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THE STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM CHARLESTON COUNTY
COURT OF COMMON PLEAS

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SC Court of Appeals

THE HONORABLE BROOKS P. GOLDSMITH, CIRCUIT JUDGE

Case No. 2017-001775

Mikell M. Henderson, ...Appellant,

vs.

Mikell R. Scarborough, individually and as Personal Representative of the Estate of Mary Ross
Hanahan and Joseph Ross Henderson, ... Defendants,

Of whom Mikell R. Scarborough, individually and as Personal Representative of the Estate of
Mary Ross Hanahan, is the Respondent.

**RECORD ON APPEAL
VOLUME IV**

HUNTER, MACLEAN, EXLEY & DUNN, P.C.

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STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that I, Buist L. Hanahan of the County of Charleston, State of South Carolina, do hereby appoint Mikell R. Scarborough, of the County of Charleston, State of South Carolina, as my Attorney for me and in my name to endorse, cash or deposit checks made payable to my order; to deposit and withdraw monies from my checking or savings accounts; to open and close checking or savings accounts; to have entry to safety deposit boxes leased to myself and deal with the contents thereof; to ask, demand, sue for, collect, recover, and receive all sums of money, debts, dues, accounts, legacies, bequests, interest, dividends, annuities and demands whatsoever as are now or shall hereafter become due and owing, payable or belonging to me, and have, use and take all lawful ways and means in my name or otherwise, and to compromise and agree for the same, for me, and in my name to make, seal and deliver; to bargain, contract, agree for, buy, sell, mortgage, hypothecate and in any and every way and manner deal in and with goods and merchandise, chooses in action, and other property, in possession or in actions, and to release mortgages on lands or chattels, and to make, do and transact all and every kind of business of whatsoever kind and nature. Also, to bargain, contract, agree for, purchase, receive and take lands, tenements, hereditaments, and accept the seizing and possession of all lands and all deeds and other assurances, and to lease, let, demise, bargain, sell, release, convey, execute a proper deed of conveyance, as he/she/they shall think fit and also for me and in my name and as my act and deed to sign, seal, delivery and execute and

B.L.H.

1



acknowledge such deeds, leases and assignment of leases, covenants, indentures, agreements, mortgages, hypothecations, bottomries, charter parties, bills of lading, bills, bonds, notes, certificates of deposit and other negotiable instruments, receipts, evidences of debts, and such other instruments in writing of whatsoever kind or nature as may be necessary or proper in the premises, giving and granting unto my said Attorney(s) and his/her/their substitute or substitutes, full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully and to all intents and purposes as I might or could do if personally present. I hereby ratify and confirm all that my said Attorney(s), or his/her/their substitute or substitutes, shall lawfully do or cause to be done by virtue of these premises. **This Power hereby revokes any previous Power of Attorney granted.**

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY PHYSICAL DISABILITY OR MENTAL INCOMPETENCE OF THE PRINCIPAL WHICH RENDERS THE PRINCIPAL INCAPABLE OF MANAGING HIS/HER OWN ESTATE.

Only one (1) signature shall be required to execute any and all necessary documents under this Power of Attorney.

IN WITNESS WHEREOF, I have hereunto set my Hand and Seal this

14th day of January, 2011, A.D.

Brian T. Hansen {L.S.}

SIGNED, SEALED, PUBLISHED AND DECLARED by the above
named Buist L. Hanahan as and for HIS POWER OF ATTORNEY, in the presence
of us, who, at his request and in his presence and in the presence of each other,
all present together, have hereunto subscribed our names as witnesses hereto.

Donald H. Chewer Sr. of Lantern S.C.
James E. Lee of Charleston, SC

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

PERSONALLY appeared before me the undersigned witness and made
oath that (s)he saw the within named Buist L. Hanahan
sign, seal, and as his act and deed, deliver the within
Power of Attorney, and that (s)he with the other witness above witnessed the
execution thereof.

Donald H. Chewer Sr.

SWORN to before me this
14th day of January, 2011.

James E. Lee
NOTARY PUBLIC FOR SOUTH CAROLINA
MY COMMISSION EXPIRES: 10/30/2011

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MIKELL R SCARBOROUGH

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STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON) DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that I, Elizabeth A. Cheek of

the County of Charleston, State of South Carolina, do hereby appoint

Mike Pass Scarborough, of the County of Charleston, State of South Carolina,

as my Attorney for me and in my name to endorse, cash or deposit checks made

payable to my order; to deposit and withdraw monies from my checking or

savings accounts; to open and close checking or savings accounts; to have entry

to safety deposit boxes leased to myself and deal with the contents thereof; to ask,

demand, sue for, collect, recover, and receive all sums of money, debts, dues,

accounts, legacies, bequests, interest, dividends, annuities and demands

whatsoever as are now or shall hereafter become due and owing, payable or

belonging to me, and have, use and take all lawful ways and means in my name or

otherwise, and to compromise and agree for the same, for me, and in my name to

make, seal and deliver; to bargain, contract, agree for, buy, sell, mortgage,

hypothecate and in any and every way and manner deal in and with goods and

merchandise, chooses in action, and other property, in possession or in actions,

and to release mortgages on lands or chattels, and to make, do and transact all

and every kind of business of whatsoever kind and nature. Also, to bargain,

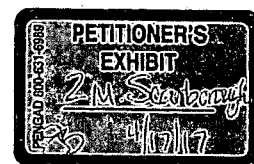
contract, agree for, purchase, receive and take lands, tenements, hereditaments,

and accept the seizing and possession of all lands and all deeds and other

assurances, and to lease, let, demise, bargain, sell, release, convey, execute a

proper deed of conveyance, as he/she/they shall think fit and also for me and in

my name and as my act and deed to sign, seal, delivery and execute and



acknowledge such deeds, leases and assignment of leases, covenants, indentures, agreements, mortgages, hypothecations, bottomries, charter parties, bills of lading, bills, bonds, notes, certificates of deposit and other negotiable instruments, receipts, evidences of debts, and such other instruments in writing of whatsoever kind or nature as may be necessary or proper in the premises, giving and granting unto my said Attorney(s) and his/her/their substitute or substitutes, full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully and to all intents and purposes as I might or could do if personally present. I hereby ratify and confirm all that my said Attorney(s), or his/her/their substitute or substitutes, shall lawfully do or cause to be done by virtue of these premises. **This Power hereby revokes any previous Power of Attorney granted.**

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY PHYSICAL DISABILITY OR MENTAL INCOMPETENCE OF THE PRINCIPAL WHICH RENDERS THE PRINCIPAL INCAPABLE OF MANAGING HIS/HER OWN ESTATE.

Only one (1) signature shall be required to execute any and all necessary documents under this Power of Attorney.

IN WITNESS WHEREOF, I have hereunto set my Hand and Seal this

31st day of August, 2011, A.D.

Elizabeth H. Clark {L.S.}

SIGNED, SEALED, PUBLISHED AND DECLARED by the above
 named Mikel loss Scarborough as and for HIS/HER POWER OF
 ATTORNEY, in the presence of us, who, at his request and in his presence and in
 the presence of each other, all present together, have hereunto subscribed our
 names as witnesses hereto.

Lady S. Jenkins of Wthpleasant, SC
 (Witness #1)
James E. Diale of Hollywood, SC
 (Witness #2 or Notary)

STATE OF SOUTH CAROLINA)
)
 COUNTY OF CHARLESTON)

PERSONALLY appeared before me the undersigned witness and made
 oath that (s)he saw the within named Elizabeth H. Clark sign,
 seal, and as her Act and deed, deliver the within Power of
 Attorney, and that (s)he with the other witness above witnessed the execution
 thereof.

Lady S. Jenkins
 Witness #1

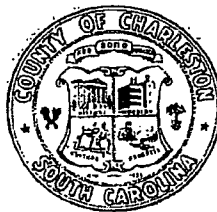
SWORN to before me this
31st day of August, 2011.

James E. Diale
 NOTARY PUBLIC FOR SOUTH CAROLINA
 MY COMMISSION EXPIRES: 10/30/2011

w/chain

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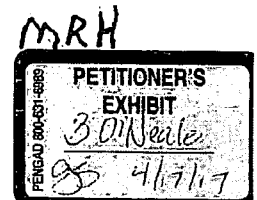
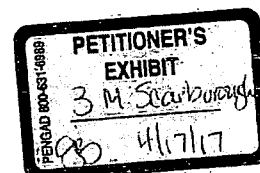
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STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that I, Mary Ross Hanahan of the County of Charleston, State of South Carolina, do hereby appoint Mikell R. Scarborough, of the County of Charleston, State of South Carolina, as my Attorney for me and in my name to endorse, cash or deposit checks made payable to my order; to deposit and withdraw monies from my checking or savings accounts; to open and close checking or savings accounts; to have entry to safety deposit boxes leased to myself and deal with the contents thereof; to ask, demand, sue for, collect, recover, and receive all sums of money, debts, dues, accounts, legacies, bequests, interest, dividends, annuities and demands whatsoever as are now or shall hereafter become due and owing, payable or belonging to me, and have, use and take all lawful ways and means in my name or otherwise, and to compromise and agree for the same, for me, and in my name to make, seal and deliver; to bargain, contract, agree for, buy, sell, mortgage, hypothecate and in any and every way and manner deal in and with goods and merchandise, chooses in action, and other property, in possession or in actions, and to release mortgages on lands or chattels, and to make, do and transact all and every kind of business of whatsoever kind and nature. Also, to bargain, contract, agree for, purchase, receive and take lands, tenements, hereditaments, and accept the seizing and possession of all lands and all deeds and other assurances, and to lease, let, demise, bargain, sell, release, convey, execute a proper deed of conveyance, as he/she/they shall think fit and also for me and in my name and as my act and deed to sign, seal, delivery and execute and



acknowledge such deeds, leases and assignment of leases, covenants, indentures, agreements, mortgages, hypothecations, bottomries, charter parties, bills of lading, bills, bonds, notes, certificates of deposit and other negotiable instruments, receipts, evidences of debts, and such other instruments in writing of whatsoever kind or nature as may be necessary or proper in the premises, giving and granting unto my said Attorney(s) and his/her/their substitute or substitutes, full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully and to all intents and purposes as I might or could do if personally present. I hereby ratify and confirm all that my said Attorney(s), or his/her/their substitute or substitutes, shall lawfully do or cause to be done by virtue of these premises. This Power hereby revokes any previous Power of Attorney granted.

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY PHYSICAL DISABILITY OR MENTAL INCOMPETENCE OF THE PRINCIPAL WHICH RENDERS THE PRINCIPAL INCAPABLE OF MANAGING HIS/HER OWN ESTATE.

Only one (1) signature shall be required to execute any and all necessary documents under this Power of Attorney.

IN WITNESS WHEREOF, I have hereunto set my Hand and Seal this 6th day of December, 2012, A.D.

Mary Ross Hanahan (L.S.)
MARY ROSS HANAHAN

SIGNED, SEALED, PUBLISHED AND DECLARED by the above
 named Mary Ross Hanahan as and for HIS/HER POWER OF
 ATTORNEY, in the presence of us, who, at her request and in her presence and in
 the presence of each other, all present together, have hereunto subscribed our
 names as witnesses hereto.

Christopher Moss of Mt Pleasant SC
 (Witness #1)

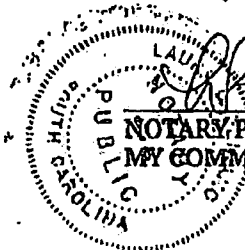
RB Lirame of Mt. Pleasant SC
 (Witness #2 or Notary)

STATE OF SOUTH CAROLINA)
)
 COUNTY OF CHARLESTON)

PERSONALLY appeared before me the undersigned witness and made
 oath that (s)he saw the within named Mary Ross Hanahan sign,
 seal, and as her act and deed, deliver the within Power of
 Attorney, and that (s)he with the other witness above witnessed the execution
 thereof.

Christopher Moss
 Witness #1

SWORN to before me this
6 day of December, 2012



NOTARY PUBLIC FOR SOUTH CAROLINA
 MY COMMISSION EXPIRES: May 30, 2016

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STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

STATEMENT OF MARY ROSS HANAHAN
CONCERNING 2012 LAND TRANSFERS

I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, acknowledge and state as follows:

I have had the opportunity to consult with Chris Moss, CPA and my nephew, Mikell Scarborough, concerning my assets and the 2013 estate tax changes. I am aware that without planning, my estate taxes could be very high.

To avoid substantial estate taxes, it is my desire to convey the properties described in the deed from me to MRH Family, LLC. I am aware that Mikell Scarborough will have an interest in a limited liability company that is a member of MRH Family, LLC. I am aware that this conveyance will be for nominal consideration, that being my membership in MRH Family, LLC. I am aware that I will hold a two (2%) interest in it.

It is my desire to convey to my son, J. Ross Henderson, my one-half interest in the property described in the deed to him. This property is identified as tax map numbers 061-00-00-023 and 038-00-00-012, being the 30 and 80 acre parcels in the Moffet Hill Plantation Tract.

In signing this deed, I have not been placed under any duress or influence by any one. Howard Yates has been asked to prepare the deed for me and has not rendered tax advice. He has advised me that I am free to sign or not to sign this document.

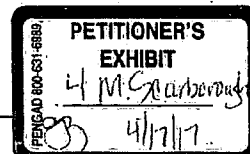
Witness my Hand and Seal this 30th day of December, 2012.

Mary Ross Hanahan

Mary Ross Hanahan, formerly
Known as Mary Ross Hanahan
Henderson

Witnesses *Joseph H. Yates*

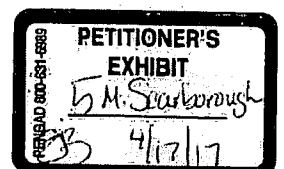
Witnesses *Timothy A. Yates*



MRSMIE LLC Operating Agreement

This Operating Agreement ("Agreement") is made and entered into as of this December 11 2014 by and among MRSMIE LLC, (xx-xxx4496) a South Carolina limited liability company (the Family Business) and Mikell Scarborough, (xxx-xx-7138) Mary Scarborough, (xxx-xx-0340) Alice E Scarborough, (xxx-xx-5708), Thomas L Scarborough, (xxx-xx-0534) and Mikell Ross Scarborough Jr. (xxx-xx-4598) individually and the members. (The Family)

WHEREAS, the Family desire to form a limited liability company under South Carolina law to protect and unify the Family in operating a Land Development and Investment Family Business, to protect and keep safe assets for generations to come, and give Glory to Jesus Christ our Lord as ultimate steward of these assets, and for the all additional purposes hereinafter set forth, NOW, THEREFORE, the Family having given good and considerable consideration, the Family and the Family Business hereto have agreed and do hereby agree as follows:



1. Definitions we are using in the Agreement:

- a. "Act" shall mean the South Carolina Uniform Limited Liability the Family Business Act of 1996 of the Code of Laws of South Carolina (1976), as amended, and any corresponding provisions of future laws.
- b. "Action of the Family Business" and any reference to an action taken, or to be taken, by the
- c. "Family Business" shall mean any action properly approved by the members and the managers.
- d. "Agreement" shall mean this Operating Agreement and any amendments made thereto from time to time.
- e. "Articles of Organization" shall mean the Articles of Organization filed with the South Carolina Secretary of State by which the Family Business was organized as a South Carolina limited liability company pursuant to the Act.
- f. "Capital Account" shall mean the account established and maintained for each Member on the books of the Family Business
- g. "Code" shall mean the Internal Revenue Code of 1986, as amended, and any corresponding provisions of future laws.
- h. "The Family Business" shall, mean MRSMIE LLC, a South Carolina Limited Liability Company.
- i. "The Family Business Liability" shall mean any enforceable debt or obligation for which the Family Business is liable or which is secured by any the Family Business Property.
- j. "The Family Business Property" shall mean any and all property, real, personal, tangible and intangible, either contributed by a Member as capital, transferred to, or otherwise acquired by the Family Business,
- k. "Family" shall mean the Mikell, Mary, Alice E, Thomas I., and Mikel R Scarborough.
- l. "Founder" and "Founders" shall be Mikell and Mary husband and wife.
- m. "Manager" or "Mangers" shall mean Mikell and Mary Scarborough or sometimes referred to as "Husband and Wife" or "Mr. and Mrs. Scarborough".
- n. "Children" or "Children Members" shall be Alice E Scarborough, Thomas L Scarborough, and Mikell Ross Scarborough Jr.
- o. "Members" shall mean the parties to this Agreement.
- p. "S.C. Code" shall mean the Code of Laws of South Carolina (1976), as amended, and any corresponding provisions of future laws.

2. MRSMIE LLC shall be in the business of preserving family assets, operating the family business, and protecting the family assets from harm, the primary purpose being to foster family unity through family participation in the operations of the Family Business as stewards for the assets under the true ownership and control of our Lord Jesus Christ.

3. Subject to the provisions of this Agreement, the Family Business shall have the same powers as an individual to do all things necessary or convenient to carry on its business and affair including but not limited to the power to:

- a. Sue and be sued, and defend in its name;**
- b. Purchase, receive, lease, or otherwise acquire, and own, hold, improve, use, maintain, manage, operate and otherwise deal with property of any kind, real, personal, tangible and intangible, or any legal or equitable interest in property, wherever located;**
- c. Sell, convey, mortgage, grant a security interest in, lease, exchange, and otherwise encumber or dispose of all or any part of its property;**
- d. Purchase, receive, subscribe for, or otherwise acquire, own, hold, vote, use, sell, mortgage, lend, grant a security interest in, or otherwise dispose of and deal in and with, shares or other interests in or obligations of any other entity;**
- e. Make contracts and guarantees, incur liabilities, borrow money, issue its notes, bonds, and other obligations, which may be convertible into or include the option to purchase other securities of the limited liability company, and secure any of its obligations by a mortgage on or a security interest in any of its property, franchises, or income;**
- f. Lend money, invest and reinvest its funds, and receive and hold real and personal property as security for repayment;**
- g. Be a promoter, partner, member, associate, or manager of any partnership, joint venture, trust, or other entity;**
- h. Conduct its business, locate offices, and exercise the powers granted by this Agreement and the Act within or without the State of South Carolina;**
- i. Appoint officers, employees, and agents of the Family Business, define their duties, fix their compensation, and lend them money and credit;**
- j. Pay pensions and establish pension plans, pension trusts, profit sharing plans, bonus plans, option plans, and benefit or incentive plans for any or all of its current or former Members, officers, employees, and agents;**

4. Any Member may give another Member power of attorney to act for or to execute documents in the name of such Member and any action taken pursuant to such power of attorney shall be valid for all purposes.
5. Members shall meet at least once a year all in the same place at the same time to have their annual Family LLC meeting at a location chosen by the Managers.
6. The Family Business shall have at this time Mikel and Mary Scarborough husband and wife who with majority approval of the Members may serve until death or incapacity as determined by their designated Power of Attorney in their advanced health care directives.
7. Mr. and Mrs. Scarborough cannot be removed except as stated above. As devoted mother and father of their three children they will lead the Family Business until their death or incapacity provided that they ~~have the majority approval of their children Members.~~ When Mr. and Mrs. Scarborough can no longer serve as Managers, the remaining Children Members will act as managers *with a majority interest controlling decision.*
8. Any Manager may resign at any time by giving written notice to the Members. The resignation shall be effective upon receipt of such written notice by the Members. The resignation of a Manager who is also a Member shall not affect the Manager's rights as a Member and shall not constitute a withdrawal from the Family Business by the Member. A resigning Manager with unanimous approval of the Children Members may appoint his or her successor Manager.
9. Except as otherwise provided in this Agreement, no Member is an agent of the Family Business or has the authority to make any contracts, enter into any transactions, or make any commitments on behalf of the Family Business done on behalf of the Family Business without the approval of the Manager.

10. From time to time, the Manager may authorize, or delegate any of her authority to a member.
11. A Manager who performs her duties in good faith and in a manner she reasonably believes to be in the best interests of the Family Business shall not have any liability solely by reason of being or having been a Manager of the Family Business. A Manager shall not be liable to the Family Business or to any Member for any loss or damage sustained by the Family Business or any Member, unless the loss or damage shall have been the result of such Manager's fraud, deceit, gross negligence, willful misconduct, breach of this Agreement or a knowing violation of the law.
12. The Manager shall be entitled to compensation for the performance of her duties.
13. The Manager may take action without notice and a meeting.
14. Except as otherwise expressly provided by this Agreement or required by any applicable law, the business and affairs of the Family Business shall be managed by the Manager. the Manager shall have full and complete authority, power and discretion to manage and control the business, affairs and properties of the Family Business, to make all decisions regarding those matters and to perform any and all other acts or activities customary or incident to the management of the Family Business's business.
15. Notwithstanding anything herein to the contrary, the following major decisions shall require unanimous approval of all the Members:
 - a. Any amendment to this Agreement or the Articles of Organization;

- b. The acquisition of any property, real, personal, tangible and intangible over \$2,000,000;
- c. The sale, purchase, lease, loan, rent, partition, mortgage, pledge or encumbrance of any property, including the Family Business Property or any part thereof over \$2,000,000.
- d. The borrowing of money for the Family Business from banks, other lending institutions, and other persons in amounts exceeding \$2,000,000.

16. A Member who is not also a Manager owes no duties to the Family Business or to the Members solely by reason of being a Member; provided, however, that a Member who, pursuant to this Agreement, exercises some or all of the rights of a Manager in the management and conduct of the Family Business's business is held to the standards of conduct applicable to the Manager under this Agreement and the Act to the extent that the Member exercises the managerial authority vested in a Manager by this Agreement or the Act.

17. The Manager's duty of loyalty to the Family Business and the Members is limited to the following:

- a. To account to the Family Business and to hold as trustee for the Family Business any property, profit or benefit derived by the Manager in the conduct or winding up of the Family Business's business or derived from a use by the Manager of the Family Business's property, including the appropriation of a the Family Business opportunity;

- b. To refrain from dealing with the Family Business in the conduct or winding up of the Family Business's business as or on behalf of a party having an interest adverse to the Family Business; and
- c. To refrain from competing with the Family Business in the conduct of the Family Business's business before dissolution of the Family Business.

18. The Manager's duty of care to the Family Business and the Members in the conduct of and winding up of the Family Business's business is limited to refraining from engaging in grossly negligent or reckless conduct.

19. The Manager shall discharge his duties and exercise any of his ~~rights consistently with the obligation of good faith and fair~~ dealing which he owes to the Family Business and the Members.

20. The Manager hereby warrants, covenants and agrees that he will not furnish, divulge, communicate, use to the detriment of the Family Business or use for the business of any other Person, any of the Family Business's confidential information.

21. The Manager shall not be held liable to the Family Business, or to the Members, for relying in good faith upon the records required to be maintained by this Agreement and upon such information, opinions, reports or statements by any of the Manager, Members, attorneys, accountants, agents, advisors or

any other Person who has been selected with reasonable care by or on behalf of the Family Business, as to matters the Manager reasonably believes are within such other Person's professional or expert competence, including information, opinions, reports or statements as to the value and amount of the assets, liabilities, Profits or Losses of the Family Business or any other facts relevant to the existence or amount of assets from which distributions to Members might properly be made.

22. To the fullest extent allowed by law, the Manager shall be indemnified and held harmless by the Family Business for any liability resulting from any act performed or omission made by them in good faith on behalf of the Family Business, except for acts or omissions of gross negligence, intentional misconduct.

23. The Family Business shall establish for each Member a Capital Account,

24. All decisions as to accounting and tax matters, except as specifically provided to the contrary herein, shall be made by the Manager.

25. Unless otherwise required by the Code, Treasury Regulations or the Internal Revenue Service, the Family Business's taxable and fiscal years shall be the calendar year, and the books of account of the Family Business shall be maintained on a cash basis consistently applied and shall show all items of income and expense. All elections required or permitted to be made by the Family Business under the Code shall be made by the Manager except where majority or unanimous consent is required by the Members.

26. Not later than the time required by law, the Manager shall prepare and file or cause to be prepared and filed for each fiscal year, all federal, state, and local income tax returns required of the Family Business.

27. The Family Business shall make the following elections and decisions for federal income tax purposes:

a. To treat as an expense for federal income tax purposes all amounts incurred for real estate taxes, interest and other charges that may, in accordance with applicable law and regulations, be considered as an expense;

b. To deduct expenses incurred in organizing the Family Business ratably over a sixty (60) month period as provided in Section 709 of the Code.

c. In the event of a distribution of the Family Business Property to a Member or a transfer, whether during life or at death, by a Member of all or any part of his Membership Share, the Family Business shall determine whether to elect pursuant to Section 754 of the Code, and in accordance with applicable law and regulations, to adjust the basis of the assets of the Family Business pursuant to Sections 734 and 743 of the Code.

28. Mikell and Mary Scarborough are designated the tax matters partner of the Family Business, as defined in Section 6231(a) (7) of the Code. The Manager may designate a new tax matters member from time to time.

29. The Family Business can terminate with at least a 75% member interest majority vote via written email, fax or overnight delivery to the Managing Members at which point the Family Business shall dissolve.

30. No Member may voluntarily or involuntarily sell, transfer, gift, assign, pledge, mortgage, hypothecate, or otherwise convey or encumber any portion or all of his Membership Share to any living person or business without the prior written unanimous consent of all members. The reason being that as a Family Business, Mr. and Mrs. Scarborough wish to preserve family wealth within the family in a loving and nurturing environment of family life, with the primary goal to keep the assets of the family intact as stewards for God and our Lord Savior Jesus Christ and preserved for generations to come to give Glory to God.

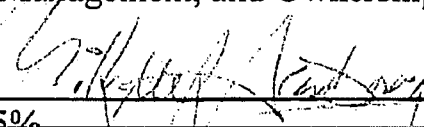
31. A member may purchase the shares of another member with unanimous consent of all members. A nonmember may purchase shares of a member with unanimous consent of all members so long as the nonmember is a son or daughter or grandson or granddaughter of a member. The purpose of this restriction is to allow for the accumulation of wealth directly to the children and grandchildren of the Founders.

32. Time is of the essence with regards to this Agreement.

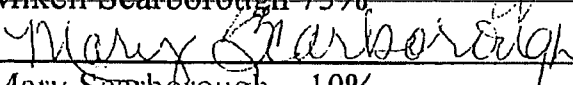
33. This Agreement shall be governed by and construed in accordance with the South Carolina Uniform Limited Liability the Family Business Act of 1996, as amended, any corresponding provisions of future laws, and other applicable laws of the State of South Carolina.

34. If any provision of this Agreement shall, to any extent, be held invalid, illegal or unenforceable, in whole or in part, the validity, legality, and enforceability of the remaining part of such provision, and the validity, legality and enforceability of the other provisions hereof, shall not be affected thereby and each term, covenant or condition shall be valid and enforced to the fullest extent permitted by law. If any such invalidity shall be caused by the length of any period of time, the size of any area or the scope of activities set forth in any provision hereof, such period of time, such area or scope or all, shall be considered to be reduced to a period, area, or scope which would cure such invalidity.
35. Any provision of this Agreement which is held invalid, illegal or unenforceable in any jurisdiction shall not be deemed invalid, illegal or unenforceable in any other jurisdiction.
36. This Agreement may be executed in more than one counterpart, and all parties to this Agreement do not have to be present together in order for this Agreement to become effective.
37. This Agreement embodies the entire understanding and agreement among the parties pertaining to the subject matter hereof, and all prior agreements and understandings of the parties, whether written or oral, are terminated and superseded by this Agreement and shall be deemed merged herein.
38. This Agreement shall be binding upon, shall inure to the benefit of, and shall be enforceable by and against all the parties. Nothing in this Agreement, expressed or implied, is intended to or shall confer upon any person other than the parties, their sons, daughters and grandchildren in that this Family Business is intended to be handed down for generations to come.

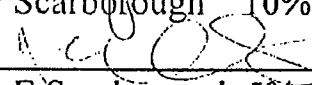
39. Wherefore Mikell Scarborough, Mary Scarborough, Alice E Scarborough, Thomas L Scarborough and Mikell R Scarborough Jr. have read this Agreement and are committed to the operation of the MRSMIE LLC and committed to protect and keep the assets of the Family safe as stewards of God's gifts and have agreed to the tax and legal advice given to them by H Christopher Moss CPA (Attorney DC and VA) family financial advisor and in house counsel to MRSMIE LLC we hereby all present together sign this 12 Page Agreement as members to be effective January 1, 2014 which supersedes and replaces the previously executed Agreements and all who sign this Operating Agreement certify and agree this is the only true, legal and valid Operating Agreement for MRSMIE LLC with no other Agreements either written or oral having any validity whatsoever regarding Operations, Management, and Ownership of MRSMIE, LLC.



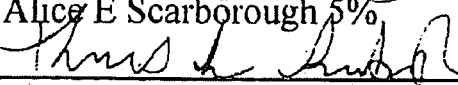
Mikell Scarborough 75%



Mary Scarborough 10%



Alice E Scarborough 5%



Thomas L Scarborough 5%



Mikell R Scarborough Jr. 5%

FIRST CODICIL TO THE
LAST WILL AND TESTAMENT
OF
MARY ROSS HANAHAN

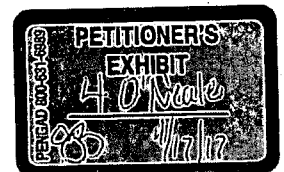
I, MARY ROSS HANAHAN, a resident and domiciled in the County of Charleston, State of South Carolina, knowing the uncertainties of life and the certainties of death, and being of sound and disposing mind and memory, do hereby make, publish and declare this to be a first codicil to my Last Will and Testament, heretofore made by me.

ITEM 1.

1RH
I hereby republish and reaffirm my Last Will and Testament as hereinafter specifically modified, amended and supplemented by this First Codicil as if the same were set out here in full and do incorporate the same by this reference thereto, and do hereby republish and declare my said Last Will and Testament, as amended, modified and supplemented as my Last Will.

ITEM 2.

As to the terms of my Last Will and Testament which dictate the disposition of my home located at 827 Pitt St., Mt. Pleasant, SC and the adjoining lot thereto, I intend to and hereby give, devise and bequeath these specific parcels of real property unto my nephew Mikell R. Scarborough, to be his absolutely and in fee simple. In the event that Mikell R. Scarborough should predecease me, or we both die simultaneously or as a result of some catastrophe under circumstances where it cannot be determined who dies first, I hereby give, devise, and bequeath these specific parcels of property to my Great nephew Mikell Ross Scarborough, Junior.



ITEM 3.

I hereby nominate, constitute and appoint Mikell R Scarborough, as Personal Representative of my Last Will and Testament and, because of the great faith and confidence which I do repose in him, I request that he be excused from posting bond with any Court to secure the faithful performance of his duties.

In the event that Mikell R Scarborough is unable or unwilling to serve for any reason as Personal Representative of my Last Will and Testament, then I nominate and appoint my son Mikell Milton Henderson to serve as Personal Representative acting in that capacity without the necessity of posting bond.

IN WITNESS WHEREOF I have hereunto set my hand and seal this 19 day of

October, in the year of our Lord Two Thousand Twelve 2012.

Mary Ross Hanahan (SEAL)

MARY ROSS HANAHAN

I, MARY ROSS HANAHAN, the TESTATOR, sign my name to this instrument this 19 day of October, 2012

and, being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as FIRST CODICIL to my Last Will and Testament and that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind, and under no constraint of undue influence.

Mary Ross Hanahan (SEAL)

MARY ROSS HANAHAN

WE, Christopher W. Martin and January E. Oheale

the witnesses, sign our names to this instrument, and, at least one of us being duly sworn, does hereby declare, generally and to the undersigned authority, that the TESTATOR signs and executes this instrument as the First Codicil to her Last Will and that she signs it willingly, and that each of us, in the presence of the TESTATOR, hereby signs this Will as witness to the TESTATOR's signing, and that to the best of our knowledge the TESTATOR is eighteen years of age or older, of sound mind, and under no constraint or undue influence.

WITNESSES:

Chris W. OF Mount Pleasant, SC
January E. Oheale OF Hollywood, SC

STATE OF SOUTH CAROLINA
COUNTY OF CHARLESTON

Subscribed, sworn to and acknowledged before me by MARY ROSS HANAHAN
the TESTATOR, and subscribed and sworn before me by Christopher W. Martin
witness, this 19th day of October, 2012.

January E. Oheale (SEAL)
NOTARY PUBLIC FOR South Carolina
MY Commission Expires: 10/31/2024

Mikell Scarborough

From: Mikell Scarborough
Sent: Friday, June 15, 2012 9:56 AM
To: Mike Henderson
Subject: Re: When last driven ??

Ok but Dr Durst will need to take some time to get to know Dee before she makes a rec.
Things are god here- just starting to get hot!

Mikell R Scarborough
Master in Equity
Charleston County
100 Broad St, Ste. 266
Charleston, SC 29401
843 958 5070

Sent from my iPhone

On Jun 15, 2012, at 12:23 PM, "Mike Henderson" <mikellhenderson@att.net> wrote:

Mikell,

The photos were taken BEFORE Mom went into the hospital from her fall. Mom has indicated to Kat that she expects Dr. Durst will give her the okay to drive again next week. Kat has attempted to contact Dr. Durst with our concerns. Kat does not believe Mom has driven since she returned home.

Even though Mom seems more cognitively aware (albeit still forgetful) her physical limitations concern me. Mom told Kat she wanted to get her canes back because it is too difficult to get into and out of the car with the new walker. If the sitters are driving her around in her car, I do not see any problem. Mom being on a cane right now increases the likelihood of her falling again. She needs the walker until a physical therapist or doctor tells us she is strong enough to walk safely with a cane. Kat and I will be going to Mom's appointment with Dr. Durst next week.

Also, the bill for Sam's stay at Mt. Pleasant Animal Hospital was \$1,154.85 and I am writing a check today for that amount.

Hope all is well and you are enjoying Europe!!

Mike

From: Mikell Scarborough <master@charlestoncounty.org>
To: Mike Henderson <mikellhenderson@att.net>
Sent: Thu, June 14, 2012 7:59:38 AM
Subject: Re: When last driven ??

Mike, When was this picture taken?
I left the car backed into the driveway.
If this is recent, then DD has been driving. If she is driving, we need to take the car. She promised me she would not drive.

Mikell R Scarborough
Master in Equity
Charleston County
100 Broad St, Ste. 266



Charleston, SC 29401
843 958 5070

Sent from my iPhone

On Jun 14, 2012, at 12:16 PM, "Mike Henderson" <mikellhenderson@att.net> wrote:

>

> I received this email and photo from Ross prior to Moms hospital stay in May13 - early June 2012. This, and Moms continued confusion regarding her whereabouts and other confusion lead me to believe she should NOT be driving. While Mom has her car back as of todays date, she has indicated to Kat that she expects Dr. Durst to approve her driving again. Neither Kat nor i feel Mom is physically or cognitively able to drive.

>

> Sent from Yahoo! Mail on Android

>

> *** eSafe scanned this email for malicious content ***

> *** IMPORTANT: Do not open attachments from unrecognized senders ***

> <photo.JPG>

Last Will and Testament

of

MARY ROSS HANAHAN

I, MARY ROSS HANAHAN, a resident of and domiciled in the County of Charleston, State of South Carolina, and being of sound mind and disposing memory, and not acting under duress, menace, fraud, or undue influence of any person whomsoever, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills or Codicils at anytime heretofore made by me.

ITEM I

I direct that all my just debts, secured and unsecured, be paid as soon as practical after my death, however, I direct that my Personal Representative or my Substitute or Alternate Personal Representative may cause any debt to be carried, renewed, and refinanced from time to time upon such terms and with such securities for its repayment as my Personal Representative or my Substitute or Alternate Personal Representative may deem advisable taking into consideration the best interests of the beneficiary.

ITEM II

I direct that my Personal Representative or my Alternate or Substitute Personal Representative shall treat as an obligation of my Estate and pay any and all estate, inheritance, succession, death or similar taxes assessed under the laws of the United States, or of any State pertaining to any property or any interests in property included in my Estate for such tax purposes.

ITEM III

I hereby give, devise and bequeath to my son, JOSEPH ROSS HENDERSON, all of my right, title, and interest in and to a tract of land measuring and containing 30 acres, more or less, located on Moffett Road, Charleston County, South Carolina, TMS# 038 00 00 012, absolutely and in fee simple without restriction; and also all of my right, title, and interest in and to that piece of property measuring and containing 80 acres, more or less, known as Fairview located in the County of Charleston, State of South Carolina, with TMS# 061 00 00 023, absolutely and in fee simple without restriction. In the event my son, JOSEPH ROSS HENDERSON, refuses the bequest of either or both of these parcels of land I hereby

Mary Ross Hanahan



give, devise, and bequeath to my son, MIKELL MILTON HENDERSON, all of my right, title, claim, or interest in said tract or tracts of land which may be rejected by my son, JOSEPH ROSS HENDERSON, absolutely in fee simple without restriction.

ITEM IV

I hereby give, devise and bequeath the sum of FIVE THOUSAND (\$5,000.00) DOLLARS to the SPCA Animal Shelter which is presently located on Leeds Avenue in North Charleston, South Carolina, absolutely and without restriction.

ITEM V

I hereby give, devise, and bequeath to my son, MIKELL MILTON HENDERSON, all the rest, residue and remainder of my estate and property of every kind and description, real, personal or mixed, wherever situate, and whether acquired before or after the execution of this Will, absolutely in fee simple.

ITEM VI

I hereby nominate, constitute and appoint my son, MIKELL MILTON HENDERSON, as Personal Representative of this my Last Will and Testament. I do further direct that my Personal Representative or any Alternate hereinabove named shall be permitted to serve without bond, surety or security. If, however, bond, surety or security is required for my Personal Representative, then I direct that the same shall be paid from my Estate.

ITEM VII

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 or my Alternate or Substitute Personal Representative is specifically authorized and empowered: to buy, sell, rent, mortgage, lease or convey any and all real property contained in my Estate at the time of my demise; to allot, assign, buy, care for, collect, contract with respect to, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, to take possession of, pledge, receive, release, repair, sell, sue for and in general, to exercise all of the powers in the management of my estate which any individual could exercise in the management of similar property owned in his 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 Will without being limited in any way by the

Mary Ross Hanahan

specific grants of power made, and without the necessity of a Court Order. Additionally, the powers granted to my Personal Representative in this Will are also specifically granted to my Alternate or Substitute Personal Representative hereinabove named.

ITEM VIII

I hereby direct my Personal Representative upon my death to have my body cremated and for my Personal Representative to scatter approximately one-half of my ashes in the Bay at Hanalei Bay, Maui, Hawaii, and to further scatter my remaining ashes next to the grave of my father, William Ogier Hanahan, at Millbrook Plantation in Charleston County, South Carolina. I further direct that the costs and expenses of my cremation and any and all expenses associated with scattering my ashes as hereinabove directed shall be paid from my estate.

I, MARY ROSS HANAHAN, do hereby sign my name to this instrument this 2 day of November 1998, and first being duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and Testament; further, that I sign it willingly; that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind and under no constraint or undue influence.

Mary Ross Hanahan
MARY ROSS HANAHAN

We, the below subscribed 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 Testament, and that she signs it willingly, and that each of us, in the presence and hearing of the Testatrix, hereby signs this Will as witness to the Testatrix 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.

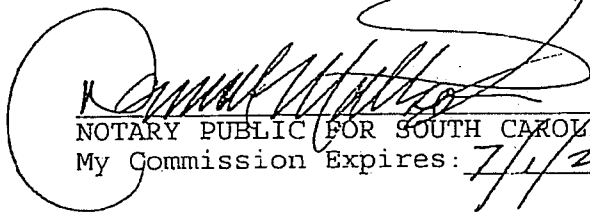
Manda A. Allen RESIDING AT Shannonville SC
Glorie C. Patton RESIDING AT MT Pleasant SC

12
du

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me, by MARY ROSS HANAHAN, the Testatrix, and subscribed and sworn to before me by the two witnesses above, this 2 day of November, 1998.




NOTARY PUBLIC FOR SOUTH CAROLINA
My Commission Expires: 7/1/2001

Mary Ross Hanahan

ym
C

Mikell Scarborough

From: Henderson, Mikell M <Mikell.Henderson@fletc.dhs.gov>
Sent: Wednesday, December 05, 2012 3:39 PM
To: cmos@infinitepartnerships.com
Cc: Mikell Scarborough
Subject: General POA for Mary Ross "Dede" Hanahan
Attachments: General Power of Attorney.pdf

Chris,

Thank you for talking to me this afternoon. Attached is a .pdf file copy of the General POA I have for my mother. I left a message for Mikell Scarborough to contact me back regarding a durable or limited POA for me to sign allowing him to handle the deeds and matters associated with the LLC.

I just spoke to my mother on the phone as well. I went over the details of what you and I discussed. She stated she wanted to go ahead with creating the LLC and that she would agree to me or her signing a limited or durable POA for Mikell Scarborough to take care of the deeds to her properties.

If Mikell Scarborough and I speak this evening, I will try to cover the additional details of a name for the LLC and making sure he can get the durable or limited POA as soon as possible. I also mentioned the issue of your fee to my mother but did not mention the specific amount. I did tell her that in my opinion that this course of action would save both myself and potentially my brother an amount well in excess of your fee. Thank you for your assistance and I will do whatever I can to assist in accomplishing this task within the short time period we have left. I can be reached via my cell number at 843-437-2645. I usually have the phone with me all day. My home email address is mikellhenderson@att.net and it is probably better to email at that address since I also get emails on my cell phone.

With kind regards,

Mike

<<General Power of Attorney.pdf>>

Mike Henderson

Attorney/Advisor

Legal Division

Federal Law Enforcement Training Center

1131 Chapel Crossing Road, TH 389

Glynco, GA 31524

OFFICE (912)-267-2165

FAX (912)-261-3635

Mikell.Henderson@dhs.gov

LGD Web Page www.fletc.gov/legal



Transcript of the Testimony of **HOWARD CHRISTOPHER MOSS**

Date: May 5, 2017



CREEL COURT REPORTING, INC.
Condensed Transcript and Word Index

1230 Richland Street
Columbia, SC 29201
Phone: (803) 252-3445 / (800) 822-0896
Fax: (803) 799-5668
Email: contact@creelreporting.com
Internet: <http://creelreporting.com/>

STATE OF SOUTH CAROLINA) IN THE CIRCUIT COURT
)
COUNTY OF CHARLESTON) C/A #: 2015-CP-10-6502

Mikell M. Henderson,)
)
 Petitioner,)

v.)

Mikell R. Scarborough,)
individually and as)
Personal Representative)
of the Estate of Mary)
Ross Hanahan, and)
Joseph Ross Henderson,)

Respondents,)
)

IN RE: Estate of Mary Ross)
Hanahan)

)

DEPOSITION OF
HOWARD CHRISTOPHER MOSS

Friday, May 5, 2017
9:35 a.m. - 11:13 a.m.

The deposition of HOWARD CHRISTOPHER MOSS, taken on behalf of the Petitioner at the office of Shirrese B. Brockington, Esquire, 4 Carriage Lane, Charleston, South Carolina, on the 5th day of May, 2017 before Nadine A. Garrett, Court Reporter and Notary Public in and for the State of South Carolina, pursuant to Notice of Deposition and/or agreement of counsel.

APPEARANCES

Adam T. Silvernail, Esquire
Law Office of Adam T. Silvernail, LLC
1905 Marion Street
Columbia, South Carolina 29201
Attorney for the Plaintiff

Shirrese Brockington, Esquire
4 Carriage Lane, Suite 304
Charleston, South Carolina 29407
Attorney for the Respondent - Mikell R. Scarborough

Joseph S. Mendelsohn, Esquire
Joseph S. Mendelsohn, Attorney at Law
104 Broad Street
Charleston, South Carolina 29402
Personal Representative

Also Present:

Mikell M. Henderson, Petitioner

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4 12/31/2012)

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6 (Title to Real Estate)

7

8

9

STIPULATIONS

10

11

It is stipulated and agreed that this

12

deposition is being taken pursuant to the South

13

Carolina Rules of Civil Procedure.

14

15

It is stipulated by and between counsel and the

16

witness that the reading and signing of the following

17

deposition be, and the same are, hereby not waived.

18

Signature sheet is attached at page 75.

1 HOWARD CHRISTOPHER MOSS, having been duly sworn,
2 deposes and testifies as follows:

3 MR. MOSS - EXAMINATION BY MR. SILVERNAIL:

4 Q: Mr. Moss, I'm Adam Silvernail. We met a bit
5 ago. I represent Mikell Henderson in this
6 action involving his cousin, Mikell
7 Scarborough, in the Estate of his mother, Mary
8 Ross Hanahan. Tell me, what's your occupation?

9 A: I am a CPA and a tax attorney.

10 Q: And how long have you held each of those
11 titles?

12 A: CPA '81 -- from 1981. And became licensed in
13 DC as an attorney in '85 and Virginia in '92.

14 Q: Are you licensed in South Carolina?

15 A: As a CPA.

16 Q: But not as an attorney?

17 A: No.

18 Q: And tell me a little bit about your practice,
19 whether there's any focus in particular.

20 A: Estate planning and tax strategies.

21 Q: And as to estate planning, do you draft wills
22 and trusts?

23 A: Yes, I do.

24 Q: And has that been a part of your practice for
25 a long time?

1 A: Yes.

2 Q: And then for tax planning, you handle LLCs,
3 partnerships, other regular tax estate planning
4 measures?

5 A: Yes.

6 Q: And do your clients tend to be one or the other
7 or a mix of the two?

8 A: Mix of the two.

9 Q: And would that be true for each client, you
10 work on estate and tax planning with most of
11 them?

12 A: Yes.

13 Q: When did you first come to know Mary Ross
14 Hanahan?

15 A: Probably 2012.

16 Q: Do you recall what time of year?

17 A: It was in the fall.

18 Q: And how did you come in contact with her?

19 A: Well, Mikell Scarborough introduced me to her.

20 Q: Socially or professionally?

21 A: Professionally.

22 Q: And do you recall the context of that
23 introduction?

24 A: He mentioned that she needed estate planning.

25 Q: And did he tell you anything about what she

1 needed more specifically?

2 A: That, if she died before we instituted estate
3 planning, it would be estate tax owed to the
4 IRS.

5 Q: And before you met her, had he told you
6 anything about the nature or extent of her
7 assets?

8 A: No.

9 Q: Now, had you -- did you know Mr. Scarborough
10 before this?

11 A: Yes.

12 Q: How do you know him?

13 A: Through St. Michael's Church.

14 Q: And how long have y'all known each other?

15 A: Would have gone back over 10 years, maybe 12 or
16 somewhere around 10, 12 years.

17 Q: And do you socialize with one another?

18 A: Occasionally.

19 Q: And have you done professional work with
20 Mr. Scarborough prior to 2012?

21 A: I certainly helped him with his Aunt DeDe
22 Hanahan, Mary Ross Hanahan.

23 Q: And was she the first family member that you
24 had assisted with that sort of work?

25 A: No.

1 Q: Do you recall how many others?

2 A: Families in town or what ---

3 Q: The first member of Mr. Scarborough's family.
4 Had you assisted other members of his family
5 with estate planning?

6 A: Well, that's really confidential
7 attorney/client privilege.

8 Q: Well, I'm not asking you to identify them.
9 Just whether there had been others.

10 A: I'm not talking about any other clients except
11 Mary Ross Hanahan.

12 Q: All right. Now, do you recall, when he made
13 the introduction, were you together with him
14 and Ms. Hanahan or did he bring her up to you
15 before you met her?

16 A: He brought her up to me before I met her.

17 Q: And what came after that?

18 A: I met her.

19 Q: Who arranged that meeting?

20 A: It was -- I can't recall, but it must have been
21 the three of us.

22 Q: I mean, do you recall talking to Ms. Hanahan on
23 the phone about having a meeting or did Mr.
24 Scarborough handle that?

25 A: I remember talking to her before the meeting,

1 yes. So, I would say yes.

2 Q: And do you recall when your meeting was?

3 A: December 6th, 2012.

4 Q: And that was the first time you had met her?

5 A: I had met her occasionally throughout the
6 years, but not professionally.

7 Q: And generally where would you have come across
8 her prior to your professional relationship?

9 A: Shopping, getting my hair cut, stuff -- just
10 stuff around the neighborhood.

11 Q: Do you live near where Ms. Hanahan lived?

12 A: I do. Not generally right next door, but in
13 the same town. We both live in Mount Pleasant.

14 Q: And so, you had met her independently of Mr.
15 Scarborough just around town?

16 A: Yes.

17 Q: And did you know who she was from those
18 meetings or from those run-ins?

19 A: No.

20 Q: Did you know her name before you met with her?

21 A: Didn't even know her name.

22 Q: You just recognized her face when you did meet
23 her?

24 A: Yes.

25 Q: Okay. Now, during this first meeting, did

1 Ms. Hanahan tell you what she wanted done
2 generally? I mean, did she explain to you the
3 purpose of her visit to your office?

4 A: She wanted to put some estate planning into
5 effect.

6 Q: And do you recall whether she mentioned any
7 existing estate planning documents to you?

8 A: No. She did not.

9 Q: Were you aware that -- did you become aware at
10 some point between then and now that she had a
11 will in place at that time?

12 A: No.

13 Q: Do you recall whether she told you she did not
14 have a will in place?

15 A: No. She didn't tell me anything about a will.

16 Q: And do you know whether she had a Power of
17 Attorney at the time?

18 A: No. I don't believe she had a Power of
19 Attorney.

20 Q: Now, during that meeting, do you recall
21 executing a Power of Attorney with her?

22 A: Yes.

23 (Plaintiff's Exhibit Number One was marked for
24 identification purposes.)

25 Q: Mr. Moss, is this the Power of Attorney you

1 executed with Ms. Hanahan that day?

2 A: Yes.

3 Q: Who drafted this document?

4 A: I did.

5 Q: And was anybody else involved in the drafting?

6 A: No.

7 Q: Just as an aside here. Do you keep any staff
8 in your office?

9 A: No, I do not.

10 Q: And so, was that true in 2012 as well?

11 A: Yes.

12 Q: So, you, like me, start with blank paper and
13 end up with signed, sealed, and delivered
14 documents with no other hands involved?

15 A: No. Nobody else.

16 Q: Now, how did you come to prepare this Power of
17 Attorney on December 6th?

18 A: I was told that there was none that was legal,
19 no legal Power of Attorney, and that we needed
20 one. And so, I created it.

21 Q: And who told you that there was no legal Power
22 of Attorney?

23 A: Mikell Scarborough and DeDe. If I can call her
24 DeDe.

25 Q: Certainly.

1 A: Okay.

2 Q: And was there any explanation given for what
3 they meant by no legal Power of Attorney?

4 A: There was no -- yes.

5 Q: And what was that?

6 A: There was no recording in the Charleston County
7 Courthouse of any Power of Attorney, which is
8 a prerequisite.

9 Q: And did they identify to you who was named in
10 the Power of Attorney that existed?

11 A: No.

12 Q: And was there any discussion about whether the
13 original was available and could be recorded?

14 A: No.

15 Q: And so, this Power of Attorney identified
16 Mikell R. Scarborough as the Agent for Ms.
17 Hanahan. Tell me how that came to be.

18 A: She told me she wanted him to be the Agent.

19 Q: And does this document identify a back-up or
20 second-option Agent?

21 A: No.

22 Q: Was there any discussion about identifying
23 somebody in the event he couldn't act?

24 A: No.

25 Q: And so, just to summarize and make sure I

1 understand. This is signed on December 6th,
2 2012, which I believe I understood you to say
3 earlier was the first day you met Ms. Hanahan.

4 A: Professionally, yes.

5 Q: Is it unusual to have a Power of Attorney sign
6 during a introductory meeting in your practice?

7 A: Excuse me.

8 Q: Certainly.

9 A: Excuse me. In my practice, no.

10 Q: And was there any particular need for having a
11 Power of Attorney done that day?

12 A: Apparently. I didn't request it. I just did
13 it.

14 Q: So, you don't know why during that first
15 meeting a Power of Attorney was requested?

16 A: I did not know.

17 Q: Bear with me for a minute. I think this might
18 keep me from coughing at you.

19 MS. BROCKINGTON: Do you need some water, Adam?

20 MR. SILVERNAIL: If you don't mind.

21 (Off the Record)

22 Q: Mr. Moss, who is the other witness and notary
23 on this document that's been marked
24 Plaintiff's One?

25 A: It's a notary that worked for Applegate

1 Scarborough, which was down the hall at the
2 time. They're now not there, but they were
3 just down the hall from me and I went and got
4 her.

5 Q: And what -- is that a law firm?

6 A: Yes.

7 Q: Do you know whether the Scarborough involved
8 in that is related to Mikell Scarborough?

9 A: I'm sorry. Did I say Scarborough? I meant
10 Yarborough. Applegate Yarborough.

11 Q: Okay. Now, do you recall what happened to
12 the original of this document when your
13 meeting ended that day?

14 A: I do not.

15 Q: Would you look at the final page of
16 Plaintiff's One? And up toward the top it
17 appears to say that it was filed by Mikell
18 Scarborough, correct?

19 A: Yeah.

20 Q: Does that refresh your memory any?

21 A: About what would have happened with the
22 original?

23 Q: Yes, sir.

24 A: I don't know. I don't know what happened.

25 Q: You did not record this document?

1 A: I did not.

2 Q: And do you have any idea whether you knew
3 that it was recorded?

4 A: I have no clue. No idea.

5 Q: All right. Now, do you recall who explained
6 to you that there was -- the details of the
7 existing Power of Attorney not being recorded?

8 A: Mikell Scarborough discussed this with DeDe
9 and me.

10 Q: And did you have any impression of whether
11 she knew that prior to him saying it or not?

12 A: Don't know.

13 Q: Now, other than the Power of Attorney, what
14 issues with regard to her estate planning did
15 you all discuss on December 6th, 2012?

16 A: We discussed the need to form a family LLC to
17 hold her assets, so that we could take
18 advantage of what's called a minority discount
19 valuation.

20 Q: And just for the record, would you briefly
21 tell me what that advantage is?

22 A: When you put your assets in a family LLC with
23 a limitation on marketability, the government
24 recognizes a discount based on lack of
25 marketability. And it allows you to gift

1 more assets than you would have been able to
2 without forming the LLC.

3 Q: And did Ms. Hanahan seem to understand that
4 concept?

5 A: Yes.

6 Q: Did she seem to independently know anything
7 about taxes?

8 A: She knew she paid too much.

9 Q: Did you have any idea who her accountant was
10 at that point?

11 A: No.

12 Q: Or how her taxes got done each year?

13 A: I did not.

14 Q: Now, did she discuss with you that day the
15 nature and extent of her property?

16 A: She said she had real estate was her major
17 asset.

18 Q: And did she approximate a net worth for you?

19 A: We had a list of all the property in front of
20 us. And we did not approximate a net worth,
21 no.

22 Q: Was there any -- before I ask this. Do you
23 recall what the estate tax threshold was in
24 2012?

25 A: I think it was -- I don't know exactly. I

1 couldn't say exact. I can't remember.

2 Q: Did she give you any information that made
3 clear that she would have exceeded an estate
4 tax threshold at that point, that she would
5 have had a taxable estate?

6 A: She did not.

7 Q: Did Mr. Scarborough give you any such
8 information?

9 A: No.

10 Q: And so, how was it determined that this tax
11 planning measure was necessary?

12 A: We weren't certain, but we were thinking
13 that, if the president had reduced from that
14 point into 2013 to what he was proposing,
15 which would have been a million dollars, she
16 definitely would have been over a million.
17 But that day, on December 6th, I believe it
18 was much higher than a million. I just can't
19 remember the -- I don't want to say something
20 that's incorrect. So, I just can't remember.
21 It was a few million dollars.

22 Q: Okay.

23 A: Which she might have been under at that
24 point. But on the first of January, she
25 would have been over.

1 Q: And was there any discussion about how such
2 an LLC would be managed during her lifetime?

3 A: Yes, there was.

4 Q: And what was explained to her about that?

5 A: Nothing was really explained. She very
6 clearly said she wanted Mikell Scarborough to
7 manage the LLC.

8 Q: And what about the income dispositive
9 provisions of the LLC? Who would receive
10 proceeds or have access to funds or property
11 within the LLC during her lifetime?

12 A: That was not discussed.

13 Q: Was that ever later discussed?

14 A: With who?

15 Q: With DeDe.

16 A: No.

17 Q: Did DeDe explain to you anything about what
18 her general desire was for the dispossession
19 of her Estate at her death?

20 A: Yes.

21 Q: And what was your understanding of that?

22 A: She has two sons, one was to receive nothing.
23 I can't recall that gentleman's name, but
24 Mikell Henderson's brother. And Mikell
25 Henderson was to receive a certain portion.

1 And Mikell Scarborough was to receive a
2 certain portion.

3 Q: And did she tell you that in the first
4 meeting?

5 A: Yes.

6 Q: And was there any discussion about what
7 portions would go to whom among Mikell
8 Henderson and Mikell Scarborough?

9 A: Well, she asked me what I normally would
10 recommend in these cases. And I said that
11 Mikell Scarborough should get somewhere
12 between 10 and 20 percent. Mikell Henderson
13 should get the difference. And she needed to
14 keep at least two percent to make the whole
15 thing legal. She couldn't give everything
16 away.

17 Q: And do you recall what her response to that
18 was?

19 A: She said she wanted Mikell to get more than
20 that, Mikell Scarborough.

21 Q: And he was present at that time?

22 A: Yes.

23 Q: And do you recall him being involved in any
24 of the discussion about that other than
25 sitting and listening?

1 A: He was in absolute denial that he deserved
2 anything.

3 Q: And how long did the exchange about what
4 those percentages would be go on
5 approximately?

6 A: Oh, just five minutes or so. She knew what
7 she wanted. And she picked 30 percent and
8 there was no talking her out of it.

9 Q: And was there any discussion on that date
10 about other assets that would pass to Mr.
11 Scarborough outside of this LLC?

12 A: No, there wasn't.

13 Q: Were you aware at that time that she had
14 signed a codicil leaving her house and
15 adjacent lot to Mr. Scarborough two months
16 before?

17 A: No.

18 Q: And I think extensively you answered this
19 question, but just to be clear. She didn't
20 mention that to you?

21 A: No.

22 Q: Now, was there anything else discussed on the
23 meeting on the 12th -- on the 6th? Excuse
24 me.

25 A: That time was of the essence, because the

1 president was likely to let the provisions
2 expire, dropping the exemption to a million,
3 so that time -- it had to be done before the
4 end of the year. We discussed my fee and she
5 said that's fine and that was it.

6 Q: And do you recall what your fee for this
7 process was?

8 A: \$5,000.

9 Q: And was there anything periodic after that?

10 A: We never discussed it, but eventually she
11 retained me to do the tax returns, which was
12 additional fees.

13 Q: And was this the tax return for the LLC or
14 for her individually or both?

15 A: Both.

16 Q: And so, did you begin preparing her tax
17 returns for the year 2012 forward?

18 A: Yes.

19 Q: And do you recall how much later that was
20 discussed or put in place?

21 A: It would have been some time before the 31st.
22 Probably at the meeting on the 30th.

23 Q: Now, on the 6th, was Mikell Henderson
24 present?

25 A: No.

1 Q: And was he participating by phone at all?

2 A: No.

3 Q: Do you recall what your first contact with
4 Mikell Henderson was?

5 A: Phone call on December 5th.

6 Q: And what was the purpose of that call?

7 A: To just give him heads up that I was meeting
8 with his mother on the 6th and that wanted to
9 make sure he was aware of what we were doing
10 with the LLC.

11 Q: Had DeDe requested that you make that call?

12 A: No.

13 Q: Do you regularly contact the children of
14 perspective clients to let them know their
15 parents are doing estate planning?

16 A: Yes. Unless they're so young that it would
17 be -- they would be considered minors. But
18 if they're over 18, yes.

19 Q: And do you recall -- well, first did you
20 place the call to Mikell Henderson?

21 A: Yes.

22 Q: And do you recall what his reaction was to
23 what you conveyed to him?

24 A: Well, first I got voice mail, then he called
25 me back, got voice mail, so we played some

1 tag. But eventually we reached each other.

2 And he was very happy about it. Very
3 excited.

4 Q: And do you recall whether there was -- well,
5 all of the phone tag and then the eventual
6 live contact was on the 5th of December?

7 A: Yes.

8 Q: Prior to your meeting with Ms. Hanahan?

9 A: Yes.

10 Q: And so, other than the general idea of estate
11 planning, did you discuss any details of what
12 might be done with Mike Henderson on the 5th?

13 A: Done with what?

14 Q: Well, you let him know that there was the
15 potential that there would be some tax or
16 estate planning done, correct?

17 A: Yes.

18 Q: You didn't, at that time, know what exactly
19 would be done, did you?

20 A: Well, I gave him the same discussion that
21 ensued with his mother, which was the
22 discount, the discount due to marketability
23 would save them estate taxes.

24 Q: And so, after December 5th, what was your
25 next contact with Mikell Henderson?

1 A: Phone calls, could have been some e-mails.
2 That would have been maybe on the 6th. I
3 can't recall if it was the 5th or the 6th,
4 but we were e-mailing and phone calling.

5 (Plaintiff's Exhibit Number Two was marked for
6 identification purposes.)

7 MR. SILVERNAIL: Mark this Number Two. I don't
8 have extra copies of it. We could either
9 make some or y'all can take a look.

10 MS. BROCKINGTON: Let me go make some copies of it
11 just so we ---

12 MR. SILVERNAIL: We can go off the record a minute.
13 (Off the Record)

14 Q: Mr. Moss, can you identify what we've marked
15 Plaintiff's Two?

16 A: Thank you. This was an e-mail that was sent
17 to Mikell Scarborough.

18 Q: And also to you?

19 A: It never made it to me because
20 cmoss@infinitepartnerships.com does not exist.
21 It's chrismoss@infinitepartnerships.com or
22 chris@chrismosscpa. So, I never got this
23 e-mail until Mikell Scarborough showed it to
24 me last week for the first time.

25 Q: And what was the occasion for Mr. Scarborough

1 showing you this e-mail?

2 A: He kept saying to me, did you -- what do you
3 think of this e-mail. He kept saying it over
4 and over. And I said, I never got an e-mail.
5 I said, would you show it to me. And he came
6 over to my office and showed me an e-mail. I
7 said, I never got this.

8 Q: Okay.

9 A: I've never really read it either. If you
10 want me to, I can read it now, but I've never
11 read it.

12 Q: I think you've given me your knowledge about
13 it at this point, so we can move along.

14 A: Okay.

15 Q: Now, after December 6th, I think you said
16 your next meeting with DeDe was on the 30th
17 of December?

18 A: It was.

19 Q: Did you have any phone contact with her in
20 between those two?

21 A: I did not.

22 Q: And did you have any phone contact with
23 Mikell Scarborough between those two meetings?

24 A: Regarding this matter?

25 Q: Yes, sir.

1 A: I cannot recall. I know I talked to him
2 because we usher together at church and we
3 did a lot of stuff, so I know I talked to
4 him. I'm sure we talked, I just can't
5 recall.

6 (Plaintiff's Exhibit Number Three was marked for
7 identification purposes.)

8 Q: I'm going to hand you what we've marked
9 Plaintiff's Three. Does this appear to you
10 to be a copy of the MRH Family LLC Operating
11 Agreement?

12 A: Yeah.

13 Q: Did you draft this document?

14 A: I did.

15 Q: And would it be fair to say the drafting took
16 place between December 6th and December 30th
17 of 2012?

18 A: Yes.

19 Q: Now, do you recall whether anybody other than
20 Ms. Hanahan saw this document or any draft of
21 it in between those two dates?

22 A: No.

23 Q: No, you don't recall or no ---

24 A: No. Nobody saw a draft.

25 Q: Prior to December 30th?

1 A: Exactly.

2 Q: And on December 30th you met with DeDe,
3 correct?

4 A: That's correct.

5 Q: Was Mr. Scarborough present at that meeting?

6 A: He was not.

7 Q: And was anybody else present at that meeting?

8 A: Howard Yates was present.

9 Q: And where did that meeting take place?

10 A: My office.

11 Q: Do you have any idea how DeDe got there?

12 A: I dot not.

13 Q: Do you know whether she was driving herself
14 at that time?

15 A: I do not know.

16 Q: And so, tell me, during that meeting -- who
17 is Mr. Yates?

18 A: Mr. Yates is an attorney that I've known for
19 years from the St. Philip's men's group
20 lunches. And he was retained by DeDe to
21 prepare the deeds and record them at the
22 courthouse.

23 Q: And how did he -- do you know how he came to
24 be retained?

25 A: I do not.

1 Q: And so, that contact was not made by you?

2 A: No.

3 Q: And when did you know that he was going to be
4 preparing the deeds?

5 A: Not until very close to the 29th or the 30th.
6 I prepared everything and he was there and it
7 happened very quickly.

8 Q: And had you told DeDe that someone would need
9 to prepare the deeds to convey this property?

10 A: I did not.

11 Q: Do you prepare deeds when you do this sort of
12 work?

13 A: No.

14 Q: And so, do you have any idea of how the
15 decision was made to include the properties
16 that were conveyed to the LLC?

17 A: Well, they were there on the 6th, all of
18 them. And DeDe wanted just about everything
19 that she could included in the LLC. So, she
20 had already made that decision on the 6th.

21 Q: And was her home one of the properties that
22 was discussed for that possibility?

23 A: No. But it would not have been because the
24 general best practice is not to include your
25 home in the family LLC because then it sounds

1 like you're trying to just do your will a
2 little early before you die. And it -- so,
3 nobody in my business would put your home in
4 the family LLC.

5 Q: But you don't recall discussing that reasoning
6 with her?

7 A: No, because it just never came up.

8 Q: Now, this document appears be signed by Mary
9 Ross Hanahan, Mikell Milton Henderson, and
10 MRSMIE, LLC by Mikell R. Scarborough, correct?

11 A: Yes.

12 Q: Which, if any, of these signatures were
13 applied in your presence?

14 A: The Mary Ross Hanahan and Mikell Scarborough.

15 Q: And Mary Ross Hanahan you said was present
16 with Howard Yates and you at your office on
17 December 30th.

18 A: Yeah.

19 Q: Where were you present with Mikell Scarborough
20 when he signed?

21 A: I wasn't. What's your question? Did I
22 witness this?

23 Q: My question was, for whose signatures were
24 you present?

25 A: Okay. Then I misspoke. I was only present

1 for Mary Ross Hanahan.

2 Q: And how did you come to -- or let me ask this
3 first. Did you ever receive copies signed by
4 Mikell Scarborough and/or Mikell Henderson?

5 A: I received both different times.

6 Q: And do you recall how you received them?

7 A: Mikell Scarborough personally delivered the
8 original to me. And I then e-mailed it to
9 Mikell Henderson. He then faxed it back to
10 me, Mikell Henderson did.

11 Q: And fax or e-mail?

12 A: Faxed. I e-mailed. He faxed.

13 Q: Okay. And do you recall whether all of those
14 signatures came to you by the end of the day
15 on December 30th?

16 A: I believe the fax from Mikell Henderson came
17 on the 31st, I believe.

18 Q: And what about Mr. Scarborough's?

19 A: That was on the 30th.

20 Q: And when you -- all three signatures appear
21 on this copy.

22 A: Yes.

23 Q: And that would indicate that at least one or
24 two of these folks signed a copy of the first
25 person's signature, correct -- I mean, a copy

1 of the page with the first person's signature
2 already on it?

3 A: Yes.

4 Q: So, was Ms. Hanahan the first to sign this
5 document?

6 A: Yes.

7 Q: And then Mikell Scarborough was the second?

8 A: Yes.

9 Q: And then was it e-mailed to Mikell Henderson
10 for signature with the other two?

11 A: It was.

12 Q: Okay. And the final ownership percentages
13 were two percent to Ms. Hanahan, 68 percent
14 to Mikell Henderson, and 30 percent to
15 MRSMIE, LLC, correct?

16 A: Yes.

17 Q: Were those percentages decided upon during
18 your first meeting or were they worked on
19 later?

20 A: They were pretty much decided the first
21 meeting.

22 Q: And was there ever any further discussion
23 about those?

24 A: No.

25 Q: Was there any discussion with Ms. Hanahan

1 about doing a will for other property not
2 placed in the LLC?

3 A: No.

4 Q: Although that is a part of your practice?

5 A: If needed, I will, but in this case I didn't
6 think she wanted me to do her will.

7 Q: And so, you didn't know what would happen to
8 assets that were not placed in this LLC?

9 A: Did not know.

10 Q: And there was no discussion with her about
11 what might or might not happen with assets
12 not placed into the LLC?

13 A: The only discussion we had was that whatever
14 assets she had that was not in this LLC would
15 be taxed, would be fully taxed as part of her
16 estate and she understood that. And so, that
17 was it.

18 Q: Now, look with me at this exhibit page five.

19 A: Yes.

20 Q: Section 5(b) appears to read MRSMIE, LLC can
21 be removed as manager any time after the
22 expiration of its five year term by majority
23 vote of the members. Was there a discussion
24 about that time period or about the manage --
25 other than what you said earlier about the

1 management being by Mikell Scarborough?

2 A: There actually was a discussion that would
3 have let Mikell Scarborough be the permanent
4 manager. And I refused to let that happen.
5 I said to DeDe, no. We have to put a time
6 limit on it. And so, five years was a
7 compromise with her. Begrudgingly she said,
8 okay, five years.

9 Q: And turn over to the next page of this if you
10 would. Does it appear to you to be a
11 duplicate page five?

12 A: Well, it appears to be a duplicate, but I
13 know it's not my page that I created. So, I
14 would say there's a difference between the
15 two pages.

16 Q: And specifically that difference is in the
17 paragraph regarding management, the second
18 page five appears to set a two year term
19 rather than a five year term, correct?

20 A: That is correct.

21 Q: And are you telling me you never drafted a
22 page that included a two year term?

23 A: No. I know for two reasons I didn't prepare
24 this page. The first is I never would have
25 done two years without a parentheses in two.

1 That's just not me. And you can see the five
2 years has a parentheses five. So, I would
3 not have done two years without parentheses
4 two. That's number one. Number two, I went
5 to the original document and there is no two
6 year term in my original document that I
7 e-mailed to Mikell Henderson.

8 Q: And just so I understand. You have gone and
9 looked at the attachment in your e-mail
10 system that was sent to Mikell Henderson and
11 you find only one page five?

12 A: It's not the actual e-mail, but the
13 attachment I have. And when you look -- and
14 you're more than welcome to this. If you
15 look at the metadata, it shows that there was
16 no -- this page is not my page in my
17 document. It was faxed to me back the next
18 day, but it was not sent.

19 Q: And do you have any idea where it would have
20 come from?

21 A: No.

22 Q: Do you still have the original signed copy of
23 this document?

24 A: I do not.

25 Q: Who does?

1 A: Don't know. I scanned it in when Mikell
2 Scarborough -- he's the one that gave me his
3 signature on it, dropped it off to my office.
4 I scanned it in and gave it back to him.

5 Q: Okay. So ---

6 A: So, the last person that had a original was
7 Mikell Scarborough with two signatures on it.

8 Q: So, you haven't had a chance to look back at
9 the original document since then?

10 A: Well, I scanned it. I scanned the original
11 in my computer on that day.

12 Q: And that document has a single page five?

13 A: That is correct.

14 Q: And it is a page five that identifies a five
15 year term for the management by MRSMIE, LLC?

16 A: Yes. I have nowhere on my computer anywhere
17 with the second page except when it came in
18 by fax.

19 Q: Now, what is MRSMIE, LLC?

20 A: It's a LLC we set up for a client of mine.

21 Q: And according to the signatures in this
22 document, Mikell Scarborough was its manager
23 on December 30th of 2012, correct?

24 A: I'm not going to talk about my client.

25 Q: Well, do you agree with me that Mikell

1 Scarborough signed this document beside
2 MRSMIE, LLC?

3 A: He did.

4 Q: And that below it appears in handwriting
5 either its member or its manager? I cannot
6 read that.

7 A: That's correct. That's correct.

8 Q: Was there any discussion with Ms. Hanahan
9 about what MRSMIE, LLC was?

10 A: Can't recall.

11 Q: But am I correct in remembering that in our
12 discussion earlier of the December 6th
13 meeting, it was Mikell Scarborough that she
14 told you she wanted to receive a portion of
15 her property?

16 A: Yes. That's correct.

17 Q: And so, you don't know today whether she had
18 any idea whether MRSMIE, LLC and Mikell
19 Scarborough were or were not the same thing?

20 A: Don't know.

21 Q: And how did this come to identify MRSMIE, LLC
22 as the owner of 30 percent and the manager?

23 A: Mikell Scarborough would be the one to ask
24 that question.

25 Q: Well, you drafted the document, didn't you?

1 A: I did, but that is something that is
2 attorney/client privileged and you would have
3 to ask it from my client.

4 Q: Well, I'm asking you about Ms. Hanahan's
5 planning.

6 A: Don't know. She thought that they were
7 probably one in the same. But I can't vouch
8 for what she thought. But I'm thinking maybe
9 she thought they were one in the same.

10 Q: And I'm just -- again, I'm not trying to be
11 antagonistic. I want to make sure I
12 understand what you do know. In the first
13 meeting, did Ms. Hanahan ever mention MRSMIE,
14 LLC to you?

15 A: No.

16 Q: And I understood you to say that she did tell
17 you that she wanted Mikell Scarborough to
18 receive a portion of her property.

19 A: That's correct.

20 Q: And so, where along the way in doing Ms.
21 Hanahan's planning did you come to have
22 MRSMIE, LLC to insert into this document?
23 Was that for Ms. Hanahan?

24 A: What I can say is this is a standard estate
25 planning for all families. And if you want

1 to own an LLC, you can either own it
2 individually or you can own it through
3 another LLC. It's very common. If you want
4 to find more about it, this is -- we call is
5 MRSMIE, I would suggest you ask Mikell
6 Scarborough. But I'm not going to talk about
7 MRSMIE.

8 Q: And I'm here today to find out what you know
9 about Ms. Hanahan's estate planning. And I'm
10 trying to understand the connection here.

11 A: I understand.

12 Q: During any time in your work with
13 Ms. Hanahan, did she mention MRSMIE to you?

14 A: No, she did not.

15 Q: All right. And so, when you met with her on
16 December 30th, this was prepared, correct?

17 A: Yes.

18 Q: And did you go through this document with
19 her?

20 A: Yes.

21 Q: Did she read it?

22 A: She did.

23 Q: Carefully?

24 A: You'd have to ask her that. I don't know if
25 she read it carefully or not.

1 Q: Well, do you recall how long that meeting
2 was?

3 A: Hours. Maybe three hours. Long meeting.

4 Q: And so, tell me what your practice is when
5 you sit down with a client generally to
6 review and execute an operating agreement.

7 A: I go over the key provisions in the operating
8 agreements, ask if there's any questions, then
9 go on to the next provision.

10 Q: And what do you consider the key provisions
11 of an operating agreement?

12 A: That is an opinion requiring expert and I'm a
13 fact witness. That is not something that I
14 am willing to go into right now as an
15 opinion.

16 Q: No. I'm asking you about your practice. You
17 just told me you'd go over the key
18 provisions. I want to understand what those
19 would be in your practice. I'm not asking
20 you to tell me what generally are the key
21 provisions of an LLC agreement. I want to
22 understand what you touch on with a client
23 specifically.

24 A: I can tell you what I touched on with
25 Mrs. Hanahan.

1 Q: Please do.

2 A: Okay. We went over the fact that this is a
3 family, that it is something that will keep
4 her family together, it is a family
5 unification, a family that will keep these
6 assets preserved for generations to come, and
7 that the reason she's doing this is not only
8 to save estate taxes, but to give her
9 children a way to get closer to her and her
10 family. And she got very upset with this
11 other son of hers and said she doesn't want
12 anything to do with him. So, she said,
13 Mikell Scarborough is my son. I'll never
14 forget that. She said, Mikell Scarborough is
15 my son along with Mikell Henderson. They're
16 the ones that will be part of this family.
17 And I said, well, Mikell Scarborough and
18 Mikell Henderson and you will be the family.
19 And we went over some of the other
20 provisions. Do you want me to discuss those
21 other provisions that we went over?

22 Q: Yes, please.

23 A: We talked about the powers that are being
24 given, the partnership on page three,
25 paragraph two. We talked about meetings

1 being tax deductible on number four, that if
2 she wanted to spend the money and bring the
3 family together anywhere in the country, she
4 could write that off for tax purposes. We
5 talked about the management of the company.
6 We talked about loyalty, that all of us
7 required loyalty who were in the company,
8 that her son and Mikell Scarborough required
9 to be loyal to the company, required to be
10 confidential. We talked about the tax
11 returns. And she asked me to prepare the tax
12 returns. And I said that would be a separate
13 fee and she said that would be fine. We
14 talked about the tax matters member would be
15 Mikell Scarborough. She never asked me what
16 MRSMIE, LLC was.

17 Q: And you never told her?

18 A: No. We talked about dissolution. I told her
19 I felt very strongly that there had to be
20 unanimous written consent of all the members
21 that no one member could make this thing go
22 away, this was a permanent legacy that she
23 was leaving. And so, number nine was very,
24 very important to her. This last sentence on
25 page 9.1 there, "The reason being that the

1 primary goal of the partnership is to keep
2 the assets of the partnership intact and
3 preserved for generations to come." She felt
4 very, very strongly about that. She also
5 felt that no one should have the right to buy
6 in without unanimous consent. We did not go
7 over the miscellaneous stuff.

8 Q: And in going through this document with her
9 on the 30th, do you recall whether she had
10 questions about these provisions?

11 A: None. She just wanted to make sure her other
12 son was not part of this.

13 Q: And did you have any conversation with Mr.
14 Yates that day about what he understood his
15 purpose in being there was?

16 A: Well, it was not discussed, but we all knew
17 he was there to record the deeds.

18 Q: And do you recall whether he came to that
19 meeting with deeds in hand?

20 A: He did.

21 Q: Were you a witness to the deeds?

22 A: I was there. I did not go to the courthouse
23 with him.

24 Q: Were you present when she signed them?

25 A: Oh, yes.

1 Q: And did you attest ---

2 A: I'd have to look. I can't recall. I either
3 did or I didn't, but I can't recall.

4 (Plaintiff's Exhibit Number Four was marked for
5 identification purposes.)

6 Q: Take a look at what we've marked Plaintiff's
7 Four and see if that refreshes your memory.

8 A: I did. Clearly. Clearly I signed it, yes.

9 Q: And were you present for the entire meeting?
10 Did you leave while Mr. Yates was still there
11 or step out for any part of this meeting?

12 A: Other than to use the restroom, no. It was
13 my office, so I was there the whole time.

14 Q: And do you recall what discussion took place
15 about the deeds?

16 A: That she was transferring the deeds into the
17 family LLC.

18 Q: And do you recall any discussion about what
19 exactly was being transferred via these deeds?

20 A: Well, she knew that it was saving her estate
21 taxes. That's all she knew.

22 Q: So, there was no discussion about which
23 parcels of real estate were included?

24 A: Oh, she knew because on the 6th there was a
25 list of all the real estate. And she wanted

1 to give all of that into the LLC if she
2 could.

3 Q: And were you aware that there were parcels,
4 other than her home and adjacent lot, that
5 were not placed in the LLC?

6 A: No.

7 Q: So, you couldn't tell me anything about any
8 perspective reasoning for that?

9 A: Not that I know of. I tried to get as much
10 as I could in there before the January 1st.

11 Q: Now, do you recall -- well, just for the
12 record, this is a deed from Mary Ross Hanahan
13 to J. Ross Henderson of certain parcels of
14 property, correct?

15 A: Yes.

16 Q: And J. Ross Henderson is her other son?

17 A: Yes.

18 Q: Do you recall any discussion about this deed?

19 A: Yes. It was a heated discussion between
20 Mikell Scarborough and DeDe about that she
21 didn't want to give anything to -- is he
22 called Ross?

23 Q: Yes, sir.

24 A: So, she didn't want to give anything to Ross.
25 And Mikell Henderson just wouldn't relent.

1 He said, you have to give her something --
2 you have to give him something. And so, we
3 had the list of all the real estate, we said
4 here ---

5 MS. BROCKINGTON: I'm sorry. Excuse me. I believe
6 you're meaning Scarborough. You said
7 Henderson.

8 THE WITNESS: Mikell Scarborough. Excuse me then.

9 A: Mikell Scarborough said -- he was relentless
10 and said, you have to give him something, you
11 have to give Ross something. And so, we went
12 down the list and he said, this one and this
13 one or whatever he -- I don't know what he
14 picked, but he said how about these two. And
15 she said, fine, but I don't want to. And
16 that was the end of that.

17 Q: Okay. And did you hear anything more about
18 that between that date on the 30th when this
19 deed was executed?

20 A: Yeah. She still -- on the 30th she was still
21 going on and on about how she didn't want to
22 give him anything.

23 Q: Did she tell you anything about her reasoning
24 for that?

25 A: No.

1 (Plaintiff's Exhibit Number Five was marked for
2 identification purposes.)

3 Q: I'm going to hand you what's been marked at
4 Plaintiff's Five and see if you can identify
5 that document or tell me if you recognize
6 that for some reason.

7 A: Yes, I do recognize it.

8 Q: What is it?

9 A: It's a statement that was prepared by Howard
10 Yates to have me sign as a witness along with
11 Howard, I guess. And it was just to
12 basically show that we gave the client plenty
13 of opportunity to understand what she was
14 doing. That's what I was aware of that
15 that's what this was for.

16 Q: And you said this was prepared by Mr. Yates?

17 A: Either that or he gave he something or I
18 typed it up and printed it out, something.
19 Either -- I can't recall how we got it
20 together, but it was at my office.

21 Q: And would it be fair to say that whoever
22 actually drafted the document, it was a
23 collaborative effort or at least an effort
24 you were both involved in?

25 A: Yes. And I didn't create the language, but

1 I'm sure that I might have been there putting
2 it together or printing it out or something.
3 But I did not create this language.

4 Q: And in the second paragraph of this document
5 it indicates that, I have had the opportunity
6 to consult with Chris Moss, CPA and my
7 nephew, Mikell Scarborough, concerning my
8 assets and the 2013 estate tax changes. I am
9 aware without planning, my estate taxes could
10 be very high. Had you advised her that her
11 estate taxes could be very high?

12 A: Yes.

13 Q: Did you know by this point what her net worth
14 was?

15 A: So, on this day, yes, I was aware that by
16 creating this estate plan, she would be
17 paying very high estate taxes if we didn't do
18 this.

19 Q: And do you recall what your understanding of
20 her net worth was at that point?

21 A: It was somewhere between six, seven, eight
22 million. Somewhere between six and eight
23 million is what I was under the impression
24 of.

25 Q: And do you recall where you got that

1 impression?

2 A: From DeDe.

3 Q: And did she speak in any detail about what
4 made -- you know, what comprised or what that
5 was composed of?

6 A: No. But it was just something she never
7 really discussed with me, but I'm sure she
8 discussed it with someone, but it wasn't me.

9 Q: All right. Now, DeDe retained a two percent
10 interest in MRH Family, LLC, correct?

11 A: That is correct.

12 Q: Does the document make any provision for how
13 the income coming in would be divided among
14 the owners?

15 A: It does not.

16 Q: Is -- do you have any idea of what the effect
17 of that would be -- under this operating
18 agreement, who would receive the income as it
19 came in?

20 A: That's basically up to the manager, who then
21 would retain someone to prepare a tax return
22 in an LLC. It's not guaranteed that it would
23 be split proportionately to ownership, but I
24 believe that's the way, if I recall, I
25 prepared the 2012 and '13 returns.

1 Q: And did you receive any information about
2 where the income for the LLC had actually
3 gone when preparing those returns?

4 A: When you say gone, you mean like ---

5 Q: Who received it.

6 A: --- distributed to the members?

7 Q: Yes, sir.

8 A: I'd have to get the tax return in front of me
9 to remember that. I can't remember.

10 Q: And was there any discussion with DeDe about
11 how the income and distributions from the LLC
12 would be handled while she was alive, that
13 you recall?

14 A: Yeah. She generally understood it, as I did
15 at that time, that distributions would be
16 made in accordance with ownership, so she'd
17 get two percent, Mikell Henderson would get
18 68 percent, Mikell Scarborough would get 30
19 percent. That was what she understood,
20 that's what I understood. Whether that
21 actually happened or not, I don't know.

22 Q: And was there any discussion with her about
23 putting millions of dollars of assets into
24 this LLC and having a two percent expectancy
25 in the income from it?

1 A: You're talking about distributions?

2 Q: Yes, sir.

3 A: She was not interested in distributions. She
4 was more interested in saving taxes.

5 Q: Do you have any idea what she lived on during
6 this time? When she came to you, did you
7 know anything about her income?

8 A: I knew she had some cash in the stock market.
9 I knew she had some assets that were not in
10 this LLC that she could live on, like her
11 house. I knew it didn't have a mortgage on
12 it. I knew she had some liquid assets that
13 were not being put in this LLC.

14 Q: And were you given any detail about what the
15 general value of those liquid assets was at
16 the time?

17 A: No.

18 (Plaintiff's Exhibit Number Six was marked for
19 identification purposes.)

20 Q: I'm going to hand you what we've marked
21 Plaintiff's Six and see if you can identify
22 this document for me.

23 A: Yes. This is the Gift Tax Return that was
24 filed, which was on extension and filed right
25 before the deadline, which would have been

1 the 15th of October.

2 Q: And this is -- well, let me ask. Who signed
3 this on behalf of the donor?

4 A: It was Mikell Scarborough under his Power of
5 Attorney.

6 Q: And did you communicate with Ms. Hanahan at
7 all about the gift tax return?

8 A: Yes.

9 Q: Via what method?

10 A: I can't recall. It must have been on the
11 phone.

12 Q: And do you recall when that would have been?

13 A: It would have been in the fall of 2013.

14 Q: But there would have been an extension filed
15 prior to that, correct?

16 A: There was.

17 Q: Was there any communication with her before
18 the extension was taken?

19 A: No.

20 Q: Was there any communication with anybody
21 before the extension was taken?

22 A: With the manager, Mikell Scarborough, I told
23 him I'm filing and extension because we
24 weren't ready to file a gift tax return yet.

25 Q: Well, just to clarify. You've mentioned the

1 manager, Mikell Scarborough. But this was a
2 personal tax return for Ms. Hanahan, so it
3 wouldn't have been related to his work as
4 manager of MRS -- excuse me, of MRH Family,
5 LLC, would it?

6 A: No. But it would have been under his Power
7 of Attorney.

8 Q: Okay. And do you recall where the values
9 came from for this tax return?

10 A: There were appraisals. I can't recall who
11 did the appraisals and I don't have the
12 appraisals.

13 Q: Did you ever have the appraisals?

14 A: Yes.

15 Q: And so, when you put together the numbers
16 here, you had the appraisals available to you
17 to look at?

18 A: Yeah. And I sent them in to the government
19 like -- you cannot file this electronically,
20 so I sent it in. And I never made copies of
21 them.

22 Q: All right. And do you recall, when you
23 discussed the gift tax return with Ms.
24 Hanahan, how Mr. Scarborough came to be the
25 person who signed it? I mean, you said you

1 discussed it with her.

2 A: She was aware that he signed it and she said
3 that's fine.

4 Q: Well, she was aware that he signed it or I
5 thought I understood the conversation with her
6 to have taken place before this.

7 A: Yes. She was aware that he was going to sign
8 it.

9 Q: And did she receive a copy of this after it
10 was done?

11 A: Not to -- I never gave her a copy, no.

12 Q: And then you prepared her personal income tax
13 returns for 2012, 2013, and 2014?

14 A: '14, yes. '12, '13, '14.

15 Q: And the 2014 return would have been filed
16 after her death?

17 A: Yes.

18 Q: Do you recall whether for 2012 or 2013 who
19 signed on her behalf, the tax returns?

20 A: Nobody signs because it's electronic, so you
21 just file them. Nobody signed.

22 Q: Did you meet with her about preparing her
23 annual taxes those years?

24 A: Oh, yes.

25 Q: And do you recall where those meetings took

1 place?

2 A: It would have been my office.

3 Q: And do you recall whether anybody else
4 attended those meetings?

5 A: I can't recall. I believe she had a nurse,
6 an African American woman with her there with
7 a walker.

8 Q: Do you recall whether Mikell Scarborough came
9 to any of those meetings?

10 A: He was not. He was not at those meetings,
11 no.

12 Q: Now, regarding this LLC and the estate
13 planning work for Mary Ross Hanahan, do you
14 recall whether you were contacted by Mikell
15 Scarborough after her death?

16 A: Yes.

17 Q: And do you recall approximately how long
18 after her death that was?

19 A: Well, on the day she died I was having lunch
20 with Mikell Scarborough at a restaurant
21 downtown. And at 3:00 o'clock that day, the
22 day she died, I went to visit her. So, I was
23 the one probably before Mikell Scarborough
24 that knew she had died.

25 Q: And when you went to visit her, had she

1 already passed away?

2 A: No, no.

3 Q: And so, you said you went about 3:00 o'clock
4 in the afternoon?

5 A: I believe so.

6 Q: And was there anybody else at the house with
7 her?

8 A: The nurse.

9 Q: Were you able to speak with her that day?

10 A: She was very comfortably sleeping and I
11 didn't want to wake her. So, no.

12 Q: And how long was the visit that day?

13 A: About 20 minutes.

14 Q: And she was asleep during the entire visit?

15 A: Yeah.

16 Q: And do you recall what time of day
17 approximately she passed away?

18 A: That evening, I believe.

19 Q: Had you gone to visit her periodically over
20 the preceding couple of years?

21 A: No, I had not.

22 Q: What brought you to go that day?

23 A: Just had a feeling.

24 Q: And when you had lunch with Mr. Scarborough,
25 had he told you she was very ill?

1 A: Not like -- no, not like she's going to die.

2 He just said she's getting weaker and weaker.

3 Q: Now, do you recall how long ago you became
4 aware of this lawsuit between Mikell Henderson
5 and Mikell Scarborough?

6 A: I can't recall when I became aware of it, no.

7 Q: Have you been contacted by Mikell Scarborough
8 about this lawsuit?

9 A: Yes.

10 Q: And what was the substance of that
11 communication?

12 A: He just said that we're in a lawsuit.

13 Q: And was that in the last year?

14 A: When it first came out. I might have been
15 notified as Registered Agent for something.
16 I don't know if I was notified or not. But
17 when it first came out, Mikell Scarborough
18 did call me and say, we're in a lawsuit.

19 Q: And did he say anything to you about his
20 thoughts on the lawsuit?

21 A: Well, he wanted to just make sure that
22 everybody was happy. He was very concerned
23 about his cousin and he just felt really bad.

24 Q: Now, have you met with or spoken with anybody
25 to prepare for your deposition today?

1 A: I met with Shirrese Wednesday, I think.

2 MS. BROCKINGTON: Uh-huh (affirmative response).

3 A: Wednesday.

4 Q: And what did y'all discuss?

5 A: Just basically how to -- have I ever been
6 deposed before, stuff like that. Nothing
7 specific.

8 Q: Have you ever been deposed before?

9 A: Yes.

10 Q: How many times?

11 A: Probably 35, 40 times.

12 Q: Is there a common tie among all of those?

13 A: No. I did a lot of expert witness stuff for
14 divorces in the -- years ago and I would get
15 deposed all the time.

16 Q: Those are the best depositions, at least for
17 the deponent. Now, have you been given
18 copies of any of the other depositions taken
19 in this case?

20 A: I have not.

21 Q: Has anybody told you what the content of
22 those depositions was?

23 A: No.

24 Q: Other than Ms. Brockington, have you spoken
25 with anybody else about the deposition today?

1 A: Mikell Scarborough obviously, yes.

2 Q: And when did you first speak with him about a
3 deposition?

4 A: Probably -- not today, but in generally
5 speaking months and months ago we talked,
6 we're probably all going to get deposed.

7 Q: And have you and he discussed the substance
8 of your testimony?

9 A: No.

10 Q: Did he have any specific thoughts that he
11 conveyed to you about your testimony?

12 A: No. He and I never talked about this
13 particular day and my testimony, no. We talk
14 more about St. Michael's Church than anything
15 else.

16 MR. SILVERNAIL: Can we take about a three minute
17 break? I think I'm about ---

18 MS. BROCKINGTON: Yeah. And then I've got some
19 questions.

20 (Off the Record)

21 MR. SILVERNAIL: I actually have a ---

22 MS. BROCKINGTON: You have a follow-up question?

23 MR. SILVERNAIL: I have a few more. Yeah. We were
24 just taking a break. I'm sorry. I didn't

25 ---

1 MS. BROCKINGTON: Oh, I apologize. Go right ahead.

2 MR. SILVERNAIL: No worries.

3 Q: Just a couple more, though.

4 A: Sure.

5 Q: Now --

6 MR. SILVERNAIL: Bear with me just a second.

7 MS. BROCKINGTON: Sure. Take your time.

8 Q: Now, in your initial meeting with DeDe and
9 Mikell Scarborough, was there any discussion
10 of some pending environmental litigation that
11 related to her?

12 A: No.

13 Q: Did you ever have any discussion with them
14 about environmental litigation in which she
15 was exposed to liability?

16 A: No.

17 Q: Never at all?

18 A: Never.

19 Q: Okay. Thank you. That's all the questions I
20 have.

21 MR. MOSS - EXAMINATION BY MS. BROCKINGTON:

22 Q: Chris, as you know, I'm Shirrese Brockington,
23 go by Sherri. And I'm representing Mikell
24 Scarborough individually in this matter, along
25 with co-counsel Joe Mendelsohn, who's

1 representing -- is the Personal Representative
2 of Ms. Hanahan's Estate. I'm going to be
3 asking you a few questions. If there's
4 something I ask you that you don't
5 understand, please let me know and I'll be
6 happy to rephrase it. When you meet with
7 clients for discussions regarding formations
8 of family LLCs for the tax strategies, what
9 is the first step that you take with regard
10 to that meeting?

11 A: I do a PowerPoint presentation.

12 Q: Did you do one for Ms. Hanahan?

13 A: Yes..

14 Q: On December 6th of 2012?

15 A: Yes.

16 (Defendants' Exhibit Number One was marked for
17 identification purposes.)

18 Q: Chris, I'm going to hand you what's been
19 marked as Defendants' Exhibit Number One. Do
20 you recognize that document?

21 A: Yes. It's part of my standard pitch when I
22 get new business and for -- same as everyone,
23 this is what I would have given to DeDe.

24 Q: All right. When we show her a -- excuse me.
25 Did you, in fact, show her a PowerPoint that

1 day that reflects this particular page?

2 A: Yes, I did.

3 Q: All right. Let's look at this. All right.
4 The Summary 5 Action Steps, can you tell me
5 what's step number one?

6 A: The first step is to have DeDe acquire the
7 LLC and then she would own a hundred percent
8 of that is step one.

9 Q: And did you explain that to Ms. Hanahan at
10 the meeting?

11 A: Yes.

12 Q: And do you know what the MRH stands for?

13 A: Mary Ross Hanahan.

14 Q: And is it typical that you use the
15 individual's initials with regard to the
16 family LLC?

17 A: Usually. You try not to identify the person
18 because of identity theft, so you usually
19 create initials.

20 Q: All right. What is step number two on
21 Defendants' One?

22 A: Step number two gave the different percentages
23 that we all agreed on. It was not exactly
24 68/30 when we first did it, but I switched it
25 to 68/30 and we printed it out. It was not

1 originally 68 ...

2 Q: What was the original percentage to Mikell
3 Henderson? Do you recall?

4 A: Mikell was supposed to get like, you know,
5 75, 80. And Mikell Scarborough was going to
6 get much less and DeDe absolutely insisted
7 that we put it up to 30.

8 Q: Do you know why she insisted on that 30
9 percent interest to Mikell Scarborough?

10 A: He was a son to her. She kept saying that.

11 Q: So, the change was made there in your office
12 on December 6th?

13 A: Yes, it was.

14 Q: And you testified you explained the
15 two percent remainder interest to her. Did
16 she question that at all?

17 A: No. I explained it to her even though she
18 didn't ask, that it's best practice to give
19 the grantor a continuing ownership so they
20 don't think it's a pre-death will.

21 Q: And who doesn't think of it as a pre-death
22 will?

23 A: The IRS.

24 Q: What is step number three?

25 A: My fee. And it's pretty standard in 2012.

1 It's much higher now.

2 Q: All right. And it's reflected there as
3 \$5,000; is that right?

4 A: Yes.

5 Q: And is that what you actually ended up
6 charging Ms. Hanahan?

7 A: Yes.

8 Q: Did she pay it?

9 A: She did.

10 Q: Did she question your fee?

11 A: No.

12 Q: Did she get upset about your fee?

13 A: No.

14 Q: All right. And then you have \$500 per month
15 for annual tax LLC preparation and IRS
16 protection from audit. What does that last
17 phrase mean?

18 A: If the IRS should audit, I defend at no extra
19 charge.

20 Q: And has she in fact remitted to you the \$500
21 per month after the creation of the family
22 LLC?

23 A: Well, yes. And now the Estate pays me or
24 used to.

25 Q: What's step number four?

1 A: All gift tax returns are filed. So, that's
2 pretty self explanatory.

3 Q: And then you have here, "All Tax Free", at
4 the end of the step four. Tell me what that
5 means.

6 A: It means that the amount of gift would have
7 been under the federal exemption.

8 Q: All right.

9 A: If it was over the exemption, it would have
10 been a tax.

11 Q: And in looking back at what was originally
12 Exhibit Number Six, which I believe our court
13 reporter has. Just to refresh your memory,
14 is that in fact the gift tax return you would
15 have envisioned in December of 2012?

16 A: Yes.

17 Q: Okay. And you testified you looked at
18 appraisals to establish these values?

19 A: Yes.

20 Q: How did you -- looking back at Number Six.
21 And we'll digress for just a moment. Can you
22 tell us what was the process of determining
23 line number one, the 2,914,000?

24 A: Well, you go to page two and you can see that
25 the amount was discounted, I'm saying to the

1 government, that the valuation was based on
2 appraisals that was discounted due to lack of
3 marketability. So, the difference the two
4 million 914 versus the two million 940, I
5 can't explain that right now. There might be
6 a page or two missing from this. It should
7 be two million nine hundred -- two million
8 forty thousand -- oh, I see. It is two
9 million 940. And then there were two people,
10 each had an exclusion of -- in 2012 would
11 have been the difference. In other words,
12 the government lets you, tax free for this,
13 give today 14 thousand a person. So, then I
14 think it would have been 11 or 12,000 a
15 person. So, I think that might be the
16 difference between the two million 914 and
17 the two million 940. But that's not the --
18 that's the actual discounted value, the two
19 million 914. The value would have been over
20 six million dollars, the actual value.

21 Q: And those values were substantiated by the
22 appraisals you review?

23 A: Yes.

24 Q: And has -- to your knowledge have you or
25 Ms. Hanahan ever been contacted by the IRS

1 with any questions regarding the valuations or
2 this discount that was applied?

3 A: No. We were never contacted.

4 Q: Does that mean it's been accepted by the IRS?

5 A: Well, they wait until you die, which she did.
6 And if they don't contact you within three
7 years, you're pretty safe.

8 Q: Has anyone contacted you from a governmental
9 entity, either federal or state, after Ms.
10 Hanahan's death?

11 A: No.

12 Q: And you're continuing to prepare tax returns
13 for both her Estate and for the LLC?

14 A: I am. But the '14 -- the '15, '16 returns
15 are on extension because we don't have the
16 bookkeeping ready yet.

17 Q: Looking back at what was Defendants' One,
18 step number five. Would you read that into
19 the record, please?

20 A: Step number five? "Partnership return for
21 MRH Family LLC is filed annually and K-1s
22 issued to the family."

23 Q: Was the partnership in fact filed?

24 A: For '12, '13, and I believe '14, yes.

25 Q: Are you aware of any K-1s that were issued to

1 the family during 2012, '13, or '14?

2 A: Yes. We issued K-1s to Mikell Henderson for
3 sure.

4 Q: And how about to Ms. Hanahan?

5 A: Yes.

6 Q: And how about to the MRSMIE, LLC?

7 A: Yes.

8 Q: All right. Were you the one that issued
9 those K-1s? In other words you sent them to
10 the members of this LLC?

11 A: Yes. I personally delivered one of them to
12 DeDe and I e-mailed the others.

13 Q: Have you ever had any discussions with Mikell
14 Henderson in regards to the K-1s that he has
15 received from this LLC?

16 A: Probably via e-mail we've discussed it.

17 Q: Do you remember what those discussions have
18 been?

19 A: He'd say things like where is it. He's not
20 the only one. Other clients constantly asked
21 me, where are they, where are they. But I
22 would say, it's coming. And then finally I'd
23 send it to him and he'd say, thank you.

24 Q: Did he ever question you about the amount
25 that was listed on any K-1s that were sent to

1 him?

2 A: No.

3 Q: Did he ever make demand for any changes to
4 those K-1s?

5 A: No.

6 Q: Did he ever ask for copies of the tax returns
7 that substantiated the K-1s?

8 A: After the -- or right before the lawsuit,
9 yes. But other than that, no.

10 Q: All right. Chris, in looking at the
11 operating agreement, the family operating
12 agreement, can you tell us what were the
13 discussions you had either via e-mail or on
14 the phone with Mikell Henderson in regard to
15 his 68 percent ownership interest?

16 A: Just that -- he received a copy of the
17 operating agreement, so he knew the
18 percentages when he signed it. And he never
19 asked me any questions about it.

20 Q: He never questioned you about the 68 percent?

21 A: No.

22 Q: Did he ever question you about the two
23 percent his mom retained?

24 A: No.

25 Q: Did he ever question you about the 30 percent

1 interest the MRS MIE, LLC obtained?

2 A: He did not.

3 Q: Did Mikell Henderson ever communicate to you
4 he was concerned about his mother's ability
5 to understand what was going on?

6 A: No.

7 Q: Did he ever voice any concern about her
8 capacity to you regarding the formation of
9 the LLC?

10 A: No.

11 Q: In order for the LLC to be properly funded,
12 what's necessary to do that relative to the
13 real estate?

14 A: Could you please rephrase your question?

15 Q: I'll rephrase my question. Is a deed
16 necessary to transfer the land to the LLC?

17 A: Yes.

18 (Defendants' Exhibit Number Two was marked for
19 identification purposes.)

20 Q: In looking at Defendants' Number Two, is your
21 signature anywhere on that document?

22 A: I believe it -- let me find it. Not on this
23 one.

24 Q: Look on page two.

25 A: Oh, yes. Yes. It's on page two, yes. Thank

1 you.

2 Q: And just to clarify. Looking at the front,
3 can you tell me who is the grantor on this
4 particular deed?

5 A: Mary Ross Hanahan.

6 Q: And who is the grantee, the entity receiving
7 the ownership?

8 A: MRH Family, LLC.

9 Q: All right. And flip to page two for me.
10 Your signature is on there, Chris; is that
11 right?

12 A: Yes.

13 Q: Okay. And did you watch Ms. Mary Ross
14 Hanahan sign this document on December 30th,
15 2012?

16 A: I did.

17 Q: Did you witness it along with Mr. Howard
18 Yates?

19 A: Yes.

20 Q: Did you also serve as a subscribing witness
21 on the document?

22 A: I did.

23 Q: And Mr. Yates served as the notary?

24 A: Yes.

25 Q: Was this deed done in conjunction with the

1 deed to Ross Hanahan? In other words, were
2 they done at the same time ---

3 A: Everything was done at the same time, I
4 believe.

5 Q: Okay. You testified earlier that Ms.
6 Hanahan, the meeting with her that day was
7 around two to three hours?

8 A: Probably three hours, yes.

9 Q: Why does that time frame stick in your mind?

10 A: It's just the -- it was a very intense
11 meeting about particularly deciding how much
12 ownership and explaining to her and talking
13 to her and she was -- she was very aware of
14 everything that was going on and she was very
15 grateful.

16 Q: At any time did you doubt her ability to
17 comprehend and understand the documents she
18 was looking at and signing that day?

19 A: No. She was sharp. She was very sharp that
20 day.

21 Q: At any time did you ever prepare a codicil
22 for Ms. Hanahan?

23 A: I did not.

24 Q: Had you met her prior to -- excuse me. I'll
25 scratch that. I'll withdraw that question.

1 MS. BROCKINGTON: Let me step out with Mr.
2 Mendelsohn.

3 (Off the Record)

4 Q: Chris, you testified you first met with
5 Ms. Hanahan December 6th, 2012. And you
6 continued to meet with her and handle her
7 preparation of her tax returns; is that
8 right?

9 A: That's correct.

10 Q: Over what time period did that occur?

11 A: Well, I can't recall the exact dates. But I
12 would meet her once in a while to give her
13 information on her taxes.

14 Q: And that was prior to her death in October of
15 2014?

16 A: Yes.

17 Q: At any time during that window between
18 December of 2012 until really close to time
19 of death did you ever doubt her mental
20 capacity?

21 A: I did not.

22 Q: Thank you.

23 MR. MOSS - RE-EXAMINATION BY MR. SILVERNAIL:

24 Q: I have a couple of follow-ups.

25 A: Sure.

1 Q: Were you made aware at any time during your
2 work with Ms. Hanahan that she'd been
3 diagnosed with dementia?

4 A: No.

5 Q: Would you have done anything differently if
6 you had been informed of that?

7 A: I wouldn't have done any of it if I knew she
8 had dementia.

9 Q: Now, looking back at Defendants' One. I'm a
10 little -- I want to make sure I understand
11 correctly. This was prepared and presented
12 to her in some form on December 6th of 2012?

13 A: Yes.

14 Q: And I think I heard you say earlier the
15 percentages were changed later.

16 A: At that meeting on the 6th they were changed.

17 Q: Do you recall what they were when you
18 initially made it?

19 A: Yes. It was much higher to Mikell Henderson
20 and much lower to Mikell Scarborough. I
21 think it was somewhere between 10 dash 20 to
22 Mikell Scarborough and whatever the difference
23 was to Mikell Henderson.

24 Q: And so, when you met her the first time your
25 presentation already had in it some percentage

1 going to Mikell Scarborough?

2 A: Yes.

3 Q: How did that come to be?

4 A: Because she had told me that she wanted
5 Mikell Scarborough to be in the company and
6 it was in there.

7 Q: Had she told you that over the phone?

8 A: Can't remember. I know she told me before
9 she actually came to that meeting.

10 Q: Okay.

11 A: And the one thing I wanted to add is, when I
12 said I wouldn't have done this if I had known
13 she had dementia, I don't believe she had
14 dementia. I don't know where you got that
15 from, but if she had dementia, I never would
16 have done this.

17 Q: But you haven't seen any of her medical
18 records, there were no ---

19 A: No.

20 Q: --- doctors' reports presented to you?

21 A: She was pretty darn sharp all the time I ever
22 met her. She had never any sign of dementia.

23 Q: Now, I think -- I believe I'm all done as
24 well. Thank you, Mr. Moss.

25 A: You're welcome.

- 1 MS. BROCKINGTON: I have nothing further.
- 2 (There being no further questions, the deposition
- 3 concluded at 11:13 a.m.)

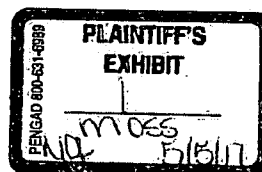


BP0295614

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS that I, Mary Ross Hanahan of the County of Charleston, State of South Carolina, do hereby appoint Mikell R. Scarborough, of the County of Charleston, State of South Carolina, as my Attorney for me and in my name to endorse, cash or deposit checks made payable to my order; to deposit and withdraw monies from my checking or savings accounts; to open and close checking or savings accounts; to have entry to safety deposit boxes leased to myself and deal with the contents thereof; to ask, demand, sue for, collect, recover, and receive all sums of money, debts, dues, accounts, legacies, bequests, interest, dividends, annuities and demands whatsoever as are now or shall hereafter become due and owing, payable or belonging to me, and have, use and take all lawful ways and means in my name or otherwise, and to compromise and agree for the same, for me, and in my name to make, seal and deliver; to bargain, contract, agree for, buy, sell, mortgage, hypothecate and in any and every way and manner deal in and with goods and merchandise, chooses in action, and other property, in possession or in actions, and to release mortgages on lands or chattels, and to make, do and transact all and every kind of business of whatsoever kind and nature. Also, to bargain, contract, agree for, purchase, receive and take lands, tenements, hereditaments, and accept the seizing and possession of all lands and all deeds and other assurances, and to lease, let, demise, bargain, sell, release, convey, execute a proper deed of conveyance, as he/she/they shall think fit and also for me and in my name and as my act and deed to sign, seal, delivery and execute and



MRH

acknowledge such deeds, leases and assignment of leases, covenants, indentures, agreements, mortgages, hypothecations, bottomries, charter parties, bills of lading, bills, bonds, notes, certificates of deposit and other negotiable instruments, receipts, evidences of debts, and such other instruments in writing of whatsoever kind or nature as may be necessary or proper in the premises, giving and granting unto my said Attorney(s) and his/her/their substitute or substitutes, full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully and to all intents and purposes as I might or could do if personally present. I hereby ratify and confirm all that my said Attorney(s), or his/her/their substitute or substitutes, shall lawfully do or cause to be done by virtue of these premises. This Power hereby revokes any previous Power of Attorney granted.

**THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY
PHYSICAL DISABILITY OR MENTAL INCOMPETENCE OF THE
PRINCIPAL WHICH RENDERES THE PRINCIPAL INCAPABLE OF
MANAGING HIS/HER OWN ESTATE.**

Only one (1) signature shall be required to execute any and all necessary documents under this Power of Attorney.

IN WITNESS WHEREOF, I have hereunto set my Hand and Seal this
6th day of December, 2012, A.D.

Mary Ross Hanahan {L.S.}

MARY ROSS HANAHAN

SIGNED, SEALED, PUBLISHED AND DECLARED by the above
 named Mary Ross Hanahan as and for HIS/HER POWER OF
 ATTORNEY, in the presence of us, who, at her request and in her presence and in
 the presence of each other, all present together, have hereunto subscribed our
 names as witnesses hereto.

[Signature] of Mt Pleasant SC
 (Witness #1)

[Signature] of Mt. Pleasant SC
 (Witness #2 or Notary)

STATE OF SOUTH CAROLINA)
)
 COUNTY OF CHARLESTON)

PERSONALLY appeared before me the undersigned witness and made
 oath that (s)he saw the within named Mary Ross Hanahan sign,
 seal, and as her act and deed, deliver the within Power of
 Attorney, and that (s)he with the other witness above witnessed the execution
 thereof.

[Signature]
 Witness #1

SWORN to before me this
6 day of December, 2012

[Signature]
 NOTARY PUBLIC FOR SOUTH CAROLINA
 MY COMMISSION EXPIRES: May 30, 2016

RECORDER'S PAGE

NOTE: This page MUST remain with the original document



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MIKELL R SCARBOROUGH

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Mikell Scarborough

From: Henderson, Mikell M <Mikell.Henderson@fletc.dhs.gov>
Sent: Wednesday, December 05, 2012 3:39 PM
To: cmoss@infinitepartnerships.com
Cc: Mikell Scarborough
Subject: General POA for Mary Ross "Dede" Hanahan
Attachments: General Power of Attorney.pdf

Chris,

Thank you for talking to me this afternoon. Attached is a .pdf file copy of the General POA I have for my mother. I left a message for Mikell Scarborough to contact me back regarding a durable or limited POA for me to sign allowing him to handle the deeds and matters associated with the LLC.

I just spoke to my mother on the phone as well. I went over the details of what you and I discussed. She stated she wanted to go ahead with creating the LLC and that she would agree to me or her signing a limited or durable POA for Mikell Scarborough to take care of the deeds to her properties.

If Mikell Scarborough and I speak this evening, I will try to cover the additional details of a name for the LLC and making sure he can get the durable or limited POA as soon as possible. I also mentioned the issue of your fee to my mother but did not mention the specific amount. I did tell her that in my opinion that this course of action would save both myself and potentially my brother an amount well in excess of your fee. Thank you for your assistance and I will do whatever I can to assist in accomplishing this task within the short time period we have left. I can be reached via my cell number at 843-437-2645. I usually have the phone with me all day. My home email address is mikellhenderson@att.net and it is probably better to email at that address since I also get emails on my cell phone.

With kind regards,

Mike

<<General Power of Attorney.pdf>>

Mike Henderson

Attorney/Advisor

Legal Division

Federal Law Enforcement Training Center

1131 Chapel Crossing Road, TH 389

Glynco, GA 31524

OFFICE (912)-267-2165

FAX (912)-261-3635

Mikell.Henderson@dhs.gov

LGD Web Page www.fletc.gov/legal



12/30/2012

MRH FAMILY LLC Operating Agreement

This Operating Agreement ("Agreement") is made and entered into as of December 30th 2012 by and among MRH FAMILY LLC, a South Carolina limited liability company (the partnership) and, Mary Ross Hanahan, Mikell Milton Henderson, and MRSMIE LLC (the partnership) and individually, the members.

WHEREAS, the parties desire to form a limited liability company under South Carolina law to protect and unify the partnership in operating a Land Development and Investment business and for all additional purposes hereinafter set forth. NOW, THEREFORE, the partnership having given good and valuable consideration, the partnership and members hereto have agreed and do hereby agree as follows:

1. Definitions

- 1.1 "Act" shall mean the South Carolina Uniform Limited Liability the partnership Act of 1996 of the Code of Laws of South Carolina (1976), as amended, and any corresponding provisions of future laws.
- 1.2 "Action of the partnership" and any reference to an action taken, or to be taken, by the partnership shall mean any action properly approved by the members.
- 1.3 "Agreement" shall mean this Operating Agreement and any amendments made thereto from time to time. "Articles of Organization" shall mean the Articles of Organization filed with the South Carolina Secretary of State by which the partnership was organized as a South Carolina limited liability company



pursuant to the Act.

- 1.4 "Capital Account" shall mean the account established and maintained for each Member on the books of the partnership.
- 1.5 "Code" shall mean the Internal Revenue Code of 1986, as amended, and any corresponding provisions of future laws.
- 1.6 "The partnership" shall mean MRH FAMILY LLC, a South Carolina limited liability company and its members Mary Ross Hanahan, Mikell Milton Henderson, and MRSMIE LLC.
- 1.7 "The partnership Liability" shall mean any enforceable debt or obligation for which the partnership is liable or which is secured by any the partnership Property.
- 1.8 "The partnership Property" shall mean any and all property, real, personal, tangible and intangible, either contributed by a Member as capital, transferred to, or otherwise acquired by the partnership,
- 1.9 "Manager" shall mean any member of the partnership who is the Manager.
- 1.10 "Member" shall mean the parties to this Agreement.
- 1.11 "S.C. Code" shall mean the Code of Laws of South Carolina (1976), as amended, and any corresponding provisions of future laws.

2 Purpose

MRH FAMILY LLC shall be in the business of preserving partnership assets, operating the partnership as a land development company, and protecting the partnership assets from harm.

2.1 Powers Subject to the provisions of this Agreement, the partnership shall have the same powers as an individual to do all things necessary or convenient to carry on its and affair including but not limited to the power to:

- (a) Sue and be sued, and defend in its name;
- (b) Purchase, receive, lease, or otherwise acquire, and own, hold, improve, use, maintain, manage, operate and otherwise deal with property of any kind, real, personal, tangible and intangible, or any legal or equitable interest in property, wherever located;
- (c) Sell, convey, mortgage, grant a security interest in, lease, exchange, and otherwise encumber or dispose of all or any part of its property;
- (d) Purchase, receive, subscribe for, or otherwise acquire, own, hold, vote, use, sell, mortgage, lend, grant a security interest in, or otherwise dispose of and deal in and with, shares or other interests in or obligations of any other entity;
- (e) Make contracts and guarantees, incur liabilities, borrow money, issue its notes, bonds, and other obligations, which may be convertible into or include the option to purchase other securities of the limited liability company, and secure any of

its obligations by a mortgage on or a security interest in any of its property, franchises, or income;

(f) Lend money, invest and reinvest its funds, and receive and hold real and personal property as security for repayment;

(g) Be a promoter, partner, member, associate, or manager of any partnership, joint venture, trust, or other entity;

(h) Conduct its business, locate offices, and exercise the powers granted by this Agreement and the Act within or without the State of South Carolina;

(i) Appoint officers, employees, and agents of the partnership, define their duties, fix their compensation, and lend them money and credit;

(j) Pay pensions and establish pension plans, pension trusts, profit sharing plans, bonus plans, option plans, and benefit or incentive plans for any or all of its current or former Members, officers, employees, and agents;

3. Members

3.1 Initial Members. The members are Mary Ross Hanahan, Mikell Milton Henderson, and MRSMIE LLC.

3.2 Power of Attorney. Any Member may give another Member power of attorney to act for or to execute documents in the name of such Member and any

action taken pursuant to such power of attorney shall be valid for all purposes.

3.3 Voting Rights of Members. All members will have the right to vote their membership interest. Majority vote will prevail except for the Amendment of this Operating Agreement which will require unanimous consent of all members.

4 Member Meetings

4.1 Place of meetings. All meetings of the Members shall be held at the partnership's principal place of business or at such other place designated by the Managing Member.

4.2 Time of Meeting. Meetings of the Members may be called at any time and any place by the Managing Partner. The Purpose of the meetings will be to explore new investments for the partnership, and to review the overall policy of the partnership and any other lawful purposes allowed by this Agreement.

5 Management

5.1 The members shall manage the partnership at all times and have the right to select a member to assist in the management the partnership.

(a) Tenure and Qualifications. The partnership elects member manager, MRSMIE LLC to help assist in the management of the partnership for a term of five (5) years.

(b) Removal. MRSMIE LLC can be removed as manager at any time after the expiration of its five (5) year term by majority vote of the members.

action taken pursuant to such power of attorney shall be valid for all purposes.

3.3 Voting Rights of Members. All members will have the right to vote their membership interest. Majority vote will prevail except for the Amendment of this Operating Agreement which will require unanimous consent of all members.

4 Member Meetings

4.1 Place of meetings. All meetings of the Members shall be held at the partnership's principal place of business or at such other place designated by the Managing Member.

4.2 Time of Meeting. Meetings of the Members may be called at any time and any place by the Managing Partner. The Purpose of the meetings will be to explore new investments for the partnership, and to review the overall policy of the partnership and any other lawful purposes allowed by this Agreement.

5 Management

5.1 The members shall manage the partnership at all times and have the right to select a member to assist in the management the partnership.

(a) Tenure and Qualifications. The partnership elects member manager, MRSMIE LLC to help assist in the management of the partnership for a term of two years.

(b) Removal. MRSMIE LLC can be removed as manager at any time after the expiration of its two year term by majority vote of the members.

- (c) Resignation. A designated member manager may resign at any time..

6. Duties of Members

6.1 Duty of Loyalty. The members have a duty of loyalty to the partnership as follows:

(a) To account to the partnership and to hold as trustee for the partnership any property and profit.

(b) To refrain from dealing with a party having an interest adverse to the partnership; and

(c) To refrain from competing with the partnership.

6.2 Duty of Care. The members have a duty of care to the partnership.

6.3 Fiduciary Duties. The Members shall discharge their duties and exercise any of these duties consistently with the obligation of good faith and fair dealing which they as members owe to each other

6.4 Duty of Confidentiality. The Members hereby warrants, covenants and agree that they will not furnish, divulge, communicate, or use to the detriment of the partnership any of the partnerships confidential information.

7 Capital Accounts and Accounting

7.1 Capital Accounts. The partnership shall establish for each Member a Capital Account.

7.2 Accounting Decisions. All decisions as to accounting matters, except as specifically provided to the contrary herein, shall be made by the Members.

7.3 Taxable Year and Tax Accounting Methods. Unless otherwise required by the Code, Treasury Regulations or the Internal Revenue Service, the partnership's taxable and fiscal years shall be the calendar year, and the books of account of the partnership shall be maintained on a cash basis consistently applied and shall show all items of income and expense. Subject to SECTION 7.6 hereof, all elections required or permitted to be made by the partnership under the Code shall be made by the Members.

7.4 Tax Returns. Not later than the time required by law, the members shall prepare and file or cause to be prepared and filed for each fiscal year, all federal, state, and local income tax returns required of the partnership.

7.5 Tax Elections.

(a) The partnership shall make the following elections for federal income tax purposes: (1) To treat as an expense for federal income tax purposes all amounts incurred for real estate taxes, interest and other charges that may, in accordance with applicable law and regulations, be considered as an expense; and (2) To deduct expenses incurred in organizing the partnership ratably over a sixty (60) month

period as provided in Section 709 of the Code.

(b) In the event of a distribution of the partnership Property to a Member or a transfer, whether during life or at death, by a Member of all or any part of his Membership Share, the partnership shall determine whether to elect pursuant to Section 754 of the Code, and in accordance with applicable law and regulations, to adjust the basis of the assets of the partnership pursuant to Sections 734 and 743 of the Code.

7.6 Tax Matters Member

MRSMIE LLC is designated the tax matters partner of the partnership, as defined in Section 6231(a) (7) of the Code. The members may designate a new tax matters member from time to time.

8 Dissolution, Winding Up, and Termination

8.1 Dissolution. The partnership shall dissolve, its affairs shall be wound up, and the partnership shall terminate upon the unanimous written consent of all the members

9 Restrictions on Transfer and Buy-Sell Provisions

9.1 Restrictions on Transfer No Member may voluntarily or involuntarily sell, transfer, gift, assign, pledge, mortgage, hypothecate, or otherwise convey or encumber any portion or all of his Membership Share to any Person without the prior written unanimous consent of all members; The reason being that the primary goal of the partnership is to

keep the assets of the partnership intact and preserved for generations to come.

9.2 Right to Buy. A member may purchase the shares of another member with unanimous consent of all members. A nonmember may purchase shares of a member with unanimous consent of all members.

10. Miscellaneous

10.1 Time of Essence. Time is of the essence with regards to this Agreement.

10.2 Governing Law. This Agreement shall be governed by and construed in accordance with the South Carolina Uniform Limited Liability the partnership Act of 1996, as amended, any corresponding provisions of future laws, and other applicable laws of the State of South Carolina.

10.3 Severability. If any provision of this Agreement shall, to any extent, be held invalid, illegal or unenforceable, in whole or in part, the validity, legality, and enforceability of the remaining part of such provision, and the validity, legality and enforceability of the other provisions hereof, shall not be affected thereby and each term, covenant or condition shall be valid and enforced to the fullest extent permitted by law.

10.4 Counterparts. This Agreement may be executed in more than one counterpart, and all parties to this Agreement do not have to be present together in order for this Agreement to become effective.

10.5 Entire Agreement. This Agreement embodies the entire understanding and



BP0300993

RMC BK 0300 Pg 993 : pg 1 *

STATE OF SOUTH CAROLINA)
)
 COUNTY OF CHARLESTON)

TITLE TO REAL ESTATE

WHEREAS, It is the intent of Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, to convey all of her interest in the properties described below to her son, J. Ross Henderson.

KNOW ALL MEN BY THEE PRESENTS, THAT I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, in the State aforesaid for and in consideration of the sum of \$10.00, Love and Affection for my son, to me in hand paid at and before the sealing of these presents by J. Ross Henderson, in the State aforesaid, have granted, bargained, sold and released and by these Presents do grant, bargain, sell and release, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection, unto the said J. Ross Henderson, all of my interest in the following real property"

FOR LEGAL DESCRIPTION, SEE ATTACHED EXHIBIT "A"

GRANTEE'S ADDRESS:

5594 Katy Hill Rd.
Wadmalaw IS, SC 29487

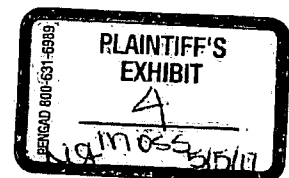
TOGETHER with all and singular, the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular, the said Premises before mentioned, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection, unto the said J. Ross Henderson, his and assigns forever.

AND, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, do hereby bind myself, my heirs and assigns to warrant and forever defended all and singular, the said premises unto the said J. Ross Henderson, his and assigns, against me and my heirs and those lawfully claiming through me and against no others.

WITNESS my Hand and Seal this 30th day of December, 2012.

SIGNED, SEALED AND DELIVERED
 IN THE PRESENCE OF:



Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson

RMC BK 0300 Pg 993 : pg 2 *

Joseph H. Yates Jr.
Christopher Moss

Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that he/she saw the within named Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, sign, seal and as her act and deed, deliver the with deed and that he/she with the other witness witnessed the execution thereof.

Sworn to before me this 30TH day of December, 2012.

Christopher Moss

Joseph H. Yates Jr.
Notary Public for S. C.
My Commission Expires:

My Commission Expires
August 8, 2015

LEGAL DESCRIPTION, EXHIBIT "A"

TRACT 1

ALL of my one-half (1/2) interest in that parcel or tract of land, situate, lying and being on the South side of the Seaboard Air Line Railroad in St. Paul's Parish, County of Charleston, State aforesaid, containing 80 acres, more or less and being shown as the Southeastern tract on a *Plat of Moffet Hill Plantation*, prepared by the Robert F. Knoth & Co., dated August, 1947 and recorded in Plat Book G at Page 37.

BUTTING AND BOUNDING: Northwardly on the right of way of the Seaboard Air Line Railroad Company; Eastwardly on lands now or formerly of Aston; Southwardly on land now or formerly of Allston; and Westwardly on lands now or formerly of Jackson.

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The grantor's one-half interest in the above tract was conveyed to her by deed of J. P. Sanders dated March 9, 1964 and recorded March 14, 1964 in Book U-79 at Page 263 in the Charleston County R. M. C. Office.

TMS #061-00-00-023

ALSO

TRACT 2

All of my one-half (1/2) interest in that parcel or tract of land, situate, lying and being on the South side of the Seaboard Air Line Railroad in St. Paul's Parish, County of Charleston, State aforesaid, containing Thirty (30) acres, more or less and more fully shown as the Southwestern tract on a *Plat of Moffet Hill Plantation*, prepared by the Robert F. Knoth & Co., dated August, 1947 and recorded in Plat Book G at Page 37.

BUTTING AND BOUNDING: Northwardly on the right of way of the Seaboard Air Line Railroad Company; Eastwardly on land now or formerly of Jackson; Southwardly on lands of J. P. Sanders; and Westwardly on lands of J. P. Sanders.

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

THE ABOVE DESCRIBED ONE HUNDRED TEN (110) ACRES is comprised of Lots 22 and 23, and parts of Lots 24 and 25 of the Moffett Tract.

The Grantor's one-half interest in the above tract was acquired by deed from J. P.

Sanders dated March 9, 1964 and recorded March 14, 1964 in Book U-79 at Page 263 in the Charleston County R. M. C. Office.

TMS #038-00-00-012

STATE OF SOUTH CAROLINA }
COUNTY OF Charleston }

AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

PERSONALLY appeared before me the undersigned, who being duly sworn, deposes and says:

- I have read the information on this affidavit and I understand such information.
- The property was transferred by MARY ROSS HANAHAN, FORMERLY KNOWN AS MARY ROSS HANAHAN HENDERSON to J. ROSS HENDERSON on DECEMBER 30, 2012

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 distribution to a trust beneficiary.
- (C) ☒ exempt from the deed recording fee because (See Information section of affidavit): Gift #1 (Explanation required)
(If exempt, please skip items 4-7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty?
Check Yes ☐ or No ☐

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 _____.
- (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: _____
- (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 the result here: _____

7. The deed recording fee is based on the amount listed on Line 6(c) above and the deed recording fee due is: _____

8. As required by Code Section 12-24-70, I state that I am a responsible person who was connected with the transaction as:
GRANTOR

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.

Mary Ross Hanahan ~~FORMERLY~~
Responsible Person Connected with the Transaction
~~Mary Ross Hanahan Henderson~~

Print or Type Name Here

Sworn this 36 day of DEC 2012
Joseph H. Yates Jr.
Notary Public for SC
My Commission Expires: , 20

My Commission Expires
August 3, 2015

RECORDER'S PAGE

NOTE: This page MUST remain
with the original document



DWT

Filed By:

HOWARD YATES

42 BROAD ST.
CHARLESTON SC 29401

MAKER:

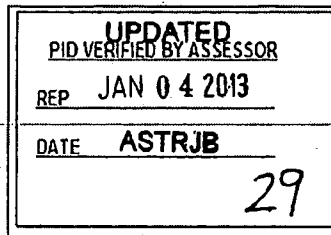
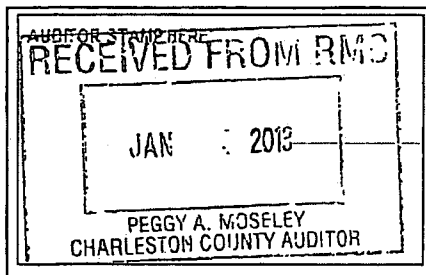
HANAHAN MARY R AL

RECIPIENT:

HENDERSON J ROSS

Original Book:

Original Page:



RECORDED

Date: December 31, 2012

Time: 2:44:24 PM

Book	Page	DocType
0300	993	Deed

Charlie Lybrand, Register
Charleston County, SC

of Pages: 6

Recording Fee	\$ 10.00
State Fee	<EXEMPT>
County Fee	<EXEMPT>
Extra Pages	\$ 1.00
Postage	\$ -
Chattel	\$ -
TOTAL	\$ 11.00

DRAWER: Drawer 2
CLERK: SLW



0300
Book



993
Page



12/31/2012
Recorded Date



6
Pgs



Original Book



Original Page



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Recorded Time

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

STATEMENT OF MARY ROSS HANAHAN
CONCERNING 2012 LAND TRANSFERS

I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, acknowledge and state as follows:

I have had the opportunity to consult with Chris Moss, CPA and my nephew, Mikell Scarborough, concerning my assets and the 2013 estate tax changes. I am aware that without planning, my estate taxes could be very high.

To avoid substantial estate taxes, it is my desire to convey the properties described in the deed from me to MRH Family, LLC. I am aware that Mikell Scarborough will have an interest in a limited liability company that is a member of MRH Family, LLC. I am aware that this conveyance will be for nominal consideration, that being my membership in MRH Family, LLC. I am aware that I will hold a two (2%) interest in it.

It is my desire to convey to my son, J. Ross Henderson, my one-half interest in the property described in the deed to him. This property is identified as tax map numbers 061-00-00-023 and 038-00-00-012, being the 30 and 80 acre parcels in the Moffet Hill Plantation Tract.

In signing this deed, I have not been placed under any duress or influence by any one. Howard Yates has been asked to prepare the deed for me and has not rendered tax advice. He has advised me that I am free to sign or not to sign this document.

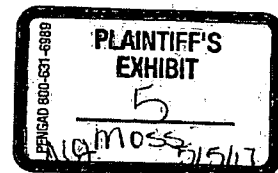
Witness my Hand and Seal this 30th day of December, 2012.

Mary Ross Hanahan

Mary Ross Hanahan, formerly
Known as Mary Ross Hanahan
Henderson

Witnesses *Joseph H. Yates*

Witnesses *Mikell Scarborough*



Form 709

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

OMB No. 1545-0020

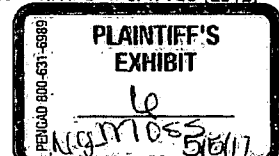
Information about Form 709 and its separate instructions is at www.irs.gov/form709.
(For gifts made during calendar year 2012)
See instructions.

2012

Department of the Treasury
Internal Revenue Service

PART 1 GENERAL INFORMATION	1	Donor's first name and middle initial MARY ROSS	2	Donor's last name HANAHAN	3	Donor's social security number 248-68-1140	
	4	Address (number, street, and apartment number) 827 PITT STREET			5	Legal residence (domicile) CHARLESTON, SC	
	6	City, state, and ZIP or postal code MOUNT PLEASANT, SC 29464			7	Citizenship (see instructions) United States	
	8	If the donor died during the year, check here ☐ and enter date of death				Yes	No
	9	If you extended the time to file this Form 709, check here ☒					
	10	Enter the total number of donees listed on Schedule A. Count each person only once				2	
	11a	Have you (the donor) previously filed a Form 709 (or 709-A) for any other year? If 'No,' skip line 11b					X
	11b	Has your address changed since you last filed Form 709 (or 709-A)?					
	12	Gifts by husband or wife to third parties. Do you consent to have the gifts (including generation-skipping transfers) made by you and by your spouse to third parties during the calendar year considered as made one-half by each of you? (See instructions.) (If the answer is 'Yes,' the following information must be furnished and your spouse must sign the consent shown below. If the answer is 'No,' skip lines 13-18.)					
	13	Name of consenting spouse		14	SSN		
15	Were you married to one another during the entire calendar year? (see instructions)						
16	If 15 is 'No,' check whether ☐ married ☐ divorced or ☐ widowed/deceased, and give date (see instructions)						
17	Will a gift tax return for this year be filed by your spouse? (If 'Yes,' mail both returns in the same envelope.)						
18	Consent of Spouse. I consent to have the gifts (and generation-skipping transfers) made by me and by my spouse to third parties during the calendar year considered as made one-half by each of us. We are both aware of the joint and several liability for tax created by the execution of this consent.						
Consenting spouse's signature						Date	
19	Have you applied a DSUE amount received from a predeceased spouse to a gift or gifts reported on this or a previous Form 709? If 'Yes,' complete Schedule C.						
PART 2 TAX COMPUTATION	1	Enter the amount from Schedule A, Part 4, line 11				1	2,914,000.
	2	Enter the amount from Schedule B, line 3				2	
	3	Total taxable gifts. Add lines 1 and 2				3	2,914,000.
	4	Tax computed on amount on line 3 (see Table for Computing Gift Tax in instructions)				4	1,000,700.
	5	Tax computed on amount on line 2 (see Table for Computing Gift Tax in instructions)				5	0.
	6	Balance. Subtract line 5 from line 4.				6	1,000,700.
	7	Applicable credit amount. If donor has DSUE amount from predeceased spouse(s), enter amount from Schedule C, line 5; otherwise, see instructions				7	1,772,800.
	8	Enter the applicable credit against tax allowable for all prior periods (from Schedule B, line 1, column C)				8	
	9	Balance. Subtract line 8 from line 7. Do not enter less than zero				9	1,772,800.
	10	Enter 20% (.20) of the amount allowed as a specific exemption for gifts made after September 8, 1976, and before January 1, 1977 (see instructions)				10	
	11	Balance. Subtract line 10 from line 9. Do not enter less than zero				11	1,772,800.
	12	Applicable credit. Enter the smaller of line 6 or line 11				12	1,000,700.
	13	Credit for foreign gift taxes (see instructions)				13	
	14	Total credits. Add lines 12 and 13				14	1,000,700.
	15	Balance. Subtract line 14 from line 6. Do not enter less than zero				15	0.
	16	Generation-skipping transfer taxes (from Schedule D, Part 3, column H, Total)				16	
	17	Total tax. Add lines 15 and 16				17	0.
	18	Gift and generation-skipping transfer taxes prepaid with extension of time to file				18	
19	If line 18 is less than line 17, enter balance due (see instructions)				19	0.	
20	If line 18 is greater than line 17, enter amount to be refunded				20		
ATTACH CHECK OR MONEY ORDER HERE	Under penalties of perjury, I declare that I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than donor) is based on all information of which preparer has any knowledge.						
	Sign Here Signature of donor Mary Ross Hanahan by MRS				Date 10/7/13		
	Print/Type preparer's name H Christopher Moss				Date 10/03/13		
	Firm's name H Christopher Moss, CPA				Firm's EIN 46-1273442		
Firm's address 210 Wing Way, Suite 303 Mt Pleasant SC 29464				Phone no. (843) 768-7100			
Paid Preparer Use Only				Check ☐ if self-employed			
PIN P01214115							

BAA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions for this form. FDGA0101 10/04/12 Form 709 (2012)



Form 709, Schedule A

Part 1 - Gifts Subject Only to Gift Tax

A Item no.	B • Donee's name and address • Relationship to donor (if any) • Description of gift • If the gift was of securities, give CUSIP number • If closely held entity, give EIN	C	D Donor's adjusted basis of gift	E Date of gift	F Value at date of gift	G For split gifts, enter 1/2 of column F	H Net transfer (subtract column G from column F)
1	MIKELL SCARBOROUGH (Nephew), 70 CHADWICK DRIVE, CHARLESTON, SC 29407						
	MEMBERSHIP INTEREST MRH LLC. VALUATION BASED ON A QUALIFIED APPRAISAL AND A VALUATION DISCOUNT ELECTED. THEREFORE A VALUATION DISCOUNT WAS USED DUE TO LACK OF MARKETABILITY.		0.	12/30/12	900,000.		900,000.
2	MIKELL HENDERSON (Son), 102 RIVERWALK DRIVE, BRUNSWICK, GA 31523						
	MEMBERSHIP INTEREST MRH LLC. VALUATION BASED ON A QUALIFIED APPRAISAL AND A VALUATION DISCOUNT ELECTED. THEREFORE A VALUATION DISCOUNT WAS USED DUE TO LACK OF MARKETABILITY.		0.	12/30/12	2,040,000.		2,040,000.
Total					2,940,000.		2,940,000.

MRH Family, LLC

Summary 5 Action Steps prior to 12/31/2012

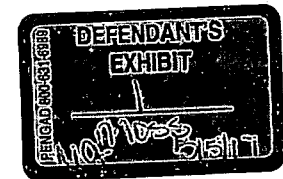
Step 1 MRH Family LLC formed owned 100% by you and assets transferred to MRH Family LLC.

Step 2 You gift 68% of LLC to your son Mike Henderson, with and 30% to Mikell Scarborough who in return will Manage and protect the family LLC. You own the remaining 2%.

Step 3 One time payment of \$5000 to H Christopher Moss CPA to set up the structure and \$500 per month for annual tax LLC preparation and IRS protection from audit.

Step 4 Gift Tax Returns are filed to reflect transfer of assets .
All Tax Free

Step 5 Partnership return for MRH Family LLC is filed annually and K-1s issued to family





BP0300995

RMC BK 0300 Pg 995 : pg 1 *

STATE OF SOUTH CAROLINA)

COUNTY OF CHARLESTON)

TITLE TO REAL ESTATE

WHEREAS, It is the intent of Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, to convey all of her interest in the properties described below to MRH Family, LLC in which she will hold a membership interest.

KNOW ALL MEN BY THEE PRESENTS, THAT I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, in the State aforesaid for and in consideration of the sum of \$10.00 and the above recital to me in hand paid at and before the sealing of these presents by MRH Family, LLC in the State aforesaid, have granted, bargained, sold and released and by these Presents do grant, bargain, sell and release, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection, unto the said MRH Family, LLC, all of my entire interest in the following real property to wit:

FOR LEGAL DESCRIPTION, SEE ATTACHED EXHIBIT "A"

GRANTEE'S ADDRESS: 70 Chadwick Dr.
Charleston, SC 29407

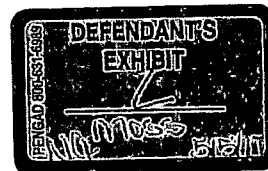
TOGETHER with all and singular, the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular, the said Premises before mentioned, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection, unto the said MRH Family, LLC, its successors and assigns forever.

AND, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, do hereby bind myself, my heirs and assigns to warrant and forever defend all and singular, the said premises unto the said MRH Family, LLC its successors and assigns, against me and my heirs and those lawfully claiming through me and against no others.

WITNESS my Hand and Seal this 30 day of December, 2012.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF:



Joseph H. Yates, Jr.
[Signature]

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

*Mary Ross Hanahan,
formerly Mary Ross Han-
ahan Henderson*

Mary Ross Hanahan, formerly known
as Mary Ross Hanahan Henderson

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that he/she saw the within named Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, sign, seal and as her act and deed, deliver the with deed and that he/she with the other witness witnessed the execution thereof.

Sworn to before me this 30TH day of
December, 2012.

Joseph H. Yates, Jr.
Notary Public for S. C.
My Commission Expires: 8-8-2015

[Signature]
~~Mary Ross Hanahan, formerly~~
~~known as Mary Ross Hanahan~~
~~Henderson~~

Subscribing witness

RMC-BK 0300 Pg 995 : Pg 2 *

EXHIBIT "A", LEGAL DESCRIPTION

TRACT 1

All that piece, parcel of tract of land, situate, lying and being in St. Andrews Parish, Charleston County, shown and designated as *Block "D"* as shown on a plat prepared by H. Exo Hilton, R.L.S., dated May-July, 1981, entitled, *"Plat of 2,094.0 Acres, Tract "C" Portion of Millbrook Plantation, Property of W. O. Hanahan, Sr. Divided as Shown Above,"* Said plat which is incorporated herein by reference, was recorded on July 22, 1982 in Plat Book AV at Pages 156 and 157 in the R.M.C. Office for Charleston County.

This property is also shown on a plat entitled *"Boundary Survey of Block "D" of Tract "C" Portion of Millbrook Plantation, Now Owned by Mary Ross Hanahan, Located in St. Andrews Parish, Charleston County, South Carolina,"* prepared by Robert L. Frank, P. L. S., dated July 25, 2003, revised October 7, 2003 and recorded October 10, 2003 in Plat Book EG at Page 666.

ALSO, all rights of way, including all rights of access to Block "D" whether prescriptive, appurtenant, commercial or established by covenant and/or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "D".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 083 in the Charleston County R.M.C. Office.

TMS #301-00-00-022

ALSO

TRACT 2

All that certain piece, parcel or tract of land, situate, lying and being in St. Paul's School District, Charleston County, South Carolina composed of Lot No. 1 as shown on a *"Map of a Portion of Fairview Plantation Containing 99.81 Acres Owned by Raymond Hunter, Situate: West of Hwy. 174 and South of Avenue,"* prepared by A. L. Glen, Reg. P.E. & L.S., dated May 20, 1964 and recorded July 31, 1964 in Plat Book R-144: and composed

of Lot 1-A as shown on a "Map of That Portion of Fairview Plantation Designated on Map by J. P. Gaillard, Dated June, 1922 As Mrs. T. G. Legare Portion, Situate South of Toogoodoo Creek, West from Hwy. 174, Charleston County, South Carolina," dated March 29, 1965 and recorded April 23, 1965 in Plat Book S at Page 128.

BUTTING AND BOUNDING as follows: To the North by lands now or formerly of Ramond Hunter, Branch of Toogoodoo Creek and Bank, being a part of the Moffett Tract; To the East by S.C. Highway 174 and by lands now or formerly of Raymond Hunter; to the South by land conveyed to Frances G. Hanahan and to the West by lands nor or formerly of W. W. Allston.

SUBJECT to all applicable easements, covenants restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

This property was originally found to contain 120.7 acres, but upon a plat of resurvey by H. Exo Hilton, Reg. Land Surveyor, dated June, 1975 and recorded September 30, 1975 in Plat Book AF at Page 032, it was found to contain 131.35 acres.

Being a portion of the property conveyed to Mary Ross Hanahan by deed of J. P. Sanders, dated April 23, 1965 and recorded April 23, 1965 in Deed Book T-82 at Page 225 in the Charleston County R. M. C. Office; and to Mary Ross Hanahan Henderson, (who is also known as Mary Ross Hanahan) by deed from Raymond V. Hunter dated July 31, 1964 and recorded July 31, 1964 in Book X-80 at Page 254.

TMS #061-00-00-019

ALSO

TRACT 3

ALL that certain piece, parcel or tract of land situate, lying and being in the County of Charleston, State of South, and shown as *Tract D* containing 9.75 acres on a plat prepared by H. Exo Hilton, entitled, "A Plat of 39.00 Acres, A Part of Millbrook Plantation, Property of W.O. Hanahan, Sr., Divided as Shown Above," dated May, 1972 and recorded in Plat Book AB at Page 51 in the R. M. C. Office for Charleston County. The said property hereby conveyed butting to the Northeast partially on the Ashley River and to the Southwest on S.C. Highway No. 61 and having such boundaries, metes, courses and distances as are delineated on said plat.

SUBJECT to all applicable easements, conditions, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

This being the same property conveyed to Mary Ross Hanahan Henderson, now known as Mary Ross Hanahan, by deed of William Q. Hanahan dated September 6, 1972 and recorded September 7 1972 in Book A-100 at Page 327 in the Charleston County R. M. C. Office.

364-00-00-005

ALSO

TRACT 4.

All of my interest, being a one-fifth (1/5) interest in and to all that piece, parcel or tract of land, situate, lying and being in St. Andrews Parish, Charleston County, shown and designated as Block "E" as shown prepared by H. Exo Hilton, R.L.S., dated May-July, 1981, entitled, "Plat of 2,094.0 Acres, Tract "C" Portion of Millbrook Plantation, Property of W. O. Hanahan, Sr. Divided as Shown Above," Said plat which is incorporated herein by reference, was recorded on July 22, 1982 in Plat Book AV at Pages 156 and 157 in the R.M.C. Office for Charleston County.

ALSO, all rights of way, including all rights of access to Block "E" whether prescriptive, appurtenant, commercial of established by covenant or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "E".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 090 in the Charleston County R.M.C. Office.

TMS #301-00-00-004

ALSO

TRACT 5

All of one-fifth (1/5th) interest in that piece, parcel or tract of land with any improvements there on and being in St. Andrews Parish, Charleston County, shown and designated as Tract E-1 as more fully shown on a plat entitled, "A Boundary Survey of a Portion of the Lands of Mary Ross Hanahan, Elizabeth Hanahan Clark, Buist Lucas Hanahan, Frances G. Hanahan and the Heirs of W. O. Hanahan, Located in St. Andrews Parish, Charleston County, South Carolina," prepared by Robert L. Frank, P.L.S., dated February 11, 2004, Revised February 12, 2004 and recorded February 13, 2004 in Plat Book EG at Page 902 in the Charleston County R.M.C. Office.

ALSO, all rights of way, including all rights of access to Block "E" and Tract "E-1" whether prescriptive, appurtenant, commercial of established by covenant or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "E".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 090 in the Charleston County R.M.C. Office.

TMS #301-00-00-353

ALSO

TRACT 6

ALL of my undivided interest in that piece, parcel or tract of land, containing 449.7 acres, more or less, situate, lying and being in St. Paul's Parish, Charleston County, S.C., being a part of Dungannon Plantation and know as designated as Tract B on a plat by H. Exo Hilton, Reg. L. S. dated August, 1974 and entitled, "Plat of 3,096.2 Acres, Dungannon Plantation, Property of W. O. Hanahan, Sr.," and recorded in Plat Book Q at Page 154 in the R. M. C. Office for Charleston County, S.C. Said property having such location, butts, bounds, measurements, courses and distances as will by reference to said plat more fully appear.

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was acquired by the following deeds from William O. Hanahan: Deed dated and recorded March 21, 1979 in Book P-118 at Page 316, Deed dated and recorded August 6, 1980 in Book B-123 at Page 83, Deed dated and recorded August 6, 1980 in Book F-193 at Page 264.

TMS #225-00-00-003

STATE OF SOUTH CAROLINA }
 COUNTY OF Charleston }

AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

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 was transferred by MARY ROSS HANAHAN, FORMERLY KNOWN AS MARY ROSS HANAHAN HENDERSON to MRH FAMILY, LLC on DECEMBER 30, 2012

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 distribution to a trust beneficiary.
- (C) ☒ exempt from the deed recording fee because (See Information section of affidavit): #8 to LLC (Explanation required)
 (If exempt, please skip items 4-7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty?

Check Yes ☐ or No ☐

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 _____
- (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: _____
- (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 the result here: _____

7. The deed recording fee is based on the amount listed on Line 6(c) above and the deed recording fee due is: _____

8. As required by Code Section '12-24-70, I state that I am a responsible person who was connected with the transaction as: GRANTOR

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.

MARY ROSS HANAHAN, FORMERLY MARY ROSS HENDERSON

Responsible Person Connected with the Transaction

MARY ROSS HANAHAN FORMERLY

Print or Type Name Here

KNOWN AS MARY ROSS HANAHAN HENDERSON

30TH

RECORDER'S PAGE

NOTE: This page MUST remain with the original document



Filed By:

HOWARD YATES

42 BROAD ST.
CHARLESTON SC 29401

RECORDED

Date: December 31, 2012

Time: 2:45:01 PM

Book	Page	DocType
0300	995	Deed

Charlie Lybrand, Register
Charleston County, SC

MAKER:

HANAHAN MARY R AL

RECIPIENT:

MRH FAMILY LLC

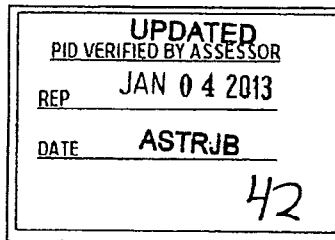
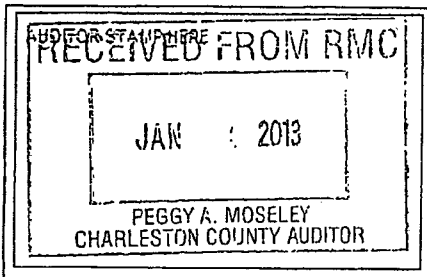
Note:

of Pages: 8

Recording Fee	\$ 10.00
State Fee	\$ -
County Fee	\$ -
Extra Pages	\$ 3.00
Postage	\$ -
Chattel	\$ -
TOTAL	\$ 13.00

Original Book:

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DRAWER CLERK: Drawer 2, SLW



0300
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12/31/2012
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RMC BK 0300 Pg 995 : pg 8 *

Transcript of the Testimony of **HOWARD YATES**

Date: May 5, 2017



CREEL COURT REPORTING, INC.
Condensed Transcript and Word Index

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STATE OF SOUTH CAROLINA) IN THE CIRCUIT COURT
)
COUNTY OF CHARLESTON) C/A #: 2015-CP-10-6502

Mikell M. Henderson,)
)
 Petitioner,)
)
v.)
)
Mikell R. Scarborough,)
individually and as)
Personal Representative)
of the Estate of Mary)
Ross Hanahan, and)
Joseph Ross Henderson,)
)
 Respondents,)
IN RE: Estate of Mary Ross)
Hanahan)

)

DEPOSITION OF

HOWARD YATES

Friday, May 5, 2017
11:15 a.m. - 11:40 a.m.

The deposition of HOWARD YATES, taken on behalf of the Petitioner at the office of Shirrese B. Brockington, Esquire, 4 Carriage Lane, Charleston, South Carolina, on the 5th day of May, 2017 before Nadine A. Garrett, Court Reporter and Notary Public in and for the State of South Carolina, pursuant to Notice of Deposition and/or agreement of counsel.

APPEARANCES

Adam T. Silvernail, Esquire
Law Office of Adam T. Silvernail, LLC
1905 Marion Street
Columbia, South Carolina 29201
Attorney for the Plaintiff

Shirrese Brockington, Esquire
4 Carriage Lane, Suite 304
Charleston, South Carolina 29407
Attorney for the Respondent - Mikell R. Scarborough

Joseph S. Mendelsohn, Esquire
Joseph S. Mendelsohn, Attorney at Law
104 Broad Street
Charleston, South Carolina 29402
Personal Representative

Also Present:
Mikell M. Henderson, Petitioner

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MR. MOSS:	
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EXHIBITS

Exhibits were marked prior to the deposition and introduced as follows:

Plaintiff's Exhibit Number Five. 3,10
(Statement of Mary Ross Hanahan
Concerning 2012 Land Transfers)

Defendants' Exhibit Number Two 3,4
(Title to Real Estate)

STIPULATIONS

It is stipulated and agreed that this deposition is being taken pursuant to the South Carolina Rules of Civil Procedure.

It is stipulated by and between counsel and the witness that the reading and signing of the following deposition be, and the same are, hereby waived.

1 (Plaintiff's Exhibit Number Five and Defendant's
2 Exhibit Number Two were marked prior to the
3 deposition.)

4 J. HOWARD YATES, Jr., having been duly sworn, deposes
5 and testifies as follows:

6 MR. YATES - EXAMINATION BY MR. SILVERNAIL:

7 Q: Mr. Yates, I will try to be very brief today.
8 I don't think this will take very long. Have
9 you had your deposition taken before?

10 A: Yes, I have.

11 Q: Are you familiar with the rules?

12 A: I am not a litigation attorney, but I am
13 generally familiar with the rules.

14 Q: Do you need me to refresh you on deposition
15 conduct for the witness?

16 A: Yes, if you would.

17 Q: Certainly. You're doing well so far. When you
18 give an answer, make sure it's audible in a yes
19 or a no rather than an uh-huh or uh-uh or a
20 head -- a nod or shake of the head. If you
21 need me to rephrase anything or repeat anything
22 during the deposition, just ask. I'll be happy
23 to do that. If you need a break at any point,
24 let us know, we can take a break, although I
25 don't think we'll be here for very long at all.

1 And during those breaks, obviously if you speak
2 to anybody about your testimony, I will be
3 entitled to ask you about it. Good enough?

4 A: Yes, that's fine.

5 Q: Now, you are an attorney practicing in
6 Charleston, correct?

7 A: I am. Correct.

8 Q: And have you represented Ms. Mary Ross Hanahan?

9 A: In my opinion, my client was Mikell
10 Scarborough.

11 Q: Okay. I'm going to give you what we've
12 previously marked Plaintiff's (sic) Exhibit Two
13 in an earlier deposition and see if you can
14 identify that for me.

15 (Defendants' Exhibit Number Two was introduced into
16 the record at this time.)

17 A: This is a deed from Mary Ross Hanahan to MRH
18 Family, LLC. And it was recorded by me on
19 December 31st, 2012, I believe.

20 Q: And did you prepare this document?

21 A: Yes, I did.

22 Q: And who was your client in preparing this
23 document?

24 A: My client was Mikell Scarborough.

25 Q: Individually or in some other capacity?

1 A: Well, he is a member or has an interest in
2 these limited liability companies and that was
3 the capacity as to which I was representing
4 him. I would say also individually as well.
5 It's hard to slice the salami that -- you know,
6 so thin. But Mikell has been a friend of mine
7 for many years. And I have -- I've seen him
8 and we did real estate law together in the
9 Charleston County RMC office. And I considered
10 Mikell to be my client.

11 Q: And who made the first contact with you about
12 putting together this deed?

13 A: Mikell.

14 Q: And the deed is signed on December 30th of
15 2012?

16 A: Correct. Yes.

17 Q: Do you recall how far in advance of that you
18 were contacted?

19 A: Several months.

20 Q: And do you recall -- did you know of Mary Ross
21 Hanahan prior to doing this work?

22 A: No, I did not know her, but I have known the
23 Hanahan family and her sister, Francis. And I
24 grew up downtown with the Hanahans. But I
25 didn't know her personally.

1 Q: And do you recall when the first time you spoke
2 with her about this deed was?

3 A: The first time that I spoke with her was when
4 I went to her house with Mikell Scarborough.
5 And we went in the Old Village of Mount
6 Pleasant. And that was the first time that I
7 met her and spoke to her.

8 Q: And do you recall approximately how long before
9 December 30th of 2012 that would have been?

10 A: It was the day that -- the day that these
11 documents were executed is the day that I met
12 with her.

13 Q: And you said Mikell Scarborough was present
14 during that meeting?

15 A: He was -- he picked me up and we went over to
16 DeDe, as -- he referred to her as Aunt DeDe's
17 house. And I remember walking in. And I think
18 she had a walker or some assisted devise or a
19 cane or something to get around. And she had
20 a Labrador Retriever there. I can't remember
21 whether it was one or two. And we walked in
22 and I said to Mikell that I don't want you
23 anywhere around, please go into another part of
24 the room, I want to talk to your aunt. And
25 Mikell secreted himself to another part of the

1 room. I spoke to her as to -- I said, this --
2 these are documents that I have prepared. And
3 I want you to make sure that you know what is
4 going on and that you know what you are
5 signing. And she said, yes. I remember -- I
6 remember her saying, yes, this is what I want
7 to do. And then I said, do you have any
8 questions. And she said, no. And my
9 recollection was that I am not a tax attorney,
10 I'm just, as they say, a dirt lawyer and that
11 she had been in contact with Mr. Moss, Chris
12 Moss. And I said, well -- Mikell, I think --
13 we were there -- the total time that I was with
14 Mikell's Aunt DeDe was probably about two
15 hours, little over two hours. And I had Mikell
16 go out or go away from earshot or sight so that
17 I could talk to her about this and to make sure
18 that I felt comfortable that she had an intent
19 to sign these documents. And then after we had
20 discussed this -- and she was adamant that this
21 is what she wanted. We didn't have another
22 witness and so we went over to Mr. Moss' office
23 and Mr. Moss was a witness. And, again, I
24 asked Mikell to leave the room and Mikell went
25 into the hallway outside of the office

1 completely. And again, with Chris Moss there,
2 I asked Ms. -- I want to say Ms. Hanahan, but
3 Ms. Henderson what -- just to make sure that
4 this was what she wanted to do and that she
5 understood what she was doing. And I said,
6 nobody is pushing you, Mikell is out of the
7 room, you don't have to do anything. She said,
8 this is -- I mean, she was adamant. She said,
9 this is what I want. I detected no evidence of
10 incapacity or forgetfulness at all. And at
11 that point I said, well, listen I've got a
12 document that states -- and I think you all
13 have seen the document that Chris Moss and I
14 witnessed before Ms. Hanahan -- excuse me,
15 before Ms. Henderson that -- a declaration.
16 And after discussing all of this with
17 Ms. Henderson, we executed these documents and
18 she was -- she signed before Chris Moss and
19 before me. And I was of the opinion that she
20 was under no disability or constraint or any
21 undue influence. I made doggone certain that;
22 Mikell is not here, this is between us, you
23 don't have to do this if you don't want to. I
24 just wanted to make that sure that, in the
25 event we ever had a situation like this, that

1 I could -- not that I was anticipating it at
2 all, but in the event someone questioned it, I
3 was going to make sure that I had the proper
4 evidence to establish that this was what she
5 wanted.

6 Q: Now, am I to understand that the deed was
7 prepared before you first met and spoke with
8 Ms. Hanahan?

9 A: Correct.

10 Q: And so, the deed conveys, it appears, six
11 tracts of land.

12 A: Correct.

13 Q: From Ms. Hanahan to MRH Family, LLC. Who gave
14 you instruction on which tracts of land should
15 be included in this deed?

16 A: Mr. Mikell Scarborough.

17 Q: And in going through the deed with Ms. Hanahan
18 on the date it was signed, did you discuss each
19 tract of land?

20 A: I believe that I had tax maps. Tax maps are
21 drawings. They're not exact drawings, but
22 they're drawings showing where properties are
23 located. And I can't remember, but I think I
24 did have tax maps showing which parcel was
25 which and where it was located. I can't

1 remember, but I believe I did. That's usually
2 my custom.

3 Q: And do you recall whether you went through
4 those tax maps with Ms. Hanahan?

5 A: Yes, I believe I did. I described the
6 properties so that she knew which ones were --
7 where they were.

8 Q: Was there any discussion of real estate she
9 owned that was not among the tracts being
10 transferred?

11 A: No. Not that I can recall.

12 Q: And I think you may have made reference a
13 moment ago to what we had previously marked
14 Plaintiff's Five.

15 A: Yes.

16 (Plaintiff's Exhibit Number Five was introduced into
17 the record at this time.)

18 Q: Is that the document you were speaking of?

19 A: That's it.

20 Q: And did I hear you correctly -- or did I hear
21 you say that you and Chris Moss prepared this
22 together?

23 A: No. I did it myself.

24 Q: Was Chris Moss involved in the wording of it?

25 A: No. Not at all. It was mine.

1 Q: Was this a document that you had a form of
2 previously or did you draft this from the
3 ground up?

4 A: Drafted from scratch.

5 Q: What called upon you to do this if you hadn't
6 done it before?

7 A: Well, it's normally my custom when someone is
8 not officially represented. I didn't -- I
9 considered myself to be Mikell's lawyer. When
10 I went over all these things, I think there's
11 a deed that went to another member of the
12 Henderson family. And I, is this what you want
13 to do. And she said, yes. And in a case like
14 this, I wanted to make sure that there was no
15 question as to her competency or to her ability
16 to understand and mainly to kind of memorialize
17 the transaction.

18 Q: And had you -- did you know what MRH family,
19 LLC was at the time you drafted the deed?

20 A: I knew it was going to be -- it was a LLC,
21 family LLC.

22 Q: And did you know who the owners were?

23 A: Yeah. I think that I have Mrs. Henderson there
24 in paragraph three. And I'm certain that I
25 knew who the owners were.

1 Q: Do you recall whether you read the Operating
2 Agreement for the entity?

3 A: No, I didn't. Didn't read the Operating
4 Agreement. I just drafted the documents.

5 Q: And are you aware today that the Operating
6 Agreement was signed the same day as the deeds?

7 A: Yes. I'm fairly certain that's correct.

8 Q: Were you there at Chris Moss' office when they
9 moved into discussing the Operating Agreement?

10 A: I don't recall.

11 Q: And I think you said earlier you thought your
12 meeting with Ms. Hanahan on December 30th of
13 2012 was two hours or a little more.

14 A: Well, that was two hours including the time
15 that I was at her house and the time that we
16 were at Chris Moss' office.

17 Q: And do you have any memory on about how long
18 you were there at her house and at what point
19 you moved to Chris Moss' office?

20 A: Possibly -- now, this is not exact, but at
21 least 45 minutes at her house and then hour and
22 15, hour and a half thereabouts at Chris Moss'
23 office. This is -- my recollection is a little
24 vague on that as to the time line, but
25 approximately. We spent more time at Chris

1 Moss' office.

2 Q: And do you recall whether -- when you departed
3 Chris Moss' office, was everybody leaving or
4 did you leave them in the midst of continued
5 work?

6 A: No. We all left and Mikell -- we went to
7 Ms. Henderson's house and we all drove in
8 Mikell's SUV. And then when we finished at
9 Chris Moss', we took Ms. Henderson back to her
10 house and Mikell and I drove back into the city
11 and he dropped me off at my house.

12 Q: All right. And you mentioned a moment ago
13 another deed done that day transferring land to
14 a family member?

15 A: Correct.

16 Q: Was that her son, J. Ross Henderson?

17 A: Yes, I believe so.

18 Q: And do you recall any specific discussions with
19 her about that transaction separate and apart
20 from the LLC transfers?

21 A: I paid equal weight to all of the transactions
22 and I went over who the grantor was, who the
23 grantee was, what the property entailed was,
24 and made sure that she understood and wanted to
25 do all of those transfers.

1 Q: And did she tell you anything about the
2 reasoning for the transfers to her son?

3 A: No.

4 Q: And so, on -- well, after December 30th, did
5 you ever have occasion to see or speak to
6 Ms. Hanahan again?

7 A: No.

8 Q: Did you ever hear from anybody about
9 Ms. Hanahan after that date?

10 A: No, I didn't.

11 Q: And in anticipation of today's deposition, have
12 you spoken with anybody about this matter?

13 A: I talked to Shirrese to get the date correct.
14 And I told Mikell that we are going to have a
15 deposition today. And I spoke to Chris Moss
16 and just wanted to make sure that he was ready.
17 And we didn't talk about anything other than I
18 was trying to refresh his recollection as to
19 where the document was -- the document that I
20 had prepared over there underneath your left
21 hand or arm, that was signed at his office.
22 And that was one question that he had
23 concerning the mechanics of how things were
24 executed.

25 Q: And just for the record, the document under my

1 left arm that you were referring to is
2 Plaintiff's Five, correct?

3 A: That's correct. I should have followed your
4 advice at the very beginning of the deposition,
5 because they can't see it when they read the
6 deposition.

7 Q: All right. Now, have you been made aware that
8 this lawsuit was pending prior to the past few
9 days when the discussions you just mentioned
10 took place?

11 A: Yes. Yes, I was.

12 Q: Who notified you of that?

13 A: I think Shirrese initially notified me of that.

14 Q: Do you recall about how long ago that would
15 have been?

16 A: Well over a year and a half ago when it was
17 first brought. I can't remember the exact
18 date, but it's been at least over a year.

19 Q: And what was the substance of her call to you
20 or her conversation with you if it wasn't a
21 call?

22 A: Well, that, you know, you might need to be
23 deposed. And ...

24 Q: And other than -- well, have you had any
25 discussions with Judge Scarborough about this

1 matter?

2 A: I can't go into what I talked to him about, but
3 I told him that I've been deposed -- or going
4 to be deposed. And that's all I've spoken to
5 him about.

6 Q: And the parts that you can't go into it about,
7 do those relate to work done on behalf of Mary
8 Ross Hanahan?

9 A: No.

10 Q: All right. Now, when you spoke with
11 Ms. Hanahan, were you aware that there had been
12 a diagnosis of dementia in her past?

13 A: No, I wasn't.

14 Q: And were you aware that she had had a long
15 history of mental illness otherwise?

16 A: No.

17 Q: Did you ever become aware of either of those
18 things?

19 A: No.

20 Q: Would you have conducted these transactions any
21 differently if you had known either or those
22 things?

23 A: Well, I would have had to have known the
24 specifics as to time and place, et cetera, and
25 how long it had been since her last

1 hospitalization or if she was on medication or
2 treatment or whatever. It's -- of course, I'm
3 looking at this 20/20 hindsight right now and
4 you just told me that for the first time. If
5 I suspected that she was under any undue
6 influence or unable to understand the nature
7 and quality of her act, I would have said we're
8 not going to have anything signed. I couldn't
9 observe anything. She was vibrant and very
10 congenial and such and just like any other
11 person that I've seen. But I -- if I knew that
12 she had a history of that, I probably would
13 have investigated that further.

14 Q: And I think this is likely clear from your
15 other answers, but have you ever prepared any
16 other document for Mary Ross Hanahan?

17 A: No.

18 Q: Have you ever been engaged to do any other work
19 for Mary Ross Hanahan?

20 A: No.

21 Q: And did she discuss anything about her Estate
22 plan on the day you met with her?

23 A: No. I don't do estate planning or tax. And
24 that was Chris Moss' job to do that. That
25 was -- I was just preparing deeds and I was not

1 aware of her Estate plan. I knew that at the
2 time that there was going to be a -- the estate
3 tax exception was going to go down very little,
4 but I didn't know anything about her Estate
5 plan.

6 Q: Have you ever met or spoken, prior to today,
7 with Mike Henderson?

8 A: No.

9 Q: Not via any method?

10 A: No. I haven't met him before.

11 Q: Okay. Did Ms. Hanahan mention Mikell Henderson
12 as y'all were meeting on December 30th, 2012?

13 A: I believe she -- I asked her -- I said, because
14 I -- I asked her if this is what you want. And
15 I'm trying to recall whether -- and I can't
16 exactly remember about discussing other
17 children. But I was aware that she had other
18 children -- had children. And this was what
19 she wanted. And she did not go into any
20 specifics that I can recall about the children,
21 but I asked her if this was the deed that she
22 wanted to execute to convey to one of the
23 children. And so, I'm certain that we had
24 addressed any issues if she wanted the children
25 to have anything. And that was what I can

1 recall.

2 Q: Okay. That's all I have, but Shirrese may have
3 some questions for you.

4 MS. BROCKINGTON: I have no questions.

5 MR. SILVERNAIL: Thank you, Mr. Yates.

6 THE WITNESS: Certainly.

7 (There being no further questions, the deposition
8 concluded at 11:40 a.m.)

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

STATEMENT OF MARY ROSS HANAHAN
CONCERNING 2012 LAND TRANSFERS

I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, acknowledge and state as follows:

I have had the opportunity to consult with Chris Moss, CPA and my nephew, Mikell Scarborough, concerning my assets and the 2013 estate tax changes. I am aware that without planning, my estate taxes could be very high.

To avoid substantial estate taxes, it is my desire to convey the properties described in the deed from me to MRH Family, LLC. I am aware that Mikell Scarborough will have an interest in a limited liability company that is a member of MRH Family, LLC. I am aware that this conveyance will be for nominal consideration, that being my membership in MRH Family, LLC. I am aware that I will hold a two (2%) interest in it.

It is my desire to convey to my son, J. Ross Henderson, my one-half interest in the property described in the deed to him. This property is identified as tax map numbers 061-00-00-023 and 038-00-00-012, being the 30 and 80 acre parcels in the Moffet Hill Plantation Tract.

In signing this deed, I have not been placed under any duress or influence by any one. Howard Yates has been asked to prepare the deed for me and has not rendered tax advice. He has advised me that I am free to sign or not to sign this document.

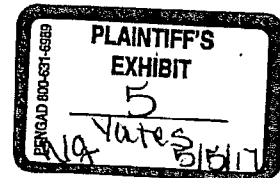
Witness my Hand and Seal this 30th day of December, 2012.

Mary Ross Hanahan

Mary Ross Hanahan, formerly
Known as Mary Ross Hanahan
Henderson

Witnesses *Joseph H. Yates*

Witnesses *Howard Yates*





BP0300995

RMC BK 0300 Pg 995 : pg 1 *

STATE OF SOUTH CAROLINA)
)
 COUNTY OF CHARLESTON)

TITLE TO REAL ESTATE

WHEREAS, It is the intent of Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, to convey all of her interest in the properties described below to MRH Family, LLC in which she will hold a membership interest.

KNOW ALL MEN BY THEE PRESENTS, THAT I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, in the State aforesaid for and in consideration of the sum of \$10.00 and the above recital to me in hand paid at and before the sealing of these presents by MRH Family, LLC in the State aforesaid, have granted, bargained, sold and released and by these Presents do grant, bargain, sell and release, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection, unto the said MRH Family, LLC, all of my entire interest in the following real property to wit:

FOR LEGAL DESCRIPTION, SEE ATTACHED EXHIBIT "A"

GRANTEE'S ADDRESS: 70 Chadwick Dr.
Charleston, SC 29407

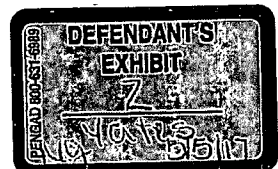
TOGETHER with all and singular, the Rights, Members, Hereditaments and Appurtenances to the said Premises belonging or in anywise incident or appertaining.

TO HAVE AND TO HOLD, all and singular, the said Premises before mentioned, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection, unto the said MRH Family, LLC, its successors and assigns forever.

AND, subject to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection I, Mary Ross Hanahan, formerly known as Mary Ross Hanahan Henderson, do hereby bind myself, my heirs and assigns to warrant and forever defend all and singular, the said premises unto the said MRH Family, LLC its successors and assigns, against me and my heirs and those lawfully claiming through me and against no others.

WITNESS my Hand and Seal this 30 day of December, 2012.

SIGNED, SEALED AND DELIVERED
 IN THE PRESENCE OF:



Joseph H. Yates, Jr.
[Signature]

STATE OF SOUTH CAROLINA)
COUNTY OF CHARLESTON)

Mary Ross Hanahan,
formerly Mary Ross Han-
ahan Henderson

Mary Ross Hanahan, formerly known
as Mary Ross Hanahan Henderson

PROBATE

PERSONALLY appeared before me the undersigned witness and made oath that he/she
saw the within named Mary Ross Hanahan, formerly known as Mary Ross Hanahan
Henderson, sign, seal and as her act and deed, deliver the with deed and that he/she with
the other witness witnessed the execution thereof.

Sworn to before me this 30TH day of
December, 2012.

Joseph H. Yates, Jr.
Notary Public for S. C.
My Commission Expires: 8-8-2015

[Signature]
~~Mary Ross Hanahan, formerly~~
~~known as Mary Ross Hanahan~~
~~Henderson~~
Subscribing witness

RMGBK 0300 Pg 995 : Pg 2 *

EXHIBIT "A", LEGAL DESCRIPTION

TRACT 1

All that piece, parcel of tract of land, situate, lying and being in St. Andrews Parish, Charleston County, shown and designated as *Block "D"* as shown on a plat prepared by H. Exo Hilton, R.L.S., dated May-July, 1981, entitled, *"Plat of 2,094.0 Acres, Tract "C" Portion of Millbrook Plantation, Property of W. O. Hanahan, Sr. Divided as Shown Above,"* Said plat which is incorporated herein by reference, was recorded on July 22, 1982 in Plat Book AV at Pages 156 and 157 in the R.M.C. Office for Charleston County.

This property is also shown on a plat entitled *"Boundary Survey of Block "D" of Tract "C" Portion of Millbrook Plantation, Now Owned by Mary Ross Hanahan, Located in St. Andrews Parish, Charleston County, South Carolina,"* prepared by Robert L. Frank, P. L. S., dated July 25, 2003, revised October 7, 2003 and recorded October 10, 2003 in Plat Book EG at Page 666.

ALSO, all rights of way, including all rights of access to Block "D" whether prescriptive, appurtenant, commercial or established by covenant and/or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "D".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 083 in the Charleston County R.M.C. Office.

TMS #301-00-00-022

ALSO

TRACT 2

All that certain piece, parcel or tract of land, situate, lying and being in St. Paul's School District, Charleston County, South Carolina composed of Lot No. 1 as shown on a *"Map of a Portion of Fairview Plantation Containing 99.81 Acres Owned by Raymond Hunter, Situate: West of Hwy. 174 and South of Avenue,"* prepared by A. L. Glen, Reg. P.E. & L.S., dated May 20, 1964 and recorded July 30, 1964 in Plat Book R-144: and composed

of Lot 1-A as shown on a "Map of That Portion of Fairview Plantation Designated on Map by J. P. Gaillard, Dated June, 1922 As Mrs. T. G. Legare Portion, Situate South of Toogoodoo Creek, West from Hwy. 174, Charleston County, South Carolina," dated March 29, 1965 and recorded April 23, 1965 in Plat Book S at Page 128.

BUTTING AND BOUNDING as follows: To the North by lands now or formerly of Ramond Hunter, Branch of Toogoodoo Creek and Bank, being a part of the Moffett Tract; To the East by S.C. Highway 174 and by lands now or formerly of Raymond Hunter; to the South by land conveyed to Frances G. Hanahan and to the West by lands now or formerly of W. W. Allston.

SUBJECT to all applicable easements, covenants restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

This property was originally found to contain 120.7 acres, but upon a plat of resurvey by H. Exo Hilton, Reg. Land Surveyor, dated June, 1975 and recorded September 30, 1975 in Plat Book AF at Page 032, it was found to contain 131.35 acres.

Being a portion of the property conveyed to Mary Ross Hanahan by deed of J. P. Sanders, dated April 23, 1965 and recorded April 23, 1965 in Deed Book T-82 at Page 225 in the Charleston County R. M. C. Office; and to Mary Ross Hanahan Henderson, (who is also known as Mary Ross Hanahan) by deed from Raymond V. Hunter dated July 31, 1964 and recorded July 31, 1964 in Book X-80 at Page 254.

TMS #061-00-00-019

ALSO

TRACT 3

ALL that certain piece, parcel or tract of land situate, lying and being in the County of Charleston, State of South, and shown as *Tract D* containing 9.75 acres on a plat prepared by H. Exo Hilton, entitled, "A Plat of 39.00 Acres, A Part of Millbrook Plantation, Property of W.O. Hanahan, Sr., Divided as Shown Above," dated May, 1972 and recorded in Plat Book AB at Page 51 in the R. M. C. Office for Charleston County. The said property hereby conveyed butting to the Northeast partially on the Ashley River and to the Southwest on S.C. Highway No. 61 and having such boundaries, metes, courses and distances as are delineated on said plat.

SUBJECT to all applicable easements, conditions, restrictions and agreements of record and such easements and rights of way as would be determine by an on-site inspection.

This being the same property conveyed to Mary Ross Hanahan Henderson, now known as Mary Ross Hanahan, by deed of William O. Hanahan dated September 6, 1972 and recorded September 7 1972 in Book A-100 at Page 327 in the Charleston County R M

364-00-00-005

ALSO

TRACT 4.

All of my interest, being a one-fifth (1/5) interest in and to all that piece, parcel or tract of land, situate, lying and being in St. Andrews Parish, Charleston County, shown and designated as Block "E" as shown prepared by H. Exo Hilton, R.L.S., dated May-July, 1981, entitled, "Plat of 2,094.0 Acres, Tract "C" Portion of Millbrook Plantation, Property of W. O. Hanahan, Sr. Divided as Shown Above," Said plat which is incorporated herein by reference, was recorded on July 22, 1982 in Plat Book AV at Pages 156 and 157 in the R.M.C. Office for Charleston County.

ALSO, all rights of way, including all rights of access to Block "E" whether prescriptive, appurtenant, commercial of established by covenant or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "E".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 090 in the Charleston County R.M.C. Office.

TMS #301-00-00-004

ALSO

TRACT 5

All of one-fifth (1/5th) interest in that piece, parcel or tract of land with any improvements there on and being in St. Andrews Parish, Charleston County, shown and designated as Tract E-1 as more fully shown on a plat entitled, "A Boundary Survey of a Portion of the Lands of Mary Ross Hanahan, Elizabeth Hanahan Clark, Buist Lucas Hanahan, Frances G. Hanahan and the Heirs of W. O. Hanahan, Located in St. Andrews Parish, Charleston County, South Carolina," prepared by Robert L. Frank, P.L.S., dated February 11, 2004, Revised February 12, 2004 and recorded February 13, 2004 in Plat Book EG at Page 902 in the Charleston County R.M.C. Office.

ALSO, all rights of way, including all rights of access to Block "E" and Tract "E-1" whether prescriptive, appurtenant, commercial or established by covenant or grant held by the late W. O. Hanahan, Sr. in and to all roads and avenues shown on the above referenced plat, including rights of access across roads not shown on said plat but discoverable upon an on-site inspection. Including all rights of access to the extent assignable across connecting roads on land formerly of J. Ross Hanahan, Jr. and Maria Grayson Carter and across any roads extending from S.C. Highway 61 to Block "E".

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was conveyed to her by Deed of Distribution from Wachovia Bank, N.A., Personal Representative of the Estate of William O. Hanahan, Sr. dated March 25, 1999 and recorded April 1, 1999 in Book R-323 at Page 090 in the Charleston County R.M.C. Office.

TMS #301-00-00-353

ALSO

TRACT 6

ALL of my undivided interest in that piece, parcel or tract of land, containing 449.7 acres, more or less, situate, lying and being in St. Paul's Parish, Charleston County, S.C., being a part of Dungannon Plantation and know as designated as Tract B on a plat by H. Exo Hilton, Reg. L. S. dated August, 1974 and entitled, "Plat of 3,096.2 Acres, Dungannon Plantation, Property of W. O. Hanahan, Sr.," and recorded in Plat Book Q at Page 154 in the R. M. C. Office for Charleston County, S.C. Said property having such location, butts, bounds, measurements, courses and distances as will by reference to said plat more fully appear.

SUBJECT to all applicable easements, covenants, restrictions and agreements of record and such easements and rights of way as would be determined by an on-site inspection.

The interest of Mary Ross Hanahan was acquired by the following deeds from William O. Hanahan: Deed dated and recorded March 21, 1979 in Book P-118 at Page 316, Deed dated and recorded August 6, 1980 in Book B-123 at Page 83, Deed dated and recorded August 6, 1980 in Book F-193 at Page 264.

TMS #225-00-00-003

STATE OF SOUTH CAROLINA }
 COUNTY OF Charleston }

AFFIDAVIT FOR TAXABLE OR EXEMPT TRANSFERS

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 was transferred by MARY ROSS HANAHAN, FORMERLY KNOWN AS MARY ROSS HANAHAN HENDERSON to MRH FAMILY, LLC on DECEMBER 30, 2012
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 distribution to a trust beneficiary.
 - (C) ☒ exempt from the deed recording fee because (See Information section of affidavit): #8 to LLC (Explanation required)
 (If exempt, please skip items 4-7, and go to item 8 of this affidavit.)

If exempt under exemption #14 as described in the Information section of this affidavit, did the agent and principal relationship exist at the time of the original sale and was the purpose of this relationship to purchase the realty?
 Check Yes ☐ or No ☐
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 _____.
 - (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: _____
 - (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 the result here: _____
7. The deed recording fee is based on the amount listed on Line 6(c) above and the deed recording fee due is: _____.
8. As required by Code Section '12-24-70, I state that I am a responsible person who was connected with the transaction as: GRANTOR
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.

MARY ROSS HANAHAN, FORMERLY MARY ROSS HENDERSON

Responsible Person Connected with the Transaction

MARY ROSS HANAHAN FORMERLY

Print or Type Name Here

KNOWN AS MARY ROSS HANAHAN HENDERSON

30TH

RECORDER'S PAGE

NOTE: This page MUST remain
with the original document



Filed By:

HOWARD YATES

42 BROAD ST.
CHARLESTON SC 29401

RECORDED

Date: December 31, 2012

Time: 2:45:01 PM

Book	Page	DocType
0300	995	Deed

Charlie Lybrand, Register
Charleston County, SC

MAKER:

HANAHAN MARY R AL

RECIPIENT:

MRH FAMILY LLC

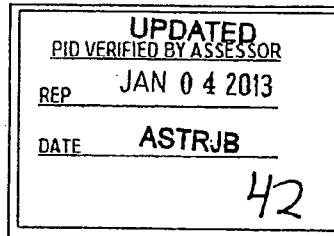
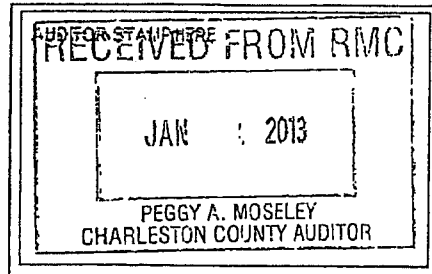
Note:

of Pages: 8

Recording Fee	\$ 10.00
State Fee	\$ -
County Fee	\$ -
Extra Pages	\$ 3.00
Postage	\$ -
Chattel	\$ -
TOTAL	\$ 13.00

Original Book:

Original Page:



DRAWER 2
CLERK SLW



0300
Book



995
Page



12/31/2012
Recorded Date



8
Pgs



Original Book



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Recorded Time

RMC BK 0300 Pg 995 : pg 8 *

Last Will and Testament

of

MARY ROSS HANAHAN

I, **MARY ROSS HANAHAN**, a resident of and domiciled in the County of Charleston, State of South Carolina, and being of sound mind and disposing memory, and not acting under duress, menace, fraud, or undue influence of any person whomsoever, do hereby make, publish and declare this to be my Last Will and Testament, hereby revoking all Wills or Codicils at anytime heretofore made by me.

ITEM I

I direct that all my just debts, secured and unsecured, be paid as soon as practical after my death, however, I direct that my Personal Representative or my Substitute or Alternate Personal Representative may cause any debt to be carried, renewed, and refinanced from time to time upon such terms and with such securities for its repayment as my Personal Representative or my Substitute or Alternate Personal Representative may deem advisable taking into consideration the best interests of the beneficiary.

ITEM II

I direct that my Personal Representative or my Alternate or Substitute Personal Representative shall treat as an obligation of my Estate and pay any and all estate, inheritance, succession, death or similar taxes assessed under the laws of the United States, or of any State pertaining to any property or any interests in property included in my Estate for such tax purposes.

ITEM III

I hereby give, devise and bequeath to my son, **JOSEPH ROSS HENDERSON**, all of my right, title, and interest in and to a tract of land measuring and containing 30 acres, more or less, located on Moffett Road, Charleston County, South Carolina, TMS# 038 00 00 012, absolutely and in fee simple without restriction; and also all of my right, title, and interest in and to that piece of property measuring and containing 80 acres, more or less, known as Fairview located in the County of Charleston, State of South Carolina, with TMS# 061 00 00 023, absolutely and in fee simple without restriction. In the event my son, **JOSEPH ROSS HENDERSON**, refuses the bequest of either or both of these parcels of land I hereby

Mary Ross Hanahan

give, devise, and bequeath to my son, **MIKELL MILTON HENDERSON**, all of my right, title, claim, or interest in said tract or tracts of land which may be rejected by my son, **JOSEPH ROSS HENDERSON**, absolutely in fee simple without restriction.

ITEM IV

I hereby give, devise and bequeath the sum of FIVE THOUSAND (\$5,000.00) DOLLARS to the SPCA Animal Shelter which is presently located on Leeds Avenue in North Charleston, South Carolina, absolutely and without restriction.

ITEM V

I hereby give, devise, and bequeath to my son, **MIKELL MILTON HENDERSON**, all the rest, residue and remainder of my estate and property of every kind and description, real, personal or mixed, wherever situate, and whether acquired before or after the execution of this Will, absolutely in fee simple.

ITEM VI

I hereby nominate, constitute and appoint my son, **MIKELL MILTON HENDERSON**, as Personal Representative of this my Last Will and Testament. I do further direct that my Personal Representative or any Alternate hereinabove named shall be permitted to serve without bond, surety or security. If, however, bond, surety or security is required for my Personal Representative, then I direct that the same shall be paid from my Estate.

ITEM VII

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 or my Alternate or Substitute Personal Representative is specifically authorized and empowered: to buy, sell, rent, mortgage, lease or convey any and all real property contained in my Estate at the time of my demise; to allot, assign, buy, care for, collect, contract with respect to, dispose of, enter into, exchange, hold, improve, incorporate any business of mine, invest, lease, manage, mortgage, grant and exercise options with respect to, to take possession of, pledge, receive, release, repair, sell, sue for and in general, to exercise all of the powers in the management of my estate which any individual could exercise in the management of similar property owned in his 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 Will without being limited in any way by the

Mary Ross Hanahan

*for
B
PM*

specific grants of power made, and without the necessity of a Court Order. Additionally, the powers granted to my Personal Representative in this Will are also specifically granted to my Alternate or Substitute Personal Representative hereinabove named.

ITEM VIII

I hereby direct my Personal Representative upon my death to have my body cremated and for my Personal Representative to scatter approximately one-half of my ashes in the Bay at Hanalei Bay, Maui, Hawaii, and to further scatter my remaining ashes next to the grave of my father, William Ogier Hanahan, at Millbrook Plantation in Charleston County, South Carolina. I further direct that the costs and expenses of my cremation and any and all expenses associated with scattering my ashes as hereinabove directed shall be paid from my estate.

I, MARY ROSS HANAHAN, do hereby sign my name to this instrument this 2 day of November 1998, and first being duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and Testament; further, that I sign it willingly; that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen years of age or older, of sound mind and under no constraint or undue influence.

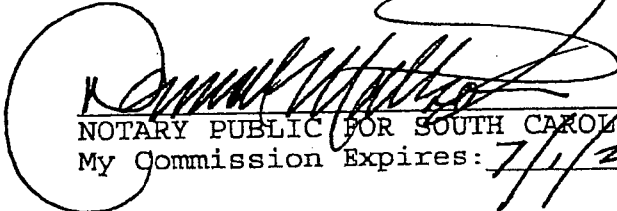
Mary Ross Hanahan
MARY ROSS HANAHAN

We, the below subscribed 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 Testament, and that she signs it willingly, and that each of us, in the presence and hearing of the Testatrix, hereby signs this Will as witness to the Testatrix 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.

Manda A. Smith RESIDING AT Summerville SC
Gloria C. Patton RESIDING AT Myrtle Beach SC

STATE OF SOUTH CAROLINA)
)
COUNTY OF CHARLESTON)

SUBSCRIBED, SWORN TO AND ACKNOWLEDGED before me, by **MARY ROSS HANAHAN**, the Testatrix, and subscribed and sworn to before me by the two witnesses above, this 2 day of NOVEMBER, 1998.


NOTARY PUBLIC FOR SOUTH CAROLINA
My Commission Expires: 7/1/2001



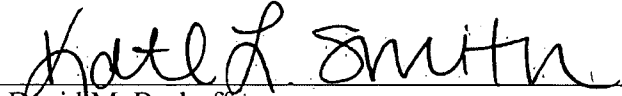
Mary Ross Hanahan

Certificate of Counsel

The undersigned hereby certifies that the Record on Appeal contains all material proposed to be included by any of the parties and not any other material.

This 14th day of June, 2018.

HUNTER, MACLEAN, EXLEY & DUNN, P.C.

A handwritten signature in cursive script, appearing to read "Kate L. Smith", is written over a horizontal line.

200 East Saint Julian Street
Post Office Box 9848
Savannah, GA 31412
(912) 236-0261

David M. Burkoff
South Carolina Bar No. 100339
Kate L. Smith
South Carolina Bar No. 101959

Attorneys for Appellant Mikell M. Henderson

RECEIVED
JUN 15 2018
SC Court of Appeals

THE STATE OF SOUTH CAROLINA
IN THE COURT OF APPEALS

APPEAL FROM CHARLESTON COUNTY
COURT OF COMMON PLEAS

RECEIVED
JUN 15 2018
SC Court of Appeals

THE HONORABLE BROOKS P. GOLDSMITH, CIRCUIT JUDGE

Case No. 2017-001775

Mikell M. Henderson, ...Appellant,

vs.

Mikell R. Scarborough, individually and as Personal Representative of the Estate of Mary Ross
Hanahan and Joseph Ross Henderson, ... Defendants,

Of whom Mikell R. Scarborough, individually and as Personal Representative of the Estate of
Mary Ross Hanahan, is the Respondent.

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the within and foregoing **RECORD
ON APPEAL** upon all parties to this matter by depositing a true copy of same in the U.S. Mail,
proper postage prepaid, properly addressed to the following:

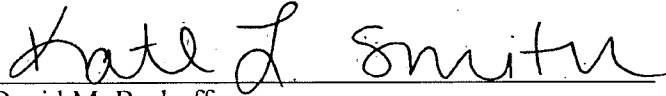
Shirrese Brown Brockington, Esq.
4 Carriage Ln, Ste. 304
Charleston, SC 29202

Joseph S. Mendelsohn, Esq.
P.O. Box 250
Charleston, SC 29202

This 14th day of June, 2018.

HUNTER, MACLEAN, EXLEY & DUNN, P.C.

200 East Saint Julian Street
Post Office Box 9848
Savannah, GA 31412
(912) 236-0261

A handwritten signature in cursive script, reading "Kate L. Smith", written over a horizontal line.

David M. Burkoff
South Carolina Bar No. 100339
Kate L. Smith
South Carolina Bar No. 101959

Attorneys for Appellant Mikell M. Henderson