THE STATE OF SOUTH CAROLINA
In the Court of Appeals

Case Tracking No. 2013-2319

APPEAL FROM LAURENS COUNTY
COURT OF COMMON PLEAS

Civil Action No. 2012-CP-30-258
The Honorable Frank R. Addy, Circuit Court Judge

In the Matter of the Estate of Marion M. Kay

Edward D. Sullivan, as Personal Representative
of the Estate of Marion M. Kay ..... Appellant-Respondent,

vs.

Martha Brown and Mary Moses ..... Respondents-Appellants.

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STATE OF SOUTH CAROLINA

COUNTY OF LAURENS

IN THE COURT OF COMMON PLEAS

Edward D. Sullivan, as Personal Representative of the Estate of Marion M. Kay ,

Appellant-Respondent,

-VS-

Martha Brown and Mary Moses,

Respondents-Appellants

2012-CP-30-258
TRANSCRIPT OF RECORD

JULY 19, 2013
LAURENS, SOUTH CAROLINA

B E F O R E:

THE HONORABLE FRANK R. ADDY, JR.

A P P E A R A N C E S:

ATTORNEY FOR THE PERSONAL REPRESENTATIVE:

Daryl G. Hawkins, Esquire

ATTORNEY FOR RESPONDENTS::

John R. Ferguson, Esquire

TARA T. SCOTT, CVR
CIRCUIT COURT REPORTER

EXHIBITS

NO	DESCRIPTION	ID	EVIDENCE

(No exhibits were presented during this hearing)

THE COURT: The last matter for the day is the appeal in the matter of the estate of Marion Kay. This was a case that I heard some time ago and I think I suggested that we try and go ahead and get this squared away since the estate has got some age on it. The case is probably getting a little bit of age on it. I've misplaced my notes, and my notes would reflect who the moving party is.

MR. HAWKINS: Your Honor, I might help you a little bit on that if you don't mind. This is what's before the court is an appeal by both counsel here on behalf of their various clients, which I will explain a little further in a moment. There was a petition for settlement filed. This was all a Probate Court matter. The Personal Representative of the estate was Mr. Edward Sullivan, who is here seated at the counsel table with me. He filed a petition for settlement in the Probate Court sometime in 2010. That came for a hearing, I believe, it was March 2011. I'm sorry. There were two different hearing days and I think they were both in February of 2011 and an order was issued in March 2011. All parties filed motions related to that order.

On behalf of the personal representative, I filed a motion for reconsideration, a Rule 59 motion, to alter or amend the judgement. The parties represented by Mr. Ferguson, Martha Brown and Mary Leona Moses, who are ten percent each residual beneficiaries of the estate, they

filed an appeal. I filed a motion to dismiss that appeal for not being timely filed. I'm just really explaining why it took so long for us to be here in front of you. We went up, we had a hearing on that. Mr. Ferguson chose to withdraw his appeal at that time, I think is how it was worded. We accepted that and agreed to do that, which then put us procedurally in the posture of going back before Judge Hocker on the PR's Rule 59 Motion. That was eventually set and I can't tell you off the top of my head when that was, but we went before Judge Hocker. We argued that motion and whatever issues were presented to him at the time.

I can't recall offhand if Ms. Brown or Ms. Moses had motions of their own that connected with ours at the time, but Judge Hocker issued an order on that hearing addressing the post trial motions. That order is also on appeal by the parties. So there are -- and both sides have appealed, and I believe that both sides have timely appealed. We were before you earlier because we had objected to the timeliness of their appeal. I withdrew that motion when we were here before Your Honor. So now what we're here on, I believe, are -- I don't know who would be considered having filed first. I haven't looked at the timing, but if Mr. Ferguson wants to argue first I don't have any objection to who goes first. We have both raised appeal grounds and we've both

briefed what those grounds may be. I just did get, though, today -- Mr. Ferguson handed me a little while ago -- I've gotten to page two of it, a document that he refers to as -- it's titled as addendum to response of appellants. It looks like it was clocked July 17th I think, so a day or so ago. Two days ago maybe. And I'm sure we got a mailed copy or whatever else. I was out of town from my office all day yesterday, so if it came in the last two days I've been out of the office in depositions and what not. I'm seeing it today for the first time and I haven't had a chance to read it, so I would like to start off by putting on the record that we'd like some reasonable opportunity to respond to this 14 page single spaced, nicely typed, addendum filed by Mr. Ferguson on behalf of Ms. Moses and Ms. Brown. And that will be up to the court. If I had ten days that would be plenty, Your Honor. I might could do it sooner than that. I just don't know 'cause I haven't had a chance to read it all.

THE COURT: Certainly. Just so the record is clear I think it's the order of May 27, 2011 that's the subject of the appeal; correct?

MR. HAWKINS: That sounds correct, Your Honor, but it also appealed the earlier orders which I think were in March.

THE COURT: Okay.

MR. HAWKINS: If I'm mistaken I apologize, but I think we referenced all that in the procedural history which I included in our memorandum talks about those dates. I'll say you're right, Your Honor. The first order on appeal is from May 24, 2011. That would be from the two days of hearings that we had on pursuant to the petition for settlement. Then subsequently Judge Hocker issued post trial motions dated March 27, 2012 and those were also the subject of our appeal and I believe also the subject of Ms. Brown and Ms. Moses. Parts of that.

In any event, there's a number of issues before the court. I do want to, on behalf of my client, state that having reviewed our briefs in preparation for the argument we're not abandoning any of our grounds. If, in the argument, I don't reach one of those points that we included in our brief, then we rely on our brief and the grounds filed still for our positions. We don't intend to abandon those. The same thing with response to -- we filed a response to the appeal of Ms. Brown and Ms. Moses, and we don't intend to abandon those arguments either if somehow we don't get to actual discussion of all the issues. In lieu thereof we rely on our brief.

THE COURT: All right.

MR. HAWKINS: I think the primary issue that's before the court, and maybe a little history on the estate is

helpful to you, Your Honor.

Ms. Kay passed away in May 2007. She had no children. In her will she did address the few personal items for whatever disposition. What we're all about -- the crux of the matter I think, is the residuary clause of that will which identified the Lisbon Presbyterian Church as holding a one quarter interest in the residual. There is also the Lisbon Church Cemetery fund, which she also left as a one quarter beneficiary of the residual estate for the purpose of maintaining the Kay plot in that cemetery.

The Lisbon Presbyterian Church is very small, Your Honor. I think there's some testimony somewhere in the record. I'm not sure how much of that is in what got before you, but my understanding is that it has 20 members or so. We're talking about a really small church. Beautiful church I'll say that for those who have attended. Mr. Bart Heard is here in the courtroom, Your Honor, the gentleman seated behind us. He is one of the residual beneficiaries also. He is a ten percent residual beneficiary. His sister, Marla Arias, is a ten-percent residual beneficiary. The Presbyterian Home is also a ten-percent residual beneficiary. Mr. Ferguson's two clients, Martha Brown and Mary Leona Moses, are each also ten-percent residual beneficiaries. So basically you have the church has two separate interests, each of which are twenty-five percent,

so combined would be fifty percent, and then these four individuals and the Presbyterian Home make up the other fifty percent of the residual beneficiaries. The chief assets of the estate and what creates the issues that mostly bring us before you is a 330 acre tract of land in which Ms. Kay had an undivided one half interest. That 330 acres she owned the undivided one half interest. The other half was owned by Mr. Ferguson's two clients, Martha Brown and Mary Leona Moses. As I understand it they each had a twenty-five percent interest. If I'm wrong about that I'm sure Mr. Ferguson will clarify it for us.

My understanding was that Ms. Kay owned half of it and Ms. Brown and Ms. Moses own the other half. Contiguous to that same 330 acres of property are another ten acres owned by Ms. Kay, the decedent in this case. She had a little over six acres with a house on it and then another three point something acres, whatever made the difference, that would bring you to ten acres, that was slightly separated from the six acre parcel. But it's all both of those lots are more or less contiguous to the 330 acres. That will be of some importance to the story as I give you the background on it.

Mr. Sullivan is an attorney. He's also a CPA. He also has an LLM in tax law. He had known Ms. Kay for probably all of his life. He prepared the will for her and he is

named by her in her will as her personal representative. He is not a beneficiary of the estate. He didn't receive anything by the terms of the will as a beneficiary or an heir. Early on the parties who had this residual interest which is in this real estate -- and there are some other things that they also would've had, but I think the real estate is what everybody has fought about and has been the issue. Some of those beneficiaries wanted the property sold and they wanted cash.

Not surprisingly, we had a Ms. Arnold who testified, and her testimony is in the record, she was a person with the Presbyterian Home who deals with estates. People frequently leave things to the Presbyterian Home. They take care of elderly folks and things of that nature. They have a maintained nursing home type facility. She testified that the Presbyterian Home is not set up to be able to own other real estate. They don't have budgets or accounts set up to pay taxes on real estate or purchase insurance, or things of that nature. They don't have any desire to own real estate. That's not something that they're using as a nursing home or whatever all of their business might be. So they wanted cash. They didn't want a title to land.

Mr. Heard, likewise, made his feelings known to the PR that he wanted the property sold and he wanted cash. His sister, I'm not sure if she ever wrote anybody or told them, but it was our understanding that she wanted case.

Initially, the church made clear that it wanted cash and did not want to own property. There is a letter that is an exhibit to the underlying case from a Robert Fuller, who is an attorney that represents the Presbytery, the outfit that governs each of the presbyterian churches. I can get that exhibit number for you if you'd like, Your Honor. The importance of the letter to me now is to mention that in his letter, which is to the Lisbon Presbyterian Church, he quotes a portion of a letter sent to him by the Reverend Hunter, who is the minister of that church, wherein he indicates that the church was hopeful that the property would be sold and they would receive cash.

So the point of all that is that Ms. Brown and Ms. Moses, who had an undivided one half interest in this 330 acres, they didn't want that land sold and they didn't want it partitioned. They wanted the PR to deed the land in it's undivided status to all the residual beneficiaries. There were some other factors that complicated a little bit what might be done. The will also left a right of first refusal for a fellow named Charles Copeland for eight months. He could step in and make an offer to purchase Ms. Kay's one half interest in that 330 acres if he so chose to do, but he would have to buy it at the fair market value.

So as the will is being administered and other things are being done to account for her personal items and all that sort of thing, the PR is trying to work through how

should this land go. He retains an appraiser. Offers the people involved to help choose an appraiser. They ultimately do choose an appraiser for the three pieces of property. The only one that's really at issue here much is the 330 acres. They do have it appraisal is not ready for a period of time after the eight months expired when Mr. Copeland had a right of first refusal. The record shows that Mr. Sullivan as the PR had contact with Mr. Copeland during all this time. And, of course, Mr. Copeland was a friend of Ms. Kay's and that's why she left him this right anyway. He lived and owned land right next door to it, so she was trying to give him the opportunity to sort of expand his own property and get an interest in the land next door to him.

So Mr. Sullivan spoke with him and all that sort of thing, and he understood. The two of them understood, and it's clear in the record, that they knew this eight months was running out when he needed to get his option in and then he was given an extension of that to try to work out an overall something that would satisfy everyone. Mr. Sullivan, after eighteen months of what's described in the record of various efforts to try to get everybody together to try and talk through a way to partition the property -- can we agree amongst all these residual beneficiaries, including Ms. Moses and Ms. Brown. Is there some agreement we can come to where we would take this 330 acres and divide

it up. They were unable to do that.

So without getting into the details of whoever agreed to anything, I'm just going to say they couldn't agree to it. And so at a given point in time, in part pursuant to South Carolina Code section 62-3-911 which says that if there's two or more heirs who are entitled to distribution of an undivided interest in any personal or real property of an estate, the personal representative can petition the court prior to the closing of the state to make a partition. So he has a legal right by statute to seek a partition. He couldn't get the folks to agree, although many proposals were made and meetings were set up to go talk to real estate experts. This land also, Your Honor, in fairness to everybody, it had frontage on a road and Ms. Brown and Ms. Moses own land that butted up to this land is my understanding as well. So the front end of the property might have been more valuable per acre than the back end, and things of that nature. I'm not at all trying to suggest that people who didn't want to agree to the partition were unreasonable or wrongful in their part about how anybody thought it ought to be done. I'm just saying they couldn't agree to it.

After eighteen months of trying to get agreement and having a number of issues related to the property, Ms. Brown and Ms. Moses took the position that first off, because of ancient family agreements and so on, Ms. Kay could not leave

her undivided one half interest to anyone except the two of them. That was all conveyed to Mr. Sullivan and he testified about that in the hearing. A second position that they had related to that same property was that in 1972 the people who owned the land at that time, including Ms. Kay, had jointly entered into an agreement that they would all have a right of first refusal from all of the others if anybody ever wanted to sell the property.

So the validity of that 1972 right of first refusal was an issue playing into all this talking about if one were to partition or do anything else there's a complication even if you tried to sell it in the open market. That there is an existing right of first refusal. Mr. Sullivan was of the belief when he looked at all of that that there was a genuine issue as to whether or not that 1972 right of first refusal violated the rule against perpetuity. Which I know all of us who are lawyers are happy to know that I think the South Carolina legislature is about to do away with the rule against perpetuity.

THE COURT: I've heard the same thing.

MR. HAWKINS: Right. Everybody will cheer, assuming that happens. Although I was at the House of Delegates meeting when there were a lot of people who don't want to do away with it for whatever reason. So who knows. Who knows what will come out of that. But in any event, Mr. Sullivan had information that he testified about at the trial that

that interest may be void as violative. So that was another complication and who had what title and what.

Next, there was a claim by Martha Brown, as I understand it, that she was entitled to five acres to be cut out of this 330 acres, and that in some fashion was because historically other people had some property cut out of it. I think maybe that ten acres that we mentioned that Ms. Kay had were -- on a six point something acre tract she had a house and then she had another three point something. That had been carved out prior to -- I think prior to Ms. Brown getting her interest. There's a deed that is an exhibit that can be referred to if necessary.

But, anyway, there's a third issue out there that Ms. Brown and Ms. Moses with Ms. Brown were arguing that there was five acres that needed to come out of this property and go to Ms. Brown. If I'm mistaken I'm sure Mr. Ferguson will clarify it. Again, they didn't want the land sold. It was discovered in this time period that Ms. Moses had some judgements against her and -- I think they're an exhibit also. I think the first one was from 2001 and the last one was maybe from 2006. They are small amounts of money, but probably a couple of thousand dollars added up. Something like that. But a complication of who has what interest in the estate and what would happen if you tried to sell the undivided one half interest. A problem was that Ms. Moses had judgements that were still against her that were still

of record and had not been satisfied.

There was testimony at the trial about what's the value of an undivided one half interest in property if you're trying to sell it. One of the expert witnesses, Paul Major, testified that he thought undivided interests discounted the value. If you took the property and you appraised it -- in this interest it appraised for a little over $600,000. And the undivided one half interest -- if you just took that -- if you sold the whole three thirty and you got the appraised value, then Ms. Kay's interest would've been about $307,000. Something a little over three hundred.

Mr. Major testified that if you just go to try to sell an undivided one half interest it's hard to find buyers because they don't want to own land with people that are strangers to them. So the only buyer you can find that might be fair is somebody that's friendly to the other people in it. That's what ultimately does happen. At the end of this story a buyer comes forward who is a relative of Ms. Moses and Ms. Brown and he buys the land. So it has that happy ending that they finally found somebody who is willing to purchase it in that status and so forth. But what I'm talking about now is what are the reasons why the PR made a decision after eighteen months of trying to get people to agree on things to go seek a partition.

The last factor is the notion that will trying to sell

an undivided one half interest -- typically that's going to end up being discounted, per Mr. Major, for thirty to thirty-five percent of its otherwise value. If you just had 150 whatever acres you're selling you'd get a lot more money for it than doing it this way. So for all that variety of reasons the PR, and again he has the statutory authority under 62-3-911, to partition land. The code plainly gives him that right. So he does that. He starts the petition action. Ms. Moses and Ms. Brown answer. They counter claim. A part of that counter claim is to fight over this five acres of property.

That case is proceeding down the road towards some ultimate resolution and on the eve of mediation of that case a gentleman named Roland Mylum comes onto the scene, who is a relative of Brown and Moses and I'm sure they contacted him or something. But he comes on the scene and he gets interested in buying the land. Mr. Sullivan then negotiates with him and they ultimately come to a sales price. He purchases the undivided one half interest. He also purchases the ten acres that's divided six and three acres more or less for a price that is just below 95 percent of the appraised value of those properties.

At trial, another expert witness who testified, Johnny Wilson and Mr. Major, testified that that was an excellent result to be able to have sold that land that close to the

appraised value. His offer initially was substantially less. Mr. Sullivan negotiated with him and they ultimately agreed on a price. That ultimate price was between 94 and 95 percent of the appraised value. So we argue that in the things accomplished by the PR while he was representing the estate and trying to get things done is that once that property was sold it was sold for what the two experts in the case claim was an excellent price.

The PR claims to have a little over -- around 460 total hours in the estate. He did hire his law -- at the time he was with the law firm of Collins and Lacy when this all started. I don't know about when he drafted the will, but when Ms. Kay passed away and he then began to fulfill his duties as the PR he was with the law firm of Collins and Lacy. He hired the firm to do some of the work that was done in the estate. On the very first bill that they submitted, we will agree that there is an error that the very first item is a four hour trip that while Ms. Kay was in the hospital and in a coma her affairs needed whatever they needed and Mr. Sullivan drove to -- he lives in Columbia, Your Honor. I should probably have mentioned that. Although he's originally from this area. He drove to Laurens and he met with a woman who had the power of attorney for her to discuss what should she be doing. I think it was a healthcare power of attorney. That item

shows up on that bill and it shouldn't have.

That bill, which was ultimately whatever amount of dollars that it was, was discounted in two substantial ways. One, is that the lawyers working in the case all agreed as it went along, including Mr. Sullivan, to reduce their hourly rate to $145 per hour. In addition to that, on that particular bill, which was around $12,000 for the attorney's fees -- and it is -- the bill itself is an exhibit. I think it's Exhibit D. Exhibit D includes a lot of bills and a lot of information about bills. The first page of Exhibit D talks about what happened to that bill. So that I don't misstate it I'm going to look to that. There's a sort of a summary breakdown of it.

If we look at the bottom part of it you'll see that the billable fees in that July 6, 2007 invoice the total amount of the fees was $12,000 and some change. Mr. Sullivan convinced Collins and Lacy to just accept $3,000 to pay that bill. So while I concede the error of having included this four hour trip to Laurens that actually occurred a few days before Ms. Kay passed away when they discounted their bill from the $12,000 down to $3,000 I think that can be fairly said to have been eliminated and not in fact paid for by anyone.

They did collect costs and that's why the ultimate bill for that was three thousand seven hundred and some odd

dollars. Overall, the Collins and Lacy firm discounted their bills for all of the work that they did by something in excess of $20,000 at the end of the day. In addition to that, at the request of Mr. Sullivan, they had reduced their hourly fees for the lawyers that did any work on it, which was primarily a lawyer named Jack Griffith, and Mr. Sullivan, to $145 an hour. However, Mr. Sullivan's time, to the extent it ever showed up in bills, when you consider the discounts, I think it's fair to say he didn't charge the estate for his time as a lawyer doing any of the work that he did. Although he did a lot of work, which is reflected in these time sheets, as a lawyer.

I think that time is still fair to include in his time spent to benefit the estate. You know, in his role as PR I think he should get credit for that time. The law firm did not bill for -- at the end of the day they didn't get paid for that time. So we believe that those hours are reasonable to be included in the amount he spent on behalf of the estate. Later in that same Exhibit D, Your Honor, you will notice that there's a point in the bills after they did the discounting where Mr. Sullivan's name will appear. I wish they were date stamp numbered and I could more easily direct it to you. But, for example, if you looked at the August 16, 2010 bill, which is in those records. They had two different account numbers that apply to the estate. The

bill that I'm talking about now ends with account number 101. If I might just approach you for a moment, Your Honor. I could show you the first page.

THE COURT: Yes, please. I'm having difficulty locating it.

MR. HAWKINS: This is one just as an example showing you that the bill number is this 001147, and 00101.

MR. FERGUSON: I'm not sure that's in the record as to explanation in those records. Was it?

MR. HAWKINS: I can't tell you that off the top of my head. What I'll just point out is that if you look at the bills you'll see that there's two different numbers. There's ones that end in 100 and some that end in 101. I can't tell you what the difference is myself now, so whether it's in the record or not I don't recall.

MR. FERGUSON: The bills are in the record.

MR. HAWKINS: The bills are in the record.

THE COURT: Were they in the record of the Probate proceedings?

MR. HAWKINS: Yes, sir. They were Exhibit D.

THE COURT: That didn't make it over.

MR. HAWKINS: There ought to be way more of those records. If that's all you have is that --

THE COURT: That's what I was trying to -- you referenced Exhibit D and this is really --

MR. FERGUSON: There must be a separate file with the exhibits.

THE COURT: That's what's going to happen. It would be over in the Probate Court.

(The Court confers with the Clerk of Court.)

MR. HAWKINS: I'll show you my exhibit notebook, Your Honor. Everything in this notebook are exhibits from the trial. A couple of these are things that might have been marked for identification or something and didn't get in, but I have here our exhibits and Mr. Ferguson's exhibits.

THE COURT: Exhibit D in what I have in the court's file that's immediately in front of us is Exhibit B is what has the total hours that the PR --

MR. HAWKINS: That's right. Exhibit B as in boy is some timekeeper information.

THE COURT: Right, and so when I was comparing that I assumed that you just confused the B and D.

MR. HAWKINS: Once we find these -- let me just show you the one that's this no charge entry so that you'll at least know what I'm trying to get across to you. These are Mr. Sullivan's initials. I think if you go to the last page of the bill it will tell you who people are. Anyway, EDS is Edward D. Sullivan. They say no charge. When you get to some point in these bills they're all no charge for his time. But the early bills don't say that, but in the early

bills are the discounts I'm talking about where they just wrote off something over $20,000 was the total. Something else I can mention that I know Judge Hocker gave to us that ought to be, I would assume, in whatever other record we may find, but I'll just let y'all know and make sure. Did you get a copy of Judge Hocker's own notes about the exhibits?

MR. FERGUSON: I did.

MR. HAWKINS: There should be somewhere, I'm going to show it to this nice lady who seems to know about Probate.

MADAME CLERK: I don't know about that.

MR. HAWKINS: Well, this is Judge Hocker's own notes during the trial where he kept track of exhibits going in and whatever, so you ought to see something similar to that.

THE COURT: I think I saw this before. I think we may have had the probate file over here when we did the initial hearing back in February. This looks familiar to me.

MR. HAWKINS: We'll clean that record up I'm sure, Your Honor, at some point. I know that what was referred to on his notes as C-1 I think was originally C. He, if we had the transcript and I don't know that this part is with you or with the court or wherever, but he, on the record, said, "Why don't we call that C-1." So that is what it became. But I'm sure at some point I would be happy to sit down with Mr. Ferguson and whomever at the Probate Court looking at the records to make sure that we're all in agreement on what

ought to be in the record and so forth.

So in any event, let me go back to where we are. Judge Hocker made some findings at the trial. He determined part of what he included in his order was that the PR had unnecessarily complicated matters in this case and that he should have just deeded the property, the 330 acres, I guess plus the other ten, as a deed of distribution and not gone through the partition action. He found that that was not necessary, and accordingly that the -- he had several things to say about the time of the PR for which he was seeking compensation, that are all in his order of course. We have comments we'll be making about different aspects of it. But the biggest part of what I read in his order is that he determined the matters related to doing a partition didn't need to be done, and accordingly he reduced the PR's -- I think they're called commissions by statute. I fall into calling them fees, but I think that the law technically refers to the payment to the PR of an estate as a commission. So if I say fee I'm meaning the commission. The PR was requesting that up to that time he had drawn $93,000 and some change. The exact amount is in the record. Judge Hocker reduced that substantially to I think approximately $51,000 or so, which is also in the record. His lawyer speaks to exactly what these numbers are. I'm rounding them off a little for more simplicity. As I read

his order the predominate reason for that was because he didn't think that the -- he didn't like the time keeping. He didn't think that there were good records of how the time was kept. He did not believe that the partition action was something that was necessary.

I want to talk about the partition action first. The will itself, in item 7, specifically grants to the PR that he can treat the property of the estate as if it were his own, and to do with it as he deemed to be appropriate. As you read that, it's not just giving -- As I read it, it's not only giving him discretion to do what he feels like is best, it's giving him a subjective view of discretion. To treat it as if it were his own property. But in any event, whether you just accept that as a pure discretionary or do you agree with an interpretation that would take it so far as to say he's allowed to use his subjective feelings in exercising his discretion, pushing it a little further out there. South Carolina law specifically authorizes a personal representative anytime that there is two or more heirs who are entitled to distribution of an undivided interest to go seek a partition. And that's, again, South Carolina Code Section 62-3-911. So I think in that circumstance where Judge Hocker determined that that wasn't necessary and so he doesn't allow any fees related to that partition action for the PR, that that is an error of law,

and that in fact the PR was entitled by law to seek the partition on no more evidence than the mere fact that there were two or more heirs who were entitled to a distribution of undivided interest in real property. And that clearly is the case here. All these people were entitled to it. We --

THE COURTS: Let's -- not to cut you off, but let me stop you for a moment because I think that's the central question in this case. The statute provides for a five percent standard PR commission for any estate. It provides for a ten percent commission, or at least that's the practice, for extraordinary services to an estate. From the previous review of the file it appears that the personal representative in this case was seeking essentially 30 percent of the total value of the estate in terms of compensation. I understand your client's qualifications. I understand that he's probably the go-to guy when it comes to these kinds of issues, and you could not have hoped for a better personal representative to manage the estate in terms of his curriculum vitae. At the same time, I can be the best most experienced trial lawyer on the planet and if the compensation rate, if I'm appointed to represent a criminal client and I'm going to be compensated at $40 an hour, I have to accept that $40 an hour as opposed to the $500 I could normally bill. That's simply the law. One could argue that your client did not have to accept the

responsibilities as personal representative. He could've bailed if he felt like he was not going to be adequately compensated for his time. He could've gotten out of the estate at any particular point in time. I'm just trying to cut to the chase here, but I imagine that's part of what Mr. Ferguson is going to be arguing.

To what extent does the court have authority to exceed the statutory language in the probate code setting the commission. Theoretically, to take your argument to the extreme, there are estates of varying degrees of complexity. It is entirely possible for a personal representative on a relatively small estate -- let's say it's a $20,000 net. The estate, if he's an attorney or he bills it in the manner that your client did, the personal representative would be the one who takes all of the estate.

Let's assume a house with a mortgage and a small bank account. Okay, well we had to find a buyer for the house. I had to contact the termite people. There were problems with mold and there were problems with the roof. I did all that stuff and I did all that work myself and therefore when we sold the house and we made about $20,000. Based upon these time sheets, I'm entitled to $20,000. I think that's the reason that the Probate Code limits what a personal representative can receive as a commission because the personal representative ultimately always has the choice as

to whether or not to act as personal representative. They can say, "I don't want to do it," and file a one-page form with the Probate Court. It goes to the successor PR. If there's no successor PR the court appoints somebody or tries to find someone who is willing to do it. That's what, I think, the central issue is in this case. Not to interrupt you or cut you off. What are your thoughts on that?

MR. HAWKINS: I understand what you're saying, Your Honor. I think I have a response.

THE COURT: Please.

MR. HAWKINS: First, just in sort of fairness to Mr. Sullivan about percentages. I think the overall value of the estate, the gross appraised value at the end of the day -- and remember she only had a half interest in that 330 acres, not the whole thing. So that was a little over $500,000. I'm only responding to the early part -- I'll have more to say though -- that you had a notion that maybe it was as much as a third. I think it's a little less than 20 percent of what the estate was at the time. But you have raised an important question, an issue, about the commission by statute says five percent. However, the statute goes on to say that unless otherwise directed by the will. In this circumstance, the will itself says a reasonable compensation. I do think it's fair, from my standpoint -- my client might disagree with me -- that when you --

THE COURT: Reasonable is determined by the trier of fact, and in this case that would've been Judge Hocker.

MR. HAWKINS: Well, and I think, you know -- well, reasonable, I suppose we can say the trier of fact. Certainly a reasonable standard as to what South Carolina Law is going to consider reasonable fees in the light of all the circumstances. When people go out and try to get what would be the simple resolution and some of the beneficiaries choose not to participate in that or not to agree to that, that leads you to a more difficult decision that takes more time, it then seems unreasonable to me that they come in, fight about it, and if they get something reduced they're going to take half that money or more in their own attorney's fees. That the amount of discount off the PR fee that's all going to their lawyers. It ain't much of a common fund when the two people complaining get a net gain of maybe $2,500 or so apiece and half the monies they claim they created go somewhere else.

THE COURT: I know, but we've all done domestic. We've all done these kinds of cases. Probate is another aspect of domestic and I've seen cases where the lawyers walked away with everything just because the parties refused to agree. It's one thing if the lawyer is being compensated, and certainly your client was a lawyer, but in this capacity he was serving as personal representative. I'm certain he was

never double billing in the sense that he was paying himself as an attorney as well as personal representative.

MR. HAWKINS: They certainly tried not to.

THE COURT: Right. Of course. But we're still stuck with, okay, what's the hat that he wore? The hat that he wore is as personal representative, so you're right. Reasonable fee. What's a reasonable fee? I'm dealing with this in an appellate standpoint, so I think that I can view the evidence or review the evidence giving deference to Judge Hocker's decision since he was the trial judge, but perhaps you can change my mind. I'm still stuck with what the law says and I think that you appreciate that, but go ahead.

MR. HAWKINS: I do, Your Honor, and so does Mr. Sullivan. What I believe in the analysis of the fee and as related to these couple of circumstances we've talked about so far -- I believe for the trial judge to have found that the partition was unnecessary. And to say all the things he says about that being whatever complication, I believe that that's an error of law because section 62-3-911 specifically allows it to be done. So you might say -- even if you didn't -- you might substitute your judgement in the set of circumstances and say I don't think it needed to be done, but the law specifically allowed it to be done. I think the will also did that. If that then is true, if we accept

that, then I do believe appeals from single judge decisions -- the standard of review falls into two categories as I understand it. Errors at law the court finds the evidentiary standard of looking at it. Whether there's any evidence to support the finding or not. Here, because of the statute, I don't think that there is.

On other matters, if you determine them to be equitable issues, where a decision was made based in equity, that on review the appellate court is allowed to exercise its own view of the preponderance of the evidence and come to whatever fact finding conclusion you come to. In this circumstance, the way I view that, is that I think it's an error of law to have excluded any amount of time that was spent related to the partition action. Then it changes, well, Judge Hocker -- if I'm accepting that he viewed all of the circumstances, which I believe that he did, and he felt like if we take out the partition then the reasonable fee here I believe is ten percent of the total amount of the estate. That's where the fifty one or so thousand dollar figure comes from. That's a ten percent of what the appraised gross value of the estate was. So what I'm here today to argue is that compensation should be increased by whatever you would find, Your Honor, to be the reasonable amount of time that the PR had to spend involved in the partition issues. That is a place where we have to sit back

and -- unfortunately, as I -- South Carolina doesn't have really a good road map for us to talk about when you're not looking at the statutory five percent and you are into this other area of unless otherwise directed and you find that the will says a reasonable compensation. Then what are the factors that we should look at to come to a decision about what is reasonable.

What we have proposed to the court and put in our brief is looking at the sorts of standards that are viewed by our Supreme Court and other courts in other states. Florida has a statute on it. That says what do you look at to try to determine what an attorney ought to get in a set of -- well, in Florida it's a personal representative statute. What should a personal representative get. In South Carolina we don't have the statute on that that says what should you look at. What are the factors. How do we decide it. We did brief, Your Honor, the sort of standard fees that talk about doing attorney's fees. We just looked at those factors, which I'm sure you're familiar with and you've seen in other circumstances. I do agree with you. There's a difference between being a lawyer and being a personal representative. That coincidence of you're a lawyer who -- a personal representative who happens to also be a lawyer. I think that when you're looking at trying to figure out how to look at a set of factors that's fair to apply in the

Probate Court setting, that it's reasonable to look at those factors that our court looks at in setting an attorney's fee. And to take into consideration the other part of what you've said, Your Honor, of well, just because you're a lawyer, even if you're the best lawyer there are limitations on what you should get. It's not necessarily whatever your normal fee would be in a particular set of circumstances. Here, there are lots of circumstances that called on these other skills that Mr. Sullivan has. He did hire somebody else to do the tax returns, but he has an LLM in taxes so he can look at what they're doing and be comfortable with what they did. The same thing on accounting issues where he hired a CPA. The same thing on a partition where he hired Jack Griffith to do that work. Those other skills that he had I don't think they become something of no value. So they should be given some sort of credit and some value to that. We look at is as, you know, if you follow these other standards temper it or modify it in some sense to take into account exactly what you've said. Well, he is a lawyer, but at the same time he's a PR and all Prs don't just get the rate of what they would otherwise get paid in life for the other things they may do. So in any event what we're proposing back to the court is that I think that a fair figure to allow the PR to recover is -- I would put it at about 50 percent of the difference between what he had

otherwise charged and what the judge allowed. By the judge I, of course, mean Judge Hocker. That would put it at around $75,000. I don't think that that is an unreasonable amount of compensation for the facts and circumstances as we I came across them in this case. Outside of that there are some other issues and I'm happy to argue those other issues or let Mr. Ferguson have his say and then come back to wherever you'd like to see us be.

THE COURT: I think the central issue is the fee, right? I'll stay here all day if necessary. I know that you're going to have an opportunity to respond to what Mr. Ferguson filed on the 17th, but at this point let's go ahead and turn it over to you, Mr. Ferguson, in terms of your reply and your concerns.

MR. FERGUSON: Thank you, Your Honor. First of all, like Daryl I want to say I'm not abandoning any of the grounds that I have alleged and that any responses that I have made in what I have filed I am continuing to allege that so if I omit to argue something that's argued in my filings I certainly don't want that to be considered that I have abandoned that. Further, I would like to be able to submit an attorney's fee affidavit since we are seeking an attorney's fee at the appropriate time.

First of all, the personal representative it's true wasn't the beneficiary of this will, but he drafted it to

give him vast powers which he used in our estimation to loot the estate. It's also true that Mr. Heard, and Presbyterian Home, and possibly Ms. Arias wanted money and not land, but the Lisbon Session which was the body that would have to vote to deal with anything with the Lisbon Presbyterian Church, has not voted in favor of the sale of the property and, in fact, when Mr. Sullivan was asking for a hearing -- or when he was asking court approval for what he had done on the estate the Session said, "Wait a minute. We need some more information," and he never responded to them.

With regard to the Copeland right of first refusal, as has been said that was to buy the entire interest of the estate which was a one half interest and specifically under the will that was to last for eight months. He did not make an attempt to buy within those eight months. The PR has said that he was late in getting his appraisal and therefore he thought he should extend the right of first refusal, but he could've continued to negotiate with Mr. Copeland without shackling the estate with that right of first refusal which wound up being a significant factor in keeping the estate from being able to settle.

Even if the personal representative had the legal right to seek partition, not everything that's legal is a good idea or necessary. That's essentially what Judge Hocker said. It's just not necessary. Regardless of whether it's

from a strictly legal standpoint, or he could or could not have done it, it just wasn't necessary. As to this allegation that Brown and Moses took the position that Ms. Kay could not leave the one half interest in the estate to anyone but them, that was never their position in court. In fact, Ms. Brown testified she was willing for the property to be sold. The five acres that Ms. Brown claimed entitlement to and the right of first refusal were not asserted by them in any kind of effective way until the PR filed his partition action and forced them to counter claim to preserve whatever kind of rights they had. Ultimately, those weren't that big of factors in the case.

As to the value of the one half undivided interest that the estate had in this property, the personal representative got an appraisal early on from Palmetto Heritage of the value of that one half interest, and that's what he used to negotiate with Mr. Copeland. That was the valuation, I believe, that he used in the appraisal that he filed with the court. As has been said, the property did not bring the full appraised value which, again, was the appraised value of one half interest. So the personal representative's claim that he was entitled to extra compensation because the property brought less than its appraised value, even though it got close to the appraised value, supports the judge's ultimate conclusion that the sales price did not justify

boosting the PR's commission.

There is a claim that the attorney's fees were discounted by Collins and Lacy, but the fees that the PR is seeking now, and if you'll look in their brief, I think that they're saying that it wouldn't be unreasonable to have a fee of -- I can't remember if it's $230 an hour or $250 an hour. I believe it was $230 an hour. So there is a conflict there.

We are asking, among other things, that the court take a look at a line in the most recent interim accounting that was filed where the personal representative states that he paid $3,331 for attorney's fees. I don't see anything in the orders that are already filed with the court that suggests that that should be done, so I ask that The Court inquire into that.

The PR seems to be of the opinion that if, under his interpretation of the law, he had the legal right to do something that The Court has no right to oversee the reasonableness of what he has done and that's certainly not the way we see things. He says that he has the discretion to assert his own fees, but he himself submitted to the Probate Court what is reasonable compensation. Of course there is that double billing issue where his law firm was charging for his work and he himself was charging for his work.

If the court is in the process of ultimately deciding whether the PR deserves a fee and also how much, that the court below, as has been said, used a ten percent figure. But you've got to look at what was it ten percent of. It was ten percent of -- of course we know about the ten percent of the realty, but it was also ten percent of the inflated value of the personal fee. One of the jaw-dropping aspects of this case was that the PR used hundreds of hours of paralegal time for Collins and Lacy to value personalty in this estate. He hired a jeweler to value personalty in this estate. This was not a taxable estate. There was no benefit to the beneficiaries to have a minute valuation of the estate. Where the value of all of this valuation comes in is that it boosts the PR's compensation. So we're giving him the value, the benefit of this inflated personalty valuation, if we do it as the court below did and give a flat fee of what the claimed value of the estate is.

THE COURT: Was there a memorandum of personal property in this estate?

MR. FERGUSON: Yes, sir. And besides that memorandum of personal property the decedent herself, for a lot of these items of personalty, specifically marked on the item to whom it was to go. The PR testified that there was no dispute in the distribution of personalty. So the PR, who testified that he was not charging as an attorney he was charging as a

PR and there wasn't much legal work to begin with in this estate, now says, "Okay, I'm an attorney, so I'm entitled to have a big charge for this work that I've done." He says there wasn't much attorney's work done. His law firm has already charged a lot for his alleged hours working as an attorney. And so now he comes and says, "Okay, this is not attorney work and Collins and Lacy did the legal work. Clifford Bonneford did the tax work. And so I didn't do any of that, but I was this hot shot PR so I'm entitled to a huge PR fee." He tried to get $91,000. The judge cut him back. Now they're saying he's entitled to $75,000. It's just really quite amazing.

I have filed with the court an addendum to response to appellants. Once I got the transcripts I saw that I was going to need to expand on what I had already filed. I would like to kind of run through some of that because I think it's important to the understanding of the case. I've already talked about the indefinite extension of the Copeland right of first refusal that froze the distribution of the estate or the settling of the estate. The testatrix died on May 3,2007 and it was almost a year later that Copeland attempted to exercise a partial acceptance of the right of first refusal. He said he wanted forty-something acres out of this whole farm. So the PR, in effect, redrew the right of first refusal that the testatrix had put in her

will and thereby caused the estate a lot of trouble. Judge Hocker said that the PR unnecessarily complicated the estate by converting an eight month option to purchase the estate's one half interest in its real estate into an indefinite right to purchase and by giving the option the holder the right to buy only a portion of the property contrary to the will.

The reason that the PR was going through all this trouble is, as Your Honor knows, if he had just issued a deed of distribution, which is what Judge Hocker said he should've done, that would not have impacted his fees. You don't get any commissions from a deed of distribution. But if there is a sale you can get some commissions. Judge Hocker said while there was no necessity for the sale of the real estate the court understands that a sale of real property generates proceeds. Judge Hocker was very diplomatic in the way he put things, but you can see that what he's saying there is that the reason that this property was sold was to generate some proceeds so that the PR could get a commission.

Judge Hocker said that the PR unnecessarily complicated the estate by insisting on filing a partition action. So, again, if it was unnecessary there's no reason -- there's no basis for the PR's fee to be based on this unnecessary partition action. The PR himself claims that he could've

sold the property without the court permission and without beneficiary agreement because of the powers he had in the will. So even by his standards he didn't need to file the action. The PR sold the property by claim deeds, so there was no need for court action to clear a title. At one point he was saying that that had to be done, and of course we know that under Code Section 62-3-910 that the grantees of a deed of distribution have protection for the value of the title that they're getting. The appellant Ms. Brown testified that she and Ms. Moses were willing for the property to be sold so there was no need to force a sale in court. In fact when a buyer was found they readily signed all the documents that were necessary for the property to be sold.

The proposal that the PR had made to them -- he kind of ambushed them with a proposal -- had all sorts of errors in it. All kinds of problems, including problems with how he divided road frontage, that was obviously not going to fly. It just would've been a whole lot better if the PR had filed a deed of distribution and then the beneficiaries could've gotten this thing straight on their own with a lot less expense than his involvement cost. There wasn't any heir that was really pushing for partition. It was the PR's idea and because he forced that partition suit down everybody's throat, as I said before, Ms. Brown and Ms. Moses were

forced to counter claim although they hadn't shown any signs of going legal with their concerns about what they were entitled to in the estate before. The PR claims that what he was doing in filing that action was a favor to the heirs but if you look at the August 16, 2010 invoice regarding the petition to divide real estate shows 91.5 hours of Mr. Sullivan's time, 54.9 hours of a shareholder attorney time, 6.6 hours of associate attorney time, 68.4 hours of paralegal time. There is no way that a plain old garden variety partition action in Laurens County would've eaten up that kind of time without there having been a resolution of the matter. By the way, there was a separate charge on September 3, 2010 for almost $1,000 for additional payment regarding the partition action.

As I've said before, the real estate, when it did sell, did not sell for full appraised value. The appraisals on the value of the real estate were -- these weren't appraisals that we go. These were ones that they got from a local realtor. The PR testified that he had relied on those values to know what the value of the property was and he used these values for his inventory and appraisement. So the fact that he was later able to get witnesses to say that it was a great thing that he did to get close to the appraised value and that should give him an extra compensation, that just doesn't fly.

It has been conceded that the personal representative is not the one who found the purchaser for the land. That purchaser was sent to him by appellant Mary Moses, so that shows, again, that the heirs could have gotten this property sold. Once that buyer came on the scene, nobody was making any kind of issue about the property being sold and it was sold with dispatch.

The PR had claimed that the estate's half interest in the property was unmarketable, but that's exactly what the buyer bought. We have some questions about the expenses that were associated with the partition action. Some of which the Probate Court allowed and that's in my brief here, my addendum. We also feel that it unnecessarily increased the expenses of the partition action. Assuming that there had to be a partition action, using Columbia attorneys for a Laurens County partition action greatly increased the cost of that.

With regard to the personal property, the testatrix did make a detailed memorandum of personal effects to supplement her will. That was available to the Personal Representative. Again, she also marked on may items who was to receive them. The Personal Representative testified there were no disputes regarding the personalty in the estate. This estate was plainly not taxable, so there was no need to have this detailed hugely expensive valuation of

the personalty in the estate.

THE COURT: Just so the record is clear, I think based on the date of death the taxable threshold would be two million dollars. Is that accurate?

MR. FERGUSON: I believe you are correct, Your Honor. This estate was nowhere close.

THE COURT: Go ahead.

MR. FERGUSON: After he inflated the value of the estate he's asking this court to use that inflated value to give him his compensation. When he was making his compensation he testified that he wasn't using a percentage. He started off in his dealing with the estate thinking that he might use a percentage, but later he came up with something more creative that I'll get to in a minute. But he used, according to Judge Hocker's findings, 204.6 hours of paralegal time from his law firm to value personal property. They were charging $90 an hour. He had one jeweler paid to do appraisals. The bill dated August 17, 2010 shows an hour and a half of paralegal time at $90 an hour to value one silver dollar. The May 27, 2007 bill, well before there was any problem with the estate -- this bill for the PR's quote professional services shows that he spent eight hours distributing personal effects and visiting the residence. It's our contention that handing out labeled personal property and visiting the residence do not require personal

services. The interim inventory and appraisal number one for the period May 3, 2007 through December 31, 2007 shows that $1,250 was paid to others to distribute the realty. He testified that the law firm of Turner and Burney was retained to distribute personalty. Again, one wonders why he was having to burn up so much of his precious time to distribute all of these things that were clearly marked when he had other people who were ready willing and able to do that. Finally, there's one item that kind of stands out. He donated an old dress to the Laurens Museum. This is interim inventory number four, and said that dress had a value of $500 and he has used that to enhance his commission. This is actually one of three old dresses which the inventory and appraisement had valued at a total of $500 for all three.

There are some very strange charges in the accounting that has been provided by the Personal Representative. On April 23, 2007 there's a charge for four hours to travel to Clinton and leave documents in the Probate Court, which we all know is in Laurens, and the documents could've been mailed. So there's just this pattern of trying to find ways to pad his hours. To find ways to increase what he can charge to the estate.

On June 6, 2007, again well before any dispute came up in the estate, about four years before litigation began, he

shows a charge for 3.3 hours spent preparing and summarizing all documents in the file which included 1998 to 2006 tax returns. There's no way any of that was necessary. There was a bill dated August 17, 2010 with a charge for 6.9 hours for the PR to quote put file back in order. So he charged on the one hand for messing up the file and then he goes and charges to put it back in order. There is a February 1, 2009 charge to review the Abbeville County court roster. Abbeville County has nothing at all to do with this case.

There is a August 17, 2010 Collins and Lacy invoice with a charge of 3.5 hours for investigator time and a charge for quote research surveillance equipment for Eddie Sullivan. There's a charge in January 2010 -- this is three years after the testatrix's death -- for paralegals to notify magazine publishers not to send her magazines. The interim accounting number one shows payment of $10,050 for catering. The Personal Representative charged for 23 trips from Columbia to Laurens County, which is where his mother and sisters were living. This is clearly an excessive number of trips within the needs of the estate, but if you start thinking he's charging to go see his relatives then suddenly things make sense.

He has charged the estate for a trip to Laurens County on April 29, 2007 before the testatrix had died. Judge Hocker said, "The Court does not understand why the PR began

charging the estate before the testatrix died on May 3, 2007 and before he was appointed on May 16, 2007." Again, there's just this pattern of charging for anything and everything he thinks he can get away with.

THE COURT: And as a result of all of this, which as you say was brought to the attention of Judge Hocker, what do you feel that The Court needs to do, Mr. Ferguson?

MR. FERGUSON: Among other things, he drastically cut what the Personal Representative was entitled to and ordered him to return almost $43,000 to the estate, and he denied him extra compensation to the extent that he overlooked the fraudulent implications of his conduct. That is one of the things that we are appealing on. There is just such massive evidence of bad faith in this case, and fraud, that the judge's failure to find that bad faith is an abuse of discretion and has no basis in the facts.

THE COURT: While we're on that topic, under the rules and under my understanding of the way that I reviewed this since I am acting in the appellate capacity, I'm obligated to give due deference to the trial court who had an opportunity to see the witnesses, hear the questions, judge their credibility. I'm doing this on a cold record. Mr. Ferguson, you've raised many points which, again, were brought to the attention of Judge Hocker at the time that the case was initially heard.

For me to go back and make a finding of fraud -- well, let me make a couple of points. First, you mentioned the time that was billed by the firm. I hear you. At the same time the Personal Representative, by statute, has a right to be represented. Even the greatest lawyer in the world has the right to his own attorney. Our statute reflects that. You're not seeking an order going back and disgorging the profits from Collins and Lacy, are you? Or are you simply saying this to explain how he is not entitled to the compensation which was awarded by the Probate Court?

MR. FERGUSON: Part of what we are seeking would be some examination of the propriety of the fees that were paid to Collins and Lacy.

THE COURT: I don't know that they are a party to this appeal, and I don't know that I can do that without them being a party to this appeal.

MR. FERGUSON: I think that the Personal Representative himself is a party to this appeal. At the time that he began his representation he was an employee of Collins and Lacy, and was their agent and representative in this case. So on that basis we think that the court can look at these charges.

THE COURT: On the inventory, what was reflected as the total value of personal property? Off the top of your head.

MR. FERGUSON: Two hundred and something thousand maybe.

THE COURT: Personal property.

MR. HAWKINS: I don't know the figure offhand, but I might have something that will help.

THE COURT: Not real property, just personal. Items around the house. Cars, et cetera.

MR. FERGUSON: I would say, Your Honor, even if we can't get at the Collins and Lacy fees directly, the double billing issue still exists and impacts what the Personal Representative would be entitled to. That should definitely be taken into accounting so that there is no double billing. The original inventory and appraisement shows stocks and bonds valued as $60,516.41. Notes due decedent and cash at $19,125.81. Life insurance payable to the estate at $1,228. Other miscellaneous $29,260.11.

THE COURT: Essentially in your brief, Mr. Ferguson, you argue that -- you're essentially saying that Judge Hocker did not make a specific finding of extraordinary services and therefore he's not entitled to even the enhanced compensation of ten percent which is, of course, the going rate. That's the standard throughout the state. Most Probate Courts find that ten percent is what's appropriate for extraordinary services. That's essentially another part of your argument.

MR. FERGUSON: Yes, sir. We're saying first of all there's not a factual basis for ten percent, and secondly,

that under the statute there's not a proper foundation.

THE COURT: Okay. Thank you. I feel like I've got a good -- I see you reading from the brief that you submitted. Is there anything before I turn back with him and ask him a few questions, Mr. Ferguson?

MR. FERGUSON: If you are willing to accept what I have filed as what I would be arguing in addition to what I've already said, then I think we can move things along and I'll sit down.

THE COURT: Mr. Hawkins, a couple of points. Two million dollar estate taxable threshold. $500,000 net estate. 204.6 hours of paralegal time to value personal property. Stocks, cash, life insurance are all readily -- their value is all readily ascertainable with the click of a mouse. You can go onto any website and find out what a stock is worth on some particular day. Date of death valuation, or if it's taxable the alternative valuation date six or eight months later. Miscellaneous personal property $29,000. 204 hours of paralegal time. That comes to $18,414 to value personal property worth $29,000.

MR. HAWKINS: I'm sorry. The $29,000 -- you're talking about the --

THE COURT: I asked him what was on the inventory and he said miscellaneous.

MR. HAWKINS: Other miscellaneous. I don't have the

list handy to see what else, if anything, is there. So I can't speak to that offhand, but I'm happy to try to answer whatever question The Court has.

THE COURT: My understanding is that with most Probate Courts you have a general and non-taxable estate, because the taxable ones, we all know, are the ones that you have to be the most careful about because the last thing that you want is the Internal Revenue Service coming in and finding something taxable and finding that there were assets hidden. We all know that and your client knows that. So for a $500,000 estate to be concerned with this level of valuation of personal property -- to spend $18,000 valuing personal property that clearly is not going to come close to the two million dollar threshold would appear -- and I'm just using that as one example -- would appear to be a waste of money. $18,000 to ascertain the value of something worth $29,000 when you have a memorandum of personal property. And in non-taxable estates the normal thing to do, the thing that everyone does, is simply list miscellaneous personal property and give it an estimate. That's particularly true where you have a memorandum of personal property and you're not going to be concerned with a niece arguing, "Well, my aunt promised me this broach." And you're trying to keep everything equal between the distributions. You had a memorandum of personal property. Whether the broach was

worth five dollars or five thousand dollars, it doesn't matter. So that's one concern that I have and I'm sure that's something that concerned the trial court below.

The point about the partition action being necessary -- we have Rule 71 under the Circuit Court Rules, or the Rules of Procedure. If, assuming for a moment, that I agree with Judge Hocker and we could've simply said all right, a deed of distribution to all the heirs and then they can file a partition action if they can't straighten it out. And then there will be a common fund out of which the lawyers will be paid. We've all filed a partition action so we know how to do it. They can't agree to it, you sell it on the courthouse steps or you appoint somebody to sell it, whatever the case may be. But there's a common fund created from the sale of the property after the fact that's used to pay the lawyer. Used to pay the litigation costs. That could've been done and I think that may have been what the trial court had some concerns about, that it would've been very very easy to do this. I was Probate Judge for twelve years. If a PR came into my office and said, "I can't get these people to agree," Or the lawyer came in and said, "We've tried everything we can and these kids from the first marriage and wife from the second marriage can't agree with what to do with this real estate." The simple thing, PR, deed it to all of them. It's no longer your problem now.

Just do a deed to all of them and they can hire lawyers. They can lawyer up and they can go and file the partition action. It's a simple way to resolve the problem. I understand your argument that your client, by the will, had authority under the will to do that, to file a partition action. But a lot of what you're discussing is also pretty boilerplate in most wills. The Personal Representative shall be entitled to reasonable compensation for his services. That's in every will unless they specify a dollar figure, which is very very rarely done in my experience. The long list of powers of Personal Representative. The Personal Representative shall have power to sell, convey, in fee simple, absolute, as easily as I could have, et cetera. That's boilerplate. This will included a power of sale. T here were some substantial charges for your client to research whether he had authority to sell under the will. On page 9 of the memorandum that you previously submitted it says, "Other issues that had to be dealt with included insuring that the Personal Representative had the right to sell the property. To make this determination, Mr. Sullivan researched the statutes, read and re-read the will, had many conversations with title insurance counsel, and a real estate attorney." Plaintiff's trial exhibit C-1 paragraph 15. In all candor, according to statute -- and your client's got an LLM in taxation. He's certified in estate

planning. He knows what the law is. Does the will include a power of sale or not. If yes, he's got the power of sale. If no, he has to petition the Probate Court. Those are things I've got issues with. I'm sure that the court below had the very same issues with those. You want to speak to them.

MR. HAWKINS: I will, Your Honor. Because I think there are substantial other sort of issues, complications that play into -- talking about if there is going to be a petition who ought to do it, and who ought to bear the cost and the burden and expense to do it. You have to consider to a degree that the PR knew Ms. Kay and understood what he believed to be her intent and how she wanted to see things done. She had retained him earlier, which is in the record, about three and a half years earlier, to try to work with Ms. Brown and Ms. Moses to partition the property. To which they were non-responsive, and she did not push that issue past whatever point. But the PR was armed with information and understanding of having represented her in the past as to what her desires were about that property and getting it in whatever fashion having it best come to these other people.

Remember again, one of the residual beneficiaries is the Lisbon Church Cemetery fund to maintain a certain plot there, the interest to be applied therein. Now, we can

debate about what does interest mean, but we know to maintain a plot somewhere in a Cemetery you can't do that with a piece of dirt sitting over here in the status it was in. It barely ever did anything. Somebody was selling hay and making money, and there's talk about that in the thing, but the land was essentially non-productive as far as any record in this case indicates. So she had desires that the PR understood in terms of what did the testatrix want to do. That's the first thing you're supposed to do under the Probate Code is to go figure out what the testator's intent was. So Mr. Sullivan, having known her for a long time and been her lawyer in other matters and so on and so forth, and seeing the disagreements among the various people involved as to what they wanted to see done. And armed with a statute, which as anybody talks about what they think. It was simple. It could've been done this way. Somebody could've done a deed. Somebody could've done the other thing.

There's a statute that's part of the South Carolina Probate Code that I submit to you the legislature, in its wisdom, passed for things just like what was going on in this case. That I know what my good friend for life, who is now deceased and asked me to be my lawyer on other occasions. I know what she had in mind and I know what she thought about all these other folks that are out here. And

now here we are with this undivided interest in these acres and how should it go forward. So we've got a couple of different choices. And one of them is just as you say. You know what? The wife and the first kids they can't all get along. The heck with them. Give them the land. Let them suffer the consequences. They don't want to get together and work it out, that's their tough stuff. We're not going to worry about that. Well, Mr. Sullivan knew Ms. Kay. Loved her. Was his friend for a long time. And he knew what she had in mind. And he chose, and the state legislature gave him the power to do it. I'm not going to dump this on the Presbyterian Home and I'm not going to dump it on this man, Bart Heard, whose wife at the time was suffering from cancer and they needed money. I'm not dumping all this on them to have to deal with Ms. Moses and Ms. Brown, who we know will sit tight forever and do all they can not to sell it. Mr. Ferguson says they never took that position in court that they didn't want to sell it, but the PR testified that when he tried to talk to them they said they didn't want it sold. But his testimony speaks to those issues about who was doing what and there were two people who never wanted to cooperate with anybody about anything on the land. And there was no reason for the PR to believe that they were going to act any differently if he just deeded this land to them and said I'm washing my hands

of it. Bart, you're just on your own. Marla, you're on your own. Y'all go hire a lawyer and fight with them about petitioning the land and good luck to you. I wish you the best. He chose not to do that and he went in and he did what the law allows him to do by statute. I don't think that someone can then turn around and say -- I think it's an error of law to do it. To say the statute specifically authorizes you to do it and you only have to meet one condition, that there are two or more heirs who are getting an undivided interest. If you have that, you have the right to file the action.

THE COURT: But it's always -- the rights of the Personal Representative, the statutory rights that are given to him, are always subject to Probate Court approval. If a Personal Representative insists upon a particular course of action which some heir does not want the personal representative to engage in, that heir has a recourse and that is to file something with the Probate Court and say, Judge, we want you to stop what the PR is talking about doing or trying to do in this particular case." The court has authority to say, Whoa, under the circumstances that's not reasonable. Under the circumstances you don't need to be doing that. Even though you've got the power. I agree you have the power, but for the reasons articulated that's the reason for the petition to restrain the personal

representative. There are ways to stop it. There are ways to. Just because the PR wants to do it doesn't mean he gets to do it. And we all know that.

MR. HAWKINS: I'll have to be ignorant on that. There's no case law that I've found interpreting this statute. And I didn't see another statute that said, not withstanding that statute we can do whatever we can. If you've been on the bench twelve years as a probate judge I'm respecting your experience, Your Honor.

THE COURT: There's a form on file, petition for restraint of performance of personal representative. I know that there's that form and I cannot site to the section of law that it references at the bottom of the form, but I know it's there because I've dealt with those. Go ahead.

MR. HAWKINS: To go on though, if I may, there are other issues that applied to the property. I want you to recall that the PR didn't just file a partition action. He also had as another cause of action a declaratory judgement saying to the court, you tell me what to do with all of this. One of the things he's trying to do is clean up the title so that whoever gets this as it passes on they get good title to it. And there were issues that clouded the title. There was this 1972 right of first refusal that the people involved in ownership of the property at the time gave one another.

THE COURT: I know as a matter of practice a lot of lawyers will do general warranty deeds for a probate estate. As a practical matter, however, the smart thing for lawyers to do is nothing more than a quick claim deed. Because we all know why, and he knows why. Your client knows why. So you don't give general warranty deeds from the probate estate. The best you give is quick claim. I didn't mess it up in any way while it was in my hands. Because you don't want to be warrantying that as a PR. So you don't want to issue those warranties. I think in this case wasn't a quick claim ultimately given?

MR. HAWKINS: That is correct.

THE COURT: Okay. So a quick claim was ultimately given. Why worry about --

MR. HAWKINS: At the consent of everybody involved.

THE COURT: I understand. I understand. So the title work seems unnecessary. And again, gentlemen, I'm addressing this to Mr. Ferguson as well. All of this was litigated before Judge Hocker. Let me ask you though, before we break Mr. Hawkins, the argument that Mr. Ferguson makes that the law requires the probate court to find exceptional services or exemplary services in order to award a ten percent commission, which is roughly what the court did in this case. Mr. Ferguson is asserting that that finding was not made by the lower court. If that finding is

necessary, where does that leave us?

MR. HAWKINS: Well, I believe that there was substantial evidence in the record that there were exemplary services provided and that there were excellent results that were obtained and so forth. I think the record itself --

THE COURT: In many respects I will agree with you. In some respects I will agree with you.

MR. HAWKINS: So I would say that the information is there. The factual basis is there.

THE COURT: Whether it's articulated is not necessarily --

MR. HAWKINS: Well in particular articulated or not those facts are in the record that would support that finding by him. But I do want to address a couple of other things quick if I might.

THE COURT: Certainly.

MR. HAWKINS: I'm suspecting you're saying we're going to go to lunch or take some kind of break.

THE COURT: No. I'm happy to do whatever. I have an expiration time every dav and it's at 1:00, because after 1:00 the blood sugar tends to start dropping precipitously and then I start calling you Mr. Ferguson and him Mr. Hawkins. So I feel like I've got a good understanding. I'm happy to come back after lunch if you feel like you need to put some more on the record. If you feel like you're only

going to be five or ten minutes more --

MR. HAWKINS: I'll do two other quick points if I might, Your Honor, and then we can kind of see where we want to go. When we talk about time entries and there are 200 hours of paralegal, if you stop and look at what the paralegals are doing it's not just sitting around trying to do some sort of inventory of the specific items in here to say what they're about. If I just look at the -- when I glanced at the July 6, 2007 bill in what I believe is Exhibit D, maybe the second page of it. The first paralegal entries I see are telephone conference with the probate court. Telephone call to Marla Heard. I think that's also a reference to Marla Arias, who is Bart Heard's sister. By the way, the PR had settled with several of these people. Brad Heard had settled with the PR. Marla Heard had settled with the PR. The Presbyterian Home has reached a settlement. A filing has been made with the probate court to try to have all of that approved and move forward.

As I'm looking down this list of things where paralegals are calling to get the names and addresses of all of the heirs of the estate. There are things going on and I haven't gone through the 200 hours worth. But their time is all documented as to what it is that they did. And I want to remind the court that they wrote off over $20,000 worth of time, or billings. Whatever is in there when we look to

see what was done and what was reasonable, I believe that Mr. Sullivan's time is eliminated from the billings. The time of other people is reduced, and I think a good fair amount of the paralegal time would absorb into the discount.

Quickly, on other matters just mentioned, over $3,331 in attorney's fees. That was done prior to the court order and has been reimbursed to the estate already. And I guess to touch on -- there's these other sort of collateral issues out there. When you talk about the common fund and -- we only have like three cases in the case that get into it and say anything about it. And they don't say a lot. But they all do say this. In order for somebody to recover fees -- you know, we have statutorily a fee shifting thing. You know, if there's a statute that gives you a recovery of attorney fees that's fee shifting from this person to that person.

The common fund doctrine is a fee spreading notion and all those cases say in order to get it the person who goes out has to maintain a lawsuit or action that was for the benefit of all these other folks. No lawsuit had been filed by Ms. Moses or Ms. Brown. There is a provision within the probate code that would've allowed them to file a petition and to seek whatever relief they wanted. The only thing they did in this case is when Mr. Sullivan filed a petition for settlement they asked for a hearing and when we asked

them to file something with the court and give us some explanation of what you're unhappy with the only answer we ever got is we think fees are too much. Period. The end. We never -- nobody marshaled up some armada to come in and say we think they're too much. We want to have discovery. We want to see all of your stuff. We want to call some witness to say that -- whatever it would be. They just showed up at a hearing one day and got whatever result they got. When you look at those time sheets they go back to before the partition action was filed as time that's included in what was part of an hourly fee award under what was determined by the court to be part of that common --

MR. FERGUSON: If I could be very brief.

THE COURT: Sure.

MR. FERGUSON: With regard to the PR's newfound tenderness for the heirs. The Cemetery fund and the Lisbon Church, they are due over $21,000 from the personal representative under Judge Hocker's order because of he way he did things. He had not put that money back into the estate despite the fact that the order gave him 30 days. So if he was so concerned about the heirs Mr. Heard has not received over $4,000 that he was supposed to have received under the previous order.

THE COURT: While it's under appeal I can't hold that against him.

MR. FERGUSON: The fact is that if there was going to be a partition action -- again, it could've been done much more quickly, simply, cheaply by the heirs and they would've had all the money they needed to have a contested partition action -- if one was actually necessary -- and I don't think it would've been -- using the money that the PR had to return to the estate. The fact of the matter is Ms. Moses and Ms. Brown promptly agreed to the sale of the land when the buyer appeared and there was a reasonable way to handle this thing, as opposed to the PR trying to force his own view of where the property line should be upon them. As far as our contention that -- which said, of course, that there had to be that finding for the ten percent. But with regard to the factual basis, there has to be even after you give deference to the lower court you have to find that there is a sufficient factual basis for his conclusions or else there's abuse of discretion.

To the extent that this is equitable then you are looking at it, I believe, de novo anyway. His findings are not consistent. I have set out any number of times where he says I don't believe what the personal representative is telling me. The judge then goes on to say that he has overcharged by $43,750 and he's looking for even more and I'm not going to let him do that. And I don't find that what he says is believable. But then he goes on to say that

I'm going to give him this big personal representative fee anyway.

With regard to the common fund and there being no lawsuit, I think what we had in effect was a lawsuit. The personal representative filed with the court asking for approval of all of what he had done, including his fees. Therefore he has waived any kind of ground that we were supposed to have gone under some separate statute. He presented his fees to the court for approval and the personal representative testified that he knew that one of the things that was going to be dealt with was his fees. There was no objection to that procedure for dealing with things. So they are estopped at this point to say that there should have been some different procedure for dealing with this. The common fund doctrine has been sufficiently complied with. There is a sufficient record on this.

The judge was well within his rights in the record to order what he ordered for the trial, but in the post trial part of things -- post trial motions and also this appeal, which of course wasn't before the lower court judge -- what we have done so far is to keep the personal representative from getting that $42,750 back and from getting any more. This is something that has benefitted the entire estate and therefore I believe that I am entitled to be paid for my efforts which have brought a great benefit to the

beneficiaries.

THE COURT: Let's handle it this way. Mr. Hawkins, you wanted, obviously, an opportunity to respond to Mr. Ferguson's revised addendum. So I'll give you, if you could, ten days. If you need more time let me know. I'll give you more time. Mr. Ferguson, just so that we know what we're dealing with in terms of your fees and the common fund question, if you could submit an affidavit as soon as possible. No particular rush. I'm not going to look at it this weekend, so if you've got plans this afternoon go ahead and follow those plans. Sometime next week would be nice. The week after that would be fine too. Very good. Gentlemen, thank y'all very much for coming. Good to see you all. I hope you have a lovely weekend.

- - - END OF TRANSCRIPT OF RECORD - - -

Certificate of Reporter

I, the undersigned, Tara T. Scott, Official Court Reporter for the Eighth Judicial Circuit of the State of South Carolina, do hereby certify that the foregoing is a true, accurate, and complete transcript of record of all the proceedings had and evidence introduced in the trial/hearing of the captioned case, relative to appeal, in the Circuit Court for Laurens County, South Carolina, on the 19th day of July, 2013.

I do further certify that I am neither of kin, counsel, nor interest to any party hereto.

Tara T. Scott, CVR
Circuit Court Reporter
Greenwood, South Carolina

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Profile

- Business Lawyer with 22+ years of legal experience in transactions and litigation
- Certified Public Accountant – S outh Carolina
- LL.M. - Taxation degree (*magna cum laude*) - University of Alabama School of Law
- Master of Accountancy degree – University of South Carolina Graduate School
- Certified Management Accountant
- Licensed to practice law in South Carolina, District of Columbia and Colorado
- Certified in Financial Forensics by the American Institute of Certified Public Accountants
- Licensed Real Estate Broker

Experience

Edward D. Sullivan, Columbia, South Carolina
Attorney and Counselor at Law, 2010 – present

Collins and Lacy, PC, Columbia, South Carolina
Attorney and Counselor at Law, 2007 to 2010

Sullivan Law Firm, PC, Columbia, South Carolina
Attorney and Counselor at Law, 1995 to 2006
Edward D. Sullivan (page 2)

Rogers Townsend & Thomas, PC, Columbia, South Carolina
Attorney and Counselor at Law, 1988 to 1995

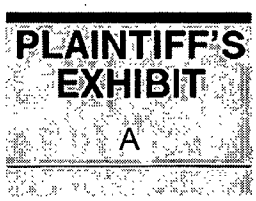
Suburban Propane Gas, Inc. and Affiliates, Sumter, South Carolina (later sold to SCANA)
Controller, 1981 to 1985

Clarkson, Harden & Gant Certified Public Accountants, Columbia, South Carolina (later merged with Big 8 Firm and Columbia, SC office subsequently closed)
Senior Accountant, 1980 to 1981

Matthews, Wasson & McKelvey, Certified Public Accountants, Columbia, South Carolina
Staff Accountant, 1978 to 1979

Education

LL.M.-Taxation (*magna cum laude*), University of Alabama School of Law, Tuscaloosa, Alabama. Courses included Corporate Tax, Partnership Tax, Tax Procedure, Tax Accounting, Capital Transactions, State and Local Taxes, International Tax, and Executive Compensation. GPA 3.728 (scale of 4.0) (Graduated August 2010)
LL.M.-Securities Regulation, Georgetown University Law Center, Washington, D.C. (Attended 1994)
Juris Doctor, University of South Carolina School of Law, Columbia, South Carolina (Graduated 1987)
Master of Accountancy, University of South Carolina, Columbia, South Carolina (Graduated 1978)
Bachelor of Science in Business Administration, Accounting, University of South Carolina, Columbia, South Carolina (Graduated 1976)



Honors & Activities

- Attended Oxford University - Summer Abroad Program, Oxford England, Summer 1986. Coursework included European Economic Community Law and British Constitutional Law
- Academic Scholarship, Spring and Fall 1986, and Spring 1987
- Member, Student Bar Association Legislative Council, 1985-1987
- Page, South Carolina Senate, Spring 1976, 1977 and 1978
- Graduate Assistant Spring and Fall 1977 and Spring 1978
- Dean's Honor Roll, Spring and Fall 1974

Bar Memberships, Professional Affiliations, Publications

- Member, South Carolina and District of Columbia Bar Associations
- Member, American Institute of Certified Public Accountants
- Member, South Carolina Association of Certified Public Accountants
- Author of "Glass-Steagall Update: Proposals to Modernize the Structure of the Financial Services Industry" published in the November-December 1995 issue of The Banking Law Journal

Civic Organizations & Activities

- Rotary Club of Five Points, President (2008 – 2009) Columbia, South Carolina
- Board of Advisors, EngenuitySC (2005 – present) Columbia, South Carolina
- Treasurer, Washington Street United Methodist Church (2009 – present) Columbia, South Carolina

LAST WILL
OF
MARION M. KAY

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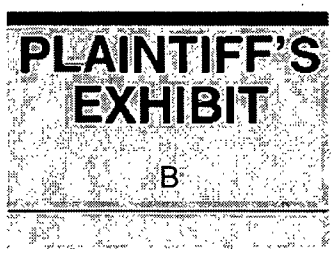
PO BOX 11714
COLUMBIA, South Carolina 29211



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OF
MARION M. KAY

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LAST WILL AND TESTAMENT
OF
MARION M. KAY

Introductory Clause. I, Marion M. Kay, a resident of and domiciled in the County of Laurens and State of South Carolina, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

ITEM I

Direction to Pay Debts. I direct that all my legally enforceable debts, secured and unsecured, be paid as soon as practicable after my death. If at the time of my death any of the real property herein devised is subject to any mortgage, I direct that the devisee taking such mortgaged property shall take it subject to such mortgage and that the devisee shall not be entitled to have the obligation secured thereby paid out of my general estate.

ITEM II

Direction to Pay All Taxes from Residuary Estate. I direct that all estate, inheritance, succession, death or similar taxes (except generation-skipping transfer taxes) assessed with respect to my estate herein disposed of, or any part thereof, or on any bequest or devise contained in this my Last Will (which term wherever used herein shall include any Codicil hereto), or on any insurance upon my life or on any property held jointly by me with another or on any transfer made by me during my lifetime or on any other property or interests in property included in my estate for such tax purposes be paid out of my residuary estate and shall not be charged to or against any recipient, beneficiary, transferee or owner of any such property or interests in property included in my estate for such tax purposes.

ITEM III

General Bequest of Personal and Household Effects With a Mandatory Memorandum. I give and bequeath all my personal and household effects of every kind including but not limited to furniture, appliances, furnishings, pictures, silverware, china, glass, books, jewelry, wearing apparel, boats, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of this property, as follows:

(1) I may leave written memoranda disposing of certain items of my tangible personal property. Any such item of tangible personal property shall pass according to the terms of such memoranda in existence at the time of my death. If no such written memoranda is found or identified by my Personal Representative within ninety (90) days after my Personal Representative's

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qualification, it shall be conclusively presumed that there is no such memoranda and any subsequently discovered memoranda shall be ineffective. Any property given and devised to a beneficiary who is not living at the time of my death and for whom no effective alternate provision has been made shall pass according to the provisions of the following paragraph, and not pursuant to any anti-lapse statute.

(2) In default of such memoranda, or to the extent such memoranda do not completely or effectively dispose of such property, I give and bequeath the rest of my personal and household effects of every kind to my Personal Representative, who shall distribute my personal and household effects to my family and friends as (s)he shall deem appropriate.. If any beneficiary hereunder is a minor, my Personal Representative may distribute such minor's share to such minor or for such minor's use to any person with whom such minor is residing or who has the care or control of such minor without further responsibility and the receipt of the person to whom it is distributed shall be a complete discharge of my Personal Representative. The cost of packing and shipping such property shall be charged against my estate as an expense of administration.

ITEM IV

Outright Gift of Residuary. I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises) wherever situate and whether acquired before or after the execution of this Will, absolutely forever, as follows:

One-fourth (1/4) interest to Lisbon Presbyterian Church, absolutely forever;

One-fourth (1/4) interest to Lisbon Presbyterian Church Cemetery fund, absolutely forever, the interest to be used to keep up the Milam-Kay plot;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Marla Elizabeth Heard, to be hers absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Bart Edward Heard, to be his absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Martha Milam Brown, to be hers absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Mary Leona Milam Moses, to be hers absolutely forever; and

One-tenth (1/10) interest to the Presbyterian Home of South Carolina, Clinton, South Carolina.

2 of 7
M.M.K.
CCS

ITEM V

Naming the Personal Representative, Personal Representative Succession, Personal Representative's Fees and Other Matters. The provisions for naming the Personal Representative, Personal Representative succession, Personal Representative's fees and other matters are set forth below:

(1) Naming an Individual Personal Representative. I hereby nominate, constitute, and appoint as Personal Representative of this my Last Will and Testament Edward D. Sullivan and direct that he shall serve without bond.

(2) Naming Individual Successor or Substitute Personal Representative. If my individual Personal Representative should fail to qualify as Personal Representative hereunder, or for any reason should cease to act in such capacity, the successor or substitute Personal Representative who shall also serve without bond shall be Joann Ball. M.M.K. ps

(3) Fee Schedule for Individual Personal Representative. For its services as Personal Representative, the individual Personal Representative shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses.

ITEM VI

Definition of Personal Representative. Whenever the word "Personal Representative" or any modifying or substituted pronoun therefor is used in this my Will, such words and respective pronouns shall include both the singular and the plural, the masculine, feminine and neuter gender thereof, and shall apply equally to the Personal Representative named herein and to any successor or substitute Personal Representative acting hereunder, and such successor or substitute Personal Representative shall possess all the rights, powers and duties, authority and responsibility conferred upon the Personal Representative originally named herein.

ITEM VII

Powers for Personal Representative. By way of illustration and not of limitation and in addition to any inherent, implied or statutory powers granted to Personal Representatives generally, my Personal Representative is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will: to allot, allocate between principal and income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sue for, to make distributions or divisions in cash or in kind or partly in each without regard to the income tax basis of such asset, and in general, to exercise all the powers in the management of my Estate which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and

3 of 7
M.M.K.

deliver any and all instruments and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

ITEM VIII

Provision for Personal Representative to Act as Trustee for Beneficiary Under Age Twenty-One. If any share or property hereunder becomes distributable to a beneficiary who has not attained the age of Twenty-one (21) years or if any real property shall be devised to a person who has not attained the age of Twenty-one (21) years at the date of my death, then such share or property shall immediately vest in the beneficiary, but notwithstanding the provisions herein, my Personal Representative acting as Trustee shall retain possession of the share or property in trust for the beneficiary until the beneficiary attains the age of Twenty-one (21), using so much of the net income and principal of the share or property as my Personal Representative deems necessary to provide for the medical care, education, support and maintenance in reasonable comfort of the beneficiary, taking into consideration to the extent my Personal Representative deems advisable any other income or resources of the beneficiary or his or her parents known to my Personal Representative. Any income not so paid or applied shall be accumulated and added to principal. The beneficiary's share or property shall be paid over, distributed and conveyed to the beneficiary upon attaining age Twenty-one (21), or if he or she shall sooner die, to his or her personal representatives. Whenever my Personal Representative determines it appropriate to pay any money for the benefit of a beneficiary for whom a trust is created hereunder, then the amounts shall be paid out by my Personal Representative in such of the following ways as my Personal Representative deems best: (1) directly to the beneficiary; (2) to the legally appointed guardian of the beneficiary; (3) to some relative or friend for the care, support and education of the beneficiary; (4) by my Personal Representative using such amounts directly for the beneficiary's care, support and education. My Personal Representative as trustee shall have with respect to each share or property so retained all the powers and discretions conferred upon it as Personal Representative.

ITEM IX

Discretion Granted to Personal Representative in Reference to Tax Matters. My Personal Representative as the fiduciary of my estate shall have the discretion, but shall not be required when allocating receipts of my estate between income and principal, to make adjustments in the rights of any beneficiaries, or among the principal and income accounts to compensate for the consequences of any tax decision or election, or of any investment or administrative decision, that my Personal Representative believes has had the effect, directly or indirectly, of preferring one beneficiary or group of beneficiaries over others; provided, however, my Personal Representative shall not exercise its discretion in a manner which would cause the loss or reduction of the marital deduction as may be herein provided. In determining the state or federal estate and income tax liabilities of my estate, my Personal Representative shall have discretion to select the valuation date and to determine whether any or all of the allowable administration expenses in my

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estate shall be used as state or federal estate tax deductions or as state or federal income tax deductions.

ITEM X

Definition of Children. For purposes of this Will, "children" means the lawful blood descendants in the first degree of the parent designated; and "issue" and "descendants" mean the lawful blood descendants in any degree of the ancestor designated; provided, however, that if a person has been adopted, that person shall be considered a child of such adopting parent and such adopted child and his or her issue shall be considered as issue of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or either of the adopting parents. The terms "child," "children," "issue," "descendant" and "descendants" or those terms preceded by the terms "living" or "then living" shall include the lawful blood descendant in the first degree of the parent designated even though such descendant is born after the death of such parent.

The term "per stirpes" as used herein has the identical meaning as the term "taking by representation" as defined in the South Carolina Probate Code.

ITEM XI

Definition of Words Relating to the Internal Revenue Code. As used herein, the words "gross estate," "adjusted gross estate," "taxable estate," "unified credit," "state death tax credit," "maximum marital deduction," "marital deduction," "pass," and any other word or words which from the context in which it or they are used refer to the Internal Revenue Code shall have the same meaning as such words have for the purposes of applying the Internal Revenue Code to my estate. For purposes of this Will, my "available generation-skipping transfer exemption" means the generation-skipping transfer tax exemption provided in section 2631 of the Internal Revenue Code of 1986, as amended, in effect at the time of my death reduced by the aggregate of (1) the amount, if any, of my exemption allocated to lifetime transfers of mine by me or by operation of law, and (2) the amount, if any, I have specifically allocated to other property of my gross estate for federal estate tax purposes. For purposes of this Will if at the time of my death I have made gifts with an inclusion ratio of greater than zero for which the gift tax return due date has not expired (including extensions) and I have not yet filed a return, it shall be deemed that my generation-skipping transfer exemption has been allocated to these transfers to the extent necessary (and possible) to exempt the transfer(s) from generation-skipping transfer tax. Reference to sections of the Internal Revenue Code and to the Internal Revenue Code shall refer to the Internal Revenue Code amended to the date of my death.

ITEM XII

Statement by Testatrix of Intent Not to Exercise Power of Appointment. I hereby refrain from exercising any power of appointment that I may have at the time of my death.

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M.M.K.
CER
PS

ITEM XIII

Simultaneous Death Provision Presuming Beneficiary Predeceases Testatrix. If any beneficiary and I should die under such circumstances as would make it doubtful whether the beneficiary or I died first, then it shall be conclusively presumed for the purposes of this Will that the beneficiary predeceased me.

ITEM XIV

Option to Purchase. It is my desire and I hereby direct that Charles P. Copeland be permitted to buy my interest in the real estate within eight (8) months after my death at the fair market price on the date of my death, the decision of my Personal Representatve regarding the fair market price to be final.

Testimonium, Attestation and Self-Proving Affidavit. I, Marion M. Kay, the Testatrix, sign my name to this instrument this 30th day of October, 1997, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last will and that I sign it willingly (or willingly direct another to sign for me), 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.

Marion M. Kay
Marion M. Kay

We, Charlene C. Stroud and Pam Simpson, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testatrix signs and executes this instrument as her last will and that she signs it willingly (or willingly directs another to sign for her), and that each of us, in the presence and hearing of the Testatrix, and in the presence of each other, hereby signs this will as witness to the Testatrix's signing, and that to the best of our knowledge the Testatrix is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Charlene C. Stroud
(Witness)

Pam Simpson
(Witness)

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M.M.K.

The State of South Carolina

County of Laurens

Subscribed, sworn to, and acknowledged before me by Marion M. Kay, the ~~Testatrix~~, and subscribed and sworn to before me by Charlene C. Stroud and Pam Simpson, witnesses, this 30 day of October, 1997.

Pam Simpson (Seal)
Notary Public for South Carolina

My Commission Expires: 12-18-2005

7 of 7
M. M. K.
CCS

Statement of Facts and Issues

1. At the time of Ms. Kay's death, she owned a ½ undivided interest in a 330 acre tract in Mountville, South Carolina (the "Farm"). The other ½ undivided interest was titled in the name of "The Heirs of W.H. Milam". The heirs of W.H. Milam consist of Martha M. Brown and Mary Leona M. Moses.

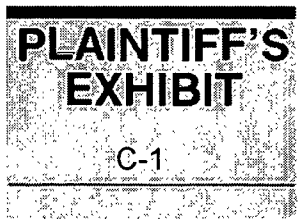
2. Prior to Ms. Kay's death, she expressed her dissatisfaction to Ms. Brown and Ms. Moses about the manner in which they had made decisions about the Farm (See Exhibit C-1).

3. Furthermore, Ms. Kay desired to divide the Farm prior to her death (See Exhibit C-2).

4. Ms. Kay also owned a house and 10 acres of land which adjoined the Farm. The house and 6.238 acres (the "Homeplace") were separated from the remaining 3.762 acres (the "Lot") by the public roadway

5. Item IV of Ms. Kay's will (See Exhibit C-3) provides:

> Outright Gift of Residuary. I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises) wherever situate and whether acquired before or after the execution of this Will, absolutely and forever, as follows:
>
> One-fourth (1/4) interest to Lisbon Presbyterian Church, absolutely forever;
>
> One-fourth (1/4) interest to Lisbon Presbyterian Church Cemetery fund, absolutely forever, the interest to be used to keep up the Milam-Kay plot;
>
> One-tenth (1/10) interest to Marla Elizabeth Heard, (per stirpes), to be hers absolutely forever;
>
> One-tenth (1/10) interest to Bart Edward Heard, (per stirpes), to be his absolutely forever;
>
> One-tenth (1/10) interest to Martha Milam Brown (per stirpes), to be hers absolutely forever;
>
> One-tenth (1/10) interest to Mary Leona Milam Moses (per stirpes), to be hers absolutely forever;
>
> One-tenth (1/10) interest to Presbyterian Home of South Carolina, Clinton, South Carolina.;



6. In addition, Item XIV of the Will provides as follows:

> Option to Purchase. It is my desire and I hereby direct that Charles P. Copeland be permitted to buy my interest in the real estate within eight (8) months after my death at the fair market price on the date of my death, the decision of my Personal Representative regarding the fair market price to be final.

7. It was Ms. Kay's intention that her real estate be sold and the proceeds distributed to the devisees. For example, the provision of the Will referenced above refers to the "interest to be used to keep up the Milam-Kay plot."

8. At least 2 residuary beneficiaries have indicated they preferred their share of the estate assets in cash rather than an interest in the real estate.

9. Ms. Moses and Ms. Brown were bitterly disappointed that they did not inherit Ms. Kay's interest in the Farm.

10. The settlement of the Estate was very complicated and involved many novel issues, such as:

a. In 1972, owners of the Farm granted to each other a "right of refusal" thereby creating a conflict with Copeland's Option to Purchase.
b. Ms. Brown and Ms. Moses claimed they were entitled to approximately 5 acres of the Farm that had never been deeded to them.
c. There were claims that Ms. Kay either did not have title and/or did not have the right to devise her interest to anyone other than the Heirs of W.H. Milam.

11. Copeland desired to exercise his option by purchasing 46.85 acres that adjoined his property. He made a written offer of $56,400 on April 16, 2008 (See Exhibit C-5). Later he agreed to pay $1500 per acre, the appraised value.

12. In an effort to sort out these claims, I obtained bids from surveyors and appraisers. Ultimately I hired a surveyor and an appraiser.

13. The Farm appraised at $614,000 (See Exhibit C-6), the Estate's interest being $307,000.

14. The Homeplace appraised at $64,000 (See Exhibit C-7) and the Lot appraised at $20,000 (See Exhibit C-8).

15. Other issues that had to be dealt with included ensuring that I, as Personal Representative, had the right to sell the property. To make this determination, I researched the statutes, read and re-read the will, had many conversations with title insurance counsel and a real estate attorney.

16. Another issue was what action was required by church protocol to properly approve and consent to the sale of the real estate. I had several telephone conferences with Robert Fuller, and received and reviewed his "opinion" letter (See Exhibit C-9).

17. It was discovered during this process that Mary Leona M. Moses had judgments against her. I was concerned how these judgments might affect the title to the property (See Exhibit C-10). I personally looked at the records at the Laurens Courthouse.

18. In order to reach a resolution, I met several times with Charles Copeland and his wife, Patsy Copeland about Mr. Copeland's option.

19. On Saturday evening, April 26, 2008, I met with the Lisbon Church Session to discuss a compromise proposal.

20. On May 2, 2008, I submitted this written proposal to Ms. Brown, Ms. Moses, and Mr. Copeland in an attempt to resolve the issues (See Exhibit C-11). The proposal, subject to approval from the heirs and the probate court, was to convey 5 acres to Ms. Brown (as she claimed was hers) at no cost, convey 46.85 acres to Mr. Copeland that adjoined his property, and sell the remainder to Ms. Moses and Ms. Brown at the appraised value. No response was received from Ms. Brown and Ms. Moses.

21. In another attempt to reach a resolution, I arranged a meeting with representatives from Lisbon Presbyterian Church, Presbyterian Home of South Carolina, Mary Moses, Martha Brown, and Paul Major, appraiser. The meeting was held in Newberry, SC at Paul Major's office on July 31, 2008. Rev Hampton Hunter attended the meeting on behalf of the church. Penny Arnold attended the meeting on behalf of Presbyterian Home of SC. The purpose of the meeting was to discuss an equitable division of the property. Initially, Ms. Moses and Ms. Brown refused to discuss any proposal with Mr. Major and me as long as Rev. Hunter and Ms. Arnold were allowed to attend the meeting. Subsequently, the meeting was held and it was decided that Mr. Major would prepare a proposed division of the property and present a written proposal to the parties.

22. A proposal was ultimately prepared and presented to Ms. Moses and Ms. Brown. They retained counsel. No comment was ever received on the proposal, nor did Ms. Moses or Ms. Brown ever submit a counter-proposal on a division of the Farm.

23. Having not made progress toward a resolution after approximately 20 months, I filed a partition and declaratory judgment action on or about January 1, 2009 in the Circuit Court. The purpose of the litigation was to determine the rights of the parties arising out of Copeland's Option to Purchase, the Right of First Refusal and other claims made by Brown and Moses, clear the title to the property, and divide or sell the property so that Estate could be settled. (The Complaint was amended on March 4, 2009. See Exhibit C-12). The litigation ensued and the parties engaged in discovery. After 15 months or so, a mediator was retained to mediate the dispute.

24. Throughout this time period, I took phone calls from people who were interested in the property. I showed the Homeplace at least once to potential buyers. I also showed the Farm to a potential buyer.

25. In the summer of 2009, I was contacted by Rowland W. Milam who expressed an interest buying the Estate's interest in Farm.

26. The first offer received from Rowland Milam was forwarded to the beneficiaries on March 1, 2010. Milam offered $48,000 for the Homeplace, $4500 for the Lot and $224,410 for the Estate's interest in the Farm, approximately 71% of the appraised value (See Exhibit C-13). The offers included terms requiring to Estate to give general warranty deeds and pay for a termite inspection and be responsible for repairs.

27. Two or three more rounds of negotiations with Rowland Milam followed.

28. At some point during my negotiations with Rowland Milam, Copeland indicated he would release his option to purchase if the Estate's undivided interest was sold to Rowland Milam.

29. On the eve of mediation, I reached an agreement to sell Rowland Milam the Estate's ½ undivided interest in the Farm, the Homeplace, and the Lot, subject to the necessary approval, if any, of the beneficiaries and the Probate Court. The sales price for the property was as follows: ½ undivided interest in Farm, $292,500, Homeplace, $57,000 and Lot, $17,500. The Estate was not responsible for any repairs and the type of deed was "quit-claim".

30. I prepared three contracts which were signed and dated May 4, 2010. The total purchase price for the all of the Property was $$367,000, approximately 94% of the 2007/2008 appraised values. (See Exhibit C - 14.)

31. I prepared and obtained the consents of all interested parties to close the sale of the property subject to the terms of the Contract. (See Exhibit C-15).

32. I prepared the deeds and attended the closing of the transactions in Laurens, SC on July 9, 2010. (See Exhibit C-16). There was no sales commission. The net proceeds collected by the Estate were $365,012.85. (See Exhibit C-16). Furthermore, the Estate was expressly relieved of any responsibility for roll-back taxes.

33. From September 1, 2010 until November 12, 2010, I made the final distribution of personal effects, met with beneficiaries, and sorted through the personal papers, pictures, books and remaining personal effects of Ms. Kay.

34. In addition to the foregoing, I took the following action as the Personal Representative:

Personal Property:

a) cleaned out, with the assistance of others, Marion's apartment in Clinton.
b) cleaned out, with the assistance of others, Marion's home and outbuildings in Mountville.
c) distributed, with the assistance of others, Marion's many, many personal effects and heirlooms to various designees in accordance with Marion's wishes as best I could discern.
d) conveyed Marion's automobile to one of the beneficiaries in accordance with Marion's wishes.

Real Estate

a) interviewed several appraisers and then hired Paul Major of Newberry for the 330 tract and timber and another for the house and 10 acres
b) interviewed several land surveyors and then hired Foard Tarbert.
c) hired a timber consultant, Johnny Wilson, for his advice and assistance. I met with and conferred with Johnny frequently
d) met with and conferred with Rev. Hampton Hunter repeatedly about updates and possible resolutions.
e) met with and conferred with Rev. Hampton Hunter and Johnny Wilson at the site.

f) had several discussions with Attorney Robert Fuller about the Church's rights in the real property and Presbytery's requirements to properly authorize any land conveyance.
g) hired a title abstractor to search the title to the real property in the County Records. I reviewed the documents repeatedly
h) review old probate court records
i) pulled and reviewed old probate files for information relating to title of the estate.
j) After discovering the public records reflected that a judgment had been filed against one of the beneficiaries, I conducted further investigation to determine the effect on the title to the real property.
k) met with and conferred several times with the other co-tenants of the 330-acre tract in an effort to divide the acreage.
l) met with and conferred with Mr. and Mrs. Copeland numerous times about Chuck's option to buy the real estate.
m) researched the legality and binding effect of the "rights of first refusal".
n) showed the Homeplace and Farm to potential buyers on at least 2 occasions.
o) constantly visited and inspected the property.
p) filed an insurance claim after a storm in Summer 2009 and had the debris removed.
q) responded to several telephone inquiries about the property and its availability for sale.
r) met with the Church Session on a Saturday evening in April 2008, as I recall, to review this matter and my proposal to the co-tenants to divide the property.
s) strategized with various advisors repeatedly to determine the best course of action.
t) ultimately filed a partition action in circuit court.
u) pursued the litigation, filing pleadings, responding to pleadings and engaged in discovery.
v) After the co-tenants noticed Cecil Milam's deposition, met with Cecil and my co-counsel at Mike Turner's office.
w) negotiated the sale to Rowland Milam.
x) succeeded in negotiating a sale of the property to Rowland for approximately 95% of its appraised value – despite owning an undivided interest, the claims of all the other parties to the property as well as the bad economy.
y) researched the law concerning deeds from Estates.
z) conferred numerous times with a title attorney concerning the deeds and the quality of title of an Estate.
aa) Recorded the plat of survey on the 330 tract
bb) drafted the contracts with Rowland Milam for the sale of the real estate.
cc) drafted the consents and releases for the beneficiaries.
dd) obtained a release from Chuck Copeland. In doing so, I literally drove by his home, picked him up at his barn, and drove him to Mike Turner's office in Laurens so that his signature could be witnessed and notarized, and then drove him back home.
ee) obtained approvals from the other beneficiaries to sell the real estate to Rowland.
ff) considered whether to request probate court approval of the sale. Since I had approval of all interested parties, I proceeded with the sale.
gg) researched the law concerning conveyances by estates.
hh) prepared the deeds.
ii) reviewed the settlement statements for accuracy.
jj) attended the closing of the sale of the Real Estate in Laurens.
kk) avoided a real estate commission in selling the property.
ll) reviewed the settlement documents ending the litigation with the co-tenants.

Other-

a. prepared the accountings and probate documents
b. engaged a CPA to prepare the tax returns which I reviewed
c. recovered $6675 in insurance proceeds

35. A timeline of significant events is attached as Exhibit 17.

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SULLIVAN LAW FIRM, PC

Also Admitted:
District of Columbia
Colorado

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Attorney and Counselor at Law
1200 Main Street, Suite 400
Columbia, South Carolina 29201
Facsimile: (803) 779-9488
edsesquire@aol.com

Telephone: (803) 748-7485

• MAILING ADDRESS:
Post Office Box 11714
Columbia, South Carolina 29211

January 6, 2004

Mrs. Martha Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Mrs. Mary Leona Moses
PO Box 371
Mauldin, SC 29662

Dear Martha and Mary Leona:

I hope you both had a good Christmas and are off to a great New Year. As we discussed, we need to meet to determine the best and least expensive way to generate income by harvesting timber and dividing the property.

I understand Martha is coming into Laurens this weekend (January 10-11). I would like to meet with you then in Laurens or Columbia. Please call me at (803) 748-7485 at your earliest convenience to set up this meeting. I look forward to hearing from you.

Sincerely,

Edward D. Sullivan

Cc: Mrs. Marion Kay

PLAINTIFF'S EXHIBIT
C-2 PG 1

SULLIVAN LAW FIRM, PC

Also Admitted:
District of Columbia
Colorado

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Facsimile: (803) 779-9488
edsesquire@aol.com

Telephone: (803) 748-7485

MAILING ADDRESS:
Post Office Box 11714
Columbia, South Carolina 29211

October 23, 2003

Mrs. Martha Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Mrs. Mary Leona Moses
PO Box 371
Mauldin, SC 29662

Dear Martha and Mary Leona:

Marion has requested that I assist her in some of her affairs. Because of her recent move to Clinton, she needs to be able to have access to all of her assets.

As the land is now owned jointly, she is restricted from using this asset for her benefit. We propose that the land be divided in such a manner that is acceptable to everyone, with reservation of rights to the timber. Ideally, Marion would receive the acreage closest to her home, and you would receive the acreage closest to your old home place. The cost of the survey would be shared. I will prepare the necessary deeds at no expense.

Please call me at (803) 748-7485 at your earliest convenience to discuss. Marion has asked that I take care of this for her. We would like to get this done as soon as possible.

Sincerely,

Edward D. Sullivan

PLAINTIFF'S EXHIBIT
C-2 PG 2

BOOK [illegible]

JAN 2 5 04 PM '73

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS.) OPTION AGREEMENT .

This Agreement entered into by and between Alma G. Milam and Marion Milam Kay, hereinafter called parties of the first part, and Rubie B. Milam, Martha M. Brown, and Mary M.Moses, hereinafter called parties of the second part witnesseth:

1st. That Alma G. Milam, is the widow of the late A. B. Milam, and Marion Milam Kay is the daughter of the late A. B. Milam, and they are his sole surviving heirs at law and next of kin.

2nd. That Rubie B. Milam is the widow of the late W. H. or Henry Milam, and Martha M.Brown and Mary M. Moses are his daughters, and they are the sole surviving heirs at law and next of kin of the said W. H. Milam.

3rd. That the late A. B. Milam and the late W. H. Milam owned as tenants in common , approximately 340 acres of land in Laurens County, South Carolina which the parties hereto now own as tenants in common in such shares as they will be entitled to as the successors in interest of said parties.

4th. That in consideration of the advantages to accrue under the terms of this agreement the parties of the first part do hereby grant, bargain, sell and release unto the parties of the second part, or the survivors of them the right, privilege and option of purchasing from the parties of the first part, or the survivor of them their undivided interest in said lands at the best price offered for such interests in the event the parties of the first part or the survivor of them should desire to dispose of said lands. This option shall be considered as a right of refusal.

5th. The parties of the second part in consideration of the advantages to accrue under the terms of this agreement do hereby grant, bargain and sell and release unto the parties of the first part, or the survivor of them, the right, privilege and option of purchasing from the parties of the second part or the survivors of them their undivided interestin said lands at the best price offered for such interests, and in the event the parties of the second part or the survivors of them should edesire to dispose of said lands , this option shall be considered as a right of refusal.

6th. The option of refusal above set forth shall not prevent either of the parties of the first part from disposing of their interest to each other nor shall it prevent the parties of the second part disposing of their interests amongst each other.

PLAINTIFF'S EXHIBIT C-4

BOOK 201 PAGE 051

7th. It is understood and agreed that this agreement shall be binding upon the respective heirs, executors, administrators and assigns of the parties hereto.

IN WITNESS WHEREOF we have hereunto set our hands and seals this the 28th day of December A.D. 1972.

William E. Jacks Jr.
Charles D. Jacks Sr.
William E. Jacks Jr.
Charles D. Jacks Sr.
As to parties of the first part.

Marion Milam Kay (Seal)
Marion Milam Kay.

Alma G. Milam (Seal)
Alma G. Milam.

PARTIES OF THE FIRST PART.

William E. Jacks Jr.
Charles D. Jacks Sr.
William E. Jacks Jr.
Charles D. Jacks Sr.
William E. Jacks Jr.
Charles D. Jacks Sr.

Rubie B. Milam (Seal)
Rubie B. Milam.

Martha M. Brown (Seal)
Martha M. Brown.

Mary M. Moses (Seal)
Mary M. Moses.

PARTIES OF THE SECOND PART.

State of South Carolina)

County of Laurens)

PERSONALLY appeared before me William E. Jacks Jr. who being duly sworn says that he saw the within named Marion Milam Kay; Alma G. Milam, Rubie B. Milam, Martha M. Brown & Mary M. Moses Parties of the First part, sign, seal and as their act and deed execute the above Option Agreement, and that he with Charles D. Jacks Jr. witnessed the execution thereof.

William E. Jacks Jr.

SWORN to and subscribed before me) this the 2 day of Jan A.D. 1972.

Alice P. Alexander (Seal)
Notary Public of South Carolina
My Commission expires _____.

ALICE P. ALEXANDER
Notary Public for State of S. C.
My Commission Expires
January 23, 1978

RECORDING FEE & COST PAID

TREASURER

000077

1147-105 P100

5067 Lisbon Road
Mountville, SC 29370
April 16, 2008

Mr. Edward D. Sullivan
Collins and Lacy
P.O. Box 12487
Columbia, S.C. 29211

Dear Eddie,

I would like to make an offer of $56,400.00 for the 46.85 acres of land that joins my property on Lisbon Road and is currently owned by the Milam Heirs.

Thank you for your consideration.

Yours truly,
Charles P. Copeland (Chuck)

PLAINTIFF'S EXHIBIT
C-5

AN APPRAISAL

of

Property Belonging to:
THE ESTATE OF MARION M. KAY

330.226 Acres
TMS# 450-00-00-003
Laurens County, South Carolina

Prepared at the Request of:
Edward D. Sullivan, Esq.
Collins & Lacy, P.C.
1330 Lady Street
Post Office Box 12487
Columbia, SC 29211

- 25 February 2008 -

Prepared By:

C. Paul Major, ACF, CF
SC Registered Forester #714
SC Certified General Real Estate Appraiser #CG1126
MAJOR & COMPANY, INC.
Post Office Box 624, 787 Wilson Road
Newberry, South Carolina 29108
803-276-7752

PLAINTIFF'S EXHIBIT C-6

MAJOR & Company
CONSULTING FORESTERS · APPRAISERS
P.O. Box 624 · 787 Wilson Road · Newberry, SC 29108
PHONE: (803) 276-7752 FAX: (803) 276-7750
www.MajorandCo.net

25 February 2008

Edward D. Sullivan, Esq.
Collins & Lacy, P.C.
1330 Lady Street
Post Office Box 12487
Columbia, SC 29211

Re: **Estate of Marion M. Kay, 330.226 Acres,** TMS# 450-00-00-003, Laurens County, SC

Dear Mr. Sullivan:

At your request, I have prepared an appraisal report of the fee simple interest in the above-captioned real estate. The effective date of the appraisal is **3 May 2007,** which I understand is the date of the death of Mrs. Marion M. Kay. I have estimated the market value of the subject property as of that date to be as follows:

SIX HUNDRED FOURTEEN THOUSAND DOLLARS

($614,000)

The following report will set forth those data, assumptions, and analyses that led to the market value estimate. It is a summary report based upon a complete appraisal process as defined by the Uniform Standards of Professional Practice.

I appreciate your allowing me to do this appraisal. If there are any questions, please do not hesitate to call.

Sincerely,

C. Paul Major, ACF, CF
SC Registered Forester #714
SC Certified General Real Estate Appraiser #CG1126

Record on Appeal Page 572

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ADDENDA

Photographs of the Subject Property	Exhibit A
Comparable Sales Map	Exhibit B
Topographic Map	Exhibit C
Soils Map	Exhibit D
FEMA Q3 Flood Zone Data	Exhibit E
Plat	Exhibit F

SUMMARY OF SALIENT FACTS

CLIENT: The Estate of Marion M. Kay

LOCATION: Laurens County, South Carolina

SIZE: 330.226 Acres

PROPERTY TYPE: Timberland/Agricultural.

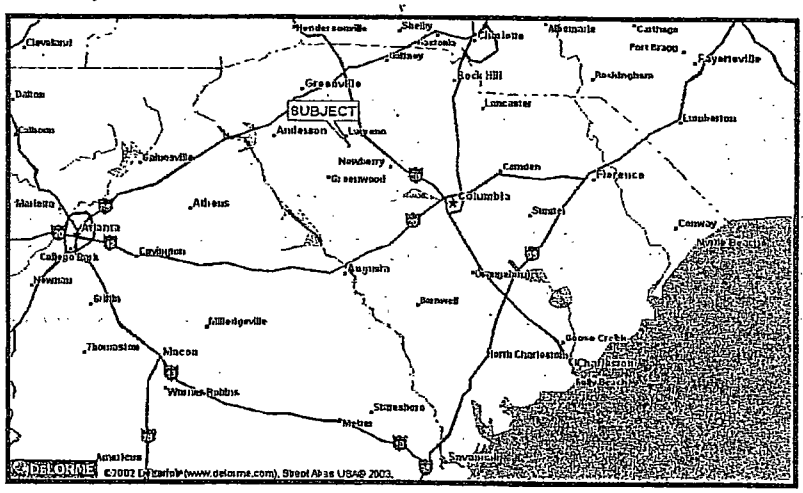
IMPROVEMENTS: None of contributory value.

PROPERTY RIGHTS APPRAISED: Fee simple.

EFFECTIVE DATE OF APPRAISAL: **3 May 2007**, Mrs. Marion M. Kay's date of death.

HIGHEST AND BEST USE: Timberland/Agricultural

LOCATION: Laurens County, South Carolina


SUBJECT
Greenville
Anderson
Columbia
Atlanta
Athens
Augusta
Macon
Charleston
Savannah
Florence
Myrtle Beach
Conway
Rock Hill
Lancaster
Camden
Sumter
Newberry
Greenwood
Gainesville
Dalton
Calhoun
Cartersville
Marietta
Covington
Newnan
Griffin
Milledgeville
Thomaston
Warner Robins
Statesboro
Metter
Americus
Barnwell
Walterboro
Hilton Head
Beaufort
Georgetown
Darlington
Hartsville
Cheraw
Bennettsville
Laurinburg
Lumberton
Fayetteville
Rockingham
Pinehurst
Sanford
Asheboro
Shelby
Gastonia
Charlotte
Albemarle
Carthage
Fort Bragg
Hickory
Lenoir
Morganton
Statesville
Mooresville
Salisbury
Kannapolis
Concord
Gaffney
Union
Clinton
Laurens
Abbeville
Greenwood
Newberry
Saluda
Edgefield
North Augusta
Aiken
Barnwell
Orangeburg
Manning
Kingstree
Georgetown
Conway
Myrtle Beach
Florence

CONTINGENT AND LIMITING CONDITIONS

1. The appraiser assumes no responsibility for legal and environmental matters and/or consequential damages, HIS LIABILITY IN ANY EVENT BEING LIMITED TO THE AMOUNT OF THE PROFESSIONAL FEE COLLECTED. It is assumed that the property conforms to all applicable codes, ordinances, statutes, and/or any other covenants or governmental regulations.

2. Unencumbered fee simple title is assumed to be held by the owner(s) of record, and the property is appraised as if without encroachments, typically financed, and under responsible ownership and competent management.

3. The appraiser, by rendering his appraisal report, is not offering legal advice or conclusions of law. The client is advised that legal and environmental matters concerning the property may have direct bearing on the value of the property. If such legal matters are different than those assumed by the appraiser and set forth herein, the appraiser's value conclusion may be invalid. Client is advised to retain legal counsel to advise client regarding the effect, if any, of the assumptions, legal or otherwise, made by the appraiser, and set forth in these contingent and limiting conditions.

4. For the purpose of this appraisal, the appraiser has assumed that the subject property and structures complies with all governmental regulations, local or federal in nature. Further, it is assumed that the utilization of this report by the client will not violate any governmental regulations, local or federal, including, but not limited to, any securities regulations.

5. The analysis and statements contained in the appraisal are statements of opinion only, and not necessarily the only indication of value or analysis that might be obtained on the subject property. Appraisal opinions by qualified appraisers differ. No warranty or guarantee, express or implied, is made by the appraiser indicating that his opinion represents the only opinion of dollar value which might be obtained by the client on the date of valuation.

6. Only a visual surface inspection of the property appraised has been made by the appraiser, unless otherwise instructed by the client. The appraiser assumes no liability for damages or losses sustained by the client for latent or non-apparent defects existing on, below, or above the property which may not readily be ascertainable by a visual surface inspection. The appraiser assumes that there are no hidden or un-apparent conditions of the property, sub-soil or structures, which would render it more or less valuable. No responsibility is assumed for such conditions or for engineering which might be required to discover such factors.

7. Included as an integral part of this appraisal report are location maps and basic sketches of the appraised property prepared by the appraiser. They do not purport to represent survey accuracy. However, they are substantially correct and adequately serve as a visual reference of the property as seen by the appraiser.

8. Nothing in this report should be deemed a certification or guarantee as to the structural and/or mechanical soundness of the building(s) and the mechanical systems that relate to the functions and operations of the subject property. Rather, this appraisal assumes functions and operations are satisfactory, consistent with the age and condition of the subject building(s) and associated mechanical systems, unless otherwise noted.

9. It is assumed that no insulation or other product banned by the Consumer Product Safety Commission has been introduced onto the appraised premises. Also, no environmental impact studies which would show the existence of toxic wastes were requested or made in conjunction with this appraisal and none have been reviewed. The appraiser hereby reserves the right to alter, amend, rescind or revise any of the value conclusions based upon environmental impact studies, research or investigation.

10. The possible discharge, dumping, spillage, uncontrolled loss, seepage, migration or storage of hazardous substances, contaminants or pollutants, would adversely affect the value of the subject property.

11. Nothing in this report shall be deemed a certification or guarantee as to the environmental condition of the subject property or structures. Rather, the appraiser relies on the REPRESENTATION OF THE OWNER(S) that the structures on the property are satisfactory and comply with all applicable state, local and federal statutes and regulations.

12. The appraiser states that he/she is not an environmental consultant or expert. In order to determine potential environmental matters, which could affect the value of the subject property, an investigation by an expert should be performed. Data in this report were secured from sources considered reliable and have been verified insofar as possible; however, the appraiser can neither guarantee nor be responsible for the accuracy of information furnished by others.

13. Loss or removal of any part of this report invalidates the entire appraisal.

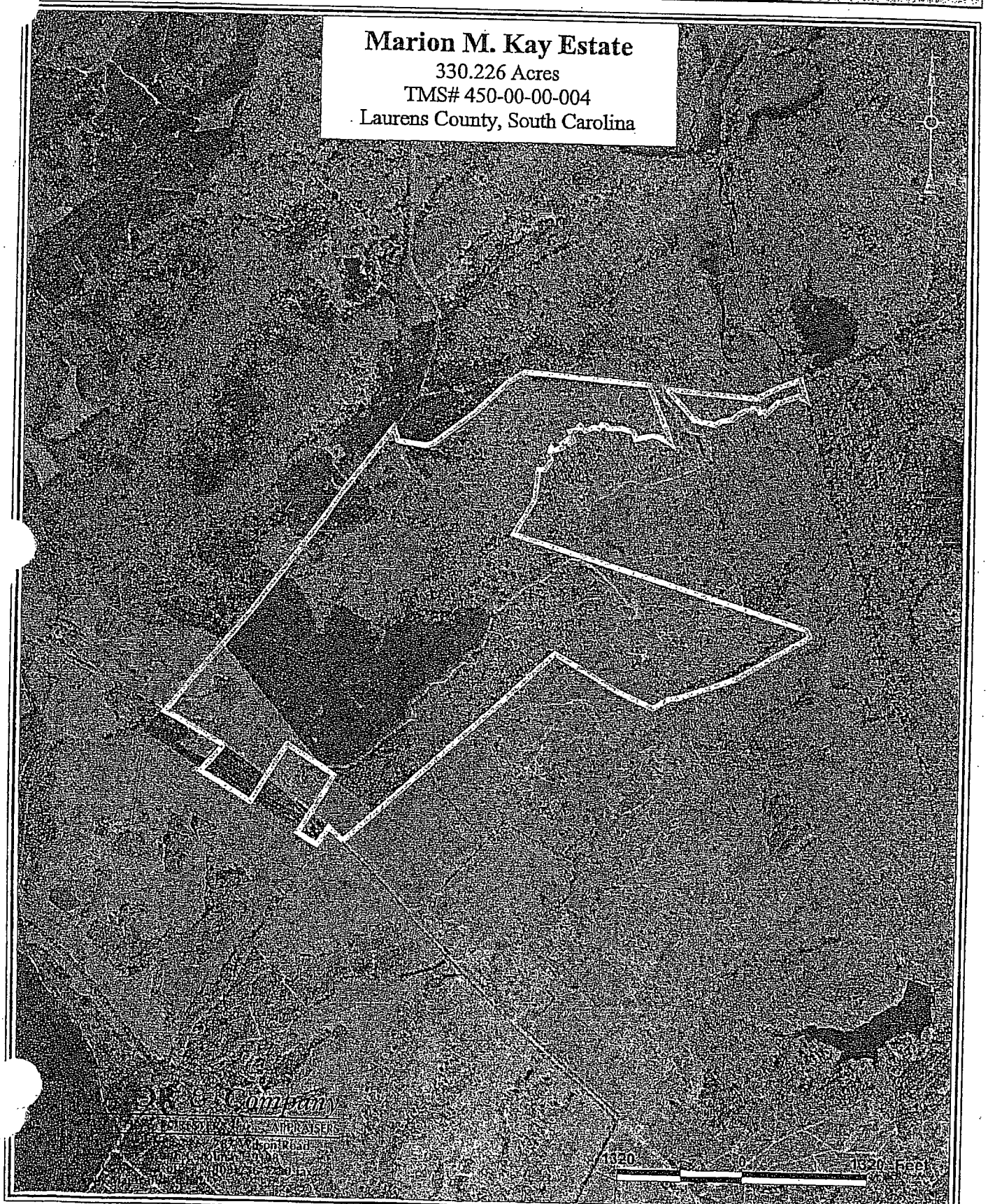
14. The appraiser shall not be required to testify or to attend court by reason of this appraisal unless subsequent written arrangements are made, including payment of an additional fee for such service.

15. Neither all nor part of the contents of this report shall be conveyed to the public through advertising, public relations, news, sales, or other media without the written consent and approval of the appraiser, particularly as to the valuation conclusions, the identity of the appraiser or the firm he represents.

Acceptance of, and/or use of, this appraisal report constitutes acceptance of all of the contingent and limiting conditions.

LOCATION MAP

2006 COLOR INFRARED AERIAL PHOTOGRAPH



SUMMARY APPRAISAL REPORT

CLIENT: **The Estate of Mrs. Marion M. Kay**

PREPARED AT THE REQUEST OF: Edward D. Sullivan, Esq.
Collins & Lacy, P.C.
1330 Lady Street, Post Office Box 12487
Columbia, SC 29211

OBJECTIVE & PURPOSE OF APPRAISAL: To estimate the market value of the subject property as of the effective date of the appraisal. I understand that this appraisal will be used to serve as a guide in the equitable division of the subject property and the possible sale of a portion on the subject tract.

PROPERTY RIGHTS APPRAISED: Fee Simple.

EFFECTIVE DATE OF APPRAISAL: 3 May 2007, Mrs. Kay's date of death.

IDENTIFICATION OF SUBJECT PROPERTY: The subject property is an irregularly-shaped tract of land containing **330.226 acres** located in Laurens County, South Carolina, on the southeast corners of the junction of Lisbon Road (S-30-49) and South Harper Street Extension (S-30-42), approximately four miles south of the City of Laurens. **Tax Map Number 450-00-00-003.**

Acreage: According to a plat prepared by Adtech Surveying, Inc., dated 12 October 2007, the subject property consisted of a total of 330.226 acres and is comprised of two parcels; one containing 323.537 acres and the other containing 6.689 acres. Tracts of this size are typical of this market.

Road Frontage:	Lisbon Road	2,543 Feet ±
	South Harper Street Extension	3,749 Feet ±
	Holmes Bridge Road	1,319 Feet ±
	Total	**7,611 Feet ±**

Zoning: There is currently no zoning in Laurens County.

Soils: The *Soil Survey of Laurens and Union Counties, South Carolina,* United States Department of Agriculture – Soil Conservation Service, 1975, identifies the predominant soils found on the subject property to be sand loams and sandy clay loams of the Cecil, Hiwassee, Pacolet, and Vance series. Enoree and Madison soils are also present. The Loblolly Pine site index on the subject would be considered to be "good" and ranges from 75 to 90 feet. Most of the open land is characterized by Cecil sandy loam.

Open Land: Approximately 24 acres of the subject are open and appear to have been used for hay production.

Timberland: The balance of the property is, or has recently been, occupied by timber. Approximately 74 acres currently support a Loblolly Pine plantation (18 – 22 years old ±) that appears to have been thinned in the past several years. Mixed hardwood pulpwood and sawtimber occupy a 6.9 acre strip along Holmes Bridge Road. The balance of the property was clearcut in the past three to five years. Several small patches of merchantable pine timber are scattered throughout the clearcut area.

Drainage: Adequate

Flood Zones: According to the FEMA Flood Insurance Rate Map, Community-Panel Number 450122 0250 B, dated 15 December 1990, approximately 0.55 acres of the northeast portion of the subject property appears to be in a Flood Zone. Please refer to the addenda of this report for additional information.

NEIGHBORHOOD DESCRIPTION: The subject tract is located in Laurens County in the Piedmont region of South Carolina. The US Census Bureau estimated that Laurens County had a population of approximately 70,374 in 2006. Largely a manufacturing, distribution and agricultural economy, Laurens is favorably situated about an hour from the metropolitan cities of Greenville, Spartanburg, and Columbia, SC. Two Interstate Highways, I-26 and I-385, bisect the county and provide easy access to these cities and the Port of Charleston.

The neighborhood of the subject is characterized by gently rolling pastures and timberland. In recent years, the local real estate market has seen an increasing demand for land for residential, hunting and recreational purposes. Rural land located in reasonable proximity to urban population centers, as is the subject, is in particular demand because it may be quickly reached from those nearby urban areas.

Laurens County Water & Sewer Commission serves the subject property with a four-inch line along the east side of Lisbon Road. There is natural gas service available to the subject. Duke Power provides electricity to the neighborhood and Piedmont Rural Telephone Co-op (PRTC) supplies telephone service.

MARKET VALUE DEFINITION: "The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgably and assuming the price is not affected by undue stimulus. Implicit in this definition is the commutation of a sale of a specified date and the passing of title from seller to buyer under conditions whereby: 1) buyer and seller are typically motivated; 2) both parties are well informed or well advised, and acting in what they consider their own best interests; 3) a reasonable time is allowed for exposure to the market; 4) payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and 5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale."

-- *Uniform Standards of Professional Appraisal Practice,* The Appraisal Foundation, 2001

HIGHEST & BEST USE: "Highest and best use is the reasonably probable and legal use of vacant land or improved property which is physically possible, appropriately supported, financially feasible, and that results in the highest value for the land." – *The Appraisal of Real Estate*, Appraisal Institute, 1992

In my opinion, the highest and best use of each of the subject tract is its current use as agricultural and timber land.

SELECTION OF APPRAISAL METHOD: When sufficient data and information are available, the final conclusion of value is estimated after careful correlation of values obtained from the three approaches to value. These include the cost, sales comparison, and income approaches. However, with some properties it is not possible or feasible to obtain adequate information and utilize all three approaches. The appraiser typically applies those approaches that have adequate data to give a reliable value estimate.

In the final analysis, the appraisal process and its corresponding approaches to value are predicated largely on the principle of substitution which implies that a prudent or knowledgeable purchaser will not pay more for a property than he could purchase an equally desirable substitute property. On the other hand, a prudent or knowledgeable seller will sell for no less than what similar properties are selling unless under undue duress. The appraiser has conducted a detailed research for similar market transactions and other related and relevant market information including an individual analysis of buyers' and sellers' activities and motivations.

Cost Approach to Value: The Cost Approach to value represents a summation of the contributory value of all improvements and individual land components. In the Cost Approach, the value of the component parts, as they contribute to the value of the whole of the property, are estimated and added to the depreciated cost of the improvements. Because there are no improvements of contributory value on any of the subject tracts, I rejected this approach to value as not applicable to these particular properties.

Income Capitalization Approach: The Income Approach is an appraisal technique in which the anticipated net income is processed to indicate the capital amount, or total investment which produces the net income. I elected to not employ the income approach to estimate the value of the subject because, in my opinion, it is not applicable. The income that could be reasonably derived from the subject tract (such as hunt lease income) is incidental to its current use for timber and agricultural production.

Sales Comparison Approach: By the procedure of comparing the subject properties with actual market transactions, I have estimated the market value of the subject tract, if it were offered for sale on the open market as of the effective date. A limited, but adequate number, of sales of comparable tracts have occurred in the two years preceding the date of appraisal. I only considered sales in rural Laurens County. I found six sales that are, in my opinion, comparable to the subject tract.

In each case, I estimated the **bareland value** (i.e. the value without timber or improvements) of the comparable sale by adjusting each sale to account for the value of any timber and/or improvements present.

The table shown on the following page represents recent sales of properties most similar to the subject tract described in each table. If a significant item for a comparable property is superior to or more favorable than the subject property, a negative (-) adjustment is made and reduces the indicated value of the subject. A significant item for a comparable property inferior to or less favorable than the subject property results in a positive (+) adjustment and, therefore, increases the indicated value of the subject.

SALES COMPARISON GRID

Sale Number	SUBJECT	Sale 1		Sale 2		Sale 3	
County	Laurens	Laurens		Newberry		Laurens	
Tax Map Number	450-00-00-003	332-00-00-002		332-00-00-004 & 363-00-00-007		235-00-00-002	
Proximity to Subject		4.5 Miles		4.5 Miles		7.6 Miles	
Date of Sale	N/A	08/15/2006		08/29/2006		05/30/2007	
Acres	330.23	139.00		407.71		161.50	
Gross Sales Price	N/A	$ 267,787		$ 762,874		$ 260,800	
Sales Price PER ACRE	N/A	$ 1,927		$ 1,871		$ 1,615	
Time Adjustment	N/A	Equal	$ -	Equal	$ -	Equal	$ -
S.P./Ac Adjusted for Time	N/A		$ 1,927		$ 1,871		$ 1,615
Timber	Merchantable	Merchantable	$ (450)	Pre-Merch	$ (350)	Merchantable	$ (375)
Improvements	None	Equal	$ -	Equal	$ -	Equal	$ -
Location	Good	Equal	$ -	Equal	$ -	Equal	$ -
Road Frontage	Paved	Equal	$ -	Equal	$ -	Equal	$ -
Utilities	Public Water	Equal	$ -	Equal	$ -	Inferior	$ 100
Size & Shape	Typical of Market	Equal	$ -	Equal	$ -	Equal	$ -
Total Adjustments			$ (450)		$ (350)		$ (275)
Indicated Value			$ 1,477		$ 1,521		$ 1,340

Sale Number	SUBJECT	Sale 4		Sale 5		Sale 6	
County	Laurens	Laurens		Laurens		Laurens	
Tax Map Number	450-00-00-003	303-00-00-003		346-00-00-017		346-00-00-007	
Proximity to Subject		7.8 Miles		14 Miles		14 Miles	
Date of Sale	N/A	05/09/2007		10/12/2007		10/27/2006	
Acres	330.23	204.00		46.21		21.98	
Gross Sales Price	N/A	$ 252,000		$ 150,000		$ 120,862	
Sales Price PER ACRE	N/A	$ 1,235		$ 3,246		$ 5,500	
Time Adjustment	N/A	Equal	$ -	Equal	$ -	Equal	$ -
S.P./Ac Adjusted for Time	N/A		$ 1,235		$ 3,246		$ 5,500
Timber	Merchantable	Pre-Merch	$ (150)	Pasture	$ -	Pasture	$ -
Improvements	None	Equal	$ -	Equal	$ -	Pond	$ (1,200)
Location	Good	Equal	$ -	Equal	$ -	Equal	$ -
Road Frontage	Paved	Equal	$ -	Inferior	$ 500	Inferior	$ 500
Utilities	Public Water	Inferior	$ 100	Inferior	$ 100	Inferior	$ 100
Size & Shape	Typical of Market	Equal	$ -	Equal	$ -	Equal	$ -
Total Adjustments			$ (50)		$ 600		$ (600)
Indicated Value			$ 1,185		$ 3,846		$ 4,900

COMMENTS ON MARKET DATA: I have adjusted the comparable sales shown above to estimate the value per acre of subject tract. While there have been many sales of timberland tracts in the past twenty-four months, there has been a dearth of sales of open agricultural land. I found three recent sales of pasture land in Laurens County. Two of those sales occurred after the effective date of this appraisal. I used one of those in my analysis of the value of the open land on the subject in an effort to obtain some indication of open land values. The six sales presented in the table above are, in my opinion, the most comparable to and best represent the subject.

Sale 1 is a former paper company tract. It had stands of merchantable and pre-merchantable timber. I adjusted for the combined per acre value of the timber component. I confirmed the timber data using timber volume information that was published by the real estate broker that sold the subject. Most of the tract supported a pre-merchantable pine plantation. About six acres supported a sixteen year old pine plantation. This tract had long frontage on Cedar Grove Church Road and US 221. The purchaser confirmed the sale.

Sale 2, another old paper company tract, has more than 4900 feet of frontage on US 221. County water and natural gas are available along US 221 in front of this property. The most of the tract is occupied by pre-merchantable pine plantations: 61 acres planted in 2005; 93 acres planted in 2004; 150 acres planted in 1995. The balance of the tract was in natural pine and hardwood pulpwood. The timber volume information was provided by American Forest Management, agent for the seller. I adjusted this sale for the value of the timber component.

Sale 3 was also once a paper company tract. According to the seller's agent, most of this tract supported an un-thinned 15 year-old pine plantation at the time of sale. The balance of the tract was in natural hardwood pulpwood. I adjusted for the value of the timber component and for the lack of public water. This tract has ample frontage on Ekom Beach Road. Seller's agent confirmed the sale.

Sale 4 lies on the south side of Estes Road, off of US 221. Slightly more than 94 acres were clearcut prior to this sale and another 85 acres supported a Loblolly Pine plantation that had been established in 2000. The balance of the tract was in hardwood pulpwood along the streams that drain this property. I adjusted for the value of the timber component and its lack of public water service. Seller's agent confirmed the sale.

Sale 5 is one of the few comparable sales of pasture land that I was able to find. It has limited road frontage on Warrior Creek Church Road and no public water. According to the buyer, it is a portion of a larger pasture that was subdivide and sold by the previous owner. I adjusted for both of these dissimilarities. Although it occurred after the effective date of this appraisal, I have included it here because it is one the very few sales of open agricultural land that could be documented.

Sale 6 adjoins and was subdivided from the same tract as was Sale 5. This sale includes a two-acre pond. According to a pond building contractor with whom I spoke, a comparable pond would cost about $26,000 to build. I divided that estimated cost of the pond by the gross acres in this sale to determine my adjustment for the value of the pond. I also adjusted for this property's lack of public water. Interestingly, this tract resold in January 2008 for $145,000, or $6,597 per acre.

RECONCILIATION: In my opinion, of the six sales presented above, Sale 2 is the most comparable to the subject in terms of size, road frontage, and the availability of municipal water. Sales 1, 3 and 4 clearly define to range of timber-related bareland values.

Although there is limited market data on recent sales of open agricultural land in Laurens County, I think that Sales 5 and 6 reflect a reasonable range of current values for such property.

Given the excellent location, topography, road frontage, and public utilities of the subject tract, together with its outstanding potential as a property for future residential development, and after

careful consideration of the comparable sales presented above, I concluded the indicated market value of the subject's timberland to be **$1,500 per acre.** Further, it is my opinion, based on my analysis of the Sales 4 and 5, that the value of the open land found on the subject property is **$4,500 per acre.** Therefore, in my opinion, the value of bare land component of the subject tract may be calculated as follows:

Open Agricultural Land	24.23 Acres x $4,500/Acre =	$ 109,035
Bare Timberland	306.00 Acres x $1,500/Acre =	$ 459,000
Total		$ 568,035
	Rounded	**$568,000**

To the bareland value derived above, we must add the value of the timber present in order to obtain a final indication of total market value:

TIMBER VALUE

TIMBER DESCRIPTION: Approximately 63 acres of the subject are occupied by what appears to be an 18 to 22 year old Loblolly Pine plantation. This stand appears to have been recently thinned for a second time. The residual basal area is approximately 74. Another stand of about 11 acres appears to be of the same establishment age, but has not yet been thinned a second time, as evidenced by the fact that it contains more than 310 trees per acre. An area of approximately 217 acres was apparently clearcut about three to five years ago and has not been reforested. There are scattered clumps of pulpwood-sized natural pine and hardwood pulpwood are scattered throughout the clearcut area. A stand of 6.69 acres (according to the recent plat) occupies a strip paralleling Holmes Bridge Road and contains a mixture of Yellow Poplar, various Red Oaks, White Oak, and mixed hardwood pulpwood and sawtimber. Some small pine pulpwood and sawtimber is also scattered through this stand.

TIMBER APPRAISAL PROCESS:

Field Work. Merchantable timber volume estimates were calculated using a 0.10-acre point sample cruise representing approximately 11% of the area of the subject tract that supports merchantable timber. All data were gathered under my direct supervision in February 2008.

Office Work. I employed *TCruise* timber inventory software to calculate the timber volume estimates included in this report. I selected Minor form class 77 volume tables to calculate pulpwood volumes in standard cords. Pine Chip-N-Saw volumes were also calculated in standard cords using Message & Girard (M&G) form class 78 volume tables. All hardwood sawtimber volumes are reported in board feet, Doyle Log Rule. Yellow Poplar and Sweetgum sawtimber volumes were calculated in under form class 78, while Red Oak, White Oak, and Miscellaneous Hardwood Sawtimber volumes were calculated in form class 76.

TIMBER VOLUMES and VALUES: I estimated the value of the timber cruised by assigning values per unit to the total volume for each timber product. These values were based on the prevailing local timber market conditions during the second quarter of 2007 and were derived from information published in *Timber Mart-South*, a timber market newsletter published by the Daniel B. Warnell School of Forest Resources, University of Georgia, Athens, Georgia. With reference to the sources cited above, I estimate the value of the merchantable timber described herein, as of the effective date of appraisal, to be as follows:

Product	Volume	Units	$/Unit	Extended $ Value
Pine Pulpwood	3,019	Tons	7	$ 21,133
Pine Chip-N-Saw	903	Tons	23	20,769
Pine Sawtimber	11	Tons	40	440
Hardwood Pulpwood	271	Tons	9	2,439
Yellow Poplar Sawtimber	60	Tons	19	1,140
White Oak Sawtimber	2	MBF	185	370
Total				$ 46,291
			Rounded	**$ 46,000**

FINAL RECONCILIATION: Based upon my investigation and analyses, I estimated the fee simple market value of the subject property as of the effective date of appraisal, 3 May 2007, to be as follows:

Bareland:	$ 568,000
Timber:	46,000
TOTAL	**$ 614,000**

SIX HUNDRED FOURTEEN THOUSAND DOLLARS

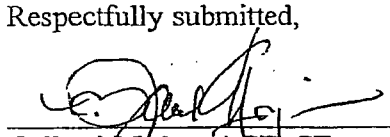
($614,000)

APPRAISAL CERTIFICATION:

I, C. Paul Major, the undersigned appraiser, do certify that, to the best of my knowledge and belief that:

1. I have personally inspected the property which is the subject of this appraisal report.
2. I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.
3. I have no personal interest or bias with respect to the subject property or any individual who does have such interests.
4. To the best of my knowledge and belief, the statements of fact contained in this report, upon which analyses, opinions, and conclusions are based are true and correct.
5. My compensation is not contingent upon an action or event resulting from the analyses, opinions, or conclusions in, or the use of, this report.
6. This appraisal report sets forth all of the limiting conditions imposed by the terms of my assignment or by the undersigned affecting the analyses, opinions, or conclusions in, or the use of, this report.
7. The analyses, opinions and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
8. No one provided significant professional assistance to the person signing this report, except as disclosed herein.
9. This appraisal assignment was not made, nor the appraisal rendered on the basis of a requested minimum valuation, a specific valuation, or the approval of a loan.

Respectfully submitted,



25FEB08

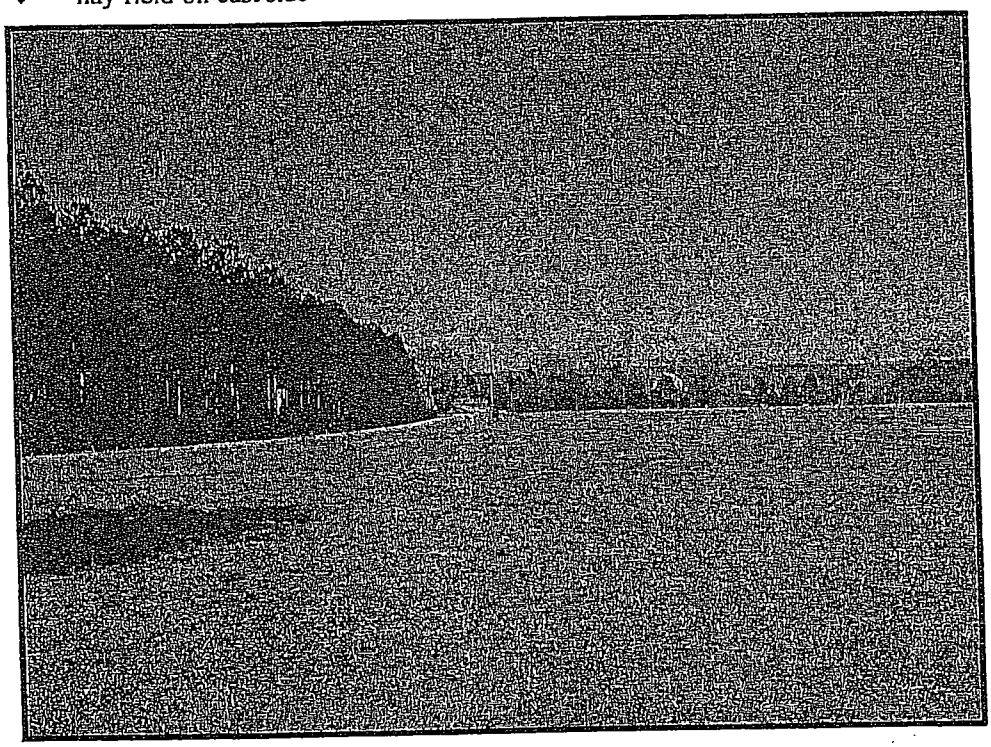
C. Paul Major, ACF, CF — Date

SC Registered Forester #714
SC Certified General Real Estate Appraiser #CG1126

~ ADDENDA ~

SUBJECT TRACT PHOTOGRAPHS

Looking north along Lisbon Road. Note pine plantation on west side of road and hay field on east side

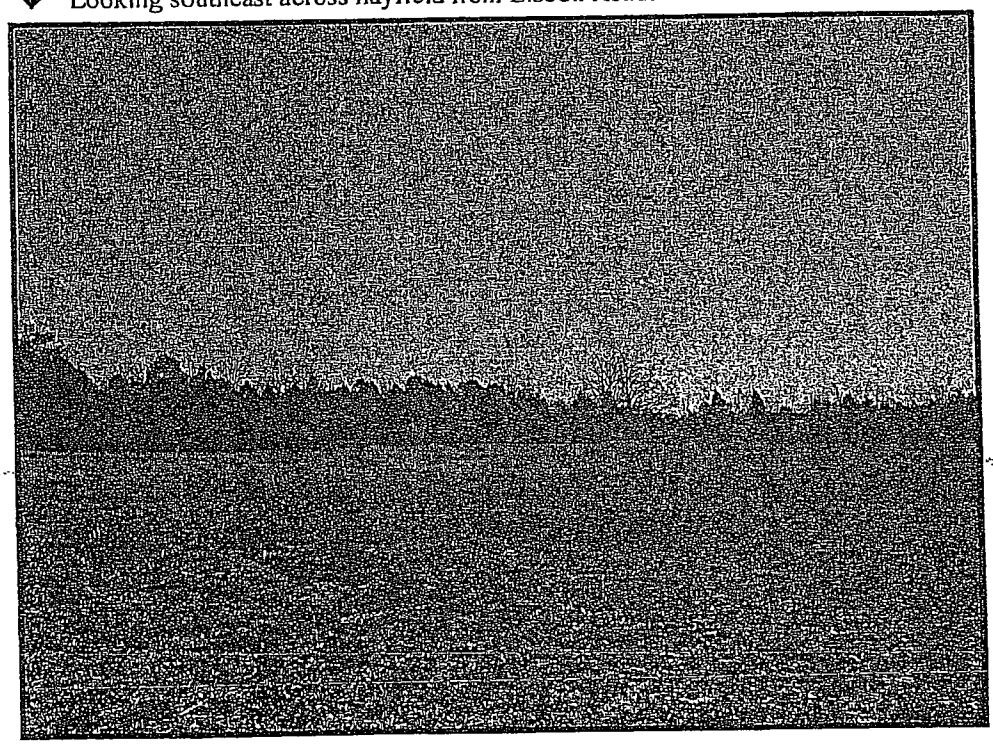


Looking northeast across hayfield. Note pine plantation on east side of field.

EXHIBIT A1

SUBJECT TRACT PHOTOGRAPHS

Looking southeast across hayfield from Lisbon Road.



Looking south across hayfield. Note pine plantation on left.

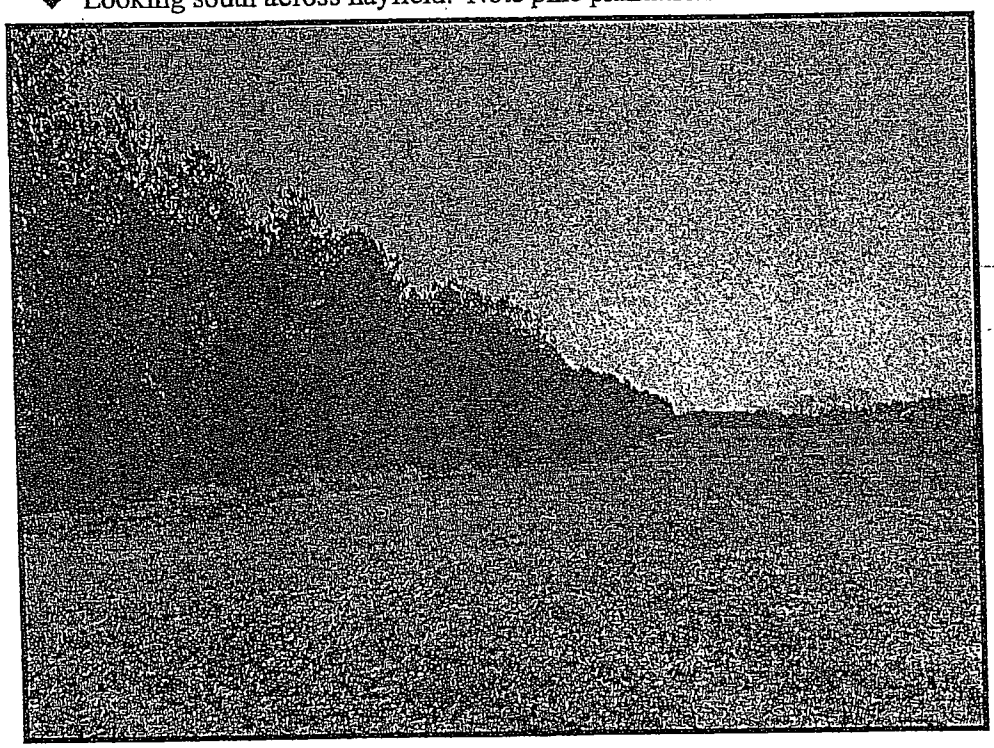
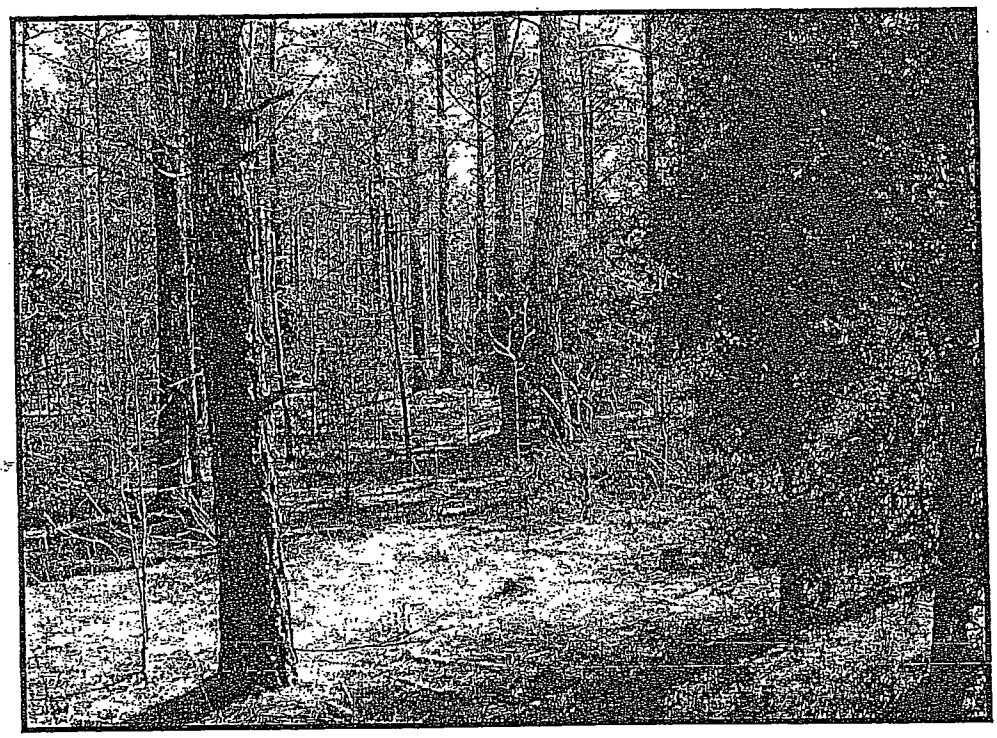


EXHIBIT A2

SUBJECT TRACT PHOTOGRAPHS

Pine plantation.



Looking northeast along South Harper Street Extension. Subject on right.

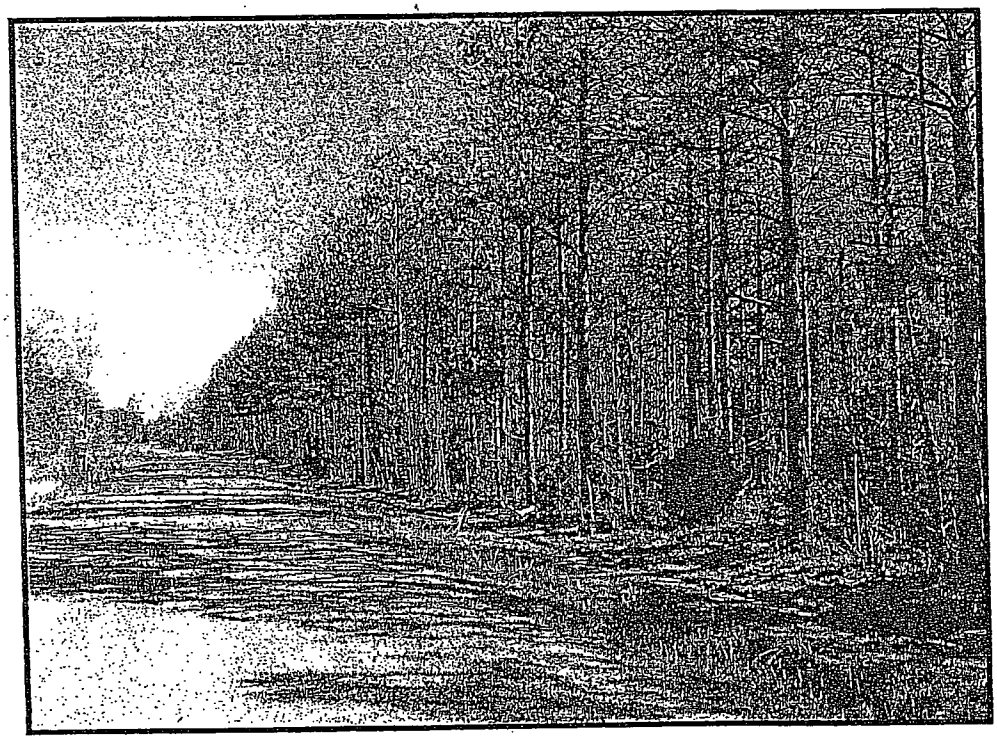


EXHIBIT A3

COMPARABLE SALES MAP

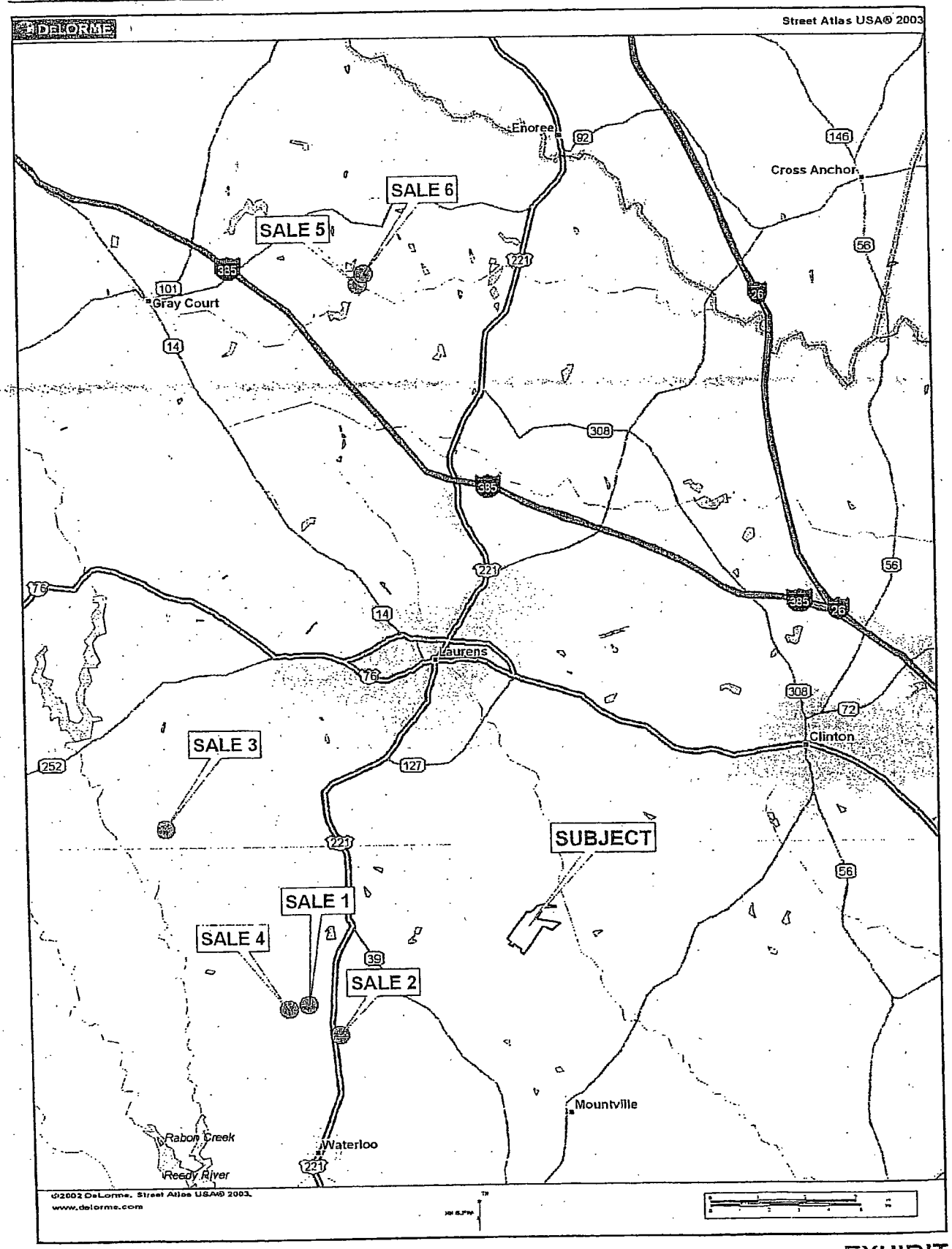
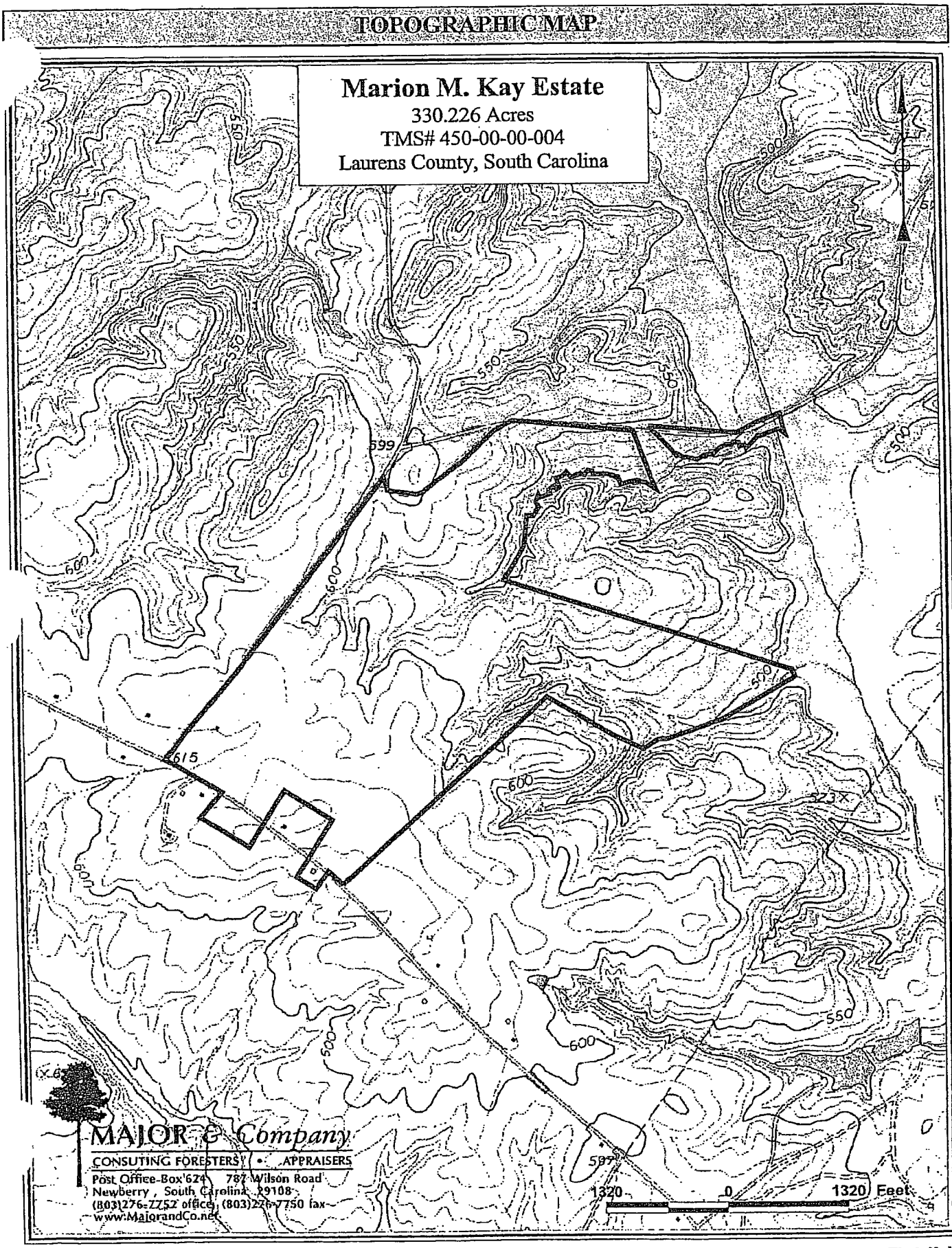


EXHIBIT B

TOPOGRAPHIC MAP

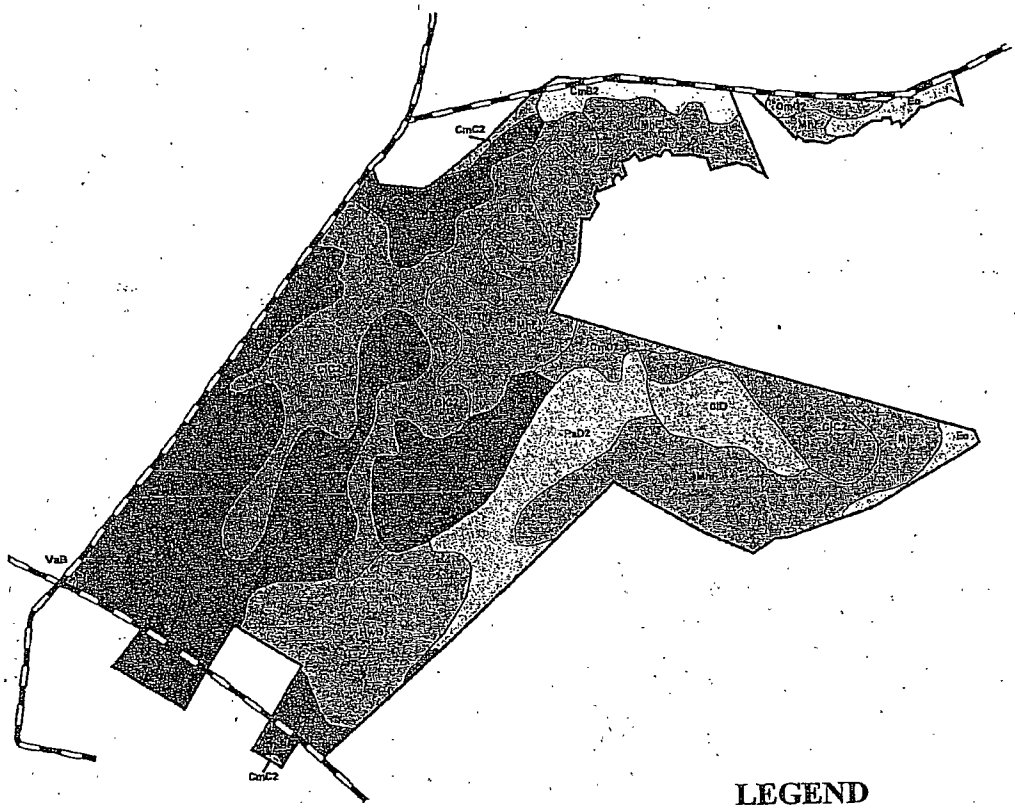


MAJOR & Company
CONSUTING FORESTERS • APPRAISERS
Post Office Box 624 787 Wilson Road
Newberry, South Carolina 29108
(803)276-2752 office, (803)276-7750 fax
www.MajorandCo.net

SOILS SERIES MAP

Marion M. Kay Estate

330.226 Acres
TMS# 450-00-00-004
Laurens County, South Carolina



LEGEND

- ClB - Cecil sandy loam, 2 to 6 % slopes
- ClC2 - Cecil sandy loam, 6 to 10 % slopes, eroded
- ClD - Cecil sandy loam, 10 to 15 % slopes
- CmB2 - Cecil sandy clay loam, 2 to 6 % slopes, eroded
- CmC2 - Cecil sandy clay loam, 6 to 10 % slopes, eroded
- Eo - Enoree soils
- HwB - Hiwassee sandy loam, 2 to 6 % slopes
- MhF - Madison and Pacolet soils, 15 to 40 % slopes
- PaD2 - Pacolet sandy clay loam, 10 to 15 % slopes, eroded
- VaB - Vance sandy loam, 2 to 6 % slopes

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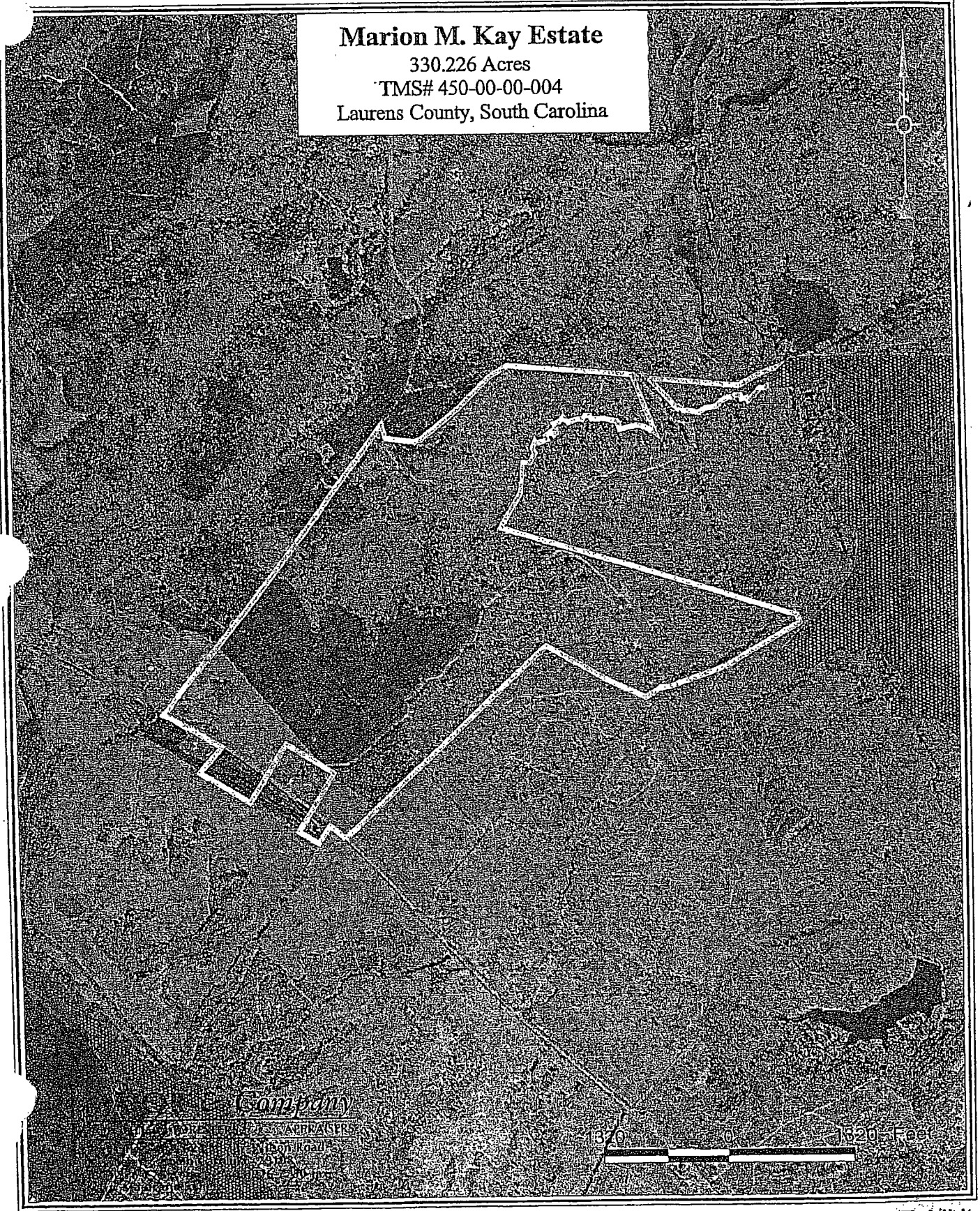
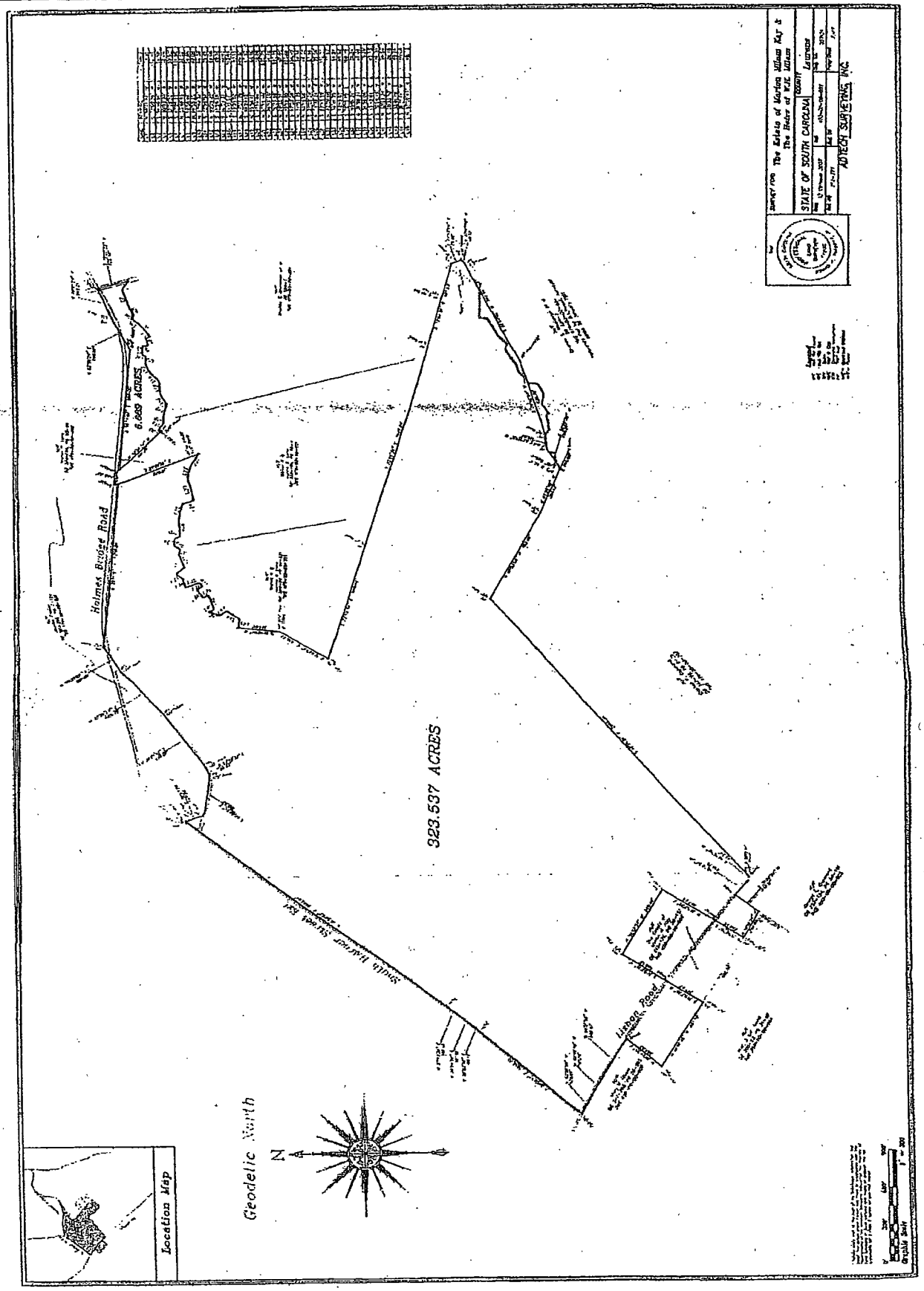
1320 0 1320 Feet

ATM 02/2008

FEMA Q3 FLOOD ZONE DATA



SUBJECT PROPERTY PLAT



C. Paul Major, ACF, CF

EDUCATION/General

Clemson University, B.S. in Forestry ---- 1973

EDUCATION/Technical

American Society of Farm Managers and Rural Appraisers Courses:

- *Fundamentals of Appraisal*
- *Principles of Rural Appraisal*
- *Advanced Rural Appraisal*
- *Report Writing*
- *Code of Ethics and Uniform Standards of Professional Practice*
- *Timber and Timberland Valuation*
- *Environmental Liabilities and Risk Management*

Other Courses:

- *Discounted Cash Flow Analysis*
- *Valuation Principles and Procedures*
- *Applied Income Property Valuation*
- *The Appraiser as an Expert Witness*
- *Timber Income Tax*
- *GPS/GIS Applications*
- *Individual Tree Volume and Weight Conversion Factors*
- *Wetlands Delineation*
- *Practical Implementation of GIS in Natural Resources*
- *Forest Road Design*
- *Real Estate Disclosure*
- *Highest & Best Use Applications*
- *GPS Mapping for GIS*

EMPLOYMENT

1974 - 1985: Champion International Corporation, *Area Forester*

1985 - 2004: Henderson & Major, Inc., *Vice President, Consulting Forester, Real Estate Broker, Appraiser*

2004 - Present: Major & Co., Inc., *President, Consulting Forester, Real Estate Broker-in-Charge, Appraiser*

PROFESSIONAL AFFILIATIONS & LICENSES

- Society of American Foresters, *1971-Present,* Certified Forester® #2017
- Association of Consulting Foresters, *1991-Present, South Carolina Chapter:* ➢ *Chairman 1997-1999* ➢ *Director 1994-1997, 2001-2004*
- South Carolina Forestry Association, *Committee Memberships:* ➢ *Environmental 1992-Present* ➢ *Sustainable Forestry Initiative 1997-1999*
- Foresters Council of South Carolina, *1997-2001*
- South Carolina Board of Registration for Foresters, *Consultant: 1998 - 2001*
- SAF/ACF Joint Task Force on Professional Oversight, *Co-Chairman: 1998 - 2000*
- Forest Landowners Association, Inc., *1985-Present*
- North Carolina Registered Forester #674
- South Carolina Registered Forester #714
- South Carolina State Certified General Real Estate Appraiser #CG1126
- South Carolina Licensed Real Estate Broker #18348
- South Carolina Association of Realtors®

SINCE 1940 Certified Forester REALTOR

Updated 23 February 2007

File No. 07080001

SUMMARY APPRAISAL REPORT OF

THE PROPERTY LOCATED AT

4647 Lisbon Road

Mountville, SC 29370

as of

July 25, 2007

for

/Client: Est. of Marion Milam Key
c/o Eddie Sullivan P O Box 11714
Columbia, SC
29211

by

PALMETTO HERITAGE

P.O. BOX 313 1027 WEST MAIN
LAURENS, SC 29360

PLAINTIFF'S EXHIBIT
C-7

PALMETTO HERITAGE
P.O. BOX 313 1027 WEST MAIN
LAURENS, SC 29360
864-984-4198

just 2, 2007

Client: Est. of Marion Milam Kay
/o Eddie Sullivan P O Box 11714
olumbia, SC
29211

Property - 4647 Lisbon Road
Mountville, SC 29370
Borrower - /Client: Est. of Marion Milam Kay
File No. - 07080001
Case No. -

Dear :

In accordance with your request, I have personally inspected, made a Complete Appraisal, and prepared a Summary Appraisal Report of the real property located at 4647 Lisbon Road, Mountville, SC.

The purpose of the appraisal is to provide an opinion of the market value of the property described in the body of this report.

Enclosed, please find the Summary Appraisal which describes certain data gathered during our investigation of the property. The methods of approach and reasoning in the valuation of the various physical and economic factors of the subject property are contained in this report.

An inspection of the property and a study of pertinent factors, including valuation trends and an analysis of neighborhood data, led the appraiser to the conclusion that the market value, as of July 25, 2007 is :

$64,000

The opinion of value expressed in this report is contingent upon the Limiting Conditions attached to this report.

It has been a pleasure to assist you. If I may be of further service to you in the future, please let me know.

Respectfully submitted,

PALMETTO HERITAGE

Melinda L. Gray
Melinda L. Gray
SC Certification #CR 4347

W. Marvin Cartee, Jr.
W. Marvin Cartee, Jr.
SC Certification #CR 822

Complete Appraisal Analysis - Summary Appraisal Report
UNIFORM RESIDENTIAL APPRAISAL REPORT

File No. 07080001

Property Description

Property Address 4647 Lisbon Road | City Mountville | State SC | Zip Code 29370
Legal Description Deed Book 212, Page 176; Plat Book 29, page 151 | County Laurens
Assessor's Parcel No. portion 450-00-00-006 | Tax Year 2006 | R.E. Taxes $ 60 | Special Assessments $ None
Borrower /Client: Est. of Marion Milam Kay | Current Owner /Client: Est. of Marion Milam Kay | Occupant: [ ] Owner [ ] Tenant [X] Vacant
Property rights appraised [X] Fee Simple [ ] Leasehold | Project Type [ ] PUD | [ ] Condominium (HUD/VA only) | HOA$ None /Mo.
Neighborhood or Project Name Laurens County | Map Reference 450-00-00-006 | Census Tract 45059-9803
Sale Price $ Estate Valuation | Date of Sale N/A | Description and $ amount of loan charges/concessions to be paid by seller N/A
Lender/Client /Client: Est. of Marion Milam Kay | Address c/o Eddie Sullivan P O Box 11714, Columbia, SC , 29211
Appraiser Melinda L. Gray | Address P.O. BOX 313 1027 WEST MAIN, LAURENS, SC 29360

Location	[ ] Urban	[ ] Suburban	[X] Rural	Predominant occupancy		Single family housing PRICE $ (000)	AGE (yrs)	Present land use %		Land use change	
Built up	[ ] Over 75%	[X] 25-75%	[ ] Under 25%	[X] Owner		30 Low	5	One Family	100	[X] Not Likely	[ ] Likely
Growth rate	[ ] Rapid	[X] Stable	[ ] Slow	[ ] Tenant		275 High	80	2-4 fam		[ ] In process	
Property values	[ ] Increasing	[X] Stable	[ ] Declining	[X] Vacant (0-5%)		85 Predominant	40	Multi-family		To:	
Demand/supply	[ ] Shortage	[X] In balance	[ ] Over supply	[ ] Vacant (over 5%)				Commercial			
Marketing time	[ ] Under 3 mos.	[X] 3-6 mos.	[ ] Over 6 mos.								

Note: Race and the racial composition of the neighborhood are not appraisal factors.

Neighborhood boundaries and characteristics: See attached location map which delineates the boundaries of the subject neighborhood.

Factors that affect the marketability of the properties in the neighborhood (proximity to employment and amenities, employment stability, appeal to market, etc.): No unfavorable conditions were observed which would adversely affect value or marketability. Subject is located in a rural community with good access to Highway 221 and all amenities.

Market conditions in the subject neighborhood (including support for the above conclusions related to the trend of property values, demand/supply, and marketing time – such as data on competitive properties for sale in the neighborhood, description of the prevalence of sales and financing concessions, etc.): There is currently a relative shortage of active listings in the subject neighborhood. There is limited inventory of propeties with the same features and acreage as the subject within Laurens County.

PUD Information

Project information for PUDs (if applicable) – Is the developer/builder in control of the Home Owners' Association (HOA)? [ ] Yes [ ] No
Approximate total number of units in the subject project N/A | Approximate total number of units for sale in the subject project N/A
Describe common elements and recreational facilities: N/A

Site

Dimensions 600Fx449.8LSx600Rx456RS | Topography Level
Site area 6.238 +/- acres | Corner Lot [ ] Yes [X] No | Size 6.2 acres
Specific zoning classification and description No Laurens County Zoning | Shape Rectangular
Zoning compliance [ ] Legal [ ] Legal nonconforming (Grandfathered use) [ ] Illegal [X] No zoning | Drainage Appears Adequate
Highest & best use as improved: [X] Present use [ ] Other use (explain) | View None

Utilities	Public	Other	Off-site Improvements	Type	Public	Private
Electricity	X		Street	Asphalt	X	
Gas	X		Curb/gutter	None		
Water	X		Sidewalk	None		
Sanitary sewer		Septic	Street lights	None		
Storm sewer		None	Alley	None		

Landscaping Minimal
Driveway Surface Dirt, gravel
Apparent easements Typical
FEMA Special Flood Hazard Area [ ] Yes [X] No
FEMA Zone Zone - X | Map Date 2
FEMA Map No. 450122 0250B

Comments (apparent adverse easements, encroachments, special assessments, slide areas, illegal or legal nonconforming zoning use, etc.): Septic systems are typical for the subject neighborhood. The subject septic system does not adversely affect the value or marketability of the subject property. No determination was made concerning the subject septic system's adequacy or condition.

Improvements

GENERAL DESCRIPTION		EXTERIOR DESCRIPTION		FOUNDATION		BASEMENT		INSULATION	
No. of Units	1	Foundation	Concrete Block	Slab	No	Area Sq. Ft.		Roof	
No. of Stories	1.00	Exterior Walls	Asbestos Shingles	Crawl Space	Yes	% Finished	N/A	Ceiling	
Type (Det./Att.)	Detached	Roof Surface	Comp. Shingle	Basement	None	Ceiling	N/A	Walls	
Design (Style)	1-Story	Gutters & Dwnspts.	None	Sump Pump	No	Walls	N/A	Floor	
Existing/Proposed	Existing	Window Type	1 Pane Wood	Dampness	None Noted	Floor	N/A	None	
Age (Yrs.)	60+	Storm/Screens	Yes/Yes	Settlement	None Noted	Outside Entry	N/A	Unknown	X
Effective Age (Yrs.)	40	Manufactured House	No	Infestation	None Noted				

ROOMS	Foyer	Living	Dining	Kitchen	Den	Family Rm.	Rec. Rm.	Bedrooms	# Baths	Laundry	Other	Area Sq. Ft.
Basement												
Level 1		1	1	1				2	1	1		1403
Level 2												

Finished area above grade contains: 5 Rooms; 2 Bedroom(s); 1.00 Bath(s); 1,403 Square Feet of Gross Living Area

INTERIOR	Materials/Condition	HEATING		KITCHEN EQUIP.		ATTIC		AMENITIES		CAR STORAGE:	
Floors	Carpet,wood, vinyl/Fair	Type	Forced Air	Refrigerator	X	None		Fireplace(s) #		None	
Walls	Plaster/Average	Fuel	Oil	Range/oven	X	Stairs		Patio		Garage	# of cars
Trim/Finish	Wood/Average	Condition	Unknown	Disposal		Drop Stair	X	Deck		Attached	
Bath Floor	Vinyl/Fair	COOLING		Dishwasher		Scuttle		Porch	X	Detached	One Car
Bath Wainscot	Fiberglass/Average	Central	None	Fan/Hood		Floor		Fence		Built-in	
Doors	Wood/Average	Other	WU	Microwave		Heated		Pool		Carport	
		Condition	N/A	Washer/Dryer		Finished				Driveway	

Additional features (special energy efficient items, etc.): Subject has a detached 1200 sf metal on concrete garage/ shop; a 360 sf metal storage; an older barn given no value.

Condition of the improvements, depreciation (physical, functional, and external), repairs needed, quality of construction, remodeling/additions, etc.: The subject is in ypical condition for age and construction with some defects visibly noticable; some facia and front porch post have dry rot, evidence of roof leak in storage and bedroom-unknown if active, and dated electrical. Cosmetic updates and maitenance are needed.

Adverse environmental conditions (such as, but not limited to, hazardous wastes, toxic substances, etc.) present in the improvements, on the site, or in the immediate vicinity of the subject property.: There are no known or apparent adverse environmental conditions that would negatively impact the value or marketability of the subject property. All properties built prior to 1978 could contain lead based paint.

Valuation Section

Complete Appraisal Analysis - Summary Appraisal Report
UNIFORM RESIDENTIAL APPRAISAL REPORT

File No. 07080001

ESTIMATED SITE VALUE ..... = $

ESTIMATED REPRODUCTION COST-NEW-OF IMPROVEMENTS:

Dwelling 1,403 Sq. Ft @ $ = $

BSMT Sq. Ft @ $ =

Other area 220 Sq.Ft. @ $ =

Garage/Carport Sq. Ft @ $ =

Total Estimated Cost New ..... = $

Less Physical Functional External

Depreciation = $

Depreciated Value of Improvements ..... = $

"As-is" Value of Site Improvements ..... = $

INDICATED VALUE BY COST APPROACH = $

Comments on Cost Approach (such as, source of cost estimate, site value, square foot calculation and for HUD, VA and FmHA, the estimated remaining economic life of the property): No cost approach developed for this property due to age and condition.

ITEM	SUBJECT	COMPARABLE NO. 1		COMPARABLE NO. 2		COMPARABLE NO. 3	
Address	4647 Lisbon Road Mountville	1631 Greenwood Road Laurens		3576 Highway 221 South Laurens		1602 Garrett Road Enoree	
Proximity to Subject		4.8 Mi. NNW		6. Mi. NNW		14.6 Mi. North	
Sales Price	$ Estate Valuation	$	66,900	$	70,000	$	86,000
Price/Gross Liv. Area	$ N/A ☐	$ 38.16 ☐		$ 52.55 ☐		$ 50.50 ☐	
Data and/or Verification Source	County Records Inspection	County Records Inspection, MLS		County Records Previous Inspection		County Records Inspection, MLS	
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+ (-) $ Adjustment	DESCRIPTION	+ (-) $ Adjustment	DESCRIPTION	+ (-) $ Adjustment
Sales or Financing Concessions		Conventional None		Conventional None		Cash None	
Date of Sale/Time		07/05/2006		10/02/2006		12/01/2006	
Location	Average	Average		Average		Average	
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple		Fee Simple	
Site	6.2 acres/18k	4.39 acres/13k	+5,000	12.8 ac/23k	-5,000	4.67 acres/15k	+3,000
View	None	None		None		None	
Design and Appeal	1-Story Frame	1-Story Frame		1-Story Brick	-2,000	1-Story Brick	-2,000
Quality of Construction	Average	Average		Average		Average	
Age	A60/E40	A50+/E30		A50+/E30		A40/E30	-5,000
Condition	Fair	Average-	-2,500	Average-	-2,500	Average-	-2,500
Above Grade Room Count	Total 5 Bdrms 2 Baths 1.00	Total 5 Bdrms 3 Baths 1.5	-1,000	Total 5 Bdrms 3 Baths 1		Total 5 Bdrms 3 Baths 2	-2,500
Gross Living Area	1,403 Sq. Ft.	1,753 Sq. Ft.	-5,250	1,332 Sq. Ft.	+1,065	1,703 Sq. Ft.	-4,500
Basement & Finished Rooms Below Grade	No Basement N/A	No Basement N/A		No Basement N/A		No Basement N/A	
Functional Utility	Average	Average		Average		Average	
Heating/Cooling	Forced Air / WU	FWA/CAC	-2,500	FWA/CAC	-2,500	FWA/CAC	-2,500
Energy Efficient Items	None	None		None		None	
Garage/Carport	Det. Gar/Shop	None	+4,000	None	+4,000	2 Car Attached	
Porch, Patio, Deck, Fireplace(s), etc.	Porch None	Porch None		Porch None		Porch None	
Fence, Pool, etc.	None	Fence	-500	None		None	
	Det. Storage	Det. Storage		Det. Storage		Det.2 Car Garage	-1,500
Net Adj. (total)		☐ + ☒ - $	-2,750	☐ + ☒ - $	-6,935	☐ + ☒ - $	-17,500
Adjusted Sales Price of Comparable		Gross 31.0% Net -4.1% $	64,150	Gross 24.4% Net -9.9% $	63,065	Gross 27.3% Net -20.3% $	68,500

Comments on Sales Comparison (including the subject property's compatibility to the neighborhood, etc.): The five comparables analyzed here are recent closed sales. There are limited deed transactions with the same features and acreage as the property but these are reliable indicators of current market value. The adjustments made to the sales represent the appraiser's attempt to isolate and compensate for significantly dissimilar features or conditions. Site adjustments are based on site value and not a per acre value. Some line item adjustments exceed 10%, some net adjustments exceed 15%, and some gross adjustments exceed 25% due to lack of similar comparables.

ITEM	SUBJECT	COMPARABLE NO. 1	COMPARABLE NO. 2	COMPARABLE NO. 3
Date, Price and Data Source, for prior sales within year of appraisal	None N/A Public Records	None N/A Public Records	None N/A Public Records	None N/A Public Records

Analysis of any current agreement of sale, option, or listing of the subject property and analysis of any prior sales of subject and comparables within one year of the date of appraisal: The subject is not currently listed for sale and a search of local multiple listing records indicate the subject has not been listed for sale in the last 12 months.

INDICATED VALUE BY SALES COMPARISON APPROACH ..... $ 64,000

INDICATED VALUE BY INCOME APPROACH (If Applicable) Estimated Market Rent $ N/A /Mo. x Gross Rent Multiplie N/A = $ N/A

This appraisal is made ☒ "as is" ☐ subject to the repairs, alterations, inspections or conditions listed belc ☐ subject to completion per plans and specifications.

Conditions of Appraisal: This appraisal was prepared with the subject in 'as is' condition. No personal property was included in the estimate of value.

Final Reconciliation: The Sales Comparison Analysis is given the most weight since it best reflects the actions of buyers and sellers in the market. The Cost Approach was not developed due to age and condition of the subject. *** See Additional Comments ***

The purpose of this appraisal is to estimate the market value of the real property that is the subject of this report, based on the above conditions and the certification, contingent and limiting conditions, and market value definition that are stated in the attached Freddie Mac Form 439/Fannie Mae Form 1004B (Revised 6-93).

I (WE) ESTIMATE THE MARKET VALUE, AS DEFINED, OF THE REAL PROPERTY THAT IS THE SUBJECT OF THIS REPORT, AS OF July 25, 2007 WHICH IS THE DATE OF INSPECTION AND THE EFFECTIVE DATE OF THIS REPORT) TO BE $ 64,000

APPRAISER:

Signature Melinda L. Gray

Name Melinda L. Gray

Date Report Signed August 2, 2007

State Certification # CR 4347 State SC

Or State License # State

SUPERVISORY APPRAISER (ONLY IF REQUIRED):

Signature W. Marvin Cartee Jr.

☐ Did ☒ Did Not Inspect Property

Name W. Marvin Cartee, Jr.

Date Report Signed August 2, 2007

State Certification # CR 822 State SC

Or State License # State

Freddie Mac Form 70 6-93 12 CH PAGE 2 OF 2 Fannie Mae Form 1004 6-93

PALMETTO HERITAGE

ADDITIONAL COMPARABLES

File No.07080001

Borrower /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender/Client /Client: Est. of Marion Milam Kay

ITEM	SUBJECT	COMPARABLE NO. 4		COMPARABLE NO. 5		COMPARABLE NO. 6	
Address	4647 Lisbon Road Mountville	637 Kellett Road Gray Court		771 Neely Ferry Road Laurens			
Proximity to Subject		13.2 Mi. WNW		10.1 Mi. WNW			
Sales Price	$ Estate Valuation		$ 59,000		$ 39,000		$
Price/Gross Liv. Area	$ N/A	$ 40.58		$ 31.25		$	
Data and/or Verification Source	County Records Inspection	County Records Inspection, MLS		County Records Inspection, MLS			
VALUE ADJUSTMENTS	DESCRIPTION	DESCRIPTION	+ (-) $ Adjustment	DESCRIPTION	+ (-) $ Adjustment	DESCRIPTION	+ (-) $ Adjustment
Sales or Financing Concessions		Conventional None		Cash None			
Date of Sale/Time		02/12/2007		11/28/2006			
Location	Average	Average		Average			
Leasehold/Fee Simple	Fee Simple	Fee Simple		Fee Simple			
Site	6.2 acres/18k	3.10 acres/12k	+6,000	.85 ac/9k	+9,000		
View	None	None		None			
Design and Appeal	1-Story Frame	1-Story Frame		1 Story Frame			
Quality of Construction	Average	Average		Average			
Age	A60/E40	A60/E40		A60+/E40			
Condition	Fair	Fair		Average-	-2,500		
Above Grade Room Count	Total 5 Bdms 2 Baths 1.00	Total 5 Bdms 3 Baths 2	-2,000	Total 5 Bdms 3 Baths 1		Total Bdms Baths	
Gross Living Area	1,403 Sq. Ft.	1,454 Sq. Ft.	-765	1,248 Sq. Ft.	+2,325	Sq. Ft.	
Basement & Finished Rooms Below Grade	No Basement N/A	No Basement N/A		No Basement N/A			
Functional Utility	Average	Average		Average			
Heating/Cooling	Forced Air / WU	FWA/CAC	-2,500	Gas Space/ Window			
Energy Efficient Items	None	None		None			
Garage/Carport	Det. Gar/Shop	Det. Carport	+3,500	None	+4,000		
Porch, Patio, Deck, Fireplace(s), etc.	Porch None	Porch None		Porch None			
Fence, Pool, etc.	None	None		None			
	Det. Storage	None	+1,000	None	+1,000		
Net Adj. (total)		[X] + [ ] - $	5,235	[X] + [ ] - $	13,825	[ ] + [ ] - $	
Adjusted Sales Price of Comparable		Gross 26.7% Net 8.9% $	64,235	Gross 48.3% Net 35.4% $	52,825	$	
Date, Price and Data Source, for prior sales within year of appraise	None N/A Public Records	None N/A Public Records		None N/A Public Records			

Comments on Market Data

Market Data Analysis 8-93

File No. 07080001

ADDITIONAL COMMENTS

Borrower or Owner /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client: Est. of Marion Milam Kay

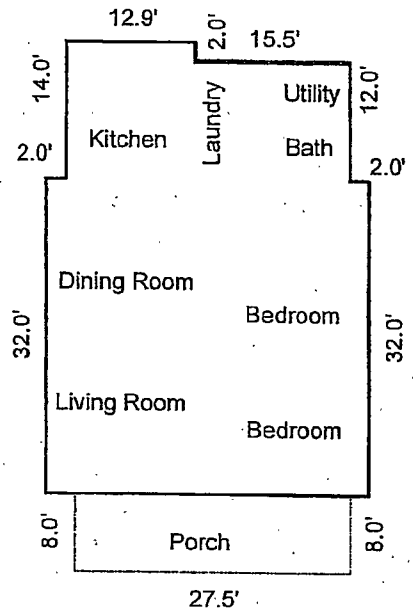
FINAL RECONCILIATION

It would not be a reliable indicator of value. The Income Approach was not considered appropriate for this type of single family residential property. Single family properties of this type are not typically valued based on their income potential. The Income Approach was not used in the valuation of the subject property because of a lack of sufficient recent sales with rental information to develop and adequately support a gross rent multiplier. The conclusions of the Sales Comparison Analysis give the best indication of the most probable price the subject property would bring on the open market.

File No. 07080001

SKETCH ADDENDUM

Borrower or Owner /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client: Est. of Marion Milam Kay



Sketch by Apex IV™
Comments:

AREA CALCULATIONS SUMMARY

Code	Description	Size	Net Totals
GLA1	First Floor	1403.40	1403.40
P/P	Porch	220.00	220.00
	TOTAL LIVABLE (rounded)		1403

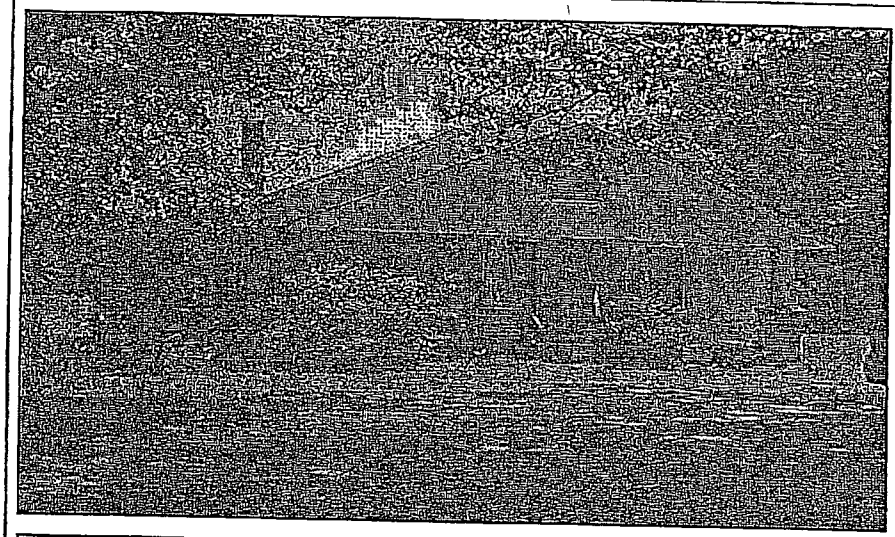
LIVING AREA BREAKDOWN

Breakdown			Subtotals
First Floor			
	12.9	x 14.0	180.60
	12.0	x 15.5	186.00
	32.0	x 32.4	1036.80
3 Calculations Total (rounded)			1403

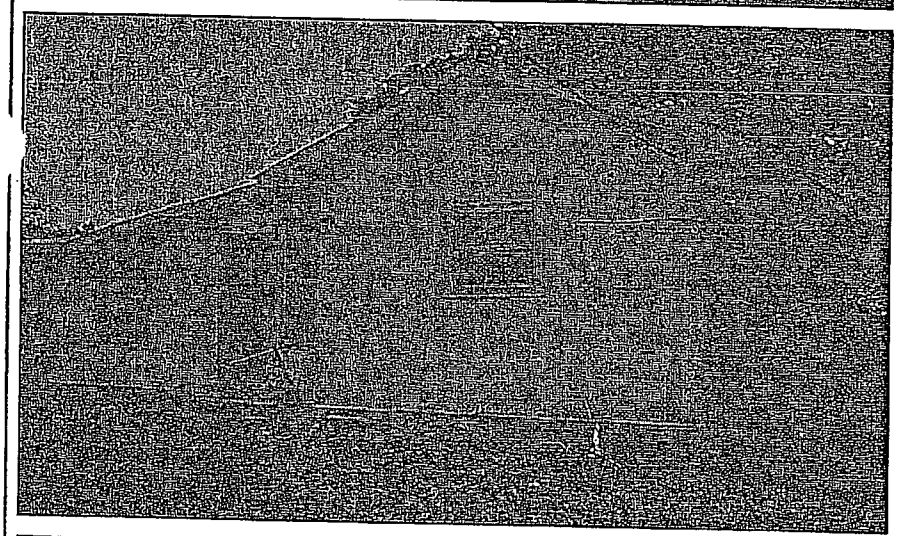
PHOTOGRAPH ADDENDUM

File No. 07080001

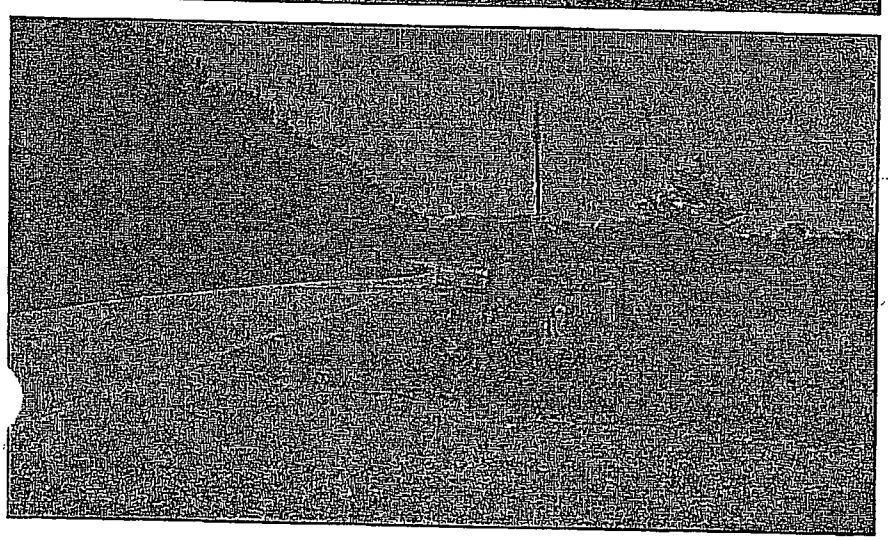
Borrower or Owner /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client: Est. of Marion Milam Kay



FRONT VIEW OF
SUBJECT PROPERTY



REAR VIEW OF
SUBJECT PROPERTY

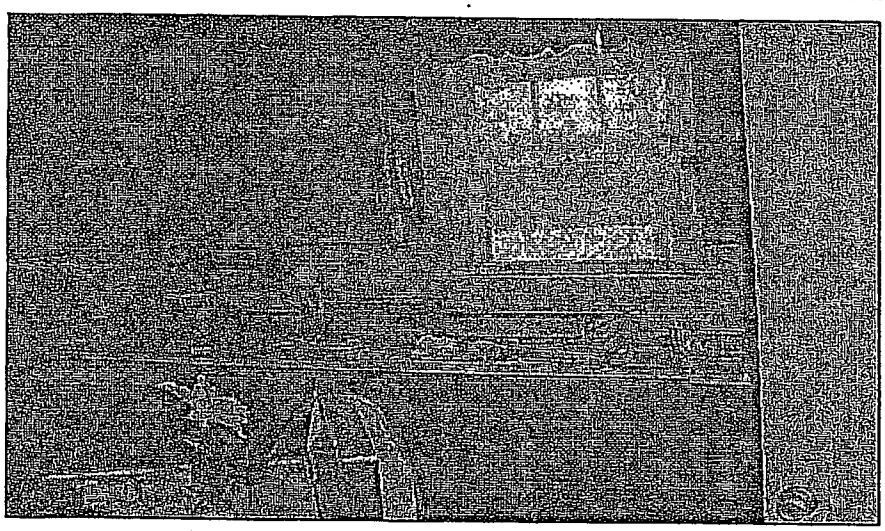


STREET SCENE OF
SUBJECT PROPERTY

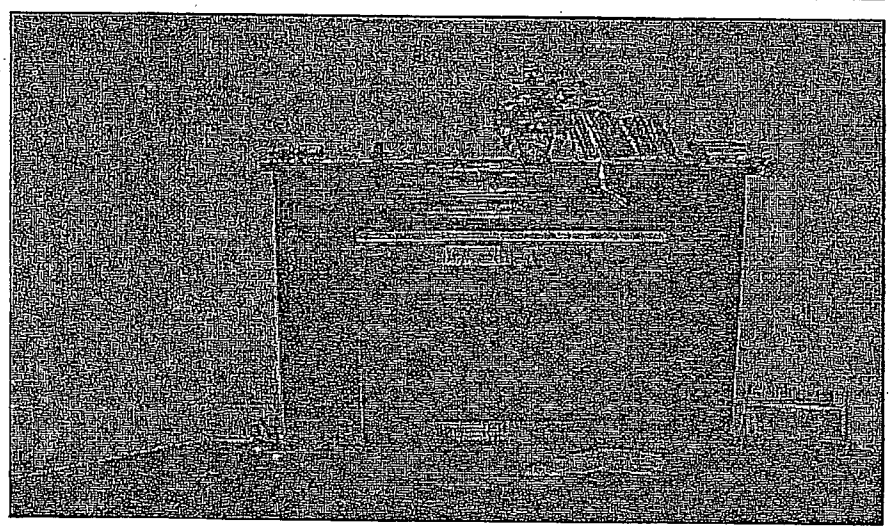
File No. 07080001

PHOTOGRAPH ADDENDUM

Borrower or Owner /Client; Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client; Est. of Marion Milam Kay



KITCHEN



LIVING ROOM

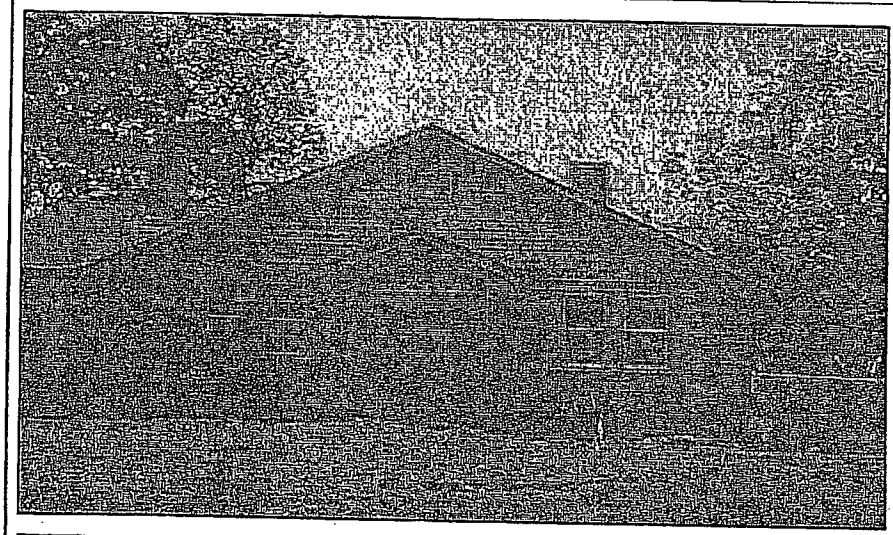
Shop

Record on Appeal Page 604

PHOTOGRAPH ADDENDUM

File No. 07080001

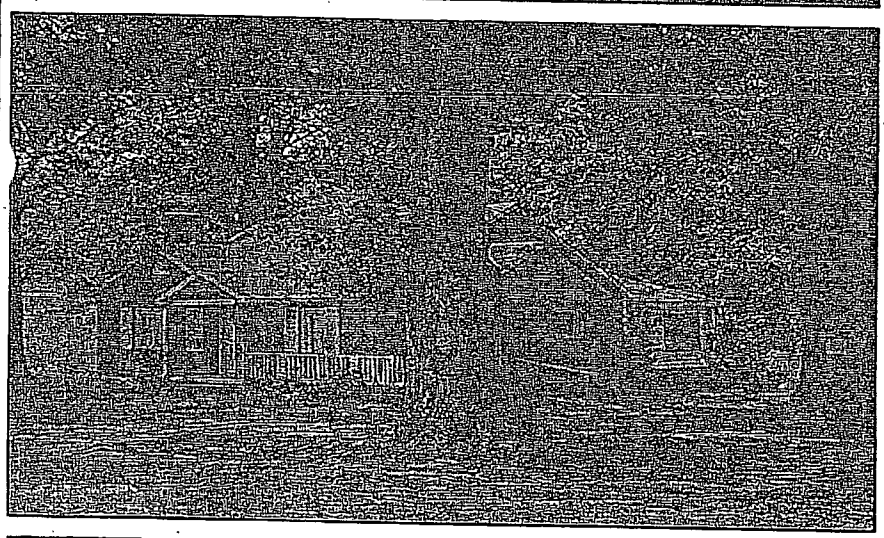
Borrower or Owner /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client: Est. of Marion Milam Kay



COMPARABLE #1

1631 Greenwood Road
Laurens

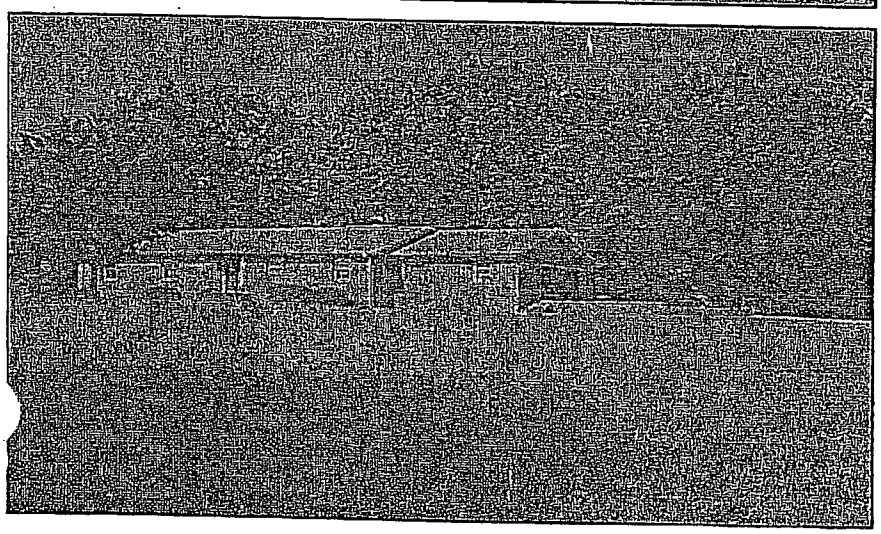
Price	$66,900
Price/SF	38.16
Date	07/05/2006
Age	A50+/E30
Room Count	5-3-1.5
Living Area	1,753
Value Indication	$64,150



COMPARABLE #2

3576 Highway 221 South
Laurens

Price	$70,000
Price/SF	52.55
Date	10/02/2006
Age	A50+/E30
Room Count	5-3-1
Living Area	1,332
Value Indication	$63,065



COMPARABLE #3

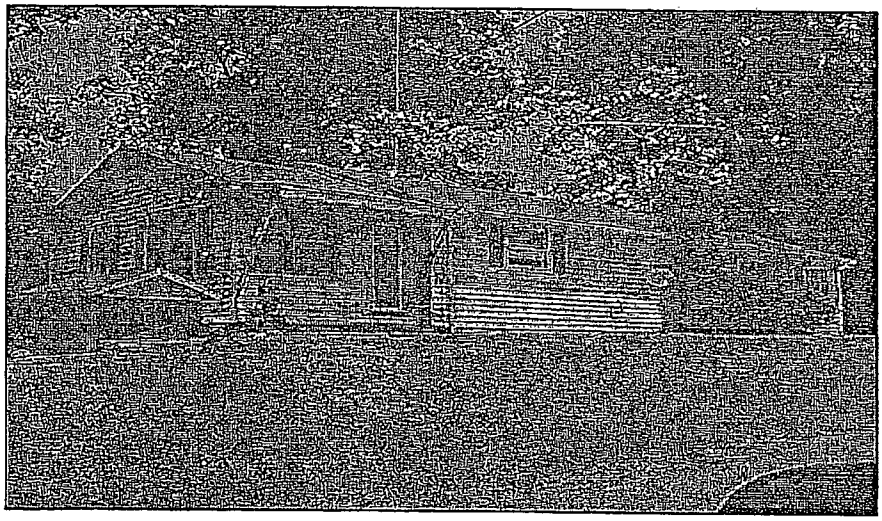
1602 Garrett Road
Enoree

Price	$86,000
Price/SF	50.50
Date	12/01/2006
Age	A40/E30
Room Count	5-3-2
Living Area	1,703
Value Indication	$68,500

File No. 07080001

PHOTOGRAPH ADDENDUM

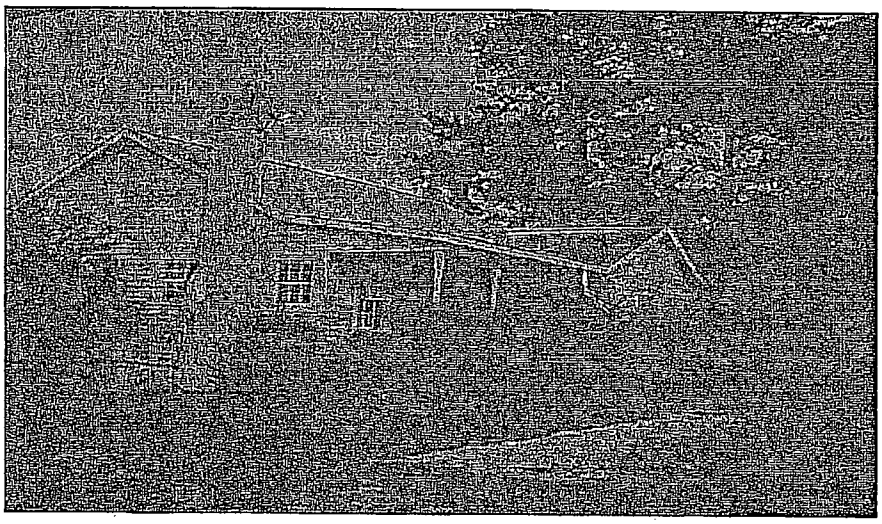
Borrower or Owner /Client: Est. of Marion Milam Kay
Property Address 4647 Lisbon Road
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Client: Est. of Marion Milam Kay



COMPARABLE #4

637 Kellett Road
Gray Court

Price	$59,000
Price/SF	40.58
Date	02/12/2007
Age	A60/E40
Room Count	5-3-2
Living Area	1,454
Value Indication	$64,235



COMPARABLE #5

771 Neely Ferry Road
Laurens

Price	$39,000
Price/SF	31.25
Date	11/28/2006
Age	A60+/E40
Room Count	5-3-1
Living Area	1,248
Value Indication	$52,825

COMPARABLE #6

Price	$
Price/SF	
Date	
Age	
Room Count	--
Living Area	
Value Indication	$

File No. 07080001

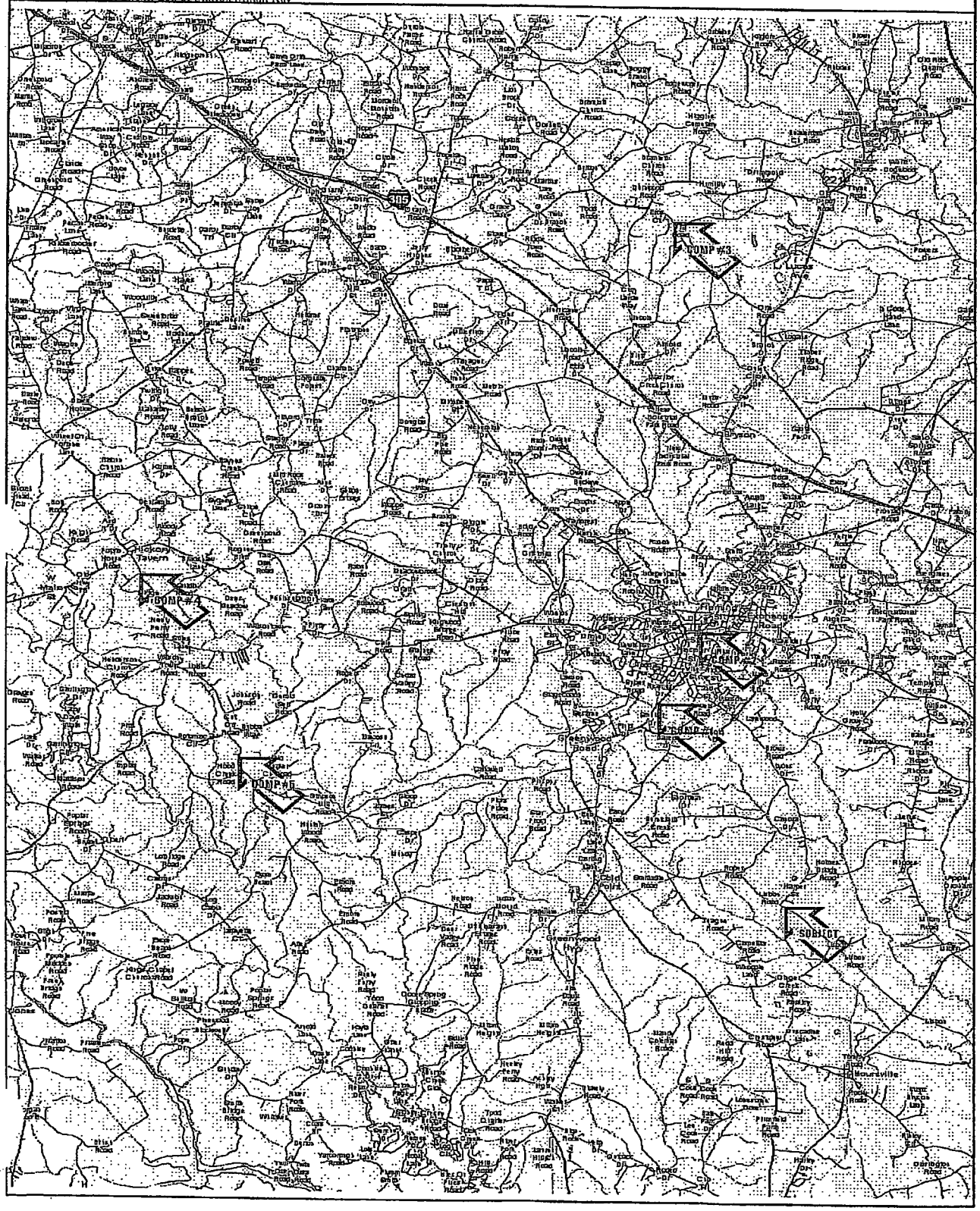
LOCATION MAP

Borrower or Owner /Client: Est. of Marion Milam Kay

Property Address 4647 Lisbon Road

City Mountville County Laurens State SC Zip Code 29370

Lender or Client /Client: Est. of Marion Milam Kay



PALMETTO HERITAGE

File No. 07080001

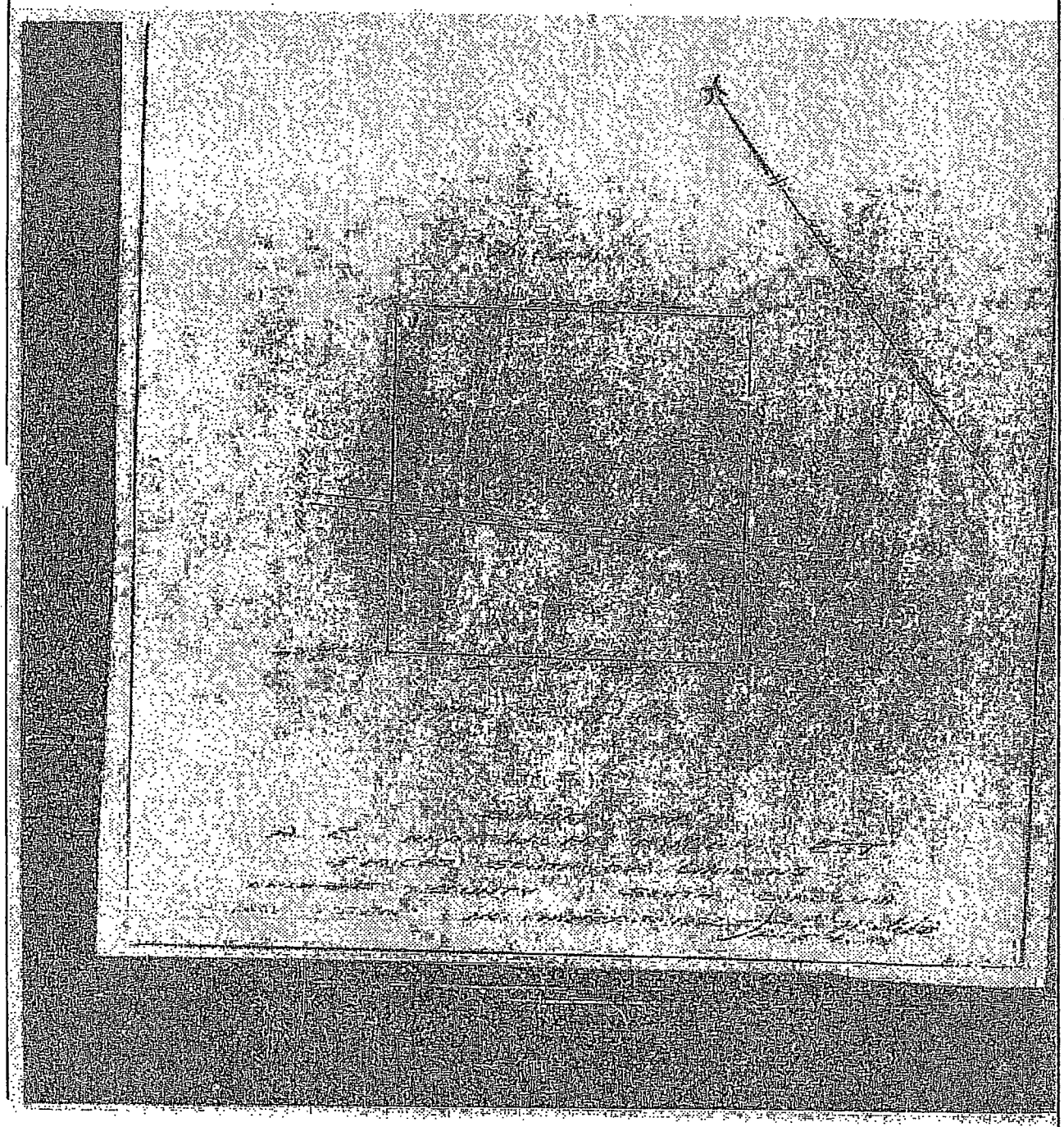
SITE PLAN

Borrower or Owner /Client: Est. of Marion Milam Kay

Property Address 4647 Lisbon Road

City Mountville County Laurens State SC Zip Code 29370

Lender or Client /Client: Est. of Marion Milam Kay



File No. 07080001

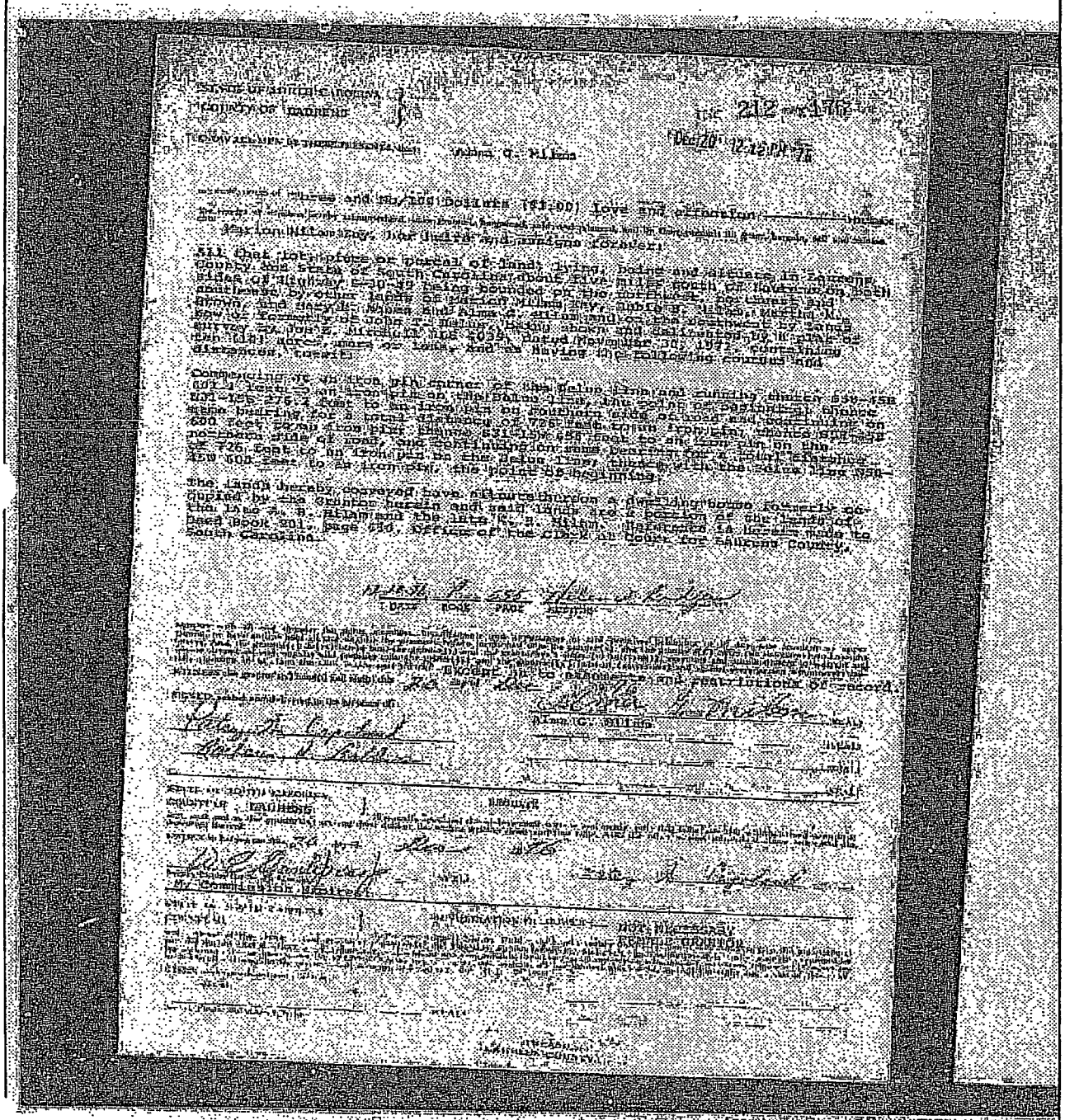
DEED

Borrower or Owner /Client: Est. of Marion Milam Kay

Property Address 4647 Lisbon Road

City Mountville County Laurens State SC Zip Code 29370

Lender or Client /Client: Est. of Marion Milam Kay



STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

BOOK 212 PAGE 176

Dec 20 12 12 PM '78

Marion Milam Kay, her Heirs and Assigns Forever:

All that lot, piece or parcel of land, lying, being and situate in Laurens County and State of South Carolina, about five miles South of Hoversville on the West side of Highway S-30-49 being bounded on the North and Northwest by other lands of Marion Milam Kay, Hubb H. Allen, Martha N. Brown, and Harold Moses and Alma A. Allen; and by the Westerly by lands formerly of John T. Mattox, Estate, as shown and delineated by a plat of survey by Jones, Mitchell Inc. 2039, dated November 20, 1972, containing _____ acres, more or less, and as having the following courses and distances, viz:

Commencing at an iron pin corner of the below mentioned County Road 531 (Laurens 401-155-276.4 feet to an iron pin on the Eastern edge of said road; thence on same bearing for a total distance of 726 feet to an iron pin on the Northern side of road; thence S31°15'E 458 feet to an iron pin on the Northern side of said road; thence N 58°45'E 726 feet to an iron pin on the below mentioned road; thence with the said road N 31°15'W 458 feet to an iron pin, the point of beginning.

The land hereby conveyed have all rights thereon & dwelling thereon formerly occupied by the grantor herein and said lands are a portion of the lands of the late W. B. Allen and the late W. B. Milam recorded in Deed Book _____, page 230, Office of the Clerk of Court for Laurens County, South Carolina.

DEED BOOK PAGE

Witness my hand and seal this _____ day of _____ 1978.

Witness

Witness

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

Personally appeared before me _____ and made oath that _____ saw the within named _____ sign, seal and as _____ act and deed deliver the within deed and that _____ with _____ witnessed the execution thereof.

SWORN to before me this _____ day of _____ 1978.

Notary Public for South Carolina
My Commission Expires:

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

I, _____, Notary Public for South Carolina, do hereby certify unto all whom it may concern that _____ wife of the within named _____ did this day appear before me, and upon being privately and separately examined by me, did declare that she does freely, voluntarily, and without any compulsion, dread or fear of any person whomsoever, renounce, release and forever relinquish unto the within named _____ and _____ heirs or successors and assigns all her interest and estate, and also her right and claim of dower of, in or to all and singular the premises within mentioned and released.

GIVEN under my hand and seal this _____ day of _____ 1978.

Notary Public for South Carolina
My Commission Expires:

RECORDED this _____ day of _____ 1978 at _____ o'clock _____ M. in Book _____ at page _____.

Clerk of Court for Laurens County, South Carolina

Marion Milam

Subject to taxes and assessments for 1978 and subsequent years, and restrictions of record.

File No. 07080001

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concessions but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. The separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.

6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.

8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.

9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.

10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.

File No. 07080001

APPRAISER'S CERTIFICATION: The Appraiser certifies and agrees that:

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to, or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.

2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.

4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.

5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

8. I have personally inspected the interior and exterior areas of the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.

9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: 4647 Lisbon Road, Mountville, SC 29370

APPRAISER:	**SUPERVISORY APPRAISER** (only if required):
Signature: Melinda L. Gray	Signature: W Marvin Cartee Jr
Name: Melinda L. Gray	Name: W. Marvin Cartee, Jr.
Date Signed: August 2, 2007	Date Signed: August 2, 2007
State Certification #: CR 4347	State Certification #: CR 822
or State License #:	or State License #:
State: SC	State: SC
Expiration Date of Certification or License: 06/30/2008	Expiration Date of Certification or License: 06-30-08
	☐ Did ☒ Did Not Inspect Property

PAGE 18 OMITTED FROM ORIGINAL
PLAINTIFF'S EXHIBIT C-7

PAGE 19 OMITTED FROM ORIGINAL
PLAINTIFF'S EXHIBIT C-7

File No. 07080001

DISCLOSURE ADDENDUM

wer or Owner /Client: Est. of Marion Milam Kay

erty Address 4647 Lisbon Road

City Mountville County Laurens State SC Zip Code 29370

Lender or Client /Client: Est. of Marion Milam Kay

DEFINITION OF INSPECTION:

The term "Inspection", as used in this report, is not the same level of inspection that is required for a "Professional Home Inspection". The appraiser does not fully inspect the electrical system, plumbing system, mechanical systems, foundation system, floor structure, or subfloor. The appraiser is not an expert in construction materials and the purpose of the appraisal is to make an economic evaluation of the subject property. If the client needs a more detailed inspection of the property, a home inspection, by a Professional Home Inspector, is suggested.

DIGITAL SIGNATURES:

The signature(s) affixed to this report, and certification, were applied by the original appraiser(s) or supervisory appraiser and represent their acknowledgements of the facts, opinions and conclusions found in the report. Each appraiser(s) applied his or her signature electronically using a password encrypted method. Hence these signatures have more safeguards and carry the same validity as the individual's hand applied signature. If the report has a hand-applied signature, this comment does not apply.

APPRAISER:
Signature: Melinda L. Gray
Name: Melinda L. Gray
Date Signed: August 2, 2007
State Certification #: CR 4347
or State License #:
State: SC
Expiration Date of Certification or License: 06/30/2008

SUPERVISORY APPRAISER (ONLY IF REQUIRED):
Signature: W. Marvin Cartee, Jr.
Name: W. Marvin Cartee, Jr.
Date Signed: August 2, 2007
State Certification #: CR 822
or State License #:
State: SC
Expiration Date of Certification or License: 06-30-08
☐ Did ☒ Did Not Inspect Property

File No. 07080001

LICENSE

APPRAISAL CREDENTIALS
MELINDA C. GRAY
Palmetto Heritage Real Estate
864-804-4198

License

South Carolina Real Estate Appraisers Board — June 2012-2013
State Licensed Residential Real Estate Appraiser — 2007-present
Sole Certified Residential Real Estate Appraiser
License Number CR-1337

South Carolina Real Estate Commission — August 2005-present
License Number 92569

Supplemental

Palmetto Heritage Real Estate — August 2005-present
Seller Agent Affiliation

Education

Wyatt Institute of Real Estate — 1995
WCA Complete Appraisal Certification — 1995
1-4 Foundations of Appraisal — 2002
Real Estate School of South Carolina
1-3 Applying the Sound Family Residence
Real Estate School of South Carolina
1-5 Sidelight Case Files
Real Estate School of South Carolina
Residential Property Case Study & USPAP Reporting
Real Estate School of South Carolina

The Patient Appraisal Office — 2003
WCA Inc. I.C. Wealth Helm

Consumer Fraud Agency Protecting Through Property Disclosure — 2005
GCAR Home Members

The New Fannie Mae Test Format & Detailed Introduction — 2005
Phillip Hess Seminars

Fannie Mae Form 1004, 1004C & 1004D — 2006
Phillip Hess Seminars

Comprehensive Overview of Real Estate — 2006
Real Estate School of South Carolina

Mentor Up GCAR Carlton Segars — 2006

Commercial Property Appraisal — 2006
Charles Cobb Schools Real Estate Appraising

2007 USPAP Update GCAR Phillip Hess — 2007

Approved Vendor For Navy Fleet Family Allowance, APM Corp., CCB, Citizens Bank
Bank of America, Bank Mutual, Bi-Lo, Blackbaud, Bojangles, Carolina Bank
FDIC, Fidelity, Security Service One, Timmons, Travelers

Affiliations

National Association of REALTORS
South Carolina Association of REALTORS
Greater Greenville Association of REALTORS
Laurens County Chamber of Commerce

South Carolina
Real Estate Appraisers Board
MELINDA C. GRAY
is hereby entitled to practice as a
Certified Residential Appraiser
License Number CR-1337
Date 06/30/2006
Expires 6/30/2008

PALMETTO HERITAGE

File No. 07080002

SUMMARY APPRAISAL REPORT OF

THE PROPERTY LOCATED AT

4647 Lisbon Road / lot across the street

Mountville, SC 29370

C

as of

July 25, 2007

for

/Estate of Marion Milam Kay c/o Eddie Sullivan
P O Box 11714
Columbia, SC
29211

by

PALMETTO HERITAGE

P.O. BOX 313 1027 WEST MAIN
LAURENS, SC 29360

PLAINTIFF'S EXHIBIT
C-8

Complete Appraisal Analysis - Summary Appraisal Report

LAND APPRAISAL REPORT

File No. 07080002

IDENTIFICATION

Borrower /Client: Estate of Marion Milam Kay — Census Tract 45059-9803 — Map Reference 450-00-00-006

Property Address 4647 Lisbon Road / lot across the street

City Mountville — County Laurens — State SC — Zip Code 29370

Legal Description Deed Book 212, Page 176; Plat Book 29, Page 151

Sale Price $N/A — Date of Sale N/A — Loan Term N/A yrs. — Property Rights Appraised [X] Fee [ ] Leasehold [ ] De Minimis PUD

Actual Real Estate Taxes $Not available (yr.) — Loan charges to be paid by seller $N/A — Other sales concessions N/A

Lender/Client /Estate of Marion Milam Kay c/o Eddie Sullivan — Address P O Box 11714, Columbia, SC, 29211

Occupant Vacant land — Appraiser Melinda Gray — Instructions to Appraise determine fair market value of vacant land

NEIGHBORHOOD

Location	[ ] Urban	[ ] Suburban	[X] Rural
Built Up	[ ] Over 75%	[X] 25% to 75%	[ ] Under 25%
Growth Rate [ ] Fully Dev.	[ ] Rapid	[X] Steady	[ ] Slow
Property Values	[ ] Increasing	[X] Stable	[ ] Declining
Demand/Supply	[ ] Shortage	[X] In Balance	[ ] Over Supply
Marketing Time	[ ] Under 3 Mos.	[X] 4-6 Mos.	[ ] Over 6 Mos.

Present Land Use 60 % 1 Family ____ % 2-4 Fam ____ % Apts. ____ % Condo ____ % Commercial ____ % Industrial ____ % Vacant 40 %

Change in Present Land Use [ ] Not Likely [X] Likely (*) [ ] Taking Place (*) (*) From Vacant land To Developed residential

Predominant Occupancy [X] Owner [ ] Tenant 40 % Vacant

Single Family Price Range $ 30,000 to $ 275,000 — Predominant Value $ 85

Single Family Age 5 yrs. to 80 yrs. — Predominant Age 40 yrs.

	Good	Avg.	Fair	Poor
Employment Stability		X		
Convenience to Employment		X		
Convenience to Shopping		X		
Convenience to Schools		X		
Adequacy of Public Transportation		X		
Recreational Facilities		X		
Adequacy of Utilities		X		
Property Compatibility		X		
Protection from Detrimental Conditions		X		
Police and Fire Protection		X		
General Appearance of Properties		X		
Appeal to Market		X		

Comments including those factors, favorable or unfavorable, affecting marketability (e.g. public parks, schools, noise) Subject is located in a rural location with good access to Highway 221 South and all amenities. There is public water, electric, and gas available on road. There are no unfavorable conditions noted.

SITE

Dimensions 600Fx270LSx600Rx276.2RS = 3.762 +/- acres — [ ] Corner Lot

Zoning Classification No Laurens County Zoning — Present Improvements [X] do [ ] do not conform to zoning regulations

Highest and best use: [ ] Present use [X] Other (specify) Developed for residential

	Public	Other (Describe)
Elec.	X	
Gas	X	
Water	X	
San. Sewer	[ ]	Septic required
	[ ]	Underground Elect. & Tel.

OFF SITE IMPROVEMENTS

Street Access: [X] Public [ ] Private

Surface Asphalt

Maintenance: [X] Public [ ] Private

[ ] Storm Sewer [ ] Curb/Gutter

[ ] Sidewalk [ ] Street Lights

Topo Level, gently sloped

Size 3.76 acres

Shape Rectangular

View None

Drainage Appears adequate

Is the property located in a HUD Identified Special Flood Hazard Area? [X] No [ ] Yes

Comments (favorable or unfavorable including any apparent adverse easements, encroachments or other adverse conditions) Typical utility and road right of ways. Septic systems being required are typical for all areas outside of the city limits. No adverse conditions noted.

MARKET DATA ANALYSIS

The undersigned has recited three recent sales of properties most similar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment, reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to, or more favorable than, the subject property, a minus (-) adjustment is made, thus reducing the indicated value of subject; if a significant item in the comparable is inferior to, or less favorable than, the subject property, a plus (+) adjustment is made, thus increasing the indicated value of the subject.

ITEM	Subject Property	COMPARABLE NO. 1		COMPARABLE NO. 2		COMPARABLE NO. 3	
Address	4647 Lisbon Road / lot across the street Mountville	TM# 078-00-00-044 Crawford Road Gray Court		TM# 369-00-00-038 15073 Hwy 221 Waterloo		Lot 11 TJ Drive TM 269-00-00-058 Laurens	
Proximity to Subj.							
Sales Price	$ N/A	$ 16,500		$ 11,500		$ 12,500	
Price	$ N/A	$ 4,839		$ 4,528		$ 3,205	
Data Source	County records, insp	County records, inspection, MLS		County records, insp		County records, insp, MLS	
Date of Sale and Time Adjustment	DESCRIPTION N/A	DESCRIPTION 02/07/2007	+ (-) $ Adjustment	DESCRIPTION 04/05/2007	+ (-) $ Adjustment	DESCRIPTION 03/27/2006	+ (-) $ Adjustment
Location	Average	Average		Average		Average	
Site/View	Wooded/ None	Wooded/None		Clear cut/ None		Wooded/ None	
Site Area	3.762 +/- acres	3.41 acres	+1,408	2.54 acres	+4,888	3.90 acres	-552
Frontage	600+/-	331'	+2,690	50'	+5,500	303	+2,970
Utility	Water available	Water available		Water available		No Public water	+3,000
Sales or Financing Concessions							
Net Adj. (Total)		[X] Plus [ ] Minus $	4,098	[X] Plus [ ] Minus $	10,388	[X] Plus [ ] Minus $	5,418
Indicated Value of Subject		Gross 24.8% Net 24.8%	$ 20,598	Gross 90.3% Net 90.3%	$ 21,888	Gross 52.2% Net 43.3%	$ 17,918

Comments on Market Data: All Laurens County sales for the past 24 months have been reviewed for the purpose of this appraisal. Although there are limited sales these represent similar acreage, amenities, and location. Adjustments for utility and road frontage are the reason for large net and gross adjustments.

Comments and Conditions of Appraisal: See attached statement of limiting conditions.

RECONCILIATION

Final Reconciliation: The sales comparison approach is the most reliable method to determine fair market value for raw land. Because of the road frontage it may be possible to divide subject parcel into smaller parcels which may increase value.

I ESTIMATE THE MARKET VALUE, AS DEFINED, OF SUBJECT PROPERTY AS OF July 25, 2007 to be $20,000

Appraiser(s) Signature Melinda L. Gray — Name Melinda L. Gray — Date 08/08/2007 — State SC — [ ] License [X] Certification # CR 4347

Review Appraiser (if applicable) [ ] Did [ ] Did Not Physically Inspect Property — Signature — Name — Date — State — [ ] License [ ] Certification #

PALMETTO HERITAGE

PALMETTO HERITAGE
P.O. BOX 313 1027 WEST MAIN
LAURENS, SC 29360
864-984-4198

August 8, 2007

/Estate of Marion Milam Kay c/o Eddie Sullivan
P O Box 11714
Columbia, SC
29211

Property -	4647 Lisbon Road / lot across the street Mountville, SC 29370
Borrower -	/Client: Estate of Marion Milam Kay
File No. -	07080002
Case No. -	

Dear :

In accordance with your request, I have made a Complete Appraisal and prepared a Summary Appraisal Report of the real property located at 4647 Lisbon Road / lot across the street, Mountville, SC.

The purpose of the appraisal is to provide an opinion of the market value of the property described in the body of this report.

Enclosed, please find the Summary Appraisal which describes certain data gathered during our investigation of the property. The methods of approach and reasoning in the valuation of the various physical and economic factors of the subject property are contained in this report.

An inspection of the property and a study of pertinent factors, including valuation trends and an analysis of neighborhood data, led the appraiser to the conclusion that the market value, as of July 25, 2007 is :

$20,000

The opinion of value expressed in this report is contingent upon the Limiting Conditions attached to this report.

It has been a pleasure to assist you. If I may be of further service to you in the future, please let me know.

Respectfully submitted,

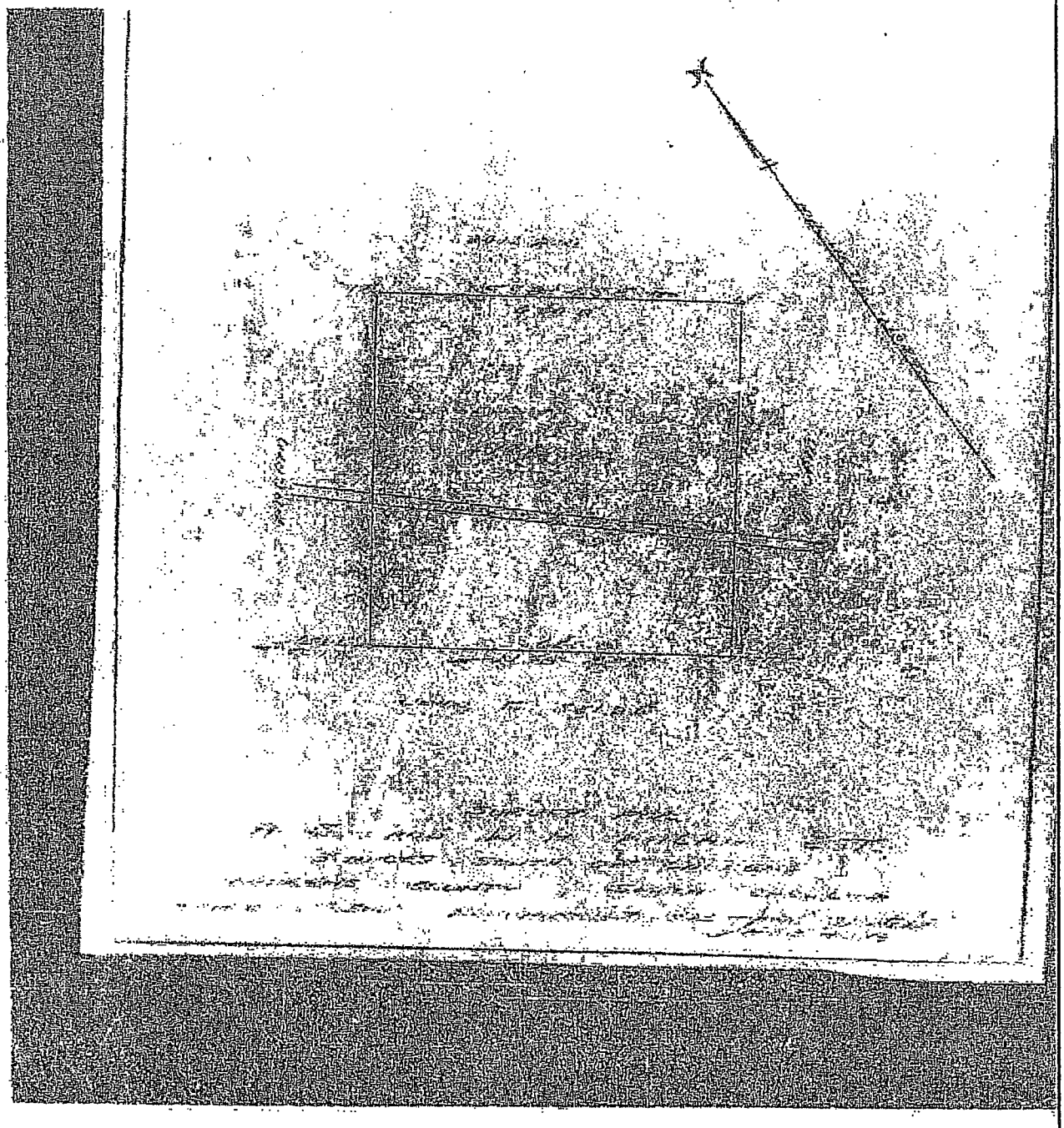
PALMETTO HERITAGE

Melinda L. Gray
Melinda L. Gray
SC Certification #CR 4347

File No. 07080002

SITE PLAN

Borrower or Owner /Client: Estate of Marion Milam Kay
Property Address 4647 Lisbon Road / lot across the street
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Estate of Marion Milam Kay c/o Eddie Sullivan



File No. 07080002

DEFINITION OF MARKET VALUE: The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: (1) buyer and seller are typically motivated; (2) both parties are well informed or well advised, and each acting in what he considers his own best interest; (3) a reasonable time is allowed for exposure in the open market; (4) payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions* granted by anyone associated with the sale.

*Adjustments to the comparables must be made for special or creative financing or sales concessions. No adjustments are necessary for those costs which are normally paid by sellers as a result of tradition or law in a market area; these costs are readily identifiable since the seller pays these costs in virtually all sales transactions. Special or creative financing adjustments can be made to the comparable property by comparisons to financing terms offered by a third party institutional lender that is not already involved in the property or transaction. Any adjustment should not be calculated on a mechanical dollar for dollar cost of the financing or concessions but the dollar amount of any adjustment should approximate the market's reaction to the financing or concessions based on the appraiser's judgment.

STATEMENT OF LIMITING CONDITIONS AND APPRAISER'S CERTIFICATION

CONTINGENT AND LIMITING CONDITIONS: The appraiser's certification that appears in the appraisal report is subject to the following conditions:

1. The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.

2. The appraiser has provided a sketch in the appraisal report to show approximate dimensions of the improvements and the sketch is included only to assist the reader of the report in visualizing the property and understanding the appraiser's determination of its size.

3. The appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.

4. The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.

5. The appraiser has estimated the value of the land in the cost approach at its highest and best use and the improvements at their contributory value. The separate valuations of the land and improvements must not be used in conjunction with any other appraisal and are invalid if they are so used.

6. The appraiser has noted in the appraisal report any adverse conditions (such as, needed repairs, depreciation, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property or adverse environmental conditions (including the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.

7. The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.

8. The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice.

9. The appraiser has based his or her appraisal report and valuation conclusion for an appraisal that is subject to satisfactory completion, repairs, or alterations on the assumption that completion of the improvements will be performed in a workmanlike manner.

10. The appraiser must provide his or her prior written consent before the lender/client specified in the appraisal report can distribute the appraisal report (including conclusions about the property value, the appraiser's identity and professional designations, and references to any professional appraisal organizations or the firm with which the appraiser is associated) to anyone other than the borrower; the mortgagee or its successors and assigns; the mortgage insurer; consultants; professional appraisal organizations; any state or federally approved financial institution; or any department, agency, or instrumentality of the United States or any state or the District of Columbia; except that the lender/client may distribute the property description section of the report only to data collection or reporting service(s) without having to obtain the appraiser's prior written consent. The appraiser's written consent and approval must also be obtained before the appraisal can be conveyed by anyone to the public through advertising, public relations, news, sales, or other media.

File No. 07080002

APPRAISER'S CERTIFICATION: The Appraiser certifies and agrees that:

1. I have researched the subject market area and have selected a minimum of three recent sales of properties most similar and proximate to the subject property for consideration in the sales comparison analysis and have made a dollar adjustment when appropriate to reflect the market reaction to those items of significant variation. If a significant item in a comparable property is superior to, or more favorable than, the subject property, I have made a negative adjustment to reduce the adjusted sales price of the comparable and, if a significant item in a comparable property is inferior to, or less favorable than the subject property, I have made a positive adjustment to increase the adjusted sales price of the comparable.

2. I have taken into consideration the factors that have an impact on value in my development of the estimate of market value in the appraisal report. I have not knowingly withheld any significant information from the appraisal report and I believe, to the best of my knowledge, that all statements and information in the appraisal report are true and correct.

3. I stated in the appraisal report only my own personal, unbiased, and professional analysis, opinions, and conclusions, which are subject only to the contingent and limiting conditions specified in this form.

4. I have no present or prospective interest in the property that is the subject to this report, and I have no present or prospective personal interest or bias with respect to the participants in the transaction. I did not base, either partially or completely, my analysis and/or the estimate of market value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property or of the present owners or occupants of the properties in the vicinity of the subject property.

5. I have no present or contemplated future interest in the subject property, and neither my current or future employment nor my compensation for performing this appraisal is contingent on the appraised value of the property.

6. I was not required to report a predetermined value or direction in value that favors the cause of the client or any related party, the amount of the value estimate, the attainment of a specific result, or the occurrence of a subsequent event in order to receive my compensation and/or employment for performing the appraisal. I did not base the appraisal report on a requested minimum valuation, a specific valuation, or the need to approve a specific mortgage loan.

7. I performed this appraisal in conformity with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place as of the effective date of this appraisal, with the exception of the departure provision of those Standards, which does not apply. I acknowledge that an estimate of a reasonable time for exposure in the open market is a condition in the definition of market value and the estimate I developed is consistent with the marketing time noted in the neighborhood section of this report, unless I have otherwise stated in the reconciliation section.

8. I have personally inspected the interior and exterior areas of the subject property and the exterior of all properties listed as comparables in the appraisal report. I further certify that I have noted any apparent or known adverse conditions in the subject improvements, on the subject site, or on any site within the immediate vicinity of the subject property of which I am aware and have made adjustments for these adverse conditions in my analysis of the property value to the extent that I had market evidence to support them. I have also commented about the effect of the adverse conditions on the marketability of the subject property.

9. I personally prepared all conclusions and opinions about the real estate that were set forth in the appraisal report. If I relied on significant professional assistance from any individual or individuals in the performance of the appraisal or the preparation of the appraisal report, I have named such individual(s) and disclosed the specific tasks performed by them in the reconciliation section of this appraisal report. I certify that any individual so named is qualified to perform the tasks. I have not authorized anyone to make a change to any item in the report; therefore, if an unauthorized change is made to the appraisal report, I will take no responsibility for it.

SUPERVISORY APPRAISER'S CERTIFICATION: If a supervisory appraiser signed the appraisal report, he or she certifies and agrees that: I directly supervise the appraiser who prepared the appraisal report, have reviewed the appraisal report, agree with the statements and conclusions of the appraiser, agree to be bound by the appraiser's certifications numbered 4 through 7 above, and am taking full responsibility for the appraisal and the appraisal report.

ADDRESS OF PROPERTY APPRAISED: 4647 Lisbon Road / lot across the street, Mountville, SC 29370

APPRAISER:	**SUPERVISORY APPRAISER** (only if required):
Signature: Melinda L. Gray	Signature:
Name: Melinda L. Gray	Name:
Date Signed: August 8, 2007	Date Signed:
State Certification #: CR 4347	State Certification #:
or State License #:	or State License #:
State: SC	State:
Expiration Date of Certification or License: 06/30/2008	Expiration Date of Certification or License:
	☐ Did ☐ Did Not Inspect Property

PAGE 8 OMITTED FROM ORIGINAL
PLAINTIFF'S EXHIBIT C-8

PAGE 9 OMITTED FROM ORIGINAL
PLAINTIFF'S EXHIBIT C-8

File No. 07080002

DISCLOSURE ADDENDUM

Borrower or Owner /Client: Estate of Marion Milam Kay
Property Address 4647 Lisbon Road / lot across the street
City Mountville County Laurens State SC Zip Code 29370
Lender or Client /Estate of Marion Milam Kay c/o Eddie Sullivan

DEFINITION OF INSPECTION:

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DIGITAL SIGNATURES:

The signature(s) affixed to this report, and certification, were applied by the original appraiser(s) or supervisory appraiser and represent their acknowledgements of the facts, opinions and conclusions found in the report. Each appraiser(s) applied his or her signature electronically using a password encrypted method. Hence these signatures have more safeguards and carry the same validity as the individual's hand applied signature. If the report has a hand-applied signature, this comment does not apply.

APPRAISER:
Signature: Melinda L. Gray
Name: Melinda L. Gray
Date Signed: August 8, 2007
State Certification #: CR 4347
or State License #:
State: SC
Expiration Date of Certification or License: 06/30/2008

SUPERVISORY APPRAISER (ONLY IF REQUIRED):
Signature:
Name:
Date Signed:
State Certification #:
or State License #:
State:
Expiration Date of Certification or License:
☐ Did ☐ Did Not Inspect Property

File No. 07080002

LICENSE

APPRAISAL CREDENTIALS
MELINDA L. GRAY
Palmetto Heritage Real Estate
(864) 963-4178

Licenses

South Carolina Real Estate Appraisers Board State Licensed Residential Real Estate Appraiser State Certified Residential Real Estate Appraiser License Number CR-4347	June 2002-2007 2007-present
South Carolina Real Estate Commission License Number 92259911	August 1993-Present

Employment

Palmetto Heritage Real Estate Sales Agent/Appraiser	August 1993-Present

Education

Weichert Institute of Real Estate	1993
WCA Complete Appraisal Certification	1993
1-3 Foundations of Appraisal Real Estate School of South Carolina 1-2 Appraising the Single Family Residence Real Estate School of South Carolina 1-3 Standards and Ethics Real Estate School of South Carolina Residential Property Case Study & USPAP Reporting Real Estate School of South Carolina	2002
The Modern Appraisal Office WCA, Inc. / Ed Weichert Hollis	2003
Consumer and Agent Protection Through Property Disclosure GGAR/Dianna Broughton	2003
The New Fannie Mae/Freddie Mac Forms & Detailed Introduction Philip Dru Sandifer	2005
Fannie Mae Forms 1004, 1004C & 1004 D Philip Dru Sandifer	2006
Comprehensive Overview of Real Estate Real Estate School of South Carolina	2006
Measure Up GGAR/Carlton Segars	2006
7-Hour Income Property Appraisal Charles Cudge School of Real Estate Appraisal	2006
2007 USPAP Update GGAR/Debbie McLane	2007

Approved Vendor For Appraisal Work: Bank of America, ATM Corp., CCB, Carolina State Bank, Carolina First Bank, Cendant Mortgage, National City Mortgage, Palmetto Bank, PCV Mortgage, Simmons Source One, Translation Travel, FDI

Affiliations

National Association of REALTORS
South Carolina Association of REALTORS
Greater Greenville Association of REALTORS/MLS
Laurens County Chamber of Commerce

South Carolina
Real Estate Appraisers Board
MELINDA L. GRAY
is hereby entitled to practice as a
Certified Residential Real Estate Appraiser
License Number CR-4347
Expires
[illegible]

1147-102

m is available electronically. Form Approved - OMB No. 0560-0096

-502D (-14-99) U.S. DEPARTMENT OF AGRICULTURE Commodity Credit Corporation

1. COUNTY	2. PROGRAM YEAR
Laurens	07
3. STATE	
SC	

FARM OPERATING PLAN FOR PAYMENT ELIGIBILITY REVIEW FOR AN ESTATE OR TRUST

NOTE: *The following statements are made in accordance with the Privacy Act of 1974 (5 USC 552a) and the Paperwork Reduction Act of 1995, as amended. The Agriculture Act of 1949, as amended, and the Food Security Act of 1985, as amended, authorize the collection of the data on this form which will be used in applying statutory payment eligibility and limitation provisions. Furnishing this data is voluntary; however, without it we may be unable to establish your maximum eligibility for program payments. This data may be furnished to any agency responsible for enforcing these provisions.*

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0560-0096. The time required to complete this information collection is estimated to range from 30 minutes to 16 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. RETURN THIS COMPLETED FORM TO YOUR COUNTY FSA OFFICE.

4. Producer's Name and Address	5. Employer Identification No.	6. Type of Entity (Check One)
Estate of Marion M. [illegible] C/O Eddie Sullivan Kay P.O. Box 11714 Columbia, SC 29211-1714	74-6554710	Irrevocable Trust Revocable Trust X Estate

7. Date Entity Formed	FOR COUNTY OFFICE USE ONLY	
	Was an Alien Registration Receipt Card shown? YES ☐ NO ☐	Status Date (MM-DD-YYYY) 09-09-2003

8. Members - For all heirs or beneficiaries having an interest in the entity.

Heir's or Beneficiary's Name	Social Security/Employer ID Number(s)	% Share	Salary/Bonus	Family Member Relationship	Position	Signature Authority for the Entity enter Yes or No
r's or 's Name						

Citizenship

A. Are ALL heirs or beneficiaries U.S. citizens or aliens lawfully admitted into the U.S.?	B. Are any heirs or beneficiaries an entity?	C. Are ALL members of the entity(ies) U.S. citizens or aliens lawfully admitted into the U.S.?
X Yes. If an alien lawfully admitted into the U.S., show the County Office an Alien Registration Receipt Card and go to Item 10.	☐ Yes. Complete Item 9C.	☐ Yes. If an alien lawfully admitted into the U.S., show the County Office an Alien Registration Receipt Card and go to Item 10.
☐ No. List ALL aliens not lawfully admitted into the U.S. and complete Item 9B.	☐ No. Go to Item 10.	☐ No. List ALL members of the entity who are aliens not lawfully admitted into the U.S. and go to Item 10.

10. Heir(s) or Beneficiary(ies) Who Are Minors

Is any heir or beneficiary under 18 years of age? ☐ YES *(provide the following information)* X NO *(Go to Item 11)*

Heir's or Beneficiary's Name and Date of Birth	Parents' or Guardians' Name and Social Security/Employer ID Number(s)	Parents' or Guardians' Address
(1)		
(2)		

If any heir's or beneficiary's parents or guardians have any interest in a farming operation, complete the following for each heir's or beneficiary's parent or guardian.

Name of Farming Interest(s)	Social Security/Employer ID Number(s) of Farming Interest	County(ies) and State(s) Where Located
(1)		
(2)		

11. Farming Interests

Do any heirs or beneficiaries, including spouses and minor children have any interest in a farming operation which is conducted under any name other than as listed in Item 4?

X Yes, one or more heirs or beneficiaries have other farming interests. (Complete Item 12)

Yes, one or more heir's or beneficiary's spouses have other farming interests. (Complete Item 13)

Yes, one or more heir's or beneficiary's minor children have other farming interests. (Complete Item 14)

No, no heir or beneficiary including spouses and minor children has any other farming interests. (Complete Item 15)

...e U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at (202) 720-2600 (voice and TDD). To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, D. C. 20250-9410 or call (202) 720-5964 (voice or TDD). USDA is an equal opportunity provider and employer.

CC) (Page 2 of 4) (12-14-99).

her Farming Interests

E. ne following information for ALL interests each heir or beneficiary has in a farming operation. Go to Item 15 if any heir's or beneficiary's spouse or minor children have no other farming interest(s).

Name of Heir or Beneficiary	Name of Farming Interest(s)	Social Security/Employer ID Number(s) of Farming Interest	County(ies) and State(s) Where Farming Interest(s) are Located

13. Other Farming Interests of Heirs or Beneficiary's Spouse

Enter the following information for ALL interests each heir's or beneficiary's spouse has in a farming operation. Go to Item 15 if any heir's or beneficiary's minor children have no other farming interest(s).

Spouse's Name	Name and Social Security/Employer ID. Number of Farming Interest(s)	Was Farm Acquired Before Marriage and Kept Totally Separate? Yes	Was Farm Acquired Before Marriage and Kept Totally Separate? No	County(ies) and State(s) Where Farming Interest(s) are Located

14. Other Farming Interests of Member's Minor Children

Enter the following information for ALL interests each heir's or beneficiary's minor children have in a farming operation, and go to Item 15.

Child's Name	Name of Farming Interest(s)	Social Security/Employer ID Number(s) of Farming Interest	County(ies) and State(s) Where Farming Interest(s) are Located

15. Land

Enter the following information for all land this estate or trust owns and/or leases. If ALL land in this farming operation is owned and operated by the estate or trust, enter the farm number, County and State, check "Owned," and enter the cropland acres.

Farm No.	County(ies) and State(s) Where Farm(s) Is Located	Enter "U" Owned	Enter "U" Leased To	Enter "U" Leased From	Name of Person Whom Land Is Leased to and/or From	Cropland Acres	Rental Rate $ per Acre/ % Crop Share	Enter "U" If the land interest is the same as last year.
770	Gwinnett	✓						

16. Capital

If the estate or trust does not provide any capital for this farming operation, enter 0% and go to Item 17. 0 %

What percent of the capital required for this farming operation does the estate or trust provide? _____ %

17. Equipment

A. Owned Equipment: If ALL equipment used in this farming operation is owned by the entity, check "Owned" and go to Item 18.

B. Leased Equipment: Enter the following information for ALL leased equipment used in this farming operation.

Enter "U" Owned	Enter "U" Leased To	Enter "U" Leased From	Percent of Total Owned" and "Leased From" Equipment	Name of Person Whom Equipment Is Leased To and/or From	Does the Person Whom Equipment Is Leased To or From Have an Interest in this Farming Operation? YES	NO
			%			
			%			
			%			

502D (Page 3 of 4) (12-14-99)

Capital Equipment or Land

Was any of this estate's or trust's contribution(s) of capital, equipment, or land acquired as a result of a loan?

☐ Yes, go to Item 18B.

☐ No, go to Item 19.

B. Was such loan acquired from or cosigned by an individual or entity who has ANY interest in this farming operation? *(Such interest may be as a landowner or another tenant.)*

☐ Yes, enter the following information: ☐ No, go to Item 19.

Contribution	Name of Individual or Entity	Individual's or Entity's Interest in the Farming Operation

19. Labor

A. Active Personal Labor: If no labor is provided by the heir(s), personal representative(s), or beneficiary(ies) for this farming operation, go to Item 19B.

List each heir, personal representative, or beneficiary who provides active personal labor.

Name(s):

What estimated TOTAL percent or hours of active personal labor is provided by the heir(s), personal representative(s), or beneficiary(ies)?

_____ % _____ hours

B. Hired Labor: Enter the estimated percent or percent of labor required for this farming operation which is hired and the heir's, personal representative's, or beneficiary's name that contributes the hired labor. If no labor is hired, go to Item 20.

Name of Heir, Personal Representative, or Beneficiary	Hours or Percent

C. Type and estimated percent or hours of other labor.

Type	Percent	Hours
	%	
	%	
	%	

20. Management

A. Active Personal Management. If the heir(s), personal representative(s), or beneficiary(ies) do not provide active personal management to the farming operation, go to Item 20B.

Enter the estimated TOTAL percent of the farming operation's management responsibility which is active personal management provided by the heir(s) or beneficiary(ies). _____ %

List each heir, personal representative, or beneficiary who provides active personal management and the type of managerial duties performed.

Name(s)	Type of managerial duties performed

B. Hired Management. If no management is hired, go to Item 21.

Enter the estimated percent of hired management. _____ %

21. Person Status for Payment Limitation Purposes

We believe the information entered on this document and any supporting documentation supports a finding that:

☐ This estate or trust is a "person" actively engaged in farming separate and distinct from any other individual or entity.

☐ This estate or trust is a "person" actively engaged in farming that is combined with another individual or entity. List the individual(s) or entity(ies) with whom this estate or trust should be combined.

22. Certification

rtify that all the information entered on this document and any supporting documentation is true and correct. I understand furnishing incorrect ormation will result in forfeiture of payments and the assessment of a penalty. I will timely provide written notification to the Farm Service Agency mmittees for the county and State listed on this form of any changes in this farming operation.

SIGNATURE	TITLE	DATE (MM-DD-YYYY)

CC((Page 4 of 4) (12-14-99)

DEFINITIONS

owing definitions shall apply to Forms CCC-502A, CCC-502B, CCC-502C, CCC-502D, CCC-502EZ and this appendix.

1 ACTIVE PERSONAL LABOR -is personally providing physical activities necessary in a farming operation, including activities involved in land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities in the farming operation. Other physical activities include those physical activities required to establish and maintain conserving cover crops or conserving use acreages and those physical activities necessary in livestock operations.

2 ACTIVE PERSONAL MANAGEMENT - is personally providing:

A The general supervision and direction of activities and labor involved in the farming operation; or

B Providing services (whether performed on-site or off-site) reasonably related and necessary to the farming operation including any of the following:

(1) Supervision of activities necessary in the farming operation, including activities involved in land preparation, planting, cultivating, harvesting, and marketing of agricultural commodities, as well as activities required to establish and maintain conserving cover crops or conserving use acreage and activities required in livestock operations.
(2) Business-related actions which include discretionary decision making;
(3) Evaluation of the financial condition and needs of the farming operation;
(4) Assistance in the structuring or preparation of financial reports or analyses for the farming operation;
(5) Consultations in or structuring of business-related financing arrangements for the farming operation;
(6) Marketing and promotion of agricultural commodities produced by the farming operation;
(7) Acquiring technical information used in the farming operation; or
(8) Any other management function reasonably necessary to conduct the farming operation and for which service the operation would ordinarily be charged a fee.

3 CAPITAL - consists of the funding and rental value of livestock provided by an individual or entity to the farming operation in order for such operation to conduct farming activities. In determining whether an individual or entity has contributed capital to the farming operation, such capital must have been derived from a fund or account separate and distinct from that of any other individual or entity involved in such operation. Capital does not include the value of any labor or management which is contributed to the farming operation. A capital contribution may be a direct out-of-pocket input of a specified sum or an amount borrowed by the individual or entity. With respect to a farming operation which consists of more than one individual or entity:

A Such capital which is contributed to meet the requirements of 7 CFR Part 1400.201 (b) must be contributed directly by the individual or entity and must not be acquired as a result of a loan made to:

(1) The farming operation in which the individual or entity has an interest;
(2) Such individual, entity, or farming operation by the farming operation or any of its members, beneficiaries or related entities; or
(3) Such individual, entity, or farming operation, which was guaranteed or secured by the farming operation or any of its members, beneficiaries or related entities.

B Such capital which is contributed to meet the requirements of 7 CFR Part 1400.201 (d) and 1400.6 must be contributed directly by the individual or entity and if quired as a result of a loan made to the individuals or entities, such loan must be a loan bearing the prevailing interest rate.

estock is leased from another individual or entity with an interest in the farming operation, the livestock must be leased at a fair market value.

ITY - is a corporation, joint stock company, association, limited partnership, irrevocable trust, revocable trust, estate, charitable organization, or other similar anization including any such organization participating in the farming operation as a partner in a general partnership, participant in a joint venture, a grantor of a vocable trust, or as a participant in a similar organization.

5 EQUIPMENT - is the machinery and implements needed by the farming operation to conduct activities of the farming operation including machinery and implements involved in land preparation, planting, cultivating, harvesting or marketing of the crops involved. Equipment also includes machinery and implements needed to establish and maintain conservation cover crops or conservation use acreages and those needed to conduct livestock operations. With respect to a farming operation which consists of more than one individual or entity:

A Such equipment which is contributed to meet the requirements of 7 CFR Part 1400.201 (b) must be contributed directly by the individual or entity and must not have been acquired as a result of a loan made to:

(1) The farming operation in which the individual or entity has an interest;
(2) Such individual, entity, or farming operation by the farming operation or any of its members, beneficiaries or related entities, or
(3) Such individual, entity, or farming operation, which was guaranteed or secured by the farming operation or any of its members, beneficiaries or related entities.

B Such equipment which is contributed to meet the requirements of 7 CFR Part 1400.201 (d) and 1400.6 must be contributed directly by the individual or entity and if acquired as a result of a loan made to the individuals or entities, such loan must be a loan bearing the prevailing interest rate.

C Such equipment may be leased from any source. If such equipment is leased from another individual or entity with an interest in the farming operation, the equipment must be leased at a fair market value.

6 FAMILY MEMBER - The term "family member" means an individual to whom another member in the farming operation is related as lineal ancestor, lineal descendant, or sibling, including spouses of those family members who do not make a significant contribution to the farming operation themselves.

7 FARMING OPERATION - is a business enterprise engaged in the production of agricultural products which is operated by an individual or entity which is eligible to receive payments, directly or indirectly.

8 LAND - is farmland consisting of cropland, pastureland, wetland, or rangeland which meets the specific requirements of the applicable program. With respect to a farming operation which consists of more than one individual or entity:

A Such land which is contributed to meet the requirements of 7 CFR Part 1400.201 (b) must be contributed directly by the individual or entity and must not have been acquired as a result of a loan made to:

(1) The farming operation in which the individual or entity has an interest;
(2) Such individual, entity, or farming operation by the farming operation or any of its members, beneficiaries or related entities; or
(3) Such individual, entity, or farming operation which was guaranteed or secured by the farming operation or any of its members, beneficiaries or related entities.

Such land which is contributed to meet requirements of 7 CFR Part 1400.201 (d) and 1400.6 must be contributed directly by the individual or entity and if acquired as a result of a loan made to the individuals or entities, such loan must be a loan bearing the prevailing interest rate.

Such land may be leased from any source. If such land is leased from another individual or entity with an interest in the farming operation, the land must be leased at a fair market value.

9 All other terms utilized in this form shall be defined pursuant to 7 CFR Part 1400.

ROBERT F. FULLER
ATTORNEY AT LAW
1728 MAIN STREET, SUITE 207
COLUMBIA, SOUTH CAROLINA 29201

TELEPHONE
(803) 256-3557
FAX
(803) 256-3560

MAIL ADDRESS
P.O. BOX 441
COLUMBIA, SC 29202

April 21, 2008

Mr. Neely Blackmon
Clerk of Session
Lisbon Presbyterian Church
P.O. Box 1071
Laurens, SC 29360

RE: ESTATE PROPERTY, MS. MARION M. KAY, DECEASED

Dear Mr. Blackmon:

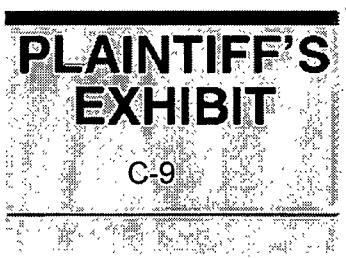
This will respond to Reverend Hunter's April 16, 2008, correspondence with regards to the church's interest in the referenced estate. I have spoken directly with attorney Edward D. Sullivan, as Personal Representative of the estate.

It is my understanding that Lisbon Presbyterian Church, (Lisbon) is one of several designated- devisees of Ms. Kay's residuary estate under the decedent's Will. Further, the residuary estate includes both real estate and personalty property interests.

Under South Carolina law, legal title to real estate vests in a named devisee under Will immediately upon the death of the decedent. An estate Deed of Distribution does not pass title but acknowledges that the estate itself does not claim a title interest in the subject property. [If a given estate does not have sufficient personalty assets to satisfy the estate's legal obligations, then the real estate may become subject of estate claims to satisfy those obligations under direction of the Probate Court.]

Under the circumstances of the Kay estate as I understand them, an interest in the legal title to residuary real estate vested in Lisbon (and others) at the time of Ms. Kay's death. The specific interests are designated by Will as proportional shares of the undivided whole.

Under the polity of the Presbyterian Church (U.S.A.), a sale of real estate interest owned by the church would require approval by a majority vote of the congregation at a duly called meeting of the congregation. "Legal title" represents ownership of real estate, whether derived by deed or testamentary succession; therefore, disposition of such interest is a congregational prerogative.



FILE NO. 1147-100

APR 22 2008

REC'D EDS | WAB | PKB
COLLINS & LACY

.r F. FULLER
ONUED

Mr. Neely Blackmon
April 21, 2008
Page Two

Rev. Hunter's letter indicates "the Lisbon congregation's hope is that the property in Marion's estate will be sold at the appraised value and the congregation will receive the cash value of the congregation's portion." If that is, in fact, the congregational position, it can be established by a congregational vote to authorize and enable the Personal Representative to pursue that objective. The approval "in principle" would satisfy the Book of Order requirement and should be sufficient to satisfy any future concerns with respect to cloud upon the real estate title to potential buyers-owners. The congregational action should be memorialized by a written resolution and be reflected in the official Minutes of the Congregational Meeting.

The stated objective is to realize the value of Ms. Kay's generosity for the benefit of the church. The language of the enabling resolution should be specific enough to give authority to the Personal Representative to accomplish a reasonable sale without undue limitations or restrictions. ["Appraised value" is someone's opinion about the value of a particular property. It may or may not represent an attainable "sale-purchase price"; therefore, some flexibility or latitude with regards to final terms of sale may need to be discretionary with the Personal Representative.]

As indicated above, I have discussed this matter with Mr. Sullivan and I am by copy of this correspondence confirming to him my opinion regarding Lisbon's status in the matter pursuant to Presbyterian polity in conjunction with South Carolina law. This opinion is advisory to Lisbon. I am counsel to Trinity Presbytery and am not engaged as attorney for Lisbon with respect to the church's establishing or effecting its claims upon the Kay estate. I am also providing a copy of this letter opinion to Dr. Alan Arnold, as General Presbyter of Trinity Presbytery.

Very truly yours,

Robert F. Fuller

REF/ff

cc: The Rev. M. Hampton Hunter III
Edward D. Sullivan, Esquire
The Rev. Dr. Alan Arnold

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel

May 2, 2008

Mrs. Martha Milam Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Mrs. Mary Leona Milam Moses
Post Office Box 371
Mauldin, SC 29662

Mr. Charles Copeland
5067 Lisbon Road
Mountville, SC 29370

Re: Estate of Marion M. Kay
ES No.: 2007ES3000208
C&L File No.: 1147-100

Dear Martha, Mary Leona and Chuck:

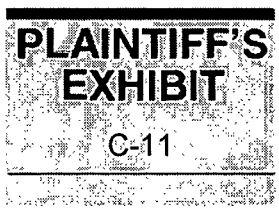
This correspondence is to outline the proposal for settling the Estate of Marion M. Kay.

1. Chuck Copeland has an option to buy Marion's real estate. Chuck has agreed to pay the fair market value of $1500 per acre as per the recent appraisal for 46.85 acres more or less that extends behind his home. The Estate and Mary Leona and Martha would convey the property to Chuck in exchange for the purchase price and the release of any further option to buy additional real estate.

2. The 4.59 acres or so that were not previously deeded to the heirs of W.H. Milam at the corner of South Harper Extension and Lisbon Road would be deeded out as per a purported agreement between the heirs of A.B. Milam and the heirs of W.H. Milam.

3. The remainder of the real property would be divided into four tracts based on the concept that I previously discussed with Martha and Mary Leona, the exact lines of which will be determined.

4. After dividing the real property, the portion belonging to the Estate of Marion M. Kay would be offered for sale to Mary Leona and/or Martha at the appraised value as per the recent appraisals, adjusted for the aforementioned 4.59 acres as described above. In exchange for that offer, the heirs of W.H. Milam, i.e. Martha and Mary Leona, would release their right of first refusal. At that time Martha and/or Mary Leona could buy out Marion's real estate or



choose not to. I would suggest that after the land is divided, Martha and/or Mary Leona would have sixty (60) days to close if they so elect. If Martha and/or Mary Leona do not close the sale within sixty (60) days, the real property will be offered for sale to the highest bidder.

After payment of expenses and claims, if any, the proceeds from these sales would be distributed according to the Will of Marion M. Kay.

I expect to meet with the appraiser and the surveyor next week to determine the property lines of the division so that the heirs of W.H. Milam and the Marion Kay Estate receive equal value of road frontage, open land and timber. I will then get with Mary Leona and Martha to establish the agreement as to the exact boundary lines of the tracts and the total purchase price as adjusted for the 4.59 acres.

All of the foregoing is subject to necessary court approval, if any. If you agree with the foregoing in principle, let me know as soon as possible. I will send out copies of the plats, settlement statements and prepare the appropriate contracts for your review.

As I am sure you're all aware, I am the Personal Representative for the Estate. Therefore, my fiduciary duty and obligations are to the Estate. I cannot, and do not, act as anyone's attorney in any matter relating to the Estate of Marion M. Kay. Please govern yourselves accordingly.

I'm hopeful that we're to the point where we can resolve all issues with this proposal. If you have any questions, please do not hesitate to call.

Sincerely,

Edward D. Sullivan

EDS:bre
Cc: Neely Blackmon, Lisbon Presbyterian Church
Bart Heard
Marla Orias
Presbyterian Home of South Carolina-Clinton

STATE OF SOUTH CAROLINA	IN THE COURT OF COMMON PLEAS
	EIGHTH JUDICIAL CIRCUIT
COUNTY OF LAURENS	
Edward D. Sullivan, Personal Representative for the Estate of Marion M. Kay,	C/A No.: 2009-CP-30-4
Plaintiff,	
vs.	AMENDED SUMMONS (Non-Jury)
Mary Leona Moses and Martha M. Brown,	
Defendants.	

LYNN W. LANCASTER
2009 MAR -4 A 10:35
LAURENS COUNTY
CLERK OF COURT

TO THE DEFENDANTS ABOVE-NAMED:

YOU ARE HEREBY SUMMONED and required to answer the Amended Complaint in this action, of which a copy is herewith served upon you, and to serve a copy of your Answer to the said Complaint on the subscribers at their offices at 37 Villa Road, Suite 500 (29615), Post Office Post Office Box 5819, Greenville, South Carolina 29606, within thirty (30) days after the service hereof, exclusive of the day of such service; and if you fail to answer the Complaint within the time aforesaid, judgment by default will be rendered against you for the relief demanded in the Complaint.

Respectfully submitted,

COLLINS AND LACY, P.C.

BY: _____

Jack D. Griffeth, S.C. Bar No.: 2269
Robert F. Goings, S.C. Bar No.: 74855
37 Villa Road, Suite 500 (29615)
Post Office Box 5819
Greenville, South Carolina 29606
Phone: 864.282.9100; FAX: 864.282.9101

ATTORNEYS FOR PLAINTIFF

Greenville, South Carolina

March 3, 2009

PLAINTIFF'S EXHIBIT
C-12A

STATE OF SOUTH CAROLINA	)	IN THE COURT OF COMMON PLEAS
	)	EIGHTH JUDICIAL CIRCUIT
COUNTY OF LAURENS	)	
	)	
Edward D. Sullivan, Personal Representative for the Estate of Marion M. Kay,	)	C/A No.: 2009-CP-30-4
Plaintiff,	)	AMENDED COMPLAINT (Non-Jury)
vs.	)	
Mary Leona Moses and Martha M. Brown,	)	
Defendants.	)	

LYNN W. LANCASTER
2009 MAR -4 A 10:35
LAURENS COUNTY
CLERK OF COURT

COMES NOW, the undersigned Plaintiff, complaining against Defendants, alleges as follows:

1. The Estate of Marion M. Kay (hereinafter "Estate") is being probated in Laurens County, South Carolina, Case No.: 2007ES3000208. Edward D. Sullivan (hereinafter "Personal Representative") has been duly named and appointed as Personal Representative of the Estate. *See* Exhibit A.

2. The Personal Representative brings this action pursuant to South Carolina Code Section 62-3-703 (c) and the "Powers of Personal Representative" as provided by the last will and testament of Marion M. Kay. *See* Exhibit B.

3. South Carolina Code Section 62-3-703 provides that the personal representative has the same standing to sue in the courts of this state as the decedent immediately prior to death.

4. Item VIII (Powers for Personal Representative) of the last will and testament of Marion M. Kay (Exhibit B) provides, in part, that the Personal Representative is

authorized and empowered with respect to any property, real or personal, to allot, manage, take possession of, sue for, convey, sell and make divisions, in cash or in kind.

5. Defendant Martha M. Brown is an individual, upon information and belief, residing in Conyers, Georgia.

6. Defendant Mary Leona Moses is an individual, upon information and belief, residing in Laurens County.

7. This court has jurisdiction pursuant to SC Code Section 15-61-50 which provides in essence that the court of common pleas has jurisdiction in all cases of real and personal estates held in joint tenancy or in common to make partition in kind or by sale of the property and the division of the proceeds according to the rights of the parties.

8. The Defendants are sisters. Marion M. Kay (hereinafter "Mrs. Kay") and Defendants were cousins.

9. Mrs. Kay died testate on May 3, 2007, in Laurens County, South Carolina.

10. The heirs of Mrs. Kay's residuary estate ("Heirs") are Lisbon Presbyterian Church (1/4), Lisbon Presbyterian Church Cemetery Fund (1/4), Marla Elizabeth Heard (1/10), Bart Heard (1/10), Presbyterian Home of South Carolina (1/10), Martha M. Brown (1/10) and Mary Leona Moses (1/10).

11. At the time of her death, Mrs. Kay owned a one-half (1/2) undivided interest in a three hundred thirty and 226/1000 (330.226) acre tract located in Laurens County, South Carolina, Tax Map Number 450-00-00-006 (hereinafter "Property") with the Defendants who together own the remaining one-half (1/2) undivided interest.

12. The Property has been appraised at Six Hundred Fourteen Thousand ($614,000) Dollars as of Mrs. Kay's date of death on May 3, 2007, pursuant to an appraisal by C. Paul Major, ACF, CF (hereinafter "Appraisal".)

13. Mrs. Kay's Last Will and Testament (hereinafter "Will") gave Charles Copeland (hereinafter "Copeland") an option to buy her interest "in the real estate." Item XIV of the Will provides as follows:

> Option to Purchase. It is my desire and I hereby direct that Charles P. Copeland be permitted to buy my interest in the real estate within eight (8) months after my death at the fair market price on the date of my death, the decision of my Personal Representative regarding the fair market price to be final.

14. Copeland has offered to purchase approximately forty-six and 85/100 (46.85) acres of the Property at the fair market value of One Thousand Five Hundred ($1500) Dollars per acre, as reflected by the Appraisal.

15. A title search on the Property reflects a recorded instrument entitled "Option Agreement" dated December 28, 1972, and recorded January 2, 1973, in Book 201 at Page 651, Laurens County Register of Deeds (*see* Exhibit C), by and among Mrs. Kay and her mother, Alma G. Milam with Defendants and Defendants' mother, Rubie B. Milam, who together owned the Property.

16. The so-called Option Agreement purported to give each party a right of first refusal in perpetuity.

17. Such right of first refusal is a pre-emptive right consisting of a contingent and non-vested interest which might not vest either within a life in being at the time of the creation of the interest or until later than twenty-one (21) years thereafter. As such, it violates the rule against perpetuities and is therefore void.

18. The Personal Representative has made repeated attempts to reach agreement with the Defendants to no avail, including requesting that an appraiser propose an equitable division of the Property, taking into consideration timber, road frontage, and acreage (*see* proposed division attached as Exhibit D. This proposal would give the Estate Parcels A and C in exchange for Parcels B, D and E.).

19. The Personal Representative and Defendants hereto have been unable to reach agreement as to the division of the property, thwarting the Personal Representative's efforts to honor Mrs. Kay's Will, sell the portion of the Property belonging to the Estate, distribute the Estate assets and close the Estate.

20. Upon information and belief, Lisbon Presbyterian Church, Lisbon Presbyterian Church Cemetery Fund, Marla Elizabeth Heard, and Presbyterian Home of South Carolina do not desire to ultimately take ownership of real estate; rather, these heirs want the property divided and sold in their collective best interests and the proceeds divided in accordance with the respective interests.

21. Distribution of the real property in kind to the heirs would defeat the purpose and intent of the last will and testament, that being that the heirs receive cash.

22. The last will and testament contemplates that the real property would be sold at its fair market value and the proceeds distributed to the Heirs according to their respective interests as reflected by the provision "One-fourth (1/4) interest to Lisbon Presbyterian Church Cemetery fund, absolutely forever, the interest to be used to keep up the Milam-Kay plot."

Record on Appeal Page 638

23. Upon information and belief, partitioning the Property will enable the Estate to realize the highest value for its interest in the Property and accordingly maximize the proceeds available for distribution to the Heirs.

24. To date, the Estate has incurred or will incur Ten Thousand Eight Hundred ($10,800) Dollars in survey fees and Five Thousand ($5,000) Dollars in appraisal fees.

FOR A FIRST CAUSE OF ACTION
(PARTITION)

25. The Plaintiff requests that the Court partition the Property, pursuant to South Carolina Code § 15-61-10, *et seq.*, in accordance with the proposed division attached as Exhibit C or such other equitable division as the court deems just and proper.

26. Alternatively, if the court cannot partition the Property, the Plaintiff requests that the property be sold at public sale pursuant to South Carolina Code Section 15-61-100 and that one-half (1/2) of the sales proceeds be distributed to the Estate in accordance with its interest in the Property.

FOR A SECOND CAUSE OF ACTION
(DECLARATORY JUDGMENT)

27. Plaintiff requests, pursuant to South Carolina Code § 15-53-10, that the Court determine the rights of the parties and find that:

a. Defendants' alleged right of first refusal violates the rule against perpetuities and is therefore void.

b. Declare the rights of Copeland to purchase the property.

Record on Appeal Page 639

c. Require Defendants to contribute toward the appraisal cost and cost of survey of the Property as well as legal fees and other related costs.

WHEREFORE, Plaintiff prays for judgment against the Defendants as follows:

a. partition of the Property pursuant to South Carolina Code Section 15-61-10, or, alternatively, an order of sale pursuant to South Carolina Code Section 15-61-100;

b. determination that the alleged right of first refusal of Defendants violates the rule against perpetuities and is void *ab initio*;

c. declaration of the rights of the parties, giving effect to the Option to Purchase as provided in the last will and testament;

d. an order requiring Defendants to satisfy any judgments and/or liens against them and attaching to the Property to be satisfied;

e. an order requiring Defendants to contribute toward survey and appraisal fees and other related costs;

f. a reasonable award of legal fees;

g. costs of suit incurred;

h. prejudgment interest; and,

i. such other relief and further relief as the Court may deem just and proper.

Respectfully submitted,

COLLINS AND LACY, P.C.

BY: _____

Jack D. Griffeth, S.C. Bar No: 2269
Robert F. Goings, S.C. Bar No.: 74855
37 Villa Road, Suite 500 (29615)
Post Office Box 5819
Greenville, South Carolina 29606
Phone: 864.282.9100; FAX: 864.282.9101

ATTORNEYS FOR PLAINTIFF

Greenville, South Carolina

March 3, 2009

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)

IN THE PROBATE COURT
LYNN W. LANCASTER
CERTIFICATE OF APPOINTMENT
LYNN W. LANCASTER
CASE NUMBER: 2007ES3000208
2008 MAR -4 A 10:35
2009 JAN -2 A 11:28

This is to certify that LAURENS COUNTY CLERK OF COURT
LAURENS COUNTY CLERK OF COURT

EDWARD D. SULLIVAN

, is/are the duly qualified

- [x] PERSONAL REPRESENTATIVE
- [ ] GUARDIAN
- [ ] CONSERVATOR
- [ ] TRUSTEE
- [ ] _____

in the above matter and that this appointment, having been executed on the 16TH day of MAY, 2007, is now in full force and effect, including authorization to receive all monies, income, principal, interest & dividends of and belonging to said estate.

RESTRICTIONS:

NONE

Executed this 16TH day of MAY, 2007.

Kaye W. Fridy, Probate Court Judge

Do not accept a copy of this certificate without the raised seal of the Probate Court.

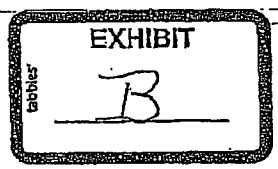
EXHIBIT
A

FORM #141PC (1/91)
62-1-305, 62-3-103, 62-5-304, 62-5-421, 62-7-201

LYNN W. LANCASTER
2009 MAR -4 A 10: 35
LAURENS COUNTY
CLERK OF COURT

LAST WILL
OF
MARION M. KAY

Edward D. Sullivan
SULLIVAN LAW FIRM, PC
PO BOX 11714
COLUMBIA, South Carolina 29211



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OF
MARION M. KAY

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LAST WILL AND TESTAMENT
OF
MARION M. KAY

Introductory Clause. I, Marion M. Kay, a resident of and domiciled in the County of Laurens and State of South Carolina, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

ITEM I

Direction to Pay Debts. I direct that all my legally enforceable debts, secured and unsecured, be paid as soon as practicable after my death. If at the time of my death any of the real property herein devised is subject to any mortgage, I direct that the devisee taking such mortgaged property shall take it subject to such mortgage and that the devisee shall not be entitled to have the obligation secured thereby paid out of my general estate.

ITEM II

Direction to Pay All Taxes from Residuary Estate. I direct that all estate, inheritance, succession, death or similar taxes (except generation-skipping transfer taxes) assessed with respect to my estate herein disposed of, or any part thereof, or on any bequest or devise contained in this my Last Will (which term wherever used herein shall include any Codicil hereto), or on any insurance upon my life or on any property held jointly by me with another or on any transfer made by me during my lifetime or on any other property or interests in property included in my estate for such tax purposes be paid out of my residuary estate and shall not be charged to or against any recipient, beneficiary, transferee or owner of any such property or interests in property included in my estate for such tax purposes.

ITEM III

General Bequest of Personal and Household Effects With a Mandatory Memorandum. I give and bequeath all my personal and household effects of every kind including but not limited to furniture, appliances, furnishings, pictures, silverware, china, glass, books, jewelry, wearing apparel, boats, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of this property, as follows:

(1) I may leave written memoranda disposing of certain items of my tangible personal property. Any such item of tangible personal property shall ~~pass according to the terms of such memoranda in existence at the time of my~~ death. If no such written memoranda is found or identified by my Personal Representative within ninety (90) days after my Personal Representative's

1 of 7
M. M. K.
CCA
PA

qualification, it shall be conclusively presumed that there is no such memoranda and any subsequently discovered memoranda shall be ineffective. Any property given and devised to a beneficiary who is not living at the time of my death and for whom no effective alternate provision has been made shall pass according to the provisions of the following paragraph; and not pursuant to any anti-lapse statute.

(2) In default of such memoranda, or to the extent such memoranda do not completely or effectively dispose of such property, I give and bequeath the rest of my personal and household effects of every kind to my Personal Representative, who shall distribute my personal and household effects to my family and friends as (s)he shall deem appropriate.. If any beneficiary hereunder is a minor, my Personal Representative may distribute such minor's share to such minor or for such minor's use to any person with whom such minor is residing or who has the care or control of such minor without further responsibility and the receipt of the person to whom it is distributed shall be a complete discharge of my Personal Representative. The cost of packing and shipping such property shall be charged against my estate as an expense of administration.

ITEM IV

Outright Gift of Residuary. I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises) wherever situate and whether acquired before or after the execution of this Will, absolutely forever, as follows:

One-fourth (1/4) interest to Lisbon Presbyterian Church, absolutely forever;

One-fourth (1/4) interest to Lisbon Presbyterian Church Cemetery fund, absolutely forever, the interest to be used to keep up the Milam-Kay plot;

per stirpes, M.M.K. ccs

One-tenth (1/10) interest to Marla Elizabeth Heard, to be hers absolutely forever;

per stirpes, M.M.K. ccs

One-tenth (1/10) interest to Bart Edward Heard, to be his absolutely forever;

per stirpes, M.M.K. ccs

One-tenth (1/10) interest to Martha Milam Brown, to be hers absolutely forever;

per stirpes, M.M.K. ccs

One-tenth (1/10) interest to Mary Leona Milam Moses, to be hers absolutely forever; and

One-tenth (1/10) interest to the Presbyterian Home of South Carolina, Clinton, South Carolina.

2 of 7
M.M.K.
ccs

ITEM V

Naming the Personal Representative, Personal Representative Succession, Personal Representative's Fees and Other Matters. The provisions for naming the Personal Representative, Personal Representative succession, Personal Representative's fees and other matters are set forth below:

(1) Naming an Individual Personal Representative. I hereby nominate, constitute, and appoint as Personal Representative of this my Last Will and Testament Edward D. Sullivan and direct that he shall serve without bond.

(2) Naming Individual Successor or Substitute Personal Representative. If my individual Personal Representative should fail to qualify as Personal Representative hereunder, or for any reason should cease to act in such capacity, the successor or substitute Personal Representative who shall also serve without bond shall be Joann Ball.

(3) Fee Schedule for Individual Personal Representative. For its services as Personal Representative, the individual Personal Representative shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses.

ITEM VI

Definition of Personal Representative. Whenever the word "Personal Representative" or any modifying or substituted pronoun therefor is used in this my Will, such words and respective pronouns shall include both the singular and the plural, the masculine, feminine and neuter gender thereof, and shall apply equally to the Personal Representative named herein and to any successor or substitute Personal Representative acting hereunder, and such successor or substitute Personal Representative shall possess all the rights, powers and duties, authority and responsibility conferred upon the Personal Representative originally named herein.

ITEM VII

Powers for Personal Representative. By way of illustration and not of limitation and in addition to any inherent, implied or statutory powers granted to Personal Representatives generally, my Personal Representative is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will: to allot, allocate between principal and income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sue for, to make distributions or divisions in cash or in kind or partly in each without regard to the income tax basis of such asset, and in general, to exercise all the powers in the management of my Estate which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and

3 of 7

deliver any and all instruments and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

ITEM VIII

Provision for Personal Representative to Act as Trustee for Beneficiary Under Age Twenty-One. If any share or property hereunder becomes distributable to a beneficiary who has not attained the age of Twenty-one (21) years or if any real property shall be devised to a person who has not attained the age of Twenty-one (21) years at the date of my death, then such share or property shall immediately vest in the beneficiary, but notwithstanding the provisions herein, my Personal Representative acting as Trustee shall retain possession of the share or property in trust for the beneficiary until the beneficiary attains the age of Twenty-one (21), using so much of the net income and principal of the share or property as my Personal Representative deems necessary to provide for the medical care, education, support and maintenance in reasonable comfort of the beneficiary, taking into consideration to the extent my Personal Representative deems advisable any other income or resources of the beneficiary or his or her parents known to my Personal Representative. Any income not so paid or applied shall be accumulated and added to principal. The beneficiary's share or property shall be paid over, distributed and conveyed to the beneficiary upon attaining age Twenty-one (21), or if he or she shall sooner die, to his or her personal representatives. Whenever my Personal Representative determines it appropriate to pay any money for the benefit of a beneficiary for whom a trust is created hereunder, then the amounts shall be paid out by my Personal Representative in such of the following ways as my Personal Representative deems best: (1) directly to the beneficiary; (2) to the legally appointed guardian of the beneficiary; (3) to some relative or friend for the care, support and education of the beneficiary; (4) by my Personal Representative using such amounts directly for the beneficiary's care, support and education. My Personal Representative as trustee shall have with respect to each share or property so retained all the powers and discretions conferred upon it as Personal Representative.

ITEM IX

Discretion Granted to Personal Representative in Reference to Tax Matters. My Personal Representative as the fiduciary of my estate shall have the discretion, but shall not be required when allocating receipts of my estate between income and principal, to make adjustments in the rights of any beneficiaries, or among the principal and income accounts to compensate for the consequences of any tax decision or election, or of any investment or administrative decision, that my Personal Representative believes has had the effect, directly or indirectly, of preferring one beneficiary or group of beneficiaries over others; provided, however, my Personal Representative shall not exercise its discretion in a manner which would cause the loss or reduction of the marital deduction as may be herein provided. In determining the state or federal estate and income tax liabilities of my estate, my Personal Representative shall have discretion to select the valuation date and to determine whether any or all of the allowable administration expenses in my

4 of 7 M.M.K.

Record on Appeal Page 649

estate shall be used as state or federal estate tax deductions or as state or federal income tax deductions.

ITEM X

Definition of Children. For purposes of this Will, "children" means the lawful blood descendants in the first degree of the parent designated; and "issue" and "descendants" mean the lawful blood descendants in any degree of the ancestor designated; provided, however, that if a person has been adopted, that person shall be considered a child of such adopting parent and such adopted child and his or her issue shall be considered as issue of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or either of the adopting parents. The terms "child," "children," "issue," "descendant" and "descendants" or those terms preceded by the terms "living" or "then living" shall include the lawful blood descendant in the first degree of the parent designated even though such descendant is born after the death of such parent.

The term "per stirpes" as used herein has the identical meaning as the term "taking by representation" as defined in the South Carolina Probate Code.

ITEM XI

Definition of Words Relating to the Internal Revenue Code. As used herein, the words "gross estate," "adjusted gross estate," "taxable estate," "unified credit," "state death tax credit," "maximum marital deduction," "marital deduction," "pass," and any other word or words which from the context in which it or they are used refer to the Internal Revenue Code shall have the same meaning as such words have for the purposes of applying the Internal Revenue Code to my estate. For purposes of this Will, my "available generation-skipping transfer exemption" means the generation-skipping transfer tax exemption provided in section 2631 of the Internal Revenue Code of 1986, as amended, in effect at the time of my death reduced by the aggregate of (1) the amount, if any, of my exemption allocated to lifetime transfers of mine by me or by operation of law, and (2) the amount, if any, I have specifically allocated to other property of my gross estate for federal estate tax purposes. For purposes of this Will if at the time of my death I have made gifts with an inclusion ratio of greater than zero for which the gift tax return due date has not expired (including extensions) and I have not yet filed a return, it shall be deemed that my generation-skipping transfer exemption has been allocated to these transfers to the extent necessary (and possible) to exempt the transfer(s) from generation-skipping transfer tax. Reference to sections of the Internal Revenue Code and to the Internal Revenue Code shall refer to the Internal Revenue Code amended to the date of my death.

ITEM XII

Statement by Testatrix of Intent Not to Exercise Power of Appointment. I hereby refrain from exercising any power of appointment that I may have at the time of my death.

5 of 7
M.M.K.
ccs
ps

ITEM XIII

Simultaneous Death Provision Presuming Beneficiary Predeceases Testatrix. If any beneficiary and I should die under such circumstances as would make it doubtful whether the beneficiary or I died first, then it shall be conclusively presumed for the purposes of this Will that the beneficiary predeceased me.

ITEM XIV

Option to Purchase. It is my desire and I hereby direct that Charles P. Copeland be permitted to buy my interest in the real estate within eight (8) months after my death at the fair market price on the date of my death, the decision of my Personal Representatve regarding the fair market price to be final.

Testimonium, Attestation and Self-Proving Affidavit. I, Marion M. Kay, the Testatrix, sign my name to this instrument this 30th day of October, 1997, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last will and that I sign it willingly (or willingly direct another to sign for me), 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.

Marion M. Kay
Marion M. Kay

We, Charlene C. Stroud and Pam Simpson, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testatrix signs and executes this instrument as her last will and that she signs it willingly (or willingly directs another to sign for her), and that each of us, in the presence and hearing of the Testatrix, and in the presence of each other, hereby signs this will as witness to the Testatrix's signing, and that to the best of our knowledge the Testatrix is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Charlene C. Stroud
(Witness)

Pam Simpson
(Witness)

6 of 7
M.M.K.

The State of South Carolina

County of Laurens

Subscribed, sworn to, and acknowledged before me by Marion M. Kay, the Testatrix, and subscribed and sworn to before me by Charlene C. Stroud and Pam Simpson witnesses, this 30 day of October, 1997.

Pam Simpson (Seal)
Notary Public for South Carolina

My Commission Expires: 12-18-2005

7 of 7
M.M.K.

LYNN W. LANCASTER

LYNN W. LANCASTER

2009 MAR -4 A 10:35

2009 JAN -2 A 11:28

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

LAURENS COUNTY CLERK OF COURT

LAURENS COUNTY CLERK OF COURT

This Agreement entered into by and between Alma G. Millam and Marion Millam Key, hereinafter called parties of the first part, and Hubie B. Millam, Martha M. Brown, and Mary M. Moses, hereinafter called parties of the second part witnesseth:

1st. That Alma G. Millam, is the widow of the late A. B. Millam, and Marion Millam Key is the daughter of the late A. B. Millam, and they are his sole surviving heirs at law and next-of-kin.

2nd. That Hubie B. Millam is the widow of the late W. H. or Henry Millam, and Martha M. Brown and Mary M. Moses are his daughters, and they are the sole surviving heirs at law and next of kin of the said W. H. Millam.

3rd. That the late A. B. Millam and the late W. H. Millam owned as tenants in common, approximately 340 acres of land in Laurens County, South Carolina, which the parties hereto now own as tenants in common in such shares as they will be entitled to as the successors in interest of said parties.

4th. That in consideration of the advantages to accrue under the terms of this agreement the parties of the first part do hereby grant, bargain, sell and release unto the parties of the second part, or the survivors of them the right, privilege and option of purchasing from the parties of the first part, or the survivor of them their undivided interest in said lands at the best price offered for such interests, in the event the parties of the first part or the survivor of them should desire to dispose of said lands. This option shall be considered as a right of refusal.

5th. The parties of the second part in consideration of the advantages to accrue under the terms of this agreement do hereby grant, bargain and sell and release unto the parties of the first part, or the survivor of them, the right, privilege and option of purchasing from the parties of the second part or the survivors of them, their undivided interest in said lands at the best price offered for such interests, unto the parties of the second part or the survivors of them should desire to dispose of said lands this option shall be considered as a right of refusal.

6th. The option of refusal above set forth shall not prevent either of the parties of the first part from disposing of their interest to each other nor shall it prevent the parties of the second part disposing of their interests amongst each other.

EXHIBIT C

BOOK 264 PAGE 254

-2- Page.

7th. It is understood and agreed that this agreement shall be binding upon the respective heirs, executors, administrators and assigns of the parties hereto.

IN WITNESS WHEREOF we have hereunto set our hands and seals this the 28th day of December A.D. 1972.

William E. Jacks Jr. (Seal)
Charles D. Jacks Jr. (Seal)
William E. Jacks Jr. (Seal)
Charles D. Jacks Jr. (Seal)
As to parties of the first part.

Marion Milam May. (Seal)
Alma C. Milam. (Seal)
PARTIES OF THE FIRST PART.

William E. Jacks Jr. (Seal)
Charles D. Jacks Jr. (Seal)
Rubie B. Milam. (Seal)
William E. Jacks Jr. (Seal)
Martha M. Brown. (Seal)
William E. Jacks Jr. (Seal)
Charles D. Jacks Jr. (Seal)
Mary M. Moses. (Seal)
PARTIES OF THE SECOND PART.

State of South Carolina)
County of Laurens)

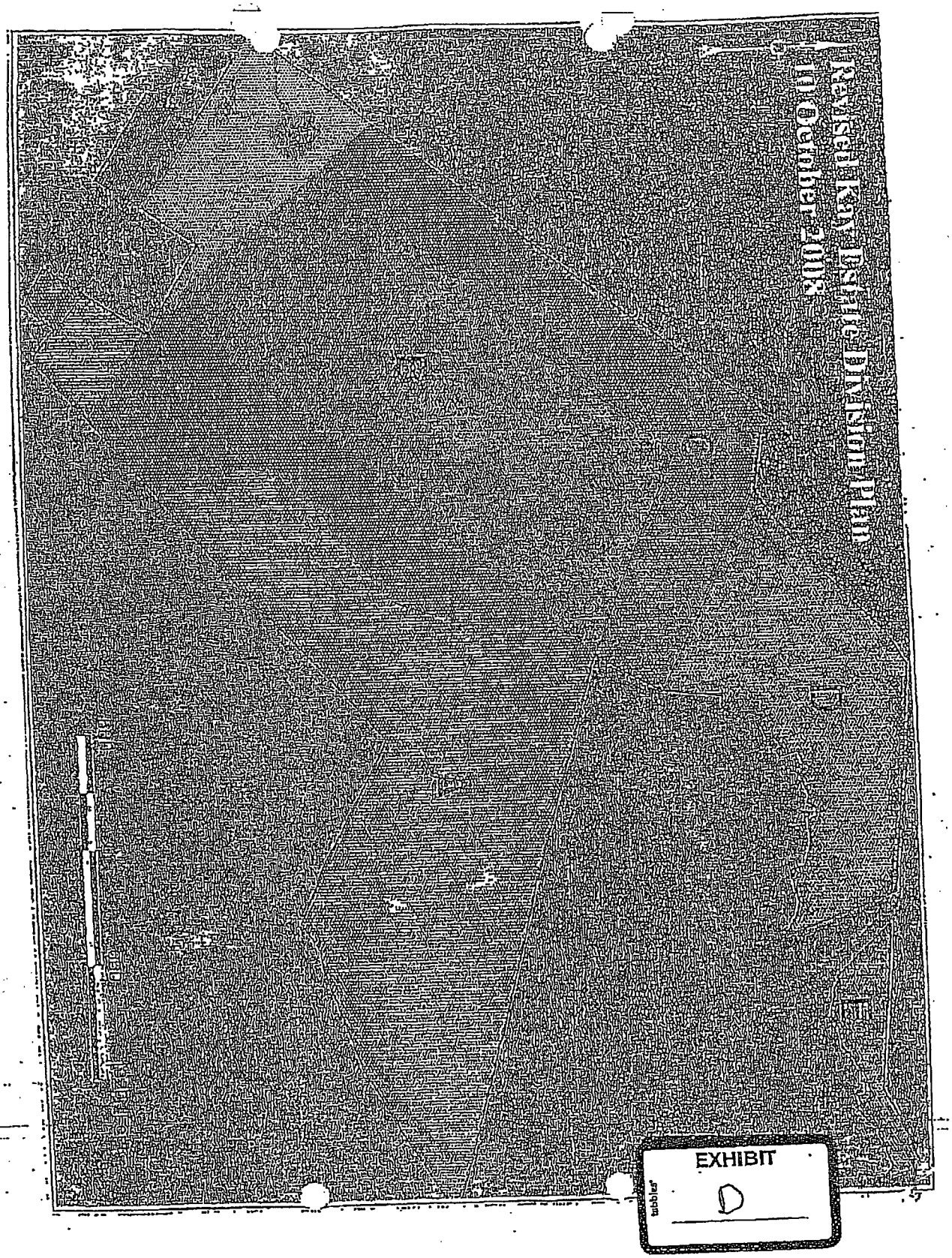
PERSONALLY appeared before me William E. Jacks Jr. who being duly sworn says that he saw the within named Marion Milam May, Alma C. Milam, Rubie B. Milam, Martha M. Brown and Mary M. Moses Parties of the first part, sign, seal and as their act and deed execute the above Option Agreement, and that he with Charles D. Jacks Jr. witnessed the execution thereof.

William E. Jacks Jr.

SWORN to and subscribed before me this the 2 day of Jan A.D. 1973.

(Seal)
Notary Public of South Carolina
My Commission expires

Jan 2 5 04 PM '73


REVISED KAA PUBLIC DIVERSION PLAN
DECEMBER 2013
EXHIBIT
D

Revised Kay Estate Tract Division Proposal

Kay Group

	Parcel A	Unit $	Ext
Total Acres	138.53		
Paved Frontage:			
Usom Road	733.71	$ -	
E. Harper St.	0	$ -	
Holmes Bridge	0	$ -	
Totals	733.71		
Open Acres			
Pasture	4.64	$1,500	$ 20,430
Timber Acres (land Value Only)			
Plantation	20.21	$1,500	$ 30,315
Other		$1,500	$ -
Cutover	113.78	$1,500	$170,670
P3		$1,500	$ -
			$200,985
Timber Value			
Plantation	20.21	$ 567	$ 11,338
Other		$ 250	$ -
P3		$ 618	$ -
			$ 11,338

Kay Group

	VALUE	ACRES	ROAD FRONTAGE
Kay Group's Grand Total	$307,746	181.03	5878.71
Milam Group's Grand Total	$309,499	148.30	5361.31
Difference	$ (1,761)	33.03	1682.60

Milam Group

10 October 2006

STATE OF SOUTH CAROLINA)
) IN THE COURT OF COMMON PLEAS
COUNTY OF LAURENS)

Edward D. Sullivan, Personal Representative of the Estate of Marion M. Kay,

Plaintiff

vs.

Mary Leona Moses and Martha M. Brown,

Defendants

ANSWER TO AMENDED COMPLAINT AND COUNTERCLAIM
2009-CP-30-4

In response to the Amended Complaint herein the Defendants would show:

FOR AN ANSWER

1. Any allegation not admitted or qualified is denied.

2. Paragraph 1 is admitted.

3. It is denied that this action is being properly brought in that it contravenes the Personal Representative's duty to settle the estate and distribute its assets expeditiously and efficiently and it violates the intent of the Testatrix.

4. The Defendants move that Paragraph 3 be stricken in that it improperly attempts to plead matters of law.

5. Paragraph 4 is admitted, although it is presumed that the Testatrix intended her Will to be in harmony with the prior right of first refusal she granted to Defendants.

6. It is admitted that the Option to Purchase in Paragraph 13 is quoted correctly.

7. As to Paragraph 14, Charles Copeland did not make a timely attempt to exercise his option to purchase before it expired eight months after Testatrix's death. Any attempt to exercise the option

PLAINTIFF'S EXHIBIT C-12B

after it expired is void and irrelevant. It is also denied that the average value of the tract of land per acre accurately reflects the value of the specific property in question.

8. Paragraphs 15 and 16 are admitted.

9. The Defendants move that Paragraph 17 be stricken in that it improperly attempts to plead matters of law. To the extent that the right of first refusal as presently worded might contravene the Rule Against Perpetuities, the Defendants are entitled to have it reformed to carry out the grantors' intent and so move the Court.

10. It is admitted that the Personal Representative has made repeated attempts to force his desired settlement upon the Defendants, even though this is contrary to the intent of the Testatrix and a flagrant waste of estate assets. As Personal Representative he is required only to distribute the estate and not to mandate a particular form of distribution, no matter how much he may prefer a particular resolution. Rather than deplete estate assets in disputes, surveys and litigation, he should distribute the estate assets to the heirs and allow them to reach a resolution.

JR7 p2

11. It is admitted that the Defendants have refused to be bullied into accepting the Plaintiff's demands. The balance of Paragraph 19 is denied.

12. The Defendants have insufficient information to respond to Paragraph 20 and would show this paragraph is irrelevant. The intent of the Testatrix is the controlling factor, not Plaintiff's suppositions about the preferences of third parties. Conveying the property to the heirs in common would in no way foreclose a

subsequent division in kind or sale if that is what the heirs desire.

13. Paragraphs 21 and 22 are denied, and the Defendants would further show that allowing the exercise of the right of first refusal would have provided the cash Plaintiff seeks without all the expense he has created by attempting to force his will upon the heirs.

14. The bringing of a partition action by the Estate unreasonably and unnecessarily depletes Estate assets. Plaintiff erroneously purports to be benefitting the heirs by his abusive depletion of Estate assets, whereas he should be focusing on preserving Estate assets and closing the Estate efficiently and expeditiously.

JR7 P.3

15. It is admitted that the Plaintiff has egregiously wasted Estate assets by trying to force his views of partition upon the Defendants. He should be required to reimburse the Estate for this flagrant misuse of those assets.

16. So much of Paragraphs 25 and 26 which states what the Plaintiff is requesting is admitted. It is denied that Plaintiff is entitled to this relief.

17. So much of Paragraph 27 as improperly attempts to plead law should be stricken, and the Defendants so move the Court. It is denied that the Plaintiff is entitled to the relief he seeks by way of declaratory judgment. The Defendants would further move the Court to reform their right of first refusal to remove any possible violation of the Rule Against Perpetuities and allow them to exercise their rights.

FOR A COUNTERCLAIM

18. The preceeding allegations are incorporated herein by reference.

19. The Defendants, Marion Milam Kay and Rubie B. Milam reached agreement with Alma G. Milam on the partial partition of the subject realty in 1973.

20. Pursuant to this agreement, those parties deeded a 10 acre parcel of land to Alma G. Milam, which deed is recorded in Deed Book 201 at page 650 in the Office of the Deed Register for Laurens County and shown on the attached plat labeled Exhibit A.

21. The second part of this agreement was for the Defendants to receive the ten acre parcel of land shown on the attached plat labeled Exhibit B.

22. Defendant Mary Moses received her portion of the ten acre parcel pursuant to the partition agreement, but Defendant martha Brown did not receive the remainder, which is believed to be approximately 4.59 acres.

23. The Defendant Martha Brown is entitled to the specific performance of the partial partition agreement.

WHEREFORE, the Defendants pray that the Amended Complaint herein be stricken and that they be granted the following relief:

a) title to the remainder of the ten acre parcel shown in the attached plat labeled Exhibit B to be transferred to Martha Brown in accordance with the agreed but incompletely implemented partial partition;

b) the right to exercise their right of first refusal after such reformation of it as may be required or, in the alternative,

an order requiring the Plaintiff to deed the property to the heirs as tenants in common;

c) the costs of this action, including a reasonable fee for their attorney;

d) reimbursement to the Estate by Plaintiff for all the money he has depleted on wasteful surveys and needless litigation in violation of his duties;

e) pre-judgment interest; and

f) such other and further relief as may be just and proper.

JRF
P.S

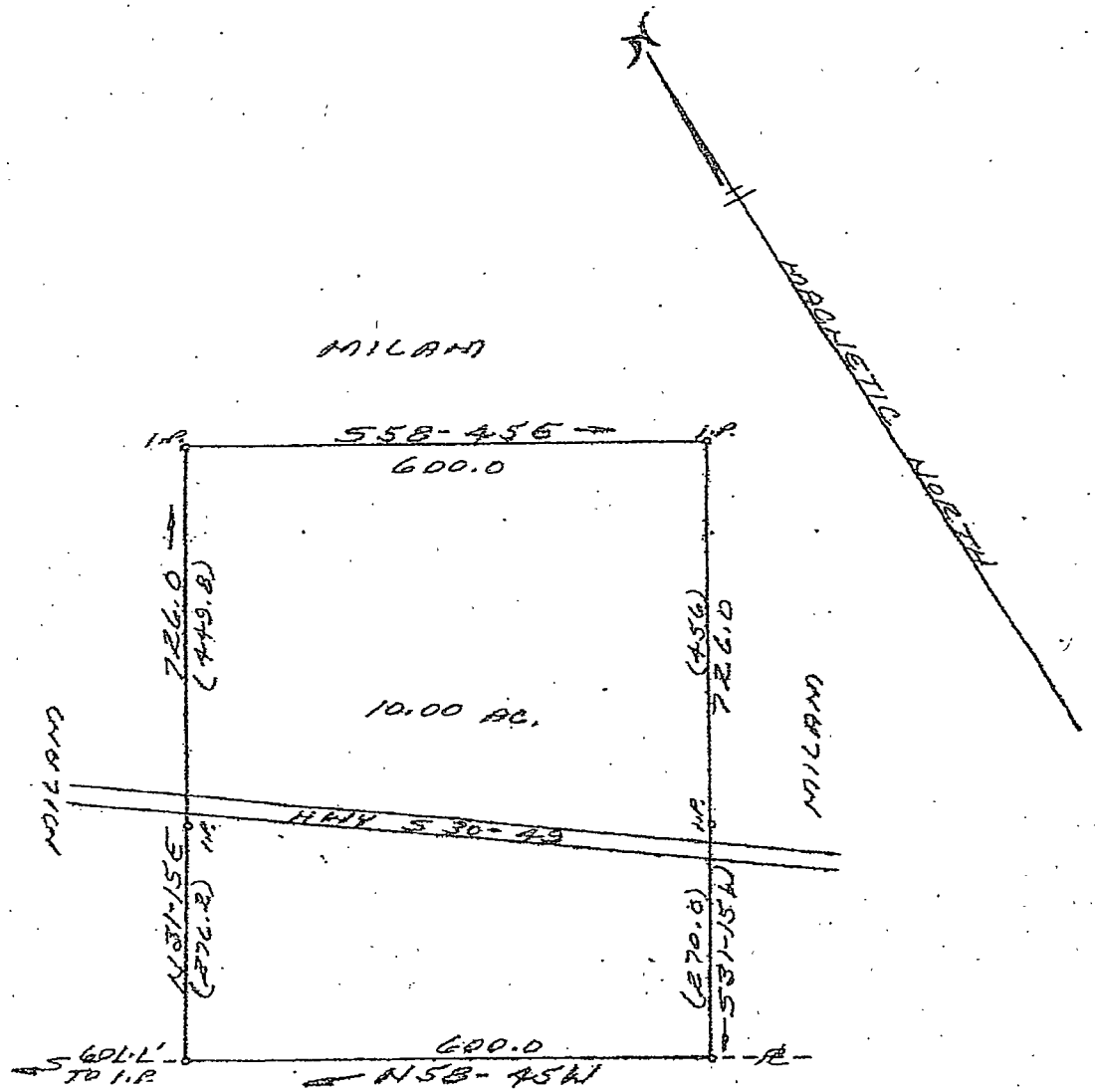
COX & FERGUSON
Attorneys for the Defendants

By: J. R. Ferguson
John R. Ferguson
S.C. Bar No. 1987
107 E. Laurens St.- P.O. Box 286
Laurens, S.C. 29360
(864) 984-2126

March 20, 2009

EXHIBIT A

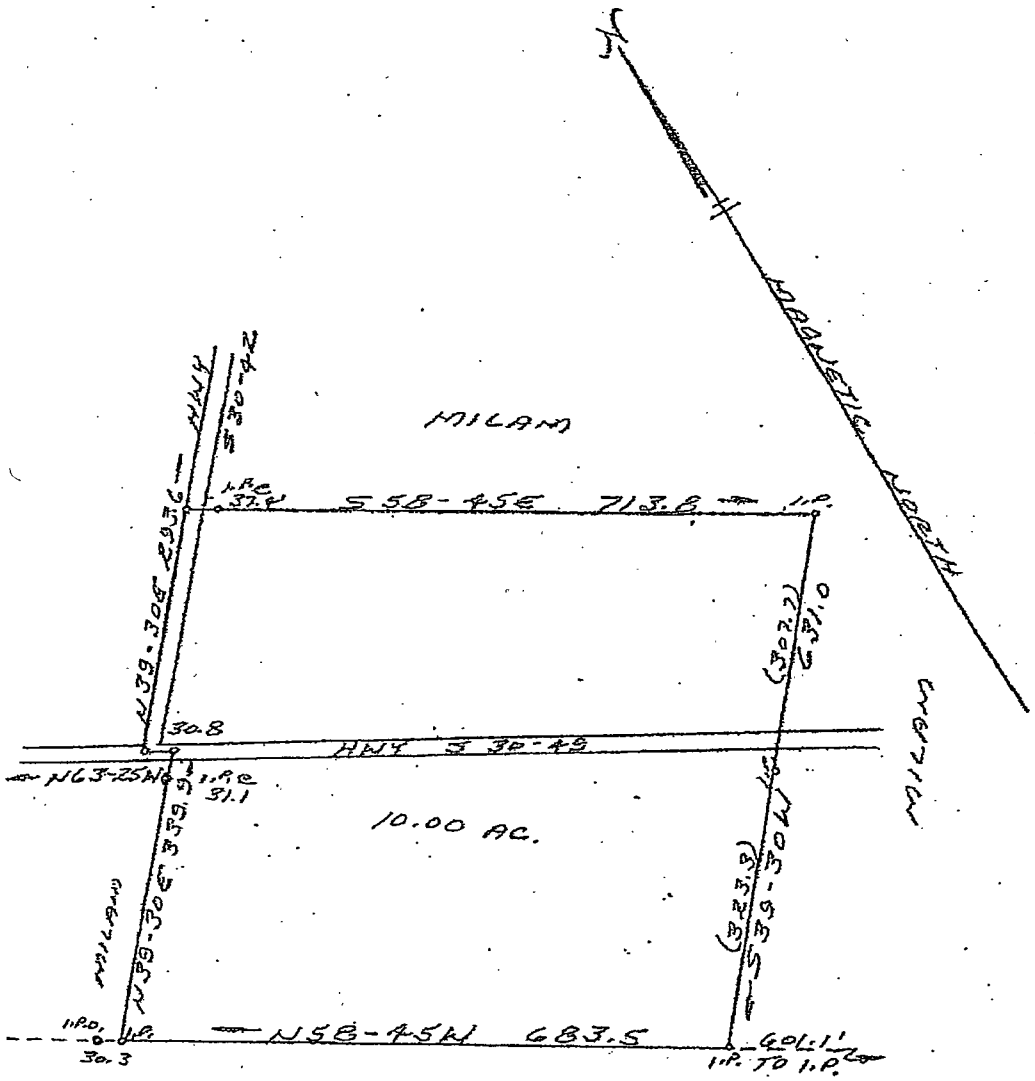
6-11



SURVEY FOR
A. B. AND W. H. MILAM EST.
5 MILES SOUTH OF LAURENS
LAURENS COUNTY, SOUTH CAROLINA
SCALE: 1"=200' NOVEMBER 30, 1922 Jno. E. Mitchell
S.C.S. #039

1-89

EXHIBIT B



SURVEY FOR
A. B. AND W. H. MILAM EST.
5 MILES SOUTH OF LAURENS
LAURENS COUNTY, SOUTH CAROLINA
SCALE: 1"=200' NOVEMBER 30, 1972 J. C. Mitchell
R.L.S. 4039

4-89

Collins Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel | Licensed in South Carolina, Colorado, and the District of Columbia

March 1, 2010

Neely Blackmon
Clerk of Session, Lisbon Presbyterian Church
3771 Highway 56 S
Clinton, SC 29325-6858

Martha Milam Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Bart Heard
982 Reynolds Drive
West Columbia, SC 29172

Marla Orias
206 Adair Place
Laurens, SC 29360

Penny Arnold
Presbyterian Home of South Carolina
Management Services Office
PO Box 210037
Columbia, SC 29221

M. Hampton Hunter, III
254 Lakewood Drive
Laurens, SC 29360

Mary Moses
PO Box 371
Mauldin, SC 29662

Re: Estate of Marion M. Kay v. Mary Ellen Moses and Martha Brown
ES No.: 2007ES3000208
C&L File No.: 1147-100

Ladies and Gentlemen:

Enclosed please find a proposed contract that I have received in the above-referenced matter. This contract is an offer from Rowland Milam to purchase the Estate's interest in real estate. As you may know, the Estate owns a house and surrounding outbuildings located on a ten acre (10) tract. Of the 10 acres, 6.238 acres including the house and outbuildings were appraised in July 2007 at Sixty-Four Thousand ($64,000) dollars. The balance of 3.762 acres is unimproved and located on the opposite side of Lisbon Road from the house and outbuildings. The 3.762 acres would make an attractive home site. For that reason, that acreage was appraised separately from the house. Its appraised value in August 2007 was Twenty Thousand ($20,000) dollars.

In addition to the foregoing, the Estate owns a one-half (1/2) interest in 330.226 acres which adjoins the home place. That tract appraised for Six Hundred Fourteen Thousand ($614,000) dollars in February 2008, the Estate's one-half interest being therefore Three Hundred and Seven Thousand ($307,000) dollars.

PLAINTIFF'S EXHIBIT
C-13

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As you will see from the enclosed, Mr. Milam's offer is broken down as follows:

Property	Offer	Appraised Value
6.238 acres, house and buildings	$ 48,000	$ 64,000
3.762 acres	$ 4,500	$ 20,000
330.226 acres (1/2 interest)	$224,410	$ 307,000

According to my calculations, Mr. Milam's offer is approximately seventy percent (70%) of the total appraised value as determined in 2007/2008.

I expect to send Mr. Milam a counter-proposal in the next few days. Please feel free to call me with your thoughts or if you would like additional information. I can be reached at 803.255.0459.

I look forward to hearing from you.

Sincerely,

Edward D. Sullivan
Personal Representative

EDS:rc
Enclosures

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made this _____ day of _____, 2010 between Rowland W. Milam, Buyer, and Edward D. Sullivan, Personal Representative of the Estate of Marion M. Kay, Seller.

OFFER: Buyer agrees to buy and Sellers agree to sell all that piece, parcel and tract of land, with the buildings and improvements thereon, situated in Laurens County, State of South Carolina and being described as follows:

Tract 1: All that piece, parcel and lot of land located at 4647 Lisbon Road, Mountville, South Carolina, containing 6.238 acres, more or less, being a portion of the property conveyed to Marion Milam Kay by deed recorded in Deed Book 212 at Page 176 in the Office of the Clerk of Court for Laurens County and being a portion of the property shown in Plat Book 29 at Page 151.

Tract 2: All that piece, parcel and lot of land containing 3.762 acres, more or less, being located at 4647 Lisbon Road, Mountville, South Carolina, said property being a portion of the property conveyed to Marion Milam Kay by deed recorded in Deed Book 212 at Page 176 in the Office of the Clerk of Court for Laurens County and being a portion of the property shown in Plat Book 29 at Page 151.

Tract 3: One-half undivided interest in 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006.

Said offer is subject to subject to all covenants of record (provided they do not make the title unmarketable), and to all governmental statutes, ordinances, rules and regulations, current zoning ordinances, and to existing rights-of-way for highways, railroads, and utilities.

PRICE: The purchase price for Tract 1 is $48,000.00
The purchase price for Tract 2 is $4,500.00
The purchase price for Tract 3 is $224,410.00
This offer is contingent upon acceptance of all three tracts at the above stated offered prices.

DEPOSIT: Receipt is hereby acknowledged of the sum of Three Thousand ($3,000.00) Dollars as **EARNEST MONEY DEPOSIT** on the purchase price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after acceptance of the offer.

CONTINGENCIES: Property is being sold with the following contingencies: None.

INSPECTION: Buyer and Sellers agree that the Buyer has had full and ample opportunity to personally inspect the property and improvements in a thorough manner and that this property is being sold and purchased in **AS-IS** condition, as of the date of this contract, with no exceptions other than Insects/Moisture Inspection repairs (see next paragraph). Sellers will not pay for any repairs now or after sale is closed. Buyer understands that the Sellers make no warranty, express or implied, as to habitability or fitness for a particular purpose with respect to the property which is the subject of this contract.

INSECTS/MOISTURE: Sellers shall arrange to have premises inspected by a bonded pest control firm; to correct any significant structural damages found; and to furnish at closing a certification from said firm stating that the property is free of termites and other wood boring organisms. If repairs to the structure or

moisture control measures are indicated by the pest control firm, Sellers shall be responsible to the Buyer for the cost of the repairs. Should the indicated repairs or moisture control measures exceed $500, Buyer shall have the option to elect to terminate this contract, provided he shall indicate his intention to do so in writing within three (3) days of receiving the written inspection report.

SELLERS: Sellers to pay for deed preparation; deed stamps; and furnish a wood infestation report.

BUYER: Buyer to be responsible for these closing costs: survey, attorney's fee for title search, and all costs associated with securing the loan.

If all of the above conditions are not met, earnest money deposit will be refunded in full to the Buyer.

SURVEY: If the property is to be surveyed, it will be by a licensed surveyor. Buyer and Sellers will each be furnished a copy before closing. The cost of the survey, if one is necessary, will be paid by the Seller.

INSURANCE: Hazard Insurance is to be canceled by the Sellers and a new policy is to be furnished at the time of the closing by Buyer, unless stipulated otherwise in this Contract.

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Sellers shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Sellers, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be reimbursed by the Sellers for reasonable expenses that Buyer has incurred.

INTEGRATION: This Contract contains all agreements and conditions made between the parties, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

CLOSING: Closing date is to be on or before April 10, 2010. Time is of the essence; however, by written agreement of both parties this Contract may be extended.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be prepared in the name of Rowland W. Milam. Sellers agree to convey by marketable title and deliver a proper warranty-deed free of encumbrances, except as herein stated, with all stamps affixed thereto.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

_____

_____
EDWARD D. SULLIVAN, PER. REP.
FOR MARION M. KAY ESTATE

_____

_____
ROWLAND W. MILAM

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~April~~ MAY, 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's one-half (1/2) undivided interest in and to that certain piece, parcel and tract of land, with the buildings and improvements thereon, if any, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007.

PRICE: The purchase price ("Purchase Price") shall be Two Hundred Ninety-two Thousand Five Hundred ($292,500) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of Three Thousand ($3,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, South Carolina on May 12, 2010 or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligation hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay.

CONTINGENCIES: Property is being sold with the following contingencies: None.

RMM JDK

PLAINTIFF'S EXHIBIT C-14

INSPECTION: Buyer agrees and acknowledges that the Buyer has had full and ample opportunity to personally inspect the property and improvements in a thorough manner and that this property is being sold and purchased in AS-IS, WHERE-IS condition, as of the date of this contract, **with no exceptions**. Sellers will not pay for any repairs now or after sale is closed. Buyer understands and acknowledges that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty as to habitability or fitness for a particular purpose with respect to the Property which is the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer shall be responsible for all closing costs including but not limited to survey, if any, attorney's fees, title search, and all other costs.

SURVEY: Seller has paid for a survey of the Property which has been recorded in the Office of the Laurens County Register of Deeds and heretofore made available to Buyer

INSURANCE: NA

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~April~~ MAY, 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's interest in and to that certain piece, parcel and tract of land, with the buildings and improvements thereon, if any, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

> 6.238 acres, more or less, with improvements thereon, located at 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the northern most portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972

PRICE: The purchase price ("Purchase Price") shall be Fifty-seven Thousand ($57,000) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of Two Thousand ($2,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, SC on May 12, 2010 (the "Closing Date") or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligations hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay. Furthermore, Seller's obligations hereunder are conditioned on the purchase by Buyer from Seller, and closing, of (1) Seller's interest in a 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a

plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007, and (2) Seller' interest in 3.762 acres, more or less, unimproved, located across from 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the southernmost portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972, pursuant to those certain Contract(s) of Sale between the parties of even date herewith.

CONTINGENCIES: Property is being sold with the following contingencies: None.

INSPECTION: Buyer agrees and acknowledges that he has had full and ample opportunity to personally inspect the Property and improvements thereon in a thorough manner and that this property is being sold and purchased in AS-IS, WHERE-IS condition, as of the date of this contract, **with no exceptions**. Seller will not pay for any repairs now or after sale is closed. Buyer understands that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty, express or implied, as to habitability or fitness for a particular purpose with respect to the Property and improvements which are the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer to be responsible for all closing costs including, but not limited to, survey, if any, attorney's fees, title search, and all other costs.

SURVEY: The above-referenced survey prepared by Joe Mitchell has been made available to by Seller to Buyer.

INSURANCE: Buyer shall be responsible for any insurance coverage required.

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be

TDK

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reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property and improvements described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~March~~ May, 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's interest in and to that certain piece, parcel and tract of land, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

> 3.762 acres, more or less, unimproved, located across from 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the southernmost portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972

PRICE: The purchase price ("Purchase Price") shall be Seventeen Thousand Five Hundred ($17,500) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of One Thousand ($1,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, SC on May 12, 2010 (the "Closing Date") or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligation hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay. Furthermore, Seller's obligations hereunder are conditioned on the purchase by Buyer from Seller, and closing, of (1) Seller's interest 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007, and (2) Seller's interest 6.238 acres, more or less, with improvements thereon, located at 4647

RM
DB

Lisbon Road, Mountville, South Carolina, designated and depicted as the northern most portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972 pursuant to those certain Contract(s) of Sale between the parties of even date herewith.

CONTINGENCIES: Property is being sold with the following contingencies: None.

INSPECTION: Buyer agrees and acknowledges that he has had full and ample opportunity to personally inspect the Property and improvements thereon in a thorough manner and that this property is being sold and purchased in AS-IS, WHERE-IS condition, as of the date of this contract, **with no exceptions**. Seller will not pay for any repairs now or after sale is closed. Buyer understands that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty, express or implied, as to habitability or fitness for a particular purpose with respect to the Property and improvements which are the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer to be responsible for all closing costs including, but not limited to, survey, if any, attorney's fees, title search, and all other costs.

SURVEY: The above-referenced survey prepared by Joe Mitchell has been made available to by Seller to Buyer.

INSURANCE: Buyer shall be responsible for any insurance coverage required.

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

STATE OF SOUTH CAROLINA COUNTY OF LAURENS **IN THE MATTER OF MARION MILAM KAY, DECEASED**	)))))))))	IN THE PROBATE COURT CASE NUMBER: 2007ES3000208 **MARTHA MILAM BROWN'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Martha Milam Brown, who upon being duly sworn deposes and states as follows:

1. My name is Martha Milam Brown. I am residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years old, of sound mind and otherwise competent to make a statement under oath. I make this statement willingly and freely and am not under duress.

2. I consent to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale, dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

WITNESS

MARTHA MILAM BROWN

WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 18 day of June, 2010 by the above-named affiant.

SWORN to and SUBSCRIBED before me
this 18 day of June, 2010

(L.S.)

NOTARY PUBLIC for Geo
My Commission Expires:

DEANNA ELLIOTT NOTARY PUBLIC ROCKDALE COUNTY GEORGIA EXPIRES MAR. 22, 2013

PLAINTIFF'S EXHIBIT C-15

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	
		CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	
	)	**CHARLES P. COPELAND'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Charles P. Copeland, who upon being duly sworn deposes and states as follows:

1. My name is Charles P. Copeland. I am over 18 years old, of sound mind and otherwise competent to make a statement under oath.

2. Item XIV for the Last Will and Testament of Marion Milam Kay provides to me an Option to Purchase interest in real estate.

3. I consent to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale, dated May 4, 2010, attached hereto and made a part hereof. Accordingly, I release the aforementioned Option to Purchase conditional on the closing of the sales as contemplated by the attached contracts. I waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

WITNESS

Charles P. Copeland
CHARLES P. COPELAND

Kayla Patton
WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 4 day of June, 2010 by the above-named witness.

Kayla Patton

SWORN to and SUBSCRIBED before me
this 4th day of June, 2010

(L.S.)
NOTARY PUBLIC for South Carolina
My Commission Expires: 4/19/11

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	**PRESBYTERIAN HOME OF SOUTH CAROLINA'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Katherine R. Ligon, President, for Presbyterian Home of South Carolina, who upon being duly sworn, deposes and states as follows:

1. My name is Katherine R. Ligon. I am President of Presbyterian Home of South Carolina. Presbyterian Home of South Carolina is a named residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years of age, of sound mind and otherwise competent to make a statement under oath.

2. Presbyterian Home of South Carolina has taken the necessary corporate action to consider the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, has voted to consent to the sale of real estate pursuant to such Contracts, and has appointed me to take such necessary action and sign such documentation as may be necessary to effect the sale. Accordingly, on behalf of Presbyterian Home of South Carolina, the undersigned consents to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

Suzanne P. McCraw
WITNESS

Katherine R. Ligon
KATHERINE R. LIGON ON BEHALF OF PRESBYTERIAN HOME OF SOUTH CAROLINA

Rosalyn E. Arnold
WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 18th day of June, 2010 by the above-named affiant.

SWORN to and SUBSCRIBED before me
this 18th day of June, 2010

Sheryl G. Sturkie
NOTARY PUBLIC for South Carolina
My Commission Expires: Nov. 12, 2019

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	
		CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	**LISBON PRESBYTERIAN CHURCH CEMETERY FUND'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Neely C. Blackmon, Clerk of Session for Lisbon Presbyterian Church, who upon being duly sworn, deposes and states as follows:

1. My name is Neely C. Blackmon. I am Clerk of Session for Lisbon Presbyterian Church. Lisbon Presbyterian Church Cemetery Fund is a named residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years of age, of sound mind and otherwise competent to make a statement under oath.

2. Lisbon Presbyterian Church has taken the necessary corporate action to consider the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, has voted to consent to the sale of real estate pursuant to such Contracts, and has appointed me to take such necessary action and sign such documentation as may be necessary to effect the sale. Accordingly, on behalf of Lisbon Presbyterian Church, for Lisbon Presbyterian Church Cemetery Fund, the undersigned consents to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

Amy L Mize
WITNESS

Neely C Blackmon
NEELY C. BLACKMON ON BEHALF OF LISBON PRESBYTERIAN CHURCH FOR LISBON PRESBYTERIAN CHURCH CEMETERY FUND

Angie Sharrett
WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 15th day of June, 2010 by the above-named affiant.

SWORN to and SUBSCRIBED before me
this 15th day of June, 2010

Deborah O. Mathews (L.S.)
NOTARY PUBLIC for South Carolina
My Commission Expires: 2-24-20

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	
		CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	
	)	**LISBON PRESBYTERIAN CHURCH'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Neely C. Blackmon, Clerk of Session for Lisbon Presbyterian Church, who upon being duly sworn, deposes and states as follows:

1. My name is Neely C. Blackmon. I am Clerk of Session for the Lisbon Presbyterian Church. Lisbon Presbyterian Church is a named residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years of age, of sound mind and otherwise competent to make a statement under oath.

2. Lisbon Presbyterian Church has taken the necessary corporate action to consider the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, has voted to consent to the sale of real estate pursuant to such Contracts, and has appointed me to take such necessary action and sign such documentation as may be necessary to effect the sale. Accordingly, on behalf of Lisbon Presbyterian Church, the undersigned consents to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

Amy L Mize
WITNESS

Neely C Blackmon
NEELY C. BLACKMON ON BEHALF OF LISBON PRESBYTERIAN CHURCH

Merrie Harrett
WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 15th day of June, 2010 by the above-named affiant.

SWORN to and SUBSCRIBED before me
this 15th day of June, 2010

Deborah O. Hoover (L.S.)
NOTARY PUBLIC for South Carolina
My Commission Expires: 2-24-20

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	
		CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	
	)	**MARLA ELIZABETH ORIAS'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Marla Elizabeth Orias, who upon being duly sworn deposes and states as follows:

1. My name is Marla Elizabeth Orias. I am a named residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years old, of sound mind and otherwise competent to make a statement under oath. I make this statement willingly and freely and am not under duress.

2. I consent to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale, dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

WITNESS

Marla Elizabeth Orias
MARLA ELIZABETH ORIAS

WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 4th day of June, 2010 by the above-named witness.

SWORN to and SUBSCRIBED before me
this 4th day of June, 2010

(L.S.)
NOTARY PUBLIC for South Carolina
My Commission Expires: 7/19/17

Kayla Battan

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	
		CASE NUMBER: 2007ES3000208
IN THE MATTER OF MARION MILAM KAY, DECEASED	)	
	)	**EDWARD BART HEARD'S CONSENT TO SALE OF REAL ESTATE AND WAIVER OF HEARING**

PERSONALLY APPEARED BEFORE ME, Edward Bart Heard, who upon being duly sworn deposes and states as follows:

1. My name is Edward Bart Heard. I am a named residuary beneficiary under the Last Will and Testament of Marion Milam Kay. I am over 18 years old, of sound mind and otherwise competent to make a statement under oath. I make this statement willingly and freely and am not under duress.

2. I consent to the sale of real estate to Rowland W. Milam pursuant to the Contracts of Sale, dated May 4, 2010, attached hereto and made a part hereof, and waive hearing on the matter.

FURTHER, YOUR AFFIANT SAYETH NAUGHT.

WITNESS

E.B. Heard
EDWARD BART HEARD

WITNESS

ACKNOWLEDGEMENT

The foregoing instrument was acknowledged before me this 4 day of June, 2010 by the above-named witness.

SWORN to and SUBSCRIBED before me
this 4th day of June, 2010

(L.S.)
NOTARY PUBLIC for South Carolina
My Commission Expires: 4/19/11

Kayla Batten

COX & FERGUSON
ATTORNEYS AT LAW
P.O. Box 286
LAURENS, SOUTH CAROLINA 29360-0286

W. REID COX, JR.
JOHN R. FERGUSON
ALLEN M. WHAM

PHONE: (864) 984-2126
FAX: (864) 984-7372
E-MAIL: jferg@backroads.net

June 21, 2010

Jack D. Griffeth, Esq.
Attorney at Law
P.O. Box 5819
Greenville, SC 29606

TO: EDS

Re: Edward D. Sullivan, etc. v. Moses, et al., 09-CP-30-4

Dear Jack:

I am please to enclose for your file the executed consent and waiver documents you prepared for Martha Brown and Mary Moses. I hope that this will help you move things along. I remind you that a condition precedent for my clients' cooperation was Rowland's agreement with Martha about the portion of the property agreed to be hers. I am pleased that everybody wound up on the same page.

Sincerely,

John R. Ferguson

JRF/wp
Esq.
CC: James E. Bryan, Jr., Esq.
Mary L. Moses
Martha M. Brown

Originals overnighted to EDS per his request @ 6/22/10

FILE NO. 1147-101

JUN 23 2010

JUN 22 2010

RECD EDS/JDG/LVLB 1147-101
COLLINS & LACY

NO TITLE SEARCH CONDUCTED

STATE OF SOUTH CAROLINA)
) QUIT CLAIM DEED
COUNTY OF LAURENS)

WHEREAS, Marion Milam Kay died testate on May 3, 2007 in Laurens County, South Carolina;

WHEREAS, the Estate of Marion Milam Kay is being probated in Laurens County Probate Court, Case No. 2007ES30000208;

WHEREAS, Edward D. Sullivan has been duly appointed Personal Representative of the Estate of Marion Milam Kay;

WHEREAS, at the time of her death, Marion Milam Kay owned a tract of land, with improvements thereon, consisting of ten (10) acres, more or less, as hereafter described;

WHEREAS the Last Will and Testament of Marion Milam Kay grants the Personal Representative a power of sale to sell real estate;

WHEREAS pursuant to such power of sale, the Personal Representative has entered into a contract with Rowland W. Milam to sell decedent's 10-acre tract;

WHEREAS all interested parties and beneficiaries named in the Last Will and Testament of Marion M. Kay have heretofore executed Consent(s) to Sale of Real Estate and Waiver of Hearing, which documents are on file with Laurens County Probate Court;

THEREFORE, KNOW ALL MEN BY THESE PRESENTS: That Edward D. Sullivan, Personal Representative of the Estate of Marion Milam Kay (hereinafter referred to as "Grantor"), for and in consideration of the sum of Ten and No/100 ($10.00) Dollars and other consideration to him in hand paid at and before the sealing of these presents by Rowland W. Milam (hereinafter referred to as "Grantee") in the State aforesaid (the receipt of which is hereby

PLAINTIFF'S EXHIBIT C-16

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acknowledged) has granted, bargained, sold, and released and by these presents does grant, bargain, sell, and release onto the Grantee, his successors and assigns forever a certain piece of land ("the Property") in the County of Laurens, State of South Carolina described as follows:

All the lot, piece or parcel of land, lying, being and situate in Laurens County and State of South Carolina about five miles south of Laurens on both sides of Highway S-30-49 being bounded on the northwest, northeast and southeast by other lands now or formerly of Marion Milam Kay, Rubie B. Milam, Martha M. Brown, and Mary M. Moses and Alma G. Milam and on the southwest by lands now or formerly of John T. Belue, being shown and delineated by a plat of survey by Joe E. Mitchell, RLS 4039, dated November 30, 1972, containing ten (10) acres, more or less, and as having the following courses and distances, to-wit:

Commencing at an iron pin corner of the Belue line and running thence S58-45E 601.1 feet to an iron pin on the Belue line, the point of beginning; thence N31-15E 276.2 feet to an iron pin on southern side of road and continuing on same bearing for a total distance of 726 feet to an iron pin; thence S58-45E 600 feet to an iron pin; thence S31-15W 456 feet to an iron pin on the northern side of road, and continuing on same bearing for a total distance of 726 feet to an iron pin on the Belue line; thence with the Belue line N58-45W 600 feet to an iron pin, the point of beginning.

This conveyance made subject to rights-of way, easements, restrictions, and covenants as may be recorded on otherwise affecting the demised premises.

This being the same property conveyed to Marion Milam Kay by deed from Alma G. Milam dated December 20, 1976 and recorded December 20, 1976 in Book 212 at Page 176, Laurens County Records.

Tax Map Number 450-00-00-006

GRANTEE MAILING ADDRESS: _____

_____

TOGETHER with all and singular the Rights, Members, Hereditaments and Appurtenances to the Premises belonging, or in anywise incident appertaining.

TO HAVE AND TO HOLD, all and singular the premises before mentioned unto the Grantee, his successors and assigns forever, subject to the easements, conditions and encumbrances of records.

Grantor represents to Grantee that Grantor has not granted, bargained, sold or released the Property to any other party besides Grantee.

Record on Appeal Page 687

IN WITNESS WHEREOF, Edward D. Sullivan, Personal Representative for the Estate of Marion Milam Kay, the Grantor, has hereunto set his hand and seal this 9th day of July, 2010.

Signed, Sealed and Delivered
in the presence of :

Edward D. Sullivan, II
EDWARD D. SULLIVAN

WITNESS

Pam J Hamett
WITNESS

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

PROBATE

PERSONALLY appeared before me the undersigned witness who, being duly sworn, says that (s)he saw the within named Grantor sign, seal and deliver the within Deed, and that (s)he with the other witness whose signature appears above, witnessed the execution thereof.

SWORN to before me
July 9, 2010

Pam J Hamett
WITNESS

NOTARY PUBLIC FOR
STATE OF SOUTH CAROLINA
My commission expires: 2/8/15

STATE OF SOUTH CAROLINA)
COUNTY OF Laurens).

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information on this affidavit and I understand such information.

2. The property being transferred is located at Lisbon Rd. Mountville bearing Laurens County Tax Map Number 450-106, was transferred by Estate of Maria M. Kay to Paulette W. Milam on 7-9-18.

3. Check one of the following: The deed is

(a) ✓ subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.

(b) _____ subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.

(c) _____ exempt from the deed recording fee because (See Information section of affidavit):
_____
(If exempt, please skip items 4 - 7, and go to item 8 of this affidavit.)

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit.):

(a) ✓ The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of 74,500.00.

(b) _____ The fee is computed on the fair market value of the realty which is _____.

(c) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____.

5. Check Yes_____ or No ✓ to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____.

6. The deed recording fee is computed as follows:

(a) Place the amount listed in item 4 above here: 74,500.00

(b) Place the amount listed in item 5 above here: (If no amount is listed, place zero here.) —

(c) Subtract Line 6(b) from Line 6(a) and place result here: 74,500.00

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: 275.65.

As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Pers. Rep of Estate.

9. I understand that a person required to furnish this affidavit who wilfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

Edward D. Sullivan, Personal Representative
Responsible Person Connected with the Transaction

SWORN to before me this 9th day of July, 2010
Notary Public for SC
My Commission Expires: 2/8/15

Edward D. Sullivan, Per. Rep.
Print or Type Name Here Estate of Marion M. Kay

INFORMATION

Except as provided in this paragraph, the term "value" means "the consideration paid or to be paid in money or money's worth for the realty." Consideration paid or to be paid in money's worth includes, but is not limited to, other realty, personal property, stocks, bonds, partnership interest and other intangible property, the forgiveness or cancellation of a debt, the assumption of a debt, and the surrendering of any right. The fair market value of the consideration must be used in calculating the consideration paid in money's worth. Taxpayers may elect to use the fair market value of the realty being transferred in determining fair market value of the consideration. In the case of realty transferred between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, and in the case of realty transferred to a trust or as a distribution to a trust beneficiary, "value" means the realty's fair market value. A deduction from value is allowed for the amount of any lien or encumbrance existing on the land, tenement, or realty before the transfer and remaining on the land, tenement, or realty after the transfer. Taxpayers may elect to use the fair market value for property tax purposes in determining fair market value under the provisions of the law.

Exempted from the fee are deeds:

(1) transferring realty in which the value of the realty, as defined in Code Section 12-24-30, is equal to or less than one hundred dollars;

(2) transferring realty to the federal government or to a state, its agencies and departments, and its political subdivisions, including school districts;

(3) that are otherwise exempted under the laws and Constitution of this State or of the United States;

(4) transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A);

(5) transferring realty in order to partition realty as long as no consideration is paid for the transfer other than the interests in the realty that are being exchanged in order to partition the realty;

(6) transferring an individual grave space at a cemetery owned by a cemetery company licensed under Chapter 55 of Title 39;

(7) that constitute a contract for the sale of timber to be cut;

(8) transferring realty to a corporation, a partnership, or a trust in order to become, or as, a stockholder, partner, or trust beneficiary of the entity provided no consideration is paid for the transfer other than stock in the corporation, interest in the partnership, beneficiary interest in the trust, or the increase in value in such stock or interest held by the grantor. However, the transfer of realty from a corporation, a partnership, or a trust to a stockholder, partner, or trust beneficiary of the entity is subject to the fee even if the realty is transferred to another corporation, a partnership, or trust;

(9) transferring realty from a family partnership to a partner or from a family trust to a beneficiary, provided no consideration is paid for the transfer other than a reduction in the grantee's interest in the partnership or trust. A "family partnership" is a partnership whose partners are all members of the same family. A "family trust" is a trust, in which the beneficiaries are all members of the same family. The beneficiaries of a family trust may also include charitable entities. "Family" means the grantor and the grantor's spouse, parents, grandparents, sisters, brothers, children, stepchildren, grandchildren, and the spouses and lineal descendants of any the above. A "charitable entity" means an entity which may receive deductible contributions under Section 170 of the Internal Revenue Code as defined in Section 12-6-40(A);

(10) transferring realty in a statutory merger or consolidation from a constituent corporation to the continuing or new corporation;

(11) transferring realty in a merger or consolidation from a constituent partnership to the continuing or new partnership; and,

.) that constitute a corrective deed or a quitclaim deed used to confirm title already vested in the grantee, provided that no consideration of any kind is paid or is to be paid under the corrective or quitclaim deed.

NO TITLE SEARCH CONDUCTED

STATE OF SOUTH CAROLINA)
) QUIT CLAIM DEED
COUNTY OF LAURENS)

WHEREAS, Marion Milam Kay died testate on May 3, 2007 in Laurens County, South Carolina;

WHEREAS, the Estate of Marion Milam Kay is being probated in Laurens County Probate Court, Case No. 2007ES30000208;

WHEREAS, Edward D. Sullivan has been duly appointed Personal Representative of the Estate of Marion Milam Kay;

WHEREAS, at the time of her death, Marion Milam Kay owned a one-half undivided interest in 330.226 acres, more or less, as hereafter described;

WHEREAS, the Last Will and Testament of Marion Milam Kay grants the Personal Representative a power of sale to sell real estate;

WHEREAS, pursuant to such power of sale, the Personal Representative has entered into a contract with Rowland W. Milam to sell decedent's one-half undivided interest in the 330.226 acres;

WHEREAS, all interested parties and beneficiaries named in the Last Will and Testament of Marion M. Kay have heretofore executed Consent(s) to Sale of Real Estate and Waiver of Hearing, which documents are on file with Laurens County Probate Court;

THEREFORE, KNOW ALL MEN BY THESE PRESENTS: That Edward D. Sullivan, Personal Representative of the Estate of Marion Milam Kay (hereinafter referred to as "Grantor"), for and in consideration of the sum of Ten and No/100 ($10.00) Dollars and other

EDK

consideration to him in hand paid at and before the sealing of these presents by Rowland W. Milam (hereinafter referred to as "Grantee") in the State aforesaid (the receipt of which is hereby acknowledged) has granted, bargained, sold, and released and by these presents does grant, bargain, sell, and release onto the Grantee, his successors and assigns forever its one-half (1/2) undivided interest in and to a certain piece of land ("the Property") in the County of Laurens, State of South Carolina described as follows:

> All that certain piece, parcel, and lot of land, lying, being and situate in Laurens County and State of South Carolina consisting of 323.537, acres more or less, together with all that certain piece, parcel and lot of land consisting of 6.689 acres, more or less, such parcels together totaling 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-00-00-006 and being shown and delineated by a plat of survey prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007, and recorded in the Office of Laurens County Clerk of Court on September 17, 2009 in Book PC A607 at Page 5-5.

This conveyance made subject to rights-of way, easements, restrictions, and covenants as may be recorded on otherwise affecting the demised premises.

This being property conveyed to Marion Milam Kay by deed from Alma G. Milam dated July 12, 1977 and recorded in July 12, 1977 in Book 213 at Page 777, Laurens County Records. Also reference is made to Estate of Andrew Blum Milam, Office of the Probate Court of Laurens County, File No. 761, Pkgs. 15.

Tax Map Number 450-00-00-003

GRANTEE MAILING ADDRESS: _____

_____

TOGETHER with all and singular the Rights, Members, Hereditaments and Appurtenances to the Premises belonging, or in anywise incident appertaining.

TO HAVE AND TO HOLD, all and singular the premises before mentioned unto the Grantee, his successors and assigns forever, subject to the easements, conditions and encumbrances of records.

Grantor represents to Grantee that Grantor has not granted, bargained, sold or released the Property to any other party besides Grantee.

IN WITNESS WHEREOF, Edward D. Sullivan, Personal Representative for the Estate of Marion Milam Kay, the Grantor, has hereunto set his hand and seal this 9th day of July, 2010.

Edward D. Sullivan PR
EDWARD D. SULLIVAN

Signed, Sealed and Delivered
in the presence of :

WITNESS

Pam J Hewett
WITNESS

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

PROBATE

PERSONALLY appeared before me the undersigned witness who, being duly sworn, says that (s)he saw the within named Grantor sign, seal and deliver the within Deed, and that (s)he with the other witness whose signature appears above, witnessed the execution thereof.

SWORN to before me
July 9, 2010

NOTARY PUBLIC FOR
STATE OF SOUTH CAROLINA
My commission expires: 2/8/15

Pam J Hewett
WITNESS

STATE OF SOUTH CAROLINA)
COUNTY OF Laurens) .

Page 1 of 2

AFFIDAVIT

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

1. I have read the information on this affidavit and I understand such information.

2. The property being transferred is located at Lisbon Rd - Mountville, bearing Laurens County Tax Map Number 450-003, was transferred by Estate of Mahon M. Kay to Rowland D. Milam on 7-9-10.

3. Check one of the following: The deed is

(a) ✓ subject to the deed recording fee as a transfer for consideration paid or to be paid in money or money's worth.

(b) _____ subject to the deed recording fee as a transfer between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, or is a transfer to a trust or as a distribution to a trust beneficiary.

(c) _____ exempt from the deed recording fee because (See Information section of affidavit):
_____
(If exempt, please skip items 4 - 7, and go to item 8 of this affidavit.)

4. Check one of the following if either item 3(a) or item 3(b) above has been checked (See Information section of this affidavit.):

(a) ✓ The fee is computed on the consideration paid or to be paid in money or money's worth in the amount of 292,500.00.

(b) _____ The fee is computed on the fair market value of the realty which is _____.

(c) _____ The fee is computed on the fair market value of the realty as established for property tax purposes which is _____.

5. Check Yes_____ or No ✓ to the following: A lien or encumbrance existed on the land, tenement, or realty before the transfer and remained on the land, tenement, or realty after the transfer. If "Yes," the amount of the outstanding balance of this lien or encumbrance is: _____.

6. The deed recording fee is computed as follows:

(a) Place the amount listed in item 4 above here: 292,500.00

(b) Place the amount listed in item 5 above here: -
(If no amount is listed, place zero here.)

(c) Subtract Line 6(b) from Line 6(a) and place result here: 292,500.00

7. The deed recording fee due is based on the amount listed on Line 6(c) above and the deed recording fee due is: 1082.25.

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as: Rep. Rep. of Estate

9. I understand that a person required to furnish this affidavit who wilfully furnishes a false or fraudulent affidavit is guilty of a misdemeanor and, upon conviction, must be fined not more than one thousand dollars or imprisoned not more than one year, or both.

Edward D. Sullivan, Personal Representative
Responsible Person Connected with the Transaction

SWORN to before me this 9th day of July 19 2015
Notary Public for SC
My Commission Expires: 2/8/15

Edward D Sullivan, Per. Rep.
Print or Type Name Here Estate of Marion M. Kay

INFORMATION

Except as provided in this paragraph, the term "value" means "the consideration paid or to be paid in money or money's worth for the realty." Consideration paid or to be paid in money's worth includes, but is not limited to, other realty, personal property, stocks, bonds, partnership interest and other intangible property, the forgiveness or cancellation of a debt, the assumption of a debt, and the surrendering of any right. The fair market value of the consideration must be used in calculating the consideration paid in money's worth. Taxpayers may elect to use the fair market value of the realty being transferred in determining fair market value of the consideration. In the case of realty transferred between a corporation, a partnership, or other entity and a stockholder, partner, or owner of the entity, and in the case of realty transferred to a trust or as a distribution to a trust beneficiary, "value" means the realty's fair market value. A deduction from value is allowed for the amount of any lien or encumbrance existing on the land, tenement, or realty before the transfer and remaining on the land, tenement, or realty after the transfer. Taxpayers may elect to use the fair market value for property tax purposes in determining fair market value under the provisions of the law.

Exempted from the fee are deeds:

(1) transferring realty in which the value of the realty, as defined in Code Section 12-24-30, is equal to or less than one hundred dollars;

(2) transferring realty to the federal government or to a state, its agencies and departments, and its political subdivisions, including school districts;

(3) that are otherwise exempted under the laws and Constitution of this State or of the United States;

(4) transferring realty in which no gain or loss is recognized by reason of Section 1041 of the Internal Revenue Code as defined in Section 12-6-40(A);

(5) transferring realty in order to partition realty as long as no consideration is paid for the transfer other than the interests in the realty that are being exchanged in order to partition the realty;

(6) transferring an individual grave space at a cemetery owned by a cemetery company licensed under Chapter 55 of Title 39;

(7) that constitute a contract for the sale of timber to be cut;

(8) transferring realty to a corporation, a partnership, or a trust in order to become, or as, a stockholder, partner, or trust beneficiary of the entity provided no consideration is paid for the transfer other than stock in the corporation, interest in the partnership, beneficiary interest in the trust, or the increase in value in such stock or interest held by the grantor. However, the transfer of realty from a corporation, a partnership, or a trust to a stockholder, partner, or trust beneficiary of the entity is subject to the fee even if the realty is transferred to another corporation, a partnership, or trust;

(9) transferring realty from a family partnership to a partner or from a family trust to a beneficiary, provided no consideration is paid for the transfer other than a reduction in the grantee's interest in the partnership or trust. A "family partnership" is a partnership whose partners are all members of the same family. A "family trust" is a trust, in which the beneficiaries are all members of the same family. The beneficiaries of a family trust may also include charitable entities. "Family" means the grantor and the grantor's spouse, parents, grandparents, sisters, brothers, children, stepchildren, grandchildren, and the spouses and lineal descendants of any the above. A "charitable entity" means an entity which may receive deductible contributions under Section 170 of the Internal Revenue Code as defined in Section 12-6-40(A);

(10) transferring realty in a statutory merger or consolidation from a constituent corporation to the continuing or new corporation;

(11) transferring realty in a merger or consolidation from a constituent partnership to the continuing or new partnership; and,

(12) that constitute a corrective deed or a quitclaim deed used to confirm title already vested in the grantee, provided that no consideration of any kind is paid or is to be paid under the corrective or quitclaim deed.

L. Settlement Charges

700. Total Real Estate Broker Fees	Paid From Purchasers Funds at Settlement	Paid From Seller's Funds at Settlement
Based on price $ 292,500.00 @ 5%		
Division of commission (line 700) as follows:		
701. $ to		
702. $ to		
703. Commission paid at Settlement		
704.		
800. Items Payable in Connection with Loan		
801. Our origination charge $ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen $ (from GFE #2)		
803. Your adjusted origination charges (from GFE A)		
804. Appraisal fee to (from GFE #3)		
805. Credit report to (from GFE #3)		
806. Tax service to (from GFE #3)		
807. Flood certification (from GFE #3)		
808.		
809.		
810.		
811.		
812.		
813.		
814.		
900. Items Required by Lender to be Paid in Advance		
901. Daily interest charges from (from GFE #10)		
902. Mortgage insurance premium months to (from GFE #3)		
903. Homeowner's insurance year(s) to (from GFE #11)		
904.		
905.		
1000. Reserves Deposited With Lender		
1001. Initial deposit for your escrow account (from GFE #9)		
1002. Homeowner's insurance months @ $ per month $		
1003. Mortgage insurance months @ $ per month $		
1004. Property taxes months @ $ per month $		
1005. months @ $ per month $		
1006. months @ $ per month $		
1007. Aggregate Adjustment -$		
1100. Title Charges		
1101. Title services and lender's title insurance (from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr. $	300.00	
1103. Owner's title insurance (from GFE #5)		
1104. Lender's title insurance $		
1105. Lender's title policy limit $		
1106. Owner's title policy limit $		
1107. Agent's portion of the total title insurance premium $		
1108. Underwriter's portion of the total title insurance premium $		
1109. Title Search Malinda Griffin	145.00	
1110.		
1111.		
1200. Government Recording and Transfer Charges		
1201. Government recording charges (from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $	10.00	
1203. Transfer taxes (from GFE #8)		
1204. City/County tax/stamps Deed $ 1082.25 Mortgage $		1082.25
1205. State tax/stamps Deed $ Mortgage $		
1206.		
1300. Additional Settlement Charges		
1301. Required services that you can shop for (from GFE #6)		
1302.		
1303. $		
1304.		
1305.		
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)	555.00	1082.25

CERTIFICATION: I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower

Signature of Borrower

Estate of Norma M. Kay
By Edward D. Allen, Jr. Personal Representative
Signature of Seller

Signature of Seller

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent

July 9, 2010
Date

FILE NO. 1147-100

JUL 16 2010

RECD. EDS/CTP/WB
COLLINS & LACY

L. Settlement Charges

700. Total Real Estate Broker Fees	Paid From Purchaser's Funds at Settlement	Paid From Seller's Funds at Settlement
Based on price $ 14,500.00 @ 4%		
Division of commission (line 700) as follows:		
701. $ to		
702. $ to		
703. Commission paid at Settlement		
704.		
800. Items Payable in Connection with Loan		
801. Our origination charge $ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen $ (from GFE #2)		
803. Your adjusted origination charges (from GFE A)		
804. Appraisal fee to (from GFE #3)		
805. Credit report to (from GFE #3)		
806. Tax service to (from GFE #3)		
807. Flood certification (from GFE #3)		
808.		
809.		
810.		
811.		
812.		
813.		
814.		
900. Items Required by Lender to be Paid in Advance		
901. Daily interest charges from (from GFE #10)		
902. Mortgage insurance premium months to (from GFE #3)		
903. Homeowner's insurance year(s) to (from GFE #11)		
904.		
905.		
1000. Reserves Deposited With Lender		
1001. Initial deposit for your escrow account (from GFE #9)		
1002. Homeowner's insurance months @ $ per month $		
1003. Mortgage insurance months @ $ per month $		
1004. Property taxes months @ $ per month $		
1005. months @ $ per month $		
1006. months @ $ per month $		
1007. Aggregate Adjustment -$		
1100. Title Charges		
1101. Title services and lender's title insurance (from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr. $	400.00	
1103. Owner's title insurance (from GFE #5)		
1104. Lender's title insurance $		
1105. Lender's title policy limit $		
1106. Owner's title policy limit $		
1107. Agent's portion of the total title insurance premium $		
1108. Underwriter's portion of the total title insurance premium $		
1109. Title Search Mallada Griffin	145.00	
1110.		
1111. Consultations and contract negotiations	2,290.00	
1200. Government Recording and Transfer Charges		
1201. Government recording charges (from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $	10.00	
1203. Transfer taxes (from GFE #8)		
1204. City/County tax/stamps Deed $ 275.65 Mortgage $		275.65
1205. State tax/stamps Deed $ Mortgage $		
1206.		
1300. Additional Settlement Charges		
1301. Required services that you can shop for (from GFE #6)		
1302.		
1303. $		
1304. $		
1305.		
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)	2,835.00	275.65

CERTIFICATION: I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower _____ Signature of Borrower _____

Signature of Seller _____ Signature of Seller _____

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent _____

Date _____

A. Settlement Statement (HUD-1)

OMB Approval No. 2502-0265

B. Type of Loan			
1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins. 4. ☐ VA 5. ☐ Conv. Ins.	6. File Number:	7. Loan Number:	8. Mortgage Insurance Case Number:

C. NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Purchaser(s):	E. Name & Address of Seller(s):
Rowland W. Milam 1828 Venetian Point Clearwater, FL 33755	Estate of Marion M. Kay by: Edward D. Sullivan, Per. Rep. PO Box 11714, Columbia, SC 29211
F. Name & Address of Lender:	G. Property Location: 4647 Lisbon Road Mountville, SC 29370
Place of Settlement: 205 Church Street Laurens, SC 29360	H. Name of Settlement Agent: James E. Bryan, Jr. I. Closing Date: 7-9-2010 — Disbursement Date: 7-9-2010

J. Summary of Purchaser's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Purchaser		400. Gross Amount Due to Seller	
101. Contract sales price	74,500.00	401. Contract sales price	74,500.00
102. Personal property		402. Personal property	
103. Settlement charges to Purchaser (line 1400)	2,855.00	403.	
104.		404.	
105.		405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes to		406. City/town taxes to	
107. County taxes to		407. County taxes to	
108. Assessments to		408. Assessments to	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
120. Gross Amount Due from Purchaser	77,355.00	420. Gross Amount Due to Seller	74,500.00
200. Amounts Paid by or in Behalf of Purchaser		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money	3,000.00	501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)		502. Settlement charges to seller (line 1400)	275.65
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes to		510. City/town taxes to	
211. County taxes 1-1-2010 to 7-9-2010	487.44	511. County taxes 1-1-2010 to 7-9-2010	487.44
212. Assessments to		512. Assessments to	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Purchaser	3,487.44	520. Total Reduction Amount Due Seller	763.09
300. Cash at Settlement from/to Purchaser		600. Cash at Settlement to/from Seller	
301. Gross amount due from Purchaser (line 120)	77,355.00	601. Gross amount due to seller (line 420)	74,500.00
302. Less amounts paid by/for Purchaser (line 220)	3,487.44	602. Less reductions in amount due seller (line 520)	763.09
303. Cash ☒ From ☐ To Purchaser	73,867.56	603. Cash ☒ To ☐ From Seller	73,736.91

The Public Reporting Burden for this collection of information is estimated at 35 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured, this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

L. Settlement Charges

		Paid From Purchasers Funds at Settlement	Paid From Seller's Funds at Settlement
700. Total Real Estate Broker Fees			
Based on price $ 74,500.00 @ %=			
Division of commission (line 700) as follows:			
701. $ to			
702. $ to			
703. Commission paid at Settlement			
704.			
800. Items Payable in Connection with Loan			
801. Our origination charge	$ (from GFE #1)		
802. Your credit or charge (point(s) for the specific interest rate chosen	$ (from GFE #2)		
803. Your adjusted origination charges	(from GFE A)		
804. Appraisal fee to	(from GFE #3)		
805. Credit report to	(from GFE #3)		
806. Tax service to	(from GFE #3)		
807. Flood certification	(from GFE #3)		
808.			
809.			
810.			
811.			
812.			
813.			
814.			
900. Items Required by Lender to be Paid in Advance			
901. Daily interest charges from	(from GFE #10)		
902. Mortgage insurance premium months to	(from GFE #3)		
903. Homeowner's insurance year(s) to	(from GFE #11)		
904.			
905.			
1000. Reserves Deposited With Lender			
1001. Initial deposit for your escrow account	(from GFE #9)		
1002. Homeowner's insurance months @ $	per month $		
1003. Mortgage insurance months @ $	per month $		
1004. Property taxes months @ $	per month $		
1005. months @ $	per month $		
1006. months @ $	per month $		
1007. Aggregate Adjustment	-$		
1100. Title Charges			
1101. Title services and lender's title insurance	(from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr.	$	400.00	
1103. Owner's title insurance	(from GFE #5)		
1104. Lender's title insurance	$		
1105. Lender's title policy limit $			
1106. Owner's title policy limit $			
1107. Agent's portion of the total title insurance premium	$		
1108. Underwriter's portion of the total title insurance premium	$		
1109. Title Search Malinda Griffin		145.00	
1110.			
1111. Consultations and contract negotiations		2,300.00	
1200. Government Recording and Transfer Charges			
1201. Government recording charges	(from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $		10.00	
1203. Transfer taxes	(from GFE #8)		
1204. City/County tax/stamps Deed $ 275.65 Mortgage $			275.65
1205. State tax/stamps Deed $ Mortgage $			
1206.			
1300. Additional Settlement Charges			
1301. Required services that you can shop for	(from GFE #6)		
1302.	$		
1303.	$		
1304.			
1305.			
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)		2,855.00	275.65

CERTIFICATION : I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower

Signature of Borrower

Estate of Marion M. Kay
By: Gerald D. Allen
Personal Representative
Signature of Seller

Signature of Seller

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent

Date

L. Settlement Charges

	Paid From Purchaser's Funds at Settlement	Paid From Seller's Funds at Settlement
700. Total Real Estate Broker Fees		
Based on price $ 74,500.00 @ %		
Division of commission (line 700) as follows:		
701. $ to		
702. $ to		
703. Commission paid at Settlement		
704.		
800. Items Payable in Connection with Loan		
801. Our origination charge $ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen $ (from GFE #2)		
803. Your adjusted origination charges (from GFE A)		
804. Appraisal fee to (from GFE #3)		
805. Credit report to (from GFE #3)		
806. Tax service to (from GFE #3)		
807. Flood certification (from GFE #3)		
808.		
809.		
810.		
811.		
812.		
813.		
814.		
900. Items Required by Lender to be Paid in Advance		
901. Daily interest charges from (from GFE #10)		
902. Mortgage insurance premium months to (from GFE #3)		
903. Homeowner's Insurance year(s) to (from GFE #11)		
904.		
905.		
1000. Reserves Deposited With Lender		
1001. Initial deposit for your escrow account (from GFE #9)		
1002. Homeowner's Insurance months @ $ per month $		
1003. Mortgage Insurance months @ $ per month $		
1004. Property taxes months @ $ per month $		
1005. months @ $ per month $		
1006. months @ $ per month $		
1007. Aggregate Adjustment -$		
1100. Title Charges		
1101. Title services and lender's title insurance (from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr. $	400.00	
1103. Owner's title insurance (from GFE #5)		
1104. Lender's title insurance $		
1105. Lender's title policy limit $		
1106. Owner's title policy limit $		
1107. Agent's portion of the total title insurance premium $		
1108. Underwriter's portion of the total title insurance premium $		
1109. Title Search Melinda Griffin	145.00	
1110.		
1111. Consultations and contract negotiations	2,300.00	
1200. Government Recording and Transfer Charges		
1201. Government recording charges (from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $	10.00	
1203. Transfer taxes (from GFE #8)		
1204. City/County tax/stamps Deed $ 275.65 Mortgage $		275.65
1205. State tax/stamps Deed $ Mortgage $		
1206.		
1300. Additional Settlement Charges		
1301. Required services that you can shop for (from GFE #6)		
1302. $		
1303. $		
1304.		
1305.		
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)	2,855.00	275.65

CERTIFICATION: I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower

Signature of Borrower

Signature of Seller

Signature of Seller

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent

Date

07/16/2010 11:17 James E. Bryan Jr. (FAX)8649840020 P.002/002

Record on Appeal Page 700

Edward D. Sullivan, PR for Marion M. Kay Estate, Seller
Sale to Rowland W. Milam, Buyer
Addendum to Settlement Statement
4647 Lisbon Road – 10 acre homeplace
July 9, 2010

The parties agree that all tax prorations are final. Seller shall not be responsible for any taxes or charges, real estate or otherwise, including roll back taxes, after the consummation of the sale.

Witness

Witness

Witness

Witness

Estate of Marion M. Kay,

By: Edward D. Sullivan, PR

Rowland W. Milam

Edward D. Sullivan, PR for Marion M. Kay Estate, Seller
Sale to Rowland W. Milam, Buyer
Addendum to Settlement Statement
4647 Lisbon Road – 10 acre homeplace
July 9, 2010

The parties agree that all tax prorations are final. Seller shall not be responsible for any taxes or charges, real estate or otherwise, including roll back taxes, after the consummation of the sale.

Witness

Witness

Witness

Witness

Estate of Marion M. Kay,

By: Edward D. Sullivan, PR

Rowland W. Milam

A. Settlement Statement (HUD-1)

OMB Approval No. 2502-0265

B. Type of Loan			
1. ☐ FHA 2. ☐ RHS 3. ☐ Conv. Unins. 4. ☐ VA 5. ☐ Conv. Ins.	6. File Number:	7. Loan Number:	8. Mortgage Insurance Case Number:

C. NOTE: This form is furnished to give you a statement of actual settlement costs. Amounts paid to and by the settlement agent are shown. Items marked "(p.o.c.)" were paid outside the closing; they are shown here for informational purposes and are not included in the totals.

D. Name & Address of Purchaser(s):	E. Name & Address of Seller(s):
Rowland W. Milam 1828 Venetian Point Clearwater, FL 33755	Estate of Marion M. Kay by: Edward D. Sullivan, Per. Rep. PO Box 11714, Columbia, SC 29211
F. Name & Address of Lender:	G. Property Location: 330.226 acres, more or less, Lisbon Road, Mountville, SC 29370
Place of Settlement: 205 Church Street Laurens, SC 29360	H. Name of Settlement Agent: James E. Bryan, Jr. I. Closing Date: 7-9-2010 — Disbursement Date: 7-9-2010

J. Summary of Purchaser's Transaction		K. Summary of Seller's Transaction	
100. Gross Amount Due from Purchaser		400. Gross Amount Due to Seller	
101. Contract sales price	292,500.00	401. Contract sales price	292,500.00
102. Personal property		402. Personal property	
103. Settlement charges to Purchaser (line 1400)	655.00	403.	
104.		404.	
105.		405.	
Adjustments for items paid by seller in advance		Adjustments for items paid by seller in advance	
106. City/town taxes to		406. City/town taxes to	
107. County taxes to		407. County taxes to	
108. Assessments to		408. Assessments to	
109.		409.	
110.		410.	
111.		411.	
112.		412.	
120. Gross Amount Due from Purchaser	293,155.00	420. Gross Amount Due to Seller	292,500.00
200. Amounts Paid by or in Behalf of Purchaser		500. Reductions in Amount Due to Seller	
201. Deposit or earnest money	3,000.00	501. Excess deposit (see instructions)	
202. Principal amount of new loan(s)		502. Settlement charges to seller (line 1400)	1,082.25
203. Existing loan(s) taken subject to		503. Existing loan(s) taken subject to	
204.		504. Payoff of first mortgage loan	
205.		505. Payoff of second mortgage loan	
206.		506.	
207.		507.	
208.		508.	
209.		509.	
Adjustments for items unpaid by seller		Adjustments for items unpaid by seller	
210. City/town taxes to		510. City/town taxes to	
211. County taxes 1-1-2010 to 7-9-2010	141.81	511. County taxes 1-1-2010 to 7-9-2010	141.81
212. Assessments to		512. Assessments to	
213.		513.	
214.		514.	
215.		515.	
216.		516.	
217.		517.	
218.		518.	
219.		519.	
220. Total Paid by/for Purchaser	3,141.81	520. Total Reduction Amount Due Seller	1,224.06
300. Cash at Settlement from/to Purchaser		600. Cash at Settlement to/from Seller	
301. Gross amount due from Purchaser (line 120)	293,155.00	601. Gross amount due to seller (line 420)	292,500.00
302. Less amounts paid by/for Purchaser (line 220)	3,141.81	602. Less reductions in amount due seller (line 520)	1,224.06
303. Cash ☒ From ☐ To Purchaser	290,013.19	603. Cash ☒ To ☐ From Seller	291,275.94

The Public Reporting Burden for this collection of information is estimated at 35 minutes per response for collecting, reviewing, and reporting the data. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number. No confidentiality is assured, this disclosure is mandatory. This is designed to provide the parties to a RESPA covered transaction with information during the settlement process.

		Paid From Purchasers Funds at Settlement	Paid From Seller's Funds at Settlement
700. Total Real Estate Broker Fees			
Based on price $ 292,500.00 @ % =			
Division of commission (line 700) as follows:			
701. $ to			
702. $ to			
703. Commission paid at Settlement			
704.			
800. Items Payable in Connection with Loan			
801. Our origination charge	$ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen	$ (from GFE #2)		
803. Your adjusted origination charges	(from GFE A)		
804. Appraisal fee to	(from GFE #3)		
805. Credit report to	(from GFE #3)		
806. Tax service to	(from GFE #3)		
807. Flood certification	(from GFE #3)		
808.			
809.			
810.			
811.			
812.			
813.			
814.			
900. Items Required by Lender to be Paid in Advance			
901. Daily interest charges from	(from GFE #10)		
902. Mortgage insurance premium months to	(from GFE #3)		
903. Homeowner's insurance year(s) to	(from GFE #11)		
904.			
905.			
1000. Reserves Deposited With Lender			
1001. Initial deposit for your escrow account	(from GFE #9)		
1002. Homeowner's insurance months @ $	per month $		
1003. Mortgage insurance months @ $	per month $		
1004. Property taxes months @ $	per month $		
1005. months @ $	per month $		
1006. months @ $	per month $		
1007. Aggregate Adjustment	-$		
1100. Title Charges			
1101. Title services and lender's title insurance	(from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr.	$	500.00	
1103. Owner's title insurance	(from GFE #5)		
1104. Lender's title insurance	$		
1105. Lender's title policy limit $			
1106. Owner's title policy limit $			
1107. Agent's portion of the total title insurance premium	$		
1108. Underwriter's portion of the total title insurance premium	$		
1109. Title Search Malinda Griffin		145.00	
1110.			
1111.			
1200. Government Recording and Transfer Charges			
1201. Government recording charges	(from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $		10.00	
1203. Transfer taxes	(from GFE #8)		
1204. City/County tax/stamps Deed $ 1,082.25 Mortgage $			1,082.25
1205. State tax/stamps Deed $ Mortgage $			
1206.			
1300. Additional Settlement Charges			
1301. Required services that you can shop for	(from GFE #6)		
1302.	$		
1303.	$		
1304.			
1305.			
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)		655.00	1,082.25

CERTIFICATION : I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower

Signature of Borrower

Estate of Marie M. King
By Edward D. Gilbreath
Personal Representative
Signature of Seller

Signature of Seller

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent

July 9, 2010
Date

L. Settlement Charges

700. Total Real Estate Broker Fees	Paid From Purchasers Funds at Settlement	Paid From Seller's Funds at Settlement
Based on price $ 292,100.00 @ %=		
Division of commission (line 700) as follows:		
701. $ to		
702. $ to		
703. Commission paid at Settlement		
704.		
800. Items Payable in Connection with Loan		
801. Our origination charge $ (from GFE #1)		
802. Your credit or charge (points) for the specific interest rate chosen $ (from GFE #2)		
803. Your adjusted origination charges (from GFE A)		
804. Appraisal fee to (from GFE #3)		
805. Credit report to (from GFE #3)		
806. Tax service to (from GFE #3)		
807. Flood certification (from GFE #3)		
808.		
809.		
810.		
811.		
812.		
813.		
814.		
900. Items Required by Lender to be Paid in Advance		
901. Daily interest charges from (from GFE #10)		
902. Mortgage insurance premium months to (from GFE #3)		
903. Homeowner's insurance years(s) to (from GFE #11)		
904.		
905.		
1000. Reserves Deposited With Lender		
1001. Initial deposit for your escrow account (from GFE #9)		
1002. Homeowner's insurance months @ $ per month $		
1003. Mortgage insurance months @ $ per month $		
1004. Property taxes months @ $ per month $		
1005. months @ $ per month $		
1006. months @ $ per month $		
1007. Aggregate Adjustment -$		
1100. Title Charges		
1101. Title services and lender's title insurance (from GFE #4)		
1102. Settlement or closing fee James E. Bryan, Jr. $		500.00
1103. Owner's title insurance (from GFE #5)		
1104. Lender's title insurance $		
1105. Lender's title policy limit $		
1106. Owner's title policy limit $		
1107. Agent's portion of the total title insurance premium $		
1108. Underwriter's portion of the total title insurance premium $		
1109. Title Search Malinda Griffin		145.00
1110.		
1111.		
1200. Government Recording and Transfer Charges		
1201. Government recording charges (from GFE #7)		
1202. Deed $ 10.00 Mortgage $ Releases $		10.00
1203. Transfer taxes (from GFE #8)		
1204. City/County tax/stamps Deed $ 1,087.25 Mortgage $		
1205. State tax/stamps Deed $ Mortgage $		1,087.25
1206.		
1300. Additional Settlement Charges		
1301. Required services that you can shop for (from GFE #6)		
1302.		
1303. $		
1304. $		
1305.		
1400. Total Settlement Charges (enter on lines 103, Section J and 502, Section K)	655.00	1,087.25

CERTIFICATION : I have carefully reviewed the HUD-1 Settlement Statement and to the best of my knowledge and belief, it is a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction. I further certify that I received a copy of the HUD-1 Settlement Statement.

Signature of Borrower Signature of Borrower Estate of Marion M. Kay By: Ronald Bonnstetter Personal Representative Signature of Seller Signature of Seller

The HUD-1 Settlement Statement which I have prepared is a true and accurate account of the funds disbursed or to be disbursed by the undersigned as part of the settlement of this transaction.

Signature of Settlement Agent

July 9, 2010
Date

Edward D. Sullivan, PR for Marion M. Kay Estate, Seller
Sale to Rowland W. Milam, Buyer
Addendum to Settlement Statement
330.226 acre tract
One-half undivided interest
July 9, 2010

The parties agree that all tax prorations are final. Seller shall not be responsible for any taxes or charges, real estate or otherwise, including roll back taxes, after the consummation of the sale.

Witness

Witness

Witness

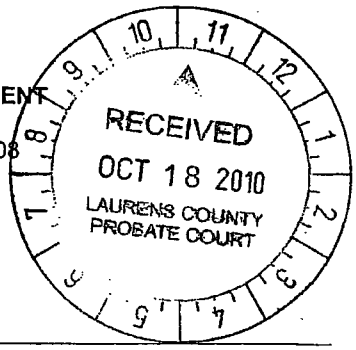
Witness

Estate of Marion M. Kay

By: Edward D. Sullivan, PR

Rowland W. Milam

STATE OF SOUTH CAROLINA)
) IN THE PROBATE COURT
COUNTY OF: LAURENS)
) **INVENTORY AND APPRAISEMENT**
IN THE MATTER OF: MARION MILAM KAY)
) CASE NUMBER: 2007ES3000208



☐ **ORIGINAL** COPY

☒ **SUPPLEMENTAL # 1**

Personal Representative (s): Edward D. Sullivan

Last Four Digits of Decedent's Social Security Number: XXX-XX-1265 Was there a will? ☒ YES ☐ NO

Decedent's Date of Death: May 3, 2007 Domicile at death: Laurens (county) SC (state)

The undersigned, being sworn, states: That the following schedules contain a complete and accurate inventory and appraisement of all real and personal property of this estate so far as the undersigned is informed: that he/she has estimated and/or appraised all listed property at its fair market value, according to the best of his/her knowledge and ability.

SWORN to me this 15th day of October, 20 10

Notary Public for South Carolina
My Commission Expires: 6/27/2017

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, South Carolina 29211
E-Mail: esullivan@sullivanlawfirm.com
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Attorney:
Address:
E-Mail:
Telephone:

Signature
Name:
Address:
E-Mail:
Telephone (O):
(H):

For estates of decedents, the gross fair market valuation of all assets, regardless of situs, should be given as of the date of death. List all out-of-state assets on appropriate schedules. A Supplemental Inventory should be utilized for correcting, adjusting or adding to an original inventory. A qualified and disinterested appraiser may be employed to ascertain the value of any asset, the value of which may be subject to reasonable doubt. If an appraiser is employed, his/her name and address should be indicated with the item or items he/she appraised.

Within ninety (90) days following appointment, a copy of the inventory and appraisement shall be sent to each interested person who requests it, and the original inventory filed with the Probate Court.

RECAPITULATION

	Non-Probate	Probate
Schedule A - Real Estate	$ -	$ 391,000.00
Schedule B - Stocks and Bonds		60,516.41
Schedule C - Notes Due Decedent and Cash		19,125.81
Schedule D - Insurance on Person's Life: Part 1 - Payable to Estate		1,228.00
Part 2 - Payable to Beneficiary	3,000.00	0.00
Schedule E - Jointly Owned Property		
Schedule F - Other Miscellaneous		38,621.11
Other Assets Payable to Estate		
Schedule G - Transfers during Decedent's life		
Schedule H - Powers of Appointment		
Schedule I - Annuities and Retirement Accounts		
TOTAL GROSS VALUE	$ 513,491.33	
ENCUMBRANCES	( )	
TOTAL NET WORTH	$ 513,491.33	

PLAINTIFF'S EXHIBIT C-17

FORM #350PC (06/2010)
62-3-704, 62-3-706, 62-3-707, 62-3-708, 62-3-1203

NOTE: WHEN COMPLETING THE FOLLOWING SCHEDULES, PLEASE REMEMBER TO LIST ALL ASSETS, REGARDLESS OF SITUS. ALL OUT-OF-STATE ASSETS MUST BE DISCLOSED.

SCHEDULE A - Real Estate (All interest in real property except those held with right of survivorship) (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No.	Description (include county and state)	Tax Assessor's Fair Market Value for year of Decedent's Death	Appraised Value	Appraised Value of Decedent's Interest
1	4647 Lisbon Road, Mountville, SC 29370	$45,400.00	$64,000.00	64,000.00
2	4647 Lisbon Road, Mountville, SC 29370 (lot across road)		20,000.00	20,000.00
3	1/2 undivided interest in 330.326 acres	$326,000.00	$614,000.00	$307,000.00

TOTAL SCHEDULE A $ 391,000.00
(also enter under recapitulation, page 1)

SCHEDULE B - Stocks and Bonds (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No.	Description	Face Value	Appraised Value
1	Investment Account 47960467 held with Palmetto Trust & Investment Group	$60,516.41	$60,516.41

TOTAL SCHEDULE B $ 60,516.41
(also enter under recapitulation, page 1)

SCHEDULE C - Notes due to Decedent, and Money on hand and in banks (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E)**

Item No.	Description	Value
1	Checking Account 13025147 - The Palmetto Bank	19,125.81

TOTAL SCHEDULE C $ 19,125.81
(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

SCHEDULE D - Insurance (If none, so state.)
Part 1 - Life Insurance Payable to the Estate

Item No.	Description	Value
1	American Income Life Insurance Company	1,228.00

TOTAL PART 1 $ 1,228.00
(also enter under recapitulation, page 1)

Part 2 - Life Insurance Payable to Beneficiaries

Item No.	Description	Beneficiary	Value
1	General American Life Insurance Group	Patsy Copeland	3,000.00

TOTAL PART 2 $ 3,000.00
(also enter under recapitulation, page 1)

SCHEDULE E - Jointly owned Property **(with right of survivorship)** (if none, so state.)
NOTE: You must complete Schedule E if the Decedent owned any property jointly with right of survivorship at the time of death, whether or not the decedent's interest is included in the gross estate.
Percentage Includible:
1 - Joint interest held by decedent and spouse - the amount included is one-half (50%) of the value in all cases.
2 - Other joint interest - Generally you must include the full value of the jointly owned property in the gross estate. However, the full value should not be included if you can show that a part of the property originally belonged to the other tenant(s). The amount included is the amount of the decedent's contribution to the joint account(s).

Item No.	Description	Joint Owner(s)	Percentage Includible	Appraised Value of Decedent's Interest

TOTAL SCHEDULE E $

Record on Appeal Page 709

(also enter under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

SCHEDULE F - Miscellaneous Personal Property - (tangible personal property, employment bonus or award, interest in a partnership or unincorporated business, articles or collections having either artistic or intrinsic value, etc.) (If none, so state.) **(For jointly owned property with right of survivorship, see schedule E.)**

Item No.	Description	Value
1	28 pieces of jewelry, art, etc.	6,080.00
2	163 miscellanious itesm of personal property	9,395.00
3	Jewelry, silver piecesw, assorted oddites	12,399.00
4	65 assorted bills nad coins	136.11
5	Miscellaneous personal property (est.)	1,250.00
6	2000 Buick LaSabre	7,910.00
7	Antique dresses (3)	500.00
8	Shop Equipment, Chairs and Household Items	951.00

TOTAL SCHEDULE F $ 38,621.11

(also enter under recapitulation, page 1)

NOTE: FOR SCHEDULES G, H, AND I. LIST VALUES ONLY IF PAYABLE TO ESTATE.

SCHEDULE G - Transfers During Decedent's Life - Transfers intended to take effect at death. United States Government Bonds "Payable on Death", Trust created by Decedent in which income for life was retained, power to revoke or other incidents of ownership retained, life insurance transfers. Lifetime transfers of real property in which decedent retains a life estate or other incidents of ownership.

Did Decedent make any transfers during lifetime as described above? ☐ YES ☒ NO

If "yes" please give date and type of transfer and list total amount payable to estate:
(If more space is required, insert additional sheet of same size.)

TOTAL SCHEDULE G $

(also enter amounts payable to estate under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

SCHEDULE H - Powers of Appointment - Property, both real and personal, over which Decedent possessed a Power of Appointment whether Testamentary or otherwise.

Did Decedent possess a Power of Appointment? ☐ YES ☒ NO

If "yes", did Decedent exercise the power of appointment in favor of estate? ☐ YES ☐ NO

If "yes", please describe and list total amount payable to estate. $ _____
(If more space is required, insert additional sheets of same size.)

TOTAL SCHEDULE H $ _____
(also enter amounts payable to estate under recapitulation, page 1)

SCHEDULE I - Annuities and retirement (IRA's, 401(k), Etc.)

Did Decedent own any accounts as described above? ☐ YES ☒ NO

If "yes", is the estate designated as the beneficiary of these accounts? ☐ YES ☐ NO

If "yes", please describe and list total amount payable to estate. $ _____
(If more space is required, insert additional sheets of same size.)

Record on Appeal Page 711

TOTAL SCHEDULE I $_____

(also enter amounts payable to estate under recapitulation, page 1)

(If more space is required, insert tax schedules or additional sheets of same size.)

ENCUMBRANCES - (e.g., mortgages, liens, judgments, etc., but not general debts of the estate) - List specific assets encumbered.

Item No.	Schedule & Item Number Encumbered Thereby	Description & Amount

TOTAL ENCUMBRANCES $_____

(also enter under recapitulation, page 1)

MANIFESTLY NON-TAXABLE

(To be executed by the Probate Court Judge in those cases where it appears that the estate is NOT REPORTABLE to the South Carolina Tax Commission under the provisions of the Estate Tax Laws of the State of South Carolina, i.e., the total gross value is indicated to be less than prescribed limits.)

It appears from the foregoing record of the above captioned estate on file in the Probate Court of this county, such estate is not reportable to the South Carolina Department of Revenue.

Executed this day of , 20 .

_____

, Probate Judge

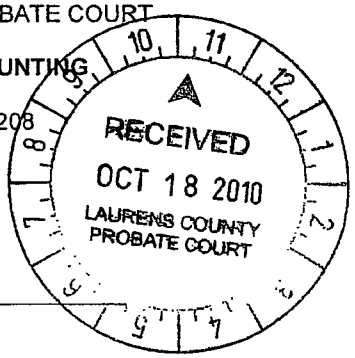
(If more space is required, insert tax schedules or additional sheets of same size.)

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

ACCOUNTING

CASE NUMBER: 2007ES3000208



COPY

☐ FINAL
☒ INTERIM # 1

The undersigned Personal Representative(s) submits this accounting, which covers the period from May 3, 2007 through December 31, 2007.

The documentation on the reverse side of this form sets forth a complete accounting for the period specified, which is summarized as follows:

Beginning Balance	$119,491.33
Plus: Receipts	6952.08
Subtotal	126,443.41
Less: Disbursements	51,592.07
Ending Balance	$74,851.34

The Personal Representative declares that this account has been examined and that its contents represent a correct statement of all receipts and disbursements and are true to the best knowledge and belief of the Personal Representative(s).

SWORN to before me this 15th day of October, 20 10

Notary Public for South Carolina
My Commission Expires: 6/27/2017

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

FORM #361PC (7/87)
62-3-704, 62-3-1003

RECEIPTS (assets received into estate)		DISBURSEMENTS (assets disbursed/paid-out from estate)	
Laurens County Advertiser Refund	38.94	Insurance Premiums	100.28
Interest Income	656.40	Randy Bishop Catering	1050.00
SC Budget and Control Board Refund	111.98	LCSWC - Water	97.50
PRTC Capital Credit Refund	9.51	Duke Power - Electricity	79.38
US Income Tax Refund	780.00	Sadler Hughes Pharmacy	327.24
US Dept of Agriiculture	210.00	Richard Crouch- Appraisal	100.00
Telephone Rebate	39.75	Verizon Wireless - Telephone	107.87
SC Income Tax Refund	708.00	PRTC Telephone	147.40
Social Security	939.00	Palmetto Bank - Safe Deposit Box Rental	70.00
Insurance Premium Refunds	179.83	Presbyterian Home - Rent	1517.00
Credit Card- Refund of Overpayment	3208.89	Bank Charges	52.94
Gain on Sale of Investment Fund - Palmetto Bank	69.78	Medshore Ambulance Service	47.26
		Gray Funeral Home	12,227.10
		Personl Representative Compensation	7500.00
		Palmetto Heritage Appraisal	450.00
		Taylor Insurance	499.00
		Carswell Abstracting	524.00
		Collins and Lacy - legal fees	12,195.93
		Clifton D. Bodiford, CPA - accounting fees	300.00
		Ad Tech Surveying	5,000.00
		Transfer of 2000 Buick LaSabre to beneficiary	7,910.00
		Distribution of miscellaneous personal property	1250.00
		Bell South	39.17
TOTAL	$6,952.08		$51,592.07

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

ACCOUNTING

CASE NUMBER: 2007ES3000208

☐ FINAL
☒ INTERIM # 2

The undersigned Personal Representative(s) submits this accounting, which covers the period from January 1, 2008 through December 31, 2008.

The documentation on the reverse side of this form sets forth a complete accounting for the period specified, which is summarized as follows:

Beginning Balance	$74,851.34
Plus: Receipts	7,666.85
Subtotal	82,518.19
Less: Disbursements	63,369.51
Ending Balance	$19,148.68

RECEIVED
OCT 25 2010
LAURENS COUNTY
PROBATE COURT

The Personal Representative declares that this account has been examined and that its contents represent a correct statement of all receipts and disbursements and are true to the best knowledge and belief of the Personal Representative(s).

SWORN to before me this 22nd day of October, 20 10

K E Harbison
Notary Public for South Carolina
My Commission Expires: 7/16/2017

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

FORM #361PC (7/87)
62-3-704, 62-3-1003

Record on Appeal Page 715

RECEIPTS (assets received into estate)		DISBURSEMENTS (assets disbursed/paid out from estate)	
Interest Income 588.44		Insurance Premiums 978.00	
Proceeds from Timber Sale 5,032.73		Real Estate Taxes 293.00	
US Dept of Agriculture Receipts 1,216.00		LCWSC - Water 190.61	
Tax Refund 667.00		Duke Power - Electricity 188.36	
Misc Receipts 162.68		Chuck Copeland - Cleaning, Trash Removal 200.00	
		Todd Distribuiting - Food Items (Funeral) 127.04	
		Paul Major and Company- Appraisal 5,000.00	
		AdTech Surveying - Surveying 2,000.00	
		Clifton D. Bodiford, CPA - Tax Return Preparation 600.00	
		Laurens County Probate Court- Probate Court Fee 676.20	
		Collins and Lacy - Legal Fees 1,303.65	
		Personal Representative Compensation 23,353.00	
		Copies 133.54	
		Wilson Monument - Marker Services 100.00	
		Bank Charges 16.00	
		Hoyt Hanvey Jewelers- Appraisal Services 200.00	
		Distribution of Personal Property 28,010.11	
TOTAL	$7,666.85		$63,369.51

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

ACCOUNTING

CASE NUMBER: 2007ES3000208

☐ FINAL
☒ INTERIM # 3

The undersigned Personal Representative(s) submits this accounting, which covers the period from January 1, 2009 through December 31, 2009.

The documentation on the reverse side of this form sets forth a complete accounting for the period specified, which is summarized as follows:

Beginning Balance	$19,148.68
Plus: Receipts	7,310.72
Subtotal	26,459.40
Less: Disbursements	24,085.19
Ending Balance	$2,374.21

The Personal Representative declares that this account has been examined and that its contents represent a correct statement of all receipts and disbursements and are true to the best knowledge and belief of the Personal Representative(s).

SWORN to before me this 1 day of November, 20 10

Sheri M Neely
Notary Public for South Carolina
My Commission Expires: 12-11-2018

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Signature:
Name:
Address:

Telephone (O):
(H):

FORM #361PC (7/87)
62-3-704, 62-3-1003

RECEIPTS (assets received into estate)		DISBURSEMENTS (assets disbursed/paid out from estate)	
Interest Income 30.97		Insurace Premiums 978.00	
Bank Charge Refunds 132.00		Bank Charges 162.00	
US Dept of Agriculture Receipts 189.00		LCWSC - Water 158.41	
Tax Refund 250.99		Duke Power - Electricity 74.01	
Telephone Rebate 32.76		Wilson Foresty and Appraisal - Timber Consultant 750.00	
Insuranance Proceeds - Storm Damage 6,675.00		Clifton D. Bodiford, CPA - Tax Return Preparation 300.00	
		Personal Representative Compensation 19,400.00	
		Storm Damage Cleanup 1,200.00	
		Real Estate Taxes 1,062.77	
TOTAL	$7,310.72		$24,085.19

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

ACCOUNTING

CASE NUMBER: 2007ES3000208

COPY

☐ FINAL
☒ INTERIM # 4

The undersigned Personal Representative(s) submits this accounting, which covers the period from January 1, 2010 through November 12, 2010.

The documentation on the reverse side of this form sets forth a complete accounting for the period specified, which is summarized as follows:

Beginning Balance	$2,374.21
Plus: Receipts	367,765.67
Subtotal	370,139.88
Less: Disbursements	54,158.06
Ending Balance	$315,981.82

RECEIVED NOV 15 2010 LAURENS COUNTY PROBATE COURT

The Personal Representative declares that this account has been examined and that its contents represent a correct statement of all receipts and disbursements and are true to the best knowledge and belief of the Personal Representative(s).

SWORN to before me this 12 day of November, 20 10

Kristen M'Sutner
Notary Public for South Carolina
My Commission Expires: 11/07/16

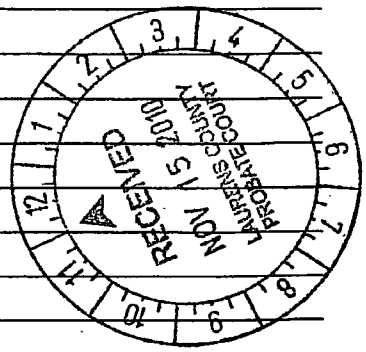
Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Signature:
Name:
Address:

Telephone (O):
(H):

FORM #361PC (7/87)
62-3-704, 62-3-1003

RECEIPTS (assets received into estate)		DISBURSEMENTS (assets disbursed/paid out from estate)	
Interest Income	1,501.71	Insurance Premiums	489.00
Loan Proceeds	1,000.00	Repayment of Loan	1,000.00
Proceeds from Sale of Real Estate (net of pro-rated Real Estate taxes of $629.25 and Deed Stamps of $1,357.90 - No Sales Commission)	365,012.85	Bank Charges	80.00
Insurance Refund	188.69	Duke Power - Electricity	54.17
Telephone Rebate	62.42	Turner and Burney - Administrative Fee	200.00
		Real Estate Taxes	1,200.25
		Personal Representative Compensation	43,522.00
		LCWSC - Water	136.64
		Advance to Beneficiary Bart Heard	6,000.00
		Richard's Dry Cleaning - Cleaning of Antique Dress	25.00
		Donation of Antique Dress to Laurens Museum	500.00
		Distribution of Personal Effects	951.00
TOTAL	$368,016.66		$54,158.06



STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION M. KAY)
)
CASE NUMBER: 2007ES3000208

IN THE PROBATE COURT

NOTICE OF RIGHT TO DEMAND HEARING

COPY

As an interested person in the above estate, you are hereby notified that the documents necessary to close this estate have been or are now being provided to you. These documents are the full Accounting for this estate, the Proposal for Distribution, and the Petition for Settlement. The Personal Representative is required to file with the Court proof that these documents and this Notice have been sent to you.

From the date this proof is filed with the Court, YOU HAVE 30 DAYS TO DEMAND IN WRITING A HEARING concerning any matter included in these closing documents.

If you do not file WITH THE COURT written demand for hearing within this time period, the Court may enter such orders on such conditions as may be requested and as the Court deems appropriate.

If you do file a written demand for hearing within this time period, a hearing date will be set and Notice of Hearing will be sent to you.

The address of the Court is: Laurens County Probate Court
PO Box 194
Laurens, South Carolina 29360-0194

Executed this 12th day of November, 2010.

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): 803.261.8475 (cell)

Signature: _____
Name: _____
Address: _____

Telephone (O): _____
(H): _____

RECEIVED NOV 15 2010 LAURENS COUNTY PROBATE COURT

FORM #416PC (1/91)
62-3-1001

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

PETITION FOR SETTLEMENT

CASE NUMBER: 2007ES3000208

1. The undersigned as the Personal Representative(s) has/have collected and managed the assets of the estate; has/have paid all lawful claims against the estate; either has/have distributed assets or propose(s) to distribute as designated on the Proposal for Distribution; and has/have performed all other required acts pertaining to estate of decedent.

2. The Personal Representative(s) has/have filed:

   ☒ Proof of Publication
   ☒ an Inventory
   ☒ a Proposal for Distribution
   ☐ a Final Accounting
   ☐ all required returns (including final income tax return, fiduciary income tax return, estate tax return). If not, please explain.
   * FINAL FIDUCIARY INCOME TAX RETURN IS BEING PREPARED

COPY

3. The time period for submission of claims has expired.

4. I request that the Court issue Orders as appropriate together with such other Orders as the law may require and as the Court may deem applicable and proper.

5. I request that the Court (check all that apply)

   ☒ A. Consider and approve an accounting and the proposal for Distribution.
   ☒ B. Approve the distributions previously made and authorize the Personal Representative(s) to transfer title to the assets and distribute them to the distributees in the amount and manner set forth in the Proposal for distribution (Form #410PC)
   ☐ C. Find that the decedent died testate and make a determination of the testacy status and beneficiaries of the decedent.
   ☐ D. Find that the decedent died intestate and make a determination of the heirs at law of the decedent.
   ☒ E. Discharge, or set forth the conditions of the termination of the appointment of the Personal Representative, and the release of the Personal Representative's bond, if any.
   ☐ F. (Other:)

6. Notice of right to demand hearing and copies of the final accounting, the proposal for Distribution, and this petition have been/are being sent to all interested persons as required by law.

Executed this 12th day of November, 20 10.

SWORN to before me this 12 day of November, 20 10

Kristin M'Soeurs
Notary Public for South Carolina
My Commission Expires: 11/07/16

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475

Signature:
Name:
Address:

Telephone (O):
(H):

RECEIVED NOV 15 2010 LAURENS COUNTY PROBATE COURT

FORM #412PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

`TATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
Page 1

Name and Address of Distributee	**Amount or Item**
Collins and Lacy, PC - legal fees and costs pertaining to real estate litigation PO Box 12748 Columbia, SC 29211	$7714.57
Collins and Lacy, PC - legal fees pertaining to estate administration PO Box 12487 Columbia, SC 29211	$4,592.23
Clifton D. Bodiford, CPA - final tax return preparation 4406 Forest Drive Columbia, SC 29206	$1,000.00
Lisbon Presbyterin Church c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Cllinton, SC 29325-6858	1/4 of residuary estate assets
Liisbon Presbyterian Church Cemetery Fund c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Clinton, SC 29325-6858	1/4 of residuary estate assets
Presbyterian Home of South Carolina Management Services Office PO Box 210037 Columbia, SC 29221	1/10 of residuary estate assets
Edward Bart Heard 3221 Fish Hatchery Rd Gaston, SC 29053	1/10 of residuary estate assets less advance of $6000.00

Executed this 12th day of November, 2010.

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
cell: 803-261-8475

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
page 2

Name and Address of Distributee	**Amount or Item**
Marla Orias	1/10 of residuary estate assets
206 Adair Place	
Laurens, SC 29360	
Martha Milam Brown	1/10 of residuary estate assets
2205 Pine Knoll Circle	
Conyers, Georgia 30208	
Mary Leona Moses	1/10 of residuary estate assets
PO Box 371	
Mauldin, SC 29662	

Executed this day of , 20 .

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

AMENDED PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
Page 1

Name and Address of Distributee	Amount or Item
Collins and Lacy, PC - legal fees and costs pertaining to real estate litigation PO Box 12748 Columbia, SC 29211	$7714.57
Collins and Lacy, PC - legal fees pertaining to estate administration PO Box 12487 Columbia, SC 29211	$4,592.23
Clifton D. Bodiford, CPA - final tax return preparation 4406 Forest Drive Columbia, SC 29206	$1,000.00
Lisbon Presbyterian Church c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Cllinton, SC 29325-6858	1/4 of residuary estate assets
Liisbon Presbyterian Church Cemetery Fund c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Clinton, SC 29325-6858	1/4 of residuary estate assets
Presbyterian Home of South Carolina Management Services Office c/o Penny Arnold 2817 Ashland Road Columbia, SC 29210	1/10 of residuary estate assets
Edward Bart Heard 982 Reynolds Drive West Columbia, SC 29172	1/10 of residuary estate assets less advance of Six Thousand ($6000.00) dollars

RECEIVED
JAN 18 2011
LAURENS COUNTY
PROBATE COURT

Executed this 13th day of January, 2011.

Signature: _____
Name: _____
Address: _____
Telephone (O): _____
(H): _____

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(C): cell 803.261.8475

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

AMENDED PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
page 2

Name and Address of Distributee	Amount or Item
Marla Orias 206 Adair Place Laurens, SC 29360	1/10 of residuary estate assets
Martha Milam Brown c/o John Ferguson Cox & Ferguson PO Box 286 Laurens, SC 29360-0286	1/10 of residuary estate assets, net of setoff relating to Estate expenditures for survey and appraisal benefiting jointly held property, as determined by the Court
Mary Leona Moses c/o John Ferguson Cox & Ferguson PO Box 286 Laurens, SC 29360-0286	1/10 of residuary estate assets, net of setoff relating to Estate expenditures for survey and appraisal benefiting jointly held property, unauthorized removal and sale of hay, and proceeds from hunting leases, if any, a portion of which belong to the Estate, as determined by the Court
Edward D. Sullivan PO Box 11714 Columbia, SC 29211	Payment for legal fees, expert witness fees, and other costs incurred as Personal Representative, as determined by the Court.
Edward D. Sullivan PO Box 11714 Columbia, SC 29211	Personal Representative Compensation from Petition for Settlement (November 12, 2010) to Conclusion, as determined by the Court

Executed this 13th day of January, 2011.

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803-451-2775
(C): 803-261-8475

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

TELEPHONE
803-451-2775

EDWARD D. SULLIVAN
ATTORNEY AT LAW
Post Office Box 11714
1331 Elmwood Avenue • Suite 305 (29201)
Columbia, South Carolina 29211-1714

esullivan@esullivanlaw.com

FACSIMILE
803-451-2770

February 2, 2011

FOR PROFESSIONAL SERVICES RENDERED
November 13, 2010 – February 2, 2011

Estate of Marion M. Kay

Re: Estate Administration

11/15/10	Telephone Conference with Mr. Heard re: Interim Accounting, Petition for Settlement;	.10
11/15/10	Telephone Conference with Ms. Arnold re: Execution Of Documents;	.10
11/16/10	Telephone Conference with Mr. Heard re: Petition For Settlement; Delivery of Petition to Ms. Heard;	.40
11/17/10	Telephone Conference with Rev. Hunter re: Petition for Settlement; Correspondence;	.90
11/22/10	Receipt and Review of Blackmon Correspondence;	.10
11/27/10	Telephone Conference with Rev. Hunter re: Invoices, Session Meeting;	.20
11/28/10	Receipt of Voice Mail from Rev. Hunter re: Cancellation Of Meeting;	-
1/5/11	Conference with Counsel re: Facts;	1.00
1/13/11	Preparation of Notice of Hearing;	.30
1/17/11	Telephone Conference with Expert Witness re: Hearing;	.20
1/24/11	Telephone Conference re: Hearing;	.20
1/27/11	Review of File Documents, Correspondence; Office Conference with Counsel; Compilation of Exhibits;	6.50

PLAINTIFF'S EXHIBIT C-18

1/28/11	Preparation of Affidavit; Preparation of Statement of Facts and Issues; Preparation for Hearing;	6.50
1/30/11	Preparation of Memorandum; Receipt and Review of Correspondence re: Witnesses; Receipt and Review Of Correspondence re: Subpoenaed Records;	3.50
1/31/11	Preparation and Revision of Memorandum in Support of Petition for Settlement; Office Conferences with Counsel; Telephone Conference with Expert Witness; Preparation for Hearing; Review of Litigation File;	10.10
2/1/11	Preparation and Review of Memorandum; Compilation Of Exhibits; Preparation and review of Statement of Facts and Issues; Office Conference with expert Witness re: facts; Travel to/from Greenville, SC; Deliver Memorandum, Supporting Documents to Probate Court, Beneficiaries; Preparation for Hearing; Telephone Conferences with Counsel; Office Conference with Counsel; Receipt and Review of Email correspondence;	11.50
	Total Hours through 2/1/11	41.60
	(41.60 @ $225 per hr.)	$9,360.00
	Mileage (205 @ .51)	104.55
	Amount Due through 2/1/11	$9,464.55

Additional Time

2/2/11	Preparation for Hearing; Travel to/from Laurens, SC; Attend Hearing;

Discounts Obtained
Collins and Lacy

Discount – July 6, 2007 invoice (as per below)	9,268.50
Discount- August 16, 2010 Invoice	7,750.00
Discount- August 17, 2010 Invoice	3,250.00
	$20,268.50

Recap of Charges and
Related Discount
Collins & Lacy
July 6, 2007 Invoice

	HOURS				
Page	EDS	JPR	AEC	VLB	Total
1	21.50	3.60	.70	-	25.80
2	5.50	18.60	.30	-	24.40
3	13.10	6.50	-	-	19.60
4	1.60	6.40	.20	-	8.20
5	-	6.30	.10	1.10	7.50
6	-	4.50	-	-	4.50
7	1.30	4.00	-	-	5.30
8	1.00	4.10	-	-	5.10
9	.30	2.80	-	-	3.10
10	.40	4.00	-	1.10	5.50
TOTAL	**44.70**	**60.80**	**1.30**	**2.20**	**109.00**

EDS	44.70 @	145 =	$ 6,481.50
JPR	60.80 @	90 =	5,472.00
AEC	1.30 @	90 =	117.00
VLB	2.20 @	90 =	198.00

PLAINTIFF'S EXHIBIT D

$12,268.50	Billable Fees
(3,000.00)	Fees Billed
$ 9,268.50	Discount

Collins Lacy℠
ATTORNEYS AT LAW

July 6, 2007
Billed through 06/30/07
Bill Number 001147 00100 35167 EDS
Federal Tax ID: 57-0989944

Executor of Estate:
Edward Sullivan
P.O. Box 12487
Columbia, SC 29211

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

REGARDING: Estate of Marion Kay (DOD 05.03.07)

FOR PROFESSIONAL SERVICES RENDERED

04/29/07	EDS	Travel to Laurens; Meet with Power of Attorney Patsy Copeland.	4.00 hrs
05/03/07	EDS	Telephone conferences; travel to Laurens, SC, meeting with Gray Funeral Home.	6.00 hrs
05/04/07	EDS	Telephone calls regarding funeral; planning.	0.90 hrs
05/08/07	EDS	Travel to Laurens; conference with Probate Court; conference with Ms. Copeland regarding personal property.	5.50 hrs
05/10/07	EDS	Telephone conference with Mr. Copeland; office conference with staff regarding petition.	2.20 hrs
05/11/07	EDS	Research; Telephone conference with Probate Court.	0.50 hrs
05/14/07	EDS	Preparation of Petition; office conference with staff.	0.90 hrs
05/14/07	JPR	Telephone call to Marla Heard, Step-Granddaughter of Marion Kay RE: the address of her brother (Edward Bart Heard).	0.10 hrs
05/14/07	JPR	Two telephone calls to Patsy Copeland RE: names and addresses of testate and intestate heirs.	0.30 hrs
05/14/07	JPR	Determine information needed to petition the probate court for appointment.	1.10 hrs
05/14/07	JPR	Prepare list of testate and intestate heirs including name, address, and relationship to decedent.	1.00 hrs
05/14/07	JPR	Draft Application for Informal Probate of Will and Appointment.	0.40 hrs
05/14/07	AEC	Conference with counsel regarding information needed to petition the probate court for appointment.	0.70 hrs
05/15/07	EDS	Preparation of Petition; office conference with staff.	1.50 hrs
05/15/07	JPR	Telephone call to Laurens County Probate Court RE: attachments to Form 300 PC.	0.10 hrs
05/15/07	JPR	Revise draft Application for Probate of Will and Appointment.	0.40 hrs
05/15/07	JPR	***EDS*** Prepare cover letter for Application for Probate of Will and	0.20 hrs

EXHIBIT
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		Assignment.	
05/15/07	JPR	Prepare Check Request for Filing fee to Laurens Probate Court and Publication fee to The Laurens Advertiser.	0.10 hrs
05/15/07	JPR	Begin preparation of list detailing items left in Will by Marion Kay.	0.80 hrs
05/15/07	JPR	Prepare final version of Application for Probate of Will and Appointment with attachments for overnight delivery.	1.20 hrs
05/15/07	JPR	Travel to Fed-Ex to drop off Application for Probate of Will and Appointment to ensure overnight delivery.	0.40 hrs
05/18/07	AEC	Review of SC Code of Laws to determine if appraiser has to be certified.	0.30 hrs
05/20/07	EDS	Receipt and review Certificate of Appointment.	0.10 hrs
05/21/07	JPR	Prepare and summarize all documents in the file, including the Will, Memorandum Regarding Certain Personal Property, tax information, and title and deed information.	1.50 hrs
05/21/07	JPR	Determine additional data to be included in Probate Court documents.	0.10 hrs
05/22/07	JPR	Prepare itemized breakdown of Memorandum Regarding Certain Personal Property to determine items to be distributed to devisee.	2.20 hrs
05/23/07	EDS	Planning for asset distribution.	1.00 hrs
05/23/07	JPR	Complete preparation of itemized breakdown of Memorandum Regarding Certain Personal Property to determine items to be distributed to devisee.	1.80 hrs
05/23/07	JPR	Telephone call and message to Patsy Copeland RE: addresses for intestate heirs.	0.10 hrs
05/23/07	JPR	Telephone call to Laurens County Probate Court RE: necessary attachments to Information to Heirs and Devisee Form.	0.10 hrs
05/23/07	JPR	Research Title 62 of South Carolina Code of Laws, Richland County Probate Court online forms, and Laurens County Probate Court website to determine responsibilities of EDS as Personal Representative. Prepare timeline documenting the necessary courses of action.	4.50 hrs
05/24/07	EDS	Travel to Laurens; review assets ; conference with banker.	4.40 hrs
05/24/07	JPR	Telephone call to Laurens County Probate Court RE: Receipt and Release Forms.	0.10 hrs
05/24/07	JPR	Prepare list of devisee named in Memorandum Regarding Certain Tangible Personal Property and their addresses, provided by Patsy Copeland.	2.40 hrs
05/24/07	JPR	Telephone message from Patsy Copeland RE: addresses for devisee and intestate heirs.	0.10 hrs
05/24/07	JPR	Telephone call to Patsy Copeland RE: status of items found in Memorandum Regarding Certain Tangible Personal Property.	1.00 hrs
05/24/07	JPR	Telephone call to Patsy Copeland RE: Apartment Inventory Fax.	0.10 hrs
05/24/07	JPR	Telephone call to Patsy Copeland RE: faxed Memorandum Regarding Certain Tangible Personal Property.	0.20 hrs
05/25/07	JPR	Cross-reference Apartment Inventory with Memorandum Regarding Certain Personal Property to determine items to be given to appropriate parties.	1.20 hrs
05/25/07	JPR	Research South Carolina Title Codes 36 and 62 to determine if an automobile can be included in Ms. Kay's Memorandum Regarding Certain	0.70 hrs

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		Personal Property.		
05/25/07	JPR	Update list of heirs named in Memorandum Regarding Certain Personal Property to include addresses and phone numbers. Verify numbers and addresses given to me by Patsy Copeland.	1.90	hrs
05/25/07	JPR	Telephone call to Laurens County Probate Court to verify proper form to use when delivering items from Memorandum to Will.	0.10	hrs
05/25/07	JPR	Prepare Receipt documents to demonstrate acknowledgment of receipt of goods from Memorandum Regarding Certain Personal Property.	0.20	hrs
05/27/07	EDS	Travel to ~~Zarheni~~ Laurens; distribute personal effects; visit residence.	8.00	hrs
05/29/07	EDS	Receipt of message from Mr. Moses.	0.20	hrs
05/30/07	EDS	Office conference with paralegal regarding documents; IRS FEI form.	0.40	hrs
05/30/07	JPR	Obtain information to begin obtaining a Federal Tax ID number, contacting the Palmetto Bank in Laurens County, and preparing a letter to the devisee explaining the Will of Marion Milam Kay.	0.20	hrs
05/30/07	JPR	Determine how to apply for Federal Tax ID number for the Estate of Marion Milam Kay.	0.50	hrs
05/30/07	JPR	Prepare Federal Form SS-4 to obtain Federal Tax ID Number. Verify answers with EDS.	0.40	hrs
05/30/07	JPR	Prepare and fax Personal Representative Appointment to Robin at 864-984-4033.	0.20	hrs
05/30/07	JPR	Telephone call to Internal Revenue Service to set up Estate of Marion Milam Kay Federal Tax ID number.	0.30	hrs
05/31/07	EDS	Travel to Laurens; pick up vehicle; close apartment; office conference with paralegal; telephone conference with IRS; telephone conference with Agricultural Board.	4.50	hrs
05/31/07	JPR	Two telephone calls to the Internal Revenue Service to determine information needed to obtain Tax ID number over the phone.	0.20	hrs
05/31/07	JPR	Prepare memo on directions to obtain Federal Tax ID number from the IRS.	0.10	hrs
05/31/07	JPR	Telephone call to Patsy Copeland RE: outstanding bills and addresses.	0.40	hrs
05/31/07	JPR	Telephone call to Marla Orias RE: Bart Heard's correct address.	0.10	hrs
05/31/07	JPR	Prepare a mail merge for all devisee to provide information regarding the appointment of a personal representative, pursuant to 62-3-705.	0.60	hrs
05/31/07	JPR	***EDS*** Prepare cover letter for Information to Heirs and Devisee document, notifying all devisee of the appointment of Personal Representative.	0.30	hrs
05/31/07	JPR	Prepare Proof of Delivery sheet to file with Laurens County Probate Court.	0.30	hrs
05/31/07	JPR	Prepare letter for Liz Self of Palmetto Bank with Original Death Certificate of Marion Milam Kay and Tax ID Number of newly-formed estate.	0.20	hrs
05/31/07	JPR	Telephone call to Laurens County Probate Court RE: Proof of Delivery questions.	0.10	hrs
05/31/07	JPR	Find and organize all keys in the file.	0.20	hrs
05/31/07	JPR	***EDS*** Prepare cover letter and check for Randy Bishop of Creative Designs to cover cost of reception catering after the funeral of Marion	0.20	hrs

Milam Kay.

05/31/07	JPR	Telephone call to Palmetto Bank, Laurens County RE: verification of current checking account.	0.20 hrs
05/31/07	JPR	Look for sets of checks in Marion Kay's file and determine which set is the current set.	0.20 hrs
06/01/07	JPR	Telephone call to Renee Underwood of Raymond James Financial Services RE: Federal Tax ID number of Marion Kay.	0.10 hrs
06/05/07	EDS	Planning; receipt and review of correspondence.	0.90 hrs
06/05/07	JPR	Telephone call from Patsy Copeland RE: request for original death certificate, South Carolina Retirement Systems Insurance Policy, and status of hay field on Marion Kay's property.	0.30 hrs
06/05/07	JPR	Prepare spreadsheet of all bills to be paid by the estate of Marion Kay.	0.80 hrs
06/05/07	JPR	Prepare and summarize new documents added to file, including billing statements, insurance policies, tax returns, and other information received during EDS' visit to residence of Marion Kay.	1.10 hrs
06/05/07	JPR	Add four new bills to spreadsheet, including address and telephone number of payee, amount due, and whether bill has been paid.	0.20 hrs
06/05/07	JPR	***EDS*** Prepare correspondence to six Beneficiaries of the estate of Marion Kay RE: status of will; Chuck Copeland's ability to purchase land; status of Marion's Buick and her request that Bart receive it.	0.60 hrs
06/05/07	JPR	Prepare correspondence to Patsy Copeland RE: copy of original Death Certificate for South Carolina Retirement Systems.	0.20 hrs
06/05/07	JPR	Determine additional letters to be sent and next course of action to be taken to notify beneficiaries of their duties and benefits.	0.60 hrs
06/05/07	JPR	***EDS*** Prepare correspondence to Richard Crouch, Appraiser RE: rendering payment.	0.10 hrs
06/05/07	JPR	Telephone call to Verizon Wireless RE: final payment and cancellation of account.	0.20 hrs
06/05/07	JPR	Two telephone calls to AT&T RE: cancellation of service and final bill.	0.30 hrs
06/05/07	AEC	Conference with counsel to discuss the next steps in the estate process.	0.20 hrs
06/06/07	EDS	Correspondence; planning.	0.70 hrs
06/06/07	JPR	Telephone call to Sadler-Hughes Apothecary RE: final bill.	0.10 hrs
06/06/07	JPR	Telephone call to Duke Energy RE: final bill and change of account to Estate of Marion Kay.	0.30 hrs
06/06/07	JPR	Prepare and send payment for Duke Energy bill.	0.10 hrs
06/06/07	JPR	Prepare and send payment for Sadler-Hughes Apothecary bill.	0.10 hrs
06/06/07	JPR	Prepare and send payment for Laurens County Water and Sewer Commission bill.	0.10 hrs
06/06/07	JPR	Prepare and send payment for appraisal services bill.	0.10 hrs
06/06/07	JPR	***EDS*** Prepare transmittal letter to Laurens County Probate Court for the Proof of Delivery form.	0.10 hrs
06/06/07	JPR	Proof final version of letter to six beneficiaries of Marion Kay's Estate, detailing the status of the estate.	0.60 hrs

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06/06/07	JPR	Prepare final version of letter for EDS' signature to six beneficiaries of Marion Kay's estate, detailing the status of the estate.	0.20 hrs
06/06/07	JPR	Find and prepare Marion Kay's title to real estate for use in title search.	0.20 hrs
06/06/07	JPR	Two telephone calls to Patsy Copeland to ascertain name of Clerk of Session of Lisbon Presbyterian Church.	0.20 hrs
06/06/07	JPR	Update bills spreadsheet to reflect bills paid on 6/6/07.	0.10 hrs
06/06/07	JPR	Telephone call to Linda Sharpton at Raymond James Financial Services RE: changing account to an estate account.	0.10 hrs
06/06/07	JPR	Telephone call to Liz Self at Palmetto Bank RE: keeping safe deposit boxes for 2007-2008.	0.10 hrs
06/06/07	JPR	Find and prepare Plats of Marion Kay's house and 10A Property exchanged with Miriam Holmes Lane.	0.20 hrs
06/06/07	JPR	Continue preparing and summarizing all documents in file obtained by EDS during his visit to Marion Kay's estate, including tax returns from 1998-2006, plats and sketches of Ms. Kay's property, bills, and original and copies of original documents.	3.30 hrs
06/06/07	AEC	Review of correspondence to beneficiaries pursuant to counsel's request.	0.10 hrs
06/07/07	VLB	Review deeds and plats regarding Marion Milam Kay and prepare for title examination in Laurens County of all real property deeded to Marion Milam Kay; Prepare and email title examination request to Carswell Abstract.	1.10 hrs
06/11/07	JPR	Telephone call from Linda Sharpton of Raymond James RE: contact information for EDS and process for transferring account to Estate.	0.20 hrs
06/12/07	JPR	Receive and review email from Linda Sharpton at Raymond James RE: process for shifting funds to and estate account.	0.20 hrs
06/12/07	JPR	Determine status of Charles Robert Milam's letter.	0.10 hrs
06/12/07	JPR	Telephone message to Charles Milam RE: proper mailing address.	0.10 hrs
06/12/07	JPR	Telephone call from Charles Robert Milam RE: his proper address.	0.10 hrs
06/12/07	JPR	Prepare returned letter to be sent to proper address of Charles Milam.	0.10 hrs
06/12/07	JPR	Update list of devisee for production to the Laurens County Probate Court.	0.30 hrs
06/12/07	JPR	Receive and review returned letter addressed to Charles Robert Milam.	0.10 hrs
06/12/07	JPR	***EDS*** Prepare letter to Raymond James RE: changing Marion Kay's account to an Estate Account.	0.10 hrs
06/15/07	JPR	Receipt and review of clocked copy of Application for Appointment of Personal Representative from Laurens County Probate Court.	0.10 hrs
06/15/07	JPR	Receipt and review of clocked copy of Proof of Delivery from Laurens County Probate Court.	0.10 hrs
06/15/07	JPR	Receipt and review of Statement of Creditor's Claim from Laurens County Hospital.	0.10 hrs
06/15/07	JPR	Receipt and review of monthly statement from Palmetto Bank for the Estate of Marion Kay.	0.10 hrs
06/15/07	JPR	Receipt and review of Assignment of Employer Identification Number from Internal Revenue Service.	0.10 hrs
06/15/07	JPR	Receipt and review of Account Summary from Palmetto Bank of the Estate	0.10 hrs

		of Marion Kay.	
06/15/07	JPR	Telephone call to Laurens County Probate Court RE: procedures for transferring automobile to Bart Heard.	0.10 hrs
06/15/07	JPR	Telephone call to Blue Cross Blue Shield RE: Marion Kay's life insurance policy.	0.10 hrs
06/15/07	JPR	Review file material to prepare Excel spreadsheet of all insurance and bank holdings of Marion Kay.	1.00 hrs
06/15/07	JPR	Telephone call to American Income Life Insurance Company RE: notification of Marion Kay's death.	0.20 hrs
06/15/07	JPR	Telephone call to National Foundation Life Insurance RE: notification of Marion Kay's death and information about her policy.	0.20 hrs
06/15/07	JPR	Prepare and fax copy of Death Certificate of Marion Kay to National Foundation Life Insurance, along with notification of change of Estate address.	0.20 hrs
06/15/07	JPR	Update Insurance Policy list after obtaining new information from American Income Insurance Company.	0.10 hrs
06/18/07	JPR	Two telephone calls to now-defunct Dixie National Life Insurance Company to determine which company has bought Ms. Kay's insurance policy.	0.20 hrs
06/18/07	JPR	Telephone call to Madison National Life Insurance Company RE: Marion Kay's policy.	0.10 hrs
06/18/07	JPR	Telephone call to General American Life Insurance RE: notification of Marion Kay's passing.	0.10 hrs
06/18/07	JPR	Telephone call to CYTEC RE: notification of Marion Kay's passing.	0.20 hrs
06/18/07	JPR	Telephone call to South Carolina State Budget and Control Board RE: notification of death of Marion Kay.	0.20 hrs
06/18/07	JPR	Telephone calls to Aetna and additional online research to determine status of American Cyanamid Company and Claude Kay's insurance policy.	0.40 hrs
06/18/07	JPR	Telephone call and hold to Retirement Systems Board RE: status of insurance payoff.	0.20 hrs
06/18/07	JPR	Telephone call and message to Sheri at Laurens County Probate Court RE: necessary steps to leave automobile to Bart Heard.	0.10 hrs
06/18/07	JPR	Update excel spreadsheet with insurance holdings information to reflect new findings based on calls to the insurance companies.	0.30 hrs
06/18/07	JPR	Telephone call to Verizon Wireless to confirm cancellation of account.	0.10 hrs
06/18/07	JPR	Receipt and review of three Verizon bills sent before account was canceled.	0.10 hrs
06/18/07	JPR	Telephone call from General American life Insurance RE: update of listed beneficiaries.	0.10 hrs
06/18/07	JPR	Receipt and review of Raymond James Investment Account Summary.	0.10 hrs
06/18/07	JPR	Receipt and review of Piedmont Rural Telephone bill.	0.10 hrs
06/18/07	JPR	Receipt and review of Duke Energy bill.	0.10 hrs
06/18/07	JPR	Receipt and review of Sadler-Hughes Apothecary bill.	0.10 hrs
06/18/07	JPR	Receipt and review of BlueCross BlueShield of South Carolina Explanation of Benefits.	0.10 hrs

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06/18/07	JPR	Receipt and review of Laurens County Water and Sewer Commission bill.	0.10 hrs
06/18/07	JPR	Receipt and review of Official Mail Forwarding Change of Address Order from Joy at Frampton Hall.	0.10 hrs
06/19/07	EDS	Office conference with Mr. Rourke.	0.20 hrs
06/19/07	JPR	Telephone call from Sheri at Laurens County Probate Court RE: how to give automobile to Bart Heard.	0.10 hrs
06/19/07	JPR	Telephone call to BlueCross BlueShield RE: termination of medical insurance and status of life insurance claim.	0.20 hrs
06/19/07	JPR	Two telephone calls to Wyeth RE: status of American Cyanamid Company benefits.	0.40 hrs
06/19/07	JPR	Telephone call to General American Insurance RE: value of policy.	0.10 hrs
06/19/07	JPR	Telephone call to American Income Insurance RE: value of policy.	0.10 hrs
06/19/07	JPR	***EDS*** Prepare letter to the beneficiaries explaining our intent to transfer Marion's automobile to Bart Heard.	0.30 hrs
06/19/07	JPR	Telephone call to Piedmont Rural Telephone RE: electronic payment of bill.	0.10 hrs
06/19/07	JPR	Telephone call to Laurens County Water and Sewer Commission RE: status of bill.	0.10 hrs
06/19/07	JPR	telephone call to Duke Energy RE: status of bill.	0.10 hrs
06/19/07	JPR	Telephone call to Sadler-Hughes Apothecary RE: status of bill.	0.10 hrs
06/19/07	JPR	Complete and send official mail forwarding change of address order for Marion Kay to ensure that all mail is forwarded to Collins & Lacy.	0.10 hrs
06/19/07	JPR	Telephone call and message to Patsy Copeland RE: Mary Alice Barnett's position in the memorandum.	0.10 hrs
06/19/07	JPR	Telephone message from Margaret Thompson, daughter of Mary Alice Barnett, RE: her share of Marion Kay's estate.	0.10 hrs
06/19/07	JPR	Update Bills spreadsheet to include active monthly bills still in service.	0.20 hrs
06/20/07	EDS	Telephone conference with Mr. Hunter; appraiser; review of memo.	1.10 hrs
06/20/07	JPR	Telephone call and hold to MasterCard RE: reimbursement of overpayment for Marion Kay.	0.20 hrs
06/20/07	JPR	Telephone call to Palmetto Bank MasterCard RE: process required to access account of Marion Kay.	0.20 hrs
06/20/07	JPR	Telephone call from Patsy Copeland RE: cross for Mary Alice Barnett's heirs, her conversation with her Pastor, and next steps.	0.20 hrs
06/20/07	JPR	Prepare memo to file RE: 6/20/07 conversation with Patsy Copeland.	0.10 hrs
06/20/07	JPR	Telephone call and message to Margaret Thompson RE: her stake in the estate of Marion Kay.	0.10 hrs
06/20/07	JPR	***EDS*** Prepare correspondence to M. Hampton Hunter, Neely Blackmon, Mary Leona Milam Moses, and Martha Milam Brown RE: land consultant.	0.20 hrs
06/20/07	JPR	Provide EDS with Patsy Copeland's information concerning additional documents related to Ms. Kay. Obtain additional investigative assignments.	0.40 hrs
06/20/07	JPR	Research companies that work with grave stones in Laurens County and	0.30 hrs

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South Carolina for use in 1147-100.

06/20/07	JPR	Research status of Mary Alice Barnett in Marion Kay's memorandum.	0.10 hrs
06/21/07	JPR	***EDS*** Revise correspondence to Hampton Hunter, Neely Blackmon, Martha Milam Brown, and Mary Leona Milam Moses RE: land consultant.	0.10 hrs
06/21/07	JPR	Research Johnny Wilson of Wilson Forestry and Appraisal.	0.40 hrs
06/21/07	JPR	Telephone call from Margaret Thompson RE: initial mailing to all devisees.	0.10 hrs
06/22/07	EDS	Telephone conference with Mary L. Milan regarding personal effects; other.	0.30 hrs
06/22/07	JPR	Telephone call and message to Liz Self at Palmetto Bank RE: Palmetto Bank MasterCard overpayment.	0.10 hrs
06/22/07	JPR	Telephone call to Johnny Wilson, land appraiser RE: schedule meeting with EDS and beneficiaries during the week of July 9.	0.10 hrs
06/22/07	JPR	***EDS*** Prepare letter to MasterCard Bank Card Department RE: transition of overpayment to Estate of Marion Kay checking account.	0.20 hrs
06/22/07	JPR	Two telephone calls from Liz Self at Palmetto Bank RE: process to transfer funds from MasterCard bank card account to Estate checking account.	0.20 hrs
06/22/07	JPR	Receipt and review of Palmetto Bank MasterCard statement.	0.10 hrs
06/22/07	JPR	Receipt and review American Income Life Insurance Company claim information.	0.10 hrs
06/22/07	JPR	Begin filling out American Income Life and Cancer Insurance claims after researching file documentation.	0.40 hrs
06/22/07	JPR	Telephone call to American Income Life Insurance RE: directions for filing claim on behalf of the estate.	0.10 hrs
06/25/07	EDS	Receipt and review of correspondence; telephone conference with Prestige Home; correspondence.	0.70 hrs
06/25/07	JPR	Continue American Income Beneficiary application.	0.20 hrs
06/25/07	JPR	Receipt and review of Medicare Summary Notice dated 6/8/07.	0.10 hrs
06/25/07	JPR	Receipt and review of GenAmerica Financial claim forms.	0.10 hrs
06/25/07	JPR	Telephone call to Johnny Wilson regarding confirmation of Wednesday, July 11 meeting.	0.10 hrs
06/25/07	JPR	Prepare General American beneficiary forms and original copy of Marion Kay's death certificate to be sent to Patsy Copeland. Prepare cover letter with description of enclosures.	0.30 hrs
06/25/07	JPR	***EDS*** Additional correspondence to Hampton Hunter, Neely Blackmon, Martha Milam Brown, and Mary Leona Milam Moses to include correct date of meeting with land consultant.	0.10 hrs
06/25/07	JPR	Review file and provide Edward Sullivan with updated information about documentation received from life insurance policies. Determine proper sources of information to complete beneficiary forms. Discuss available time for meeting with land consultant.	0.30 hrs
06/25/07	JPR	Research Kelley Blue Book website and documentation in file to determine estimated value of Marion Kay's 2000 Buick LeSabre and the insurance policy attached to the automobile. Prepare information for EDS.	0.50 hrs
06/26/07	JPR	Research South Carolina Department of Motor Vehicles to determine how to	0.40 hrs

		transfer an automobile from an estate. Examine application for necessary information. Consult correspondence folder to determine what letters have been sent to the beneficiaries.	
06/26/07	JPR	Telephone call from Patsy Copeland RE: American Income form questions, status of estate, and names and contact information of local monument companies to complete etching on gravestone.	0.20 hrs
06/26/07	JPR	Telephone call to Wilson's Memorial in Laurens RE: gravestone date of death etching.	0.10 hrs
06/26/07	JPR	Telephone call and message to Ethridge Monument Company RE: date of death gravestone etching.	0.10 hrs
06/26/07	JPR	Receipt and review of fax RE: Apartment Inventory receipt signed by Sue Word Fuller.	0.10 hrs
06/26/07	JPR	Prepare memo to file RE: comparison of companies to complete date of death etching on headstone.	0.10 hrs
06/26/07	JPR	Telephone message from Robin Johnson at Laurens County Farm Service Agency RE: Estate number.	0.10 hrs
06/26/07	JPR	Telephone call to Robin Johnson at Laurens County Farm Service Association RE: Estate number and directions for incoming paperwork.	0.10 hrs
06/27/07	EDS	Several office conference regarding MARKER.	0.30 hrs
06/27/07	JPR	Telephone call and message to, and then return call from Ethridge Monument regarding pricing for gravestone etching.	0.20 hrs
06/27/07	JPR	Continue memo to file regarding comparison of companies to complete gravestone etching.	0.10 hrs
06/27/07	JPR	Telephone call to Department of Motor Vehicles regarding process to transfer Ms. Kay's automobile to Bart Heard.	0.10 hrs
06/27/07	JPR	Telephone call to Gray Funeral Home regarding references for gravestone etching.	0.10 hrs
06/27/07	JPR	Research Wilson Memorials of Laurens, SC to find reviews of their work, referrals, or recommendations. Report findings to Eddie Sullivan.	0.20 hrs
06/27/07	JPR	Telephone call to Patsy Copeland regarding location of Title to Marion's 2000 Buick LeSabre.	0.10 hrs
06/27/07	JPR	Telephone call to The Kennedy Funeral Home regarding their recommendations for gravestone etchings.	0.10 hrs
06/27/07	JPR	Telephone call to Goins Funeral Home regarding recommendations for etching of death date on gravestone.	0.10 hrs
06/27/07	JPR	Report findings from my calls to and investigations of funeral homes and Wilson Memorials to Edward Sullivan.	0.30 hrs
06/27/07	JPR	Two telephone calls to Beasleys Funeral Home regarding recommendations for etching on gravestone.	0.20 hrs
06/27/07	JPR	Two telephone calls to Wilson Memorials regarding the extent of their work and whether they would be able to provide a rough draft before the etching is completed.	0.20 hrs
06/27/07	JPR	Telephone call to Duke Energy regarding a discrepancy in bills.	0.20 hrs
06/27/07	JPR	Receipt and review of Duke Energy bill for Claude Kay account.	0.10 hrs

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06/27/07	JPR	Receipt and review of Medshore Ambulance Service bill.	0.10 hrs
06/27/07	JPR	Continue preparation of Bills spreadsheet to include check numbers for paid bills.	0.10 hrs
06/27/07	JPR	Prepare memo to file regarding a to do list for Eddie Sullivan for the next time he is in Laurens County.	0.20 hrs
06/27/07	JPR	Telephone call and message to, and return call from Patsy Copeland RE: location of Marion's headstone in the Lisbon Presbyterian Church cemetery.	0.20 hrs
06/27/07	JPR	Prepare letter to Wilson Memorials regarding the etching of headstone with date of death.	0.20 hrs
06/27/07	JPR	Receipt and review of Duke Energy bill for Estate of Marion Kay account.	0.10 hrs
06/28/07	JPR	Receipt and review of Carswell Abstracting Title Search Report. Prepare report for Eddie Sullivan's review.	0.50 hrs
06/28/07	VLB	Receipt and review abstract of title for all property owned by Marion Kay in Laurens County with copies of all deeds, plats, easements, options, and transfers.	0.60 hrs
06/29/07	EDS	Review of title document; office conference with Ms. Baker; prepare of Bart Hearse Agreement; correspondence.	0.40 hrs
06/29/07	JPR	Two telephone calls to Liz Self at Palmetto Bank regarding her email address and proper fax number.	0.20 hrs
06/29/07	JPR	Prepare email to Liz Self at Palmetto bank with scanned image of requested Certificate of Appointment.	0.20 hrs
06/29/07	JPR	***EDS*** Prepare Contract giving permission to transfer Ms. Kay's automobile to Bart Heard.	0.20 hrs
06/29/07	JPR	Research contracts on Collins and Lacy system and on the internet to prepare Contract transferring automobile to Bart Heard.	0.60 hrs
06/29/07	JPR	Additional revision of contract authorizing transfer of vehicle to Bart Heard and accompanying cover letter per Eddie Sullivan.	1.40 hrs
06/29/07	VLB	Review deeds and Options with Edward Sullivan regarding chain of title for ownership and conveyance of property between parties and discuss further abstract needs.	0.50 hrs
			109.00 hrs

DISBURSEMENTS

06/30/07	Inhouse Copies	$99.50
06/30/07	Filing Fees	$25.00
06/30/07	Mileage - miles @ .485 ea. to	$218.25
06/30/07	Postage	$12.61
06/30/07	Process Server	$55.00
06/30/07	Professional Fees	$243.50
06/30/07	Prints	$123.40
	Total disbursements for this matter	$777.26

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TOTAL CHARGES FOR THIS BILL $3,777.26

Please remit all payments to the following address:

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

PLEASE REFERENCE OUR 16 DIGIT BILL NUMBER LOCATED AT THE TOP OF THIS BILL.

Collins Lacy SM
ATTORNEYS AT LAW

November 26, 2007
Billed through 11/26/07
Bill Number 001147 00100 37388 EDS
Federal Tax ID: 57-0989944

Executor of Estate:
Edward Sullivan
P.O. Box 12487
Columbia, SC 29211

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

REGARDING: Estate of Marion Kay (DOD 05.03.07)

FOR PROFESSIONAL SERVICES RENDERED

04/21/07	EDS	Review of file; telephone call with Hospital; telephone call with Ms. Copeland.	2.40 hrs	$348.00
04/23/07	EDS	Travel to Clinton; leave documents at Probate Court.	4.00 hrs	$580.00
07/02/07	JPR	Receipt and review of National Life Insurance Company refund due to death of the insured. Give check to Edward Sullivan for deposit.	0.10 hrs	$0.00
07/02/07	JPR	Receipt and review of National Foundation Life Insurance Company Cancellation of Policy letter.	0.10 hrs	$0.00
07/02/07	JPR	Prepare check from the Estate of Marion Kay to pay Collins & Lacy for services rendered through 6/30/07.	0.10 hrs	$0.00
07/02/07	JPR	Receipt and review of Laurens County Advertiser. Research newspaper's contact information to cancel subscription and request refund.	0.10 hrs	$0.00
07/02/07	JPR	Receipt and review of material from the US Department of Agriculture to adjust base acreage on Ms. Kay's farmland. Research Direct and Counter-Cyclical Program on US Department of Agriculture website.	0.40 hrs	$0.00
07/03/07	EDS	Correspondence; office conference with paralegal regarding various matters.	1.20 hrs	$174.00
07/03/07	JPR	Telephone call to Laurens County Advertiser to discontinue service and inquire about the possibility of a refund.	0.20 hrs	$0.00
07/03/07	JPR	Additional edits to letter to beneficiaries with land interests to include potential meeting time with itinerant land consultant Johnny Wilson.	0.10 hrs	$0.00
07/03/07	JPR	Receipt and review of original maps and plats. Assimilate same into file.	0.80 hrs	$0.00

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07/03/07	JPR	Additional preparation of Contract authorizing the transfer of the vehicle to Bart Heard.	0.80 hrs	$0.00
07/03/07	JPR	Prepare deposit slip for checks to be deposited into the account of the Estate of Marion Kay.	0.10 hrs	$0.00
07/03/07	JPR	Telephone call and hold to AT&T to receive credit on bill.	0.40 hrs	$0.00
07/03/07	JPR	Receipt and review of AT&T telephone bill.	0.10 hrs	$0.00
07/03/07	JPR	Receipt and review of BlueCross BlueShield Explanation of Benefits.	0.10 hrs	$0.00
07/03/07	JPR	Receipt and review of Laurens County Property Tax Notice.	0.10 hrs	$0.00
07/05/07	EDS	Review of title documents; Receipt and review of correspondence.	2.80 hrs	$406.00
07/05/07	JPR	Receipt and review of National Liberty Life Insurance Company Medical-Surgical-Nurse Policy. Research policy to determine eligibility.	0.20 hrs	$0.00
07/05/07	JPR	Pay final AT&T bill via Estate checking account over the phone. Update bills spreadsheet to reflect final payment.	0.20 hrs	$0.00
07/05/07	JPR	Telephone call to Frampton Hall to determine who paid for Marion Kay's newspaper subscription.	0.10 hrs	$0.00
07/05/07	JPR	Telephone call to Laurens County Advertiser to discontinue subscription and request refund.	0.10 hrs	$0.00
07/05/07	JPR	Telephone call to Sun Trust, who bought Central Carolina Bank and SouthBank, to determine account status.	0.10 hrs	$0.00
07/05/07	JPR	Telephone call to Sun Trust, who bought Heritage Federal Savings and Loan when they purchased Central Carolina Bank, to determine account status. Receive instructions on submitting a formal request for a complete account search.	0.20 hrs	$0.00
07/05/07	JPR	Research history of Heritage Federal Savings and Loan Association and Central Carolina Bank to determine the value of requesting a formal account search. Determine status of Heritage Federal Savings and Loan Association stock certificate.	0.40 hrs	$0.00
07/05/07	JPR	Telephone call to Johnny Wilson to reschedule meeting originally planned for 7/11/07.	0.10 hrs	$0.00
07/06/07	EDS	Telephone conference with Martha Brown; planning.	1.80 hrs	$261.00
07/06/07	JPR	Telephone call and message to Palmetto Bank regarding Certificate of Deposit.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Original Title to 2000 Buick LeSabre.	0.10 hrs	$0.00
07/06/07	JPR	Telephone call to Variable Investment Plan to determine account status.	0.20 hrs	$0.00
07/06/07	JPR	Receipt and review of Presbyterian Home of South Carolina final bill.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Gray Funeral Home Final Bill.	0.10 hrs	$0.00

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07/06/07	JPR	Receipt and review of Deed to Real Estate between the Lanes and Marion Kay, Martha Brown, and Lary Leona Moses.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Title to Real Estate from Eliza Fuller's land.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of General American Change of Beneficiary Form.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of State of South Carolina Budget and Control Board documents.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of American Cyanamid documents.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of documents related to the estate of Andrew Blum Milam.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Laurens County Farm Services aerial photo.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Variable Investment Plan documents.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Will and Last Testament of Alma Garrett Milam.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Power of Attorney of Alma Garrett Milam.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Palmetto Bank Money Market Account documents.	0.10 hrs	$0.00
07/06/07	JPR	Receipt and review of Replacements, Ltd. information.	0.10 hrs	$0.00
07/06/07	JPR	Prepare request to make copies of Marion Kay's house keys.	0.10 hrs	$0.00
07/06/07	JPR	Update Bills spreadsheet to include bills for Gray Funeral Home, Presbyterian Home of South Carolina, and Todd Distributors.	0.30 hrs	$0.00
07/06/07	JPR	Research history of Heritage Bancorp to determine status of stock certificate.	0.70 hrs	$0.00
07/09/07	BEA	Researched the effect a testamentary option has on a pre-existing right of first refusal.	2.90 hrs	$0.00
07/09/07	EDS	Conference with NBSC regarding bank account.	0.60 hrs	$87.00
07/09/07	JPR	Prepare folder for Agreements to transfer the automobile to Bart Heard.	0.10 hrs	$0.00
07/09/07	JPR	Receipt and review of Agreement, Authorization and Release of Automobile, signed by Marla Orias.	0.10 hrs	$0.00
07/09/07	JPR	Receipt and review of Agreement, Authorization and Release of Automobile, signed by Mary Leona Milam Moses.	0.10 hrs	$0.00
07/09/07	JPR	Telephone call to Liz Self at Palmetto Bank to retrieve Estate checking account balance.	0.10 hrs	$0.00
07/09/07	JPR	Prepare detailed checking account history to Bills spreadsheet to track balance, deposits, and withdrawals.	0.20 hrs	$0.00

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07/10/07	EDS	Planning; Receipt and review of correspondence.	0.40 hrs	$58.00
07/10/07	EDS	Receipt and review of correspondence; meetings with Mr. Rourke; correspondence from Probate Court.	0.80 hrs	$116.00
07/10/07	JPR	Telephone call to Laurens County Probate Court to determine eligibility for extension for filing Inventory and Appraisement.	0.10 hrs	$0.00
07/10/07	JPR	Receipt and review of fax from Laurens County Probate Court with Motion for Extension.	0.10 hrs	$0.00
07/10/07	JPR	Receipt and review of Johnny Wilson's contact information.	0.10 hrs	$0.00
07/10/07	JPR	Research United States Department of Agriculture website to determine status of Direct and Counter-Cyclical Program. Compare findings with documents sent by the Laurens County Farm Services Agency.	0.60 hrs	$0.00
07/10/07	JPR	Update contact addresses on form envelopes.	0.10 hrs	$0.00
07/10/07	JPR	Receipt and review of Agreement, Authorization, and Release of Automobile from Neely Blackmon and Rev. M. Hampton Hunter.	0.10 hrs	$0.00
07/10/07	EDS	Prepare correspondence to Johnny Wilson regarding property map and tax numbers.	0.10 hrs	$14.50
07/10/07	JPR	Two telephone calls and one message to Laurens County Farm Service Agency to receive further explanation of documents to be signed by Eddie Sullivan.	0.30 hrs	$0.00
07/10/07	JPR	Review file and compare to Inventory and Appraisement to determine potential to complete by July 14 deadline. Research Title 62 of the South Carolina Code of Laws to determine Probate rules.	2.20 hrs	$0.00
07/10/07	JPR	Review file for copy of map to be forwarded to Johnny Wilson.	0.40 hrs	$0.00
07/11/07	JPR	Research title search results to supplement letter to Johnny Wilson.	0.30 hrs	$0.00
07/11/07	JPR	Receipt and review of Agreement, Authorization and Release of Automobile signed by Bart Heard.	0.10 hrs	$0.00
07/11/07	JPR	Receipt and review of Agreement, Authorization and Release of Automobile signed by Penny Arnold of the Presbyterian Home of South Carolina.	0.10 hrs	$0.00
07/11/07	JPR	Prepare American Income Life Insurance Company Proof of Death form to retrieve benefit. Research contact information for Marion Kay's primary care physician.	0.50 hrs	$0.00
07/11/07	JPR	Telephone call to Regions Financial to determine status of stock certificate.	0.30 hrs	$0.00
07/11/07	JPR	Telephone call to Mellon Investors Services Department to determine status of stock certificate.	0.10 hrs	$0.00
07/11/07	EDS	Prepare letter to Mellon Investor Services asking for a	0.30 hrs	$43.50

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		formal investigation to determine the status of Ms. Kay's Heritage Bancorp, Inc. stock certificate.		
07/11/07	JPR	Telephone message to Patsy Copeland to discuss her preference of appraiser.	0.10 hrs	$0.00
07/11/07	JPR	Telephone call to Liz Self at Palmetto Bank to request bank statement for the Estate of Marion Kay and additional checks.	0.10 hrs	$0.00
07/11/07	JPR	Telephone call to Wilson's Memorial to request rubbing of gravestone before work is done.	0.10 hrs	$0.00
07/11/07	JPR	Receipt and review of Palmetto Bank statement for the month of June 2007.	0.20 hrs	$0.00
07/11/07	JPR	Update Bills spreadsheet to reflect findings from Palmetto Bank. Determine account balance using deposit and withdrawal information.	0.40 hrs	$0.00
07/11/07	JPR	Research Main Street and Sovereign Bank to determine status of Heritage Bancorp stock certificate.	0.20 hrs	$0.00
07/12/07	JPR	Telephone call and message to Liz Self at Palmetto bank to request May bank statement for the estate of Marion Kay.	0.10 hrs	$0.00
07/13/07	JPR	Prepare Motion for Extension to be filed with Laurens County Probate Court.	0.10 hrs	$0.00
07/13/07	JPR	Prepare final version of Proof of Death for American Income Insurance for Eddie Sullivan's signature.	0.10 hrs	$0.00
07/13/07	JPR	Telephone call to American Income Insurance regarding clarification for beneficiary information.	0.10 hrs	$0.00
07/13/07	EDS	Prepare cover letter for Motion for Extension.	0.10 hrs	$14.50
07/13/07	EDS	Prepare cover letter for American Income Proof of Death.	0.10 hrs	$14.50
07/16/07	EDS	Correspondence with Orias; telephone conference.	0.70 hrs	$101.50
07/16/07	JPR	Receipt and review of Piedmont Rural Telephone Cooperative Bill for June 2007.	0.10 hrs	$0.00
07/16/07	JPR	Receipt and review of Verizon Wireless Final Bill.	0.10 hrs	$0.00
07/16/07	JPR	Receipt and review of BlueCross BlueShield Explanation of Benefits dated 7/9/07.	0.10 hrs	$0.00
07/16/07	JPR	Telephone call to Piedmont Rural Telephone Cooperative to determine status of service.	0.10 hrs	$0.00
07/18/07	EDS	Correspondence with appraiser; correspondence regarding extension.	0.40 hrs	$58.00
07/18/07	JPR	Receipt and review of Agreement, Authorization, and Release of Automobile, signed by Martha Milam Brown.	0.10 hrs	$0.00
07/18/07	JPR	Telephone call to DMV to receive instruction on transferring vehicle to Bart Heard.	0.20 hrs	$0.00
07/18/07	JPR	Prepare plan to sign vehicle over to Bart Heard.	0.10 hrs	$0.00
07/18/07	JPR	Prepare Form 416, Notice of Vehicle Sold, for the South Carolina Department of Motor Vehicles.	0.10 hrs	$0.00

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07/18/07	JPR	Telephone call to Bart Heard to begin process of transferring automobile to his name.	0.10 hrs	$0.00
07/18/07	JPR	Receipt and review of proposed work from Wilson Memorials.	0.10 hrs	$0.00
07/18/07	JPR	Two telephone calls from Bart Heard to discuss transfer of automobile to him.	0.20 hrs	$0.00
07/18/07	JPR	Telephone call to Johnny Wilson to reschedule meeting with Eddie Sullivan for Wednesday, 7/25 at 2:00 PM.	0.10 hrs	$0.00
07/18/07	JPR	Telephone call to Patsy Copeland to notify her of receipt of Wilson Memorials gravestone etching proposal.	0.10 hrs	$0.00
07/19/07	EDS	Planning; meeting with paralegal regarding issues.	1.20 hrs	$174.00
07/19/07	JPR	Receipt and review of Laurens County Advertiser refund information.	0.10 hrs	$0.00
07/19/07	JPR	Update Bills spreadsheet to include Checking account information from the National Bank of South Carolina.	0.10 hrs	$0.00
07/19/07	JPR	Prepare Farm Service documents for Eddie Sullivan's review.	0.10 hrs	$0.00
07/19/07	JPR	Telephone message from Mary Leona Milam Moses regarding the Farm Service Agency documents.	0.10 hrs	$0.00
07/20/07	EDS	Telephone conference with Patsy; telephone conference with Palmetto Heritage regarding appraisal; Receipt and review of correspondence; office conference with paralegal regarding verification, other.	1.10 hrs	$159.50
07/20/07	JPR	Prepare Farm Service Agency documents with Eddie Sullivan's signature to be sent to the Laurens County office.	0.30 hrs	$0.00
07/20/07	JPR	Prepare correspondence to Patsy Copeland with enclosure regarding proposal from Wilson Memorial for gravestone date of death etching.	0.20 hrs	$0.00
07/20/07	JPR	Review file documentation with Vickie Baker to find plat numbers to forward to company conducting title search. Prepare email to be forwarded to said company with the appropriate deed book references.	0.30 hrs	$0.00
07/20/07	JPR	Telephone call and message to Patsy Copeland to discuss proposed etching from Wilson Memorials.	0.10 hrs	$0.00
07/20/07	JPR	Review Carswell Abstracting report and accompanying copies of deeds and titles to determine Milam family's interest in the land. Report findings to Vickie Baker.	0.50 hrs	$0.00
07/23/07	EDS	Receipt and review of correspondence; balance bank statement.	0.60 hrs	$87.00
07/23/07	JPR	Prepare updated list of Testate and Intestate Heirs for filing with the Laurens County Probate Court.	0.20 hrs	$0.00
07/23/07	JPR	Telephone call from Patsy Copeland to discuss Wilson Memorials proposal and her preference of jewelry appraisers.	0.30 hrs	$0.00

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07/23/07	JPR	Prepare cover letter for updated list of heirs for filing with Laurens County Probate Court.	0.10 hrs	$0.00
07/23/07	JPR	Prepare cover letter for Receipts for filing with Laurens County Probate Court.	0.10 hrs	$0.00
07/23/07	JPR	Supplement Bills spreadsheet with new information obtained from the Palmetto Bank.	0.20 hrs	$0.00
07/23/07	JPR	Two telephone calls to Liz Self at Palmetto Bank regarding May activity from estate checking account and status of MasterCard reimbursement.	0.20 hrs	$0.00
07/23/07	JPR	Receipt and review of fax from Palmetto Bank showing estate checking account activity.	0.10 hrs	$0.00
07/23/07	JPR	Telephone message from Bart Heard asking to pick up the automobile before Wednesday, July 25.	0.10 hrs	$0.00
07/23/07	JPR	Telephone call and message to Bart Heard asking that he wait to meet with Eddie Sullivan before having his sister retrieve the automobile.	0.10 hrs	$0.00
07/23/07	JPR	Prepare file to be turned over to Vickie Baker.	1.30 hrs	$0.00
07/23/07	JPR	Prepare case summary for Vickie Baker in preparation for handing the file over to her.	3.00 hrs	$0.00
07/24/07	EDS	Office conference with paralegal regarding assets.	0.60 hrs	$87.00
07/24/07	JPR	Receipt and review of final MasterCard bill with 0 balance.	0.10 hrs	$0.00
07/24/07	JPR	Telephone call to MasterCard to ensure that the account of Marion Kay had been closed.	0.10 hrs	$0.00
07/24/07	JPR	Receipt and review of Motion for Extension filed with the Laurens County Probate Court.	0.10 hrs	$0.00
07/24/07	JPR	Receipt and review of United Healthcare Insurance Company Health Statement.	0.10 hrs	$0.00
07/24/07	JPR	Telephone call to Bart Heard to schedule transfer of vehicle.	0.10 hrs	$0.00
07/24/07	JPR	Determine Palmetto Bank checking account balance.	0.10 hrs	$0.00
07/24/07	JPR	Telephone call from Bart Heard to determine proper time to transfer vehicle.	0.20 hrs	$0.00
07/25/07	EDS	Travel to Laurens; meeting with appraiser; meeting with Mr. Wilson; with meeting with Rev. . Hunter, Mr. Wilson; meeting with Ms. Copeland; meeting with Palmetto Bank.	10.00 hrs	$1,450.00
07/26/07	EDS	Telephone conference with Ms. Brown regarding meeting, issue, office conference with paralegal regarding bank matters, other.	1.20 hrs	$174.00
07/26/07	JPR	Prepare Direct and Counter-Cyclical Program Contract and cover letter for the Farm Service Agency.	0.20 hrs	$0.00
07/27/07	EDS	Office conference with paralegal regarding automobile; others, review of Agreement; telephone conversation with Mary Leone regarding issues.	1.50 hrs	$217.50

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07/27/07	JPR	Additional case summary in preparation for turning case over to Vickie Baker.	0.40 hrs	$0.00
08/01/07	VLB	Review Marion Milam Kay's Apartment Inventory consisting of contents for distribution and Receipt from Beneficiary Mary Moses, Thad Brown, Martha Brown, Gayle Marler, Marla Orias, Sandra NcNair, Bart Heard, Martha Alyce Suggs and Tina Moses	0.20 hrs	$18.00
08/03/07	EDS	Preparation and revision of Agreement with Bart Heard; preparation of Affidavit.	0.80 hrs	$116.00
08/07/07	EDS	Research regarding surveyors.	0.80 hrs	$116.00
08/09/07	EDS	Receipt and review of Appraisal; correspondence.	0.30 hrs	$43.50
08/10/07	EDS	Telephone conference with surveyor; receipt and review of correspondence.	1.00 hrs	$145.00
08/10/07	VLB	Review deeds, plats and title examination to date and discuss with abstractor the expanded search back to 1901, 1907 and 1909 to determine proper chain of ownership.	0.80 hrs	$72.00
08/14/07	EDS	Telephone conference with surveyor; receipt and review of Deed; tax information.	0.90 hrs	$130.50
08/14/07	VLB	Telephone call from Tommy Plunk at Laurens County regarding deeds and tax map number identifications regarding all property owned by A B Milam and W H Milam and property conveyed from the estate of Eliza Fuller and Identify plats of record.	0.30 hrs	$27.00
08/16/07	EDS	Correspondence; receipt and review appraisal; correspondence.	0.90 hrs	$130.50
08/17/07	EDS	Telephone conference with Ms. Moren; correspondence; review of appraisal.	0.90 hrs	$130.50
08/23/07	EDS	Receipt and review of correspondence; Telephone conference with Palmetto Trust.	0.80 hrs	$116.00
08/24/07	VLB	Review extended title abstract report Carswell Abstract and analyze complete chain of title of Laurens County property into Marion Kay from 1907 to present including historical deeds, estate filings, county tax surveys, and abstractor chart of heirs to determine ownership.	1.50 hrs	$135.00
08/24/07	VLB	Telephone conference call with Edward D. Sullivan and Tommy Plunk of Carswell Abstracting to verify report of title and confirm ownership of real property by Marion Kay at the time of her death.	0.40 hrs	$36.00
08/27/07	EDS	Receipt of message; Telephone conference with surveyor; Receipt and review of correspondence.	1.30 hrs	$188.50
08/28/07	EDS	Telephone conference with AdTech surveyor; Receipt and review of correspondence.	0.60 hrs	$87.00
08/29/07	EDS	Planning.	0.20 hrs	$29.00
08/30/07	JLR	Receipt and review Survey Work Order proposal from Skip Rykard.	0.10 hrs	$9.00

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08/31/07	EDS	Receipt and review of correspondence.	0.20 hrs	$29.00
09/04/07	VLB	Receipt and review estimate for time and preparation of survey of property owned by W.H. Milan Heirs & Marion Milam Kay.	0.10 hrs	$9.00
09/10/07	EDS	Telephone conference with Mr. Copeland; Review of correspondence; Telephone conference with Mr. Talvert; surveyor; correspondence to surveyor; Telephone conference with Palmetto Investment; correspondence to Palmetto Investment; office conference with paralegal.	2.70 hrs	$391.50
09/18/07	EDS	Office conference with staff regarding insurance; telephone calls with Ms. Crow regarding insurance.	1.90 hrs	$275.50
09/19/07	EDS	Telephone calls regarding insurance.	1.00 hrs	$145.00
09/20/07	VLB	Review file materials, pleadings index and recent correspondence to analyze and determine current standing in Probate matters and matter relating to the real property.	0.50 hrs	$45.00
09/25/07	EDS	Attempt to reach surveyor; left message; planning.	0.50 hrs	$72.50
09/25/07	EDS	File review.	0.10 hrs	$14.50
10/04/07	EDS	Preparation of Petition for Extension; telephone conference with Court; office conference with staff.	0.90 hrs	$130.50
10/12/07	EDS	Office conference with CPA regarding tax returns; telephone conference with State regarding 1099.	0.40 hrs	$58.00
10/12/07	EDS	Correspondence.	0.10 hrs	$14.50
10/15/07	EDS	Telephone conference with Surveyor.	0.30 hrs	$43.50
10/15/07	EDS	Review and receipt of tax returns.	0.30 hrs	$43.50
10/16/07	EDS	Office conference with staff regarding survey.	0.10 hrs	$14.50
10/18/07	EDS	Telephone conference with FSA; receipt and review of correspondence from FSA.	0.30 hrs	$43.50
10/18/07	EDS	Receipt and review of correspondence; pay CPA invoice.	0.20 hrs	$29.00
10/22/07	EDS	Receipt and review of probate documents.	0.10 hrs	$14.50
10/22/07	EDS	Receipt and review of correspondence; office conference with FSA committee.	0.20 hrs	$29.00
10/23/07	EDS	Attempt to reach title agent; left message; telephone conference with Mr. Collin.	0.50 hrs	$72.50
10/23/07	PKB	Telephone call to Adtech Surveying to get progress report on the survey of the estate land. He is out of the office, left message.	0.10 hrs	$9.00
10/23/07	PKB	Organize file as requested by E. Sullivan. Review all documents to ensure they have been properly filed and that all documents needed to proceed have been ordered.	2.50 hrs	$225.00
10/23/07	PKB	Second call to Adtech Surveying regarding survey that should be completed by this point.	0.10 hrs	$9.00
10/24/07	PKB	Follow up telephone call to Foard Tarbert regarding the Land Survey that should be complete. He is unavailable, left message.	0.10 hrs	$9.00

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10/25/07	PKB	Prepare draft letter to Foard Tarbert regarding survey that was ordered September 12, 2007.	0.20 hrs	$18.00
10/25/07	PKB	Complete the file organization as requested by E. Sullivan to ensure that all documentation needed to complete the estate is in the file or has been ordered.	1.00 hrs	$90.00
10/25/07	PKB	Revise draft letter to Foard Tarbert regarding the survey of the estate property. Prepare fax cover sheet to accompany the letter.	0.20 hrs	$18.00
10/29/07	EDS	Telephone conference with Ms. Copeland; telephone call with appraiser; office conference with Ms. Boatwright regarding planning.	0.50 hrs	$72.50
10/29/07	PKB	Review bills that came in to be paid out of the estate.	0.10 hrs	$9.00
10/31/07	EDS	Planning regarding appraisal.	0.20 hrs	$29.00
11/08/07	EDS	Correspondence; send payment to surveyor.	0.10 hrs	$14.50
11/21/07	PKB	Record the Bereavement luncheon and most recent CMS(Medcicare) debts.	0.10 hrs	$9.00
		Total fees for this matter		$8,142.00

DISBURSEMENTS

		Units	
11/26/07	Inhouse Copies	547	$54.70
11/26/07	Long Distance Telephone		$5.89
11/26/07	Mileage - miles @ .485 ea. to		$145.50
11/26/07	Miscellaneous		$6.26
11/26/07	Prints	166	$16.60
11/26/07	Long Distance Telephone		$16.30
11/26/07	Westlaw Research		$31.42
	Total disbursements for this matter		$276.67

TIMEKEEPER SUMMARY

Sullivan, Edward D.	OF COUNSEL	51.00 hrs	145.00 /hr	$7,395.00
Rath, Jennifer	PARALEGAL	0.10 hrs	90.00 /hr	$9.00
Rourke, James P.	PARALEGAL	25.70 hrs	0.00 /hr	$0.00
Allen, Bonnie E.	LAWCLERK	2.90 hrs	0.00 /hr	$0.00
Baker, Vickie L.	SENIOR PARALEGAL	3.80 hrs	90.00 /hr	$342.00
Boatwright, Patty K.	SENIOR PARALEGAL	4.40 hrs	90.00 /hr	$396.00

TOTAL FEES	$8,142.00
TOTAL DISBURSEMENTS	$276.67
TOTAL CHARGES FOR THIS BILL	$8,418.67

Please remit all payments to the following address:

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Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

PLEASE REFERENCE OUR 16 DIGIT BILL NUMBER LOCATED AT THE TOP OF THIS BILL.

TASK CODE SUMMARY

Task Code	Task	This Bill
		$90.00
L110	Fact Investigation/Development	$2,555.00
L120	Analysis/Strategy	$116.00
L130	Experts/consultants	$43.50
L140	Document/file management	$921.00
L190	Other case assessment, develop	$4,375.00
L210	Pleadings	$14.50
L340	Expert Discovery	$18.00
L390	Other discovery	$0.00
L440	Other trial preparation and su	$0.00

Collins Lacy SM
ATTORNEYS AT LAW

November 26, 2008

Billed through 11/30/07

Bill Number 001147 00100 43581 EDS

Federal Tax ID: 57-0989944

Executor of Estate:
Edward Sullivan
P.O. Box 12487
Columbia, SC 29211

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

REGARDING: Estate of Marion Kay (DOD 05.03.07)

Prepaid balance forward at current bill $37.24

FOR PROFESSIONAL SERVICES RENDERED

11/01/07	EDS	Travel to and from Laurens; meeting with Mr. Wilson regarding survey; other; visit site; inspect property.	5.00 hrs	$725.00
11/27/07	EDS	Conference with Ms. Copeland; review of items in safe deposit box; meeting with Mr. Havey; Tavel from Laurens.	4.00 hrs	$580.00
		Total fees for this matter		$1,305.00

DISBURSEMENTS

			Units	
11/30/07		Mileage - miles @ .585 ea. to		$35.89
		Total disbursements for this matter		$35.89

TIMEKEEPER SUMMARY

Sullivan, Edward D.	OF COUNSEL	9.00 hrs	145.00 /hr	$1,305.00

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TOTAL FEES	$1,305.00
TOTAL DISBURSEMENTS	$35.89
LESS PREPAID APPLIED	$37.24
BALANCE DUE CURRENT BILL	$1,303.65
TOTAL CHARGES FOR THIS BILL	$1,303.65

Please remit all payments to the following address:

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

PLEASE REFERENCE OUR 16 DIGIT BILL NUMBER LOCATED AT THE TOP OF THIS BILL.

TASK CODE SUMMARY

Task Code	Task	This Bill
L110	Fact Investigation/Development	$1,305.00
L440	Other trial preparation and su	$0.00

Collins & Lacy SM
ATTORNEYS AT LAW

August 16, 2010
Billed through 08/16/10
Bill Number 001147 00101 53839 EDS
Federal Tax ID: 57-0989944

Executor of Estate:
Edward Sullivan
P.O. Box 12487
Columbia, SC 29211

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

REGARDING: Estate of Marion Kay re: Petition to divide real estate

FOR PROFESSIONAL SERVICES RENDERED

10/27/08	EDS	No charge. Office conference with Mr. Jonny McCoy; planning.	2.00 hrs	$0.00
10/27/08	PKB	Gather all documents needed for the meeting with Mr. Griffith concerning the suit to settle the division of the real estate involved in Ms. Kay's Estate.	0.20 hrs	$18.00
10/28/08	EDS	(NO CHARGE) Preparation for meeting; travel to and from Greenville; meeting with Mr. Jack Griffeth.	5.00 hrs	$0.00
10/28/08	JDG	[No Charge] Conference with Eddie Sullivan after review of documents.	2.50 hrs	$0.00
11/03/08	EDS	Two telephone conferences with Mr. Howe; Planning.	0.20 hrs	$29.00
11/04/08	EDS	Correspondence.	0.40 hrs	$58.00
11/07/08	EDS	Receipt and review of correspondence.	0.20 hrs	$29.00
11/09/08	EDS	Two telephone conferences with Mr. Howe; planning.	0.20 hrs	$29.00
11/13/08	EDS	Two telephone conferences with Mr. Cox; correspondence; two office conferences with Mr. McCoy regarding pleadings.	0.50 hrs	$72.50
11/14/08	JDM	Discussing case issues and problems with Mr. Edward Sullivan.	0.50 hrs	$45.00
11/14/08	JDM	Research how to construct the proper DJ and petition action for this file.	0.50 hrs	$45.00
11/14/08	JDM	Preparing petition action.	0.50 hrs	$45.00
11/14/08	JDM	Researching facts and analysis for petition action and DJ action.	0.50 hrs	$45.00
2/01/08	JDM	Research through case law and the Will for information on the void right of first refusal. Research on the rule against perpetuities.	1.30 hrs	$182.00

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12/01/08	JDM	Discuss file with Mr. Edward Sullivan.	0.20 hrs	$28.00
12/01/08	JDM	Read through, add to, and research on the Complaint for the partition action. Declaratory judgment action research for the pleadings.	1.00 hrs	$140.00
12/03/08	EDS	No Charge. Correspondence to Mr. Hunter regarding update.	0.20 hrs	$0.00
12/05/08	EDS	(NO CHARGE) Correspondence; office conference with associate regarding pleadings; Review and revision of Complaint.	1.20 hrs	$0.00
12/09/08	EDS	(NO CHARGE) Preparation of Complaint.	0.40 hrs	$0.00
12/09/08	JDM	Going through complaint and discussing it with Mr. Edward Sullivan.	0.60 hrs	$84.00
12/10/08	EDS	(NO CHARGE) Preparation of Complaint.	1.20 hrs	$0.00
12/12/08	EDS	(NO CHARGE) Preparation of Complaint.	1.00 hrs	$0.00
12/17/08	EDS	Correspondence.	0.20 hrs	$29.00
12/17/08	EDS	Preparation of pleading.	0.20 hrs	$29.00
12/22/08	EDS	No Charge. Receipt and review of e-mail correspondence.	0.10 hrs	$0.00
12/23/08	PKB	Review the Petition to Partition and research the applicable Code of Law. Research the appropriate mapping/parcel number for identification of the property in the Petition for Partition.	1.00 hrs	$90.00
12/24/08	EDS	No Charge. Receipt and review of e-mail correspondence; e-mail correspondence; preparation of Complaint.	0.80 hrs	$0.00
12/29/08	EDS	No Charge. Office conference with associate regarding right of first refusal; review of case law.	1.30 hrs	$0.00
12/29/08	EDS	(NO CHARGE) Review of Summons and Complaint.	0.90 hrs	$0.00
12/29/08	JDM	Research S.C. law regarding the validity of a right of first refusal that does not have a time limit. Talking with Mr. Edward Sullivan about issues.	0.40 hrs	$56.00
12/30/08	EDS	(NO CHARGE) Receipt and review of e-mail correspondence; review of revised Complaint; review of Summons and Complaint; telephone calls with Mr. Jack D. Griffeth regarding pleadings.	1.90 hrs	$0.00
12/30/08	EDS	No Charge. Research regarding Rights of First Refusal.	2.00 hrs	$0.00
12/30/08	JDG	Review pleadings, exchange emails and teleconference with Eddie Sullivan.	1.50 hrs	$217.50
12/31/08	EDS	No Charge. Receipt and review of e-mail regarding Complaint; correspondence.	0.40 hrs	$0.00
12/31/08	JDG	Review, edit and execute Summons and Complaint and exchange emails with Eddie Sullivan, et al.	0.70 hrs	$101.50
12/31/08	BEG	Revise Summons and Complaint, draft cover sheet, and prepare all documents and exhibits for filing.	2.40 hrs	$216.00

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12/31/08	JDG	Letter to Clerk of Court enclosing Summons and Complaint for filing.	0.30 hrs	$43.50
01/02/09	EDS	No Charge. Correspondence regarding filing of lawsuit, service of process.	0.30 hrs	$0.00
01/05/09	JDG	Receipt and review of receipt from Clerk of Court.	0.10 hrs	$14.50
01/05/09	JDG	Receipt and review of filed Summons and Complaint.	0.10 hrs	$14.50
01/05/09	BEG	Receipt and review of filed copies of Summons and Complaint mailed from Clerk of Court.	0.20 hrs	$18.00
01/06/09	BEG	Receipt of legal research via email and record pertinent information.	0.30 hrs	$27.00
01/06/09	BEG	Update file in preparation for service of Summons and Complaint.	0.70 hrs	$63.00
01/06/09	JDG	Letter to Attorney Reid Cox regarding acceptance of service of the Summons and Complaint.	0.30 hrs	$43.50
01/06/09	BEG	Preparation of Acceptance of Service of Summons and Complaint.	0.30 hrs	$27.00
01/07/09	JDG	Exchange e-mails with Eddie Sullivan regarding filing of Complaint.	0.20 hrs	$29.00
01/07/09	JDG	Telephone conference with Reid Cox - will accept service; exchange e-mails with Eddie Sullivan.	0.50 hrs	$72.50
01/09/09	EDS	No Charge. Receipt and review of e-mail correspondence; documents.	0.40 hrs	$0.00
01/12/09	EDS	No Charge. Receipt and review of e-mail correspondence regarding pleadings.	0.20 hrs	$0.00
01/15/09	EDS	No Charge. Correspondence; Receipt and review of e-mail correspondence.	0.20 hrs	$0.00
01/19/09	EDS	No Charge. Receipt and review of e-mail correspondence regarding service of process.	0.10 hrs	$0.00
01/20/09	EDS	No Charge. Receipt and review of e-mail correspondence regarding service of process.	0.30 hrs	$0.00
01/20/09	BEG	Preparation of file documents regarding pending activities.	0.40 hrs	$36.00
01/20/09	BEG	Letter to Attorney Reid Cox via email requesting status of acceptance of service.	0.20 hrs	$18.00
01/28/09	JDG	Telephone conference with Reid Cox's office; leave message; receipt and review of voice mail from Reid; will accept service on Friday; exchange e-mails with Eddie Sullivan.	0.60 hrs	$87.00
01/29/09	EDS	No Charge. Receipt and review of e-mail correspondence.	0.20 hrs	$0.00
01/29/09	JDG	Exchange e-mails with Eddie Sullivan regarding service status.	0.40 hrs	$58.00
01/30/09	EDS	No Charge. E-mail correspondence regarding Service of Process.	0.40 hrs	$0.00

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01/30/09	BEG	Prepare file status update.	0.10 hrs	$9.00
02/03/09	JDG	Exchange e-mails with Eddie Sullivan.	0.40 hrs	$58.00
02/03/09	BEG	Telephone conference with office of Reid Cox regarding acceptance of service of Summons and Complaint.	0.20 hrs	$18.00
02/03/09	BEG	Receipt and review of executed Acceptance of Service and record status.	0.20 hrs	$18.00
02/03/09	JDG	Letter to Clerk of Court enclosing Acceptance of Service for filing.	0.30 hrs	$43.50
02/04/09	JDG	Receipt and review of John Ferguson's February 3, 2009 letter enclosing Motion to Dismiss.	2.00 hrs	$290.00
02/04/09	BEG	Review and recorded pertinent data.	0.20 hrs	$18.00
02/04/09	BEG	Receipt and review of correspondence and Motion to Dismiss.	0.20 hrs	$18.00
02/06/09	EDS	No Charge. Correspondence; Telephone conference.	0.30 hrs	$0.00
02/09/09	EDS	No Charge. Correspondence; Receipt and review of e-mail; Receipt and review of correspondence.	0.50 hrs	$0.00
02/09/09	JDG	Receipt and review of filed Acceptance of Service.	0.10 hrs	$14.50
02/09/09	JDG	Exchange e-mails with Eddie Sullivan and draft return to Motion to Dismiss.	1.30 hrs	$188.50
/2/09/09	BEG	Receipt and review of clocked Acceptance of Service and update file.	0.20 hrs	$18.00
02/09/09	JDG	Letter to clients enclosing Motion to Dismiss.	0.30 hrs	$43.50
02/09/09	BEG	Preparation of correspondence and enclosures for mailing.	0.20 hrs	$18.00
02/10/09	JDG	Receipt and review e-mail regarding Presbyterian Home of Clinton SC.	0.20 hrs	$29.00
02/10/09	BEG	Review Abbeville County roster to determine status of motion.	0.20 hrs	$18.00
02/10/09	JDG	Letter to Clerk of Court advising of incorrect address for Plaintiff's attorney.	0.30 hrs	$43.50
02/11/09	EDS	No Charge. Receipt and review of e-mail correspondence; Telephone conference with Mr. Arnold (Presbyterian Home).	0.60 hrs	$0.00
02/11/09	BEG	Review of email correspondence regarding address change and update file.	0.20 hrs	$18.00
02/11/09	BEG	Review of documents and update file.	0.80 hrs	$72.00
02/12/09	EDS	No Charge. review of Reply; research regarding powers of personal representative.	3.50 hrs	$0.00
02/12/09	JDG	Exchange e-mails with Eddie Sullivan regarding Summons and Complaint amendment, case status and meeting on Monday.	1.00 hrs	$145.00
2/12/09	BEG	Receipt and review correspondence regarding Amended Complaint.	0.10 hrs	$9.00
02/16/09	JDG	Conference with Eddie Sullivan.	0.40 hrs	$58.00

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02/18/09	BEG	Review of email correspondence and record pertinent information.	0.20 hrs	$18.00
02/20/09	EDS	No Charge. Correspondence to Mr. Ferguson; preparation of Amended Complaint; review of Motion to Dismiss.	2.20 hrs	$0.00
02/20/09	JDG	Receipt and review revised pleadings from Eddie Sullivan.	0.50 hrs	$72.50
02/24/09	EDS	Receipt and review of correspondence; correspondence.	0.50 hrs	$0.00
02/24/09	JDG	Exchange e-mails with Eddie Sullivan and review pleadings.	0.60 hrs	$87.00
02/25/09	BEG	Review Laurens County roster to determine status of Motion to Dismiss.	0.20 hrs	$18.00
02/27/09	EDS	No Charge. Correspondence; Telephone conference with Mr. Griffeth regarding Amended Complaint.	0.90 hrs	$0.00
02/27/09	JLF	Review and revise letter for Mr. Edward Sullivan in response to the Motion to Dismiss.	0.10 hrs	$14.00
02/27/09	BEG	Preparation of Amended Summons.	0.20 hrs	$18.00
03/01/09	JDG	Exchange e-mails with Eddie Sullivan.	0.50 hrs	$72.50
03/02/09	EDS	No Charge. Correspondence regarding Amended Complaint; preparation of Amended Complaint; preparation of highlighted version.	2.50 hrs	$0.00
03/02/09	JDG	Receipt and review e-mail from Eddie Sullivan regarding amended complaint and receipt and review second e-mail with attached documents.	0.70 hrs	$101.50
03/03/09	EDS	(NO CHARGE) Revision of Amended Complaint.	1.50 hrs	$0.00
03/03/09	JDG	Review amended and edited documents, execute and send out.	1.00 hrs	$145.00
03/03/09	BEG	Preparation of correspondence, amended summons and complaint and certificate of service for filing and service.	1.20 hrs	$108.00
03/05/09	EDS	(NO CHARGE) Receipt and review correspondence.	0.30 hrs	$0.00
03/05/09	JDG	Receipt and review of filed Amended Summons and Amended Complaint.	0.10 hrs	$14.50
03/05/09	BEG	Receipt and review of clocked copies from Clerk of Court of Amended Summons and Complaint.	0.20 hrs	$18.00
03/05/09	BEG	Letter to beneficiaries enclosing clocked copy of Amended Summons and Complaint.	0.30 hrs	$27.00
03/05/09	BEG	Preparation of enclosures for letter to beneficiaries.	0.10 hrs	$9.00
03/06/09	BEG	Review Laurens County roster to determine status of hearing on motion.	0.20 hrs	$18.00
03/11/09	BEG	Review Laurens County common pleas roster to determine status of Motion to Dismiss.	0.20 hrs	$18.00
03/12/09	EDS	(NO CHARGE) Correspondence.	0.30 hrs	$0.00
03/23/09	JDG	Receipt and review of John Ferguson's March 20, 2009	0.10 hrs	$14.50

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		letter enclosing Defendant's Answer to Amended Complaint and Counterclaim.		
03/24/09	EDS	(NO CHARGE) Receipt and review answer to Amended Complaint and counterclaim.	1.00 hrs	$0.00
03/24/09	JDG	Exchange emails with Eddie Sullivan.	0.40 hrs	$58.00
03/30/09	JDG	Exchange emails with Eddie Sullivan regarding reply.	0.50 hrs	$72.50
03/30/09	BEG	Receipt and review of correspondence, discovery requests and answer and counterclaim served by defendants.	0.20 hrs	$18.00
04/01/09	PKB	Research and draft and Answer to Defendants' Counterclaim.	1.20 hrs	$108.00
04/07/09	EDS	Receipt and review correspondence.	0.10 hrs	$14.50
04/07/09	PKB	Obtain and review the discovery requests from the Defendant.	0.70 hrs	$63.00
04/08/09	PKB	Draft the Plaintiff's responses to Defendants' Interrogatories.	0.40 hrs	$36.00
04/09/09	PKB	(NO CHARGE) Continue drafting our responses to Defendants' Interrogatories and Request for Production. Prepare all documents to be produced as part of these answers.	3.90 hrs	$0.00
04/13/09	BEG	Review of county roster to determine status of case.	0.10 hrs	$9.00
04/21/09	EDS	No charge. Preparation of Reply to Counterclaim.	2.40 hrs	$0.00
04/21/09	JDG	Exchange e-mails with Eddie Sullivan.	0.60 hrs	$87.00
04/21/09	BEG	Review of draft and possible revisions to Reply in preparation for filing and service.	0.30 hrs	$27.00
04/22/09	EDS	(NO CHARGE) Review of reply; Receipt and review correspondence.	1.50 hrs	$0.00
04/22/09	JDG	Edit, reply and exchange e-mails with Eddie Sullivan.	1.00 hrs	$145.00
04/22/09	BEG	Review and edit Reply to Counterclaim.	1.50 hrs	$135.00
04/22/09	BEG	Update file in connection with Reply to Counterclaim and responses to discovery requests.	0.60 hrs	$54.00
04/22/09	JDG	Letter to Clerk of Court enclosing for filing Reply to Defendants' Counterclaim.	0.30 hrs	$43.50
04/22/09	BEG	Prepare pleadings for filing and service.	0.30 hrs	$27.00
04/23/09	PKB	Draft the Plaintiff's discovery requests to the Defendants.	1.40 hrs	$126.00
04/23/09	BEG	Review county court website to determine whether any outstanding matters appear on rosters.	0.20 hrs	$18.00
04/27/09	EDS	No charge. Receipt and review of correspondence.	0.10 hrs	$0.00
04/27/09	BEG	Letters to beneficiaries and client enclosing Plaintiffs' Answer to Amended Complaint & Counterclaim along with Plaintiffs' Reply to Defendants' Counterclaim.	0.30 hrs	$27.00
04/27/09	BEG	Preparation of enclosures for mailing to beneficiaries.	0.20 hrs	$18.00
04/27/09	BEG	Receipt and review filed copies of Reply to Counterclaim from Clerk of Court.	0.20 hrs	$18.00

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05/05/09	EDS	(No Charge) Correspondence; planning.	0.50 hrs	$0.00
05/05/09	JDG	Receipt and review e-mail from Eddie regarding discovery	0.20 hrs	$29.00
05/06/09	EDS	Receipt and review of correspondence.	0.20 hrs	$29.00
05/06/09	JDG	Exchange e-mails with Eddie Sullivan.	0.40 hrs	$58.00
05/07/09	BEG	Review county court website to determine whether outstanding matters appear on rosters.	0.10 hrs	$9.00
05/11/09	EDS	Preparation of responses to discovery.	0.90 hrs	$130.50
05/11/09	JDG	Receipt and review of John Ferguson's May 7, 2009 letter regarding status of discovery responses.	0.10 hrs	$14.50
05/11/09	BEG	Receipt and review correspondence from defense counsel concerning discovery.	0.20 hrs	$18.00
05/12/09	EDS	(No Charge) Correspondence regarding discovery; planning.	1.50 hrs	$0.00
05/12/09	JDG	Receipt and review of the May 11, 2009 letter from John Ferguson.	0.10 hrs	$14.50
05/12/09	BEG	Receipt and review correspondence from defense counsel regarding discovery responses and deposition schedule.	0.20 hrs	$18.00
05/13/09	EDS	Receipt and review correspondence from Jack Griffeth; correspondence from Mr. Ferguson; correspondence. [NO CHARGE]	0.40 hrs	$0.00
05/18/09	JDG	Telephone conference with John Ferguson.	0.30 hrs	$43.50
05/19/09	EDS	(No Charge) Telephone conference with Mr. Griffith regarding interrogatories; office conference with paralegal; preparation of responses.	0.90 hrs	$0.00
05/19/09	PKB	Telephone conference with Jack Griffith and Mr. Edward Sullivan to review the possible deposition of Cecil Milam and our discovery responses.	0.80 hrs	$72.00
05/19/09	BEG	Prepare responses to Defendants' discovery requests.	0.40 hrs	$36.00
05/20/09	BEG	Review county court website to determine whether any outstanding matters appear on rosters.	0.20 hrs	$18.00
05/21/09	EDS	Receipt and review of correspondence.	0.20 hrs	$29.00
05/21/09	JDG	Receipt and review voice from John Ferguson; telephone conference with Eddie Sullivan.	0.50 hrs	$72.50
05/22/09	EDS	(NO CHARGE) Receipt and review correspondence; preparation of response to discovery request; preparation of discovery.	2.60 hrs	$0.00
05/22/09	EDS	(NO CHARGE) Telephone conference with Mr. Griffith; preparation of responses to discovery; correspondence.	1.90 hrs	$0.00
05/22/09	JDG	E-mail to John Ferguson.	0.30 hrs	$43.50
05/22/09	JDG	Review, edit and serve answers to discovery and serve Plaintiff's discovery.	0.60 hrs	$87.00
05/22/09	PKB	Revise the discovery responses to include additional	0.90 hrs	$81.00

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		witnesses and costs. Meeting with Mr. Edward Sullivan to revise our discovery requests to the Defendants and locate the discovery documents his misplaced.		
05/22/09	BEG	Prepare discovery responses and requests for final review and revisions.	0.40 hrs	$36.00
05/22/09	BEG	Revise discovery responses and requests and prepare for service.	1.00 hrs	$90.00
05/22/09	JDG	Letter to John Ferguson enclosing discovery responses and requests from Plaintiff.	0.30 hrs	$43.50
05/26/09	EDS	(NO CHARGE) Receipt and review of correspondence; correspondence.	0.30 hrs	$0.00
05/26/09	EDS	(No Charge) Receipt and review of correspondence from Mr. Ferguson.	0.20 hrs	$0.00
05/26/09	JDG	Receipt and review of John Ferguson's May 22, 2009 letter.	0.10 hrs	$14.50
05/26/09	JDG	Exchange e-mails with Eddie Sullivan regarding discovery, etc.	0.50 hrs	$72.50
05/26/09	BEG	Prepare correspondence and discovery and forward to client.	0.20 hrs	$18.00
05/26/09	BEG	Receipt and review correspondence from defense attorney regarding proposed settlement.	0.20 hrs	$18.00
05/26/09	BEG	Correspondence with client via e-mail concerning proposed settlement.	0.30 hrs	$27.00
05/27/09	EDS	(No Charge) Receipt and review of Motion to Strike.	0.80 hrs	$0.00
05/27/09	JDG	Receipt and review of John Ferguson's May 26, 2009 letter enclosing Defendant's Motion to Strike.	0.10 hrs	$14.50
05/27/09	JDG	Exchange e-mails with Eddie Sullivan.	0.50 hrs	$72.50
05/27/09	BEG	Receipt and review correspondence and Defendants' Motion to Strike.	0.20 hrs	$18.00
06/03/09	EDS	(NO CHARGE) Attempt to reach Penny Arnold; left message.	0.10 hrs	$0.00
06/04/09	EDS	(NO CHARGE) Correspondence to Mr. Ferguson.	0.60 hrs	$0.00
06/05/09	EDS	(NO CHARGE) Receipt and review correspondence from Jack Griffeth regarding letter to Ferguson.	0.10 hrs	$0.00
06/08/09	JDG	Legal research.	2.10 hrs	$304.50
06/12/09	EDS	(NO CHARGE) Receipt and review correspondence from Ms. Arnold; correspondence; telephone conference with Ms. Arnold.	0.30 hrs	$0.00
06/15/09	EDS	(NO CHARGE) Receipt and review correspondence from Barbara Galemo regarding discovery.	0.10 hrs	$0.00
06/15/09	JDG	Exchange e-mails with Eddie Sullivan; review draft of letter to John Ferguson and supplemental responses.	0.60 hrs	$87.00
06/15/09	BEG	Review of county rosters in connection with pending matters.	0.30 hrs	$27.00

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06/15/09	BEG	Review of file and correspondence to client regarding status.	0.50 hrs	$45.00
06/16/09	BEG	Receipt and review email correspondence to and from client.	0.30 hrs	$27.00
06/16/09	BEG	Review and revise supplemental discovery responses.	0.50 hrs	$45.00
06/17/09	EDS	(No Charge) Preparation of Supplemental Response to Discovery; Review of correspondence.	0.90 hrs	$0.00
06/17/09	JDG	Exchange e-mails with Eddie Sullivan; review file in preparation for meeting with Mr. Milauna.	0.80 hrs	$116.00
06/17/09	BEG	Emails to and from client regarding meeting with third party witness.	0.40 hrs	$36.00
06/17/09	BEG	Revise and transmit letter to defense attorney regarding potential settlement.	0.50 hrs	$45.00
06/17/09	BEG	Revise supplemental discovery to Defendants.	2.00 hrs	$180.00
06/17/09	JDG	Letter to defense attorney enclosing supplemental Answers to Interrogatories.	0.30 hrs	$43.50
06/17/09	BEG	Update file and record pertinent information concerning pending matters.	2.00 hrs	$180.00
06/17/09	BEG	Prepare discovery responses for service.	0.30 hrs	$27.00
06/18/09	EDS	(No Charge) Travel to and from Laurens, South Carolina; meet with Mr. Milan, Mr. Griffith.	4.20 hrs	$0.00
06/18/09	EDS	(NO CHARGE) Provide co-counsel with "tour" of acreage, site site of litigation.	0.80 hrs	$0.00
06/18/09	JDG	Receipt and review of John Ferguson's June 17, 2009 letter requesting extension to answer discovery.	0.10 hrs	$14.50
06/18/09	JDG	Travel to Laurens; meet Eddie Sullivan and Cecil Milam; view property.	4.00 hrs	$580.00
06/18/09	PKB	Prepare all documents necessary for the witness meeting and for production to the opposing parties.	0.80 hrs	$72.00
06/18/09	BEG	Review of documents in preparation for document production.	0.50 hrs	$45.00
06/29/09	BEG	Telephone conference with client regarding scheduling deposition.	0.20 hrs	$18.00
07/01/09	PKB	Several telephone calls to the Probate Court in an attempt to obtain an extension of time to file the closing documents.	0.50 hrs	$45.00
07/01/09	PKB	telephone call from betty at the Probate Court. Draft yet another Motion for Extension of Time to File Closing Documents as requested by Betty Coker in the Probate Court. Draft a letter to the probate Court enclosing the Motion.	0.40 hrs	$36.00
07/08/09	EDS	[NO CHARGE] Receipt and review correspondence from Mr. Jack D. Griffeth regarding discovery.	0.20 hrs	$0.00
07/09/09	EDS	Revise correspondence. [NO CHARGE]	0.10 hrs	$0.00

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07/09/09	JDG	Letter to John Ferguson.	0.30 hrs	$43.50
07/09/09	JDG	Letter to defense attorney concerning discovery responses.	0.30 hrs	$43.50
07/10/09	JDG	Receipt and review of voice mail from John Ferguson.	0.20 hrs	$29.00
07/10/09	JDG	Receipt and review voice mail from John Ferguson.	0.20 hrs	$29.00
07/13/09	JDG	Receipt and review letter and Answer to Interrogatories from John Ferguson.	0.50 hrs	$72.50
07/13/09	BEG	Receipt and review fax from defense counsel with answers to discovery and forward to client.	0.20 hrs	$18.00
07/14/09	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Griffeth regarding discovery.	0.10 hrs	$0.00
07/14/09	JDG	Exchange e-mails with Eddie Sullivan; review Will.	0.50 hrs	$72.50
07/14/09	BEG	Review and prepare correspondence with client and update file documents in connection with Defendants' discovery responses.	0.30 hrs	$27.00
07/14/09	BEG	Receipt of correspondence and discovery response and update file status.	0.20 hrs	$18.00
07/15/09	JDG	Letter to John Ferguson regarding discovery responses and Milam deposition.	0.30 hrs	$43.50
07/15/09	BEG	Review of documents and update file status.	0.40 hrs	$36.00
07/15/09	BEG	Exchange emails with John Ferguson about discovery and document production.	0.20 hrs	$18.00
07/17/09	BEG	Telephone conference with John Ferguson in connection with scheduling Milam deposition.	0.20 hrs	$18.00
07/20/09	JDG	Receipt and review documents from John Ferguson.	1.10 hrs	$159.50
07/20/09	JDG	Exchange e-mails with Eddie Sullivan.	0.40 hrs	$58.00
07/20/09	JDG	Receipt and review of John Ferguson's July 16, 2009 letter enclosing requested documents.	0.10 hrs	$14.50
07/20/09	BEG	Receipt and review discovery responses from defense attorney.	0.20 hrs	$18.00
07/20/09	BEG	Prepare documents for filing.	0.50 hrs	$45.00
07/21/09	EDS	Receipt and review correspondence from Mr. Jack D. Griffeth re deposition. [NO CHARGE]	0.10 hrs	$0.00
07/21/09	BEG	Exchange emails with client regarding scheduling deposition.	0.20 hrs	$18.00
07/24/09	JDG	Receipt and review of the July 23, 2009 letter from John Ferguson enclosing additional information on Mary Moses.	0.10 hrs	$14.50
07/24/09	BEG	Receipt and review correspondence and enclosed documents from defense attorney and forward to client.	0.30 hrs	$27.00
07/27/09	JDG	Receipt and review of John Ferguson's July 24, 2009 letter regarding updated information on Mary Moses' judgments.	0.10 hrs	$14.50

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07/27/09	JDG	Receipt and review two letters from John Ferguson regarding Ms. Moses SLED record.	0.50 hrs	$72.50
07/27/09	BEG	Receipt and review correspondence from defense attorney regarding Moses judgments.	0.20 hrs	$18.00
07/28/09	EDS	Telephone conference with Bart Heard. [NO CHARGE]	0.40 hrs	$0.00
08/03/09	EDS	[NO CHARGE] Telephone conference with Mr. Copeland re option to purchase.	0.20 hrs	$0.00
08/03/09	JDG	Receipt and review of John Ferguson's July 31, 2009 letter regarding settlement position.	0.10 hrs	$14.50
08/07/09	BEG	Review of court motion roster regarding motion hearing and update status.	0.30 hrs	$27.00
08/07/09	BEG	Prepare correspondence to defense attorney.	0.30 hrs	$27.00
08/11/09	EDS	[NO CHARGE] Office conference with paralegal re deeds, affidavit of Charles Copeland; review of documents.	0.80 hrs	$0.00
08/11/09	BEG	Revise and mail correspondence to defense attorney.	0.40 hrs	$36.00
08/12/09	EDS	Travel to/from Laurens; meet with tree removal crew; meet with Mr. Copeland re option; preparation of contract; preparation of waiver. [NO CHARGE]	4.50 hrs	$0.00
3/13/09	EDS	Receipt and review correspondence from Mr. Ferguson re deposition. [NO CHARGE]	0.20 hrs	$0.00
08/13/09	JDG	Receipt and review of John Ferguson's August 12, 2009 letter.	0.10 hrs	$14.50
08/13/09	BEG	Receipt and review correspondence from defense attorney regarding mediation and deposition.	0.20 hrs	$18.00
08/17/09	BEG	Review county court website to determine status of pending rosters.	0.10 hrs	$9.00
08/18/09	BEG	Telephone conference with client regarding options and surveys.	0.20 hrs	$18.00
08/18/09	BEG	Review of documents regarding surveys for recording.	0.50 hrs	$45.00
08/21/09	BEG	Telephone conference with client regarding documents and document production and update file status.	0.60 hrs	$54.00
09/01/09	BEG	Review county court website to determine status of pending motion hearing.	0.10 hrs	$9.00
09/02/09	EDS	Receipt and review correspondence from Barbara Galerno re Copeland. [NO CHARGE]	0.10 hrs	$0.00
09/02/09	EDS	(NO CHARGE) Receipt and review correspondence to Mr. Ferguson.	0.10 hrs	$0.00
09/02/09	EDS	(NO CHARGE) Receipt and review Ferguson correspondence.	0.10 hrs	$0.00
9/02/09	EDS	(NO CHARGE) Receipt and review Barbara Galerno correspondence to Mr. Ferguson.	0.10 hrs	$0.00
09/02/09	EDS	(NO CHARGE) Telephone conference with Barbara Galerno regarding Mr. Copeland.	0.20 hrs	$0.00

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09/02/09	BEG	Update file in preparation for possible hearing on motions.	0.30 hrs	$27.00
09/02/09	BEG	Exchange emails with John Ferguson and client regarding motions hearing and Copeland matter.	0.60 hrs	$54.00
09/03/09	EDS	[NO CHARGE] Receipt and review correspondence from Barbara Galerno re John Ferguson letter.	0.10 hrs	$0.00
09/03/09	JDG	Receipt and review of copy of John Ferguson's September 2, 2009 fax to Clerk of Court withdrawing motion.	0.10 hrs	$14.50
09/03/09	BEG	Receipt and review letter from defense attorney withdrawing motions.	0.20 hrs	$18.00
09/11/09	BEG	Review county court website to determine whether any outstanding matters appear on pending rosters.	0.10 hrs	$9.00
09/17/09	EDS	Attempt to reach Mr. Copeland - left message; preparation for trip to Laurens; have plat approved by county; record plat of 323+ acres; travel to/from Laurens. [NO CHARGE]	4.40 hrs	$0.00
10/13/09	BEG	Review county court website to determine whether matter appears on any pending rosters.	0.10 hrs	$9.00
10/14/09	JDG	Letter to John Ferguson.	0.30 hrs	$43.50
10/14/09	JDG	Letter to John Ferguson.	0.30 hrs	$43.50
10/15/09	EDS	(NO CHARGE) Receive and review correspondence from Mr. Griffeth; correspondence to Mr. Griffeth.	0.10 hrs	$0.00
10/15/09	BEG	Review of correspondence regarding possible purchase of Estate property and update file status.	0.20 hrs	$18.00
10/19/09	EDS	(NO CHARGE) Receipt and review of correspondence from Rowland Milam regarding division of property; Telephone conference with Mr. Milam regarding sale.	0.30 hrs	$0.00
10/19/09	JDG	Receipt and review of John Ferguson's October 16, 2009 letter.	0.10 hrs	$14.50
10/19/09	BEG	Review of correspondence regarding possible sale of estate property and update case status.	0.20 hrs	$18.00
10/20/09	BEG	Telephone conference with and receipt and review of email from Eddie Sullivan containing correspondence from Rowland Milam regarding possible purchase of estate's real property.	0.30 hrs	$27.00
10/21/09	JDG	Letter to John Ferguson.	0.30 hrs	$43.50
10/22/09	BEG	Review of correspondence regarding potential sale of property and update status.	0.20 hrs	$18.00
10/26/09	EDS	(NO CHARGE) Correspondence; Receipt and review of correspondence from Mr. Griffith.	0.20 hrs	$0.00
10/26/09	BEG	Receipt and review email and attachment from client regarding potential real property sale from estate.	0.10 hrs	$9.00
10/29/09	BEG	Review county court website to determine whether any matters appear on pending rosters.	0.10 hrs	$9.00

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11/02/09	EDS	(NO CHARGE) Receipt and review correspondence from Rowland Milam regarding representation, other.	0.10 hrs	$0.00
11/04/09	BEG	Receipt and review email correspondence advising of representation of Rowland Milam and update case status.	0.30 hrs	$27.00
11/05/09	EDS	Receive and review of correspondence from Mr. Griffith regarding Rowland Milam proposal. (NO CHARGE)	0.20 hrs	$0.00
11/06/09	EDS	(NO CHARGE) Corresopndence to Mr. Milam.	0.10 hrs	$0.00
11/08/09	JDG	(NO CHARGE) Receipt and review copy of letter from Ed Sullivan to Mr. Rowland Milam	0.20 hrs	$0.00
11/09/09	EDS	(NO CHARGE) Receive and review correspondence from Mr. Milam.	0.10 hrs	$0.00
11/11/09	BEG	Review county court website to determine whether any matters appear on pending rosters.	0.10 hrs	$9.00
11/30/09	BEG	Receipt and review of various correspondence regarding status.	0.40 hrs	$36.00
12/08/09	BEG	Update file.	0.20 hrs	$18.00
12/14/09	BEG	Receipt and review email correspondence with Rowland Milam.	0.20 hrs	$18.00
12/14/09	BEG	Review county court website to determine whether any matters appear on pending rosters.	0.10 hrs	$9.00
12/15/09	BEG	Review of correspondence and emails with client and update case status.	0.60 hrs	$54.00
12/15/09	BEG	Review of online rosters and upcoming terms of court to confirm case status.	0.40 hrs	$36.00
12/16/09	EDS	No Charge. Receipt of correspondence from Mr. Jack D. Griffeth.	0.10 hrs	$0.00
12/16/09	JDG	Revise and prepare letter to John Ferguson regarding moving case along.	0.30 hrs	$43.50
12/16/09	JDG	Revise and prepare letter to Jim Bryan regarding Milam offer to purchase.	0.30 hrs	$43.50
01/11/10	BEG	Review court website to determine case status on any pending county rosters.	0.10 hrs	$9.00
01/26/10	BEG	Review county court website to determine whether any matters appear on pending rosters.	0.20 hrs	$18.00
02/02/10	BEG	Review of court rosters with update to file in connection with possible assignment to term of court.	0.20 hrs	$18.00
02/05/10	BEG	Review of Laurens County court rosters to ascertain trial status and update file.	0.30 hrs	$27.00
02/10/10	BEG	Review of Laurens County website to check status of case on pending trial roster.	0.30 hrs	$27.00
02/11/10	EDS	NO CHARGE - Receive and review correspondence from Mr. Griffith; correspondence to Mr. Griffith.	0.30 hrs	$0.00
02/11/10	JDG	Exchange e-mails with Eddie Sullivan	0.80 hrs	$116.00

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02/11/10	BEG	Receipt and review correspondence with client and update case status.	0.30 hrs	$27.00
02/15/10	JDG	Exchange e-mails with Eddie Sullivan and John Ferguson.	0.60 hrs	$87.00
02/15/10	BEG	Review of Laurens County trial roster and note status.	0.20 hrs	$18.00
02/16/10	EDS	NO CHARGE Receive and review correspondence regarding roster.	0.40 hrs	$0.00
02/16/10	JDG	E-mails to John Ferguson.	0.40 hrs	$58.00
02/16/10	JDG	Review Kay file for details on trial preparation.	2.60 hrs	$377.00
02/16/10	BEG	Prepare documents in connection with pending term of court.	0.80 hrs	$72.00
02/16/10	BEG	Telephone conferences with office of clerk of court regarding status of non-jury roster and term of court.	0.30 hrs	$27.00
02/16/10	BEG	Research county website concerning upcoming non-jury terms of court.	0.40 hrs	$36.00
02/16/10	BEG	Review of correspondence with defense attorney and with client and update case status.	0.30 hrs	$27.00
02/17/10	EDS	NO CHARGE Receive and review correspondence from Mr. Griffeth.	0.20 hrs	$0.00
02/17/10	EDS	NO CHARGE Review summary of position.	0.30 hrs	$0.00
02/17/10	EDS	NO CHARGE Telephone call with Mr. Griffeth regarding trial preparation.	0.20 hrs	$0.00
02/17/10	JDG	Letter to Eddie Sullivan; telephone conference with Eddie regarding trial strategy.	1.00 hrs	$145.00
02/24/10	JDG	Exchange e-mails with Eddie Sullivan.	0.60 hrs	$195.00
03/01/10	EDS	(NO CHARGE) Receipt and review of correspondence regarding docket.	0.10 hrs	$0.00
03/01/10	JDG	Receipt and review letter to beneficiaries from Eddie Sullivan.	0.20 hrs	$29.00
03/02/10	EDS	(NO CHARGE) Receipt and review correspondence from Jack Griffeth regarding beneficiary letter.	0.20 hrs	$0.00
03/02/10	BEG	Exchange emails with client regarding attorney for defendants.	0.50 hrs	$45.00
03/02/10	BEG	Letter to Attorney Ferguson via email attaching letter from Sullivan to beneficiaries.	0.30 hrs	$27.00
03/03/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Griffeth regarding continuance.	0.10 hrs	$0.00
03/03/10	EDS	(NO CHARGE) Correspondence; Receipt and review correspondence from Mr. Jack D. Griffeth regarding trial strategy.	0.20 hrs	$0.00
03/03/10	EDS	(NO CHARGE) Receipt and review correspondence to J. Ferguson.	0.10 hrs	$0.00
03/03/10	BEG	Receipt and review email from Judge Hill granting continuance.	0.20 hrs	$18.00

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03/03/10	BEG	Receipt and review email from Judge Hill granting continuance.	0.20 hrs	$18.00
03/03/10	BEG	Letter to parties via email advising of granting of continuance by Judge Hill.	0.20 hrs	$18.00
03/03/10	BEG	Fax to clerk of court transmitting copy of letter to Judge Hill requesting continuance.	0.20 hrs	$18.00
03/03/10	BEG	Exchange messages via email with client regarding continuance and mediation.	0.30 hrs	$27.00
03/03/10	BEG	Prepare documents for filing and payment of motion fee in connection with request for continuance.	0.40 hrs	$36.00
03/03/10	JDG	Letter to clerk of court enclosing motion fee regarding request for continuance.	0.30 hrs	$43.50
03/03/10	BEG	Exchange of emails with law clerk concerning continuance.	0.20 hrs	$18.00
03/03/10	BEG	Review Laurens County trial roster and telephone conferences with clerk of court regarding status.	0.60 hrs	$54.00
03/03/10	BEG	Exchange emails with client regarding trial and negotiations status.	0.30 hrs	$27.00
03/03/10	BEG	Telephone conference with clerk of court regarding request for continuance.	0.20 hrs	$18.00
03/03/10	JDG	Letter to Judge Hill requesting continuance.	0.30 hrs	$43.50
03/03/10	BEG	Update file in preparation for potential trial.	0.50 hrs	$45.00
03/04/10	EDS	Receipt and review correspondence from Mr. Jack D. Griffeth regarding continuance.	0.10 hrs	$14.50
03/05/10	BEG	Telephone conference with law clerk to Judge Griffith confirming continuance.	0.20 hrs	$18.00
03/11/10	JDG	Receipt and review e-mail from John Ferguson regarding Kay Estate	0.30 hrs	$43.50
03/11/10	BEG	Update case file in preparation for pending trial.	0.60 hrs	$54.00
03/11/10	BEG	Review of court rosters with update to file in connection with possible roster assignment.	0.20 hrs	$18.00
03/16/10	EDS	(NO CHARGE) Preparation of counteroffer.	0.90 hrs	$0.00
03/16/10	EDS	[NO CHARGE] Receipt and review correspondence from Mr. Spearman regarding review of contract.	0.10 hrs	$0.00
03/16/10	EDS	(NO CHARGE) Correspondence to Mr. Milam.	0.20 hrs	$0.00
03/16/10	BEG	Receipt and review correspondence with attachments regarding potential sale of property.	0.80 hrs	$72.00
03/17/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Bryan.	0.10 hrs	$0.00
03/19/10	BEG	Review of Laurens County rosters to ascertain case status.	0.20 hrs	$18.00
03/22/10	EDS	Correspondence to Mr. Ferguson regarding settlement, mediation.	0.20 hrs	$29.00
03/24/10	EDS	No Charge. Correspondence to Mr. Ferguson.	0.40 hrs	$0.00

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03/24/10	BEG	Review of various Laurens County terms of court to determine trial status.	0.40 hrs	$36.00
03/24/10	BEG	Exchange emails with Laurens County Clerk of Court regarding upcoming terms of court.	0.30 hrs	$27.00
03/25/10	BEG	Revise letter to attorney regarding status.	0.30 hrs	$27.00
03/25/10	BEG	Fax to Clerk of Court regarding pending terms of court.	0.30 hrs	$27.00
03/29/10	EDS	(NO CHARGE) Receipt and review correspondence regarding Summer term of court.	0.10 hrs	$0.00
03/29/10	BEG	Exchange emails with clerk of court regarding nonjury trial terms.	0.30 hrs	$27.00
03/31/10	EDS	(NO CHARGE) Receipt and review correspondence to John Ferguson regarding mediation.	0.20 hrs	$0.00
03/31/10	BEG	Revise letter to John Ferguson, transmit to client and prepare for mailing.	0.30 hrs	$27.00
04/06/10	JDG	Review file regarding document for requests.	1.50 hrs	$217.50
04/06/10	BEG	Review of Laurens County website to ascertain case status.	0.20 hrs	$18.00
04/07/10	EDS	(NO CHARGE) Correspondence to Mr. Griffith regarding mediation.	0.10 hrs	$0.00
04/07/10	EDS	(NO CHARGE) Correspondence to Mr. Griffeth regarding mediation; Receipt and review of correspondence from mediation.	0.10 hrs	$0.00
04/08/10	EDS	No Charge. Receipt and review of correspondence from John Ferguson to Mr. Jack D. Griffeth.	0.10 hrs	$0.00
04/09/10	BEG	Review and prepare for mailing correspondence to Attorney Ferguson scan for transmission to client.	0.30 hrs	$27.00
04/09/10	BEG	Receipt and review email correspondence regarding potential sale of property.	0.20 hrs	$18.00
04/14/10	EDS	(NO CHARGE) Correspondence to Mr. Griffith regarding Milam offer.	0.10 hrs	$0.00
04/14/10	BEG	Review of Laurens County rosters to ascertain case status.	0.20 hrs	$18.00
04/16/10	BEG	Receive correspondence and documents and update file with proposed contracts of sale.	0.20 hrs	$18.00
04/20/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Griffeth regarding mediation.	0.10 hrs	$0.00
04/20/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Griffeth to Mr. Ferguson regarding mediation.	0.10 hrs	$0.00
04/20/10	BEG	Receipt and review email correspondence in connection with scheduling mediation.	0.30 hrs	$27.00
04/21/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Jack D. Griffeth regarding mediation.	0.10 hrs	$0.00
04/22/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Jack D. Griffeth regarding mediation.	0.20 hrs	$0.00

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04/22/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Jack D. Griffeth regarding mediation.	0.10 hrs	$0.00
04/22/10	BEG	Receipt and review email correspondence with client and parties' attorneys regarding potential sale and mediation schedule.	0.40 hrs	$36.00
04/23/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Griffeth to J. Ferguson regarding mediation.	0.10 hrs	$0.00
04/23/10	BEG	Review of correspondence with Attorney Ferguson regarding mediation and update case status.	0.20 hrs	$18.00
04/27/10	EDS	(NO CHARGE) Review of contract.	0.40 hrs	$0.00
04/29/10	JDG	Receipt and review of Stuart Mauney's letter confirming mediation details.	0.10 hrs	$14.50
04/29/10	BEG	Receipt and review correspondence with enclosures regarding mediation.	0.20 hrs	$18.00
04/30/10	EDS	No Charge. Receipt and review of correspondence from Mr. Jack D. Griffeth regarding sale of property.	0.10 hrs	$0.00
05/01/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Griffith to John Ferguson regarding mediation.	0.10 hrs	$0.00
05/04/10	EDS	(NO CHARGE) Review of executed contract.	0.20 hrs	$0.00
05/04/10	EDS	(NO CHARGE) Correspondence to Mr. Jack D. Griffeth regarding mediation.	0.10 hrs	$0.00
05/04/10	EDS	No Charge. Receipt and review of correspondence regarding contracts.	0.10 hrs	$0.00
05/04/10	BEG	Review of Laurens County trial rosters, pretrial conference schedules and index for follow-up.	0.20 hrs	$18.00
05/05/10	JDG	Exchange e-mails with Eddie Sullivan and John Ferguson.	1.00 hrs	$145.00
05/05/10	BEG	Exchange emails with client concerning completed contracts with signatures.	0.20 hrs	$18.00
05/07/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Jack D. Griffeth regarding mediation.	0.10 hrs	$0.00
05/07/10	EDS	(NO CHARGE) Receipt and review of correspondence from Ms. Arnold (Presbyterian Home) regarding contract.	0.10 hrs	$0.00
05/07/10	EDS	(NO CHARGE) Telephone conference with Ms. Arnold regarding contract.	0.10 hrs	$0.00
05/07/10	EDS	(NO CHARGE) Correspondence to Mr. Milam, Mr. Bryan regarding contract.	0.20 hrs	$0.00
05/07/10	EDS	(NO CHARGE) Correspondence to Ms. Arnold regarding contract.	0.20 hrs	$0.00
05/07/10	BEG	Receipt and review various emails from client, attorneys and prospective purchaser.	0.20 hrs	$18.00
05/07/10	BEG	Review of correspondence regarding status of matter and record for follow-up.	0.20 hrs	$18.00
05/10/10	EDS	No Charge. Correspondence to Mr. Jack D. Griffeth regarding mediation, update, other.	0.10 hrs	$0.00

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05/10/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Bryan regarding contracts, closing, other.	0.10 hrs	$0.00
05/10/10	EDS	No Charge. Receipt and review of correspondence from Mr. Milam regarding earnest money.	0.10 hrs	$0.00
05/11/10	EDS	No charge. Receipt and review of correspondence from Mr. Milam regarding earnest money.	0.10 hrs	$0.00
05/12/10	EDS	(NO CHARGE) Correspondence to beneficiaries regarding contracts and pleadings.	0.50 hrs	$0.00
05/13/10	EDS	No charge. Receipt and review of correspondence from Mr. Jack D. Griffeth regarding letter to Mr. Copeland.	0.10 hrs	$0.00
05/13/10	EDS	No charge. Telephone conference with Mr. Heard regarding survey costs, other.	0.40 hrs	$0.00
05/13/10	EDS	(NO CHARGE) Correspondence to Ms. Copeland regarding option; hearing.	0.50 hrs	$0.00
05/13/10	BEG	Receipt and review numerous email correspondence regarding sales contracts and notification of beneficiaries and update file status.	0.50 hrs	$45.00
05/14/10	BEG	Receipt and review signed contracts in connection with sale of real property and update case documents.	0.20 hrs	$18.00
05/22/10	EDS	No charge. Receipt and review of correspondence from Mr. Jack D. Griffeth regarding status; closing.	0.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Preparation of Petition for Approval; preparation of Answer & Consent.	2.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Office conference with Mr. Jack D. Griffeth regarding strategy.	0.20 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Correspondence to Mr. Bryan regarding extension.	0.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding approval of contract by church.	0.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Milam regarding closing date.	0.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Mr. Bryan regarding extension, closing, petition, other.	0.10 hrs	$0.00
05/24/10	EDS	(NO CHARGE) Preparation of Petition.	0.20 hrs	$0.00
05/25/10	EDS	(NO CHARGE) Telephone conference with Probate Court regarding petition, other.	0.10 hrs	$0.00
05/25/10	BEG	Receipt and review various email messages concerning potential sale of property and index for follow-up.	0.40 hrs	$36.00
05/26/10	EDS	(NO CHARGE) Correspondence to Mr. Bryan regarding original contracts.	0.20 hrs	$0.00
05/26/10	EDS	(NO CHARGE) Telephone conference with Mr. Jack D. Griffeth regarding closing, other.	0.10 hrs	$0.00
05/26/10	BEG	Review of court rosters with update to file in connection with possible roster assignment.	0.10 hrs	$9.00

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05/27/10	EDS	(NO CHARGE) Telephone conference with Mr. Heard regarding petition; planning.	0.20 hrs	$0.00
05/28/10	EDS	(NO CHARGE) Correspondence to Mr. Jack D. Griffeth regarding issues, strategy.	0.20 hrs	$0.00
05/28/10	BEG	Receipt and review correspondence to and from client regarding status of pending sale and index for follow-up.	0.20 hrs	$18.00
06/01/10	EDS	(NO CHARGE) Correspondence to Rev. Hunter regarding Petition, Responses.	0.10 hrs	$0.00
06/01/10	EDS	(NO CHARGE) Correspondence to Ms. Arnold regarding pleading.	0.10 hrs	$0.00
06/01/10	JDG	(NO CHARGE) Work on Pleadings for the Kay Estate.	2.00 hrs	$0.00
06/02/10	EDS	No Charge. Preparation of Answer, pleadings.	0.40 hrs	$0.00
06/02/10	EDS	No Charge. Telephone conference with Mr. Fulmen, Presbytery attorney, regarding church corporate action.	0.40 hrs	$0.00
06/02/10	EDS	No Charge. Telephone conference with Ms. Blackmon regarding corporate vote.	0.40 hrs	$0.00
06/02/10	EDS	No Charge. Preparation of Answer and Consent.	0.50 hrs	$0.00
06/02/10	EDS	No Charge. Receipt and review of correspondence from Ms. Blackmon regarding "Cemetery Fund" issue.	0.20 hrs	$0.00
06/03/10	EDS	No Charge. Correspondence to/from Mr. Jack D. Griffeth regarding power of sale, consent to sale, other.	0.20 hrs	$0.00
06/03/10	EDS	(NO CHARGE) Preparation of Consents to Sale and Waiver of Hearing.	0.20 hrs	$0.00
06/03/10	JDG	Exchange emails with Eddie Sullivan, review options for case closing.	1.60 hrs	$232.00
06/03/10	BEG	Receipt and review various emails to and from client regarding status of proposed sale and court proceedings and index for follow-up.	0.20 hrs	$18.00
06/05/10	EDS	No Charge. Correspondence to Mr. Jack D. Griffeth regarding consents.	0.10 hrs	$0.00
06/14/10	EDS	No Charge. Revision of WH Milam consents.	0.20 hrs	$0.00
06/14/10	EDS	No Charge. Receipt and review of correspondence from Mr. Ferguson regarding consents.	0.20 hrs	$0.00
06/14/10	JDG	Exchange emails with Eddie Sullivan and John Fergason regarding consults to sell estate property.	0.80 hrs	$116.00
06/14/10	BEG	Review of email correspondence with Attorney Ferguson regarding pending sale and index for follow-up.	0.20 hrs	$18.00
06/15/10	EDS	(NO CHARGE) Review of Presbyterian Home consent.	0.20 hrs	$0.00
06/15/10	EDS	(NO CHARGE) Correspondence to/from Presbyterian Home of South Carolina regarding consent.	0.20 hrs	$0.00
06/16/10	BEG	Receipt and review correspondence with attachments from client regarding consents to sale of property and index for follow-up.	0.20 hrs	$18.00

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06/17/10	VLB	Receipt and review Lisbon Presbyterian Church Cemetery Fund's Consent to Sale of Real Estate And Waive of Hearing.	0.10 hrs	$9.00
06/17/10	BEG	Review of county website with index in connection with possible roster assignment.	0.10 hrs	$9.00
06/21/10	BEG	Letter to John Ferguson via email requesting information regarding consents to sale of real estate from Moses and Brown.	0.20 hrs	$18.00
06/22/10	EDS	No Charge. Correspondence to Ms. Spearman regarding Brown and Moses consents; Revise of correspondence from Ms. Spearman regarding consents.	0.20 hrs	$0.00
06/22/10	EDS	No Charge. Correspondence to Mr. Arnold regarding Presbyterian Home consent.	0.10 hrs	$0.00
06/22/10	EDS	No Charge. Receipt and review of Brown and Moses consents.	0.10 hrs	$0.00
06/22/10	BEG	Exchange emails and telephone conference with client regarding status of consent forms.	0.20 hrs	$18.00
06/22/10	BEG	Receipt and review correspondence from Attorney Ferguson with enclosure of consents from Brown and Moses and forward to Ed Sullivan for filing with probate court.	0.30 hrs	$27.00
06/22/10	BEG	Prepare correspondence and enclosures for shipping to client for filing.	0.20 hrs	$18.00
06/23/10	VLB	Receipt from Mr. Ferguson the Consent and Waiver documents executed by Martha Brown and Mary Moses.	0.10 hrs	$9.00
06/24/10	EDS	No Charge. Correspondence to Judge Fridy regarding consents.	0.30 hrs	$0.00
06/24/10	BEG	Receipt and review letter to Rowland Milam regarding scheduling closing date.	0.10 hrs	$9.00
06/24/10	BEG	Telephone conference with client with exchange of emails regarding status of sales of property and potential dismissal of the civil action.	0.20 hrs	$18.00
06/25/10	EDS	No Charge. Correspondence to Mr. Bryan regarding closing.	0.10 hrs	$0.00
06/28/10	BEG	Receipt and review email exchanges regarding possible closing on real estate and index for follow-up.	0.20 hrs	$18.00
06/29/10	EDS	No Charge. Correspondence to Mr. Bryan regarding closing.	0.10 hrs	$0.00
06/29/10	EDS	No Charge. Correspondence to Mr. Milam regarding closing.	0.10 hrs	$0.00
06/29/10	EDS	No Charge. Telephone conference with Ms. Coker, probate court, regarding power of sale.	0.10 hrs	$0.00
06/29/10	EDS	No Charge. Conference to/from Mr. Jack D. Griffeth regarding status of sale.	0.10 hrs	$0.00
06/30/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding	0.10 hrs	$0.00

		closing.		
06/30/10	BEG	Receipt and review email correspondence and letter to probate judge regarding status of matter and index.	0.20 hrs	$18.00
07/01/10	BEG	Receipt and review correspondence to Rowland Milam and index for pending activity.	0.10 hrs	$9.00
07/16/10	EDS	No Charge. Correspondence to Mr. Jack D. Griffeth; Receipt and review of correspondence from Mr. Jack D. Griffeth regarding settlement of case.	0.30 hrs	$0.00
07/16/10	JDG	Receipt and review UM from Eddie Sullivan and email to Eddie.	0.60 hrs	$87.00
07/16/10	BEG	Review of correspondence with client and draft Stipulation of Dismissal.	0.80 hrs	$72.00
07/19/10	LW	Draft Stipulation of Dismissal and Receipt and Release for Mr. Edward Sullivan.	1.00 hrs	$140.00
07/20/10	EDS	No Charge. Receipt and review of correspondence from Mr. Jack D. Griffeth regarding dismissal.	0.10 hrs	$0.00
07/21/10	EDS	No Charge. Planning regarding settlement; Receipt and review of from correspondence Mr. Jack D. Griffeth regarding settlement, case dismissal.	1.00 hrs	$0.00
07/21/10	EDS	No Charge. Receipt and review of proposed Stipulation of Dismissal, correspondence to Mr. Ferguson.	0.50 hrs	$0.00
07/21/10	JDG	Letter to Attorney Ferguson enclosing Stipulation of Dismissal with prejudice.	0.30 hrs	$43.50
07/21/10	BEG	Exchange and preparation for filing of numerous emails with client regarding pending dismissal and revisions to settlement documents and correspondence.	0.50 hrs	$45.00
07/22/10	EDS	(NO CHARGE) Preparation and review of Settlement and Release Agreement.	0.80 hrs	$0.00
07/22/10	BEG	Revise agreement and transmittal letter to defense attorney enclosing agreement and Stipulation of Dismissal.	0.40 hrs	$36.00
07/26/10	EDS	No Charge. Receipt and review of correspondence from Mr. Ferguson to his clients regarding Stipulation of Dismissal.	0.20 hrs	$0.00
07/26/10	BEG	Receipt and review correspondence from defense attorney to clients regarding settlement and dismissal, transmittal to client, and index for follow-up.	0.30 hrs	$27.00
08/03/10	JDG	Exchange emails with Eddie Sullivan regarding executed release.	0.60 hrs	$87.00
08/03/10	BEG	Receipt and review executed settlement documents and index for pending activity.	0.20 hrs	$18.00
08/03/10	BEG	Telephone conference with client regarding executed documents settlement civil suit.	0.20 hrs	$18.00
08/03/10	JDG	Letter to Eddie Sullivan enclosing settlement agreement.	0.30 hrs	$43.50
08/03/10	JDG	Letter to Clerk of Court filing Stipulation of Dismissal	0.30 hrs	$43.50

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		with prejudice.		
08/05/10	JDG	Receipt and review email from eddie sullivan with executed settlement.	0.30 hrs	$43.50
08/06/10	BEG	Receipt and review judgment from Clerk of Court with filed Stipulation of Dismissal and index.	0.20 hrs	$18.00
08/09/10	BEG	Review of correspondence with enclosures regarding settlement agreement and index.	0.20 hrs	$18.00
		Total fees for this matter		$14,538.00

DISBURSEMENTS

		Units	
	Total disbursements for this matter		$0.00

TIMEKEEPER SUMMARY

Sullivan, Edward D.	OF COUNSEL	76.40 hrs	0.00 /hr	$0.00
Sullivan, Edward D.	OF COUNSEL	15.10 hrs	145.00 /hr	$522.00
Griffeth, Jack D.	SHAREHOLDER	4.70 hrs	0.00 /hr	$0.00
Griffeth, Jack D.	SHAREHOLDER	49.60 hrs	145.00 /hr	$7,192.00
Griffeth, Jack D.	SHAREHOLDER	0.60 hrs	325.00 /hr	$195.00
Lloyd, Lee	ASSOCIATE	0.10 hrs	140.00 /hr	$14.00
McCoy, Jonny D.	ASSOCIATE	2.00 hrs	90.00 /hr	$180.00
McCoy, Jonny D.	ASSOCIATE	3.50 hrs	140.00 /hr	$490.00
Wells, Logan M.	ASSOCIATE	1.00 hrs	140.00 /hr	$140.00
Baker, Vickie L.	SENIOR PARALEGAL	0.20 hrs	90.00 /hr	$18.00
Boatwright, Patty K.	SENIOR PARALEGAL	3.90 hrs	0.00 /hr	$0.00
Boatwright, Patty K.	SENIOR PARALEGAL	8.30 hrs	90.00 /hr	$747.00
Spearman, Barbara G.	SENIOR PARALEGAL	56.00 hrs	90.00 /hr	$5,040.00

TOTAL FEES	$14,538.00
TOTAL DISBURSEMENTS	$0.00
LESS COURTESY DISCOUNT	$7,750.00
BALANCE DUE CURRENT BILL	$6,788.00
TOTAL CHARGES FOR THIS BILL	$6,788.00

Please remit all payments to the following address:

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

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PLEASE REFERENCE OUR 16 DIGIT BILL NUMBER LOCATED AT THE TOP OF THIS BILL.

TASK CODE SUMMARY

Task Code	Task	This Bill
		$12,427.00
L110	Fact Investigation/Development	$425.00
L120	Analysis/Strategy	$419.00
L140	Document/file management	$224.00
L160	Settlement/Non-binding ADR	$140.00
L190	DO NOT USE	$72.50
L210	Pleadings	$169.00
L250	Other.Written.Motions and.Subm	$81.00
L310	Written Discovery	$580.50

Collins Lacy SM
ATTORNEYS AT LAW

August 17, 2010

Billed through 08/17/10

Bill Number 001147 00100 53900 EDS

Federal Tax ID: 57-0989944

Executor of Estate:
Edward Sullivan
P.O. Box 12487
Columbia, SC 29211

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

REGARDING: Estate of Marion Kay (DOD 05.03.07)

FOR PROFESSIONAL SERVICES RENDERED

12/05/07	EDS	(NO CHARGE) Travel to and from Laurens; visit site, telephone conversation with Mr. Henderson regarding appraisal.	9.00 hrs	$0.00
12/06/07	EDS	(NO CHARGE) Office conferences with paralegal regarding LC Farm Service.	0.30 hrs	$0.00
12/07/07	PKB	Research and prepare the Inventory and Appraisal to be filed with the Probate Court.	2.00 hrs	$180.00
12/09/07	EDS	(NO CHARGE) Correspondence regarding Mr. Garrett.	0.10 hrs	$0.00
12/11/07	EDS	(NO CHARGE) Correspondence regarding LC Farm Service; office conference regarding appraisal; court filing.	0.60 hrs	$0.00
12/11/07	PKB	Telephone call to Laurens County Farm Service regarding the information they requested.	0.20 hrs	$18.00
12/11/07	PKB	(NO CHARGE) Telephone call to Hoyt Hanvey Jewelers regarding the estate appraisal.	0.10 hrs	$0.00
12/11/07	PKB	Research the value of the 1890 silver dollar contained in the estate.	0.60 hrs	$54.00
12/11/07	PKB	Prepare an extension request for the inventory and appraisement to be filed with the Court. Prepare the Motion for Extension.	0.20 hrs	$18.00
12/11/07	PKB	Telephone call to Betty Coker regarding the Motion for Extension. Revise the letter and Motion for extension.	0.30 hrs	$27.00
12/12/07	PKB	Research coin collectors/evaluators in the area.	0.40 hrs	$36.00
12/12/07	PKB	Telephone calls to the Columbia and Laurens area coin dealers to obtain appraisal information for the 1890 Morgan Silver Dollar.	0.40 hrs	$36.00
12/12/07	PKB	Prepare a memo to Mr. Edward Sullivan regarding the	0.10 hrs	$9.00

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		coin appraisers information.		
12/13/07	PKB	Revise the Inventory & Appraisement to reflect the tax assessor's information and other bond/certificate information that was not included previously. Research the joint owners of the 300+ acres held in the estate.	0.90 hrs	$81.00
12/13/07	PKB	Research the value of the 296 shares of Heritage Bancorp, Inc. owned by the Estate.	0.20 hrs	$18.00
12/13/07	PKB	Research the current market value as reported by the County for the real estate holdings of the estate.	0.60 hrs	$54.00
12/18/07	EDS	(NO CHARGE) Travel to and from Laurens; visit site; telephone conference with appraiser.	3.80 hrs	$0.00
12/20/07	EDS	(NO CHARGE) Office conferences with staff regarding appraisal.	0.20 hrs	$0.00
12/20/07	PKB	Research the taxes that are due on the estate's real property.	0.20 hrs	$18.00
12/31/07	PKB	Research the property taxes for the land interest of the estate TMS#4500000003. Prepare a letter to Martha Brown enclosing repayment of 1/2 of the property taxes.	0.20 hrs	$18.00
01/02/08	EDS	(NO CHARGE) Make deposit; Telephone conference with timber dealer.	0.40 hrs	$0.00
01/04/08	EDS	(NO CHARGE) Office consultation with Mr. Larry Nelson regarding security cameras.	0.10 hrs	$0.00
01/04/08	EDS	(NO CHARGE) Correspondence; telephone conference with Mrs. Curry.	0.40 hrs	$0.00
01/04/08	MLNI	Research surveillance equipment for Edward Sullivan.	0.10 hrs	$12.00
01/08/08	EDS	(NO CHARGE) Visit site; telephone conference with insurance agent; travel.	5.00 hrs	$0.00
01/09/08	EDS	(NO CHARGE) Receipt and review of correspondence regarding appraisal.	0.30 hrs	$0.00
01/09/08	PKB	Telephone call to Jewelers to obtain the date the appraisal will be complete.	0.20 hrs	$18.00
01/09/08	PKB	Telephone call to Sandy at Ball's office to get the name of a Court Reporter in the Port Royal area. She was unavailable. Telephone call to National Court Reporters, Inc. to "tentatively" schedule a court reporter for a deposition tomorrow.	0.50 hrs	$45.00
01/11/08	EDS	(NO CHARGE) Correspondence regarding appraisal.	1.20 hrs	$0.00
01/15/08	EDS	(NO CHARGE) Telephone conference with appraisers; planning; receipt and review of correspondence.	1.00 hrs	$0.00
01/17/08	EDS	(NO CHARGE) Receipt and review of correspondence regarding appraisal.	0.50 hrs	$0.00
01/17/08	PKB	Telephone call from Hoyt Hanvey Jewelers regarding the preliminary appraisal they faxed last week.	0.10 hrs	$9.00
01/17/08	PKB	Review the information from Major & Company appraisers.	0.20 hrs	$18.00

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03/24/08	EDS	Several office conferences with staff regarding correspondence; two telephone conferences with Mr. Wilson.	1.30 hrs	$0.00
03/25/08	EDS	(NO CHARGE) Several (two) telephone conferences with Mr. McNair; planning; correspondence.	0.30 hrs	$0.00
03/25/08	PKB	Continue preparing the accounting and the inventory and appraisement based on the latest information. Review the file information produced by Mr. Edward Sullivan today.	2.40 hrs	$216.00
03/25/08	PKB	Research and prepare the receipts of jewelry and other goods for the heirs to sign upon distribution of personal property as directed in the will.	1.90 hrs	$171.00
03/26/08	PKB	Review the remaining file material produced by Mr. Edward Sullivan this morning. File the documents reviewed over the past two days in their proper place. Update the accounting and Inventory accordingly.	0.40 hrs	$36.00
03/27/08	EDS	(NO CHARGE) Receipt and review of correspondence.	0.10 hrs	$0.00
03/27/08	PKB	Order 3 more full color copies of the land appraisal to be made by IKON at the request of Mr. Edward Sullivan. Prepare the work order and the work copy for pick up.	0.20 hrs	$18.00
03/28/08	EDS	(NO CHARGE) Correspondence.	0.10 hrs	$0.00
03/31/08	EDS	(NO CHARGE) Two telephone conferences with Ms. Brown regarding appraisal; meeting.	0.20 hrs	$0.00
04/01/08	EDS	(NO CHARGE) Telephone conference with CPA regarding tax return.	0.20 hrs	$0.00
04/07/08	EDS	(NO CHARGE) Receipt of message from surveyor; attempt to reach surveyor, left message; planning.	1.20 hrs	$0.00
04/08/08	EDS	(NO CHARGE) Meeting with surveyor; meeting with appraiser; retrieve items from safe deposit box; meeting with Ms. Copeland, Mr. Copeland.	3.20 hrs	$0.00
04/09/08	EDS	(NO CHARGE) Preparation for meeting; review of documents; Telephone conference with consultant; telephone conference regarding tax returns.	1.10 hrs	$0.00
04/10/08	EDS	(NO CHARGE) Preparation for meeting; office conference with Ms. Moses, Ms. Brown; telephone conference with Mr. Hunter.	4.50 hrs	$0.00
04/11/08	EDS	(NO CHARGE) Planning; telephone conference with Ms. Copeland.	0.80 hrs	$0.00
04/14/08	EDS	(NO CHARGE) Office conference with staff; telephone conference with Mr. Moore.	1.10 hrs	$0.00
04/15/08	EDS	(NO CHARGE) Telephone conference with Mr. Heard; Telephone conference with Rev. Hunter; planning; Telephone conference with counsel.	1.60 hrs	$0.00
04/17/08	EDS	(NO CHARGE) Telephone conference with Ms. Moses; correspondence.	0.40 hrs	$0.00
04/17/08	EDS	(NO CHARGE) Office conference with Ms. McElvee	1.50 hrs	$0.00

		regarding issues; preparation for meeting.		
04/18/08	PKB	Review and file the Estate mail. Verify that all bills have been paid and request payment for the ones that haven't been paid. Update the inventory & Appriasement. Balance the Estate account at NBSC Bank. Update the Accounting.	2.90 hrs	$261.00
04/21/08	EDS	(NO CHARGE) Telephone conference with Ms. Callen regarding sale of real estate; research.	1.40 hrs	$0.00
04/21/08	EDS	Telephone conference with Robert Fuller; research.	0.60 hrs	$87.00
04/22/08	EDS	(NO CHARGE) Telephone conference with bank regarding status; Receipt and review of correspondence; Office conference with paralegal regarding coins, accounting; Telephone conference with Mr. Major.	1.20 hrs	$0.00
04/22/08	EDS	(NO CHARGE) Planning.	1.20 hrs	$0.00
04/22/08	EDS	(NO CHARGE) File review.	0.10 hrs	$0.00
04/22/08	PKB	Review the letter from Robert Fuller to Lisbon Presbyterian Church.	0.10 hrs	$9.00
04/22/08	PKB	Update both Palmetto Bank accounts and the NBSC bank account and reconciliations prepare them for filing.	1.90 hrs	$171.00
04/22/08	PKB	Telephone call to Palmetto Bank to obtain a copy of the missing bank statements for the Estate Account. Review the bank statements they faxed today. Update the reconciliation spreadsheets, the Inventory & Appraisement and the Accounting.	0.50 hrs	$45.00
04/22/08	PKB	Locate a reliable and accurate website to value the estates coin collection.	0.20 hrs	$18.00
04/22/08	PKB	Locate a value for all of the coins of the Estate and create a spreadsheet for the information collected. Update the Inventory.	2.00 hrs	$180.00
04/23/08	EDS	(NO CHARGE) Review of bank information regarding new account.	0.30 hrs	$0.00
04/23/08	EDS	(NO CHARGE) Review of title issues; planning.	0.70 hrs	$0.00
04/25/08	EDS	(NO CHARGE) Correspondence with Ms. Callen regarding title issues; Telephone conference with Ms Brown.	2.10 hrs	$0.00
04/26/08	EDS	(NO CHARGE) Meeting with Ms. Copeland; visit site; telephone conference with Rev. Hunter; telephone conference with Ms. Moses.	1.20 hrs	$0.00
04/28/08	EDS	(NO CHARGE) Telephone conference with Ms. Moses; Telephone conference with Ms. Brown; office conference with Mr. Larry Nelson; review of documents; conference with Ms. Baker; conference with Mr. Callen.	3.50 hrs	$0.00
04/28/08	MLNI	Obtain residential history of Mary Moses from database #3.	0.20 hrs	$24.00
04/28/08	MLNI	Obtain comprehensive report of Mary Moses from database #3.	0.20 hrs	$24.00

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04/28/08	MLNI	Obtain SLED criminal history report of Mary Moses.	0.40 hrs	$48.00
04/28/08	MLNI	Obtain additional data of Mary Moses from database #1. Cross-reference data with comprehensive report and collect new data.	0.40 hrs	$48.00
04/28/08	MLNI	Obtain civil and criminal records from Greenville County Circuit Court regarding Mary Moses.	0.50 hrs	$60.00
04/28/08	MLNI	Obtain civil and criminal records from Greenville County Summary Court regarding Mary Moses.	0.50 hrs	$60.00
04/28/08	MLNI	Obtain civil and criminal records from Spartanburg County Circuit Court regarding Mary Moses.	0.20 hrs	$24.00
04/28/08	MLNI	Obtain civil and criminal records from Spartanburg County Summary Court regarding Mary Moses.	0.10 hrs	$12.00
04/28/08	MLNI	Obtain civil and criminal records from Pickens County Circuit Court regarding Mary Moses.	0.20 hrs	$24.00
04/28/08	MLNI	Obtain civil and criminal records from Pickens County Summary Court regarding Mary Moses.	0.10 hrs	$12.00
04/28/08	PKB	Telephone call to Michelle at NBSC to discuss the letter from Computershare listing several items needed from the Bank before the estate can receive it's dividends.	0.10 hrs	$9.00
4/29/08	EDS	(NO CHARGE) Office conference with Ms. Callen regarding title issues; title documents; other; office conference with Ms. Vickie Baker.	2.50 hrs	$0.00
04/30/08	EDS	(NO CHARGE) Receipt and review of correspondence; planning regarding division of real estate.	1.20 hrs	$0.00
04/30/08	PKB	Prepare a response to Computershare with the information requested. Prepare the letter of instruction to be certified by the bank and enclosed with the letter to Computershare. Review and complete the Highly Erodible Land Conservation and Wetland Conservation Certification.	0.80 hrs	$72.00
05/01/08	EDS	(NO CHARGE) Telephone conference with Mr. Heard.	0.20 hrs	$0.00
05/01/08	MLNI	Research Rowland Miliam in databases #1 and #3 regarding residential and financial history.	0.60 hrs	$72.00
05/05/08	EDS	(NO CHARGE) Correspondence.	0.10 hrs	$0.00
05/05/08	PKB	Review the incoming mail on the estate including the 2 NBSC bank account statements.	0.10 hrs	$9.00
05/06/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
05/07/08	EDS	(NO CHARGE) Correspondence with counsel; planning.	1.80 hrs	$0.00
05/07/08	PKB	Complete the inventory and appraisement.	0.20 hrs	$18.00
05/08/08	EDS	(NO CHARGE) Receipt and review of inventory and appraisal; Telephone conference with Probate Court; Telephone conference with Mr. Bodiford; Telephone conference with Ms. Brown; planning.	3.40 hrs	$0.00
05/08/08	PKB	Complete the inventory and Appraisement. Prepare the	1.10 hrs	$99.00

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		letter to the Court filing the Inventory and Appraisement and the Proof of Delivery to Heirs.		
05/08/08	PKB	Telephone call to the Probate Court to obtain an extension to file the inventory and appraisement in this matter as the value of the land is still in debate. Prepare the motion for extension and the letter to the Court enclosing the Motion.	0.40 hrs	$36.00
05/08/08	PKB	Telephone call from the Court advising of Motion status and requesting payment for the copies that have been sent to date.	0.20 hrs	$18.00
05/08/08	PKB	Balance the various bank accounts check books.	0.50 hrs	$45.00
05/08/08	PKB	Prepare a copy of all documentation that backs up the Inventory figures.	0.50 hrs	$45.00
05/09/08	EDS	(NO CHARGE) Review of inventory and appraisal; correspondence; review of documents; office conference with paralegal.	3.20 hrs	$0.00
05/09/08	PKB	Continue preparing a copy of all documentation that verifies the information on the Inventory. Research the tax assessor's value of the properties at the date of death. Revise the inventory and appraisement. Revise the Proof of Delivery. Review the file material in an attempt to locate a life insurance policy that was paid out to Ms. Copeland. Telephone call from patsy Copeland concerning the life insurance proceeds she received.	2.80 hrs	$252.00
05/12/08	EDS	(NO CHARGE) Telephone conference with Probate Court; office conference with paralegal; Receipt of message from Mary Moses; planning.	1.50 hrs	$0.00
05/13/08	EDS	(NO CHARGE) Office conference with law clerk regarding issues, research.	0.40 hrs	$0.00
05/13/08	EDS	(NO CHARGE) Telephone conference with Ms. Moses; Telephone conference with Rev. Hunter; planning; attempt to reach appraiser; Telephone conference with Mr. Wilson.	2.10 hrs	$0.00
05/13/08	IY	Researched a testator's ability to devise an interest in property in the form of an option if her co-tenant has the right of first refusal.	2.00 hrs	$150.00
05/13/08	PKB	Prepare a letter to the court enclosing the notarized Proof of Delivery and Inventory cover sheet.	0.10 hrs	$9.00
05/14/08	EDS	(NO CHARGE) Planning; office conference with Mr. Daves regarding title issues.	2.20 hrs	$0.00
05/14/08	PKB	Review the telephone message form Betty Coker at the Probate Court. Return her call to answer her questions concerning the inventory.	0.10 hrs	$9.00
05/20/08	EDS	(NO CHARGE) Telephone conference with Rev. Hunter; Receipt and review of correspondence; planning.	0.80 hrs	$0.00
05/23/08	EDS	(NO CHARGE) Meet with Session of Lisbon Church.	1.80 hrs	$0.00
05/23/08	EDS	(NO CHARGE) Visit and inspect Kay premises.	1.20 hrs	$0.00

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05/28/08	EDS	(NO CHARGE) Attempt to reach Ms. Brown.	0.10 hrs	$0.00
06/03/08	EDS	(NO CHARGE) Planning.	0.90 hrs	$0.00
06/04/08	EDS	(NO CHARGE) Planning.	0.30 hrs	$0.00
06/04/08	EDS	(NO CHARGE) Telephone conference with beneficiary.	0.30 hrs	$0.00
06/05/08	EDS	(NO CHARGE) Telephone conference with beneficiary; planning.	0.50 hrs	$0.00
06/11/08	PKB	Locate the funeral bill and a copy of the payment. Prepare a letter to the Court requesting the final bill and payment be filed in the estate.	0.60 hrs	$54.00
06/11/08	PKB	Review teh letter of teh Probate Court requesting all closing documents. Prepare the Motion for Extension of Time to File all remaining documents and close the Estate. Prepare a letter to the Court enclosing the Motion.	0.40 hrs	$36.00
06/12/08	EDS	(NO CHARGE) Review and revision of Motion for Extension; correspondence.	0.50 hrs	$0.00
06/12/08	PKB	Revise the Motion for Extension.	0.10 hrs	$9.00
06/13/08	EDS	(NO CHARGE) Telephone conference with Mr. Burney.	0.20 hrs	$0.00
06/14/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
06/14/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
06/25/08	EDS	(NO CHARGE) Telephone conference with Mr. Hunter regarding status.	0.40 hrs	$0.00
06/26/08	EDS	(NO CHARGE) File review.	0.10 hrs	$0.00
06/26/08	PKB	Draft a reply to Hunter Hampton concerning their attorney's opinion regarding the sale of the real estate.	0.50 hrs	$45.00
06/30/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
07/03/08	EDS	(NO CHARGE) Receipt and review of correspondence; correspondence.	0.20 hrs	$0.00
07/07/08	EDS	(NO CHARGE) Telephone conference with Mr. Talbert; Telephone conference with appraiser; correspondence.	1.90 hrs	$0.00
07/15/08	EDS	(NO CHARGE) Receipt and review of correspondence regarding tax assessment.	0.10 hrs	$0.00
07/16/08	EDS	(NO CHARGE) Receipt and review of correspondence, documents; office conference with staff regarding personal effects.	0.50 hrs	$0.00
07/16/08	PKB	Telephone call to Hoyt Hanvey Jewelers.	0.10 hrs	$9.00
07/18/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
07/18/08	PKB	(NO CHARGE) Review the faxes from Patsy Copeland concerning the items to be given to the heirs. Insure that all lists match the receipts and prepare receipts for those items not previously designated. Prepare a list of items not designated a specific beneficiary.	1.60 hrs	$0.00
07/21/08	EDS	(NO CHARGE) Telephone conference with Mr. Bower; planning regarding personal effects.	0.70 hrs	$0.00

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07/22/08	EDS	(NO CHARGE) Preparation for meeting with Mr. Rheney.	1.30 hrs	$0.00
07/22/08	PKB	Print and verify all receipts. Gather all lists for Mr. Edward Sullivan's meeting with Copeland and Attorney in Laurens tomorrow.	0.80 hrs	$72.00
07/23/08	EDS	(NO CHARGE) Travel to and from Laurens; office conference with Ms. Copeland, Mr. Rheney regarding personal effects; review of judgment; review of Probate file.	4.90 hrs	$0.00
07/24/08	EDS	(NO CHARGE) Correspondence.	0.20 hrs	$0.00
07/24/08	EDS	(NO CHARGE) Office conference with staff regarding correspondence to recipients of personal effects; correspondence.	1.20 hrs	$0.00
07/28/08	EDS	(NO CHARGE) Receipt and review of correspondence.	0.30 hrs	$0.00
07/29/08	EDS	(NO CHARGE) Telephone call regarding bequests, recipients; office conference with paralegal.	0.30 hrs	$0.00
07/30/08	EDS	(NO CHARGE) Preparation for meeting.	2.00 hrs	$0.00
07/31/08	EDS	(NO CHARGE) Travel to and from Newberry/Laurens; meeting with Ms. Copeland, Mr. Moore, appraiser, others; office conference with Palmetto Bank; visit property; meet with prospective buyer; meet with Mr. Copeland.	8.80 hrs	$0.00
08/01/08	EDS	(NO CHARGE) Receipt of message; office conferences with staff regarding meeting with heirs.	0.30 hrs	$0.00
08/08/08	EDS	(NO CHARGE) Telephone conference with Mr. White; Receipt and review of correspondence.	0.40 hrs	$0.00
08/11/08	EDS	(NO CHARGE) Telephone conference with Mr. Wilson; Receipt and review of message from Rev. Hunter.	0.30 hrs	$0.00
08/12/08	EDS	(NO CHARGE) Correspondence.	0.10 hrs	$0.00
08/12/08	EDS	(NO CHARGE) Review of file status.	0.10 hrs	$0.00
08/27/08	EDS	(NO CHARGE) Review of tax information; office conference with Mr. Bodiford regarding tax returns; other; review of insurance policy; payment of premium.	1.20 hrs	$0.00
08/28/08	EDS	(NO CHARGE) Receipt of message from Mr. Major; Telephone conference with Mr. Major.	0.20 hrs	$0.00
09/02/08	EDS	(NO CHARGE) Receipt and review of Income Tax Return.	0.30 hrs	$0.00
09/02/08	EDS	(NO CHARGE) Telephone conference with Mr. Wilson regarding proposed division; correspondence.	0.40 hrs	$0.00
09/02/08	EDS	(NO CHARGE) Receipt and review of correspondence; proposed subdivision.	0.90 hrs	$0.00
09/03/08	EDS	(NO CHARGE) Receipt and review of correspondence; office conference with staff regarding Release.	0.30 hrs	$0.00
09/04/08	EDS	(NO CHARGE) Telephone conference with appraiser; Telephone conference with Mr. Wilson; Telephone conference with Rev. Hunter; Telephone conference with	2.40 hrs	$0.00

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		Mr. Heard; Telephone conference with Ms. Brown; Telephone conference with Ms. Moses; Review of proposal; Planning.		
09/05/08	AMW	Receipt and review Receipt / Release with Waiver.	0.10 hrs	$9.00
09/11/08	EDS	(No Charge). Attempt to reach salvage dealer; left message.	0.20 hrs	$0.00
09/11/08	EDS	(NO CHARGE) Correspondence.	0.50 hrs	$0.00
09/11/08	EDS	(No Charge) Planning; correspondence.	2.00 hrs	$0.00
09/12/08	EDS	(No Charge). Correspondence regarding property division; planning; review of sketches.	1.40 hrs	$0.00
09/15/08	EDS	(NO CHARGE) Review and execution of Estate tax return.	0.30 hrs	$0.00
09/15/08	PKB	Review the letter from Carolina Cash Company enclosing a refund due to the Estate.	0.10 hrs	$9.00
09/17/08	EDS	(NO CHARGE) Planning.	0.30 hrs	$0.00
09/19/08	PKB	Review the letter from Lisbon Church regarding the division of the real estate involved in this matter.	0.10 hrs	$9.00
09/21/08	EDS	(NO CHARGE) Correspondence.	0.10 hrs	$0.00
09/23/08	EDS	(NO CHARGE) Correspondence; travel to Laurens; telephone calls with Mrs. Moses; inspection of premises.	0.40 hrs	$0.00
09/24/08	EDS	(NO CHARGE) Telephone conference with Laurens Agricultural office; execution of application.	1.00 hrs	$0.00
09/26/08	EDS	(NO CHARGE) Receipt and review of correspondence.	0.10 hrs	$0.00
10/01/08	EDS	(NO CHARGE) File review.	0.10 hrs	$0.00
10/02/08	PKB	Review the bill from the accountant, Clifton Bodiford.	0.10 hrs	$9.00
10/07/08	EDS	(NO CHARGE) Attempt to reach appraiser; left message.	0.10 hrs	$0.00
10/07/08	EDS	Telephone conference with auctioneer; Telephone conference with counsel; Correspondence with Mr. Griffith.	0.50 hrs	$0.00
10/13/08	EDS	(NO CHARGE) Receipt and review of correspondence; review of proposed division.	0.40 hrs	$0.00
10/13/08	PKB	Review the new land division proposal from Major & Company.	0.20 hrs	$18.00
10/14/08	EDS	(NO CHARGE) Correspondence.	0.40 hrs	$0.00
10/15/08	EDS	(NO CHARGE) Correspondence.	0.30 hrs	$0.00
10/16/08	EDS	(NO CHARGE) Planning.	2.00 hrs	$0.00
10/20/08	EDS	(NO CHARGE) Receipt and review of correspondence; North Carolina correspondence; review of executed receipts, release and waiver.	0.60 hrs	$0.00
10/21/08	EDS	(NO CHARGE) Telephone conference with Hampton Hunter; planning; Receipt and review of correspondence.	0.50 hrs	$0.00
10/21/08	PKB	Review the receipt and releases received today from 2 of the people who received personal property from the	0.10 hrs	$9.00

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		Estate.		
10/23/08	EDS	(NO CHARGE) Inspection of premises.	0.40 hrs	$0.00
10/27/08	PKB	Review the receipt and releases received today to ensure accuracy and completion.	0.10 hrs	$9.00
10/28/08	EDS	(NO CHARGE) Inspect premises; meeting with Ms. Milam.	2.30 hrs	$0.00
10/29/08	EDS	(NO CHARGE) Telephone conference with Ms. Brown regarding conference, hay; planning; Receipt and review of correspondence.	0.50 hrs	$0.00
10/30/08	EDS	(NO CHARGE) Correspondence; Telephone conference with Ms. Brown.	0.40 hrs	$0.00
11/05/08	EDS	(NO CHARGE) Office conference with Mr. Howe.	0.70 hrs	$0.00
11/05/08	JDG	Receipt and review of a copy of Eddie Sullivan's letter to parties.	0.10 hrs	$14.50
11/05/08	PKB	Telephone call to Terry howe's office concerning today's meeting.	0.10 hrs	$9.00
11/12/08	EDS	Receipt and review of correspondence regarding Accounting.	0.20 hrs	$0.00
11/12/08	PKB	Attempt to obtain the latest bank statements in preparation to update the accounting.	0.50 hrs	$45.00
11/17/08	EDS	(NO CHARGE) Receipt and review of correspondence; correspondence.	0.10 hrs	$0.00
12/01/08	EDS	Office conference with paralegal regarding Request for Extension.	0.20 hrs	$0.00
12/01/08	PKB	Prepare an extension of time request to be filed with the court.	0.20 hrs	$18.00
12/02/08	PKB	Draft the letter to the court filing the Motion for Extension of Time to file Final Closing Documents	0.10 hrs	$9.00
12/05/08	EDS	(NO CHARGE) Telephone conference regarding property.	0.30 hrs	$0.00
12/31/08	EDS	(NO CHARGE) Review of Tax notice.	0.20 hrs	$0.00
01/05/09	EDS	(NO CHARGE) Receipt and review of correspondence; correspondence.	0.30 hrs	$0.00
01/05/09	PKB	Review the letter received from Martha Brown concerning the division of the real estate.	0.10 hrs	$9.00
01/05/09	PKB	Review the previously prepared accounting and verify its accuracy. Prepare all supporting documents.	0.60 hrs	$54.00
01/06/09	PKB	Continue revising and updating the accounting for the estate. Create a spreadsheet incorporating all bank accounts into one for easier transfer to the accounting form for the court.	4.40 hrs	$396.00
1/07/09	EDS	(NO CHARGE) Receipt and review of e-mail correspondence regarding taxes.	0.10 hrs	$0.00
01/12/09	EDS	(NO CHARGE) Preparations and mailing of property	0.60 hrs	$0.00

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01/13/09	EDS	(NO CHARGE) Telephone conference regarding depositions.	0.30 hrs	$0.00
01/19/09	EDS	(NO CHARGE) Receipt and review of e-mail correspondence regarding sale of property.	0.20 hrs	$0.00
01/27/09	EDS	(NO CHARGE) Telephone conference with Bart Heard regarding status.	0.30 hrs	$0.00
01/28/09	EDS	(NO CHARGE) Telephone conference with Frank McNair.	0.30 hrs	$43.50
02/02/09	EDS	(NO CHARGE) Receipt and review of e-mail correspondence.	0.10 hrs	$0.00
02/03/09	EDS	(NO CHARGE) Receipt and review of correspondence.	0.20 hrs	$0.00
02/03/09	EDS	(NO CHARGE) Correspondence; Receipt and review of correspondence.	0.40 hrs	$0.00
02/04/09	EDS	Receipt and review correspondence, Motion to Dismiss. [No charge]	1.00 hrs	$0.00
02/04/09	PKB	Draft a letter to the Court enclosing a copy of the Common Please Complaint in this matter. Gather the Complaint and prepare it for forwarding to the court.	0.30 hrs	$27.00
02/05/09	EDS	Receipt and review correspondence; correspondence. [No charge]	0.60 hrs	$0.00
02/11/09	EDS	(NO CHARGE) Receipt and review of correspondence.	0.10 hrs	$0.00
02/11/09	JDG	E-mail to Barbara Galerno; conference regarding case management regarding Presbyterian Home	0.30 hrs	$43.50
02/19/09	EDS	Preparation of Amended Complaint, correspondence.	0.90 hrs	$0.00
03/04/09	PKB	Review the homeowner's policy prior to issuing payment to ensure proper and complete coverage.	0.60 hrs	$54.00
03/16/09	PKB	Telephone call to American Modern Home Insurance Company concerning the termination letter we received. Several telephone calls from the Taylor Agency concerning the payment on this account.	0.40 hrs	$36.00
03/27/09	EDS	Telephone conference with counsel regarding various items; correspondence; research. [NO CHARGE]	0.50 hrs	$0.00
06/11/09	EDS	[NO CHARGE] Receipt and review correspondence re account.	0.10 hrs	$0.00
06/15/09	EDS	(NO CHARGE) Correspondence to Mr. Jack D. Griffeth; Receipt and review correspondence from Mr. Jack D. Griffeth.	0.20 hrs	$0.00
06/16/09	EDS	(No Charge) Receipt and review of Griffith correspondence.	0.10 hrs	$0.00
06/16/09	EDS	(No Charge) Correspondence regarding production of documents.	0.30 hrs	$0.00
06/17/09	EDS	(No Charge) Receipt and review of correspondence regarding meeting with Mr. Milam.	0.10 hrs	$0.00

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06/17/09	EDS	(No Charge) Attempts to reach Rowland Milam; Telephone conference with Mr. Milan; telephone calls regarding planning of meeting; correspondence.	0.50 hrs	$0.00
06/18/09	EDS	(NO CHARGE) Inspect site, downed trees.	0.40 hrs	$0.00
06/26/09	EDS	(No Charge) Telephone call regarding crop payment; review of contract.	0.50 hrs	$0.00
06/26/09	EDS	(NO CHARGE) Telephone call regarding tree clearing.	0.20 hrs	$0.00
06/29/09	EDS	(No Charge) Review of FSA contract; Telephone conference with U.S. Department of Agriculture; office conference with U.S. Department of Agriculture; Receipt and review of correspondence.	1.50 hrs	$0.00
06/29/09	BEG	Receipt and review email correspondence regarding discovery.	0.20 hrs	$18.00
06/30/09	EDS	[NO CHARGE] Telephone conference with US Agriculture re extension.	0.10 hrs	$0.00
07/06/09	EDS	Receipt and review correspondence; correspondence. [NO CHARGE]	0.20 hrs	$0.00
07/07/09	PKB	Review the letter from Plaintiff's counsel requesting additional documentation for Dr. Barrett's simulation.	0.10 hrs	$9.00
07/08/09	EDS	Receipt and review correspondence re removal of trees / storm debris. [NO CHARGE]	0.10 hrs	$0.00
07/13/09	EDS	Receipt and review Ferguson correspondence; review of answer to interrogatories. [NO CHARGE]	0.20 hrs	$0.00
07/15/09	EDS	Receipt and review correspondence; telephone conference with Ms. Copeland re option; Receipt and review Ferguson email. [NO CHARGE]	0.50 hrs	$0.00
07/15/09	EDS	(NO CHARGE) Receipt and review correspondence.	0.10 hrs	$0.00
07/16/09	EDS	(NO CHARGE) Receipt and review correspondence regarding trees.	0.10 hrs	$0.00
07/20/09	EDS	Telephone conference re lot clean-up; correspondence. [NO CHARGE]	0.40 hrs	$0.00
07/20/09	BEG	Review Laurens County rosters to determine status of pending matters.	0.20 hrs	$18.00
07/24/09	PKB	Several telephone calls to Laurens County probate Court in an effort to locate the latest Extension of Time to File.	0.20 hrs	$18.00
07/24/09	PKB	Review the Order received form the court today and docket accordingly.	0.20 hrs	$18.00
07/27/09	EDS	(NO CHARGE) Receipt and review documents.	0.30 hrs	$0.00
08/03/09	JPR	Continue research to determine payment.	0.70 hrs	$52.50
08/04/09	JPR	Read Corpus Juris Secundum article re: payment of counsel of services related to estate, for possible use by Mr. Edward Sullivan.	0.20 hrs	$15.00
08/10/09	EDS	Receipt and review proposed correspondence to Mr. Ferguson; revision of letter. [NO CHARGE]	0.20 hrs	$0.00

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08/11/09	EDS	[NO CHARGE] Receipt and review correspondence to John Ferguson.	0.20 hrs	$0.00
08/11/09	EDS	[NO CHARGE] Preparation for trip to Laurens re trees, other.	0.50 hrs	$0.00
08/11/09	VLB	Preparation of Affidavit of Charles P. Copeland regarding his desire not to exercise his right of first refusal of the property identified under the Option to Purchase of the Last Will and Testament of Marion Milan Kay.	0.50 hrs	$45.00
08/11/09	VLB	Preparation of Quit Claim Deed from Charles P. Copeland to Edward D. Sullivan, Personal Representative of the Estate of Marion Milan Kay containing preamble clauses regarding Mr. Copeland's desire not to exercise his right of purchase of certain real estate identified in the Option to Purchase contained in the Last Will and Testament of Marion M. Kay.	0.70 hrs	$63.00
08/11/09	PKB	Review the agreement requirement and draft the agreement between the laborer contracted to clear the fallen trees and the Estate. Complete the Quitclaim Draft prepared by Vickie Baker.	0.80 hrs	$72.00
08/12/09	JPR	Assist Mr. Edward Sullivan in drafting Waiver and Indemnification Agreement for company hired to remove tree from Estate property.	0.20 hrs	$15.00
08/12/09	PKB	Meet with Mr. Edward Sullivan concerning the Quitclaim Deed and Services Agreement. Continue drafting the services agreement and the deed.	0.50 hrs	$45.00
08/13/09	EDS	(NO CHARGE) Attempt to reach Ag office - left message.	0.10 hrs	$0.00
08/14/09	EDS	Telephone conferences with US Department of Agriculture re program; Receipt and review contracts; execution of contract. [NO CHARGE]	0.60 hrs	$0.00
08/21/09	EDS	[NO CHARGE] Review of documents; preparation of deed; telephone conference re Copeland option.	1.60 hrs	$0.00
08/24/09	EDS	Preparation of deed.	0.40 hrs	$58.00
08/24/09	VLB	Review of deeds and plats regarding lands into the Kay Estate for chain of ownership for preparation of Quit Claim Deed and Deed of Distribution.	1.00 hrs	$90.00
09/04/09	PKB	Complete the Farm Report and draft a letter returning the same to the USDA.	0.30 hrs	$27.00
09/14/09	EDS	Receipt and review correspondence re insurance.	0.10 hrs	$14.50
09/29/09	EDS	[NO CHARGE] Telephone conference with Mr. Rowland Milam regarding sale of property; telephone conference with Mr. Weatherford regarding sale of property.	0.40 hrs	$0.00
09/30/09	EDS	Review and execute contract with US Department of Agriculture; telephone conference with Ms. Johnson re document.	0.30 hrs	$43.50

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10/12/09	EDS	(NO CHARGE) Preparation of analysis for 2008 Estate Income Tax Return.	0.30 hrs	$0.00
10/19/09	VLB	Receipt and review statement for services from Clifton D. Bodiford for the preparation of 2008 federal and state tax returns for the Estate of Ms. Kay.	0.10 hrs	$9.00
11/09/09	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding proposed terms.	0.20 hrs	$0.00
11/10/09	PKB	Receipt and review of the letter from Mr. Burney regarding property distribution receipts.	0.10 hrs	$9.00
11/10/09	PKB	Telephone call to Mr. Burney's office to request that the statement of Mary Moses be forwarded to our office immediately.	0.10 hrs	$9.00
11/24/09	PKB	Draft the Motion for Extension of Time to File Closing Documents. Draft a letter to the Court filing the same.	0.20 hrs	$18.00
12/01/09	PKB	Receipt and review of the letter from Rhett Burney and the enclosed statement of Mary Moses.	0.30 hrs	$27.00
12/15/09	PKB	Scan the appraisals for the 3.7+ and 6.2+ acres to be sent to Mr. Milam as requested.	0.30 hrs	$27.00
12/22/09	PKB	Draft a letter to the Court requesting another extension of time to file closing documents. Draft the extension of time request.	0.20 hrs	$18.00
12/30/09	PKB	Receipt and review of the signed extension of time to file closing documents.	0.10 hrs	$9.00
01/04/10	PKB	Receipt and review of the letter from Martha Brown regarding the property taxes for the real property of the estate.	0.20 hrs	$18.00
01/04/10	PKB	Draft a letter to Martha Brown enclosing 1/2 payment of the property taxes.	0.20 hrs	$18.00
01/04/10	PKB	Verify that the 2009 Laurens County Real Property Taxes have been paid.	0.10 hrs	$9.00
01/06/10	EDS	NO CHARGE - Office conference with paralegal regarding status.	0.20 hrs	$0.00
01/06/10	PKB	Put the file back in order as many of the folders are empty and the documents have been crammed in various boxes in no specific order.	4.00 hrs	$360.00
01/07/10	PKB	Continue putting the file back in order as many of the folders are empty and the documents have been crammed in various boxes in no specific order. Notify all magazine subscription, etc. of Ms. Kay's passing and to stop all mailings.	2.90 hrs	$261.00
01/08/10	EDS	NO CHARGE - Receive and review correspondence from Mr. Milam regarding purchase of property.	0.10 hrs	$0.00
01/13/10	EDS	(NO CHARGE) Telephone call with Mr. Milam regarding proposed purchase of property.	0.10 hrs	$0.00
01/14/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding	0.10 hrs	$0.00

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		proposed purchase.		
02/11/10	EDS	NO CHARGE - Correspondence to Mr. Rowland Milam.	0.10 hrs	$0.00
02/12/10	EDS	NO CHARGE - Visit and inspect homeplace.	0.90 hrs	$0.00
02/19/10	EDS	NO CHARGE Correspondence to beneficiaries regarding roster date.	0.60 hrs	$0.00
02/23/10	EDS	Telephone conference with Mr. Bryan re: Contract; Receipt and review of Contract. [No charge]	0.90 hrs	$0.00
02/23/10	EDS	(NO CHARGE) Telephone conference with Mr. Heard re: Contract.	0.10 hrs	$0.00
02/24/10	EDS	Receipt and review of correspondence from Mr. Heard re: Offer. [No charge]	0.10 hrs	$0.00
02/24/10	EDS	Receipt and review of correspondence from Mr. Griffeth re: Offer. [No charge]	0.10 hrs	$0.00
02/25/10	EDS	Telephone conference with Reverend Hunter re: offering strategy. [No charge]	0.00 hrs	$0.00
02/25/10	EDS	Correspondence to P. Milam; receipt and review of correspondence from Mr. Milam. [No charge]	0.00 hrs	$0.00
03/01/10	EDS	No Charge. Correspondence to beneficiaries.	1.40 hrs	$0.00
03/01/10	BEG	Review online court roster regarding trial term of court and prepare correspondence in connection with potential sale of property.	1.20 hrs	$108.00
03/15/10	EDS	(NO CHARGE) Receipt and review correspondence from Jim Bryan.	0.10 hrs	$0.00
03/23/10	EDS	(NO CHARGE) Correspondence to Mr. Bryan regarding offer.	0.10 hrs	$0.00
03/31/10	EDS	(NO CHARGE) Correspondence to Jim Bryan regarding status of negotiations.	0.10 hrs	$0.00
04/09/10	EDS	(NO CHARGE) Travel to Laurens; visit site, telephone call with Rowland Milam regarding contract and offer.	2.10 hrs	$0.00
04/12/10	EDS	NO CHARGE - Telephone call with Mr. Wham regarding property.	0.10 hrs	$0.00
04/12/10	EDS	(NO CHARGE) Correspondence to/from Mr. Griffeth regarding Milam offer.	0.20 hrs	$0.00
04/13/10	EDS	No Charge. Correspondence to Jim Bryan regarding Milam contract.	0.10 hrs	$0.00
04/14/10	EDS	No Charge. Office conference with Mr. Heard regarding proposed sale; Telephone conference with Mr. Heard, Mr. Griffith regarding strategy, fees.	1.20 hrs	$0.00
04/14/10	EDS	(NO CHARGE) Office conference with Mr. Heard regarding litigation issues, Telephone conference with Mr. Griffith regarding Heard regarding fees, strategy.	0.30 hrs	$0.00
1/14/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Griffith regarding sale.	0.10 hrs	$0.00
04/14/10	EDS	No Charge. Correspondence to Jim Bryan regarding	0.10 hrs	$0.00

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contracts.

04/14/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Milam.	0.10 hrs	$0.00
04/14/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Bryan.	0.10 hrs	$0.00
04/15/10	EDS	No Charge. Telephone conference with Mr. Heard regarding offer.	0.20 hrs	$0.00
04/15/10	EDS	No Charge. Telephone conference with Mr. Hunter regarding Milan offer, other issues.	0.40 hrs	$0.00
04/16/10	EDS	(NO CHARGE) Revision of contracts; correspondence to Jim Bryan regarding contracts.	0.80 hrs	$0.00
04/20/10	EDS	(NO CHARGE) Correspondence to Mr. Griffeth regarding mediation.	0.10 hrs	$0.00
04/21/10	EDS	No charge. Correspondence to Mr. Jack D. Griffeth regarding proposed sale, strategy.	0.10 hrs	$0.00
04/23/10	EDS	(NO CHARGE) Receipt and review correspondence from Mr. Milam regarding offer; correspondence to Mr. Milam.	0.20 hrs	$0.00
04/26/10	EDS	(NO CHARGE) Telephone conference with Rowland Milam regarding negotiations, purchase price, review of contract.	0.40 hrs	$0.00
1/26/10	EDS	No Charge. Receipt and review of correspondence from Mr. Milan; to correspondence Mr. Milan.	0.40 hrs	$0.00
04/26/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding Agreement; Receipt and review of correspondence regarding Agreement.	0.20 hrs	$0.00
04/29/10	EDS	(NO CHARGE) Drafted correspondence to Mr. Milam and Mr. Bryan regarding contracts.	0.20 hrs	$0.00
05/04/10	EDS	No charge. Correspondence to Mr. Milam regarding contract.	0.10 hrs	$0.00
05/10/10	EDS	No Charge. Telephone call with Ms. Copeland regarding contract.	0.20 hrs	$0.00
05/12/10	EDS	(NO CHARGE) Receipt and review executed contracts; execution of contracts.	0.20 hrs	$0.00
05/25/10	EDS	(NO CHARGE) Correspondence to Mr. Bryan regarding closing date; other.	0.30 hrs	$0.00
05/25/10	EDS	(NO CHARGE) Research regarding petition, other; planning.	0.40 hrs	$0.00
06/02/10	BEG	Receipt, review and prepare file copies of various email correspondence with attachments for indexing and follow-up.	0.50 hrs	$45.00
06/03/10	EDS	No Charge. Preparation and review of Consents of Sale.	1.00 hrs	$0.00
6/03/10	EDS	(NO CHARGE) Correspondence to/from Ms. Stomski regarding consent to sale.	0.20 hrs	$0.00
6/04/10	EDS	(NO CHARGE) Revision of consents.	0.30 hrs	$0.00

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06/07/10	EDS	(NO CHARGE) Receipt and review if correspondence from Lisbon Presbyterian Church,	0.10 hrs	$0.00
06/07/10	EDS	No Charge. Correspondence to Lisbon Church regarding consents.	0.10 hrs	$0.00
06/07/10	EDS	No Charge. Correspondence to Mr. Milam regarding consents.	0.10 hrs	$0.00
06/07/10	EDS	(NO CHARGE) Receipt and review of correspondence from Mr. Milam regarding closing.	0.10 hrs	$0.00
06/08/10	EDS	No Charge. Receipt and review of e-mail correspondence from Lisbon Church regarding consent.	0.30 hrs	$0.00
06/08/10	EDS	No Charge. Review of consents.	0.30 hrs	$0.00
06/09/10	EDS	No Charge. Receipt and review e-mails from Sandra McNair regarding equipment; correspondence to Ms. McNair.	0.20 hrs	$0.00
06/09/10	EDS	No Charge. Receipt and review of correspondence from Rowland Milam regarding equipment.	0.10 hrs	$0.00
06/09/10	EDS	No Charge. Telephone conference with Mr. Milam regarding equipment, closing.	0.10 hrs	$0.00
06/14/10	EDS	No Charge. Correspondence to Ms. McNair regarding shop equipment.	0.20 hrs	$0.00
06/16/10	EDS	No Charge. Telephone conference with Probate Court regarding extension, consents.	0.10 hrs	$0.00
06/16/10	EDS	(NO CHARGE) Correspondence to Ms. Arnold regarding Presbyterian Home of South Carolina.	0.10 hrs	$0.00
06/16/10	EDS	(NO CHARGE) Telephone conference with Mr. Heard regarding personal effects, other issues.	0.20 hrs	$0.00
06/16/10	EDS	No Charge. Receipt and review of correspondence from Ms. Arnold regarding consent.	0.20 hrs	$0.00
06/22/10	EDS	No Charge. Correspondence to court regarding extension.	0.10 hrs	$0.00
06/23/10	EDS	No Charge. Correspondence to staff regarding Presbyterian Home consent; Receipt and review of correspondence from staff.	0.10 hrs	$0.00
06/24/10	EDS	No Charge. Correspondence to/from Ms. Stomski regarding Power of Sale, other.	0.20 hrs	$0.00
06/24/10	EDS	No Charge. Attempt to reach Mr. Coker regarding Power of Sale.	0.10 hrs	$0.00
06/25/10	EDS	No Charge. Telephone conference with Mr. Stomski regarding power of sale, other.	0.20 hrs	$0.00
06/25/10	EDS	No Charge . Review of correspondence to Judge Fridy regarding consents, power of sale.	0.30 hrs	$0.00
06/26/10	EDS	No Charge. Receipt and review of correspondence from Mr. Milam regarding closing.	0.10 hrs	$0.00
06/27/10	EDS	No Charge. Receipt and review correspondence from Mr. Milam regarding closing.	0.10 hrs	$0.00

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06/27/10	EDS	No Charge. Correspondence to Mr. Milam regarding closing..	0.10 hrs	$0.00
07/06/10	EDS	No Charge. Receipt and review of correspondece from Mr. Miles regarding closing.	0.10 hrs	$0.00
07/06/10	EDS	No Charge. Receipt and review of correspondece from Mr. Bryan regarding possession of premises.	0.10 hrs	$0.00
07/06/10	EDS	No Charge. Settlement Statement, contracts.	0.80 hrs	$0.00
07/06/10	EDS	No Charge. Preparation of deeds; review of title work.	1.00 hrs	$0.00
07/06/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding closing, premises.	0.10 hrs	$0.00
07/08/10	EDS	No Charge. Correspondence to Mr. Bryan regarding closing.	0.30 hrs	$0.00
07/08/10	EDS	No Charge. Preparation for closing; Telephone conference with bank regarding wiring instructions.	0.20 hrs	$0.00
07/15/10	EDS	No Charge. Correspondence to Mr. Blackmon; Receipt and review of email correspondence from Mr. Blackmon regarding sale of property.	0.20 hrs	$0.00
07/15/10	EDS	No charge. Correspondence to Ms. Blackmon regarding sale of property.	0.10 hrs	$0.00
07/16/10	EDS	No Charge. Receipt and review of executed settlement statement.	0.10 hrs	$0.00
07/16/10	EDS	No Charge. Receipt and review of correspondence from Mr. Milam regarding keys.	0.10 hrs	$0.00
07/19/10	EDS	(NO CHARGE) Receipt and review of correspondence, documents from Mr. Bryan regarding closing.	0.20 hrs	$0.00
07/22/10	EDS	(NO CHARGE) Correspondence to Mr. Milam regarding keys.	0.20 hrs	$0.00
07/22/10	EDS	(NO CHARGE) Office conference with staff regarding keys.	0.30 hrs	$0.00
07/27/10	EDS	No Charge. Office conference with Mr. Hamlin regarding closing of Estate.	0.50 hrs	$0.00
07/28/10	EDS	No Charge. Correspondence to Mr. Milam regarding keys.	0.10 hrs	$0.00
08/07/10	EDS	Preparation of accounting.	0.50 hrs	$72.50
		Total fees for this matter		$6,312.50

DISBURSEMENTS

		Units	
	Total disbursements for this matter		$0.00

MEKEEPER SUMMARY

Sullivan, Edward D.	OF COUNSEL	173.30 hrs	0.00 /hr	$0.00

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				21
Sullivan, Edward D.	OF COUNSEL	7.80 hrs	145.00 /hr	$319.00
Griffeth, Jack D.	SHAREHOLDER	0.40 hrs	145.00 /hr	$58.00
Nelson, Larry - Investigator	INVESTIGATOR	3.50 hrs	120.00 /hr	$420.00
Rourke, James P.	LAWCLERK	1.10 hrs	75.00 /hr	$82.50
Young, Isabelle	LAWCLERK	2.00 hrs	75.00 /hr	$150.00
Baker, Vickie L.	SENIOR PARALEGAL	2.30 hrs	90.00 /hr	$207.00
Boatwright, Patty K.	SENIOR PARALEGAL	1.70 hrs	0.00 /hr	$0.00
Boatwright, Patty K.	SENIOR PARALEGAL	54.20 hrs	90.00 /hr	$4,878.00
Spearman, Barbara G.	SENIOR PARALEGAL	2.10 hrs	90.00 /hr	$189.00
Stobbe, Andrea M.	SENIOR PARALEGAL	0.10 hrs	90.00 /hr	$9.00

TOTAL FEES	$6,312.50
TOTAL DISBURSEMENTS	$0.00
LESS COURTESY DISCOUNT	$3,250.00
BALANCE DUE CURRENT BILL	$3,062.50
TOTAL CHARGES FOR THIS BILL	$3,062.50

Please remit all payments to the following address:

Collins & Lacy, PC
P.O. Box 12487
Columbia, S.C. 29211
(803)256-2660

PLEASE REFERENCE OUR 16 DIGIT BILL NUMBER LOCATED AT THE TOP OF THIS BILL.

TASK CODE SUMMARY

Task Code	Task	This Bill
L110	Fact Investigation/Development	$805.00
L120	Analysis/Strategy	$2,766.00
L130	Experts/consultants	$386.50
L140	Document/file management	$18.00
L150	Budgeting	$693.00
L160	Settlement/Non-binding ADR	$0.00
L190	DO NOT USE	$0.00
L210	Pleadings	$42.00
L250	Other Written Motions and Subm	$108.00
L310	Written Discovery	$1,341.00
L320	Document production	$9.00
L330	Depositions	$90.00
L440	Other trial preparation and su	$0.00
		$54.00

JOHN C. WILSON, ACF, CF

5732 Maybinton Road, Whitmire, South Carolina 29178
Office (803) 321-2515 Fax (803) 276-4999 Mobile (803) 924-0550
E-Mail - wilsonroad@Aol.com Website - WilsonForestryAppraisal.com

PROFESSIONAL REGISTRATIONS/LICENSES

Registered Forester
South Carolina
North Carolina
Certified Forester
Licensed Real Estate Broker
S.C. Certified General Real Estate Appraiser

EDUCATION

B.S. Degree - Forestry, Clemson University 1974
Master of Forestry, Duke University 1991

OTHER COURSES

Uniform Standards of Professional Appraisal Practice Update 2010
Land Valuation & Report Writing 2008
Mortgage Fraud - A Dangerous Business 2010
Timber & Timberland Valuations 2008
Analyzing Market Conditions 2009

PROFESSIONAL AFFILIATIONS

Society of American Foresters:
Member 1974-Present
South Carolina Forestry Association Member 1975-Present
Association of Consulting Foresters (ACF) Member 1993-Present
Tree Farmer 1983-Present

PROFESSIONAL EXPERIENCE

Westvaco Corporation ..... 1974 to June 1992
Owner, Wilson Forestry & Appraisal, Incorporated ..... June 1992 to Present

Wilson Forestry & Appraisal, Incorporated is a diversified company.
Services provided by the firm include:

Forestry Consulting
Forest Management Plans
Timber Sale Management
Silvicultural Services
Forest Engineering
Wildlife Management
Investment Analysis
Expert Witness Testimony

Real Estate Appraisal
Timber/Timberland/Farm
Other Commercial

Real Estate Brokerage

PLAINTIFF'S EXHIBIT E

October 19, 2009

Edward D. Sullivan
Collins and Lacey
1330 Lady Street
Columbia, S.C. 29211

Eddy, to follow up on our telephone conversation on September 29th, I have interest in purchasing the real property (land) that is in the estate of Marion M. Kay.

As we discussed in July and September the current division of the property is of concern. I will be presenting to Mary Moses and Martha Brown an alternative divisional plan.

I will be available to discuss this interest via phone at your convenience.

I look forward to working with you, Mary Moses and Martha Brown on this.

Sincerely,

Rowland W. Milam

Mary Moses
PO Box 371
Mauldin, S.C. 29662

Martha Brown
220 Pine Knoll Circle
Conyers, Ga. 30208

John Ferguson
PO Box 286
Laurens, S.C. 29360

PLAINTIFF'S EXHIBIT F

Collins Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel | Licensed in South Carolina, Colorado, and the District of Columbia

October 27, 2009

VIA E-MAIL
Rowland W. Milam
rmilam@ositranscription.com

Re: *Edward D. Sullivan, Personal Representative of the Estate of Marion M. Kay v. Mary Leona Moses and Martha M. Brown*
C.A. No.: 2009-CP-30-4
C&L File No.: 1147-101

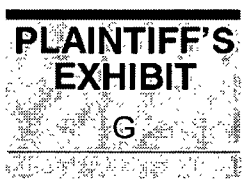
Dear Rowland:

This is to follow up on your correspondence of October 19, 2009, and our telephone conference later that day. I am glad to hear of your interest in purchasing the real property in the estate of Marion M. Kay and understand you are working with Martha and Mary Leona on a division that is mutually acceptable to you three. I understand that you are in the process of retaining counsel to represent you and present a contract on your behalf to the Estate for its interest in the property.

The Estate, of course, will not be bound by any division of the property to which you and Ms. Moses and Ms. Brown agree. My thought is that if we can agree to the terms of the purchase and sale of the Estate's interest, we would have a closing at which I would convey the estate's one-half undivided interest in the property to you, and you, Martha and Mary Leona would simultaneously exchange deeds to effect the division of property to which you three have agreed.

Any contract with the Estate would be contingent upon the Probate Court's approval as well as the input from all of the Estate beneficiaries. Hopefully that would not be a problem.

I understand your interest is primarily in the 323 acres jointly held by the Estate, Martha and Mary Leona; however, I also understand that you may be interested in purchasing the ten-acre home site. Either way, we look forward to continuing discussions and hopefully having a closing in the very near future.



Sincerely,

Edward D. Sullivan

EDS:rc:tmh

Barbara Galerno

From:	Jack Griffeth
Sent:	Wednesday, November 04, 2009 9:42 AM
To:	Barbara Galerno
Subject:	FW: GM
OutlookEntryID:	000000001E8E717CB8EEA04FB24EB7E3039D55D70700ABF3430EF3225A4A89AA8A4941
TimeMattersID:	M7C4C9CD258A6223
TM Matter No:	1147-101
TM Matter Reference:	Estate of M. Kay re: Petition

for file

From: Edward Sullivan
Sent: Monday, November 02, 2009 9:11 AM
To: 'Rowland Milam'
Cc: Jack Griffeth
Subject: RE: GM

Thanks, Rowland-

Look forward to hearing from you.

E Sullivan

From: Rowland Milam [mailto:rmilam@ositranscription.com]
Sent: Monday, November 02, 2009 9:09 AM
To: j ferguson; Edward Sullivan
Cc: James Bryan
Subject: GM

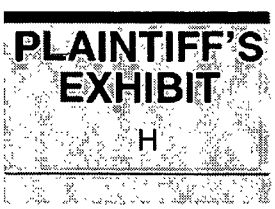
John and Eddie I have retained Jim Bryan to represent my interest in pursuing the property in the estate of Marion M. Kay.

I appreciate your professional courtesies extended to me as I have worked toward this position.

Jim and I will work toward a contract to present hopefully before the end of the year.

Have a Great Day

Rowland W. Milam
President
OSi, LLC
Office 727 441 1151
Cell 727 415 4773



Collins & Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel | Licensed in South Carolina, Colorado, and the District of Columbia

November 9, 2009

VIA E-MAIL rmilam@ositranscription.com
Rowland W. Milam

Re: ***Edward D. Sullivan, Personal Representative of the Estate of Marion M. Kay v. Mary Leona Moses and Martha M. Brown***
C.A. No.: 2009-CP-30-4
C&L File No.: 1147-101

Dear Rowland:

This is to follow-up on our recent discussions and my telephone conference with Mr. Bryan and to outline the material terms which should be contained in your offer to acquire the Estate's interest in certain real property.

1. Premises – The Estate's one-half undivided interest in 330.226 acres in a plat of survey for the Estate of Marion Milam Kay and the heirs of W.H. Milam dated October 12, 2007 and recorded in the offices of Laurens County Clerk of Court book PCA607, page 5-5. TMS 450-00-00-003.

2. Purchase Price – Three Hundred Seven Thousand ($307,000) dollars (one-half of the appraised value set forth by appraisal by Major & Company dated February 25, 2008 in the amount of $614,000).

3. Method of payment – cash at closing.

4. Earnest Money – To be determined.

4. Closing – On or before December 31, 2009.

5. Conditions Precedent to Estate's obligations–Such approvals received as may be deemed necessary by the Estate.

6. Other – 10 acres with improvements thereon located at 4647 Lisbon Road, Mountville, SC 29370 (TMS 450-00-00-006) - Purchase Price of Eighty-four Thousand ($84,000) Dollars (total appraised value as set forth by appraisals of Palmetto Heritage dated July 25, 2007).

Sincerely,

Edward D. Sullivan

PLAINTIFF'S EXHIBIT 1

EDS:rc
cc: James E. Bryan, Esquire
Jack D. Griffeth, Esquire
(via e-mail)

Barbara Galerno

From: Edward Sullivan
Sent: Monday, December 14, 2009 2:59 PM
To: Jack Griffeth; Barbara Galerno
Cc: Patty Boatwright; Tricia Hendrix
Subject: FW: land

my response

From: Edward Sullivan
Sent: Monday, December 14, 2009 10:42 AM
To: 'Rowland Milam'
Cc: 'James E Bryan'; Jack Griffeth
Subject: RE: land

Rowland-

Good to hear from you.

I anticipate the hearing coming up on this the first of the year, and I'm reluctant to agree to continue without more assurance that a deal is in the works and will happen for sure in February.

For example, one thing you could do is send an acceptable binding offer contingent on an agreement of a division.

I would take that into consideration and at least there would be something to show the heirs (and the judge) to justify continuing the hearing.

This estate has been open almost 3 years. We've been very patient in trying to work with the co-tenants. We need to press ahead with all deliberate speed to wind this up.

Regards-

Eddie

From: Rowland Milam [mailto:rmilam@ositranscription.com]
Sent: Monday, December 14, 2009 10:23 AM
To: Edward Sullivan
Cc: 'James E Bryan'; 'Rowland Milam'
Subject: land

Eddie, I am working with Mary Leona and Martha on the division. Still moving forward, would like to consider a February date just based on my schedule.

PLAINTIFF'S EXHIBIT J

Have a Great Day

Rowland W. Milam
President
OSi, LLC
Office 727 441 1151
Cell 727 415 4773

Barbara Galerno

From: Edward Sullivan
Sent: Tuesday, December 15, 2009 10:03 AM
To: 'Rowland Milam'
Cc: Barbara Galerno; Jack Griffeth; Patty Boatwright
Subject: FW: land
Attachments: 6.238 acres appraisal -091214PKB.PDF; 3.762 acre appraisal -091215PKB.PDF

Rowland -

See appraisal re: 10 acre homesite attached

Let me know if any questions-

Eddie

From: Patty Boatwright
Sent: Tuesday, December 15, 2009 10:00 AM
To: Edward Sullivan
Subject: RE: land

From: Edward Sullivan
Sent: Tuesday, December 15, 2009 9:49 AM
To: 'Rowland Milam'
Cc: 'James E Bryan'; Patty Boatwright; Jack Griffeth; Barbara Galerno
Subject: RE: land

Rowland-

We're scanning the appraisal, and I'll send to you shortly.

There is no question about the 4.6 acres as far as I'm concerned.

The acreage is part of the undivided tract in which the Estate has a 1/2 interest as it has not been previously conveyed.

There is no deed or agreement to convey the property.

I hope you can reach an agreement with Mary Leona and Martha.

It seems you're meeting the same resistance that we have.

Regards-

Eddie

PLAINTIFF'S EXHIBIT K

From: Rowland Milam [mailto:rmilam@ositranscription.com]
Sent: Tuesday, December 15, 2009 8:15 AM
To: Edward Sullivan
Cc: 'James E Bryan'; 'Rowland Milam'
Subject: land

Eddie, can you send to me the appraisal for the house and 10 acres. I thought I had it but cannot locate. I would prefer electronically as I am traveling all week. There is a question about the additional 4.6 (?) acres that is plotted not deeded to Martha Brown. Thanks

Have a Great Day

Rowland W. Milam
President
OSi, LLC
Office 727 441 1151
Cell 727 415 4773

Collins Lacy
ATTORNEYS AT LAW
Jack D. Griffeth | Direct Dial: 864.282.9104 | E-Mail: jgriffeth@collinsandlacy.com
Certified Mediator

December 16, 2009

James Bryan, Jr., Esquire
Post Office Box 756
Laurens, South Carolina 29360

Re: ***Edward D. Sullivan, Personal Representative of the Estate of Marion M. Kay v. Mary Leona Moses and Martha M. Brown***
C.A. No.: 2009-CP-30-4
C&L File No.: 1147-101

Dear Jim:

Recently, Eddie Sullivan received an e-mail from Rowland Milam citing inability in reaching agreement with Mary Leona Moses and Martha Milam as to a division of the property and suggesting delaying this matter until February 2010. We regret that Mr. Milam's purchase of the Estate's interest in the property at fair market value does not appear to be the solution for which we had all hoped.

If Mr. Milam is truly interested in purchasing this property, he needs to provide a viable written offer including the terms that we have previously provided. Otherwise, we are not interested in considering further delays as we must begin to prepare for trial in this matter.

Please give Eddie or me a call if you'd like to discuss this matter further.

With kind regards, I am

Sincerely,

Jack

Jack D. Griffeth

PLAINTIFF'S EXHIBIT L

JDG:tmh

cc: Edward D. Sullivan, Esquire

Barbara Spearman

From: Edward Sullivan
Sent: Tuesday, March 16, 2010 2:04 PM
To: Barbara Spearman
Cc: Jack Griffeth
Subject: FW: counter proposal re: Estate of Marion M. Kay
Attachments: Rowland Milam contract of sale.withSullivanrevisions1.lot.doc; Rowland Milam contract of sale.withSullivanrevisions1.house.doc; Rowland Milam contract of sale.withSullivanrevisions1.doc; Rowland Milam contract of sale.compared.doc

Barbara-

forgot to include you. do you have a minute to glance at each contract to make sure i made no glaring errors such as "$3000" where it should be "$300,000"

thanks

From: Edward Sullivan
Sent: Tuesday, March 16, 2010 2:03 PM
To: 'Rowland Milam'
Cc: 'James E Bryan'; Jack Griffeth
Subject: counter proposal re: Estate of Marion M. Kay

Rowland-

Attached please find our counter-proposal to your offer.

I've broken the transaction into 3 contracts- one for each property - the 330 acres, the house and 6+ acres, and the 3+ acres.

Each contract should be just about the same as the other two except for purchase price and description of property.

(i'm also attaching for reference a "compare-write" version that highlights the changes i made to your contract as it relates to my proposal on the sale of the 330 acres)

I think that a contract for each property is appropriate in that each property is unique and not necessarily dependent on the others. We'd obviously like for you to buy all of the properties if we can reach agreement.

PLAINTIFF'S EXHIBIT M

As to the purchase price for each property, I've followed up with the real estate appraisers and they both tell me that, although the number of transactions is down, the properties are holding their values so that the numbers they gave me are still good. In addition, the appraiser told me her appraisal on the house took into account its condition. Nevertheless, I've reduced the collective sales price for the properties several thousand dollars.

I am unable to give anything other than a quitclaim deed on these properties. I believe that's all the law allows for an estate. Hopefully, that won't present a problem.

Lastly, I'll want the probate court to approve these transactions. I don't anticipate a problem and hope that we could get an order of approval quickly.

If we're going to get this done, we need to move quickly. Please give me a call at 803.255.0459 or cell 803.261.8475 to discuss.

Regards-

E Sullivan

'son Forestry & Appraisal, Inc.
5732 Maybinton Road
Whitmire, South Carolina
29178

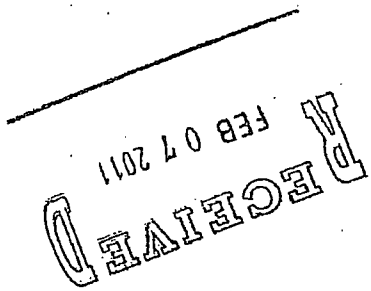
Invoice

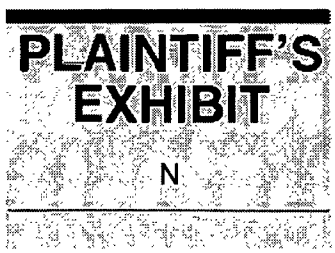
DATE	INVOICE #
2/3/2011	1878

BILL TO

Estate of Marion M. Kay
c/o Edward D. Sullivan, PR
PO Box 11714
Columbia, SC 29211

DESCRIPTION	AMOUNT
Expert Testimony by John C. Wilson re: Court File # 207-E5-30-00208, DGH File No. 10-050 (estate of Marion M. Kay)	350.00





...been a pleasure working with you! Please remit to the above address.

Total **$350.00**

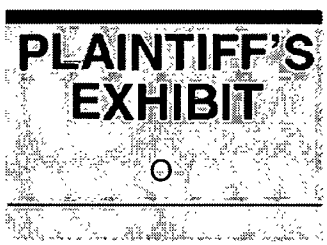
CLIFTON D. BODIFORD
Certified Public Accountant

4406-B Forest Dr., Suite 301
P.O. Box 6556
Columbia, SC 29260-6556
Phone - (803) 787-4909
Fax - (803) 787-4808

February 18, 2011

Attn: Edward D. Sullivan
Estate of Ms. Kay
Attorney-at-Law
P.O. Box 11714
Columbia, SC 29211-1714

Preparation of 2011 federal and state tax returns	$ 400.00



Federal Tax Identificaiton # 57 – 0989001

BROWN, MASSEY, EVANS, McLEOD & HAYNSWORTH, LLC
ATTORNEYS AT LAW
P.O.BOX 2464
GREENVILLE, S.C. 29602
(864) 271-7424

February 1, 2011

Edward D. Sullivan, Esq.
Columbia, SC

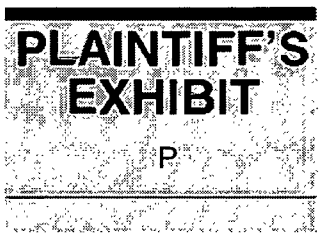
For Expert Witness services rendered by R. David Massey:

RE: Marion M. Kay Estate

Phone conferences with Mr. Sullivan, review of affidavits and attachments, personal interview & preparation of Affidavit

Total Fees $750.00

THANK YOU FOR ALLOWING US TO BE OF SERVICE
Our Tax ID Number is 20-4532973



MAJOR & Company
P.O. Box 624 • 787 Wilson Road • Newberry, SC 29108
CONSULTING FORESTERS • APPRAISERS
PHONE: (803) 276-7752 FAX: (803) 276-7750
www.MajorandCo.net

Invoice

Bill To
The Estate of Marion M. Kay c/o Mr. Edward D. Sullivan Post Office Box 11714 Columbia, SC 29211

Date	Invoice #
02/03/2011	832

Terms
Due Upon Reciept

Description	Amount
Re: Estate of Marion M. Kay, Laurens County, SC	
As to expert witness testimony in hearing regarding the above-named estate on 2 February 2011.	
Preparation time: 1.75 hours	262.50
Travel & Courtroom time: 9.25 hours	1,425.00
Mileage to and from hearing: 76.6 miles @ $0.60/mile	45.96

PLAINTIFF'S EXHIBIT Q

Thank you.	Total	$1,733.46

Law Office of Daryl G. Hawkins, LLC

1331 Elmwood Avenue, Suite 305
Post Office Box 11906
Columbia, SC 29211
Federal Tax ID No. 22-3965038

(803) 733-3531

Invoice submitted to:
Eddie Sullivan, PR of Estate of Marion Kay

1331 Elmwood Avenue
Suite 305-B
Columbia SC 29201

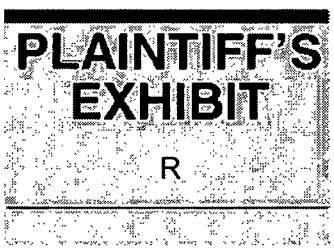
January 31, 2011

In Re: RE: Estate of Marion Kay
DGH File No. 10-050

Invoice # 10208

Professional Services

			Hrs/Rate	Amount
12/14/2010	DGH	Correspondence to court; notice of appearance and request to change hearing date	0.20 350.00/hr	70.00
1/3/2011	DGH	Conference with Eddie Sullivan - preliminary discussion of issues for hearing	0.30 350.00/hr	105.00
1/5/2011	DGH	Conference with Eddie Sullivan	0.80 350.00/hr	280.00
1/7/2011	AKB	Draft letter	0.20 90.00/hr	18.00
	AKB	Finalize letter; letter to Kim Harbison with enclosures for bates stamping before sending to Ferguson	0.20 90.00/hr	18.00
	DGH	Conference with Eddie Sullivan on production of documents to John Ferguson	1.00 350.00/hr	350.00
1/8/2011	DGH	Conference with Eddie Sullivan (Saturday)	0.40 350.00/hr	140.00
1/14/2011	DGH	EMails to John Ferguson producing additional documents; telephone call to John Ferguson; left message	0.20 350.00/hr	70.00
1/17/2011	AKB	Discussion with Daryl Hawkins; emails from Eddie Sullivan; transcribe letter	0.50 90.00/hr	45.00
1/18/2011	DGH	Telephone calls to John Wilson; left voice mails; review of Eddie Sullivan emails; telephone call Paul Major and follow up email	0.80 350.00/hr	280.00
	DGH	Review and sign letters to witnesses enclosing subpoenas	0.30 350.00/hr	105.00



			Hrs/Rate	Amount
1/18/2011	DGH	Prepare exhibit list (proposed exhibit list)	0.60 350.00/hr	210.00
1/19/2011	AKB	Prepare edits to correspondence and subpoenas; transcription of correspondence to John Wilson and edits; draft subpoenas for Wilson and Major; corrections to subpoena for Penny Arnold	0.80 90.00/hr	72.00
	DGH	Telephone conference with John Wilson, potential expert witness	0.30 350.00/hr	105.00
1/24/2011	DGH	Review of correspondence from John Ferguson; office conference with Eddie Sullivan re responses to John Ferguson correspondence; draft of affidavit and statement of facts / issues; office conference with Eddie Sullivan re affidavits and consultant - potential expert witness (Massey)	1.20 350.00/hr	420.00
1/25/2011	AKB	Correspondence to John Ferguson and other parties with subpoenas	0.50 90.00/hr	45.00
	DGH	Review draft affidavit with attachments	0.30 350.00/hr	105.00
1/26/2011	DGH	Conference with Eddie Sullivan re trial prep	0.10 350.00/hr	35.00
1/27/2011	DGH	Review documents from Neely Blackmon; conference with Eddie Sullivan; review affidavit of Eddie Sullivan; reply letters to John Ferguson on cutting of hay and update to discovery responses	0.80 350.00/hr	280.00
1/28/2011	AKB	Discussion with Daryl Hawkins; email letter per note from Daryl Hawkins	0.10 90.00/hr	9.00
1/30/2011	DGH	Multiple - emails to John Ferguson on expert's testimony; requesting again for them to call or set up call to discuss issues; notifying again that we believe we have produced all documents he has requested or made available for copying at his expense; review of emails including draft David Massey affidavit	1.20 350.00/hr	420.00
1/31/2011	AKB	Call from John Wilson asking if his presence was still required at hearing; discussion with Daryl Hawkins; explained to Mr. Wilson that yes his presence is required; telephone number today 276-4999; telephone tomorrow 924-0550	0.10 90.00/hr	9.00
	DGH	Conference with Eddie Sullivan re upcoming hearing	0.40 350.00/hr	140.00
		For professional services rendered	**11.30**	**$3,331.00**
		Balance due		$3,331.00

Law Office of Daryl G. Hawkins, LLC

1331 Elmwood Avenue, Suite 305
Post Office Box 11906
Columbia, SC 29211
Federal Tax ID No. 22-3965038

(803) 733-3531

Invoice submitted to:
Eddie Sullivan, PR of Estate of Marion Kay

1331 Elmwood Avenue
Suite 305-B
Columbia SC 29201

February 21, 2011

In Re: RE: Estate of Marion Kay
DGH File No. 10-050

Invoice # 10224

Professional Services

			Hrs/Rate	Amount
1/31/2011	DGH	Final review of memo to court, affidavit and attachments including Exhibit C	0.80 350.00/hr	280.00
2/1/2011	DGH	Trial Prep	7.90 350.00/hr	2,765.00
2/2/2011	DGH	Travel to/from Laurens for trial	2.50 350.00/hr	875.00
	DGH	Attend trial (10a - 5:30p with 1 1/2 hour lunch)	6.00 350.00/hr	2,100.00
2/3/2011	DGH	Conference with Eddie Sullivan re post-trial discussions	0.50 350.00/hr	175.00
2/7/2011	DGH	Emails re hearing to reconvene	0.10 350.00/hr	35.00
2/14/2011	DGH	Multiple re Brian Coker possibility of being called as witness to trial 864-682-8676	0.30 350.00/hr	105.00
2/16/2011	DGH	Telephone conference with Brian Coker; office conference with Eddie Sullivan; review of various emails	0.50 350.00/hr	175.00
2/19/2011	DGH	Trial prep	4.50 350.00/hr	1,575.00
		For professional services rendered	**23.10**	**$8,085.00**

Eddie Sullivan, PR of Estate of Marion Kay

Additional Charges :

		Qty/Price	Amount
2/1/2011	1800 Affidavits Massey and Sullivan; pre-trial brief; 1800 x .03	1 54.00	54.00
	Hand Delivery Packages to West Columbia Beneficiaries 600 copies x .03	1 18.00	18.00
2/7/2011	Postage - All Interested Parties and Court	1 4.84	4.84
2/10/2011	Affidavit 300 pages x .03	1 9.00	9.00
	Postage	1 6.70	6.70
2/15/2011	Postage	1 3.96	3.96
2/21/2011	Copy Charges 528 x .03	1 15.84	15.84
	Total additional charges		**$112.34**
	Total amount of this bill		**$8,197.34**
	Previous balance		**$3,331.00**
	Total payments		**($3,331.00)**
	Balance due		$8,197.34

TELEPHONE
803-451-2775

EDWARD D. SULLIVAN
ATTORNEY AT LAW
Post Office Box 11714
1331 Elmwood Avenue • Suite 305 (29201)
Columbia, South Carolina 29211-1714

esullivan@esullivanlaw.com

FACSIMILE
803-451-2770

February 21, 2011

FOR PROFESSIONAL SERVICES RENDERED
November 13, 2010 – February 21, 2011

Estate of Marion M. Kay

Re: Estate Administration

11/15/10	Telephone Conference with Mr. Heard re: Interim Accounting, Petition for Settlement;	.10
11/15/10	Telephone Conference with Ms. Arnold re: Execution Of Documents;	.10
11/16/10	Telephone Conference with Mr. Heard re: Petition For Settlement; Delivery of Petition to Ms. Heard;	.40
11/17/10	Telephone Conference with Rev. Hunter re: Petition for Settlement; Correspondence;	.90
11/22/10	Receipt and Review of Blackmon Correspondence;	.10
11/27/10	Telephone Conference with Rev. Hunter re: Invoices, Session Meeting;	.20
11/28/10	Receipt of Voice Mail from Rev. Hunter re: Cancellation Of Meeting;	-
1/5/11	Conference with Counsel re: Facts;	1.00
1/13/11	Preparation of Notice of Hearing;	.30
1/17/11	Telephone Conference with Expert Witness re: Hearing;	.20
1/24/11	Telephone Conference re: Hearing;	.20
1/27/11	Review of File Documents, Correspondence; Office Conference with Counsel; Compilation of Exhibits;	6.50

PLAINTIFF'S EXHIBIT S

Collins & Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel

May 13, 2010

Mr. Charles Copeland
5067 Lisbon Road
Mountville, SC 29370

Re: Estate of Marion M. Kay
ES No.: 2007ES3000208
C&L File No.: 1147-100

Dear Chuck:

As we've discussed, the last will of Marion M. Kay provides that you have an option to purchase real estate she owned at her death. At the time of her death, Ms. Kay owned a 10-acre tract and home (the "Homeplace") and a 1/2 undivided interest in approximately 330 acres (the "Farm").

The Estate has entered into 3 contracts with Rowland Milam for the sale and purchase of its interest in the real estate (the 10 acre home place is broken down into 2 parcels for this purpose – one being the house and 6+ acres and the other being the remaining 3+ acres on the opposite side of Lisbon Road). The purchase prices contained in the contracts are as follows:

Property	Purchase price	Appraisal
330+ acres (1/2 interest)	$292,500	$307,000
6.238 acres, house and buildings	$57,000	$64,000
3.762 acres	$17,500	$20,000

Please review the enclosed contracts and call if you have any questions. You will note that the closing of the transactions is contingent upon approval of the Probate Court and at least one-half of the beneficial interests in the Estate.

In the next few days I plan to petition the Probate Court for its approval of these contracts. You (and all persons named in the will) will receive a copy of that petition, as well as a proposed response for you to sign if you approve the contracts and the transactions contemplated therein and agree for the transactions to close notwithstanding the option granted to you in the Will. If everyone approves, I do not believe a hearing will be necessary, and we can move forward with the closing.

On the other hand, if you are interested in pursuing the option as it is written in the will, please let me know and we'll ask the probate court to set a hearing.

DEFENDANT'S EXHIBIT 1 2/2/11 2007ES3000208

As you know, I am the personal representative of the estate. As such, I cannot, and do not, offer legal counsel in this matter. Please consult with an attorney if you feel you need to do so.

If you have any questions, please do not hesitate to call.

Sincerely,

Edward D. Sullivan

EDS:cmh
Enclosures

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~March~~ May, 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's interest in and to that certain piece, parcel and tract of land, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

3.762 acres, more or less, unimproved, located across from 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the southernmost portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972

PRICE: The purchase price ("Purchase Price") shall be Seventeen Thousand Five Hundred ($17,500) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of One Thousand ($1,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, SC on May 12, 2010 (the "Closing Date") or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligation hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay. Furthermore, Seller's obligations hereunder are conditioned on the purchase by Buyer from Seller, and closing, of (1) Seller's interest 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007, and (2) Seller's interest 6.238 acres, more or less, with improvements thereon, located at 4647

DB

Lisbon Road, Mountville, South Carolina, designated and depicted as the northern most portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972 pursuant to those certain Contract(s) of Sale between the parties of even date herewith.

CONTINGENCIES: Property is being sold with the following contingencies: None.

INSPECTION: Buyer agrees and acknowledges that he has had full and ample opportunity to personally inspect the Property and improvements thereon in a thorough manner and that this property is being sold and purchased in AS-IS, WHERE-IS condition, as of the date of this contract, **with no exceptions.** Seller will not pay for any repairs now or after sale is closed. Buyer understands that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty, express or implied, as to habitability or fitness for a particular purpose with respect to the Property and improvements which are the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer to be responsible for all closing costs including, but not limited to, survey, if any, attorney's fees, title search, and all other costs.

SURVEY: The above-referenced survey prepared by Joe Mitchell has been made available to by Seller to Buyer.

INSURANCE: Buyer shall be responsible for any insurance coverage required.

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~April~~ May 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's one-half (1/2) undivided interest in and to that certain piece, parcel and tract of land, with the buildings and improvements thereon, if any, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007.

PRICE: The purchase price ("Purchase Price") shall be Two Hundred Ninety-two Thousand Five Hundred ($292,500) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of Three Thousand ($3,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, South Carolina on May 12, 2010 or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligation hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay.

CONTINGENCIES: Property is being sold with the following contingencies: None.

RWM EDS

INSPECTION: Buyer agrees and acknowledges that the Buyer has had full and ample opportunity to personally inspect the property and improvements in a thorough manner and that this property is being sold and purchased in AS-IS, WHERE-IS condition, as of the date of this contract, **with no exceptions.** Sellers will not pay for any repairs now or after sale is closed. Buyer understands and acknowledges that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty as to habitability or fitness for a particular purpose with respect to the Property which is the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer shall be responsible for all closing costs including but not limited to survey, if any, attorney's fees, title search, and all other costs.

SURVEY: Seller has paid for a survey of the Property which has been recorded in the Office of the Laurens County Register of Deeds and heretofore made available to Buyer

INSURANCE: NA

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

ALL INSERTIONS OR CHANGES TO THIS PRINTED CONTRACT MUST BE INITIALED BY ALL PARTIES TO BE EFFECTIVE

STATE OF SOUTH CAROLINA)
) CONTRACT OF SALE
COUNTY OF LAURENS)

This Agreement is made and entered into this 4 day of ~~April~~ MAY, 2010, by and between Rowland W. Milam (the "Buyer"), and the Estate of Marion M. Kay, by Edward D. Sullivan, Personal Representative (the "Seller").

PROPERTY: Buyer agrees to buy, and Seller agrees to sell, all of Seller's interest in and to that certain piece, parcel and tract of land, with the buildings and improvements thereon, if any, situated in Laurens County, State of South Carolina (the "Property") and being described as follows:

> 6.238 acres, more or less, with improvements thereon, located at 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the northern most portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972

PRICE: The purchase price ("Purchase Price") shall be Fifty-seven Thousand ($57,000) dollars.

DEPOSIT: Receipt is hereby acknowledged of the sum of Two Thousand ($2,000) Dollars as **EARNEST MONEY DEPOSIT** on the Purchase Price of the above described property and will be deposited in the Trust Account of attorney James E. Bryan, Jr. on or before the next banking day after the date of this contract.

CLOSING and CLOSING DATE: The closing ("Closing") shall be held at the law offices of James Bryan, Laurens, SC on May 12, 2010 (the "Closing Date") or at such earlier time and/or place as the parties may mutually agree; provided, however, that Seller may extend the Closing Date for sixty (60) days if necessary to obtain approval as provided below. Time is of the essence.

At the Closing, the Seller shall deliver a quitclaim deed to the Property. The Buyer shall deliver the balance of the Purchase Price via wire transmittal or such other form of payment in immediately available funds as may be acceptable to Seller.

SELLER'S CONDITIONS PRECEDENT: Seller's obligations hereunder are conditioned on the approval of the Laurens County Probate Court and at least one-half (½) of the beneficial interests of the Estate of Marion M. Kay. Furthermore, Seller's obligations hereunder are conditioned on the purchase by Buyer from Seller, and closing, of (1) Seller's interest in a 330.226 acres, more or less, located on Lisbon Road, Mountville, South Carolina, designated as Tax Map Number 450-006 and depicted on a

plat prepared by Adtech Surveying, Inc., Professional Land Surveyors, dated October 12, 2007, and (2) Seller' interest in 3.762 acres, more or less, unimproved, located across from 4647 Lisbon Road, Mountville, South Carolina, designated and depicted as the southernmost portion of a 10 acre tract on a plat prepared by Joe Mitchell dated November 30, 1972, pursuant to those certain Contract(s) of Sale between the parties of even date herewith.

CONTINGENCIES: Property is being sold with the following contingencies: None.

INSPECTION: Buyer agrees and acknowledges that he has had full and ample opportunity to personally inspect the Property and improvements thereon in a thorough manner and that this property is being sold and purchased in **AS-IS, WHERE-IS** condition, as of the date of this contract, **with no exceptions.** Seller will not pay for any repairs now or after sale is closed. Buyer understands that the Seller makes no warranty, express or implied, and Seller hereby expressly disclaims any and all warranty, express or implied, as to habitability or fitness for a particular purpose with respect to the Property and improvements which are the subject of this contract.

SELLERS: Seller shall cause its counsel to prepare the quit-claim deed at Seller's expense. In addition, Sellers shall be responsible for the cost of deed stamps. All other closing expenses shall be borne by Buyer, including those provided below.

BUYER: Except for deed preparation and deed stamps, Buyer to be responsible for all closing costs including, but not limited to, survey, if any, attorney's fees, title search, and all other costs.

SURVEY: The above-referenced survey prepared by Joe Mitchell has been made available to by Seller to Buyer.

INSURANCE: Buyer shall be responsible for any insurance coverage required.

PRORATIONS: All taxes shall be pro-rated and adjusted as of the date of delivery of the deed. Tax prorations pursuant to this Contract are based on the taxes of record on this date and are prorated on that basis on the date of the closing.

RISK OF LOSS: In case the property herein referred to is destroyed wholly or partially by fire or other casualty prior to the delivery of the Deed, Buyer shall have the option for ten (10) days thereafter of proceeding hereunder, with an agreed adjustment in the purchase price, or of terminating this agreement and being repaid all amount paid hereunder.

DEFAULT: It is expressly agreed that in the event of any default or failure on the part of the Buyer to comply with the terms and conditions of this Contract, that the Seller shall have the option to terminate this Contract and have the earnest money deposit paid to Sellers as liquidated damages. Upon default by the Seller, if the Buyer elects to rescind this Contract, he shall be repaid all sums paid hereunder and in addition shall be

reimbursed by the Sellers for reasonable expenses that Buyer has incurred but not to exceed a total of One Thousand ($1,000) dollars.

INTEGRATION: This Contract contains all agreements and conditions made between the parties pertaining to the Property and improvements described herein, and no statement, promise, representation or inducement relating to this transaction which is not contained herein shall be valid or binding; and this Contract may be modified or amended only by a writing signed by both parties hereto.

PARTIES: This Contract shall be binding upon the parties hereto and their respective heirs, executors, administrators, devisees, representative affiliates, successors, and assigns.

NOTICES: All Notices and Demands herein required shall be in writing and shall be sent by Certified Mail to Sellers at PO Box 11714, Columbia, SC 29211 and to Buyer at 1828 Venetian Point, Clearwater, FL 33755.

POSSESSION: Possession of said premises will be given Buyer on date of closing.

DEED: The Deed shall be a quit-claim deed and prepared in the name of Rowland W. Milam.

ADDITIONAL: ADDITIONAL TERMS AND CONDITIONS of sale, if any: NONE

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:

ROWLAND W. MILAM

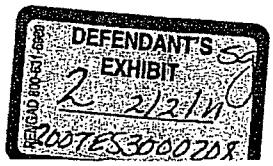
THE ESTATE OF MARION M. KAY

By: Edward D. Sullivan, PR

SULLIVAN TRIPS TO LAURENS COUNTY

1)	April 29, 2007*	4.0 hrs.
2)	May 8, 2007	5.5
3)	May 24, 2007	4.4
4)	May 27, 2007	8.0
5)	May 31, 2007	4.5
6)	July 25, 2007	10.0
7)	November 1, 2007	5.0
8)	November 27, 2007	9.0
9)	July 23, 2008	4.9
10)	July 31, 2008	8.8
11)	August 4, 2008	
12)	September 23, 2008	.4
13)	October 29, 2008	
14)	June 18, 2009	4.2
15)	June 25, 2009	
16)	August 12, 2009	4.5
17)	September 17, 2009	4.4
18)	August 13, 2009	
19)	September 24, 2009	
20)	October 8, 2009	
21)	April 22, 2010	

* The Testatrix, Marion Milam Kay, died on May 3, 2007.



22) June 7, 2010

23) July 6, 2010

24) July 8, 2010

25) July 15, 2010

26) August 5, 2010

27) August 12, 2010

Source: Collins and Lacy invoices. The trips for which there is no time given were from invoices dated September 3, 2010. The other trips were listed in the invoices where they fell chronologically. Attorney Jack Griffeth accompanied Mr. Sullivan on his June 18, 2009 trip and billed 4.0 hours for this.

000001

Legal Fees-

Collins and Lacy has submitted 5 invoices – 4 pertaining to the administration of the Estate and 1 pertaining to the partition action. These invoices, copies of which are attached, are as follows:

July 6, 2007	$3,777.26	(paid) File 1147-100 estate admin.
November 26, 2007	$8,418.67	(paid) File 1147-100 estate admin.
November 28, 2008	$1,303.65	(paid) File 1147-100 estate admin.
August 17, 2010	$4,592.23	(unpaid) File 1147-100 estate admin.
August 16, 2010	$7,714.57	(unpaid) File 1147-101partition
Total Collins and Lacy Legal Fees	$25,806.38	

Recap of C&L legal fees

$18,091.81	estate admin.
7,714.57	partition action
$25,806.38	total C&L legal fees

July 6, 2007 invoice – 1147-100 estate admin

Hrs Billed Discount $3,576.00*

Discount Allowed $9,268.50 (75%) (See attached Recap of Charges)

*regular EDS hourly billing rate was $225. Reduced to $145 or $80 per hour reduction. 44.70 hrs @$80 = $3576

November 26, 2007 invoice- 1147-100 estate admin

Hrs. Billed Discount $5180.00 (51hrs @80/hr)

"No charge" hours	JPR	25.70 (@90/hr)	$2313.00
	BEA	2.90(@90/hr)	261.00

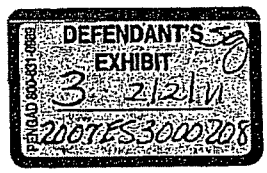
November 25, 2008 invoice – 1147-100 estate admin

Hrs. Billed Discount $720.00 (9 @ 80/hr)

August 16, 2010 invoice – 1147-101 (partition)

"No charge" hours	EDS	76.40(@145/hr)	$11,078.00 Reduction
	JDG	4.70 (@145/hr)	681.50
	PKB	3.90 (@90/hr)	351.00

Discount Allowed 7750.00 (53%)



August 17, 2010 invoice 1147-100 estate admin

Hours Billed Discount $656.00 (8.2@80/hr)

"No charge" hours	EDS	173.30 (@145/h)	$25,128.50 Reduction
	PKB	1.70 (@90/hr)	153.00

Discount Allowed $3250.00 (51%)

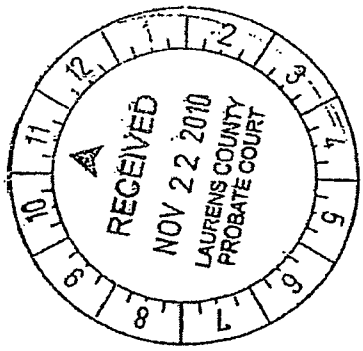
Summary of Legal Fee Discounts and Unbilled Time

Hours Billed Discount	$3576.00
"	5180.00
"	720.00
"	656.00
"No charge" hours	2313.00
"	261.00
	11,078.00
"	681.50
"	351.00
"	25,128.50
"	153.00
Discount Allowed	9,268.50
"	7,750.00
"	3,250.00

$70,366.50 Total Savings in Legal Fees through discounts and "no charge" hours

PR Compensation –

Year 1	$ 7,500
Year 2	23,353
Year 3	19,400
Year 4	43,522
Total	$93,775



November 19, 2010

Laurens County Probate Court
PO Box 194
Laurens, SC 29360-0194

Re: Marion M. Kay Estate
Case Number: 2007ES3000208

To Whom It May Concern:

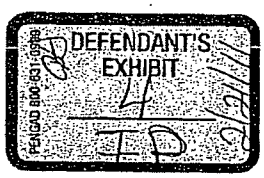
Please find the attached letter as communication that may be entered into the file of the above referenced estate.

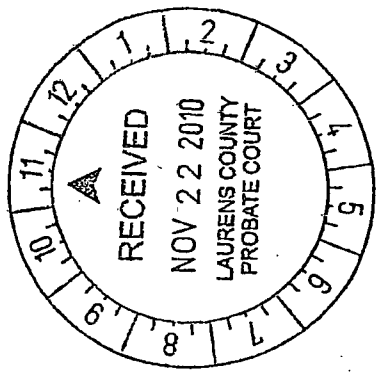
The session of Lisbon Presbyterian Church is attempting to fulfill its responsibility for administering gifts and benevolences. The session has questions concerning the accounting of the personal representative and the issue of reasonable compensation and reasonable expenses as specified in the will but is reluctant to request a formal hearing until it attempts to gain a fuller accounting. The attached letter is an effort to do so and may prove important in future action.

Sincerely,

Neely C Blackmon

Neely C. Blackmon
Clerk of Session
3771 Hwy 56 S
Clinton, SC 29325





November 18, 2010

Mr. Edward D. Sullivan
Attorney at Law
P. O. Box 11714
Columbia, SC 29211-1714

Re: Marion M. Kay Estate
Case Number: 2007ES3000208

Dear Mr. Sullivan:

Thank you for your recent submittal of the information concerning the Marion M. Kay estate which included certain forms requiring the approval of the Lisbon Presbyterian Church session. The session reviewed the information in a meeting held at 7:00 p.m. on November 17. Upon review it was decided that in order for the session to fulfill its duties of oversight of gifts and benevolences, the body needs a detailed accounting of what is considered compensation for the personal representative and the expenses of the personal representative. Also a detailed accounting of the payments to the firm of Collins and Lacy is needed for review. Please supply the session with schedules indicating dates, descriptions, and amounts.

As you have pointed out, the will provided for the payment of "reasonable" compensation plus "reasonable" expenses. Therefore, it would also be helpful for our review to have a schedule detailing those activities of the personal representative that required the services of an attorney and those that did not.

In order that the session may have time to review the above requested information and respond before the December 11, 2010 deadline for the acceptance form, please submit the information to the following address by November 28, 2010. Thank you for your cooperation.

Sincerely,

Neely C. Blackmon

Neely Blackmon
Clerk of Session
3771 Hwy 56 South
Clinton, SC 29325

Cc: Rev. M. Hampton Hunter
Laurens County Probate Court, PO Box 194, Laurens, SC 29360-0194

INVOICE ACCOUNTING PERIODS

Estate

July 6, 2007 invoice	April 29, 2007- June 29, 2007
November 26, 2007 invoice	April 21, 2007- November 27, 2007
November 26, 2008 invoice	November 1, 2007- November 30, 2007
August 17, 2010 invoice	December 5, 2007- August 7, 2010
September 3, 2010 invoice	August 7, 2008- September 2, 2010

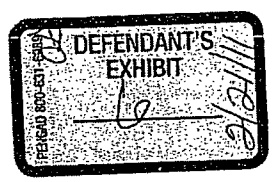
Partition

September 3, 2010 invoice	October 30, 2008- September 24, 2009
August 16, 2010 invoice	October 27, 2008- August 9, 2010

NON-ATTORNEY TIME ITEMIZED BY COLLINS AND LACY INVOICES

July 6, 2007 invoice	66.3 hrs. paralegal time
November 26, 2007 invoice	34.0 hrs. paralegal time
	2.9 hrs. lawclerk time
August 16, 2010 invoice	68.4 hrs. paralegal time
August 17, 2010 invoice	60.4 hrs. paralegal time
	3.1 hrs. lawclerk time
	3.5 hrs. investigator time

Total Paralegal Time	195.1 hrs.
Total Lawclerk Time	6.0 hrs.
Total Investigator Time	3.5 hrs.
Total Non-Attorney Time	204.6 hrs.



Collins & Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel

July 7, 2008

Martha Milam Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Mary Leona Milam Moses
Post Office Box 371
Mauldin, SC 29662

Re: Estate of Marion M. Kay
ES No.: 2007ES3000208
C&L File No.: 1147-100

Dear Martha and Mary Leona:

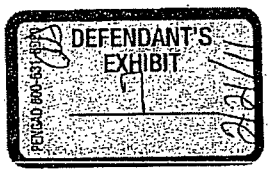
A meeting has been scheduled at 1:00 p.m. on July 31, 2008 at the office of appraiser Paul Major to determine the equitable division of the 330-acre parcel in the above matter. Mr. Major's office is located at 787 Wilson Road, Newberry, SC 29108.

If you have any questions, please do not hesitate to call.

Sincerely,

Edward D. Sullivan

EDS:bre
Cc: M. Hampton Hunter, III
Neely Blackmon
Bart Heard
Marla Orias
Presbyterian Home of South Carolina-Clinton
Foard H. Tarbert, PLS
Paul Major
John C. Wilson



BOOK 201 PAGE 650

JAN 2 5 03 PM '73

STATE OF SOUTH CAROLINA

County of LAURENS.

KNOW ALL MEN BY THESE PRESENTS That I, Marion Milam Kay, Rubye B. Milam, Martha M. Brown, and Ray L. Moses,

in the State aforesaid, for and in consideration of the sum of Ten ($10.00) Dollars and Love and Affection Dollars, to us in hand paid at and before the sealing of these presents by Alma C. Milam, of Fountain Inn, S.C.

in the State aforesaid (receipt whereof is hereby acknowledged) have granted, bargained, sold and released and by these presents do grant, bargain, sell and release unto the said Alma C. Milam,

All that tract, piece or parcel of land, lying, being and situate in Laurens County, State of South Carolina about five miles South of Laurens on both sides of Highway S-30-49, being bounded on the Northwest, Northeast and Southeast by other lands of the Grantors and Grantee herein, and on the Southwest by lands now or formerly of John T. Belue, being shown and delineated by a plat of survey by Joe F. Mitchell, RLS 1039 dated the 30th of November 1972, as containing ten (10) acres, more or less, and as having the following courses and distances, to wit:

COMMENCE at an IP corner on the Belue line and running thence S 58-45 E. 661.1 ft. to an IP on the Belue line, THE POINT OF BEGINNING; thence N 34-15 E. 276.2 ft. to an IP on Southern side of road and continuing on same bearing for a total distance of 726 ft. to an IP; thence S 31-15 E. 600 ft. to an IP; thence S 58-45 E. 660 ft. to an IP on the Northern side of road and continuing on same bearing for a total distance of 726 ft. to an IP on the Belue line; thence with the Belue line N 58-45 W. 660 ft. to an IP, THE POINT OF BEGINNING.

The lands hereby conveyed have situate thereon a dwelling house occupied by the Grantee herein and said lands are a portion of the lands of the late A. B. Milam, & the late W. H. Milam.

1-2-73 f 542 Walter Rodgers
DATE BOOK PAGE ATTY

DEFENDANT'S EXHIBIT 8

BOOK 201 PAGE 650

TOGETHER with all and singular the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging, or in anywise incident or appertaining.

TO HAVE AND TO HOLD all and singular the said Premises before mentioned unto the said

Heirs and Assigns forever.

And we do hereby bind ourselves and our Heirs, Executors and Administrators to Warrant and forever defend all and singular the said premises unto the said

Heirs and Assigns against us and our Heirs and all and every other person whomsoever lawfully claiming or to claim the same or any part thereof.

Witness our Hands and Seals this day of December in the Year of Our Lord One Thousand Nine Hundred and Seventy-Two and in the One Hundred and Ninety-Seventh Year of the Sovereignty and Independence of the United States of America.

Signed, Sealed and Delivered in the Presence of

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

...and to the said

...o the said

...Assigns forever.

...d Administrators

...Heirs and all

...e ... in

... and in the

...pendence of the

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

(Seal)

STATE OF SOUTH CAROLINA

COUNTY OF

AFFIDAVIT

Personally appeared before me and made oath that he saw the within

named sign, seal and as his act and deed deliver the within written deed and that he with

witnessed the execution thereof.

SWORN to before me this the day of

A. D., 1966.

Notary Public For South Carolina.
Affix Seal.

STATE OF

COUNTY OF

AFFIDAVIT

Personally appeared before me and made oath that he saw the within

named

sign, seal and as his act and deed deliver the within written deed and that he with

witnessed the execution thereof.

SWORN to before me this the day of

A. D., 1966.

Notary Public for
Affix Seal.

STATE OF

COUNTY OF

RENUNCIATION OF DOWER

Notary Public for

I, do hereby certify unto all whom it may concern that

wife of the within named

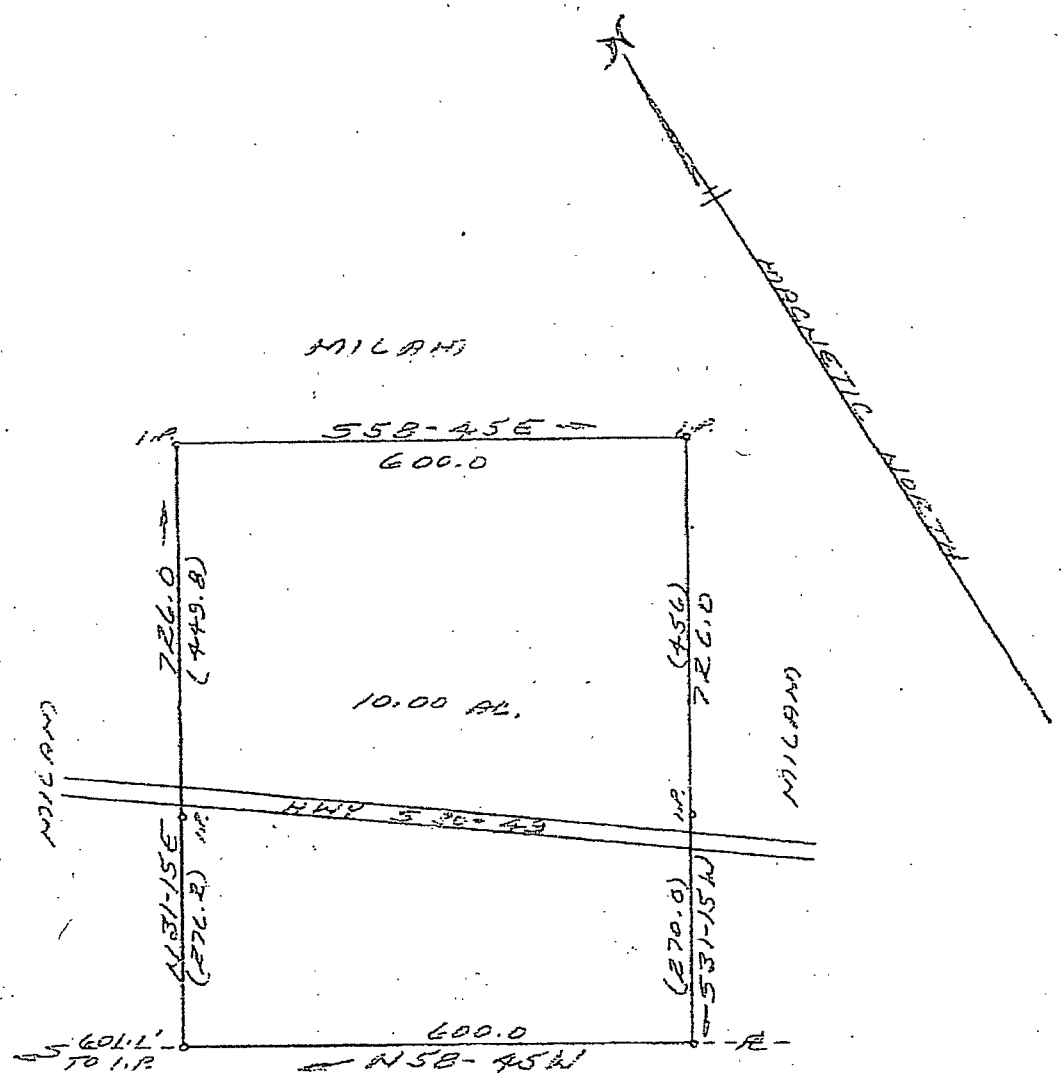
did this day appear before me and upon being privately and separately examined by me, did declare that she does freely, voluntarily and without any compulsion, dread or fear of any person or persons whomsoever, renounce, release, and forever relinquish unto the within named

Heirs and Assigns, all her interest and estate, and also all her right and claim of Dower of, in, or to, all and singular, the Premises within mentioned and released.

GIVEN under my hand this the day (Seal)

of , A. D., 1966. (Seal)

Notary Public For
Affix Seal.



SURVEY FOR
A. S. AND W. H. MILAM EST.
5 MILES SOUTH OF LAURENS
LAURENS COUNTY, SOUTH CAROLINA
SCALE: 1"=200' NOVEMBER 30, 1972, Jack E. Mitchell R.L.S. #6033

4-89

DEFENDANT'S EXHIBIT 9

MAY 11 1 02 PM '89

H-56 R- 242 - 288

GRANTEE ADDRESS: PO Box 371
Mauldin, SC 29662

STATE OF SOUTH CAROLINA
COUNTY OF Laurens

KNOW ALL MEN BY THESE PRESENTS, that Marion Milam Kay and Martha Milam Brown

in consideration of Ten dollars ($10.00) Love and Affection- - - - - - - - - - - Dollars,

the receipt of which is hereby acknowledged, have granted, bargained, sold, and released, and by these presents do grant, bargain, sell and release unto Mary Milam Moses, her heirs and assigns forever:

A portion of that certain piece, parcel or tract of land containing 2 tracts on the South side of Hwy S2C-49 as shown on plat prepared by Joe E. Hitchell, entitled "Plat drawn for Frank & Mary Moses", dated March 14, 1989 and to be recorded of even date herewith. Said property lying and being in Laurens County, State of South Carolina. Said plat referenced for more particular metes and bounds description.

This conveyance is made subject to all rights-of-ways, easements, protective covenants and zoning ordinances, if any, affecting the property and appearing of record or upon the premises.

This being a portion of the property conveyed to grantors herein by Martha Milam Brown, from Estate of Rubie Bearden Milam filed in Apartment 1023 File #15 on 3-25-77, also by Marion Milam Kay by Deed of Alma G. Milam recorded in the County of Laurens in Deed Book 213 at Page 777 on July 12, 1977 at 4:05 P.M.

According to above said plat the metes and bounds are as follows: Beginning a an iron pin in the center of HWY S30-49 and running southeast along said HWY S. 60-06 E. 686.0 feet to an iron pin; thence turning and running S. 39-30 W. 356.3 feet to an iron pin; thence turning and running N. 58-45 W. 683.5 feet to an iron pin; thence turning and running N. 39-30 E. 339.9 feet to and iron pin in the center of said HWY, this being the point of beginning.

RECORDING FEE & COST PAID

DATE 5-11-89
BOOK
PAGE 328
AUDITOR Betty S Coy

MAY 11 1989
M. CECIL GARRETT
TREASURER
LAURENS COUNTY S.C.

MAY 11 1 02 PM '89

together with all and singular the rights, members, hereditaments and appurtenances to said premises belonging or in any wise incident or appertaining, to have and to hold all and singular the premises before mentioned unto the grantee(s), and the grantee's(s') heirs or successors and assigns, forever. And, the grantor(s) do(es) hereby bind the grantor(s) and the grantor's(s') heirs or successors, executors and administrators to warrant and forever defend all and singular said premises unto the grantee(s) and the grantee's(s') heirs or successors and against every person whomsoever lawfully claiming or to claim the same or any part thereof.

WITNESS the grantor's(s') hand(s) and seal(s) this 9 day of May, 19 89

SIGNED, sealed and delivered in the presence of:

Marion Milam Kay (SEAL)
Marion Milam Kay
Martha Milam Brown (SEAL)
Martha Milam Brown
(SEAL)
(SEAL)

STATE OF SOUTH CAROLINA
COUNTY OF

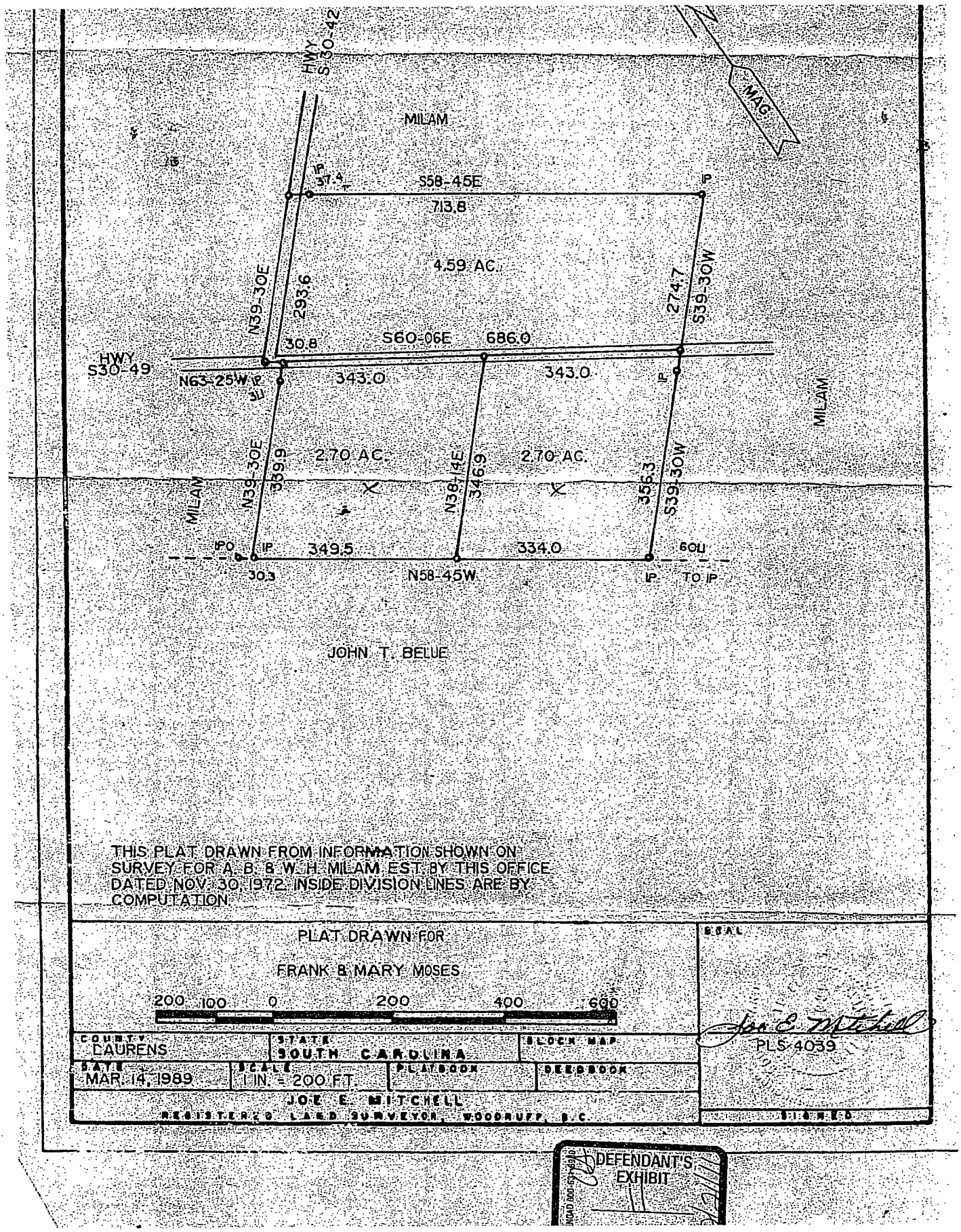
PROBATE

Personally appeared the undersigned witness and made oath that (s)he saw the within named grantor(s) sign, seal and as the grantor's(s') act and deed, deliver the within written deed and that (s)he, with the other witness subscribed above, witnessed the execution thereof.

SWORN to before me this 9 day of May 19 89.

(SEAL)
Notary Public for South Carolina.
My commission expires: 1-3-93

DEFENDANT'S EXHIBIT 10


HWY S30-42
MAG.
MILAM
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37.4 +
S58-45E
713.8
4.59 AC.
N39-30E
293.6
274.7
S39-30W
30.8
S60-06E
686.0
HWY S30-49
N63-25W
343.0
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MILAM
MILAM
N39-30E
339.9
2.70 AC.
N38-14E
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2.70 AC.
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S39-30W
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60U
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N58-45W
IP
TO IP
JOHN T. BELUE
THIS PLAT DRAWN FROM INFORMATION SHOWN ON SURVEY FOR A. B. & W. H. MILAM EST. BY THIS OFFICE DATED NOV. 30, 1972. INSIDE DIVISION LINES ARE BY COMPUTATION.
PLAT DRAWN FOR
FRANK & MARY MOSES
200 100 0 200 400 600
SCALE
Joe E. Mitchell
PLS 4039
COUNTY LAURENS
STATE SOUTH CAROLINA
BLOCK MAP
DATE MAR. 14, 1989
SCALE 1 IN. = 200 FT.
PLATBOOK
DEEDBOOK
JOE E. MITCHELL
REGISTERED LAND SURVEYOR, WOODRUFF, S.C.
SIGNED
DEFENDANT'S EXHIBIT

STATE OF SOUTH CAROLINA)
COUNTY OF LAURENS)

212 PAGE 176

Dec 20 12 12 PM '76

KNOW ALL MEN BY THESE PRESENTS, That Alma G. Milam

in consideration of Three and No/100 Dollars ($3.00) love and affection

the receipt whereof is hereby acknowledged, have granted, bargained, sold and released, and by these presents do grant, bargain, sell and release unto

Marion Milam Kay, her heirs and assigns forever

All that lot, piece or parcel of land, lying, being and situate in Laurens County, and State of South Carolina about five miles south of Laurens on both sides of Highway S-30-49 being bounded on the northwest, northeast and southeast by other lands of Marion Milam Kay, Ruble B. Milam, Marthe M. Brown, and Mary M. Moses and Alma G. Milam and on the southwest by lands now or formerly of John T. Belue, being shown and delineated by a plat of survey by Joe Z. Mitchell, RLS 4039, dated November 30, 1972, containing ten (10) acres, more or less, and as having the following courses and distances, to wit:

Commencing at an iron pin corner of the Belue line and running thence S58-45E 601.1 feet to an iron pin on the Belue line, the point of beginning; thence N31-45E 276.2 feet to an iron pin on southern side of road and continuing on same bearing for a total distance of 726 feet to an iron pin; thence S58-45E 600 feet to an iron pin; thence S31-45W 456 feet to an iron pin on the northern side of road, and continuing on same bearing for a total distance of 726 feet to an iron pin on the Belue line; thence with the Belue line N58-45W 600 feet to an iron pin, the point of beginning.

The lands hereby conveyed have situate thereon a dwelling house formerly occupied by the Grantor herein and said lands are a portion of the lands of the late A. B. Milam and the late W. B. Milam. Reference is herein made to Deed Book 201, page 67, Office of the Clerk of Court for Laurens County, South Carolina.

12-20-76 | L | 555 | Helen W. Rodgers
DATE | BOOK | PAGE | AUDITOR

together with all and singular the rights, members, hereditaments and appurtenances to said premises belonging or in any wise incident or appertaining, to have and to hold all and singular the premises before mentioned unto the grantee(s), and the grantee's(s') heirs (or successors) and assigns, forever. And, the grantor(s) do(es) hereby bind the grantor(s) and the grantor's(s') heirs (or successors), executors and administrators to warrant and forever defend all and singular said premises unto the grantee(s) and the grantee's(s') heirs or (successors) and against every person whomsoever lawfully claiming, or to claim the same or any part thereof. Except as to easements and restrictions of record.

WITNESS the grantor's(s') hand(s) and seal(s) this 20 day of Dec 19 76

SIGNED, sealed and delivered in the presence of:

Patsy H. Copeland

Barbara B. Baldwin

Alma G. Milam (SEAL)

(SEAL)

(SEAL)

(SEAL)

STATE OF SOUTH CAROLINA
COUNTY OF LAURENS } PROBATE

Personally appeared the undersigned witness and made oath that (s)he saw the within named grantor(s) sign, seal and as the grantor's(s') act and deed deliver the within written deed and that (s)he, with the other witness subscribed above witnessed the execution thereof.

SWORN to before me this 20 day of Dec 19 76

Patsy H. Copeland

Notary Public for South Carolina (SEAL)
My Commission Expires:

STATE OF SOUTH CAROLINA
COUNTY OF } RENUNCIATION OF DOWER -- NOT NECESSARY FEMALE GRANTOR

I, the undersigned Notary Public, do hereby certify unto all whom it may concern, that the undersigned wife (wives) of the above named grantor(s) respectively, did this day appear before me, and each, upon being privately and separately examined by me, did declare that she does freely, voluntarily, and without any compulsion, dread or fear of any person whomsoever, renounce, release and forever relinquish unto the grantee(s) and the grantee's(s') heirs or successors and assigns, all her interest and estate, and all her right and claim of dower of, in and to all and singular the premises within mentioned and released.

GIVEN under my hand and seal this RECORDING FEE $ COST PAID
day of 19

Notary Public for South Carolina. (SEAL)

RECEIVED
TREASURER
LAURENS COUNTY, S. C.

DEFENDANT'S EXHIBIT 12

Collins Lacy
ATTORNEYS AT LAW

Edward D. Sullivan | Direct Dial: 803.255.0459 | E-Mail: esullivan@collinsandlacy.com
Of Counsel

May 2, 2008

Mrs. Martha Milam Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Mrs. Mary Leona Milam Moses
Post Office Box 371
Mauldin, SC 29662

Mr. Charles Copeland
5067 Lisbon Road
Mountville, SC 29370

Re: Estate of Marion M. Kay
ES No.: 2007ES3000208
C&L File No.: 1147-100

Dear Martha, Mary Leona and Chuck:

This correspondence is to outline the proposal for settling the Estate of Marion M. Kay.

1. Chuck Copeland has an option to buy Marion's real estate. Chuck has agreed to pay the fair market value of $1500 per acre as per the recent appraisal for 46.85 acres more or less that extends behind his home. The Estate and Mary Leona and Martha would convey the property to Chuck in exchange for the purchase price and the release of any further option to buy additional real estate.

2. The 4.59 acres or so that were not previously deeded to the heirs of W.H. Milam at the corner of South Harper Extension and Lisbon Road would be deeded out as per a purported agreement between the heirs of A.B. Milam and the heirs of W.H. Milam.

3. The remainder of the real property would be divided into four tracts based on the concept that I previously discussed with Martha and Mary Leona, the exact lines of which will be determined.

4. After dividing the real property, the portion belonging to the Estate of Marion M. Kay would be offered for sale to Mary Leona and/or Martha at the appraised value as per the recent appraisals, adjusted for the aforementioned 4.59 acres as described above. In exchange for that offer, the heirs of W.H. Milam, i.e. Martha and Mary Leona, would release their right of first refusal. At that time Martha and/or Mary Leona could buy out Marion's real estate or

DEFENDANT'S EXHIBIT 13

choose not to. I would suggest that after the land is divided, Martha and/or Mary Leona would have sixty (60) days to close if they so elect. If Martha and/or Mary Leona do not close the sale within sixty (60) days, the real property will be offered for sale to the highest bidder.

After payment of expenses and claims, if any, the proceeds from these sales would be distributed according to the Will of Marion M. Kay.

I expect to meet with the appraiser and the surveyor next week to determine the property lines of the division so that the heirs of W.H. Milam and the Marion Kay Estate receive equal value of road frontage, open land and timber. I will then get with Mary Leona and Martha to establish the agreement as to the exact boundary lines of the tracts and the total purchase price as adjusted for the 4.59 acres.

All of the foregoing is subject to necessary court approval, if any. If you agree with the foregoing in principle, let me know as soon as possible. I will send out copies of the plats, settlement statements and prepare the appropriate contracts for your review.

As I am sure you're all aware, I am the Personal Representative for the Estate. Therefore, my fiduciary duty and obligations are to the Estate. I cannot, and do not, act as anyone's attorney in any matter relating to the Estate of Marion M. Kay. Please govern yourselves accordingly.

I'm hopeful that we're to the point where we can resolve all issues with this proposal. If you have any questions, please do not hesitate to call.

Sincerely,

Edward D. Sullivan

EDS:bre

Cc: Neely Blackmon, Lisbon Presbyterian Church
Bart Heard
Marla Orias
Presbyterian Home of South Carolina-Clinton

STATE OF SOUTH CAROLINA)
) ATTORNEY FEE AFFIDAVIT
COUNTY OF LAURENS) 2009-ES-30-004

PERSONALLY APPEARED before me John R. Ferguson, who, being duly sworn, says that he is the attorney for Mary Moses and Martha Brown in this case, who are requesting an attorney's fee award. Among the factors which the Affiant considers relevant to the Court's consideration of this matter are the following:

1. Nature, extent and difficulty of services rendered: Simple probate matter made quite complicated by PR's "churning"

2. Time necessarily devoted to the case: 74.2 hours to date (pre-trial) with trial hours to be added (See attached time sheet.)

3. Professional standing of counsel: Member of S.C. Bar in good standing and in practice since 1975, author of legal reference work and numerous supplements, listed in Who's Who in American Law (11th ed.)

4. Ability of client to pay fee and parties' respective financial conditions: Plaintiff has received almost $ 100,000 from the Estate and is much better off financially than the named Defendants.

5. Beneficial results accomplished: in the Court's discretion

6. Customary legal fees for similar services: $ 200 per hour

7. Other relevant matters: Client have paid a $ 2000 retainer. The level of attorney fees was mostly caused by the PR's decision to inject conflict and complexity into every stage to maximize his fees.

John R Ferguson
JOHN R. FERGUSON, Affiant

SWORN TO before me this 21st day of February, 2011.

Notary Public for South Carolina (SEAL)
My Commission Expires: 1/15/14

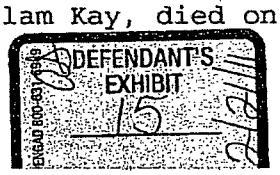
DEFENDANT'S EXHIBIT 14

In Re: Collins's Invoice

DAYS OF SULLIVAN TRIPS TO LAURENS COUNTY

1)	April 29, 2007*	Sunday
2)	May 8, 2007	Tuesday
3)	May 24, 2007	Thursday
4)	May 27, 2007	Sunday
5)	May 31, 2007	Thursday
6)	July 25, 2007	Wednesday
7)	November 1, 2007	Thursday
8)	November 27, 2007	Tuesday (extended holiday weekend?)
9)	July 23, 2008	Wednesday
10)	July 31, 2008	Thursday
11)	August 4, 2008	Monday
12)	September 23, 2008	Tuesday
13)	October 29, 2008	Wednesday
14)	June 18, 2009	Thursday
15)	June 25, 2009	Thursday
16)	August 12, 2009	Wednesday
17)	August 13, 2009	Thursday
18)	September 17, 2009	Thursday
19)	September 24, 2009	Thursday
20)	October 8, 2009	Thursday
21)	April 22, 2010	Thursday

* The Testatrix, Marion Milam Kay, died on May 3, 2007.



22)	June 7, 2010	Monday
23)	July 6, 2010	Tuesday (extended holiday)
24)	July 8, 2010	Thursday
25)	July 15, 2010	Thursday
26)	August 5, 2010	Thursday
27)	August 12, 2010	Thursday

One of the trips happened before there even was a Kay Estate. Two of the trips fell on a Sunday. One extended the July 4 weekend, one probably extended Thanksgiving, 4 were on a Wednesday and 15 were on a Thursday.

REFERENCE

PLANNING CALENDARS

Calendar for 2005

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Calendar for 2006

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Calendar for 2007

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REFERENCE

PLANNING CALENDARS

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Calendar for 2009

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COX & FERGUSON
ATTORNEYS AT LAW
P.O. Box 286
LAURENS, SOUTH CAROLINA 29360-0286

W. REID COX, JR.
JOHN R. FERGUSON
ALLEN M. WHAM

PHONE: (864) 984-2126
FAX: (864) 984-7372
E-MAIL: jferg@backroads.net

December 6, 2010

The Honorable Kaye W. Fridy
Laurens County Probate Court
P.O. Box 194
Laurens, SC 29360

Re: Estate of Marion M. Kay

Dear Judge Fridy:

On behalf of Mary Leona Milam Moses and Martha Milam Brown, I request that there be a hearing on the final accounting proposed by the Personal Representative of the Marion Kay Estate. My clients have numerous questions, and it does not appear that we will be able to deal with these before the deadline to request a hearing. Therefore, to preserve my clients' rights, I am requesting this hearing.

Ms. Brown is dealing with illness in her family and will not be available until mid-January, but I suspect that you have enough accumulated business to keep you busy until then anyway. This delay will also give time for the PR, Edward Sullivan, and me to discuss possible ways to settle the matter.

Sincerely,

John R. Ferguson

JRF/wp
CC: Ms. Neely Blackmon, Clerk of Session
Lisbon Presbyterian Church
3771 Hwy. 56 S
Clinton, SC 29325

Presbyterian Home of South Carolina
2817 Ashland Rd.
Columbia, SC 29210

Marla Orias
206 Adair Place
Laurens, SC 29360

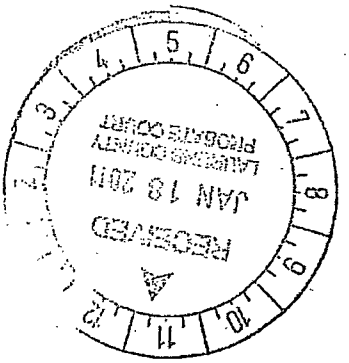
Mr. Bart Heard
982 Reynolds Dr.
West Columbia, SC 29172

Ms. Martha Milam Brown
2205 Pine Knoll Circle
Conyers, GA 30208

Ms. Mary Leona Moses
P.O. Box 371
Mauldin, SC 29662

Edward D. Sullivan, Esq.
Personal Representative
P.O. Box 1714
Columbia, SC 29211-1714

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	**NOTICE OF HEARING**
	)	
IN THE MATTER OF: MARION M. KAY	)	CASE NUMBER: 2007-ES-30-00208



DATE: Wednesday, February 2, 2011

TIME: 10:00 a.m.

PLACE: Laurens County Probate Court
100 Hillcrest Square, Suite A
Laurens, South Carolina

NOTICE IS HEREBY GIVEN that a hearing on Petitioner's Petition for Settlement and Amended Proposal for Distribution will be held in the above-captioned Estate as indicated above. A copy of the Petition for Settlement and the Amended Proposal for Distribution are attached hereto.

Executed this 13th day of January, 2011

By: Edward D. Sullivan

Edward D. Sullivan

1331 Elmwood Avenue, Suite 305 (29201)
Post Office Box 11714
Columbia, South Carolina 29211-1714
803.451.2775 Tel
803.451.2770 Fax

January 13, 2011

Personal Representative for the Estate of Marion M. Kay

FORM #110PC (1/89)
62-1-401, 62-3-201, 62-3-310, 62-3-403, 62-3-414, 62-3-611, 62-3-721, 62-3-1001, 62-3-1002, 62-3-1003, 62-3-1102, 62-4-203, 62-4-303, 62-5-301, 62-5-305, 62-5-309, 62-5-401, 62-5-402, 62-5-405, 62-5-406, 62-5-412, 62-5-413, 62-5-422, 62-7-206, etc.

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

PETITION FOR SETTLEMENT

CASE NUMBER: 2007ES3000208

1. The undersigned as the Personal Representative(s) has/have collected and managed the assets of the estate; has/have paid all lawful claims against the estate; either has/have distributed assets or propose(s) to distribute as designated on the Proposal for Distribution; and has/have performed all other required acts pertaining to estate of decedent.

2. The Personal Representative(s) has/have filed:

   ☒ Proof of Publication
   ☒ an Inventory
   ☒ a Proposal for Distribution
   ☐ a Final Accounting
   ☐ all required returns (including final income tax return, fiduciary income tax return, estate tax return). If not, please explain.
   * FINAL FIDUCIARY INCOME TAX RETURN IS BEING PREPARED

COPY

3. The time period for submission of claims has expired.

4. I request that the Court issue Orders as appropriate together with such other Orders as the law may require and as the Court may deem applicable and proper.

5. I request that the Court (check all that apply)

   ☒ A. Consider and approve an accounting and the proposal for Distribution.
   ☒ B. Approve the distributions previously made and authorize the Personal Representative(s) to transfer title to the assets and distribute them to the distributees in the amount and manner set forth in the Proposal for distribution (Form #410PC)
   ☐ C. Find that the decedent died testate and make a determination of the testacy status and beneficiaries of the decedent.
   ☐ D. Find that the decedent died intestate and make a determination of the heirs at law of the decedent.
   ☒ E. Discharge, or set forth the conditions of the termination of the appointment of the Personal Representative, and the release of the Personal Representative's bond, if any.
   ☐ F. (Other:)

6. Notice of right to demand hearing and copies of the final accounting, the proposal for Distribution, and this petition have been/are being sent to all interested persons as required by law.

Executed this 12th day of November, 20 10.

SWORN to before me this 12 day of November, 20 10

Kristin M'Sochran
Notary Public for South Carolina
My Commission Expires: 11/07/16

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(H): cell 803.261.8475
Signature:
Name:
Address:

Telephone (O):
(H):

RECEIVED NOV 15 2010 LAURENS COUNTY PROBATE COURT

FORM #412PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

AMENDED PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
Page 1

Name and Address of Distributee	Amount or Item
Collins and Lacy, PC - legal fees and costs pertaining to real estate litigation PO Box 12748 Columbia, SC 29211	$7714.57
Collins and Lacy, PC - legal fees pertaining to estate administration PO Box 12487 Columbia, SC 29211	$4,592.23
Clifton D. Bodiford, CPA - final tax return preparation 4406 Forest Drive Columbia, SC 29206	$1,000.00
Lisbon Presbyterian Church c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Cllinton, SC 29325-6858	1/4 of residuary estate assets
Liisbon Presbyterian Church Cemetery Fund c/o Neely Blackmon, Clerk of Session 3771 Highway 56 S Clinton, SC 29325-6858	1/4 of residuary estate assets
Presbyterian Home of South Carolina Management Services Office c/o Penny Arnold 2817 Ashland Road Columbia, SC 29210	1/10 of residuary estate assets
Edward Bart Heard 982 Reynolds Drive West Columbia, SC 29172	1/10 of residuary estate assets less advance of Six Thousand ($6000.00) dollars

RECEIVED
JAN 19 2011
LAURENS COUNTY
PROBATE COURT

Executed this 13th day of January, 2011.

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803.451.2775
(C): cell 803.261.8475

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003

STATE OF SOUTH CAROLINA)
)
COUNTY OF: LAURENS)
)
IN THE MATTER OF: MARION MILAM KAY)
)

IN THE PROBATE COURT

AMENDED PROPOSAL FOR DISTRIBUTION

CASE NUMBER: 2007ES3000208

Personal Representative(s): Edward D. Sullivan
page 2

Name and Address of Distributee	Amount or Item
Marla Orias 206 Adair Place Laurens, SC 29360	1/10 of residuary estate assets
Martha Milam Brown c/o John Ferguson Cox & Ferguson PO Box 286 Laurens, SC 29360-0286	1/10 of residuary estate assets, net of setoff relating to Estate expenditures for survey and appraisal benefiting jointly held property, as determined by the Court
Mary Leona Moses c/o John Ferguson Cox & Ferguson PO Box 286 Laurens, SC 29360-0286	1/10 of residuary estate assets, net of setoff relating to Estate expenditures for survey and appraisal benefiting jointly held property, unauthorized removal and sale of hay, and proceeds from hunting leases, if any, a portion of which belong to the Estate, as determined by the Court
Edward D. Sullivan PO Box 11714 Columbia, SC 29211	Payment for legal fees, expert witness fees, and other costs incurred as Personal Representative, as determined by the Court.
Edward D. Sullivan PO Box 11714 Columbia, SC 29211	Personal Representative Compensation from Petition for Settlement (November 12, 2010) to Conclusion, as determined by the Court

Executed this 13th day of January, 2011.

Signature: _____
Name: _____
Address: _____
_____
Telephone (O): _____
(H): _____

Signature: Edward D. Sullivan
Name: Edward D. Sullivan
Address: PO Box 11714
Columbia, SC 29211
Telephone (O): 803-451-2775
(C): 803-261-8475

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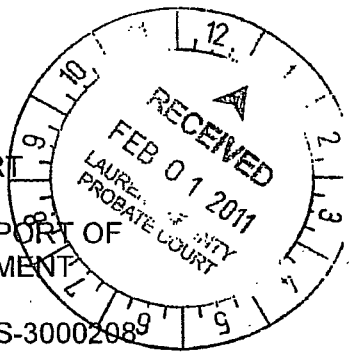
JAN 18 2011
LAURENS COUNTY
PROBATE COURT

FORM #410PC (1/91)
62-3-1001, 62-3-1002, 62-3-1003



STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	MEMORANDUM IN SUPPORT OF PETITION FOR SETTLEMENT
	)	
IN THE MATTER OF: MARION M. KAY	)	CASE NUMBER: 2007-ES-3000208

FACTS

Marion M. Kay died on May 3, 2007. Her will was duly probated and Edward D. Sullivan was appointed as Personal Representative on May 16, 2007. On November 12, 2010, after more than 3 years and 6 months of estate administration, negotiation, litigation, and the negotiation and closing on a sale of the Estate's interest in real estate, a Petition for Settlement and a Proposal for Distribution were filed. The Defendants in the litigation, each 1/10 residuary beneficiaries of the Estate, have requested a hearing and apparently contest the amount of the compensation paid to the Personal Representative.

Ms. Kay's estate administration has been slowed by complications and novel issues surrounding her ownership of a ½ undivided interest in a 330 acre tract of land. In her will, she left a neighbor, Charles P. Copeland, an Option to Purchase. The title search of the property revealed that 35 years earlier in 1972, the owners of the property exchanged "First Refusal(s)" granting each other a right of first refusal of any offer on the property. The owners of the other ½ undivided interest claimed that Ms. Kay did not have a right to leave the property to anyone else but them. They also claimed that they were entitled to be deeded Ms. Kay's interest in 5 acres since years earlier Ms. Kay had received 10 acres and they had only received 5. These novel issues resulted in several meetings and proposals by the Personal Representative to reach a resolution. In

January 2009, after 20 months, the Personal Representative filed a partition action and a declaratory judgment to divide the property and/or have the court determine the rights of the various parties. Discovery by the parties ensued.

In the summer of 2009, Rowland W. Milam contacted the Personal Representative and expressed an interest in purchasing the Estate's interest in the tract. He finally made a written offer to the Personal Representative in February 2010. In May 2010, Rowland Milam and the Personal Representative reached an agreement, Contingent upon the required approvals and consents of the residuary beneficiaries, Copeland and the probate court, to the extent such approval was necessary. Sullivan was able to obtain all approvals and consent of the interested parties, including Copeland, and the sale of the property closed on July 9, 2010. The litigation formally ended in August 2010. The sales price for the property was approximately 95% of the appraised value, an excellent result given the decline in the market and the fact that the buyer purchased a ½ undivided interest in the 330 acre tract. In fact, the benefit of this sale to the Estate over and above the market given the state of the economy and the partial interest discount is estimated to be between $77,600 and $108,300.

The sale of the property effectively resolve the issues and the litigation was formally concluded in August 2010. (For a more factual detail and supporting documentation, see "Statement of Facts and Issues" and related exhibits accompanying Affidavit of Edward D. Sullivan.)

Item V (3) of the Ms. Kay's will provides "For its services as Personal Representative, the individual Personal Representative shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses."

From Ms. Kay's death until August 31, 2010, the Personal Representative was an employee ("Of Counsel") with Collins and Lacy, PC, attorneys. Mr. Sullivan retained his law firm to assist in the administration of the Estate. At Mr. Sullivan's request, the hourly rates for attorneys working on the matter were reduced from $225 to $145. Additionally, at Mr. Sullivan's request, the invoices were discounted/written down in an amount exceeding $20,000. Furthermore, at Mr. Sullivan's request, the invoices reflect that Mr. Sullivan had 249.7 "no charge" hours so as to further reduce the fees to the Estate and to avoid any appearance of doubling billing by the Personal Representative. In addition, the Personal Representative estimates that he worked an additional 216.10 hours in this matter in addition to the time listed on the aforementioned invoices - a total of 468.80 hours.

In order to determine a reasonable amount, the Personal Representative reviewed the statutory and case law on compensation of personal representatives, consulted with Alan Medlin, a professor at the University of South Carolina School of Law teaching Trusts and Estates and a recognized authority in South Carolina on these issues. I also sought and relied on other counsel.

The Personal Representative is an attorney with 22+ years in the practice of law. In addition, he is a Certified Public Accountant with 7 years of related accounting, tax and business experience. He also has a Master of Accountancy degree and an LL.M. – Taxation degree.

At an hourly rate of $225 and based on 468.8 hours, the value of Mr. Sullivan's services rendered to the Estate through November 12, 2010 is $104,805. Mr. Sullivan was paid $93,775 for that period. David Massey, a tax and probate attorney has offered

his expert opinion that the hourly rate of $225 is reasonable and in fact may be lower than a justifiable rate, and that Mr. Sullivan's total compensation through November 12, 2010 based on the hours spent is reasonable.

In addition, Mr. Sullivan is due a reasonable fee and reimbursement for reasonable expenses incurred since November 12, 2011. These fees include preparation of an Amended Proposal for Distribution, preparation for the hearing on the Petition for Settlement and reimbursement for legal fees and expert witness fees.

In addition, the Personal Representative, pursuant to South Carolina Code Section 62-3-903, seeks an appropriate offset from the devise to Mary Moses for hay wrongfully taken from Estate property by he, offsets for expenditures for survey and appraisal benefitting Mary Moses and Martha Brown, and any other offsets to which the Estate may be entitled.

LAW/ANALYSIS

SC Code Section 62-3-719 sets forth in general compensation of personal representatives. However, Section (c) provides that the provisions of the section do not apply in a case "where the will directs otherwise". In this case, the will provides that the Personal Representative shall receive reasonable compensation for [his] services.

In determining "reasonable compensation", it is appropriate to consider the factors listed in Rule 1.5 governing fees of lawyers. The rule provides that the factors to be considered in determining reasonable fees include:

(1) The time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly;

(2) The likelihood that the acceptance of the particular employment will preclude other employment by the lawyer;

(3) The fee customarily charged in the locality for similar legal services;

(4) The time involved and the results obtained;

(5) The time limitations imposed by the client or by the circumstances;

(6) The nature and length of the professional relationship with the client;

(7) The experience, reputation, and ability of the lawyer or lawyers performing the services; and

(8) Whether the fee is fixed or contingent.

Due to circumstances beyond the Personal Representative's control and the complexity of the issues in this case, the estate administration now approaches four years. It has involved hundreds of hours, required much perseverance and legal skill to resolve the issues. Based solely on time spent in this matter, the value of the Personal Representative's time through November 12, 2010 far exceeds the amount of compensation paid.

In addition, the issues were novel and the questions involved were very difficult. In addition, to the "usual" duties and responsibilities such as gathering and distribution of personal effects and filing tax returns, the Personal Representative in this case dealt with the competing claims of various individuals for over 3 ½ years. He was faced with a will that provided an "Option to Purchase" with co-tenants that claimed a "right of first refusal". In fact, the co-tenants challenged the very right of the decedent to leave her interest to anyone other than them. They also claimed that 5 acres or so that clearly were a part of the undivided tract should be deeded outright to them. The Personal

Representative had the tract surveyed and appraised. He met with the co-tenants. He met with the appraiser and the co-tenants in an effort to reach an agreement on a division of the property. Finally, after 18 months, he was forced to file a partition action and a declaratory judgment action to divide the property and/or determine the rights of the parties. He consulted with a title attorney. He was faced with judgments filed against one of the co-tenants which could have affected title to the tract.

Furthermore, despite these obstacles, the Personal Representative obtained a tremendous result. He negotiated and sold the Estate's interest for up to $108,000 more than market price given the state of the real estate market and the discount for ownership of a partial interest.

In other jurisdictions, courts consider extraordinary service in determining "reasonable compensation". In Florida, for example, extraordinary services include litigation and the sale of real estate. See 2010 Florida Statutes, Title XLII, Chapter 733, Section 617. In this case, the Personal Representative had to bring a lawsuit to resolve the issues and finally negotiated and sold real estate, which effectively ended the litigation and resolved the issues. In doing so, the Personal Representative provided extraordinary service to the Estate.

Lastly, Mr. Sullivan has 22+ years practicing law, having been admitted to the SC Bar in 1988. In addition, he is a Certified Public Accountant with several years of business, tax and accounting experience, and has a Master of Accountancy degree and an LL.M.-Taxation degree. Mr. Sullivan is also a licensed real estate broker. His billing rate of $225 per hour is deemed to be reasonable, if not low, in the expert opinion of

David Massey, a probate and estate attorney, and his total compensation of $93,775 through November 12, 2011 is reasonable.

CONCLUSION

Under the terms of Ms. Kay's will, the Personal Representative is to be paid a reasonable fee and reimbursed for reasonable expenses. In this case, there was an enormous amount of time and effort expended over the 3 and ½ years of the Estate administration. The value of his services based solely on his time exceeded the amount he has been paid. In addition, the Personal Representative dealt with the novel issues of competing and conflicting "rights of first refusal" and "option to purchase". He was forced to litigate to seek a resolution. He also negotiated and sold a ½ interest in a 330-acre tract of land and a house and 10 acres of land. In doing so, he achieved an excellent result and increased the value of the Estate above market value ranging from $77,000 to $108,000. Accordingly, the Personal Representative has rendered extraordinary service in this case and the amounts paid through November 12, 2010 are reasonable. Additionally, the Personal Representative is entitled to compensation for the services rendered since November 12, 2010 and to be reimbursed for "reasonable expenses" as provided by Ms. Kay's will (and as provided by South Carolina Code Section 62-3-715 (16) and (19)), including legal fees and expenses and expert witness fees.

LAW OFFICE OF DARYL G. HAWKINS, LLC

By: _____

Daryl G. Hawkins
SC Bar No. 2844

1331 Elmwood Avenue, Suite 305 (29201)

Post Office Box 11906
Columbia, South Carolina 29211
803.733.3531 Tel
803.744.1949 Fax

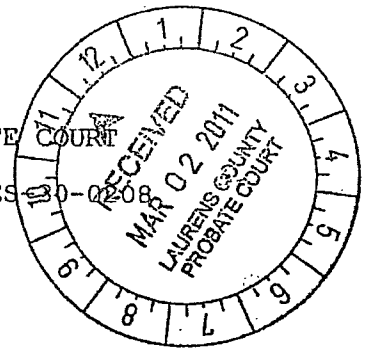
February 1, 2011

Attorney for the Personal Representative

STATE OF SOUTH CAROLINA)
)
COUNTY OF LAURENS)

IN THE PROBATE COURT

CASE NO. 2007-ES-30-0208



IN THE MATTER OF MARION M. KAY

AFFIDAVIT OF NEELY C. BLACKMON

PERSONALLY APPEARED BEFORE ME Neely Blackmon, who, being duly sworn says the following:

I, Neely Blackmon, served as Clerk of Session for Lisbon Presbyterian Church from January of 2005 until January of 2011. It was during this time period that all events relative to Mr. Sullivan's handling of the Kay Estate occurred. All session minutes from this time period concerning the Kay Estate have been approved by the session.

On May 23, 2008 the session met with Mr. Sullivan to discuss concerns about the effect upon the settlement of the estate of a pre-existing January 1973 agreement between Mrs. Kay and other family members. (See attached minutes from the May 23rd meeting.)

On November 17, 2010 the session met to discuss the accounting presented by Mr. Sullivan as personal representative and his request that the session sign a waiver of its rights to appear before the probate court. At the time of the meeting the session had insufficient accounting from Mr. Sullivan to make a determination as to reasonableness of his billing. The session voted not to sign the waiver, and Elder Tony Marler made the motion that the session request that Mr. Sullivan provide a detailed accounting to the session by November 28th. (See attached session minutes). This motion was seconded and carried by the session and

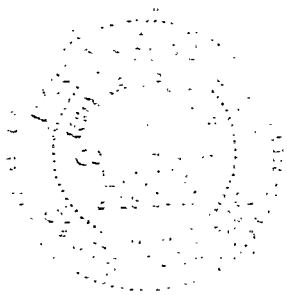
I, as Clerk of Session, was instructed to send a letter to Mr. Sullivan requesting a detailed accounting of the charges he made as personal representative. I mailed the attached letter to Mr. Sullivan with copies mailed to Rev. Hunter and the probate court.

When Mr. Sullivan failed to provide the requested accounting, the session met again on November 28th to decide its course of action. To prevent further division in the church and cost to the church, the session voted to accept the final rendering of the estate and sign required documentation without signing the waiver of rights to appear before the probate court.

Neely C Blackmon (SEAL)
NEELY C. BLACKMON

SWORN TO BEFORE ME this 1st day of March, 2011.

Marilyn C. Howell (SEAL)
Notary Public for South Carolina
My Commission Expires: 6/19/2019



Session Meeting

Date: May 23, 2008
Time: 6:00 PM
Place: Lisbon Church

Members Present:
Hampton Hunter, Moderator
Neely Blackmon, Clerk of Session
Tony Marler, Elder
Dot Sullivan, Elder
Eric Blackmon, Elder

Others Present::
Edward Sullivan, Lawyer of the estate of Marion Kay, member of Lisbon congregation.

Hampton Hunter opened the meeting with a reading 2 Corinthians 5:16—21. Rev. Hunter closed his comments with prayer.

The purpose of this meeting was to hear from Eddie Sullivan, the personal representative and lawyer for the estate of Marion Milam Kay. The session sought information about the property left to the church so that it might present the information to the congregation. Mr. Sullivan presented the value of the estate as being around $500,000 at the current time. An attached appraisal presents the information as to the location and condition of the property in the estate. According to Mr. Sullivan, Mrs Kay did not leave the church land, but left the church a half interest in the 50% interest in an undivided area of real estate that was held with other family members of the Milam family and a half interest in 10 acres of land that she held alone. Both parcels of land have right of refusal options attached to them via a previous agreement that Mrs. Kay had signed with relatives that were co-owners in the undivided real estate. In her will Mrs. Kay extended an option to purchase her interest in the real estate to Chuck Copeland for the fair market price on the date of her death. (See attached copy of will of Mrs. Kay).

The members of the session stated that the church had no desire to own real estate and especially an undivided interest in real estate. Session members expressed a concern for settling the property issues in a fair, equitable, and legally sound way.

Mr. Sullivan presented a proposal that he had made to Chuck Copeland, Martha Brown, and Mary Leona Milam Moses. A copy of Mr. Sullivan's proposal is attached.

The following items were presented to Mr. Sullivan for clarification:

1) Did Mrs. Kay have the right to extend a right to purchase to Chuck Copeland when she had previously signed an agreement of rights of refusal with other family members in the undivided real estate? Mr. Sullivan stated that Mrs. Kay did have that right and that that right needed to be honored.

2) Does the option to purchase extended to Charles P. Copeland mean an option to purchase the undivided interest in the real estate that Mrs. Kay held at her death or does the land have to be divided so that Chuck can be offered the right to buy the portion that he was interested in purchasing? Mr Sullivan stated that he was of the opinion that the land had to be divided so that Mr. Copeland's rights to purchase could be extended.

3) Why was an extension granted for the option to purchase beyond the eight months mentioned in the will? Mr. Sullivan stated that he believed he had the right to offer that extension because until the land was divided that there was nothing that Mr. Copeland could be offered the rights to purchase.

4) Could the church not offer to sell its interest in the real estate to one of other parties currently holding an undivided in the real estate thereby removing itself from the conflict? Mr. Sullivan stated that that would not be in keeping with the terms of the will since it ignored Mr. Copeland's option to purchase.

5) Could the land not be divided between the parties having undivided interests first and then the parcel that Mr. Copeland wished to purchase be offered to him? Mr. Sullivan stated that might be on option to consider should his proposal to the interested parties not be accepted by the parties concerned. Doing so would clarify the undivided land issue but would not clarity the rights of refusal agreement, the option to purchase, and rights to sell the land at a higher market value by the decedents in the will.

6) What would be the problems involved if some decedents of the will expressed that they had been offered more than the appraised value for the land and wished to sell the land and receive the money for the land? Mr. Sullivan stated that he was of the understanding that Marla Orias and Bart Heard were willing to sell at a price established by Mr. Sullivan as the personnel representative, but that he would contact Marla and Bart again about the selling of the estate.

7) Lisbon Church had sought guidance from the judiciary committee of Trinity Presbytery concerning the directives in the Book of Order concerning the buying, selling, and transferring of property interests by the church. Robert Fuller advised the session that any action taken in regard to the real estate willed to church had to be acted upon by a vote of the congregation. Mr. Sullivan stated that he would contact Mr. Fuller to see how the church should present options concerning the land issues to the congregation.

The session voted to pursue the following options:

Plan A—Mr. Sullivan would present his proposal to Mary Leona, Martha, and Chuck to see if he could get them to agree to a compromise that uphold Chuck's option to buy and remove the rights of refusal agreement on all parties.

Plan B—To have Mr. Sullivan look into dividing the properties prior to the removal of the parcel that Mr. Copeland wished to purchase and come up with a second compromise offer to make.

Plan C—To look into the prospect of the church selling its undivided interest to a party with a current undivided interest in the land at a reduced price to remove the church from the dispute.

The session approved a motion accept the estimate for the repair of the church presented by William Culbertson and to have Mr. Culbertson proceed with the stated repairs.

The session received a request made by Patsy Copeland to purchase new paramounts for the church with the funds left as memorials to Marion Kay. The session voted to look into

the cost of these paramounts and into possibility of covering the new paramonts with a glass sheet to protect them from future damage. Other options the session voted to consider was having the candles removed from the table or having Mrs. Copeland look into a alternative way to handle the lighting and extinguishing of the candles.

Neely Blackmon reported that she would be unable serve as commissioner for the June 3rd meeting of Trinity Presbytery to be held at the Korean Presbyterian Church because she was unable to get leave from work. Dot Sullivan as alternate was appointed to attend the meeting. Should Dot be able to attend, the session approved asking a former elder to represent Lisbon at the meeting.

The Session approved the minutes for 4/2/2008 with noted corrections.

The meeting was closed with prayer by Neely Blackmon.

Clerk:_____ Moderator:_____

Session Meeting

Date: November 17, 2010
Time: 7:00 PM
Place: Lisbon Church

Members Present:
Hampton Hunter, Moderator
Neely Blackmon, Clerk of Session
Dot Sullivan, Elder
Charles Milam, Elder
Tony Marler, Elder and Treasurer

Others Present::

Hampton Hunter opened the meeting with a reading from the *Daily Guide Posts* using Jeremiah 31:12 as its teaching reference. Hampton then closed the reading with the prayer.

The session approved the minutes for 11/3/2010 with noted corrections.

Clerk of Session, Neely Blackmon, brought the paperwork concerning the estate of Marion Kay that she had received from Edward Sullivan and a summary of the money deducted from the estate to cover various charges made to the estate. That fact that charges made to the estate were out of line with information the session had on the amount of money to be paid a personal representative as set by state law and because the session had no detailed accounting of the money spent in the settlement of the estate, the session was concerned.

The motion was made, seconded, and carried that the church not sign a waiver to its rights to a hearing on the matter in probate court. Neely Blackmon reported that if the church wished to present a case before the probate court that the church would be required to obtain legal counsel and pay a $150 filing fee.

Neely Blackmon made the motion that the church obtain legal counsel and ask the probate judge to review the estate and make a decision as to what would be fair compensation to a personal representative. The motion was not seconded.

Dot Sullivan made the motion that we accept the accounts as presented and move on. This motion was not seconded.

Tony Marler motioned that the church ask for additional information and itemized accounts from Edward Sullivan to be sent and received by the session by November 30th. The session would review the accounts sent by Mr. Sullivan and meet again to decide what to do. This motion was seconded and carried by a vote of 3 to 2.

The meeting was closed with prayer offered by Hampton Hunter.

Clerk:_____ Moderator:_____

November 18, 2010

Mr. Edward D. Sullivan
Attorney at Law
P. O. Box 11714
Columbia, SC 29211-1714

Re: Marion M. Kay Estate
Case Number: 2007ES3000208

Dear Mr. Sullivan:

Thank you for your recent submittal of the information concerning the Marion M. Kay estate which included certain forms requiring the approval of the Lisbon Presbyterian Church session. The session reviewed the information in a meeting held at 7:00 p.m. on November 17. Upon review it was decided that in order for the session to fulfill its duties of oversight of gifts and benevolences, the body needs a detailed accounting of what is considered compensation for the personal representative and the expenses of the personal representative. Also a detailed accounting of the payments to the firm of Collins and Lacy is needed for review. Please supply the session with schedules indicating dates, descriptions, and amounts.

As you have pointed out, the will provided for the payment of "reasonable" compensation plus "reasonable" expenses. Therefore, it would also be helpful for our review to have a schedule detailing those activities of the personal representative that required the services of an attorney and those that did not.

In order that the session may have time to review the above requested information and respond before the December 11, 2010 deadline for the acceptance form, please submit the information to the following address by November 28, 2010. Thank you for your cooperation.

Sincerely,

Neely C. Blackmon

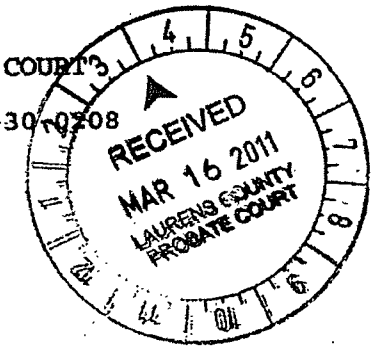
Neely Blackmon
Clerk of Session
3771 Hwy 56 South
Clinton, SC 29325

Cc: Rev. M. Hampton Hunter
Laurens County Probate Court, PO Box 194, Laurens, SC 29360-0194

STATE OF SOUTH CAROLINA)
)
COUNTY OF LAURENS)

IN THE PROBATE COURT

CASE NO. 2007-ES-30-0208



IN THE MATTER OF MARION M. KAY

AFFIDAVIT OF NEELY C. BLACKMON

PERSONALLY APPEARED BEFORE ME Neely C. Blackmon, who being duly sworn, says the following:

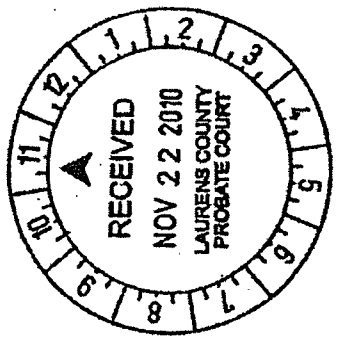
In my previous affidavit I stated that in my capacity as Clerk of Session of the Lisbon Presbyterian Church I signed and filed two letters with the Laurens County Probate Court in accordance with the wishes of the Session. These are the only two letters I filed, so I considered them to be sufficiently identified; however, I have been informed that counsel for Mr. Sullivan takes the position that they should have been attached to my affidavit.

I therefore certify that the attached documents are true copies of those referred to in my prior affidavit which I filed with the Probate Court on behalf of the Lisbon Presbyterian Church Session. The session is the governing body of a Presbyterian church.

Neely C Blackmon
NEELY C. BLACKMON

SWORN TO BEFORE ME this 15th day of March, 2011.

Marilyn C. Howell (SEAL)
Notary Public for South Carolina
My Commission Expires: 6/15/19



November 18, 2010

Mr. Edward D. Sullivan
Attorney at Law
P. O. Box 11714
Columbia, SC 29211-1714

Re: Marion M. Kay Estate
Case Number: 2007ES3000208

Dear Mr. Sullivan:

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As you have pointed out, the will provided for the payment of "reasonable" compensation plus "reasonable" expenses. Therefore, it would also be helpful for our review to have a schedule detailing those activities of the personal representative that required the services of an attorney and those that did not.

In order that the session may have time to review the above requested information and respond before the December 11, 2010 deadline for the acceptance form, please submit the information to the following address by November 28, 2010. Thank you for your cooperation.

Sincerely,

Neely C. Blackmon

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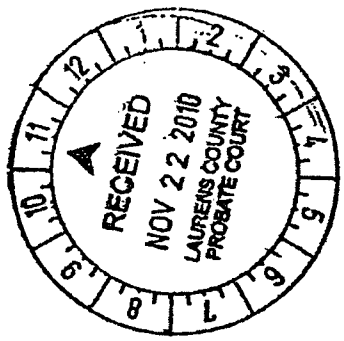
Clerk of Session
3771 Hwy 56 South
Clinton, SC 29325

Cc: Rev. M. Hampton Hunter
Laurens County Probate Court, PO Box 194, Laurens, SC 29360-0194



November 19, 2010

Laurens County Probate Court
PO Box 194
Laurens, SC 29360-0194

Re: Marion M. Kay Estate
Case Number: 2007ES3000208

To Whom It May Concern:

Please find the attached letter as communication that may be entered into the file of the above referenced estate.

The session of Lisbon Presbyterian Church is attempting to fulfill its responsibility for administering gifts and benevolences. The session has questions concerning the accounting of the personal representative and the issue of reasonable compensation and reasonable expenses as specified in the will but is reluctant to request a formal hearing until it attempts to gain a fuller accounting. The attached letter is an effort to do so and may prove important in future action.

Sincerely,

Neely C Blackmon

Neely C. Blackmon
Clerk of Session
3771 Hwy 56 S
Clinton, SC 29325

STATE OF SOUTH CAROLINA)
)
COUNTY OF LAURENS)

IN THE PROBATE COURT

CASE NO. 2007-ES-30-0208

IN THE MATTER OF MARION M. KAY

SUMMARY OF POSITION OF DEFENDANTS MOSES AND BROWN

The Facts

1. The PR consistently chose the path to greater complexity, greater confrontation and greater fees in handling the Estate.

2. The PR consistently placed his own financial interests ahead of his fiduciary duty to the estate by churning.

3. At the beginning of his work as Personal Representative and before any controversy, Mr. Sullivan told Martha Brown that the Estate's $ 60,500 in stocks would be consumed by his fee. TT's Ex. C-17

4. The Estate was plainly not taxable, so the Estate had no need to hire experts to value the personalty, most of which was designated by the Testatrix to go to particular people.

5. The chief reason for the valuation expense was to increase the commissions of the PR. He chose benefit to himself over benefit to the Estate.

6. In addition to the unreasonable time Mr. Sullivan himself spent on the case, vast amounts of his law firm's paralegal time (at $ 90/hr.) were expended on non-legal matters, such as charging the Estate $ 621 to bring order to the estate file because those involved were not careful in filing things in their proper place and charging 3.3 hrs. of paralegal time to summarize old tax returns for no good purpose. The PR also had a paralegal expend $ 135 to value one silver dollar, which was so unremarkable that the PR could not even remember it and its ultimate value.

7. There was a total of 195.1 hrs. of paralegal time expended, a lot of it before there was anything being argued about; and most of the work did not require paralegal expertise. A's Ex. 6

8. No time records were provided for other Collins & Lacey attorneys, nor is it clear what Mr. Sullivan received from them since his hours were recorded and he admitted receiving mileage. TT's Ex. D

9. The intent of the Testatrix should have been carried out by a deed of distribution. It was certainly not the desire of the Testatrix for the PR to reduce her estate by one fifth to pay fees. TT's Ex. B

10. The PR claimed that forcing the sale of the property was

implementing the desire of the Testatrix, but he distorted the plain language of the Will, resulting in an argument with joint tenants, who had not been consulted on proposed boundaries, and increasing the difficulty of resolving the land question. Pl's Ex. B Item XIV

11. The PR introduced letters dating from 3 1/2 years before the Testatrix's death concerning her supposed desire to divide the land, but partition was obviously not a high enough priority for her to actually file suit. If partition was not her priority when she was alive, how could it be the priority of her Estate? Pl's Ex. C-2

12. There was no reason the heirs could not work out a division on their own without a partition action. Mary Moses found the buyer who bought the land, and she and Martha Brown promptly signed consents to sell the land when these were presented to them. They were cooperative when the PR was not arbitrarily trying to ram something down their throats. Pl's Ex. C-15

13. The PR claimed that a 1/2 undivided interest was unmarketable, but he sold the Estate's 1/2 interest for a reasonable price to the buyer found by Mary Moses. Pl's Ex. C-16

14. The PR expanded a stated 8 month option to purchase into an indefinite right to purchase, thereby paralyzing settlement of the real estate. Because a sale meant a commission but a deed of distribution did not, the PR's manifest intention was to benefit himself at the expense of the Estate. Pl's Ex. B Item XIV

15. The PR claims that he had to expand Mr. Copeland's option to purchase because he did not know what the land was worth, but this is attributable to his own slowness in getting an appraisal.

16. The Will gave the PR the absolute right to set the land sale price on his own, so he could have proceeded without an appraisal. At some points in his administration he used the Tax Assessor's valuation for the land, so he could have used that as a starting point for coming up with a proposed price for Copeland. Pl's Ex. B Item XIV

17. Long after the PR received the land appraisal he still held open Chuck Copeland's option and later even invited him to request a hearing to dispute the sale to Rowland Milam. Def Ex. 1

18. The PR gave Mr. Copeland the right to buy less than what the Estate owned (47 of 330 acres), contrary to the plain terms of the Will, which specified that Copeland be given the option to buy the Estate's entire undivided interest in the real estate, a much simpler proposition. Item XIV of Will Pl's Ex. B Def's Ex. 13

19. The PR's expansion of Copeland's option led directly to the needless expense of hiring experts to divide out the land he wanted and the filing of a partition action. The PR testified that he hired experts to facilitate the sale to Copeland of a small part of the total estate. Then he needlessly paid these same experts to testify.

20. The PR even testified that he could have taken a real estate broker's commission for his sale of the land. This testimony is consistent with his blindness to his fiduciary duty to the Estate and to elementary ethics throughout his service as PR.

21. During the delay caused by the heirs' protests, land prices went up, and Ms. Moses found a buyer for the undivided half interest so the Estate benefitted from the Moses and Brown protest.

22. Despite the deeds and plats showing that Martha Brown was entitled to 5 acres as part of an informal partition, the PR denied her rights and provoked a confrontation, thereby increasing his fees. Δ's Ex. 8–12

23. Having vastly increased the complexity of the estate by his maneuverings, the PR claims that he is entitled to extra compensation. He is seeking to be rewarded for his churning and inequitable conduct by taking advantage of a Will he drafted.

24. The PR did not claim to have a system for computing his fees; he just charged what he thought to be appropriate. He paid himself what he wanted and then pressured the heirs to agree.

25. Mr. Sullivan's time sheet shows that he began charging the Estate even before the Testatrix died! Π's Ex. D

26. Mr. Sullivan was not appointed PR until May 16, 2007; but many of his charges pre-date that time. Π's Ex. D

27. The Collins and Lacey invoices are not temporally consecutive, i.e., without explanation, they overlap time periods. This constant backing up to make new charges suggests sloppy bookkeeping at best and creative bookkeeping at worst. Δ's' Ex. 5

28. Mr. Sullivan charged the Estate for an extraordinary number of trips to Laurens County where his mother lives. More than half were on a Thursday, too great a frequency to be random. Δ's' Ex. 15

29. The PR did not provide interim accountings until he was about to close the Estate so that the heirs would be unaware of how much he was paying himself. His initial final accounting was very vague, and he ignored the Lisbon request for a detailed accounting. The PR was plainly trying to slip his charges past the heirs. Π's Ex. C–17

30. The PR's vague accounting and huge fees required this hearing, so the heirs and the Estate should not have to pay for the costs associated with it.

31. Given that the PR cited the attorney fee factors as the standard for his compensation and billed for "professional services", there can be no doubt that the PR essentially hired himself as his attorney. Attorneys are not entitled to fees for self-representation, particularly when most of the fees result from unethical churning to increase compensation. Π's Ex. C–18 and S

32. It is of no consequence that the PR did not charge for some of his hours directly, because he used those same hours as a prime factor to boost his PR fee. Δ's Ex. 2, 5, 15

33. The PR claims that he charged less than he was entitled to, but most of his discounts came after he learned that Ms. Moses and Ms. Brown had retained counsel and he had to clean up his accounting. He had already paid himself a fortune by then.

34. Mr. Sullivan is in a position to rake in PR fees only because the Will he drafted made him personal representative.

35. The PR would not have received a fee on the value of the land if he had not insisted on a sale by the Estate instead of signing a deed of distribution and letting the heirs handle the division on their own, so the Court should take this into consideration in setting his fee.

36. The Court should also take into consideration that as a basis to set his fee the PR used the higher appraised value for the Estate's real estate rather than the price the real estate actually sold for, which is obviously a much better indicator of fair market value. This boosted the value of the estate by $ 24,000 (and consequently the claimed PR commissions). Π's Ex. C-14 C-17

37. The PR is not eligible to claim the statutory maximum as a reasonable a PR fee, because the Estate would have been simple and not required expertise if the PR had not intentionally made it complicated for his own personal ends.

38. Having already cost the Estate $ 93,775 in various fees, the PR is not entitled to extra compensation. He should instead be required to disgorge the outrageous fees he wrongfully and unethically charged at the expense of the Estate in violation of his fiduciary duty and his duty as a member of the Bar. Δ's Ex. 5

39. A fiduciary's first obligation is to the one on whose behalf he is acting, not to himself; but Mr. Sullivan consistently generated complexity, controversy and compensation whenever he could for his own benefit.

40. The PR's egregious conduct in this case has resulted in huge and unreasonable charges to the Estate and necessitated this hearing. The protesting heirs should not be required to pay for his wrongdoing and should instead be compensated for their costs, including a reasonable fee for their attorney.

41. In deciding how the heirs should benefit from a downward revision of the PR's unreasonable charges, the Court should take into consideration that the representative from the Presbyterian Home testified that she did not object to the fee sought by Mr. Sullivan and the other heirs who did not formally protest impliedly waived their right to object.

Legal Principles

1. Time is of the essence in exercising options re land. Faulkner v. Millar, 319 S.C. 216, 460 S.E.2d (1995).

2. A personal representative has a duty to settle and distribute the estate in accordance with the terms of a probated and effective will and this Code as expeditiously and efficiently as is consistent with the best interests of the estate. S.C. Code § 62-3-703.

3. "A personal representative is a fiduciary under this state's probate code." Ex Parte Wheeler v. Estate of Green, 381 S.C. 548, 555, 673 S.E.2d 838, 841 (Ct. App. 2009).

4. "[A fiduciary] in equity and good conscience is bound to act in good faith and with due regard to the interests of the one reposing confidence." Ex Parte Wheeler v. Estate of Green, 381 S.C. 548, 555, 673 S.E.2d 838, 841 (Ct. App. 2009).

5. No person should be allowed to reap the benefits arising from his own wrongful acts. Taff v. Smith, 114 S.C. 306, 103 S.E. 551 (1920). As to unjust enrichment, see Ellis v. Smith Grading & Paving, Inc., 294 S.C. 470, 366 S.E.2d 13 (Ct. App. 1988).

6. An attorney is not entitled to a fee for providing legal services to himself. Hopkins v. Hopkins, 343 S.C. 301, 540 S.E.2d 454 (2000); Calhoun v. Calhoun, 339 S.C. 96, 529 S.E.2d 14 (2000).

7. As to the disgorging of an improper fee, see Franklin v. Chavis, 371 S.C. 527, 640 S.E.2d 873 (2007) and In the Matter of Hanna, 301 S.C. 310, 391 S.E.2d 728 (1990).

8. The Law endures no injury from which damage has ensued without some remedy, but applies established principles to new combinations of circumstances presented for decision. Watson v. American Colony Ins. Co. of New York, 147 S.C. 333, 183 S.E. 692 (1936). Equity will always endeavor to provide a remedy where one has a right violated. Matheson v. McCormac, 186 S.C. 93, 195 S.E.122 (1938).

9. It would be inequitable for Ms. Moses and Ms. Brown to bear all the attorney fees if the efforts of their attorney result in a significant benefit to the Estate. See Layman v. State, 376 S.C. 434, 452-453, 658 S.E.2d 320(2008) re the equitable common fund doctrine. See also Jeffcoat v. Morris, 300 S.C. 526, 389 S.E.2d 159 (Ct. App. 1989) re equitable contribution.

10. An alternative resolution would be to grant the extra proceeds won by the protesting parties (Brown and Moses) only to them (assuming these are sufficient to pay their attorney's fees), because the other heirs have waived their claim to these funds by not protesting the fee claimed by the Personal Representative.

COX & FERGUSON
Attorneys for Defendants Brown and Moses

By: John R. Ferguson

John R. Ferguson
S.C. Bar No. 1987
107 E. Laurens St.- P.O. Box 286
Laurens, S.C. 29360
(864) 984-2126

March 28, 2011

Ex Parte Wheeler v. Estate of Green

purpose of the proceeding in order to determine the standard of review to exact. *Gordon v. Drews*, 358 S.C. 598, 604, 595 S.E.2d 864, 867 (Ct.App.2004).

Although this action was filed by Wheeler solely in an attempt to approve the contract she had accepted from the Corbetts as PR of Green's estate, Appellants' answer and allegation of a breach of fiduciary duty in Wheeler's handling of the sale of the property became the determinative issue in the hearing before the probate court. Nevertheless, the relief requested in the claim for breach of fiduciary duty was for the Corbetts' contract to be set aside, and the Powers' proffered contract to be approved. *See Bivens v. Watkins*, 313 S.C. 228, 230 n. 3, 437 S.E.2d 132, 133 n. 3 (Ct.App.1993) (noting a breach of fiduciary duty claim may sound in equity if the relief sought is equitable).

[11, 12] In essence, Appellants' counterclaim and request to accept Powers' contract can be construed as requesting two kinds of relief: first, it took the form of a motion for injunctive relief to disapprove the Corbetts' contract; and second, it was accompanied by a request for specific performance of a separate contract. Because there was no acceptance of Powers' offer, a contract between the estate and Powers never existed; therefore, specific performance on Powers' offer could not be granted. *See Rushing v. McKinney*, 370 S.C. 280, 290, 633 S.E.2d 917, 922 (Ct.App.2006) (holding for a contract to exist, there must be a meeting of the minds consisting of an offer and an acceptance) (citation omitted); *Ingram v. Kasey's Assocs.*, 340 S.C. 98, 106, 531 S.E.2d 287, 291 (2000) ("In order to compel specific performance, a court of equity must find: (1) there is clear evidence of a valid agreement. . . ."). However, the power of the court to grant an injunction is in equity, *Strategic Res. Co. v. BGS Life Ins. Co.*, 367 S.C. 540, 544, 627 S.E.2d 687, 689 (2006). As decided by the circuit court, had the probate court not found Wheeler breached her duties as a fiduciary to the estate, then the approval of the sale to the Corbetts would presumably have followed accordingly. Because the injunctive relief requested in Appellants' breach of fiduciary duty claim took an equitable form, it follows that the circuit court should have applied an equitable standard of review, as will this court, and made factual findings according to its own view of the preponderance of the evidence.

[13–15] A personal representative is a fiduciary under this state's probate code. S.C.Code Ann. § 62–3–703 (Supp.2008); S.C.Code Ann. § 62–1–201 (Supp.2008). "That a fiduciary relationship exists between each heir or beneficiary of an estate and the administratrix thereof is fundamental." *Witherspoon v. Stogner*, 182 S.C. 413, 414, 189 S.E. 758, 759 (1937). "A fiduciary relationship exists when one reposes special confidence in another, so that the latter, in equity and good conscience, is bound to act in good faith and with due regard to the interests of the one reposing confidence." *O'Shea v. Lesser*, 308 S.C. 10, 15, 416 S.E.2d 629, 631 (1992). "One standing in a fiduciary relationship with another is subject to liability to the other for harm resulting from a breach of duty imposed by the relation." *Moore v. Moore*, 360 S.C. 241, 253, 599 S.E.2d 467, 473 (Ct.App.2004).

According to the will, the PR of Green's estate was to sell any property Green owned at her death in a manner that was "most advantageous financially to [Green's] estate, regardless of whether it takes a year or more to do so." The probate court found, and Wheeler even admitted, that she was aware of Powers' interest in purchasing the property before she was even appointed as PR of the estate. Wheeler met with Powers, at which time Powers expressed her interest in the property, and Wheeler indicated she would forward a forthcoming appraisal to her when it became available. However, despite Powers' repeated phone calls, letters, and obvious interest in the status of the property, Powers did not make a formal offer on the property in the four-plus months following Green's death.

Faced with the prospect of waiting on a speculative written offer to materialize, or accepting an in-hand, written offer that was for more than the estate's own appraisal, Wheeler decided it was in the best interest of the Beneficiaries to accept the Corbetts' contract. Moreover, when Powers did finally present a written offer as a part of her

Proctor v. Spires, 381 S.C. 548, 673 S.E.2d 841 (S.C. Ct. App. 2009).

Pro Se Attorney Fees

343 S.C. 301
Frederick HOPKINS, Jr., Appellant, v. Carol G. HOPKINS, Respondent.
540 S.E.2d 454

Frederick HOPKINS, Jr., Appellant, v. Carol G. HOPKINS, Respondent.

No. 25220.

Supreme Court of South Carolina.

Heard Oct. 3, 2000.

Decided December 18, 2000.

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Frederick T. Hopkins, pro se, of Florence, for appellant.

Frank A. Barton, of West Columbia, for respondent.

WALLER, Justice:

In this domestic case, Frederick Hopkins (Father), acting *pro se,* seeks reimbursement of overpayments of child support, attorneys' fees,(fn1) and pre- and post-judgment interest from his ex-wife, Carol Hopkins (Mother).

FACTS

Mother and Father were married in 1967; they divorced in May 1983. They had two children: Sean, born May 26, 1972, and Fred, born December 4, 1969. Father was ordered to pay child support of $350.00 per month. In November 1986, Father was found to be $18,693.00 in arrears in his child support, and an order garnishing $432.60 per month of his military disability payments was entered.(fn2)

The younger son, Sean, went to live with Father for approximately 5 months, from late April, 1990, through September, 1990.(fn3) In early May 1990, Father instituted the instant action seeking custody of Sean; a hearing was held on May 13, 1990, three days prior to Sean's 18th birthday. Father sought termination of support for his older son Fred, claiming he was

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over age 18 and was not entitled to post-emancipation support;(fn4) Father did, however, request Mother be required to pay post-emancipation support for Sean. The family court gave Father temporary custody of Sean but required Father to continue making his child support payments pending the final hearing.(fn5)

Due to circumstances beyond the control of the parties, a final hearing was not held until May 13, 1993.(fn6) The family court found 1) that Father's child support obligations ended Dec. 4, 1987 (Fred) and May 26, 1990 (Sean), and that Father had a "credit" on his child support of $6485.75. Although the family court found it was "inequitable" for Mother to retain the excess post-emancipation support, he declined to require Mother to repay it, believing Father was "in a better position to forego repayment." The family court held both parties should be responsible for their own attorneys' fees.

ISSUES

1). Did the family court err in refusing to require Mother to reimburse Father for excess payments of child support?

2) Did the family court err in ruling Father was not entitled to attorneys' fees?

3) Is Father entitled to pre- and post-judgment interest?

STANDARD OF REVIEW

On appeal from an order of the family court, this court has jurisdiction to find facts in accordance with its own view of the preponderance of the evidence. *Epperly v. Epperly,* 312 S.C. 411, 440 S.E.2d 884 (1994).

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1. REIMBURSEMENT OF EXCESS SUPPORT(fn7)

Father contends he is entitled to reimbursement of overpayments of child support. We agree.

The family courts of this state have authority to order reimbursement of child support expenses. *See LaFitte v. LaFitte,* 280 S.C. 473, 313 S.E.2d 41 (Ct.App.1984) (remanding issues of reimbursement of past college expenses and payment of further college expenses). The question of child support is largely within the discretion of the trial judge whose decision will not be disturbed on appeal unless an abuse of discretion is shown. *Hallums v. Hallums,* 296 S.C. 195, 371 S.E.2d 525 (1988).

Here, according to the family court's temporary order from the hearing of May 23, 1990 (three days prior to Sean's emancipation), Father sought to terminate his child support payments, but Mother urged the Court to continue the *status quo* "with the understanding that if [Father's] position is correct pertaining to child support, then issues of arrearage and support can be established and adjusted at the merits hearing. In other words, if [Father] is entitled to a set-off, this can be calculated at the merits hearing and [Father] given proper credit."

At the final hearing, the family court ruled Father had indeed overpaid child support.(fn8) Notwithstanding the court

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specifically found it was inequitable for Mother to retain the excess support, it found Mother's financial condition "too precarious" and that Father is in a better position to forego repayment. This assertion is simply not borne out by the record. While it is true that Mother subsequently filed for bankruptcy, the evidence at trial demonstrated Father had a net income of $794.40 per month and Mother had a net income of $5614.00 per month (including $412.00 child support). There is simply no evidence in the record Father was in fact in a better position to forego repayment. Accordingly, we find the court abused its discretion in refusing to require Mother to reimburse the excess payments. *Bull v. Smith,* 299 S.C. 123, 125, 382 S.E.2d 905, 906 (1989) (child support awards are reviewed for abuse of discretion); *Watson v. Watson,* 291 S.C. 13, 351 S.E.2d 883 (Ct.App.1986) (requiring wife to repay husband amounts she received as *pendente lite* support where final hearing demonstrated she was not entitled to support). Accordingly, the family court's order is reversed on this issue.

2. ATTORNEY'S FEES

Father, who was represented at trial by his attorney/wife, contends the family court erred in denying his request for attorneys' fees. We disagree.

In *Calhoun v. Calhoun,* 339 S.C. 96, 529 S.E.2d 14 (2000), we recently addressed the issue of whether a pro se attorney/litigant is entitled to attorneys' fees. In *Calhoun,* the Wife in a domestic proceeding, who happened to be an attorney, appeared *pro se* at trial. She sought to recover attorneys' fees for the 120.4 hours she spent defending the action. This Court acknowledged that a majority of states allow pro se litigants to recover attorneys' fees. However, we nonetheless chose to follow the minority rule and deny attorney's fees to such litigants. We found *a pro se* litigant, whether an attorney or layperson, does not become "liable for or subject to fees charged by an attorney." Accordingly, we held Calhoun was not entitled to recover attorneys' fees for time spent defending herself.(fn9)

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Similarly, here, we find no evidence Father actually became "liable for or subject to" attorneys' fees for his attorney/wife's service. There is no contract or fee agreement in the record, nor is there any indication or testimony that Father's wife/attorney has attempted or intends to collect the fees from Father. Accordingly, Father did not prove that he became liable for the fees, such that the family court properly denied Father's request. Cf. *Lisa v. Strom,* 183 Ariz. 415, 904 P.2d 1239, 1242 (App.1995) (finding award of attorneys' fees has an "indispensable requirement ... [there] be a genuine financial obligation on the part of the litigants to pay such fees," and that wife represented by her attorney/husband had no such genuine obligation).

3. INTEREST

Finally, Father asserts he is entitled to pre- and post-judgment interest. We disagree.

South Carolina Code Ann. § 34-31-20(B) (1987) states that money decrees and judgments of courts enrolled or entered shall draw interest at a rate of 14% per annum. Prior to this opinion, Father received no money judgment; accordingly, he is not entitled to post-judgment interest. Further, in *Calhoun, supra,* we recently held pre-judgment interest must be pled in order to be recovered. As no request for pre-judgment interest was made below, Father is not entitled to such an award.

CONCLUSION

Father is entitled to reimbursement of $4616.47 from Mother. The remainder of the family court's order is affirmed.

AFFIRMED IN PART; REVERSED IN PART.

TOAL, C.J., MOORE, BURNETT and PLEICONES, JJ., concur.

Footnotes:

1. Although Father is currently pro se, he was represented at trial by his current wife, attorney Cheryl Turner Hopkins.

2. Father was injured in the Vietnam war; his sole source of income is his disability check of $1127.00 per month. Seventy dollars of the garnished amount went toward arrears, and 3% went toward administrative costs. The garnishment order provided for a duration until the "child reaches 18, emancipated or married or under court order."

3. Sean then left Father's custody without notice and returned to Columbia to live with Mother.

4. See *Risinger v. Risinger,* 273 S.C. 36, 253 S.E.2d 652 (1979).

5. The family court noted Father still owed an arrearage, and that an adjustment could be made at the time of the final hearing if Father was entitled to any set-offs.

6. The family court entered an order on May 13, 1993 immediately terminating the garnishment of Father's disability check.

7. In addition to claiming entitlement to reimbursement for excess support payments, Father claims he is entitled to child support from Mother for the five-month period during which he had custody of the younger son, Sean. We disagree. The family court found neither child was entitled to post-emancipation support. Sean turned 18 years of age within three days of the 1990 hearing on this matter and was therefore emancipated during the majority of Father's custody. Accordingly, we decline to modify the family court's ruling in this regard.

8. The family court found Father's overpayments totaled $6485.75. It found Father's child support obligations ended when each child reached age 18; therefore, as to Fred, Jr., the obligation ended 12/4/97; as to Sean, it ended 5/26/90. Our own view of the evidence indicates Father is entitled to only $4616.47 reimbursement. Father had an outstanding arrearage of $18,693.53 on Nov. 17, 1986; he paid a total of $5460 toward that arrearage from 1986 until the time of trial in 1993. He also paid a total of $17,850 post-majority support ($11550.00 for Fred, and $6300.00 for Sean). Accordingly, Father paid a total of $23,310 toward his arrearage of $18,693.53, resulting in an overage of $4616.47. Mother is therefore ordered to reimburse this amount.

9. Attorneys' fees have also been denied to pro se attorney/litigants for the policy reason that it would simply be unfair to allow pro se **attorneys** to recover fees, while denying such fees to *pro se* **laymen.** *See Lisa v. Strom,* 183 Ariz. 415, 904 P.2d 1239, 1243 (App.1995).

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Calhoun v. Calhoun, 339 SC 96, 529 SE2d 14 (2000).

petitioner, a... for the time she represented herself.(fn1) She submitted an affidavit whi... rs defending this action. The family court denied petitioner's request for ...

On appe... edged that whether a *pro se* litigant who is an attorney should be allowed to ...

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recover attorney fees is a novel issue in this state and that there is a split of authority on the issue in jurisdictions where it has been addressed. A majority of those states have allowed *pro se* attorney litigants to recover attorney fees,(fn2) while the minority rule denies such relief.(fn3) The Court of Appeals aligned itself with those states which deny attorney fees to *pro se* attorney litigants. In doing so, the Court of Appeals held that the cardinal criterion for an award of attorney fees under § 20-3-130(H) is that the party claiming a right to a fee has paid or owes another person money for legal services rendered and that an attorney who appears on his or her behalf does not incur such an obligation. Petitioner maintains this holding is erroneous.

We agree with the Court of Appeals' adoption of the minority rule. The term "incur" is commonly defined as "to become liable or subject to." THE AMERICAN HERITAGE DICTIONARY 653 (2d Ed.1982); WEBSTER'S THIRD NEW INTERNATIONAL DICTIONARY 1146 (1976). *A pro se* litigant, whether an attorney or layperson, does not become liable for or subject to fees charged by an attorney. Accordingly, we hold that *pro se* litigants are not entitled to attorney fees under § 20-3-130(H).

2.

The family court's September 21, 1995, order of divorce gave respondent ninety days to pay petitioner $19,744

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for her interest in the marital home and to roll over $13,505.20 from his retirement account into petitioner's retirement fund. Both parties filed motions for reconsideration pursuant to Rule 59(e), SCRCP.

By order dated January 4, 1996, the family court reduced the amount it had ordered respondent to pay petitioner to $11,586, representing a miscalculation in the previous equitable distribution of marital property, and increased the amount respondent was to roll over into petitioner's retirement fund to $28,152.20. The family court granted respondent ninety days to pay petitioner. Both parties again filed Rule 59(e) motions. The motions were denied.

Petitioner did not seek post-judgment interest in her answer and counterclaim or in her first Rule 59(e) motion. Instead, the first time she requested post-judgment interest was in her second Rule 59(e) motion filed on January 31, 1996. Therein, petitioner requested post-judgment interest on "all money awards except [petitioner's] award of her share of [respondent's] 401-k. ..."(fn4)

On appeal, petitioner asked the Court of Appeals to award her post-judgment interest. The Court of Appeals found that petitioner's January 31, 1996, motion for reconsideration was untimely because it was not served within ten days of either the September 21, 1995, order or the January 4, 1996, order; therefore, she could not complain about the failure of the family court to award post-judgment interest.

Petitioner maintains she is automatically entitled to interest on the money judgment without regard to whether the Rule 59(e) motion in which she first requested post-judgment interest was timely. We agree.

South Carolina Code Ann. § 34-31-20(B) (1987) states that money decrees and judgments of courts enrolled or entered shall draw interest at a rate of 14% per annum. This Court has held that an equitable. distribution award is a money

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decree or judgment, pursuant to § 34-31-20, so that it accrues interest at the statutorily prescribed interest rate from the date of the judgment. *Casey v. Casey,* 311 S.C. 243, 428 S.E.2d 714 (1993).

Where the law allows interest as a matter of course, it is unnecessary to make demand for it in the pleadings. *Anderson v. Citizens Bank,* 294 S.C. 387, 365 S.E.2d 26 (Ct.App.1987); see also 47 C.J.S. *Interest & Usury* § 81 (1982) ("[W]here interest is payable by virtue of statute or rule of court and not by virtue of contract, it is not necessary to make a specific claim for interest in the declaration or complaint."). While

Calhoun v. Calhoun, 331 S.C. 157, 501 S.E.2d 735 (Ct. App. 1998).

B. Permanent

1. Attorney Fees

Pro Se Atty. Fees

The wife next raises two arguments concerning attorney fees. She argues the family court abused its discretion in: (1) denying her any attorney fees for the time she represented herself *pro se,* (2) awarding attorney fees in an amount less than she incurred, and (3) denying her costs and expert witness fees.

South Carolina Code Ann. § 20-3-130(H) (Supp.1997) authorizes the family court to order payment of attorney fees to either party. The award of attorney fees and costs is a matter within the sound discretion of the trial judge. The award will not be reversed on appeal absent an abuse of discretion. *Donahue v. Donahue,* 299 S.C. 353, 384 S.E.2d 741 (1989). Our courts have outlined, on numerous occasions, the factors to be considered in an award of attorney fees. *Glasscock v. Glasscock,* 304 S.C. 158, 403 S.E.2d 313 (1991); *Donahue v. Donahue,* 299 S.C. 353, 384 S.E.2d 741 (1989); *McClerin v. McClerin,* 310 S.C. 99, 425 S.E.2d 476 (Ct.App. 1992).

Neither the South Carolina Legislature nor the South Carolina Supreme Court has expressly authorized an attorney proceeding *pro se* to recover attorney fees for his or her own efforts. Federal courts are divided on the question of whether a *pro se* attorney litigant is entitled to an award of attorney fees.(fn2) Some state courts, however, that have considered the question have refused to grant attorney fees to *pro se* litigants, albeit for different reasons.(fn3)

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One rationale of the cases denying attorney fees to *pro se* attorney litigants is that an award authorized by statute presupposes an obligation by one person to reimburse another person who has provided legal representation. S.C.Code Ann. § 20-3-130(H) states that "[t]he court may order one party to pay a reasonable amount to the other for attorney fees incurred in maintaining an action for divorce." In our view, the cardinal criterion for an award under § 20-3-130(H) is that the party claiming a right to a fee has paid or owes another person money for legal services rendered.

At trial, the wife submitted her own attorney fee affidavit which reflected 120.4 hours of work in defending this action and $5,763 in costs. She also submitted the affidavit of her retained counsel, indicating she had incurred retained counsel fees in the amount of $11,000.

The argument presented to us is whether an exception to the reasoning, stated above, should apply in this case, because the time and effort devoted to this action by the wife diverted the time that she could otherwise have utilized in income-producing activity. Although this argument is persuasive, we decline to make an exception.

In deciding this novel issue, we align ourselves with those states which deny attorney fees to *pro se* attorney litigants. An attorney who appears on his or her behalf does not incur an obligation to pay attorney fees. This court believes the rule denying such an award is the better view. On this basis, we find no abuse of discretion in denying *pro se* attorney fees to the wife.

On review of the record, we agree with the family court's decision to award $10,000 in attorney fees for the wife's retained counsel. *Glasscock,* 304 S.C. 158, 403 S.E.2d 313. However, we believe the family court abused its discretion in

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requiring each party to bear his or her own costs. The wife incurred fees for an appraiser, accountant, and psychologist. In this arduous case, we find the wife was ultimately successful on several issues concerning the equitable apportionment of marital property. Thus, we award the wife her costs and expert fees in the amount of $5,763.

2. Alimony

The wife argues the family court erred in denying her permanent alimony in light of the relevant statutory factors for such an award.

When deciding whether to award alimony, the court must consider the current and reasonably anticipated earnings of both spouses in addition to the twelve factors set out in S.C.Code Ann. § 20-3-130(C) (Supp.1997). *See Morehouse v. Morehouse,* 317 S.C. 222, 452 S.E.2d 632 (Ct.App.1994).

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366 S.E.2d 13 (Ct. App. 1988)

from Smith. On October 7, 1985, Ellis transferred her stock in Statewide to Givens in return for Givens' promise to pay the taxes and assume other debts of the corporation for which Ellis was personally liable. Givens also agreed to indemnify and hold Ellis harmless from all losses or additional expenses incurred by her as a result of his failure to comply with the agreement.

On October 8, 1985, the IRS gave written notice to Smith that it was levying on all monies owed by Smith to Statewide. Smith notified Ellis it would not pay the money it owed Statewide to the IRS. On October 16, 1985, Ellis advised the IRS that Smith intended to pay suppliers of Statewide with the contract proceeds instead of the IRS. Smith made two payments totaling $23,949.32 to Redi-Mix in March and April 1986.

The IRS held Ellis and Givens personally liable for the employee withholding taxes in the amount of approximately $25,000.00. Ellis paid the IRS $10,000.00 and is paying the balance at the rate of $1,000.00 per month. The IRS also assessed a 100% penalty against Ellis.

Ellis sued Smith, Redi-Mix and Statewide "for an accounting and for restitution arising out of" Smith's payment to Redi-Mix of the monies it owed Statewide after receipt of the levy notice. Smith filed a motion pursuant to S.C.R. Civ. P. 12(b) to dismiss the case on the grounds Ellis lacked standing to sue Smith, Ellis had no contractual relationship with it, and the complaint failed to state a cause of action against it.

The master held the money due from Smith to Statewide was subject to the IRS levy. He found Smith owed Statewide and the IRS a duty to pay the money over to the IRS pursuant to an "assignment" of the contract proceeds to the IRS by Statewide.[1] He reasoned that while there was no privity of contract between Smith and Ellis, she would have been a direct beneficiary of the payment to the IRS. He further found Smith unjustly enriched because it did not

[1] We have been unable to clearly determine from the record whether Statewide assigned its contract rights to the IRS. Ellis testified she and Givens authorized the IRS to collect the taxes from the sums due the corporation by Smith.

have to pay both the IRS and Redi-Mix.[2] As best we understand Ellis' theory of recovery, she claims that because Smith failed to pay the IRS pursuant to its tax levy, Smith retains the amount of $24,960.17 or has benefited in that amount. She further claims she is entitled to that sum because if Smith had paid the IRS, she would not have been required to also pay the IRS.

Smith argues on appeal the Master erred in ruling: (1) the complaint stated a cause of action against Smith in quasi-contract; (2) Ellis had standing to bring the suit; and (3) the funds in Smith's hands were subject to the IRS levy.

1, 2 In an appeal of an equitable action tried before a Master authorized to enter final judgment, this court must review the entire record and make its own findings of fact in accordance with the preponderance of the evidence. *Patterson v. Goldsmith*, 292 S. C. 619, 358 S. E. (2d) 163 (Ct. App. 1987). An action for an accounting is equitable. *Byrd v. King*, 245 S. C. 247, 140 S. E. (2d) 158 (1965). "Restitution is a remedy designed to prevent unjust enrichment." *Stanley Smith and Sons v. Limestone College*, 283 S. C. 430, 434, 322 S. E. (2d) 474, 478 (Ct. App. 1984). Unjust enrichment is an equitable doctrine, akin to restitution, which permits the recovery of that amount the defendant has been unjustly enriched at the expense of the plaintiff. *Barrett v. Miller*, 283 S. C. 262, 264, 321 S. E. (2d) 198, 199 (Ct. App. 1984).

3 The master concluded Smith owed Ellis an obligation "arising out of quasi-contract, that is, a contract arising out of the 'law of natural immutable justice and equity.' " *See* 66 Am. Jur. (2d) *Restitution and Implied Contracts* Section 2 (1973). The terms "restitution" and "unjust enrichment" are modern designations for the older doctrine of quasi-contracts. *Martin v. Bozeman*, 173 So. (3d) 382 (La. Ct. App. 1965). Unjust enrichment is usually a prerequisite for enforcement of the doctrine of restitution; if there is no basis for unjust enrichment, there is no basis for restitution.

[2] Smith had in force a payment bond that Redi-Mix could have recovered against. However, Smith's arrangement with the bonding company would have obligated it to reimburse the bonding company for any sums paid Redi-Mix.

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ous exceptions to this rule, including the award of attorneys' fees pursuant to a statute. *See Jackson*, 326 S.C. at 307, 486 S.E.2d at 759. "A statutory award of attorneys' fees is typically authorized under what is known as a fee-shifting statute, which permits a prevailing party to recover attorneys' fees from the losing party." *See Blum v. Stenson*, 465 U.S. 886, 893, 104 S.Ct. 1541, 79 L.Ed.2d 891 (1984). Neither party disputes that the state action statute applicable here is such a fee-shifting statute. *See* S.C.Code Ann. § 15-77-300 (providing that a court "may allow the prevailing party to recover reasonable attorney's fees to be taxed as court costs against the appropriate agency").

[17] Another exception to the American Rule recognized by this Court is the award of attorneys' fees pursuant to the common fund doctrine. The common fund doctrine allows a court in its equitable jurisdiction to award reasonable attorneys' fees to a party who, at his own expense, successfully maintains a suit for the creation, recovery, preservation, or increase of a common fund or common property. *Petition of Crum & Johnson v. Williams*, 196 S.C. 528, 531, 14 S.E.2d 21, 23 (1941). Attorneys' fees awarded pursuant to the common fund doctrine come directly out of the common fund created or preserved. *Id.* The justification for awarding attorneys' fees in this manner is based on the principle that "one who preserves or protects a common fund works for others as well as for himself, and the others so benefited should bear their just share of the expenses." *Id.* at 531-32, 14 S.E.2d at 23.

[18] A key distinction between the award of fees authorized by statute and the award of fees from a common fund is that the equitable principles underlying the common fund doctrine create a mechanism in which attorneys' fees are not assessed against the losing party by *fee-shifting*, but rather, are taken directly from the common fund or recovery and borne by the prevailing party through *fee-spreading*. *See Burke v. Ariz. State Ret. Syst.*, 206 Ariz. 269, 77 P.3d 444, 448 (Ct.App.2003) (emphasis in original). To reflect this distinction, courts generally hold that a "lodestar" approach reflecting the amount of attorney time reasonably expended on the litigation results in a reasonable fee under a fee-shifting statute. *See Blum*, 465 U.S. at 900 n. 16, 104 S.Ct. 1541 (comparing the bases for awarding a reasonable attorneys' fee under the common fund doctrine versus a federal fee-shifting statute). Conversely, when awarding fees to be paid from a common fund, courts often use the common fund itself as a measure of the litigation's "success." These courts consequently base an award of attorneys' fees on a percentage of the common fund created, known as the "percentage-of-the-recovery" approach. *See, e.g., Edmonds v. United States*, 658 F.Supp. 1126, 1144 (D.S.C.1987) (expressing a preference for a percentage-of-the-recovery method when awarding attorneys' fees from a common fund).[6] The circuit judge in the instant case utilized the percentage-of-the-recovery approach in awarding counsel for TERI plaintiffs $8.66 million in attorneys' fees under the state action statute.

Counsel for TERI plaintiffs argue that this Court's instructions to consider the "benefit to all old TERI participants" in awarding attorneys' fees make the determination of a reasonable award in this case analogous to cases in which attorneys' fees are awarded from a common fund. Therefore, even though the state action statute shifts the source of attorneys' fees to the State, counsel nevertheless urges this Court to find that the circuit judge properly awarded attorneys' fees based on the percentage-of-the-recovery approach typically utilized when the source of attorneys' fees is spread among the beneficiaries of a common fund. We disagree.

In our view, utilizing common fund methodology when awarding attorneys' fees pursuant to a fee-shifting statute is wholly inappropriate in light of the underlying theoretical distinction between a common fund source of attorneys' fees and a statutory source of attorneys' fees. Although both sources are exceptions to the general rule that each party is responsible for the party's own attorneys' fees, the common fund doctrine is based on the equitable allocation of attorneys' fees among a benefited group, and not the shifting of the attorneys' fee burden to the losing party. This Court certain-

6. Meanwhile, a number of state courts have recently ruled that lower courts have discretion in deciding whether to calculate awards from a common fund using a percentage-of-the-recovery approach or the lodestar method. *See City of Birmingham v. Horn*, 810 So.2d 667 (Ala. 2001); *Chun v. Bd. of Trs. of the Employees' Ret. Syst. of the State of Haw.*, 92 Hawai'i 432, 992 P.2d 127 (2000).

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STATE OF SOUTH CAROLINA	)	SUPPLEMENTARY
	)	ATTORNEY FEE AFFIDAVIT
COUNTY OF LAURENS	)	2009-ES-30-004

PERSONALLY APPEARED before me John R. Ferguson, who, being duly sworn, says that he is the attorney for Mary Moses and Martha Brown in this case, who are requesting an attorney's fee award. Among the factors which the Affiant considers relevant to the Court's consideration of this matter are the following:

1. Nature, extent and difficulty of services rendered: Simple probate matter made quite complicated by PR's "churning", needless litigation and use of unnecessary experts

2. Time necessarily devoted to the case since the previous affidavit: 14.9 hours to date

3. Professional standing of counsel: Member of S.C. Bar in good standing and in practice since 1975, author of legal reference work and numerous supplements, listed in Who's Who in American Law (11th ed.)

4. Ability of client to pay fee and parties' respective financial conditions: Plaintiff has received grossly inflated fees from the Estate and is much better off financially than the named Defendants.

5. Beneficial results accomplished: in the Court's discretion

6. Customary legal fees for similar services: $ 200 per hour

7. Other relevant matters: This case was made more difficult by Plaintiff's prevarication.

J. R. Ferguson

JOHN R. FERGUSON, Affiant
S.C. Bar No. 1987

SWORN TO before me this 28th day of March, 2011.

Susan M Hodges (SEAL)

Notary Public for South Carolina
My Commission Expires: 1-24-13

ADDITIONAL TIME SPENT ON CASE

3/3/11	EF Judge Hocker, work on post-trial doc.	4.0
3/9/11	Legal research, EF and ET judge, EF and ET Dawkins	1.0
3/10/11	EF judge, prep. of affid., ET Blackmon w/ Affid.	.3
3/14/11	Legal research, work on post-trial doc.	1.2
3/15/11	2 TT Blackmon, 2 TF Blackmon, e-mailing draft affid. to Blackmon	.5
3/16/11	faxing affid. to judge, repeated attempts to fax affid. to Dawkins, TT Dawkins' office, e-mailing affid. to Dawkins, prep. of certificates of service	.7
3/21/11	Rev. of Sullivan affid., ET Blackmon	.7
3/22/11	Rev. of Sullivan affid., 2 EF and ET Blackmon, LT judge and Hawkins re affid., revision of post-trial statement	2.3
3/23/11	ET Milam	.1
3/24/11	TT Milam, EF and ET Blackmon	.4
3/25/11	OCW Charles Milam, affid. prep., LT Judge w/ affid., work on post-trial doc.	1.9
3/28/11	Rev. of evidence, final draft of doc.	2.0

Abbreviations

CW= Conference with EF= e-mail from ET= e-mail to
LF= letter from LT= letter to OCW= office conference with
Rev.= review TF= telephone from TT= telephone to W/= with

LYNN W. LANCASTER
2013 JUL 22 P 12:39

THE STATE OF SOUTH CAROLINA

In the Court of Common Pleas

APPEAL FROM LAURENS COUNTY
Probate Court

LAURENS COUNTY
CLERK OF COURT

2012-CP-30-258

Donald B. Hocker, Associate Probate Judge

In the Matter of the Estate of Marion M. Kay

Mary M. Moses and Martha M. Brown. . . . . Appellants

Edward D. Sullivan as Personal Representative. Respondent

APPELLANTS' UPDATED ATTORNEY FEE AFFIDAVIT

PERSONALLY APPEARED before me John R. Ferguson, who, being duly sworn, says that he is the attorney for the Appellants in this case and is requesting an attorney's fee award for work after the lower court hearings. Among the factors which the Affiant considers relevant to the Court's consideration of this matter are the following:

JRF P.1

1. Nature, extent and difficulty of services rendered: This case required the analysis of a large amount of information, legal research and briefs.

2. Time necessarily devoted to the case: 108.8 hours to date with trial hours to be added (See attached time sheets.)

3. Professional standing of counsel: Member of S.C. Bar in good standing and in practice since 1975, author of legal reference work and numerous supplements, listed in Who's Who in American Law (11th ed.)

4. Ability of client to pay fee and parties' respective financial conditions: The Respondent is an attorney and an accountant. The appellants are elderly ladies, and only one is employed.

5. Beneficial results accomplished: favorable order below with additional favorable relief in Court's discretion

6. Customary legal fees for similar services: $ 250 per hour

7. Other relevant matters: The costs thus far are $ 150 to file the appeal, $ 331.22 for the trial transcripts, and an estimated $ 40 for postage and long distance calls and faxes. The Court should take into account the PR's lack of remorse for his looting of the Estate as is vividly illustrated by pp. 4-5 of his Personal Representative's Response to Brief of Appellants Moses and Brown where he makes flippant and sardonic remarks about the terminology used to describe his fraudulent conduct. The Court should also take into account his disrespect for the orders of the Probate Court as illustrated by his ignoring of the directive to pay the undersigned while paying his former law firm and then paying an attorney's fee of $ 3331.00 from Estate assets after being told by the Probate Court that he was not allowed to do that.

The undersigned reserves the right to update this Affidavit if he is asked to do other work, including drafting orders and performing additional work if there is a remand.

JRF P.Z

JOHN R. FERGUSON, Affiant

SWORN TO before me this 22 day of July, 2013.

(SEAL)

Notary Public for South Carolina
My Commission Expires: 6/19/17

ADDITIONAL TIME SPENT ON CASE

3/3/11	EF Judge Hocker, work on post-trial doc.	4.0
3/9/11	Legal research, EF and ET judge, EF and ET Dawkins	1.0
3/10/11	EF judge, prep. of affid., ET Blackmon w/ Affid.	.3
3/14/11	Legal research, work on post-trial doc.	1.2
3/15/11	2 TT Blackmon, 2 TF Blackmon, e-mailing draft affid. to Blackmon	.5
3/16/11	faxing affid. to judge, repeated attempts to fax affid. to Dawkins, TT Dawkins' office, e-mailing affid. to Dawkins, prep. of certificates of service	.7
3/21/11	Rev. of Sullivan affid., ET Blackmon	.7
3/22/11	Rev. of Sullivan affid., 2 EF and ET Blackmon, LT judge and Hawkins re affid., revision of post-trial statement	2.3
3/23/11	ET Milam	.1
3/24/11	TT Milam, EF and ET Blackmon	.4
3/25/11	OCW Charles Milam, affid. prep., LT Judge w/ affid., work on post-trial doc.	1.9
3/28/11	Rev. of evidence, final draft of doc.	2.0
3/30/11	Rev. of fax fr. Hawkins, work on reply	.7
3/31/11	Work on reply to Hawkins letter	1.0
4/1/11	ET Blackmon	.1
4/4/11	Prep. of Motion to Replace PR, TF Blackmon	.4
4/5/11	LT Judge and Hawkins w/ motion	.2
4/7/11	EF and ET Brown, TF Brown, check of LLR website, ET administrator	.6
4/25/11	Rev. Of fax from Judge Hocker, work on order	1.0
4/26/11	Work on order	2.0

Total time to date		21.1
5/3/11	Rev. Of LF Hawkins, LT Judge	1.2
6/10/11	TF Brown	.5
6/16/11	Legal research, ET Hawkins re conf. call	.4
6/20/11	Work on grounds for appeal	3.0
6/21/11	Work on grounds for appeal, legal research	1.0
6/23/11	Prep. and tel. conf. re post-trial motion TT Moses	.8
6/28/11	Legal research	2.0
7/1/11	Research, prep. of motion Return	2.0
7/5/11	Research, work on Return	2.0
7/8/11	Research, revision of Return	1.7
7/26/11	TF Moses	.3
11/4/11	TF Brown	.3
11/7/11	Research, completion of Return	.5
12/12/11	Work on Return to Motion	2.3
12/13/11	Work on Return	3.7
12/14/11	Work on Return	4.5
12/28/11	Work on Return, filing	2.4
12/29/11	LT heirs, LT Hawkins, serving return	.5
1/3/12	2EF and 2 ET Brown	.3
1/4/12	EF and ET Brown	.1
1/11/12	Motion hearing	2.0
1/20/12	Rev. of docs. fr. Hawkins, LT J. Hocker	1.2
2/13/12	Rev. Of LF Hawkins, LT J. Hocker	1.2
2/20/12	Rev. Of order instructions, work on order, 2 faxes to J. Hocker for clarification	1.0
3/12/12	Rev. of fax fr. judge re order	.2

3/13/12	Revision of order, fax to judge and other attys., EF Brown	.1
3/15/12	TF Brown, EF Dawkins	.5
3/16/12	EF and ET Brown	.2
3/19/12	2 EF and 2 ET Brown	.3
3/20/12	EF and ET Hawkins, 6 EF and 6 ET Brown	.6
3/30/12	EF and ET Brown	.2
4/2/12	4 EF and 4 ET Brown	.5
4/3/12	2 EF Brown and ET, TF Brown, ET Hawkins	.4
4/9/12	2 EF and 2 ET Brown	.3
4/10/12	2 EF and 2 ET Brown	.3
4/11/12	EF and ET Brown	.1
5/13/12	EF and ET Brown	.2
5/14/12	EF and ET Brown	.1
5/15/12	EF and ET Brown	.1
5/18/12	EF and ET Brown	.2
5/23/12	EF Brown, rev. of doc. fr. Brown re appeal, work on resp. to grds. for appeal, research	2.4
5/24/12	Work on response to Grds. for App.	1.2
5/25/12	EF Brown, LT Hawkins w/ Grds. for Appeal resp.	.2
5/28/12	EF Brown	.1
5/31/12	Work on Brief	1.0
7/11/12	Work on brief, ET Brown and Moses	4.0
7/12/12	ET and EF Brown	.1
7/13/12	EF and ET Brown	.1
7/17/12	ET Brown and EF	.2
7/26/12	3 ET and 3 EF Brown	.2
7/31/12	3 ET and 2 EF Brown	.2

2/21/13	Prep. and argument vs. Motion to Dismiss	2.5
2/25/13	LT clients	.2
3/6/13	5 EF Brown, ET Brown	.4
3/7/13	EF Hawkins, EF Brown	.4
3/8/13	2 EF Brown, ET	.2
3/11/13	Rev. of prior orders, ET Hawkins	.4
3/12/13	2 ET Brown, EF	.3
4/1/13	File rev., LT Hawkins re settlement	1.0
4/18/13	LT Lisbon Session, Presby. Home, Orias, McElveen	.4
4/22/13	ET client	.1
4/23/13	Fax to Hawkins w/ settlement numbers, EF client	.2
4/24/13	LT Lisbon Session, Presby. Home, Orias, McElveen	.4
4/26/13	ET and EF McElveen	.4
4/29/13	EF Hawkins, fax to Hawkins, EF and ET Brown, ET McElveen	.8
4/29/13	EF client	.2
5/6/13	ET Hawkins	.2
5/8/13	EF Hawkins	.2
5/9/13	ET Hawkins	.2
5/15/13	Rev. of Interim Accounting #5, LT clients	.3
5/21/13	LT Hawkins	.2
6/12/13	File rev., appeal prep.	2.0
6/13/13	File rev., appeal prep.	4.0
6/20/13	Appeal prep., file rev.	4.0
6/24/13	Appeal prep.	1.0
6/25/13	Rev. of transcripts, notes	4.0
6/26/13	Rev. of Tr. and prep. of oral argument	2.7
6/27/13	Appeal prep.	1.3

6/28/13	Work on updating brief	1.7
7/1/13	Transcript analysis fr client, work on brief, TT client	2.5
7/10/13	Rev. of Petition, prep. of Return	1.0
7/11/13	Work on brief, work on Return, EF and ET client	1.0
7/15/13	Rev. of PR's brief, work on addendum	1.0
7/16/13	Work on Addendum	1.8
7/17/13	Filing Addendum and motion Return, cover letters	.6
7/19/13	Appeal	1.2

Abbreviations

CW= Conference with EF= e-mail from ET= e-mail to L F = letter from LT= letter to OCW= office conference with Rev.= review TF= telephone from TT= telephone to W/= with

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	
COUNTY OF LAURENS	)	**POST TRIAL BRIEF**
	)	
IN THE MATTER OF: MARION M. KAY	)	CASE NUMBER: 2007-ES-30-00208

The matter before the Court is the Personal Representative Edward D. Sullivan's Petition for Settlement of the Estate of Marion M. Kay. The Petition for Settlement was filed on November 12, 2010, together with a Proposal for Distribution, and a Notice of Right to Demand Hearing. The Petition seeks to have the Court approve the accountings filed with the Probate Court and the expenses of the Estate. Interested persons Martha Brown and Mary Moses, through their counsel, requested a hearing on the Petition for Settlement. Thereafter, the Personal Representative filed an Amended Proposal for Distribution. Hearings were held on February 2, 2010 and continued on February 21, 2010. For the reasons stated below, the court should approve fees of the Personal Representative in the amount of $93,775.00 for those services provided prior to November 12, 2011, and additional compensation for services and time necessary to prepare for, and attend, the hearings requested by Ms. Moses and Ms. Brown.

The value of the Estate as per the Supplemental Inventory and Appraisement was $513,491.33. In addition, the Estate received additional proceeds, not including the sale of real estate, of $24,682.47.

The PR previously filed a Pre-Trial Brief in this matter. For purposes of brevity, the pre-trial brief including the law and analysis pertaining to compensation of the Personal Representative and entitlement to reasonable expenses is incorporated herein by reference.

It is hornbook law that the most important duty of a Personal Representative, and of the Court, is to determine the intent of, and fulfill the wishes of, the Testator. To fulfill the wishes of Marion Kay required a Personal Representative with patience, diligence, tenacity, diplomacy, intelligence, real estate knowledge, knowledge of jurisprudence and perseverance. The Personal Representative (PR), Edward D. Sullivan, has a unique skill set. He has more than 22 years as an attorney, has been a licensed CPA

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since 1981, is a licensed real estate broker, has two degrees in accounting, 7 years experience in accounting, and has a LLM-Taxation degree.

This unique skill set allowed the PR to resolve accumulation and marshalling of assets in a fashion to accomplish the intent and wishes of the Testator. The time and costs involved were reasonable and necessary in the judgment and discretion of the PR. Furthermore, the PR sought out counsel and consulted with Alan Medlin, USC Law School Professor of Trusts and Estates, about the interpretation of the statutes pertaining to compensation of the PR. The PR further consulted with other counsel experienced in these matters, as well. The fees requested are justified by the time required, the novel and multiple issues presented, and the excellent results obtained.

By contrast, Brown and Moses argue that the PR made "the simple complicated;" that a few hours in time records are erroneous, unnecessary or could have been avoided; that trips to Laurens[1] occurred on week days, that a few were related to holidays; that the PR should have received monies pertaining to an agricultural program[2]; and that the fees are "too much." In response, the PR would generally state that first, there was nothing simple about the administration of this Estate. Secondly, if anything, the actions/inactions of Ms. Brown and Ms. Moses added to the complexity of the issues. Thirdly, and perhaps most important, the PR had the power granted by Ms. Kay's will to take all the action he deemed necessary in the administration of the Estate.

As testified to by Mr. Sullivan, the Testator made clear to the PR that she wanted certain personal property items distributed to particular persons and that she wanted her Real Property sold pursuant to the terms of the Will for distribution to the beneficiaries. She also made clear that she wanted Charles Copeland to have an option to purchase all or any interest in the property at its "fair market price" at the date of her death.

The evidence presented at the hearings is as follows:

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[1] Brown and Moses prepared an Exhibit pertaining to the trips of the PR to Laurens. These trips are all accounted for as follows: 4-29-07, the PR was Ms. Kay's lawyer handling her personal affairs. After she passed away on May 3, 2007, this entry was added to her estate file to avoid having multiple files. Item #11, 8-04-08 trip is explained in disbursement notation of 8-7-08. Items #2-14, trips are explained in the time entries of even dates. Item #22 is a typo error- trip was made on 6-04-10. Item #23 was a trip made to Probate Ct. 08-12-09, 09-17-09 and 10-08-09 were not found. The remaining Items #15-27 were dates the checks were written (no trips were made on these dates).

[2] Martha Brown testified that the PR refused monies pertaining to an agricultural program. This is simply not true. The Interim Accountings reflect that the Estate received the monies in 2007, 2008 and 2009.

1. That Marion M. Kay passed away on May 3, 2007.
2. That prior to her death, she had executed a Will naming Edward Sullivan as the Personal Representative. The Will is dated as having been executed on October 30, 1997. Item V(3) of Ms. Kay's will provides that the PR shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses. Compensation of the PR is not limited by statute.
3. With respect to the power of the PR, the will states as follows:

> By way of illustration and not of limitation and in addition to any inherent, implied or statutory powers granted to Personal Representatives generally, my Personal Representative is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will: to allot, allocate between principal and income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sure for, to make distributions or divisions in cash or in kind or partly in each without regard to the income tax basis of such asset, and in general, to exercise all the powers in the management of my Estate which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and deliver any and all instruments and to do all acts which my personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

4. The PR is especially qualified to deal with the plethora of issues that arose in the administration of this estate. The PR is a lawyer, CPA, has an LLM in Tax, has two degrees in accounting, is experienced in accounting, and is a licensed real estate broker. See also, Exhibit A (CV of PR)
5. The PR had previously been retained by Ms. Kay during her life to try and resolve a partition of approximately 330 acres of land that adjoined her home which was co-owned by the heirs of W.H. Milam. It is uncontested that the heirs of W.H. Milam are Ms. Moses and Ms. Brown.
6. Introduced as Exhibits C2 is correspondence (dated October 23, 2003 and January 6, 2004) whereby the PR, on behalf of Ms. Kay during her lifetime, and

acting as her attorney, made efforts to reach an agreement with Ms. Moses and Ms. Brown to partition the property. These efforts were unavailing. Subsequent efforts, corroborated by testimony and Exhibit C-11, were equally unavailing.

7. Complex issues that arose during the administration of this estate are related to claims of interest in the real property owned by Ms. Kay and the differing interests of persons in that property. These differing interests included:

   a. A grant in the Will to Charles Copeland of an option to purchase Ms. Kay's interest in the real estate;
   b. A pre-existing right of first refusal recorded in the Laurens County RMC (later known as Register of Deeds). See Exhibit C-4. It was questionable whether this right of first refusal was enforceable since it appeared to violate the Rule Against Perpetuities;
   c. A claim to approximately 5 acres of land which arose subsequent to Ms. Kay's death, and which claim was formally made by Ms. Brown by way of a Counterclaim asserted in the Declaratory Judgment Action filed by the PR. See, Exhibit C-12B, Answer to Amended Complaint and Counterclaim of Ms. Moses and Ms. Brown;
   d. A desire by the Presbyterian Home of South Carolina to receive funds rather than real property because of its organizational and legal structure as described by Ms. Penny Arnold in her testimony;
   e. An initial desire by the Presbyterian Church to also receive its share of the estate in the form of cash, rather than an interest in real property. See e.g., Letter from Robert F. Fuller, Esq. dated April 21, 2008;
   f. A desire of Ms. Moses and Ms. Brown to keep the real property in its undivided status; and,
   g. The expressed desire of the church to consider the rights of all interested parties while maintaining good relations in the church.

8. The record is replete with efforts by the PR to resolve these varying and irreconcilable interests of the multiple parties in the real property. Ultimately, the PR, acting within his discretion as allowed by the Will and South Carolina law,

filed a declaratory judgment action to resolve the varying interests in the land. See, Exhibit C-12A, Amended Complaint

9. The PR introduced into evidence at the trial of the action statements identifying the work that he performed (See e.g., Exhibit C-1, and Exhibit E) and time entry/billing statements for the Collins & Lacy law firm (See Exhibit D). He further established the substantial reduction of hourly rates of attorneys of the Collins & Lacy Law Firm (from $225 to $145 per hour) and further substantial reductions of the invoices of the Law Firm, including discounts of more than $20,000.

10. The witnesses who testified in the case are as follows: Edward D. Sullivan, PR of the Estate; Bart Heard, a beneficiary of the Estate; Johnny Wilson, Appraiser and Timber Consultant; Paul Major, Appraiser and Registered Forester; Penny Arnold, employee of Presbyterian Homes of South Carolina, a beneficiary of the Estate; Rowland Milam, who purchased Ms. Kay's interest in the real estate; Martha Brown, a beneficiary of the Estate.

11. The Court recognized as expert witnesses, Paul Major and Johnny Wilson. Paul Major, a SC Registered Forester and a SC Certified General Real Estate Appraiser, acted as a consultant and sought to find a reasonable means to sub-divide the 330 acres in a fashion acceptable to all persons and entities. Those efforts were unavailing. Major testified that there is a lack of marketability discount of 30-35% for the difficulty in marketing an undivided interest in real property.

12. Johnny Wilson has a BS degree in Forestry; a Master of Forestry degree; is a member of the Society of American Foresters, the South Carolina Forestry Association, and the Association of Consulting Foresters; is a Registered Forester in North and South Carolina; is certified through the Society of American Foresters; is a licensed real estate broker; and is a certified general real estate appraiser. Mr. Wilson testified that he was retained as a consultant with respect to division and sale of properties and that the ultimate purchase price obtained by the PR was extraordinary and a "home run."

13. Wilson provided testimony on six Comparables for the property as follows: The actual sales price per acre obtained for the raw land by the PR was $1629. The

average indicated value per acre at the time of the sale according to his research was $1112. The excess sale price obtained by the PR was therefore $517 per acre. Since the Estate owned a one-half interest, the $517 excess is divided by 2, giving a result of $258 per acre. That per acre amount of $258 is then multiplied by the 330 acres to obtain the total excess sales price for the tract. That calculation reflects the approximate total excess sale price obtained by the PR for the 330 acre tract is $85,300 ($258 x 330).

Total excess sales price is then deducted from the actual sales price of $292,500 to reflect the total indicated value of the Comparables, the amount being $207,200. Because the Estate owned an undivided interest, the comparable sales price must be discounted by 30-35% market discount, giving a value of $145,040 of the Comps after reduction for the marketability discount. Accordingly, the price obtained by the PR exceeded the market by approximately $147,500 despite the downturn in real estate sales and the worst economic recession since 1933.

14. Ms. Penny Arnold, testified that she has been professionally involved in dealing with estates and fundraising since approximately 1985. She has dealt with PR's, administrators, lawyers, bankers, heirs, and others in accepting gifts on behalf of various entities, primarily connected to the Presbyterian Church, and since February 2007 has been employed by the Presbyterian Home of South Carolina. She testified to her full understanding of the time and activities of the PR, her having been aware of the progress of the litigation and resolution of the sale of the property, and that the fees and expenses of the Estate were reasonable.

15. Noteworthy, is Ms. Arnold's testimony regarding her appearance at a meeting on July 31, 2008 to try and resolve a partition of the disputed approximately 330 acres of land. She indicated that after her appearance at that meeting, which was attended by Ms. Moses, Ms. Brown, Paul Major, Eddie Sullivan, and Revered Hunter, she reported to her boss that it was unfortunately going to be a lengthy and expensive process to resolve these issues.

16. Mr. Sullivan testified that despite his best efforts to try and resolve the varying interests, he was unable to do so until he filed the declaratory judgment action (a

copy introduced as Exhibit C-12A) and the subsequent appearance of Mr. Rowland Milam who expressed an interest in purchasing Ms. Kay's real property. See generally Exhibits F-M

17. Mr. Milam testified by telephone that he negotiated for the lowest figure at which he could purchase the interest. He ultimately paid $367,000.00 for the undivided interest and the other real estate, approximately $90,000 more than his first offer ($276,910).

18. The PR showed the property to potential buyers and negotiated a purchase with Rowland Milam. In addition to the time, effort, skills, novelty and multiplicity of the issues, and extraordinary results achieved by the PR, we respectfully request the court to consider as benefits to the Estate the $20,000 in discounts obtained by the PR on legal bills and the $36,700 (10% of purchase price) in real estate commissions that the PR avoided or could have charged.

PR respectfully submits that Ms. Arnold is more qualified to render an opinion on the reasonableness of the PR's fees and administrative expenses, including legal fees, than any other person who presented testimony, provided evidence, or gave any opinions on the appropriate amount of any fees for the PR. Ms. Arnold testified unequivocally that the PR's fees were reasonable in this matter.

Also, the PR requests that the costs of this hearing be charged equally against the interests of Brown and Moses in the Estate.

Based on the foregoing, the PR respectfully requests that this Court approve his fees and costs as follows:

1. Court approval of the Expenses as listed in Interim Accountings 1 – 4, including the compensation paid to the Personal Representative.

2. Court Approval of the Payments to Collins and Lacy for legal fees and Clifton D. Bodiford, CPA, for accounting fees as listed in the Amended Proposal for Distribution

3. Court Approval of fees and costs related to this hearing including the following:

   a. Law Offices of Daryl G. Hawkins – legal fees - to be determined
   b. Major and Company – expert witness $1695.96

c. Wilson Forestry and Appraisal – expert witness $350
d. David Massey – expert witness $750
e. Shorb Court Reporting $285
f. Garber Court Reporting $875

4. Court Approval for additional compensation and expenses to PR for Time since November 12, 2011 attributable to hearing requested by Ms. Brown and Ms. Moses 96.10 hours
$104.55 mileage

5. Court Approval for additional compensation for PR as determined by for Court for additional time necessary to file 2010 and 2011 tax returns,

6. An Order to complete and file the 2010 and 2011 tax returns, disburse net proceeds to the residuary beneficiaries, and prepare and file final accounting

7. Such further relief as the Court may deem just and proper

Respectfully submitted,

LAW OFFICE OF DARYL G. HAWKINS, LLC

By: _____
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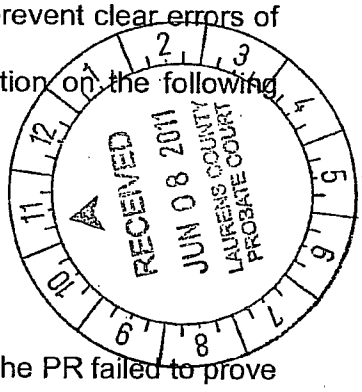
Attorneys for the Personal Representative

March 28, 2011

STATE OF SOUTH CAROLINA	)	IN THE PROBATE COURT
	)	**Rule 59**
COUNTY OF LAURENS	)	**Motion to Re-Open Record, Accept**
	)	**Additional Evidence and/or to Alter or Amend Judgment**
IN THE MATTER OF: MARION M. KAY	)	CASE NUMBER: 2007-ES-30-00208
	)	

Pursuant to Rule 59, SCRCP, the Personal Representative Edward D. Sullivan, respectfully and without waiving right to appeal, hereby moves this Honorable Court, within 10 days after receipt (May 27, 2011) of written notice of entry of order on the PR's Petition for Settlement, to re-open the record and accept additional evidence, and/or alter or amend its Order dated May 24, 2011 as provided herein. The PR respectfully requests that the Court GRANT this motion as it is necessary to prevent clear errors of law and/or prevent manifest injustice. The PR makes this motion on the following grounds:



I. Findings and Rulings Related to Selling Real Estate and Clearing Title Defects

A. The PR respectfully submits the Court erred in determining the PR failed to prove a necessity for most of the hours claimed and unnecessarily complicated the Estate by filing a partition action. The Court's Order seems to ignore, overlook or misapprehend the discretion given to the PR by both the will and statutory authority and would seem to prefer the interest of two heirs above the other four. Further the Court does not seem to recognize the entries on the Collins & Lacy bills as documenting time of the PR on administration of various aspects of the Estate. Attached hereto is Exhibit E is documentation of time recorded by the PR on other matters related to the Estate. This was an Exhibit to the Affidavit of the PR submitted but not accepted by the Court prior to

the hearing. The Court should consider the documentation of the PR's time in Exhibit E and in the Collins & Lacy bills as substantiating the time spent on behalf of the Estate.

Testator's Intent

1. Contrary to the Court's ruling, the sale of the real estate was necessary to carry out the intentions of Ms. Kay and attempt to clear title defects. South Carolina Code Section 62-1-102(b)(2) and (b)(3) provide the underlying purposes and policies of the Code are to discover and make effective the intent of the decedent in the distribution of [her] property, and to promote a speedy and efficient system for liquidating the estate of the decedent and making distribution to successors. The will and other evidence, including letters from Ms. Kay before she passed away prove, that the testator intended for the real property to be sold and/or that the PR had a reasonable belief that such was the intent of Ms. Kay. The PR was in fact Ms. Kay's counsel for years prior to her death, had prepared the will, and had first-hand knowledge of Ms. Kay's intentions. The PR's actions were designed to carry out her intentions to sell the real property and make distribution to the heirs, as required by law. S.C. Code Ann. § 62-2-601.

Furthermore, Ms. Kay's will expressly provides "Powers for Personal Representative". See attached Will, Trial Exhibit B, Item VII. The powers are exhaustive and after providing a comprehensive list of powers which are described in the will as being "[b]y way of illustration and not of limitation and in addition to any inherent, implied, or statutory powers granted to Personal Representative generally, . . ." This provision regarding powers concludes with " . . . and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and

without the necessity of a court order." This provision not only gives extremely broad powers to the Personal Representative but expressly grants the Personal Representative the discretion to use these powers as he "may deem just and proper."

Thus, the PR was granted the authority to make decisions, subjectively, not objectively. The Court's Order overlooks or misapprehended the subjective discretion granted in that the Court's Order makes no such reference. Clearly, the PR had the discretion to file the partition action and to take all other action he deemed just and proper, in his subjective discretion, to carry out his job as the Personal Representative. (As a further illustration provided to the PR by Ms. Kay's will, Item IX grants the PR discretion in reference to tax matters and elections; Item VIII provides that the PR shall act as trustee for beneficiaries under age 21 and provides that the PR "shall have with respect to each share or property so retained all the powers and discretions conferred upon it as Personal Representative" (emphasis added). The probate code does not restrict these powers and expressly defers to the will. See SC Code Section 62-3-715. The PR's compensation should not be reduced because others may have done something differently, if they had been given the same subjective discretionary powers – especially given the outstanding result obtained by the PR for the Estate.

2. The will provides an Option to Purchase to Ms. Kay's neighbor Charles Copeland. It also provides for a residuary share of the Estate to go to "The Lisbon Cemetery fund, the interest to be used . . . . (Emphasis added. See attached Will, Trial Exhibit B, Item IV). Furthermore, prior to her death, Ms. Kay retained the PR to seek partition of the property. At Ms. Kay's request, the PR wrote letters to co-tenants Brown and Moses seeking to have the real property divided. (See Trial Exhibit C-2). All of this

supports PR's discretionary determination that the real estate was to be sold and the net proceeds distributed to beneficiaries.

3. The PR respectfully asserts that the Court erred in finding that the PR unnecessarily complicated the Estate by filing a partition action, that the Estate could have been settled by a deed of distribution, and that such would have been in conformity with the will. Such a finding overlooks and ignores the subjective discretions given to the PR. One purpose of filing the partition action and the Declaratory Judgment action was to clear up title to the real estate and to determine the rights of the parties who had claims to the real estate. This was a bona fide purpose and completely within the powers of the PR as granted by the will and by statute. If the PR had deeded the property by Deed of Distribution, the title to the real property, in the opinion of the PR, would have been defective. The Court does not address the role of title insurance in real property transactions and did not consider the problems to be encountered by heirs who would have received a deed of distribution rather than a cash disbursement. During the administration of the Estate, the PR consulted with title counsel concerning these issues including insurability and marketability of title. (See Trial Exhibit C-1, Paragraph 15) Issues included (a) the competing right of "First Refusal" and "Option to Purchase," (b) the continuing dispute [predating the decedent's death] as to the real property, (c) the refusal of Charles Copeland who had the "Option to Purchase" to consent to the sale (until well after the initiation of the lawsuit and the execution of a contract), (d) the dispute as to the approximately five (5) acre tract, (e) the outstanding interests of the heirs of W.H. Milam, and (f) the competing interests of a Church and other non-profit in the real property per the decedent's will.

4. While some practitioners mistakenly believe that S.C. Code Section 62-3-910 (A) and (B) protect all parties to the transaction against the claims or interests of others, a close reading of the statute clearly shows that it does not. Subsection (A) protects only the *purchaser* and Subsection (B) was added in 2000 to provide protection to a *purchaser for value* from the personal representative and squarely places any liability on the personal representative. Neither Section 62-3-910 (A) or (B) would prevent a title company from having to defend a purchaser in an action by the estate should an heir, devisee or third party challenge the purchaser's clear title. A deed of distribution would not resolve these outstanding title defects. A deed of distribution is not an instrument of conveyance, so it cannot convey the interests of outstanding heirs. Further, it cannot resolve the disputes among the beneficiaries nor the competing rights and options. To use a Deed of Distribution would merely distribute uninsurable and unmarketable real property plagued with title defects. It might be simple but it would not be a solution here.

Furthermore, the Court did not take into consideration that there is a risk to the personal representative, per Section 62-3-910, in executing a deed of distribution or exercising its "power of sale". In this situation, there were ongoing disputes as to the real property of Ms. Kay. This statute only protects the purchaser and specifically places all liability on the personal representative. When you couple the fact that the disputes and competing interests were numerous in this Estate with the fact that there is no protection for the personal representative who has to distribute or convey the property, it was prudent, and at least discretionary, to seek approval of the court. This is especially true when considering that the Legislature saw fit to set forth just such a procedure under Section 62-3-911: Partition for purpose of distribution.

Based on the title issues involved in the Estate, the risk in insuring over these issues and the liability of the personal representative, the only prudent action to take with regard to the sale of the real property was to have all parties consent to the sale and/or to have the court's approval through a final order of a court of competent jurisdiction. This is the only safe option that would make the title insurable and marketable and thus the procedure chosen by the PR in his discretion. A mere deed of distribution or sale by the personal representative without court approval would leave the title issues unaddressed, thereby leaving a cloud on the title to the Estate's real property. (See attached Affidavit of Title Counsel, Teri K. Stomski, Esquire).

The PR used his discretion and powers provided by the will and by law as well as his understanding of testator's intent to sell the property. The PR reasonably relied on counsel, in this instance, Teri Stomski, in administering the Estate. See Trial Exhibit C-1, particularly paragraph 15.

5. The Court erred in finding the PR unnecessarily complicated the estate. On the contrary, the evidence shows that the estate was complicated by competing claims to the real estate, including potential liens resulting from judgments against the heir Moses, and the pre-existing Right of First Refusal. The Court does not address how these issues would have been resolved through a deed of distribution. The PR successfully resolved these issues. Furthermore, in handling the estate as he did, the PR achieved, as the Court finds, an excellent result in the sales price. In fact, the PR "beat the market" by approximately $147,460 to $157,820. (See attached Testimony of Johnny Wilson, Page 190 line 25 – Page 191 line 23, and Paul Major, Page 204, lines 12 – 15. Also, see attached calculation of the result in selling interest in the 330 acres.)

Additionally, beneficiaries Lisbon Presbyterian Church, the Presbyterian Home of South Carolina, Bart Heard, and Marla Orias would have been co-tenants - a result they did not want - paying real estate taxes, bearing responsibility for accidents on the property, while Brown and Moses would have controlled the property (since Brown and Moses as the Heirs of W.H. Milam owned the other 50% undivided interest, their combined interest, when including that under the will, would have totaled 60%). These beneficiaries would have been placed in the position of filing a partition action themselves, continuing with the expense and risks of co-tenancy or selling to Moses and Brown at conceivably heavily discounted prices. As testified to by Paul Major, qualified by the Court as an expert "in the field of real estate appraisals and in the field of real estate - -agent work" (see Transcript, p. 202, line 15 – p. 203, line 1), undivided fractional interests on property similar to the real property at issue in this case, has a diminution of value of 30 to 35 percent. See, Transcript p. 203, line 25 – p. 204, line 15).

This is a result that these beneficiaries did not want. See Testimony of Penny Arnold, Presbyterian Home of SC, See attached Transcript, Pages 213, Line 12 – Page 214, Line 2. There is no indication that they would have achieved the results obtained by the PR, even if they did not retain counsel.

B. The Court erred in finding the "PR unnecessarily complicated the Estate by converting an eight month option to purchase the Estate's one half interest in its real estate into an indefinite right to purchase and by giving the option holder the right to buy only a portion of the property contrary to the Will." Order, Page 2, Paragraph 3.

1. The PR testified that he believed the option was tolled so that it would be meaningful in that Mr. Copeland who had the option to purchase and who desired to exercise it, had

no desire to take ownership of an undivided interest in the real estate. See attached Testimony of Edward D. Sullivan, Transcript, Page 157, Lines 18 – 24. In deciding how to handle the distribution of the Estate it was within the PR's discretion to hold the opinion that a greater value to the Estate would be accomplished by working with Copeland in a manner to sell him property. The will gave the PR broad powers to contract with respect with Ms. Kay's property and the PR dealt the with option granted to Mr. Copeland in such a way as to satisfy his claim against the real estate. See attached Will, Trial Exhibit B, Item VII. Ultimately, Mr. Copeland consented to the sale releasing his claim and clearing the title. See Trial Exhibit C-15.

2. The will gives the PR broad powers and discretion to settle the Estate. See See attached Will, Trial Exhibit B, Item VII, Item VII. There is no evidence that the PR abused or acted outside of the powers granted under the will. SC Code Sections 62- 3 - 704 and 62-3-1001 requires the PR to meet certain deadlines, subject to extensions of time as may be granted. The PR complied with all deadlines, as extended, that were imposed by the Code, the Court, and/or probate administration.

II. Findings and Rulings Related to Determination of Reasonable Compensation/ Substantiation of Hours

A. The Court erred in finding that the PR determined his compensation by "pulling a number out of the air" and had no method for determining compensation. Order, Page 3, Paragraph 8. Furthermore, the Court makes a manifest error of law in finding the commissions sought by the PR are clearly excessive, and the PR failed to provide the Court with an alternative proposal for valuing his services. Order, Page 4, Paragraph 13. The Will provides that the PR is to receive reasonable compensation. See Trial

Exhibit B, Item V (3). The PR determined the amount of his compensation by considering the time required, the effort spent, the complexity of the matter, novel issues, and results obtained. The PR further testified that he took the factors from the Rules of Conduct for Lawyers. In addition, the PR looked at a Florida statute governing compensation for reasonable compensation of Personal Representatives. See attached Testimony of Edward D. Sullivan, Transcript, Page 144, line 5 – Page 146, line 9. These factors are similar to the Rule for Fees for lawyers in South Carolina but include litigation and the sale of real property. This estate administration included routine matters dealing with personal effects, but more importantly, both litigation and the sale of real property. The PR testified that he had more than 450 hours. See attached Testimony of Edward D. Sullivan, Transcript, Page 172, Lines 2 – 9. The actual hours accounted for are 468.8. The PR's billing rate until September 1, 2010 was $225 an hour. Extending the hours times the billing rate equals $105,480. Based solely on hours, the compensation paid to the PR's is approximately $11,700 less than that calculated under this formula. The Court makes reference to "four draws". Order, Page 3, paragraph 8. The PR testified that he received draws over the course of 3 and ½ years in several periodic installments, typically $2000 to $2500. See attached Transcript, Page 175, Line 11. The Court, when asking the PR a question at the hearing stated, "Assuming 4 draws . . ." The four draws as referenced in the Order is factually incorrect. See attached Transcript, Page 173, Lines 10 – 25.

B. The Court erred in finding that the PR's hours are not substantiated.

1. The Collins and Lacy Invoices reflect some of the services provided and the number of hours that the PR worked for the estate. 249.7 of these hours were "no

charged" by the law firm. See Trial Exhibit D, August 17, 2010 invoice, 173.3 hours plus August 16, 2010 invoice, 76.4 hours.

2. On the day before the hearing, the PR provided to the Court and opposing counsel an affidavit with supporting exhibits stating clearly the actions taken by the PR to probate the estate and the time dedicated by the PR to the various tasks. Included in this affidavit was Exhibit E reflecting 216.10 hours of time spent on the Estate in addition to the 249.7 listed above. These hours were referenced in response by the PR to questions by the Court. See attached Transcript, Page 172, Line 15 – Page 173, Line 9. See "Exhibit E" attached. It should be noted that the Court awarded opposing counsel legal fees simply on the basis of an affidavit which is neither as detailed nor complete as that offered by the PR. In addition, the PR testified in detail for several hours about the actions he had taken, why he had taken the actions, the time taken to complete, and the results achieved. Furthermore, for the sake of comparison, the Court has awarded $51,300 to the PR for his services over 3 and ½ years while it awards $19,800 to opposing counsel who was involved for 3 or 4 months.

C. The Court erred in finding that "The Court does not understand why the PR began charging the Estate before the Testatrix died on May 3, 2007 and before he was appointed PR on May 16, 2007." Order, Page 2 and 3, Paragraph 5. The PR explained in his testimony that prior to Ms. Kay's death, he was her lawyer. See also Trial Exhibits B and C- 2. He further testified that he performed legal services for her benefit a few days before she died. After she died, rather than opening a separate file, that time entry was added to the probate file. See attached Transcript P. 148, Line 17 – P. 149, Line 8. The will named Mr. Sullivan as the PR. The PR continued to provide services for the

Estate prior to being formally appointed because there was obviously work that needed to be handled timely. South Carolina Code Section 62-3-701 provides "the powers of a personal representative relate back in time to give acts by the person appointed which are beneficial to the estate occurring prior to appointment the same effect as those occurring thereafter. Prior to appointment, a person named executor in a will may carry out written instructions of the decedent relating to [her] body, funeral, and burial arrangements. A personal representative may ratify and accept acts on behalf of the estate done by others where the acts would have been proper for a personal representative." Accordingly, the Code contemplates and in fact authorizes the PR to take appropriate action prior to formal appointment – particularly in a case where the PR is named the will. Contrary to the Court's finding, there was nothing improper about the actions taken on behalf of the Estate by the PR and therefore nothing improper for charging for the time spent by the PR on behalf of Ms. Kay's estate. Lastly, in making this finding, the Court does not give consideration to the evidence that the Collins and Lacy invoices reflect more than $20,000 in discounts allowed to the Estate which far exceeds the foregoing time entries. See Trial Exhibit D.

D. The PR respectfully submits that there were novel issues in the administration of this Estate. The PR was confronted with competing interests of an Option to Purchase, a Right of First Refusal, and a claim to 5 acres by certain beneficiaries. See attached Will, Trial Exhibit B, Item XIV and C-4. The PR was advised that the Right of First Refusal may be void by the Rule Against Perpetuities. These issues, if not novel, certainly added to the complexity of settling the Estate in such a manner as to clear title to the real estate and to distribute sales proceeds to the beneficiaries.

E. The Court erred in finding that no explanation was offered to explain or excuse the PR's "failure" to provide interim accountings until the latter part of 2010. The probate code does not require interim accountings and this was explained by the PR at the hearing. See attached Transcript, Page 154, line 22 – Page 155, Line 10. See South Carolina Code Section 62-3-704. Accordingly, there was no "failure." Furthermore, no interim accounting was requested by anyone. See attached Transcript, Page 154- line 22 – 155, line 10.

Contrary to the Court's finding, an explanation was in fact provided to the Court. There was no failure or wrongdoing on the part of the PR and no excuse necessary because the law does not require interim accountings and because no one ever asked. Additionally, the PR complied with all requirements of the probate code, and there is no evidence that the PR ever missed any deadlines imposed by the probate code or probate administration. The PR in fact complied with all deadlines imposed for filing accountings and other estate documents with the probate court. Interim accountings were chosen to be utilized and filed in that format rather than one final accounting because the PR organized the information year by year and it seemed appropriate to show the accountings on an annual basis.

F. The Court finds that the PR did an excellent job in securing the sales price for the real estate. The Court, however, erred in determining the excellent sales price does not justify the compensation sought. While result is not the only factor in determining reasonable fee, it should be given great weight. The result obtained by the PR was in fact outstanding and exceeded the market by $147,000 or more. It appears, however, this fact, was given very little, if any, weight by the Court.

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G. The Court erred in limiting the PR's compensation to 10% of the Estate. The Court references SC Code Section 62-3-719, which provides that, unless otherwise approved by the probate court for extraordinary services, a personal representative shall receive compensation not to exceed 5% of the personal property of the probate estate plus the sales proceeds of real property. However, SC Code Section 62-3-719 (c) provides that the provisions of this Section do not apply . . . where the will otherwise directs. In this case Item V (3) of the will provides "For [his] services as Personal Representative, the individual Personal Representative shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses. (See attached Will, Trial Exhibit B, page 3). In determining reasonable compensation, the PR relied on Rule 1.5 of the Rules of Professional Conduct governing fees for lawyers which lists the following factors (in addition to being a CPA, the PR is an attorney licensed to practice in South Carolina):

(1) The time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly;

(2) The likelihood that the acceptance of the particular employment will preclude other employment by the lawyer;

(3) The fee customarily charged in the locality for similar legal services;

(4) The time involved and the results obtained;

(5) The time limitations imposed by the client or by the circumstances;

(6) The nature and length of the professional relationship with the client;

(7) The experience, reputation, and ability of the lawyer or lawyers performing the services; and

(8) Whether the fee is fixed or contingent.

The PR also used by analogy what courts in other jurisdictions consider to be extraordinary service in determining "reasonable compensation". In Florida, for example, extraordinary services include litigation and the sale of real estate. See 2010 Florida Statutes, Title XLII, Chapter 733, Section 617. In this case, the Personal Representative had to bring a lawsuit to resolve the issues and finally negotiated and sold real estate, achieving an outstanding result, which effectively ended the litigation and resolved the issues. In doing so, the Personal Representative provided extraordinary service to the Estate. Contrary to the Court's finding that the Personal Representative "pulled an amount out of the air," the Personal Representative weighed all of the foregoing factors to determine reasonable compensation for his services as provided by the will. See attached Transcript, including, Pages 144, Line 19 – Page 146, line 9; Page 174, lines 8 - 25. The Court apparently relying on section (a) overlooked the time dedicated to the administration of the estate by the PR for 3 and ½ years as well as the results achieved by the PR as well as the other factors listed above.

Another factor for consideration is the relationship with the client. In this case, the PR belonged to the same small church as Ms. Kay and had represented her for nearly 10 years at the time of her death. The Court uses a 10% compromise without explanation for arrival at this amount. Based on time alone, the fee would be more than $105,000. The Court reduces this amount by more than half. Furthermore, the Court does not seem to give much weight, if any, to the outstanding result obtained by the PR, in not only resolving issues such as clouds on title, but "beating the market" by

$147,460 to $157,820 (See Calculation attached). The Court erred in apparently overlooking that legal fees were discounted by more than $20,000 at PR's request (Trial Exhibit D) and apparently gives that fact little, if any, weight. The Court also does not seem to give consideration to the PR's sale of the real estate without incurring a real estate commission of $36,700 (10% of $367,000). (The PR is also a licensed real estate broker and showed the real property to two potential purchasers.) See Trial Exhibit A.

H. The Court erred in implying that the PR was at fault in paying compensation without prior court approval. There is no requirement in the probate code for prior court approval of payment of compensation to the Personal Representative. In fact, Code Section 62-3-715 (16) expressly authorizes the PR to pay Personal Representative compensation. The Brown and Moses parties were adverse to any disposition other than their receiving a distribution of land which would give them a 60% ownership. The Court erred in not allowing the PR discretion to give effect to the intention of Ms. Kay by following through on a disposition of the property she had earlier initiated and so as to remove clouds, preclude the Moses and Brown parties from an unfair advantage in ownership over the other heirs, and thus ultimately providing an ability for a cash distribution to Lisbon Presbyterian Church, The Presbyterian Home of South Carolina, Bart Heard and Marla Orias as he believed was intended and the general preference of these heirs.

I. The PR had the power under the will and the statute to settle the estate. It is error for the court look behind his discretion absent a showing of bad faith.

III. Findings and Rulings Related to PR's Petition for Settlement

A. The PR respectfully submits the Court erred in denying fees and reimbursement of costs to the PR for preparation for and attendance on the petition for settlement as this is in direct contravention of the provisions of the will. A hearing on the PR's Petition for Settlement was requested by 2 interested persons. As such, the PR was required to be there and be prepared to present his Petition for Settlement.

B. The Court erred in disallowing PR's trial expenses as the will provides for reimbursement of reasonable expenses. See attached Will, Trial Exhibit B, Item V(3). The PR did not have an alterative. Once the hearing was requested it necessitated both his appearance and preparation for the appearance.

C. The will provides for reimbursement of reasonable expenses. Counsel for PR at a hearing requested by two heirs on PR's Petition for Settlement should be included as reasonable – particularly the expert witness fees of Real Estate Appraiser, Paul Major. At the hearing, when the PR sought to introduce evidence on appraisal, Counsel for Brown and Moses insisted that he be allowed to question Mr. Major about Mr. Major's real estate appraisal. See attached Transcript P. 55, Line 3 – Page 57, Line 17. Transcript P. 57, Line 18-23.

D. The Court erred in that there was no pleading or formal request for hearing filed in response to the PR's "Petition for Settlement". Counsel for Brown and Moses simply requested a hearing. As such the PR and the interested parties were not aware of the issues to be presented at the hearing other than the allegation that "PR made the simple complicated". In fact, no interested parties were provided with any pleading or hearing notice other that the PR's petition for settlement. As such, the interested parties

were not given proper notice of the issues to be addressed at the hearing to the extent the hearing was used to determine the propriety of the PR's efforts to divide and sell the property, file a declaratory judgment action, and the efforts and reasonableness of purpose of such efforts to clear title to the property.

E. The PR respectfully submits that the Court erred in not approving payment to Clifton D. Bodiford, CPA, for tax preparation services rendered as requested in the Petition for Settlement and Amended Proposal for Distribution. Five hundred ($500) dollars of the $1000 amount on the Amended Proposal for Distribution has been earned for the preparation of 2009 tax return. Mr. Bodiford estimated $500 for the 2010 tax return, which has been extended. Since the Estate has carried over into another year, a 2011 tax return will need to be filed.

F. The difference between the Supplemental Inventory and the calculation in Paragraph 11 of the Order is that the Court overlooks in its calculation the amount of deed stamps and pro-rata share of real estate property taxes on the closing statement totaling $1987.19. In other words, the Court uses the net proceeds whereas the Supplemental inventory is not reduced by these expenses. The real estate proceeds were actually $367,000. This gross amount is reflected in the Supplemental Inventory rather than the net amount of $365,012.

IV. Findings and Rulings Related to Refund of PR Compensation

A. Moses and Brown did not follow the proper procedure for filing for refunds as provided by South Carolina Code Section 62-3-721 (a). This section requires notice to all interested persons and a petition of an interested person. No pleadings were filed.

Their allegations consisted of "the PR made the simple complicated." Accordingly, the PR was denied due process rights to reasonable notice and an opportunity to be heard on the issues that were raised. Additional testimony and other evidence could have and would have been presented, including the testimony of title counsel Teri Stomski, if proper procedures had been followed for purposes of requesting a refund.

B. The Court erred in ordering the PR to refund commissions in excess of $51,300. In addition to failing to consider all of the factors supporting a reasonable fee of $93,775 or more in this Estate, there has been no proper request for a refund by any interested party as required by law. SC Code Section 62-3-721 provides the procedure for requesting a refund, including that a petition be filed with the Court. There is no petition before the court other than PR's Petition for Settlement (There is a Motion for Removal which also does not comply with the legal requirements. See Section V below.) Furthermore, in response to the Petition for Settlement, counsel for Brown and Moses wrote a brief letter to the Court requesting a hearing. In doing so, Counsel failed to list the issues to be addressed at the hearing requested. The only "notice" the PR had about the issues to be raised by Brown and Moses is that the "PR made the simple complicated." As a result, the PR prudently retained counsel and marshaled evidence. Necessary and reasonable expenses were incurred.

C. The ruling by the Court requiring the refund of monies by the PR to the Estate would unjustly enrich the Estate beneficiaries who benefitted from the services of the PR.

D. The Court erred in accepting an affidavit of counsel for Brown and Moses in support of his requested fees but refusing to accept the PR's affidavit and that of the PR's expert David Massey resulting in manifest injustice and unfairness.

E. The Court erred in accepting a statement of counsel for Brown and Moses in support of his requested fees without investigation as compared to the scrutiny of the PR's compensation resulting in manifest injustice and unfairness. For example, several time entries on the statement of counsel for Brown and Moses pre-date the Petition for Settlement and are for services rendered related to the partition/declaratory judgment action filed in December 2008.

F. The Court erred in awarding fees to counsel for Brown and Moses and ordering the PR to refund a substantial portion of his fee because in doing so the disparity between the awards to counsel for Brown and Moses and the PR is manifestly unjust given the respective length of engagements, efforts, and results of their services.

G. Brown and Moses, as well as all other beneficiaries were aware of the PR's actions and desire to divide and sell the real estate for years, yet no one, including Brown and Moses who were represented by counsel, ever asserted any challenge to the PR's actions in probate court. Furthermore, all benefitted from the PR's efforts (including Moses and Brown who, according to Ms. Brown, had been promised the approximately 5 acres which she ought from the Estate by the buyer of the real property, Rowland Milam). Accordingly, any position taken against the amount of the PR's fees based solely on his actions (which resulted in an excellent sales price as found by the Court) are waived and precluded by the doctrines of estoppel and ratification.

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H. In light of the foregoing and all other facts and circumstances of this matter, the ruling by the Court requiring the refund of monies by the PR is punitive. Section 62-3-721 provides that the court may require refunds. Accordingly, refunds are not mandatory assuming, for the sake of argument, that the compensation was excessive.

V. Findings and Rulings Related to Brown and Moses Motion for Removal of Personal Representative

A. Moses and Brown improperly filed a motion to remove the PR well after the hearing had taken place. Section 62-3-611 provides the procedure governing removal of PR's, including giving notice and an opportunity to be heard. In fact, a Summons and Petition is required. This procedure was not followed, and accordingly the Court lacks subject matter jurisdiction of the "Motion". Although the court's order states the motion is denied, it only gives the PR the ability to avoid removal if he is willing to continue (for additional compensation of $2500) to "wrap up the estate (including filing the necessary tax forms)." In doing so, the Court erred in not following the statutory procedure and denying the PR reasonable notice and an opportunity to be heard.

VI. Findings and Rulings Related to Award of Legal Fees to Brown and Moses Counsel

A. The PR respectfully submits that it is inequitable and unjust to award counsel for Brown and Moses $19,800 for his representation in this proceeding which he requested in December 2010 while the PR has worked for the Estate since May 2007 and achieved an excellent result and would receive only $51,300 under the Court's ruling.

B. Counsel for Brown and Moses has submitted an invoice that goes back to January 2008. In fact, the charges appear to include 18.30 hours ($3660) that pre-date the Petition for Settlement and are not related to the Petition for Settlement or the request for hearing in this matter. Furthermore, it appears from a review of the invoice that Counsel for Brown and Moses also included in his charges at least .60 hours (4/4/11 – 4/5/11 entries) or $120 for time related to preparation of a "Motion to replace PR", clearly an inappropriate charge.

VII Other Findings and Rulings of the Court

A. As to paragraphs 11 and 12 on page 3 and 4 of the Order, the Court erred in including costs of appraisal, expert witness fees and court reporter fees in considering the PR's request for compensation for purposes of the Court's analysis of Paragraph 11, Page 4, of the Order. Inclusion of these amounts distorts the percentages used in the analysis. The PR respectfully submits that the appraisal fee was purely a necessary cost of proper administration of the Estate. The expert fees and court reporter costs are attributable to Brown and Moses requesting a hearing on the Petition for Settlement and are proper expenses of the Estate. In considering the costs of litigation as compared to the other costs, the court apparently overlooks that the PR did substantial work in the litigation such as drafting pleadings. This time is reflected in the law firm billing but not charged. See Trial Exhibit D. This further distorts the Court's analysis.

B. PR respectfully submits that Counsel for Brown and Moses should not be paid by the Estate under the Common Fund Doctrine.

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C. PR respectfully notes that the dates of the hearings on page 1 of the Order should be February 2, 2011 and February 21, 2011.

VII. PR's Request to Open Record to Accept Additional Evidence

A. The PR respectfully requests that the record be opened to accept additional evidence including:

i) Testimony of Teri Callen Stomski, Esquire, as proffered in attached affidavit;

ii) Summary of time as noted in attached "Exhibit E" reflecting time in addition to no-charge time listed in law firm invoices (Trial Exhibit D) as provided to the Court and opposing counsel as part of the PR's affidavit prior to hearing and discussed with the Court at the hearing and contemplated to be a part of the record; and

iii) Evidence of time spent and charges incurred in the matter since date of last hearing, February 21, 2011.

VIII. PR's Request for Hearing on Motion

The undersigned respectfully requests that the Court allow a hearing on this Motion.

Based on the foregoing, the PR respectfully requests that this Court re-open the record and accept additional evidence, and/or alter or amend its Order as follows:

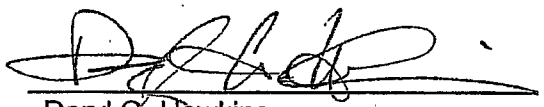
1. Allow reasonable compensation as provided under the will in the amount of $93,775 through November 12, 2010 based on the aforementioned factors, including time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly; the time involved and the results obtained; the nature and length of the professional relationship with the client; the experience, reputation, and ability of the Personal Representative; and the sale of real estate and involvement in litigation;
2. Allow the time entries of the PR outside of those included on the Collins and Lacy invoices as reflected in the attached Exhibit E per his responses to the Court at the hearing;
3. Allow additional time sheets supporting entries on law firm invoices, to the extent time sheets continue to exist and as deemed necessary by the Court;
4. Allow either Exhibit E (attached) of time of the PR, or re-open the hearing for further testimony;
5. Allow testimony or the attached affidavit of title counsel, Teri Stomski, Esquire;
6. Allow additional reasonable fees and expenses including, but not limited to, attendance at the hearing(s) on the Petition for Settlement;
7. Provide for payment to Clifton D. Bodiford, CPA for services rendered as requested in the Petition for Settlement and Amended Proposal for Distribution;

8. Disallow or reduce award of legal fees to Counsel for Brown and Moses.

9. Such further relief as the Court may deem just and proper.

Respectfully submitted,

LAW OFFICE OF DARYL G. HAWKINS, LLC

By: 

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June 6, 2011

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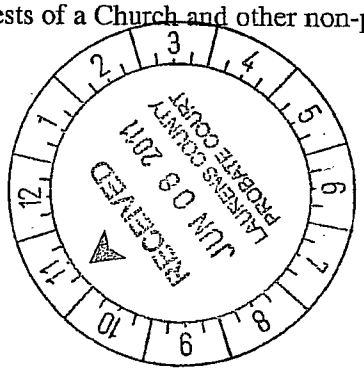
STATE OF SOUTH CAROLINA)
)
COUNTY OF RICHLAND)

AFFIDAVIT

Personally appeared before me, TERI K. STOMSKI, ESQUIRE, who being duly sworn states:

I have been the South Carolina State Counsel for Investors Title Insurance Company, a publicly traded national title insurance underwriter, for approximately five (5) years. In this position, I deal with and evaluate real estate title defect risk on a daily basis. I have practiced in South Carolina since November 1992, concentrating in real estate transactions, curative work and litigation and am a frequent guest lecturer at the University of South Carolina School of Law and for the South Carolina Bar on real estate and title insurance matters.

I am familiar with the administration of the Estate of Marion M. Kay through my extensive conversations with Edward Sullivan, Esquire, a title agent with Investors Title and the Personal Representative of the Estate, and reviews of the title issues on property in the Estate, all of which began in approximately April 2008. Mr. Sullivan and I discussed the issues with insurability and marketability of the real property based on certain defects on title, including but not limited to (1) the competing right of "First Refusal" and "Option to Purchase," (2) the continuing dispute [pre-dating the decedent's death] as to the real property, (3) the refusal of the neighbor with the "Option to Purchase" to consent to the sale (until after the initiation of the lawsuit), (4) the dispute as to the approximate five (5) acre tract, (5) the outstanding interests of the heirs of W.H. Milam, and (6) the competing interests of a Church and other non-profits in the real property per the decedent's will.



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I explained to Mr. Sullivan that while some practitioners believe that S.C. Code Section 62-3-910 (A) and (B) protect all parties to the transaction against the claims or interests of others, a close reading of the statute clearly shows that it does not. Subsection (A) protects only the *purchaser* and Subsection (B) was added in 2000 to provide protection to a *purchaser for value* from the personal representative and squarely places any liability on the personal representative. We discussed the reality of the Law School library's shelves being replete with case law where even the term "purchaser for value" has been debated and litigated, despite being defined by statute, and that statutory protection does not mean there is no risk - in much the same way that tax deeds are not insurable or marketable despite Section 12-51-160's plain language that a tax deed is "prima facie evidence of good title in the holder...."

While it can be difficult to determine whether title is insurable, it is even harder to determine whether it is marketable and that has been the subject of debate for centuries and is up to a court of law to ultimately determine. As for insurable title, I explained to Mr. Sullivan that it is not prudent for a title insurance company to agree to insure over the potential defects referenced herein because to do so would be "buying" a future title claim, since there were outstanding interests, existing disputes and competing interests of record. Neither Section 62-3-910 (A) or (B) would prevent the title company from having to defend in an action the purchaser from the estate if an heir, devisee or third party challenged the purchaser's clear title. Even though the title company might ultimately win a lawsuit by citing Section 62-3-910, the expense of litigating such an issue would far exceed any title premium received and might possibly cost more than the actual value of the property. Further, I am aware of no reported cases testing the protections of Section 62-3-910, which could further increase the costs of defending since it would be a case of first impression. Therefore, for a title company to insure over these issues, it

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would be necessary and appropriate to seek approval of a court of competent jurisdiction, as a final order would satisfy title underwriting requirements.

We also discussed that some practitioners might choose only to use a Deed of Distribution but a deed of distribution would not resolve these outstanding title defects. A deed of distribution is not an instrument of conveyance, so it cannot convey the interests of outstanding heirs. Further, it cannot resolve the disputes among the beneficiaries nor the competing rights and options. To use a Deed of Distribution would merely distribute uninsurable and unmarketable real property plagued with title defects. It might be simple but it would not be a solution here.

I also discussed with Mr. Sullivan that in addition to the risk to the title company is the risk to the personal representative, per Section 62-3-910, in executing a deed of distribution or exercising its "power of sale" in a situation where disputes as to the real property of the decedent have been ongoing for almost ten (10) years. This statute only purports to protect the purchaser and specifically puts all liability on the personal representative. When you couple the fact that the disputes and competing interests were numerous in this Estate with the fact that there is no protection for the personal representative who has to distribute or convey the property, I told Mr. Sullivan that my opinion was he should seek approval of the court - especially considering that the Legislature saw fit to set forth just such a procedure under Section 62-3-911: Partition for purpose of distribution.

Based on the complex title issues involved in the Estate, the high degree of title risk in insuring over these issues, the ongoing disputes of the devisees and the liability of the personal representative, it is my opinion that the only prudent action to take with regard to the sale of the real property was to have all parties consent to the sale and to have the court's approval through

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a final order of a court of competent jurisdiction. This is the only option that would make the title insurable and marketable. A mere deed of distribution or sale by the personal representative without court approval would leave the title issues unaddressed, thereby leaving a cloud on the title to the Estate's real property.

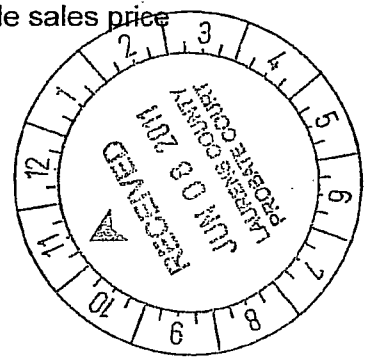
Teri K. Stomski, Esquire

Sworn to and subscribed the
2 day of June, 2011.

Notary Public for South Carolina
My Commission Expires: ~~MY COMMISSION EXPIRES~~ FEBRUARY 27, 2018

Calculation of Result Obtained by Personal Representative in Selling the Estates' ½ interest in 330 Acres

Sales Price per Acre $ 1,629
Comparable sales price (1,112) per Wilson testimony, Transcript p. 191, line 1-15
$ 517
÷ 2 to account for ½ undivided interest
258
X 330 Acres
$ 85,300 Gross amount above comparables before consideration of Market Discount due to undivided interest per Wilson testimony



Sales Price $ 292,500
(85,300) Calculation above
$ 207,200 Market Value
30% Market Discount per Major testimony, Transcript p. 204, Line 15
$ 62,160 30% Market Discount

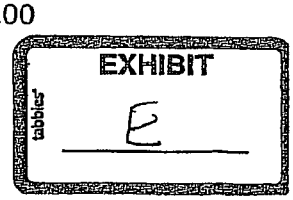
Sales Price $ 292,500
(85,300) Calculation above
$ 207,200 Market Value
35% Market Discount per Major testimony, Transcript p. 204, Line 15
$ 72,520 35% Market Discount

Discounted Market Value with 30% Discount	Discounted Market Value with 35% Discount
$ 207,200 Market Value (62,160) 30% Market Discount $145,040 Discounted Market Value	$207,200 Market Value (72,520) 35% Market Discount $134,680 Discounted Market Value

Excess of Sales Price above Discounted Market Value (30% Discount)	Excess of Sales Price above Discounted Market Value (35% Discount)
$292,500 Sales Price (145,040) 30% Discounted Market Value **$ 147,460**	$292,500 Sales Price (134,680) 35% Discounted Market Value **$ 157,820**

The price obtained by the PR exceeded the market by approximately $147,460 - $157,820 despite the downturn in real estate sales and the worst economic recession since 1933.

5/2007	Travel to/from Clinton, SC; Clean out apartment	8.00
2/2008	Travel to/from Mountville, SC; Make Repairs to House As Required by Insurance Company	4.50
4/2008	Travel to/from Mountville, SC; Show Property/Meet with Beneficiaries	6.00
4/2008	Travel to/from Mountville, SC; Attend Session Meeting	1.00
10/2009	Travel to/from Mountville, SC; Show Property to Potential Buyer	5.00
6/4/10	Travel to/from Mountville, SC; Take Chuck Copeland to Attorney's office- Execute Docs- Meet with Beneficiaries Re: Personal Effects	8.00
7/1/10- 7/8/10	Preparation for Closing; Review Closing Statement, Documents; Telephone Conferences with Buyer's Counsel	8.00
7/3/10	Travel to Laurens, SC; Meet with Probate Court;	4.00
7/7/10	Travel to/from Mountville, SC; Meet with Yard Crew: Sort through Personal Effects; Meeting re: Valuation of Effects;	10.00
7/9/10	Travel to Laurens, SC- Office Conference with Buyer Counsel; Attend Closing;	6.00
7/22/10	Correspondence to Rowland Milam;	.20
7/23/10	Office Conference with Mr. Hanlin re: PR compensation	1.00



7/31/10	Travel to/from Mountville, SC; Meet with Beneficiaries; Distribute Effects from Outbuilding	8.00
9/2010	Telephone Conferences with Mr. Garrett (2 @ .20)	.40
9/2010	Telephone Conferences with Dry Cleaner; Drop off/Pick up Antique Dress	1.20
9/22/10	Travel to/from Laurens, SC; Take Antique Graduation Dresses to Director of Museum; Sort Through Files; Sort Thru Personal Effects, Papers; Deliver Cloth, Books, Vacuum Cleaner, Clothes, Hats, Other Personal Items to Laurens Hospice Thrift Store;	8.00
9/28/10	Travel to/from Mountville, SC; Sort thru Personal Effects, Papers;	8.00
9/29/10	Travel to/from Mountville, SC; Sort through Personal Effects, Books;	6.00
10/8/10	Travel to/from Mountville, SC; Final Cleanout of House and Outbuilding;	6.00
10/8/10	Delivery of Pots, Pans, Journal to Lisbon Presbyterian Church (Elaine Hunter)	.50
1/2008- 12/2009	Various Telephone Conferences with Interested Buyers	1.00
6/2007 - 4/2010	Various Telephone Conferences, Meetings with Rev Hunter	6.00
10/2009 - 5/2010	Various Negotiations with Buyers/Buyer Counsel	6.00
5/2007 - 7/2010	Various Inspections of Property	20.50

5/2007 - 7/2010	Various Telephone Conferences with Consultant Johnnie Wilson	1.00
10/14/10	Preparation of Supplemental Inventory and Appraisement	2.00
9/1/10 – 11/12/10	Preparation of Interim Accountings (4 @ 12)	48.00
11/12/10	Preparation of Petition for Settlement	2.00
6/2010	Preparation of Consent and Releases	2.00
1/2008 – 6/2010	Various Telephone Conferences with Title Attorney;	2.00
2007	Various Telephone Conferences with Beneficiaries	2.00
2010	Various Telephone Conferences with Beneficiaries	2.00
9/2010- 11/2010	Office Conferences/Telephone Conferences with CPA re: Tax Matters	2.00
9/2010	Telephone Conferences with Beneficiary re: Advance	.60
2008- 2010	Various Telephone Conferences with Mr. Medlin re: PR compensation	1.00
9/1/10 – 10/31/0	Estate Administration – Pay Bills, Deposit Refund Checks, TC's re: Transfer of Utility accounts; TC's with Banks re: Refunds; Telephone Company With Insurance Companies;	2.00
2008 - 2010	Research re: PR Compensation	6.00
9/21/10	Receipt and Review of Receipt from Rowland Milam;	.10
9/21/10	Telephone Conferences with Insurance Company Re: Coverage, Refund;	.50

9/29/10	Correspondence to Probate Court re: Receipts	.10
9/30/10	Correspondence to Mr. Heard re: Receipts;	.20
10/3/10	Travel to/from Mountville; Delivery of Letter Opener, Spoons, Other to Ms. Moses; Visit site; Sort Personal Effects;	3.50
10/8/10	Office Conference with Mr. Heard re: Receipt, Estate Administration;	.20
10/8/10	Preparation of Receipts;	.80
10/14/10	Correspondence to Probate Court re: Receipts;	.20
10/15/10	Correspondence to Probate Court;	.20
10/15/10	Correspondence to Beneficiaries;	.20
10/18/10	Correspondence to Probate Court re: Bank Statements;	.20
10/20/10	Receipt of PRTC Refund; Deposit Refund;	----
10/22/10	Correspondence to Probate Court;	.20
10/22/10	Correspondence to Beneficiaries;	.20
11/1/10	Correspondence to Probate Court;	.20
11/1/10	Correspondence to Beneficiaries;	.20
11/8/10	Telephone Conference with Ms. Moses Re: Collins and Lacy Invoices, Estate; Telephone Conference with Mr. Heard Re: Estate, Settlement Agreement;	.30
11/9/10	Preparation of Settlement Agreement;	2.50
11/12/10	Correspondence to Probate Court;	.20
11/12/10	Correspondence to Beneficiaries;	.20
	Total	216.10

IN THE MATTER OF: MARION M. KAY

ordered an appraisal of the 330 acre tract. And that's what Exhibit C6 is.

Q: And that is an appraisal of which tract?

A: This is an appraisal of the 330 acre tract of land that was jointly held by Marion Kay and the heirs of W.H. Milam.

Q: What did you understand the appraised value to be under that appraisal?

A: $614,000 was the appraised value of the entire interest. 330 acres.

Q: And understanding Ms. Kay's interest it would have been one half, in terms of value, if we just looked at the value, it would have been one half of that?

A: That's exactly right. $307,000, I think.

Q: And look at C7 for us, if you would. Is that also an appraisal?

A: C7 is an appraisal. This was done in July. Ms. Kay had ten acres. This is really a ten acre tract. It cut across the road, however, so what we did is, there's one -- there's one parcel, but what we did is we had it appraised in two different pieces. The house and about six acres of land is appraised in C7. It appraised for $64,000.

Q: And what is C8?

A: C8 is the other piece of the ten acres which is across

Transcript P. 55, Line 3 – Page 57, Line 17.
Transcript P. 57, Line 18-23.

the road, and that's like three and a half acres or something like that.

Q: Okay. And what was its appraised value?

A: It appraised at $20,000.

Q: When you received these appraisals, did you rely upon them to help you understand what the values of the three properties -- and I understand one is a single tract of roughly ten acres but appraised in two separate parts. I might have misstated that earlier to the Court. I apologize.

THE COURT: I think I've got it. Thank you.

Q: Did you rely upon these appraisals to help you determine what the values were as of the time of Ms. Kay's death?

A: I did. In fact, we used these to prepare our Inventory and Appraisal.

Q: And you had to pay for those appraisals; is that correct?

A: Yes, sir.

MR. HAWKINS: Your Honor, we'd offer into evidence at this time Exhibits C6, 7 and 8.

THE COURT: Mr. Ferguson?

MR. FERGUSON: My understanding is that there will be someone to come to authenticate C6. I'm not --

MR. HAWKINS: We do not have a witness that was involved

IN THE MATTER OF: MARION M. KAY

in the preparation of C7 or C8. We're offering them as information that the PR -- as the PR, within his duties, ordered these appraisals to be done, paid for them, and relied upon them in determinating their value.

THE COURT: I think Mr. Ferguson really doesn't have too much of a concern for 7 and 8, maybe because of the value, I don't know. But it's your understanding that they will have the Appraiser present for the 330 acre tract?

MR. HAWKINS: That's correct.

MR. FERGUSON: Right. Well, I would certainly prefer to have someone here from Palmetto Heritage if we're going to get into the numbers but certainly the Personal Representative could testify that he did get an appraisal and that he relied on whatever appraisal he got.

THE COURT: Is your position, I don't think you made an objection necessarily, but your position is that for the value to come out into evidence, you want the Appraiser to be present to testify as to the value; is that correct?

MR. FERGUSON: Yes, sir.

THE COURT: Okay. As to all three pieces?

MR. FERGUSON: Yes, sir. But my understanding is that

IN THE MATTER OF: MARION M. KAY

for your services?
A: You can find a few items where they're listed on the bill with an hourly rate, but the discount of $20,000 more than offset that, I believe.
Q: And when you were charging as a Personal Representative, how did you make your charges?
A: I looked at the time I'd spent and the effort I'd put into it and the results that were obtained.
Q: So you were, as a Personal Representative, you were charging on an hourly basis?
A: No, I wasn't.
Q: Well what did you mean when you said you looked at the time you had into it to figure your charges?
A: I looked at what I thought was a reasonable fee. And as we went down the road, I took draws, I guess you might say, toward what I thought was a reasonable fee, given the amount of time that I had into it and the result that was expected.
Q: So you were charging on a time basis for your Personal Representative fees?
A: No. I had a -- I thought I knew what the bill -- what a fair and reasonable fee would be for this administration as we started down the road. And I set, I guess, my draw against that target. And then as we went down the road and we got a bigger and

Testimony of Edward D. Sullivan,
Transcript Page 144, line 5 – Page 146, line 9

Transcript, including, Pages 144,
Line 19 – Page 146, line 9; Page 174, lines 8 - 25

better result, the final result was based on all the factors and the rule, the time, and the result obtained, and the novelty of the issues.

Q: Well, that's how attorneys charge, so that gets me back to my question before; are you charging as an attorney or are you charging as a Personal Representative?

A: I'm charging as a Personal Representative.

Q: But you're using your attorney's standard --

A: By analogy, yes.

Q: You realize, of course, that we have Statutes that deal with how Personal Representatives are compensated?

A: I sure do.

Q: Okay. And do those Statutes say that you charge by your time or that time is one of the factors?

A: The Statute says -- I think it gives percentages. I think you can get up to five percent of the Estate. And then for extraordinary services, you can get more, if approved by the Court. Unless -- but then Item C of that Statute says, if the Will -- if the Will directs otherwise, the Statute does not apply.

Q: And the Will says reasonable, so that means whatever you consider to be reasonable?

A: The Will says reasonable, then that depends on, yeah,

one's opinion to what's reasonable. And that -- then I looked to the Rule as applied to lawyer, what's reasonable? I looked at the law in Florida to see what they looked at, the factors that they looked at, and they're similar. It talks about the sale of real estate. It talks about litigation. I also consulted Alan Medlin of the USC Law School about his interpretation of the Statue and the Will. And I relied on other counsel.

Q: In your document that was filed as C-18, entitled For Professional Services Rendered, you're charging on an hourly basis; aren't you? 41.6 hours times $225 an hour?

A: Well, that's -- I'm submitting that to the Court for his consideration.

Q: But you're telling the Court that you should be able to charge as an attorney for your Personal Representative work?

A: I'm telling the Court that I should -- I'm entitled to a reasonable -- I'm asking the Court to award me additional reasonable compensation, as provided in Ms. Kay's Will.

Q: I wonder if what we're dealing with here is not just whether you actually did the work. I mean, we can assume for the sake of argument that whatever's down

IN THE MATTER OF: MARION M. KAY

A: All right. Well, what's the math on that, about six times a year? I should have gone more. My job was -- part of my job was to safeguard the property, so I spent time at the property.

Q: Well --

A: And these were on Collins and Lacy invoices. I don't know that they were charged. Were they charged?

Q: I'm asking why you took so many trips? That's my starting point. Why was there a necessity?

A: It was three and half years. So I came up to the house several times.

Q: One reason --

A: You know, I also came up -- excuse me for interrupting. I came up here to check the Judgements that we found. I had a lot of different reasons to come up here.

Q: The first charge on your time sheet, I believe, is a trip to Laurens on April the 29th, 2007, which is before Marion Kay died. Why is that there?

A: We had some business to attend to. She was in the hospital and we came up here to -- I can't remember exactly what we did, but I worked on -- I tried to help her. I guess I had to do a Power Of Attorney. She was in -- had had a stroke and was in the hospital, incapacitated.

Desk Copy

Transcript P. 148, Line 17 – P. 149, Line 8

Q: But the Estate hadn't come into existence so why is that a charge against the Estate?
A: Well, we could have opened a -- then she died a week later. We could have opened a new -- we could have opened a file that said an intervillous file, but why do that? It was a claim against her Estate anyway so we just -- she died so quickly after that, we opened the file, and that time got put in that file.
MR. FERGUSON: Your Honor, I'd like to introduce this document entitled Sullivan trips to Laurens County as a summary from the time sheets.
THE COURT: Okay. Any objection?
MR. HAWKINS: Your Honor, I haven't had a chance to check them and see if that's an accurate reflection of the time sheets.
THE COURT: All right. I tell you what. Let's --
MR. HAWKINS: And if it is, we have no objection.
THE COURT: Let's -- all right. Let's do this. Let's mark it for identification purposes only and then maybe during our next break you can take a look at it and just let us know.
MR. HAWKINS: Will do.
THE COURT: I may forget, so make sure we deal with that.
MR. HAWKINS: Assuming they match up, I have no problem.
THE COURT: Sure.

Court Copy

IN THE MATTER OF: MARION M. KAY

MR. FERGUSON: The amounts of those outstanding invoices are listed there. But they actually are charging.
THE COURT: All right. The Proposal for Distribution does have one or two entries that still is owing to Collins and Lacy. But has Collins and Lacy actually been paid anything yet?
A: No, sir.
THE COURT: Well --
MR. HAWKINS: Yeah.
MR. FERGUSON: They've submitted --
MR. HAWKINS: They've been paid about --
MR. FERGUSON: -- five invoices and three --
MR. HAWKINS: -- $13,000 or so.
MR. FERGUSON: -- have been paid, is my understanding.
THE COURT: Okay. Let me ask it this way. If the outstanding invoices are approved, assuming that I approve those, what will be the total receipt by Collins and Lacy?
MR. HAWKINS: The $25,000.
THE COURT: The $25,000. Okay. All right. That's what I needed to know. Thank you.
Q: Earlier, your attorney introduced your Interim Accountings. We're in our fourth year here, so there should be four of them and I believe you did produce four of them; is that correct?

Draft Copy

A: That's correct.
Q: But they're all dated October and November of last year. Why is that?
A: Well, as I understand it, at least as I understand the law, Interim Accountings aren't required by the law and I was never asked for an Interim Accounting.
Q: Then why submit them at all?
A: Well, that's kind of the way the information had been organized and I thought it would be a good way to submit it.
Q: Did you tell the heirs at any point before October of last year what you were paying yourself?
A: I told some of the heirs that this was going -- that this has been very expensive.
Q: But did you tell them a dollar amount?
A: No.
MR. FERGUSON: All right. That's all the questions I have. Thank you.
THE COURT: Anything in re-direct, Mr. Hawkins?
MR. HAWKINS: Let me see, Your Honor. Just sort of briefly. The one thing that I would cover with him, because I've been going through and looking as quickly as I could, the dates on Defendant's Exhibit 2 for identification, match them up to the time sheet so we can say what was done on these trips. I've only

IN THE MATTER OF: MARION M. KAY

A: Yes, I am.
Q: All right. Generally speaking, what is tolling?
A: Well, that puts the lawsuit or, in this case, a Cause of Action or a Right on hold until some future event.
Q: And in terms of Mr. Copeland having been granted a Right under the Will, did you consider at all the equitable principals of tolling that, for example, because the appraisal on the 330 acres wasn't even ready until after the eighth month, did you talk to him about partitioning property and so on? Did it ever, was it ever in your mind that his right to exercise --
MR. FERGUSON: Your Honor, he's really putting a whole lot into this guy's mouth.
MR. HAWKINS: I'm not trying to.
THE COURT: All right. Try not to lead and maybe rephrase a little bit, or break up your questions a little bit.
Q: Did you consider that Mr. Copeland's right to exercise his option was tolled by things going on with the Estate?
A: I did. I didn't think his Right, it didn't really start to run until his eight months was starting to run until the property was divided. He had nothing to buy.
Q: The testimony you gave earlier, of that nature, about

Testimony of Edward D. Sullivan
Transcript P. 157, Lines 18-24

A: I'm good.
Q: Okay. All right. It was noted early on in Direct that you had about 450 hours.
A: I think it was a little more than that.
Q: Well, I think, and correct me if I'm wrong.
A: I did say 450.
Q: I think 450, but there probably was more time that was never recorded. Okay?
A: Right.
Q: All right. Now, any of the 450 hours -- is any of that noted on these invoices?
A: Yes.
Q: Okay. All the 450? If I go through --
A: No, sir. No, sir.
Q: Okay. All right. So did you keep separate notes or separate records on the part of the 450 hours that are not reflected on these invoices?
A: I have some notes that I have; yes. And we have that somewhere.
Q: Okay. All right.
A: It's about 200 and some hours. That included the time that I don't think are on this -- are on there. Plus the time after I left Collins and Lacy in August.
Q: All right. So, is it fair to say that -- and I understand your point, you actually put in more than

Transcript, Page 172, Line 15 – Page 173, Line 9

Testimony of Edward D. Sullivan
Transcript, Page 172, Lines 2 – 9

450 hours. I understand that. But let's just leave it at 450. Okay?

A: All right.

Q: Is it fair to say that 450 hours are recorded in two places: one, your time sheets with Collins and Lacy?

A: Uh-huh (affirmative response).

Q: And then recorded in a separate document or a separate place; is that fair to say?

A: Yes.

Q: Okay. Now, in looking at your various accountings, it looks like you have received four draws, and I think you used the word draws and I'll use the word draws; is that correct?

A: No. I got -- I got more than that. I got -- I took a draw like once a month or once every other month, or something like that.

Q: Okay. All right. Well, as far --

A: It's an -- I'm sorry.

Q: All right. As far as what is reflected on the accountings, you show four draws. Now, in like the first accounting, $7,500; that may have been different draws?

A: Yes.

Q: Okay. But, as far as what is shown on the Accountings, we'll say four draws. Fair enough?

Transcript, Page 173, Lines 10 – 25

A: Okay.
Q: Okay. And that totals $93,775. Does that sound about right?
A: Yes, sir.
Q: Okay. All right. And then, of course, I understand you're requesting an additional $9,464.55.
A: I submit that for your consideration, Your Honor.
Q: I understand. All right. Now, what method, or formula, or process, did you go through when you took a draw?
A: Well, I looked at what the fee was going to be at the end of the day. When I started out, I thought I -- when I first looked at the Statute and it said five percent, I looked at the five percent of the Inventory and Appraisement. And then as we got down the road and it became more and more work. I realized that, you know, you could apply for extra compensation, based on extraordinary services. And then after talking with Mr. -- Professor Medlin and studying the Will further, I saw that the Statute didn't apply. So then I just based my fee on the time that I had involved, the amount of trouble and the efforts, and the result. At the very end, we had such a good result, I determined that that figure was a fair and reasonable amount.

IN THE MATTER OF: MARION M. KAY

Q: All right. So it's not strictly an hourly basis?
A: No, sir.
Q: Okay. It was not strictly a percentage basis?
A: No, sir.
Q: So would it be -- you say, use the word, end of the day, and I know you didn't pay yourself everyday. But, you would just kind of go back over what was done in a particular month and say, That's probably worth a couple thousand dollars and that's what you would pay yourself?
A: It was generally $2,000 or so. Or $2,500.
Q: Okay.
A: Sometimes it -- I wouldn't take any.
Q: Okay.
A: I wouldn't pay myself anything.
Q: But it definitely was not an hourly basis or any kind of percentage basis?
A: No, it was -- I was just trying to be fair to the Estate, Your Honor. I was trying to be reasonable, but I wanted to be fair to myself as well. And, I was very mindful of, you know, of the amount. I didn't want to over charge the Estate. I took every step I could to -- with the fees and the, you know, the -- everything, to avoid costs.
Q: All right. Let me ask you this. Out of the, and I'm

Transcript, Page 175, Line 11

is in timber. Then we make a comparison. And then we make adjustments for those differences. So, yes, I have found some comparables just looking at the sale as of last July.

Q: Tell us what you discovered and what the relevance of it is?

A: Well, what I did was, of course, I think Mr. Sullivan sold the property in July of 2010. I think the price was $292,000, plus or minus, and what I -- that's a half interest. So I multiplied that by two. And then basically come up with a value. What I'm trying to do here is take some comparable sales and see how he came in. You know, what was his batting average, you might say. And if I take the $292,000 that he sold it for, multiply it by two, that's $584,000, had he sold it at 100 percent interest. I'm doing this just for calculation purposes. The entire tract, I think it sold for $584,000. It had about $46,000 worth of timber on it. What I'm trying to do here is come up with a land value. Because that's what we do with comparables. We want to look at the raw land. We want to look at the contributory value of the land and then we can look at the contributory value of the timber. Add those together and you get a total value. In this case, what he received for that property would

Testimony of Johnny Wilson
P. 190, Line 25 - P. 191, Line 23

have been -- would equate to $1,629 per acre in the raw land. Well this appraisal was done several years before and, of course, the date of -- the effective date of the appraisal is May 3rd, 2007. Since 2007, land prices have certainly -- well, plummeted in some cases, but they're certainly down. So what I did, is I looked at six sales that took place in '09 and 2010, that were comparable to the subject. From those six sales, which I have here some information on, I broke down those six sales into timber and land. So basically, if I add the per acre land value for six sales and then divide by six, what I'm trying to do here is get a simple average raw land value. That value on these comparables under today's land market indicates $1,112 per acre. Keep in mind that when Eddie sold the property, and by adjusting it to a 100 percent sale, which it was not, it was really only half an interest, but we are looking at it as a 100 percent interest. He received what equates to $1,629 per acre, in raw land; as compared to the comparable sales. This represents more than $500 over and above what the indicators subject value would be if we were doing an appraisal of that property at this time. I did use the timber value, which I feel like is still applicable, that Mr. Major come up with, because trees

training, education, is there generally, if someone is trying to sell an undivided interest in a piece of property, in this case we're talking about an undivided half interest in 330 acres, is the sale of an undivided half interest typically something that you would expect to be discounted versus selling just the land itself?

A: Definitely. The evaluation of a fractional interest is generally less than the whole.

Q: Are there any percentages that you've seen as to how much that discount might be?

A: In my experience and appraisals that I've done that involved fractional interest, on a sale of this size, this type of property, I would anticipate diminution in value of 30 to 35 percent.

Q: Is that an opinion you hold to a reasonable degree of certainty?

A: That is what I have found in appraisals I have done.

MR. HAWKINS: Thank you. I have no other questions for this witness, Your Honor.

THE COURT: Mr. Ferguson, any questions?

MR. FERGUSON: No, Your Honor.

CROSS EXAMINATION

BY THE COURT:

Q: All right. You say you've been paid for the appraisal

Testimony of Paul Major
P. 204, Lines 12-15

IN THE MATTER OF: MARION M. KAY

Q: Did you then have interaction with Mr. Eddie Sullivan, who was the PR?
A: Yes, sir.
Q: How would you describe those interactions? How did it go along from your prospective? You know, was he easy to contact; easy to get information from; or difficult? How would you describe him?
A: Well, he just regularly kept me informed either through letters or emails or telephone conversations, about what was going on with the settlement of the Estate of Marion Kay.
Q: Did the Presbyterian Home have any preference in this matter as to whether it took land, in some sense, an interest in land, or cash, for whatever its interest was going to be in the Estate?
A: Yes, sir, we do. The Board of Trustees -- we didn't -- it hasn't come -- didn't come to that, but they would have had quite a discussion and deliberation on receiving property with other heirs. We do not have the wherewithal financially to pay property taxes, to keep the land up, which we would be responsible for doing or paying someone to do that. And so the preference is always to sell real estate and receive the proceeds. And the proceeds from Marion Kay's Estate would actually, at this point, would pay for

Testimony of Penny Arnold, Presbyterian Home of SC,
Transcript, Pages 213, Line 12 – Page 214, Line 2

five days of resident aid for our residence who have simply lived longer than their resources have lasted.

Q: Ms. Arnold, did you ever attend any meetings with the other heirs to try to work out the -- let me back up to this, I guess. Was there a point in time when you recognized that there was a problem with taking the bequest and turning it into cash?

A: Yes, sir. The heirs were all invited to the meeting that Mr. Major indicated that we had in July in Newberry. And Reverend Hunter and I took the opportunity to meet with the other heirs in Mr. Major's office at that time. And we were not well received as being there at that time. And, unfortunately, we didn't know whether the meeting was going to happen or not because some of the other heirs were not happy that Reverend Hunter and I had been invited and were there. And of course, as beneficiaries, we have a vested interest and we have to do due diligence also and hold up the interest of our entity, that is the beneficiary. And so it -- things did not get off to a good start.

Q: And I'm recognizing hesitancy on your part to identify who was it that made you feel unwelcome, but I have to ask you in this proceeding, which heirs were they that made you feel unwelcome?

Copy

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LAST WILL
OF
MARION M. KAY

Edward D. Sullivan
SULLIVAN LAW FIRM, PC
PO BOX 11714
COLUMBIA, South Carolina 29211

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OF
MARION M. KAY

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LAST WILL AND TESTAMENT
OF
MARION M. KAY

Introductory Clause. I, Marion M. Kay, a resident of and domiciled in the County of Laurens and State of South Carolina, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills and Codicils at any time heretofore made by me.

ITEM I

Direction to Pay Debts. I direct that all my legally enforceable debts, secured and unsecured, be paid as soon as practicable after my death. If at the time of my death any of the real property herein devised is subject to any mortgage, I direct that the devisee taking such mortgaged property shall take it subject to such mortgage and that the devisee shall not be entitled to have the obligation secured thereby paid out of my general estate.

ITEM II

Direction to Pay All Taxes from Residuary Estate. I direct that all estate, inheritance, succession, death or similar taxes (except generation-skipping transfer taxes) assessed with respect to my estate herein disposed of, or any part thereof, or on any bequest or devise contained in this my Last Will (which term wherever used herein shall include any Codicil hereto), or on any insurance upon my life or on any property held jointly by me with another or on any transfer made by me during my lifetime or on any other property or interests in property included in my estate for such tax purposes be paid out of my residuary estate and shall not be charged to or against any recipient, beneficiary, transferee or owner of any such property or interests in property included in my estate for such tax purposes.

ITEM III

General Bequest of Personal and Household Effects With a Mandatory Memorandum. I give and bequeath all my personal and household effects of every kind including but not limited to furniture, appliances, furnishings, pictures, silverware, china, glass, books, jewelry, wearing apparel, boats, automobiles, and other vehicles, and all policies of fire, burglary, property damage, and other insurance on or in connection with the use of this property, as follows:

(1) I may leave written memoranda disposing of certain items of my tangible personal property. Any such item of tangible personal property shall pass according to the terms of such memoranda in existence at the time of my death. If no such written memoranda is found or identified by my Personal Representative within ninety (90) days after my Personal Representative's

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qualification, it shall be conclusively presumed that there is no such memoranda and any subsequently discovered memoranda shall be ineffective. Any property given and devised to a beneficiary who is not living at the time of my death and for whom no effective alternate provision has been made shall pass according to the provisions of the following paragraph, and not pursuant to any anti-lapse statute.

(2) In default of such memoranda, or to the extent such memoranda do not completely or effectively dispose of such property, I give and bequeath the rest of my personal and household effects of every kind to my Personal Representative, who shall distribute my personal and household effects to my family and friends as (s)he shall deem appropriate.. If any beneficiary hereunder is a minor, my Personal Representative may distribute such minor's share to such minor or for such minor's use to any person with whom such minor is residing or who has the care or control of such minor without further responsibility and the receipt of the person to whom it is distributed shall be a complete discharge of my Personal Representative. The cost of packing and shipping such property shall be charged against my estate as an expense of administration.

ITEM IV

Outright Gift of Residuary. I give, devise and bequeath all the rest, residue and remainder of my property of every kind and description (including lapsed legacies and devises) wherever situate and whether acquired before or after the execution of this Will, absolutely forever, as follows:

One-fourth (1/4) interest to Lisbon Presbyterian Church, absolutely forever;

One-fourth (1/4) interest to Lisbon Presbyterian Church Cemetery fund, absolutely forever, the interest to be used to keep up the Milam-Kay plot;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Marla Elizabeth Heard, to be hers absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Bart Edward Heard, to be his absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Martha Milam Brown, to be hers absolutely forever;

per stirpes, M.M.K. CCS

One-tenth (1/10) interest to Mary Leona Milam Moses, to be hers absolutely forever; and

One-tenth (1/10) interest to the Presbyterian Home of South Carolina, Clinton, South Carolina.

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M.M.K.
CCS

ITEM V

Naming the Personal Representative, Personal Representative Succession, Personal Representative's Fees and Other Matters. The provisions for naming the Personal Representative, Personal Representative succession, Personal Representative's fees and other matters are set forth below:

(1) Naming an Individual Personal Representative. I hereby nominate, constitute, and appoint as Personal Representative of this my Last Will and Testament Edward D. Sullivan and direct that he shall serve without bond.

(2) Naming Individual Successor or Substitute Personal Representative. If my individual Personal Representative should fail to qualify as Personal Representative hereunder, or for any reason should cease to act in such capacity, the successor or substitute Personal Representative who shall also serve without bond shall be Joann Ball. M.M.K. ps

(3) Fee Schedule for Individual Personal Representative. For its services as Personal Representative, the individual Personal Representative shall receive reasonable compensation for the services rendered and reimbursement for reasonable expenses.

ITEM VI

Definition of Personal Representative. Whenever the word "Personal Representative" or any modifying or substituted pronoun therefor is used in this my Will, such words and respective pronouns shall include both the singular and the plural, the masculine, feminine and neuter gender thereof, and shall apply equally to the Personal Representative named herein and to any successor or substitute Personal Representative acting hereunder, and such successor or substitute Personal Representative shall possess all the rights, powers and duties, authority and responsibility conferred upon the Personal Representative originally named herein.

ITEM VII

Powers for Personal Representative. By way of illustration and not of limitation and in addition to any inherent, implied or statutory powers granted to Personal Representatives generally, my Personal Representative is specifically authorized and empowered with respect to any property, real or personal, at any time held under any provision of this my Will: to allot, allocate between principal and income, assign, borrow, buy, care for, collect, compromise claims, contract with respect to, continue any business of mine, convey, convert, deal with, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, take possession of, pledge, receive, release, repair, sell, sue for, to make distributions or divisions in cash or in kind or partly in each without regard to the income tax basis of such asset, and in general, to exercise all the powers in the management of my Estate which any individual could exercise in the management of similar property owned in his or her own right, upon such terms and conditions as to my Personal Representative may seem best, and to execute and

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M.M.K.
ps

deliver any and all instruments and to do all acts which my Personal Representative may deem proper or necessary to carry out the purposes of this my Will, without being limited in any way by the specific grants of power made, and without the necessity of a court order.

ITEM VIII

Provision for Personal Representative to Act as Trustee for Beneficiary Under Age Twenty-One. If any share or property hereunder becomes distributable to a beneficiary who has not attained the age of Twenty-one (21) years or if any real property shall be devised to a person who has not attained the age of Twenty-one (21) years at the date of my death, then such share or property shall immediately vest in the beneficiary, but notwithstanding the provisions herein, my Personal Representative acting as Trustee shall retain possession of the share or property in trust for the beneficiary until the beneficiary attains the age of Twenty-one (21), using so much of the net income and principal of the share or property as my Personal Representative deems necessary to provide for the medical care, education, support and maintenance in reasonable comfort of the beneficiary, taking into consideration to the extent my Personal Representative deems advisable any other income or resources of the beneficiary or his or her parents known to my Personal Representative. Any income not so paid or applied shall be accumulated and added to principal. The beneficiary's share or property shall be paid over, distributed and conveyed to the beneficiary upon attaining age Twenty-one (21), or if he or she shall sooner die, to his or her personal representatives. Whenever my Personal Representative determines it appropriate to pay any money for the benefit of a beneficiary for whom a trust is created hereunder, then the amounts shall be paid out by my Personal Representative in such of the following ways as my Personal Representative deems best: (1) directly to the beneficiary; (2) to the legally appointed guardian of the beneficiary; (3) to some relative or friend for the care, support and education of the beneficiary; (4) by my Personal Representative using such amounts directly for the beneficiary's care, support and education. My Personal Representative as trustee shall have with respect to each share or property so retained all the powers and discretions conferred upon it as Personal Representative.

ITEM IX

Discretion Granted to Personal Representative in Reference to Tax Matters. My Personal Representative as the fiduciary of my estate shall have the discretion, but shall not be required when allocating receipts of my estate between income and principal, to make adjustments in the rights of any beneficiaries, or among the principal and income accounts to compensate for the consequences of any tax decision or election, or of any investment or administrative decision, that my Personal Representative believes has had the effect, directly or indirectly, of preferring one beneficiary or group of beneficiaries over others; provided, however, my Personal Representative shall not exercise its discretion in a manner which would cause the loss or reduction of the marital deduction as may be herein provided. In determining the state or federal estate and income tax liabilities of my estate, my Personal Representative shall have discretion to select the valuation date and to determine whether any or all of the allowable administration expenses in my

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M.M.K.
M. CCS PS

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estate shall be used as state or federal estate tax deductions or as state or federal income tax deductions.

ITEM X

Definition of Children. For purposes of this Will, "children" means the lawful blood descendants in the first degree of the parent designated; and "issue" and "descendants" mean the lawful blood descendants in any degree of the ancestor designated; provided, however, that if a person has been adopted, that person shall be considered a child of such adopting parent and such adopted child and his or her issue shall be considered as issue of the adopting parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent or either of the adopting parents. The terms "child," "children," "issue," "descendant" and "descendants" or those terms preceded by the terms "living" or "then living" shall include the lawful blood descendant in the first degree of the parent designated even though such descendant is born after the death of such parent.

The term "per stirpes" as used herein has the identical meaning as the term "taking by representation" as defined in the South Carolina Probate Code.

ITEM XI

Definition of Words Relating to the Internal Revenue Code. As used herein, the words "gross estate," "adjusted gross estate," "taxable estate," "unified credit," "state death tax credit," "maximum marital deduction," "marital deduction," "pass," and any other word or words which from the context in which it or they are used refer to the Internal Revenue Code shall have the same meaning as such words have for the purposes of applying the Internal Revenue Code to my estate. For purposes of this Will, my "available generation-skipping transfer exemption" means the generation-skipping transfer tax exemption provided in section 2631 of the Internal Revenue Code of 1986, as amended, in effect at the time of my death reduced by the aggregate of (1) the amount, if any, of my exemption allocated to lifetime transfers of mine by me or by operation of law, and (2) the amount, if any, I have specifically allocated to other property of my gross estate for federal estate tax purposes. For purposes of this Will if at the time of my death I have made gifts with an inclusion ratio of greater than zero for which the gift tax return due date has not expired (including extensions) and I have not yet filed a return, it shall be deemed that my generation-skipping transfer exemption has been allocated to these transfers to the extent necessary (and possible) to exempt the transfer(s) from generation-skipping transfer tax. Reference to sections of the Internal Revenue Code and to the Internal Revenue Code shall refer to the Internal Revenue Code amended to the date of my death.

ITEM XII

Statement by Testatrix of Intent Not to Exercise Power of Appointment. I hereby refrain from exercising any power of appointment that I may have at the time of my death.

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M.M.K.

ITEM XIII

Simultaneous Death Provision Presuming Beneficiary Predeceases Testatrix. If any beneficiary and I should die under such circumstances as would make it doubtful whether the beneficiary or I died first, then it shall be conclusively presumed for the purposes of this Will that the beneficiary predeceased me.

ITEM XIV

Option to Purchase. It is my desire and I hereby direct that Charles P. Copeland be permitted to buy my interest in the real estate within eight (8) months after my death at the fair market price on the date of my death, the decision of my Personal Representatve regarding the fair market price to be final.

Testimonium, Attestation and Self-Proving Affidavit. I, Marion M. Kay, the Testatrix, sign my name to this instrument this 30th day of October, 1997, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my last will and that I sign it willingly (or willingly direct another to sign for me), 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.

Marion M. Kay
Marion M. Kay

We, Charlene C. Stroud and Pam Simpson, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testatrix signs and executes this instrument as her last will and that she signs it willingly (or willingly directs another to sign for her), and that each of us, in the presence and hearing of the Testatrix, and in the presence of each other, hereby signs this will as witness to the Testatrix's signing, and that to the best of our knowledge the Testatrix is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

Charlene C. Stroud
(Witness)

Pam Simpson
(Witness)

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M.M.K.
CCS
PS

The State of South Carolina

County of Laurens

Subscribed, sworn to, and acknowledged before me by Marion M. Kay, the ~~Testatrix~~, and subscribed and sworn to before me by Charlene C. Stroud and Pam Simpson witnesses, this 30 day of October, 1997.

Pam Simpson (Seal)
Notary Public for South Carolina

My Commission Expires: 12-18-2005

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M.M.K.
CCS
PS