contingencies, including a claim by a putative spouse; claims by 5 of 6 children to set aside Will; suit filed in Federal Court by a grandchild to contest the appointment of the PR/Trustees and seek the return of prior PR/Trustees; objection by the Attorney General of the State of South Carolina to the appointment of these PR/Trustees in both capacities (which objection was based primarily on affidavit by former PR/Trustees); claim by former PR/Trustees Dallas and Bradley that William Hammond, former attorney for the Estate/Trust, was named a Successor Trustee on or about July 26, 2007 (This purported designation was not disclosed to any Interested Parties or the Court until March 7, 2008.); claims by former PR/Trustees Dallas and Bradley that these PR/Trustees have no authority to act; and numerous other claims and objections.

In short, this Estate does not have the funds to pay the Estate Taxes; the beneficiaries have refused to pay their apportioned portion of the Estate Taxes as shown on Exhibit A; and, because of the failure of the former PR/Trustees to maintain adequate records, the date-of-death assets of the Estate, Trust and Related entities, and their values, are not known at this time and are not expected to be known for some time. It is, therefore, not possible to prepare an accurate Estate Tax Return at this time.

Respectfully submitted,

ESTATE OF JAMES BROWN

By: 

And: 

Its Personal Representatives

Exhibit F

Form **706**

United States Estate (and Generation-Skipping Transfer) Tax Return

OMB No 1545-0015

(Rev. October 2006)
Department of the Treasury
Internal Revenue Service

Estate of a citizen or resident of the United States (see separate instructions).
To be filed for decedents dying after December 31, 2006, and before January 1, 2007.

Part 1 - Decedent and Executor	1a Decedent's first name and middle initial (and maiden name, if any) James		1b Decedent's last name Brown		2 Decedent's Social Security No. XXXXXXXXXX	
	3a County, state, and ZIP code, or foreign country, of legal residence (domicile) at time of death Aiken County SC 29801-		3b Year domicile established 1933	4 Date of birth 05/03/1933	5 Date of death 12/25/2006	
	6a Name of executor (see page 4 of the instructions) Robert L. Buchanan, Jr.		6b Executor's address (number and street including apartment or suite no. or rural route; city, town, or post office; state; and ZIP code) and phone no. 212 Newberry Street NW Aiken, SC 29801 (803) 649-2586			
	6c Executor's social security number (see page 4 of the instructions) 254-90-4348		Phone no. (803) 649-2586			
	7a Name and location of court where will was probated or estate administered Aiken County Probate Court					7b Case number 2007ES020056
	8 If decedent died testate, check here <input checked="" type="checkbox"/> and attach a certified copy of the will.		9 If you extended the time to file this Form 706, check here <input checked="" type="checkbox"/>			
	10 If Schedule R-1 is attached, check here <input type="checkbox"/>					

Part 2 - Tax Computation	1 Total gross estate less exclusion (from Part 5 - Recapitulation, page 3, item 12)	1	85,845,034
	2 Tentative total allowable deductions (from Part 5 - Recapitulation, page 3, item 22)	2	83,419,981
	3a Tentative taxable estate (before state death tax deduction) (subtract line 2 from line 1)	3a	2,425,053
	b State death tax deduction	3b	0
	c Taxable estate (subtract line 3b from line 3a)	3c	2,425,053
	4 Adjusted taxable gifts (total taxable gifts (within the meaning of section 2503) made by the decedent after December 31, 1976, other than gifts that are includible in decedent's gross estate (section 2001(b)))	4	0
	5 Add lines 3c and 4	5	2,425,053
	6 Tentative tax on the amount on line 5 from Table A on page 4 of the instructions	6	976,324
	7 Total gift tax paid or payable with respect to gifts made by the decedent after December 31, 1976 include gift taxes by the decedent's spouse for such spouse's share of split gifts (section 2513) only if the decedent was the donor of these gifts and they are includible in the decedent's gross estate (see instructions)	7	0
	8 Gross estate tax (subtract line 7 from line 6)	8	976,324
	9 Maximum unified credit (applicable credit amount) against estate tax	9	780,800
	10 Adjustment to unified credit (applicable credit amount). (This adjustment may not exceed \$6,000. See page 6 of the instructions.)	10	0
	11 Allowable unified credit (applicable credit amount) (subtract line 10 from line 9)	11	780,800
	12 Subtract line 11 from line 8 (but do not enter less than zero)	12	195,524
	13 Credit for foreign death taxes (from Schedule(s) P). (Attach Form(s) 706-CE.)	13	0
	14 Credit for tax on prior transfers (from Schedule Q)	14	0
	15 Total credits (add lines 13 and 14)	15	0
	16 Net estate tax (subtract line 15 from line 12)	16	195,524
	17 Generation-skipping transfer (GST) taxes payable (from Schedule R, Part 2, line 10)	17	0
	18 Total transfer taxes (add lines 16 and 17)	18	195,524
19 Prior payments. Explain in an attached statement	19	0	
20 Balance due (or overpayment) (subtract line 19 from line 18)	20	195,524	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than the executor) is based on all information of which preparer has any knowledge.

<p>✓ <i>Robert L. Buchanan, Jr.</i> Signature of executor(s)</p> <p>✓ <i>Adelle J. Pope</i> Signature of preparer other than executor</p>	<p>✓ 9/24/2008 Date</p> <p>9/24/2008 Date</p> <p>9/24/2008 Date</p>
<p>4408 Forest Drive; Third Floor Columbia SC 29206</p> <p>Address (and ZIP code)</p>	

For Privacy Act and Paperwork Reduction Act Notice, see page 28 of the separate instructions for this form.

Form 706 (Rev. 10-2006)

SEE PRS' STATEMENT @ ATTACHMENT # 1

CMA 7005 1870 0004 3836 3637

Estate of James Brown, deceased
Date of Death: December 25, 2006
Attachment to Form 706
September 24, 2008

This Estate Tax Return is filed by Robert L. Buchanan, Jr and Adele J. Pope, who were appointed Personal Representatives (PR s) of the Estate of James Brown, deceased, by Order of the Court of Common Pleas, Aiken County, South Carolina on November 20, 2007. The tax preparer was appointed as the new accountant for the Estate by Order of the same Court dated August 10, 2007. Neither the PRs nor the newly-engaged accountant had any prior knowledge of, or experience with, the affairs of James Brown, who died on December 25, 2006.

Prior to the appointment of the current PR s, David G. Cannon, Albert H. Dallas and Alfred A. Bradley served as PR s of the Estate of James Brown, having been informally appointed by the Probate Court for Aiken County, South Carolina, on or about January 19, 2007. The current PR s did not know, and had no prior dealings with, the former PR s until they were appointed by the Court on March 7, 2007 to be non-fiduciary Special Administrators (SA s) of the Estate of James Brown. In such position they had a limited oversight role pursuant to Court Order. That role was somewhat enhanced by Court Order dated August 10, 2007 when David G. Cannon, one of the original Personal Representatives, immediately and permanently resigned as Personal Representative, Trustee and in various other capacities which he held with respect to Mr. Brown's assets. [The resignation resulted from discovery by the SA s of a \$900,000.00 misappropriation from a Brown Trust account in 2006.]

The remaining Personal Representatives and Trustees, Mr. Dallas and Mr. Bradley, immediately and permanently resigned such positions, and other positions, in open court on November 20, 2007.

Former Trustees Dallas and Bradley now assert that their resignations as Trustees were coerced and that the Court lacked jurisdiction to accept the resignations and appoint the undersigned. Those issues are pending before the South Carolina Court of Appeals. [They do not contest their resignations as PR s.] Former Trustee Cannon was sentenced to jail for contempt of Court in connection with funds he failed to return to the Court for the Trust. He is presently out of jail on Bond. The current Personal Representative/Trustees strongly resist the return of any of Cannon, Dallas or Bradley to any position of trust or confidence with the Estate or Trust of James Brown.

Mr. Brown was a noted musical artist. His financial affairs had been managed for many years by David Cannon, his accountant and Albert Dallas, his personal lawyer. Alfred Bradley was Mr. Brown's road manager.

Mr. Brown implemented his Estate Plan on August 1, 2000. It consists of a Will and the James Brown 2000 Irrevocable Trust. Copies of those documents are filed herewith. As of September 24, 2008 those documents are being contested by 5 of Mr. Brown's 6 acknowledged children; 7 of his 9 acknowledged grandchildren; and by Tommie Rae Hynie Brown, who claims

to be Mr. Brown's spouse. In addition, Hynie Brown has claimed one-half of Mr. Brown's Estate as a pretermitted spouse or one-third of Mr. Brown's Estate under the South Carolina Elective Share Statute. [All of these actions are now pending, and are opposed by the current Personal Representatives.]

Also attached to this filing are amendments to The James Brown "I Feel Good" Trust, adopted in accordance with the provisions of the Trust to insure IRS qualification of the "I Feel Good" charitable Trust.

Application for Recognition of The James Brown "I Feel Good" Trust was made on December 5, 2007. Recognition of charitable status of The James Brown "I Feel Good" Trust has been received, but the Determination Letter contains an erroneous date, after the date-of-death of Mr. Brown. A change has been requested, but not yet received.

Mr. Brown's Will and Trust named Cannon, Dallas and Bradley as both PR s and Trustees. It is undisputed that Cannon and Dallas served as Trustees from August 1, 2000 until their respective resignations on August 10, 2007 (Cannon) and November 20, 2007 (Dallas). Bradley has at times asserted that he did not accept service as Trustee until early 2007, although that matter is in dispute. All three of Cannon, Dallas and Bradley have filed claims against the Estate, totaling more than \$16 Million. Those claims are being contested by the Estate. The Estate, Trust and Brown Entities are also seeking recovery of various losses between 1999 and 2007 from Cannon, Dallas, Bradley and others.

Substantial questions exist as to which assets were placed in the James Brown 2000 Irrevocable Trust by Mr. Brown prior to his death. While it is clear that Mr. Brown expressed a clear intention to transfer his wholly-owned corporation, James Brown Enterprises, Inc. [JBE, Inc.] to the Trust, former PR/Trustees Dallas and Bradley filed, along with all of Mr. Brown's acknowledged children, grandchildren and Hynie Brown, a stipulation on September 24, 2007 asserting that JBE, Inc. was never transferred to the Trust. Former Trustee Cannon has always asserted that JBE, Inc. was in the 2000 Irrevocable Trust. Former Trustees Dallas and Bradley, and at least one family member have, in 2008, repudiated the September, 2007, Stipulation and asserted that JBE, Inc. is an asset of the Trust. The current PR s assert that a Court, on equitable principles, should declare JBE, Inc. an asset of the James Brown 2000 Trust because of Mr. Brown's clearly expressed intention that it be so. But the evidence is inconsistent and confusing. As either an asset of the Estate or an asset of the James Brown 2000 Trust, it is devised in the same manner.

Because of the pending contest to both the validity of the Will and the validity of the James Brown 2000 Trust, the Court's determination of what was in the Trust at Mr. Brown's death and what was in his Estate, has been delayed.

The issue of which items of Mr. Brown's Tangible Personal Property ("TPP") were devised as personal and household effects to his six children under the Will is also disputed.

Certain parties assert that most of Mr. Brown's TPP is business TPP, owned either by Mr. Brown or JBE, Inc., and not devised to the children.

The Will and Trust both contain In Terrorem clauses applying to the contest of Mr. Brown's Estate Plan. Under South Carolina law an In Terrorem clause is unenforceable if probable cause exists to contest a Will. The current Personal Representatives, prior to any Will contest, asked the Court to declare that no probable cause exists to contest the Estate Plan. This issue is still pending before the Court.

This Estate Tax Return lists as assets of the "Estate" a number of assets which may be owned by the James Brown 2000 Irrevocable Trust, either outright or through its ownership of JBE, Inc. or other entities. Items listed may be owned within one or more corporate or similar entities owned by Mr. Brown or the 2000 Irrevocable Trust at his death. Because the 2000 Irrevocable Trust, and its subtrusts, the Brown Family Education Trust and The James Brown "I Feel Good" Trust are the primary devisees of the Will of James Brown, and the exact ownership as between the Estate, the Trust and Brown Entities has not yet been finally established; all assets except the Douglas Drive home [titled in the name of the James Brown 2000 Trust] are listed on Schedules A - F, rather than on Schedule G.

The House and Acreage located at 430 Douglas Drive, Beech Island, South Carolina, are the only items certified to be titled in the name of the James Brown 2000 Trust at his death. Under the 2000 Trust Mr. Brown retained the right to lifetime use of this property.

The Personal Representatives give notice that there are a number of actions pending which may affect the amount of Estate Taxes due. They include the actions filed in the Probate Court of Aiken County, South Carolina and removed to the Circuit Court for Aiken County by Hynie Brown, and by 5 of Mr. Brown's 6 children and 7 of his 9 acknowledged grandchildren to set aside both the August 1, 2000 Will and the James Brown 2000 Irrevocable Trust.

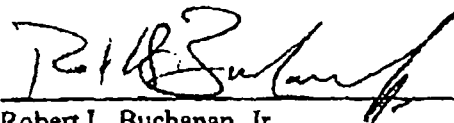
Except for the real estate, the Personal Representatives largely used the values provided by the former PR/Trustees in a sworn Inventory and Appraisal filed with the Court on or about November 15, 2007. The current Personal Representatives do not believe that the former PR/Trustees are credible with respect to a number of matters. However, since former PR/Trustee David G. Cannon managed Mr. Brown's financial matters for more than 7 years before his death; former PR/Trustee Dallas was Mr. Brown's personal attorney; and former PR/Trustee Bradley was Mr. Brown's road manager, they possess certain knowledge on which the Personal Representatives may rely during this period of hardship to Mr. Brown's Estate Plan.

This submission further supports the request of the Personal Representatives for an additional hardship extension to pay any Estate Taxes due. At present the Estate has less than \$135,000 in cash and more than \$500,000 of unpaid priority administrative expenses; is defending more than \$46 million of claims; and is severely hampered in efforts to promote the royalties, image and persona by challenges to the Will, Trust and their authority to act.

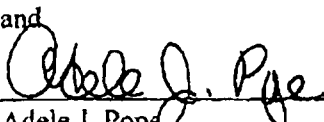
September 24, 2008

ESTATE OF JAMES BROWN

By:


Robert L. Buchanan, Jr.

and


Adele J. Pope

Its Personal Representatives