

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

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**APPEAL FROM AIKEN COUNTY  
Court of Common Pleas  
The Honorable Doyet A. Early, III Circuit Court Judge**

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**Appellate Case No. 2019-000362**

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**RECEIVED**  
MAR 27 2020  
SC Court of Appeals

Adele J. Pope, Appellant,

v.

Estate of James Brown and The James Brown 2000 Irrevocable Trust, Respondents.

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**RECORD ON APPEAL  
VOLUME VII of VII  
(Pages 2911 – 3041)**

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Adam T. Silvernail (Bar No. 80219)  
Law Office of Adam T. Silvernail, LLC  
1905 Marion Street (29201)  
Post Office Box 7995  
Columbia, South Carolina 29202-7995  
(803) 779-1770  
adam@silvernaillawfirm.com

*Counsel for Appellant*

J. David Black (Bar No. 68499)  
Kirsten E. Small (Bar No. 75681)  
NEXSEN PRUET, LLC  
1230 Main Street, Suite 700  
Columbia, South Carolina 29201  
(803) 771-8900  
dblack@nexsenpruet.com  
ksmall@nexsenpruet.com

*Counsel for Respondents*

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FILED 1-10-17  
Robert L. White  
CCCP & GS  
210  
Anita S. Sneed  
Deputy Clerk  
DEFENDANT'S EXHIBIT  
4-9-17  
Robert L. White

The James Brown Legacy, Inc.  
(name pending)  
28 East Andrews Dr.  
Suite K  
Atlanta, GA 30305

CANCELLED 9-7-17  
FILED  
Robert L. White  
CCCP & GS  
Anita S. Sneed  
Deputy Clerk

October 12, 2007

Mr. Buddy Dallas  
Judge Alford Bradley  
The Irrevocable Trusts of James Brown, dated 8-1-00  
*The Brown Family Educational Trust*  
*The James Brown "I Feel Good" Trust*

Dear Mr. Dallas and Judge Bradley:

We are pleased to present this initial presentation of a corporation to be formed, after approval, named "The James Brown Legacy, Inc." (hereinafter "JBL") and letter of intent to begin due diligence involved with the James Brown Trust Estate (Trust Estate) with the objective of a purchase of the Trust Estate in its entirety, image, songbook, etc. of James Brown. We make this presentation as an initial introduction of our intent and with the understanding that any final agreement will be subject to formal documentation and acceptance and approval by the Trust Estate and the Court.

It is our belief that the legacy of James Brown and his noble wishes as setout in the trust documents will be best served by maximizing the value of the non-performing assets of the Trust Estate and transferring the items to a group interested in not only paying a fair price but also interested in continuing the altruism of Mr. Brown. It is our belief that the Trust Estate will have peak value by keeping the items grouped together and selling them as a unit instead of breaking up the items and liquidating them piecemeal. As you surely know, merely selling the items individually will do nothing to perpetuate the good works of James Brown.

Our organization's mission will be to develop a Strategic Plan and infrastructure that will build and promote the legacy of James Brown. We intend to work and partner with government agencies and educational institutions to turn James Brown's home into an experiential setting commiserate with the stated intentions of the I Feel Good Trust. We also envision plans that would include the establishment of the James Brown Museum. The purpose of this museum will be to tell the story of how James Brown persevered against all odds: a true "Horatio Alger" story. We will also work and partner with other interested parties within the Strategic Plan to maximize the brand equity and performance of the idle assets over time. We believe that this approach, coupled with the right structured sales agreement, will provide the most value for all interested parties.

Our intent is to make a formal offer to the Estate of James Brown and the Irrevocable Trust of James Brown dated 8-1-00 and must meet several criteria and approval by certain specific parties. Our intent is to purchase the assets, in their entirety, of the trust estate to include the writer's share of the music, the songbook, all intellectual property, real estate, personal property such as costumes, etc., Mr. Brown's image and persona, individually and as an entertainer to include all indicia, stage names such as "Godfather of soul", "The hardest working man in show business", etc.

Our intent is to make a formal offer, as of the date of this letter, for the above referenced property, for a payment of \$100 million US dollars plus Five percent (5%) of the gross profits of the company to be formed, JBL, to be portioned to the "I Feel Good" Trust over a determined period of time as legacy royalties. Our formal offer shall provide earnest money in the amount of \$100,000.00 to be paid into the Estate/Trust as directed during the initial 90 day period which will begin upon approval of the formal offer by the Court. In order to maximize the value of the Trust Assets, we also anticipate the Trust granting JBL contingent, exclusive rights to maximize Trust Assets during the 90-day period, the contingency being our eventual closing on the transaction. During this period, JBL will have all of the rights and privileges to determine marketability of assets and enter into arrangements to secure cash infusions. Further, inasmuch as the closing of the purchase, if approved by the parties and the Court, will be as of the date of this letter and all income or receipts of the Trust will be part of the assets that we will be purchasing, the \$100,000.00 earnest money may be paid into the Estate/Trust from any source during that 90 day period.

We envision that, upon tentative approval of the formalized offer by the Court, we will begin a brief period of due diligence.

By the end of the first 90 days following tentative approval, if JBL's due diligence warrants proceeding further, JBL will make a payment of \$5 million to be credited toward the purchase price at the closing. That payment will begin an additional 90 day period in which the parties have to finalize and close the transaction. Provided all the conditions set forth in the formal offer are met, the closing will occur on or before the 90<sup>th</sup> day following the \$5 million dollar payment. Principals of our group have already been in contact with John H. Tiller, Esq. of Haynsworth Sinkler Boyd, P.A., who has tentatively agreed to be the closing attorney, should the Court approve our formal offer.

At the final closing, the remaining balance of the \$100 million offer shall be paid. We anticipate that the Gross Profits Agreement will be executed at that time as well.

As you will certainly understand, this letter of intent is subject to due diligence by us and our agents. We anticipate certain contingencies to be in the formal offer, including a completed inventory and appraisal of all items in the Trust, assurance of control of assets, assurance of full rights to publicity, reasonable financing if necessary, no limitations or conditions that would inhibit the implementation of the JBL Strategic Plan to develop the James Brown Legacy, and no impediments to creating performing assets over time.

We understand and appreciate that this letter of intent and any formal offer shall be subject to evaluation and approval of both the Special Administrators and the final approval of the Court.

FILED  
9.7.17  
Clerk of Court  
Anita S. Brown  
Deputy Clerk

FILED  
1-16-19  
Clerk of Court  
Anita S. Brown  
Deputy Clerk  
DEFENDANT'S  
EXHIBIT  
2.3  
1-16-19  
15 Brown

# Probate Court "Accounting"

Prepared by Pope & Buchanan

Interim #1 – 6/24/08

Interim #1A – 5/20/09

Final (RESERVING ALL RIGHTS) – 6/24/09

2914

| Date     | Description                        | Ref. # | Receipts    | Disbursements | Running      |
|----------|------------------------------------|--------|-------------|---------------|--------------|
| 03/20/08 | Sizemore Security                  | 1125   | \$          | 2,371.61      | \$ 26,485.48 |
| 03/21/08 | AT&T                               | 1129   | \$          | 35.39         | \$ 26,450.09 |
| 03/21/08 | D. Washington                      | 1120   | \$          | 494.81        | \$ 25,955.28 |
| 03/21/08 | Link Conference Call               | 1128   | \$          | 9.50          | \$ 25,945.78 |
| 03/22/08 | First Citizens                     | 1132   | \$          | 427.08        | \$ 25,518.70 |
| 03/27/08 | SC Court of Appeals                | 1136   | \$          | 25.00         | \$ 25,493.70 |
| 03/28/08 | D. Washington                      | 1133   | \$          | 494.81        | \$ 24,998.89 |
| 04/01/08 | SCE&G                              |        | \$          | 916.71        | \$ 24,082.18 |
| 04/02/08 | Lisa H. Hicklin                    | 1139   | \$          | 409.50        | \$ 23,672.68 |
| 04/04/08 | Aiken Co. Planning and Development | 1146   | \$          | 25.00         | \$ 23,647.68 |
| 04/04/08 | Bank Adjustment                    |        | \$ 0.81     |               | \$ 23,648.49 |
| 04/04/08 | Clarke American                    |        |             | \$ 62.25      | \$ 23,586.24 |
| 04/04/08 | Interest                           |        | \$ 5.35     |               | \$ 23,591.59 |
| 04/04/08 | Richards                           | 1137   | \$          | 630.00        | \$ 22,961.59 |
| 04/05/08 | D. Washington                      | 1138   | \$          | 200.00        | \$ 22,761.59 |
| 04/07/08 | D. Washington                      | 1134   | \$          | 494.81        | \$ 22,266.78 |
| 04/07/08 | D. Washington                      | 1142   | \$          | 100.00        | \$ 22,166.78 |
| 04/07/08 | Innovative Solutions               | 1147   | \$          | 224.81        | \$ 21,941.97 |
| 04/07/08 | Windsor Jewelers                   | 1140   | \$          | 5,700.00      | \$ 16,241.97 |
| 04/11/08 | D. Washington                      | 1143   | \$          | 494.81        | \$ 15,747.16 |
| 04/17/08 | National Financial Services        |        | \$ 1,392.87 |               | \$ 17,140.03 |
| 04/17/08 | Sizemore Security                  | 1130   | \$          | 3,000.00      | \$ 14,140.03 |
| 04/17/08 | Sound Archives                     | 1131   | \$          | 1,500.00      | \$ 12,640.03 |
| 04/18/08 | AT&T                               | 1152   | \$          | 139.35        | \$ 12,500.68 |
| 04/18/08 | Beech Island Water District        | 1151   | \$          | 26.40         | \$ 12,474.28 |
| 04/18/08 | D. Washington                      | 1144   | \$          | 494.81        | \$ 11,979.47 |
| 04/25/08 | D. Washington                      | 1148   | \$          | 494.81        | \$ 11,484.66 |
| 04/28/08 | Kane Office Technologies           | 1153   | \$          | 248.05        | \$ 11,236.61 |
| 04/28/08 | Law Office of James D. Bailey      | 1156   | \$          | 3,000.00      | \$ 8,236.61  |
| 04/28/08 | Link Conference Call               | 1154   | \$          | 24.60         | \$ 8,212.01  |

**ESTATE/TRUST OF JAMES BROWN**  
**CASH FLOW**  
**11/22/07 to 5/22/09**

| Date     | Description                               | Ref. # | Receipts      | Disbursements | Running       |
|----------|-------------------------------------------|--------|---------------|---------------|---------------|
| 11/20/07 | Beginning "Cash"                          |        | \$ 151,822.76 |               | \$ 151,822.76 |
| 11/20/07 | Sizemore Security                         | 1033   | \$            | 4,284.00      | \$ 147,538.76 |
| 11/28/07 | Alken County Probate Court - Filing Fee   |        | \$            | 150.00        | \$ 147,388.76 |
| 11/28/07 | D. Washington                             | 1039   | \$            | 403.81        | \$ 146,984.95 |
| 11/29/07 | Cruise Security                           | 1041   | \$            | 3,976.45      | \$ 143,008.50 |
| 11/30/07 | Service Charge                            |        | \$            | 10.00         | \$ 142,998.50 |
| 12/02/07 | Interest Deposit                          |        | \$ 8.13       |               | \$ 143,006.63 |
| 12/04/07 | Beech Island Water District               | 1045   | \$            | 100.89        | \$ 142,905.74 |
| 12/04/07 | D. Washington                             | 1044   | \$            | 494.81        | \$ 142,410.93 |
| 12/04/07 | Hogan & Hartson LLP                       |        | \$            | 17,444.27     | \$ 124,966.66 |
| 12/04/07 | Sellers & Cole LLC                        | 1043   | \$            | 12,047.29     | \$ 112,919.37 |
| 12/04/07 | Sizemore Security                         | 1047   | \$            | 2,462.47      | \$ 110,456.90 |
| 12/04/07 | Tony M. Pounds                            |        | \$            | 42.19         | \$ 110,414.71 |
| 12/05/07 | AARC Royalty                              |        | \$ 2,540.23   |               | \$ 112,954.94 |
| 12/05/07 | D. Washington                             | 1048   | \$            | 494.81        | \$ 112,460.13 |
| 12/05/07 | Geronimo Music                            |        | \$ 16,856.19  |               | \$ 129,316.32 |
| 12/05/07 | Geronimo Music                            |        | \$ 8,938.97   |               | \$ 138,255.29 |
| 12/05/07 | SC State Treasurer, Contingencies Account |        | \$ 876.34     |               | \$ 139,131.63 |
| 12/05/07 | SCE&G                                     | 1050   | \$            | 765.42        | \$ 138,366.21 |
| 12/05/07 | Sizemore Security                         | 1049   | \$            | 4,000.00      | \$ 134,366.21 |
| 12/11/07 | D. Washington                             | 1052   | \$            | 494.00        | \$ 133,872.21 |
| 12/11/07 | Sizemore Security                         | 1051   | \$            | 4,000.00      | \$ 129,872.21 |
| 12/11/07 | Tony M. Pounds                            | 1053   | \$            | 200.00        | \$ 129,672.21 |
| 12/13/07 | AFM New Use                               |        | \$ 489.80     |               | \$ 130,162.01 |
| 12/18/07 | AT&T                                      | 1065   | \$            | 310.28        | \$ 129,851.73 |

2915

2916

| Date     | Description                       | Ref. # | Receipts  | Disbursement | Running       |
|----------|-----------------------------------|--------|-----------|--------------|---------------|
| 12/18/07 | Beech Island Water District       | 1064   |           |              | \$ 129,851.73 |
| 12/18/07 | Check                             | 1054   |           |              | \$ 129,851.73 |
| 12/18/07 | D. Washington                     | 1055   |           | \$ 494.81    | \$ 129,356.92 |
| 12/18/07 | SC Employment Security Commission | 1062   |           | \$ 25.00     | \$ 129,331.92 |
| 12/18/07 | SCE&G                             | 1063   |           |              | \$ 129,331.92 |
| 12/18/07 | Sizemore Security                 | 1058   |           | \$ 4,000.00  | \$ 125,331.92 |
| 12/26/07 | Check                             | 1060   |           |              | \$ 125,331.92 |
| 12/26/07 | D. Washington                     | 1056   |           | \$ 494.81    | \$ 124,837.11 |
| 12/26/07 | Sizemore Security                 | 1059   |           | \$ 4,000.00  | \$ 120,837.11 |
| 12/31/07 | Interest Deposit                  |        | \$ 12.04  |              | \$ 120,849.15 |
| 01/02/08 | Aiken County Treasurer            | 1066   |           | \$ 6,791.29  | \$ 114,057.86 |
| 01/02/08 | D. Washington                     | 1057   |           | \$ 494.81    | \$ 113,563.05 |
| 01/02/08 | Petty Cash                        | 1067   |           | \$ 100.00    | \$ 113,463.05 |
| 01/02/08 | Sizemore Security                 | 1061   |           | \$ 4,000.00  | \$ 109,463.05 |
| 01/09/08 | Benjamin Franklin - Plumbing      | 1068   |           | \$ 194.50    | \$ 109,268.55 |
| 01/09/08 | D. Washington                     | 1069   |           | \$ 494.81    | \$ 108,773.74 |
| 01/10/08 | Auto-Owners Insurance             | 1070   |           | \$ 598.17    | \$ 108,175.57 |
| 01/11/08 | Absolute Storage Management       |        | \$ 270.00 |              | \$ 108,445.57 |
| 01/14/08 | AT&T                              | 1071   |           | \$ 35.46     | \$ 108,410.11 |
| 01/15/08 | Benjamin Franklin - Plumbing      | 1073   |           | \$ 684.27    | \$ 107,725.84 |
| 01/15/08 | IRS                               | 1072   |           | \$ 750.00    | \$ 106,975.84 |
| 01/17/08 | AT&T                              | 1076   |           | \$ 65.89     | \$ 106,909.95 |
| 01/17/08 | Beech Island Water District       | 1077   |           | \$ 31.37     | \$ 106,878.58 |
| 01/17/08 | Kevin Rinehart                    | 1074   |           | \$ 300.00    | \$ 106,578.58 |
| 01/17/08 | Sizemore Security                 | 1075   |           | \$ 4,000.00  | \$ 102,578.58 |
| 01/18/08 | D. Washington                     | 1078   |           | \$ 494.81    | \$ 102,083.77 |
| 01/18/08 | Sound Archives                    | 1082   |           | \$ 1,800.00  | \$ 100,283.77 |
| 01/22/08 | Petty Cash                        | 1085   |           | \$ 100.00    | \$ 100,183.77 |
| 01/22/08 | SCE&G                             | 1083   |           | \$ 1,532.20  | \$ 98,651.57  |

| Date     | Description                 | Ref. # | Receipts     | Disbursements | Running       |
|----------|-----------------------------|--------|--------------|---------------|---------------|
| 01/23/08 | SC DOR                      | 1090   | \$           | 264.55        | \$ 98,387.02  |
| 01/23/08 | SC DOR                      | 1088   | \$           | 238.28        | \$ 98,148.74  |
| 01/23/08 | Security Federal Bank       | 1087   | \$           | 1,769.45      | \$ 96,379.29  |
| 01/23/08 | Sizemore Security           | 1084   | \$           | 3,000.00      | \$ 93,379.29  |
| 01/23/08 | Sizemore Security           | 1086   | \$           | 3,000.00      | \$ 90,379.29  |
| 01/23/08 | US Treasury                 | 1089   | \$           | 1,691.62      | \$ 88,687.67  |
| 01/23/08 | Wedge Productions           |        | \$ 15,000.00 |               | \$ 103,687.67 |
| 01/25/08 | D. Washington               | 1079   | \$           | 494.81        | \$ 103,192.86 |
| 01/31/08 | Interest                    |        | \$ 8.64      |               | \$ 103,201.50 |
| 02/01/08 | D. Washington               | 1080   | \$           | 494.81        | \$ 102,706.69 |
| 02/05/08 | Lisa H. Hicklin             | 1091   | \$           | 1,202.50      | \$ 101,504.19 |
| 02/07/08 | Jessie F. Beeber            | 1092   | \$           | 1,500.00      | \$ 100,004.19 |
| 02/08/08 | D. Washington               | 1081   | \$           | 494.81        | \$ 99,509.38  |
| 02/12/08 | Aiken County Filing Fee     | 1094   | \$           | 25.00         | \$ 99,484.38  |
| 02/12/08 | D. Washington               | 1095   | \$           | 494.81        | \$ 98,989.57  |
| 02/12/08 | Petty Cash                  | 1096   | \$           | 100.00        | \$ 98,889.57  |
| 02/13/08 | AT&T                        | 1100   | \$           | 102.21        | \$ 98,787.36  |
| 02/13/08 | Auto-Owners Insurance       | 1102   | \$           | 598.17        | \$ 98,189.19  |
| 02/13/08 | Beech Island Water District | 1099   | \$           | 97.90         | \$ 98,091.29  |
| 02/13/08 | SCE&G                       |        | \$           | 1,999.70      | \$ 96,091.59  |
| 02/13/08 | Sellers & Cole LLC          | 1101   | \$           | 1,228.00      | \$ 94,863.59  |
| 02/13/08 | Sizemore Security           | 1097   | \$           | 3,000.00      | \$ 91,863.59  |
| 02/13/08 | Sizemore Security           | 1098   | \$           | 3,000.00      | \$ 88,863.59  |
| 02/13/08 | Soundexchange               |        | \$ 2,613.03  |               | \$ 91,476.62  |
| 02/13/08 | Wedge Productions           |        | \$ 15,000.00 |               | \$ 106,476.62 |
| 02/15/08 | Kane Office Technologies    | 1104   | \$           | 164.92        | \$ 106,311.70 |
| 02/15/08 | Sizemore Security           | 1103   | \$           | 3,000.00      | \$ 103,311.70 |
| 02/19/08 | Chargeback                  |        | \$           | 2,613.03      | \$ 100,698.67 |
| 02/19/08 | Chargeback                  |        | \$           | 5.00          | \$ 100,693.67 |

| Date     | Description                       | Ref. # | Receipts    | Disbursements | Running      |
|----------|-----------------------------------|--------|-------------|---------------|--------------|
| 02/20/08 | Lisa H. Hicklin                   | 1105   | \$          | 1,144.00      | \$ 99,549.67 |
| 02/21/08 | Sizemore Security                 | 1108   | \$          | 3,000.00      | \$ 96,549.67 |
| 02/22/08 | D. Washington                     | 1106   | \$          | 494.81        | \$ 96,054.86 |
| 02/22/08 | Interest                          |        | \$ 613.78   |               | \$ 96,668.64 |
| 02/26/08 | Buchanan Law Office               | 1111   | \$          | 15,000.00     | \$ 81,668.64 |
| 02/26/08 | Hogan & Hartson LLP               | 1110   | \$          | 15,000.00     | \$ 66,668.64 |
| 02/26/08 | Law Office of Adele J. Pope       | 1112   | \$          | 15,000.00     | \$ 51,668.64 |
| 02/26/08 | Law Office of James D. Bailey     | 1109   | \$          | 15,000.00     | \$ 36,668.64 |
| 02/26/08 | Sizemore Security                 | 1115   | \$          | 3,000.00      | \$ 33,668.64 |
| 02/27/08 | SCE&G                             |        | \$          | 1,286.37      | \$ 32,382.27 |
| 02/28/08 | D. Washington                     | 1107   | \$          | 494.81        | \$ 31,887.46 |
| 02/29/08 | US Treasury                       | 1118   | \$          | 351.83        | \$ 31,535.63 |
| 03/02/08 | Interest Deposit                  |        | \$ 9.97     |               | \$ 31,545.60 |
| 03/07/08 | D. Washington                     | 1113   | \$          | 494.81        | \$ 31,050.79 |
| 03/10/08 | Miscellaneous Deposit             |        | \$ 33.61    |               | \$ 31,084.40 |
| 03/11/08 | AFTRA                             |        | \$ 812.56   |               | \$ 31,896.96 |
| 03/11/08 | Augusta Turf & Specialty Vehicles | 1117   | \$          | 360.95        | \$ 31,536.01 |
| 03/11/08 | Cheri L. Yound                    | 1116   | \$          | 124.35        | \$ 31,411.66 |
| 03/11/08 | Cpt. Pounds                       | 1121   | \$          | 100.00        | \$ 31,311.66 |
| 03/11/08 | House Insurance Refund            |        | \$ 618.30   |               | \$ 31,929.96 |
| 03/11/08 | Warner Music Group                |        | \$ 202.97   |               | \$ 32,132.93 |
| 03/14/08 | D. Washington                     | 1114   | \$          | 494.81        | \$ 31,638.12 |
| 03/19/08 | AT&T                              | 1123   | \$          | 65.79         | \$ 31,572.33 |
| 03/19/08 | Beech Island Water District       | 1122   | \$          | 26.40         | \$ 31,545.93 |
| 03/19/08 | Law Office of James D. Bailey     | 1145   | \$          | 500.00        | \$ 31,045.93 |
| 03/19/08 | Sound Archives                    | 1124   | \$          | 358.32        | \$ 30,687.61 |
| 03/19/08 | Soundexchange                     |        | \$ 2,690.41 |               | \$ 33,378.02 |
| 03/20/08 | Sellars Durant                    | 1127   | \$          | 1,999.50      | \$ 31,378.52 |
| 03/20/08 | Sizemore Security                 | 1126   | \$          | 2,521.43      | \$ 28,857.09 |

| Date     | Description                               | Ref. # | Receipts     | Disbursements | Running      |
|----------|-------------------------------------------|--------|--------------|---------------|--------------|
| 04/28/08 | Sizemore Security                         | 1155   | \$           | 1,000.00      | \$ 7,212.01  |
| 04/29/08 | Lisa H. Hicklin                           | 1149   | \$           | 682.50        | \$ 6,529.51  |
| 04/30/08 | Interest Deposit                          |        | \$ 2.45      |               | \$ 6,531.96  |
| 04/30/08 | Laboratory Corp. of America               | 1157   | \$           | 300.00        | \$ 6,231.96  |
| 05/01/08 | D. Washington                             | 1150   | \$           | 494.81        | \$ 5,737.15  |
| 05/01/08 | Enterprise Bank                           |        | \$ 4,140.74  |               | \$ 9,877.89  |
| 05/01/08 | Hatcher, Stubbs, Land, Hollis & Rothchild | 1158   | \$           | 1,000.00      | \$ 8,877.89  |
| 05/01/08 | Soundexchange                             |        | \$ 22,605.31 |               | \$ 31,483.20 |
| 05/05/08 | SCE&G                                     |        | \$           | 619.08        | \$ 30,864.12 |
| 05/06/08 | AT&T                                      | 1175   | \$           | 98.51         | \$ 30,765.61 |
| 05/06/08 | Beech Island Water District               | 1166   | \$           | 22.92         | \$ 30,742.69 |
| 05/06/08 | Buchanan Law Office                       | 1177   | \$           | 3,000.00      | \$ 27,742.69 |
| 05/06/08 | Law Office of Adele J. Pope               | 1178   | \$           | 3,000.00      | \$ 24,742.69 |
| 05/06/08 | Law Office of James D. Bailey             | 1176   | \$           | 3,000.00      | \$ 21,742.69 |
| 05/06/08 | Sound Archives                            | 1167   | \$           | 490.90        | \$ 21,251.79 |
| 05/06/08 | US Treasury                               | 1168   | \$           | 37.91         | \$ 21,213.88 |
| 05/09/08 | D. Washington                             | 1163   | \$           | 494.81        | \$ 20,719.07 |
| 05/12/08 | Aiken County Clerk of Court               | 1179   | \$           | 150.00        | \$ 20,569.07 |
| 05/12/08 | SC DOR                                    | 1180   | \$           | 43.64         | \$ 20,525.43 |
| 05/14/08 | D. Washington                             | 1182   | \$           | 200.00        | \$ 20,325.43 |
| 05/14/08 | Sellars Durant                            | 1181   | \$           | 999.00        | \$ 19,326.43 |
| 05/16/08 | D. Washington                             | 1164   | \$           | 494.81        | \$ 18,831.62 |
| 05/21/08 | Check                                     | 1159   |              |               | \$ 18,831.62 |
| 05/21/08 | SC Court of Appeals                       | 1160   |              |               | \$ 18,831.62 |
| 05/22/08 | Cordle Law Firm                           | 1162   | \$           | 257.35        | \$ 18,574.27 |
| 05/22/08 | Law Office of James D. Bailey             | 1183   | \$           | 3,000.00      | \$ 15,574.27 |
| 05/22/08 | Purchase of 2506 Parkway Drive            |        | \$ 6,000.00  |               | \$ 21,574.27 |
| 05/23/08 | D. Washington                             | 1165   | \$           | 494.81        | \$ 21,079.46 |
| 05/23/08 | D. Washington                             | 1165   | \$           | 100.00        | \$ 20,979.46 |
| 05/23/08 | Universal Music                           |        | \$ 47.91     |               | \$ 21,027.37 |

| Date     | Description                   | Ref. # | Receipts  | Disbursements | Running      |
|----------|-------------------------------|--------|-----------|---------------|--------------|
| 05/27/08 | Innovative Solutions          | 1191   | \$        | 22.31         | \$ 21,005.06 |
| 05/29/08 | Aiken County Clerk of Court   | 1161   | \$        | 25.00         | \$ 20,980.06 |
| 05/30/08 | D. Washington                 | 1185   | \$        | 494.81        | \$ 20,485.25 |
| 05/30/08 | D. Washington                 | 1188   | \$        | 100.00        | \$ 20,385.25 |
| 05/30/08 | Interest Deposit              |        | \$ 3.14   |               | \$ 20,388.39 |
| 06/03/08 | SCE&G                         |        | \$        | 100.42        | \$ 20,287.97 |
| 06/04/08 | Buchanan Law Office           | 1192   | \$        | 3,000.00      | \$ 17,287.97 |
| 06/04/08 | D. Washington                 | 1192   | \$        | 250.00        | \$ 17,037.97 |
| 06/04/08 | Hogan & Hartson LLP           | 1196   | \$        | 3,000.00      | \$ 14,037.97 |
| 06/04/08 | Law Office of Adele J. Pope   | 1194   | \$        | 3,000.00      | \$ 11,037.97 |
| 06/04/08 | Law Office of James D. Bailey | 1195   | \$        | 5,000.00      | \$ 6,037.97  |
| 06/06/08 | D. Washington                 | 1186   | \$        | 494.81        | \$ 5,543.16  |
| 06/06/08 | D. Washington                 | 1189   | \$        | 100.00        | \$ 5,443.16  |
| 06/09/08 | AT&T                          | 1197   | \$        | 113.08        | \$ 5,330.08  |
| 06/09/08 | Beech Island Water District   | 1198   | \$        | 22.00         | \$ 5,308.08  |
| 06/13/08 | D. Washington                 | 1187   | \$        | 494.81        | \$ 4,813.27  |
| 06/13/08 | D. Washington                 | 1190   | \$        | 100.00        | \$ 4,713.27  |
| 06/13/08 | Entertainment Partners        |        | \$ 116.12 |               | \$ 4,829.39  |
| 06/13/08 | Sound Archives                | 1199   | \$        | 490.90        | \$ 4,338.49  |
| 06/18/08 | Lisa H. Hicklin               | 1200   | \$        | 510.25        | \$ 3,828.24  |
| 06/20/08 | D. Washington                 | 1202   | \$        | 494.81        | \$ 3,333.43  |
| 06/20/08 | D. Washington                 | 1203   | \$        | 100.00        | \$ 3,233.43  |
| 06/20/08 | Entertainment Partners        |        | \$ 78.64  |               | \$ 3,312.07  |
| 06/25/08 | AFTRA                         |        | \$ 565.00 |               | \$ 3,877.07  |
| 06/27/08 | 2506 Parkway Mortgage         |        | \$ 599.51 |               | \$ 4,476.58  |
| 06/27/08 | D. Washington                 | 1204   | \$        | 494.81        | \$ 3,981.77  |
| 06/27/08 | D. Washington                 | 1205   | \$        | 100.00        | \$ 3,881.77  |
| 07/03/08 | D. Washington                 | 1207   | \$        | 100.00        | \$ 3,781.77  |
| 07/08/08 | SCE&G                         |        | \$        | 201.32        | \$ 3,580.45  |
| 07/09/08 | Auto-Owners Insurance         |        | \$ 393.61 |               | \$ 3,974.06  |

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| Date     | Description                       | Ref. # | Receipts     | Disbursements | Running      |
|----------|-----------------------------------|--------|--------------|---------------|--------------|
| 07/11/08 | D. Washington                     | 1208   | \$           | 494.81        | \$ 3,479.25  |
| 07/11/08 | D. Washington                     | 1209   | \$           | 100.00        | \$ 3,379.25  |
| 07/15/08 | AT&T                              | 1201   | \$           | 114.49        | \$ 3,264.76  |
| 07/18/08 | D. Washington                     | 1210   | \$           | 494.81        | \$ 2,769.95  |
| 07/18/08 | D. Washington                     | 1211   | \$           | 100.00        | \$ 2,669.95  |
| 07/25/08 | D. Washington                     | 1212   | \$           | 494.81        | \$ 2,175.14  |
| 07/25/08 | D. Washington                     | 1213   | \$           | 100.00        | \$ 2,075.14  |
| 07/25/08 | Joseph Brown House                |        | \$ 599.51    |               | \$ 2,674.65  |
| 07/28/08 | Beech Island Water District       | 1219   | \$           | 16.40         | \$ 2,658.25  |
| 07/28/08 | Lisa H. Hicklin                   | 1220   | \$           | 354.25        | \$ 2,304.00  |
| 07/28/08 | Secure Storage                    | 1221   | \$           | 490.90        | \$ 1,813.10  |
| 07/30/08 | D. Washington                     | 1222   | \$           | 200.00        | \$ 1,613.10  |
| 07/30/08 | Loan Security Federal             |        | \$ 15,000.00 |               | \$ 16,613.10 |
| 07/30/08 | SC DOR                            | 1225   | \$           | 308.55        | \$ 16,304.55 |
| 07/30/08 | Security Federal                  | 1224   | \$           | 1,981.95      | \$ 14,322.60 |
| 07/31/08 | D. Washington                     | 1229   | \$           | 100.00        | \$ 14,222.60 |
| 07/31/08 | Interest                          |        | \$ 0.46      |               | \$ 14,223.06 |
| 07/31/08 | SC DOR                            | 1228   | \$           | 264.55        | \$ 13,958.51 |
| 07/31/08 | SC Employment Security Commission | 1226   | \$           | 278.00        | \$ 13,680.51 |
| 07/31/08 | Security Federal                  | 1223   | \$           | 56.00         | \$ 13,624.51 |
| 07/31/08 | US Treasury                       | 1227   | \$           | 1,699.62      | \$ 11,924.89 |
| 08/01/08 | D. Washington                     | 1214   | \$           | 494.81        | \$ 11,430.08 |
| 08/01/08 | D. Washington                     | 1215   | \$           | 100.00        | \$ 11,330.08 |
| 08/04/08 | SCE&G                             |        | \$           | 211.68        | \$ 11,118.40 |
| 08/06/08 | Estate Refund                     |        | \$ 115.07    |               | \$ 11,233.47 |
| 08/06/08 | Sanford Brucker Bank              |        | \$           | 3,000.00      | \$ 8,233.47  |
| 08/07/08 | AT&T                              | 1231   | \$           | 115.13        | \$ 8,118.34  |
| 08/07/08 | Beech Island Water District       | 1230   | \$           | 22.00         | \$ 8,096.34  |
| 08/07/08 | Secure Storage                    | 1232   | \$           | 484.84        | \$ 7,611.50  |
| 08/08/08 | D. Washington                     | 1216   | \$           | 494.81        | \$ 7,116.69  |

| Date     | Description                    | Ref. # | Receipts      | Disbursements | Running       |
|----------|--------------------------------|--------|---------------|---------------|---------------|
| 08/08/08 | D. Washington                  | 1218   | \$            | 100.00        | \$ 7,016.69   |
| 08/15/08 | D. Washington                  | 1235   | \$            | 494.81        | \$ 6,521.88   |
| 08/15/08 | D. Washington                  | 1236   | \$            | 100.00        | \$ 6,421.88   |
| 08/22/08 | D. Washington                  | 1237   | \$            | 494.81        | \$ 5,927.07   |
| 08/22/08 | D. Washington                  | 1238   | \$            | 100.00        | \$ 5,827.07   |
| 08/25/08 | Christie's Deposit             |        | \$ 463,326.12 |               | \$ 469,153.19 |
| 08/25/08 | Christie's Deposit             |        | \$ 5,000.00   |               | \$ 474,153.19 |
| 08/29/08 | D. Washington                  | 1239   | \$            | 494.81        | \$ 473,658.38 |
| 08/29/08 | D. Washington                  | 1240   | \$            | 100.00        | \$ 473,558.38 |
| 09/01/08 | Interest Deposit               |        | \$ 9.86       |               | \$ 473,568.24 |
| 09/02/08 | Beech Island Water District    | 1255   | \$            | 33.56         | \$ 473,534.68 |
| 09/02/08 | Buchanan Law Office            | 1245   | \$            | 100,000.00    | \$ 373,534.68 |
| 09/02/08 | Christie's Deposit             |        | \$ 4,137.00   |               | \$ 377,671.68 |
| 09/02/08 | D. Washington                  | 1268   | \$            | 1,392.79      | \$ 376,278.89 |
| 09/02/08 | Hogan & Hartson LLP            | 1246   | \$            | 50,000.00     | \$ 326,278.89 |
| 09/02/08 | Law Office of Adele J. Pope    | 1244   | \$            | 100,000.00    | \$ 226,278.89 |
| 09/02/08 | Law Office of James D. Bailey  | 1241   | \$            | 50,000.00     | \$ 176,278.89 |
| 09/02/08 | Law Office of Sherry T. Barnes | 1243   | \$            | 5,000.00      | \$ 171,278.89 |
| 09/02/08 | Shipley & Hayes                | 1242   | \$            | 10,000.00     | \$ 161,278.89 |
| 09/05/08 | D. Washington                  | 1247   | \$            | 494.81        | \$ 160,784.08 |
| 09/05/08 | D. Washington                  | 1248   | \$            | 100.00        | \$ 160,684.08 |
| 09/08/08 | SCE&G                          |        | \$            | 234.18        | \$ 160,449.90 |
| 09/09/08 | SC Court of Appeals            | 1256   | \$            | 100.00        | \$ 160,349.90 |
| 09/12/08 | Aiken County Circuit Court     | 1258   | \$            | 100.00        | \$ 160,249.90 |
| 09/12/08 | Cruise Security                | 1257   | \$            | 276.50        | \$ 159,973.40 |
| 09/12/08 | D. Washington                  | 1249   | \$            | 494.81        | \$ 159,478.59 |
| 09/12/08 | D. Washington                  | 1250   | \$            | 100.00        | \$ 159,378.59 |
| 09/15/08 | D. Washington                  | 1259   | \$            | 100.00        | \$ 159,278.59 |
| 09/15/08 | D. Washington                  | 1260   | \$            | 100.00        | \$ 159,178.59 |
| 09/16/08 | Aiken County Motion Filing     | 1262   | \$            | 25.00         | \$ 159,153.59 |

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| Date     | Description                   | Ref. # | Receipts    | Disbursements | Running       |
|----------|-------------------------------|--------|-------------|---------------|---------------|
| 09/17/08 | Premium Financing Specialists | 1266   | \$          | 7,791.86      | \$ 151,361.73 |
| 09/17/08 | Security Federal Bank         |        | \$          | 15,122.50     | \$ 136,239.23 |
| 09/19/08 | AT&T                          | 1233   | \$          | 108.06        | \$ 136,131.17 |
| 09/19/08 | D. Washington                 | 1251   | \$          | 494.81        | \$ 135,636.36 |
| 09/19/08 | D. Washington                 | 1252   | \$          | 100.00        | \$ 135,536.36 |
| 09/22/08 | 20th Century Fox              |        | \$ 2.92     |               | \$ 135,539.28 |
| 09/22/08 | Secure Storage                |        | \$ 858.56   |               | \$ 136,397.84 |
| 09/22/08 | Soundexchange                 |        | \$ 4,674.15 |               | \$ 141,071.99 |
| 09/23/08 | US Treasury                   | 1234   | \$          | 10,000.00     | \$ 131,071.99 |
| 09/26/08 | D. Washington                 | 1253   | \$          | 494.81        | \$ 130,577.18 |
| 09/26/08 | D. Washington                 | 1254   | \$          | 100.00        | \$ 130,477.18 |
| 09/29/08 | Lisa H. Hicklin               | 1277   | \$          | 40.00         | \$ 130,437.18 |
| 09/30/08 | Interest Deposit              |        | \$ 15.36    |               | \$ 130,452.54 |
| 10/02/08 | D. Washington                 | 1274   | \$          | 100.00        | \$ 130,352.54 |
| 10/03/08 | Adjustment Check 1253         |        | \$ 0.81     |               | \$ 130,353.35 |
| 10/03/08 | D. Washington                 | 1271   | \$          | 494.81        | \$ 129,858.54 |
| 10/06/08 | Lisa H. Hicklin               | 1267   | \$          | 77.00         | \$ 129,781.54 |
| 10/06/08 | Zumwalt, Almon & Hayes        | 1269   | \$          | 557.50        | \$ 129,224.04 |
| 10/07/08 | Lisa H. Hicklin               | 1270   | \$          | 331.50        | \$ 128,892.54 |
| 10/08/08 | SCE&G                         |        | \$          | 287.90        | \$ 128,604.64 |
| 10/10/08 | AARC Royalty                  |        | \$ 3,118.45 |               | \$ 131,723.09 |
| 10/10/08 | Aiken County Clerk of Court   | 1279   | \$          | 25.00         | \$ 131,698.09 |
| 10/10/08 | D. Washington                 | 1272   | \$          | 494.81        | \$ 131,203.28 |
| 10/10/08 | D. Washington                 | 1275   | \$          | 100.00        | \$ 131,103.28 |
| 10/10/08 | Law Office of James D. Bailey | 1282   | \$          | 15,000.00     | \$ 116,103.28 |
| 10/10/08 | Sizemore Security             | 1280   | \$          | 1,000.00      | \$ 115,103.28 |
| 10/10/08 | Vann Appraisal Services       | 1281   | \$          | 3,700.00      | \$ 111,403.28 |
| 10/15/08 | Difference in 10/15/8         |        | \$ 96.08    |               | \$ 111,499.36 |
| 10/16/08 | Beech Island Water District   | 1287   | \$          | 26.40         | \$ 111,472.96 |

| Date     | Description                     | Ref. # | Receipts     | Disbursements | Running |
|----------|---------------------------------|--------|--------------|---------------|---------|
| 10/16/08 | Buchanan Law Office             | 1286   | \$ 15,000.00 | \$ 96,472.96  |         |
| 10/16/08 | Ellis Lawhome & Sims            | 1283   | \$ 625.00    | \$ 95,847.96  |         |
| 10/16/08 | Law Office of Adele J. Pope     | 1285   | \$ 15,000.00 | \$ 80,847.96  |         |
| 10/16/08 | Shipley & Hayes                 | 1288   | \$ 7,580.00  | \$ 73,267.96  |         |
| 10/16/08 | The Law Office of Leon Friedman | 1284   | \$ 350.00    | \$ 72,917.96  |         |
| 10/17/08 | D. Washington                   | 1273   | \$ 494.81    | \$ 72,423.15  |         |
| 10/17/08 | D. Washington                   | 1276   | \$ 100.00    | \$ 72,323.15  |         |
| 10/18/08 | Christie's Deposit              |        | \$ 60,922.25 | \$ 133,245.40 |         |
| 10/18/08 | Soundexchange                   |        | \$ 3,738.26  | \$ 136,983.66 |         |
| 10/21/08 | Adjustment Check 1269           | 1269   | \$ 20.00     | \$ 136,963.66 |         |
| 10/23/08 | Christie's Deposit              |        | \$ 20,192.50 | \$ 157,156.16 |         |
| 10/23/08 | D. Washington                   | 1291   | \$ 494.81    | \$ 156,661.35 |         |
| 10/23/08 | D. Washington                   | 1292   | \$ 100.00    | \$ 156,561.35 |         |
| 10/27/08 | AT&T                            | 1295   | \$ 122.88    | \$ 156,438.47 |         |
| 10/27/08 | Sellars Durant                  | 1296   | \$ 9,191.00  | \$ 147,247.47 |         |
| 10/28/08 | Aiken County Clerk of Court     | 1305   | \$ 25.00     | \$ 147,222.47 |         |
| 10/28/08 | Beech Island Water District     | 1300   | \$ 26.40     | \$ 147,196.07 |         |
| 10/28/08 | Law Office of Adele J. Pope     | 1299   | \$ 951.24    | \$ 146,244.83 |         |
| 10/28/08 | Law Office of James D. Bailey   | 1306   | \$ 5,000.00  | \$ 141,244.83 |         |
| 10/28/08 | Secure Storage                  | 1297   | \$ 484.84    | \$ 140,759.99 |         |
| 10/29/08 | Hogan & Hartson LLP             | 1298   | \$ 20,079.29 | \$ 120,680.70 |         |
| 10/29/08 | SCE&G                           |        | \$ 307.93    | \$ 120,372.77 |         |
| 10/29/08 | US Treasury                     | 1307   | \$ 87.24     | \$ 120,285.53 |         |
| 10/30/08 | D. Washington                   | 1303   | \$ 494.81    | \$ 119,790.72 |         |
| 10/30/08 | D. Washington                   | 1304   | \$ 100.00    | \$ 119,690.72 |         |
| 10/31/08 | SC DOR                          | 1309   | \$ 264.55    | \$ 119,426.17 |         |
| 10/31/08 | US Treasury                     | 1308   | \$ 1,699.62  | \$ 117,726.55 |         |
| 11/02/08 | Interest Deposit                |        | \$ 13.12     | \$ 117,739.67 |         |
| 11/05/08 | Beech Island Water District     | 1310   | \$ 22.00     | \$ 117,717.67 |         |
| 11/05/08 | D. Washington                   | 1301   | \$ 494.81    | \$ 117,222.86 |         |
| 11/05/08 | D. Washington                   | 1302   | \$ 100.00    | \$ 117,122.86 |         |

| Date     | Description                   | Ref. # | Receipts  | Disbursements | Running       |
|----------|-------------------------------|--------|-----------|---------------|---------------|
| 11/05/08 | Law Office of Adele J. Pope   | 1311   | \$        | 894.94        | \$ 116,227.92 |
| 11/06/08 | AT&T                          | 1312   | \$        | 116.47        | \$ 116,111.45 |
| 11/06/08 | Buchanan Law Office           | 1314   | \$        | 10,000.00     | \$ 106,111.45 |
| 11/06/08 | Entertainment Partners        |        | \$ 31.20  |               | \$ 106,142.65 |
| 11/06/08 | Law Office of Adele J. Pope   | 1313   | \$        | 10,000.00     | \$ 96,142.65  |
| 11/13/08 | SC DOR                        | 1321   | \$        | 500.00        | \$ 95,642.65  |
| 11/14/08 | D. Washington                 | 1315   | \$        | 494.81        | \$ 95,147.84  |
| 11/14/08 | D. Washington                 | 1316   | \$        | 100.00        | \$ 95,047.84  |
| 11/15/08 | Aiken County Treasurer        | 1323   | \$        | 6,945.15      | \$ 88,102.69  |
| 11/15/08 | Zumwalt, Almon & Hayes        | 1322   | \$        | 481.25        | \$ 87,621.44  |
| 11/16/08 | Christie's Deposit            |        | \$ 500.00 |               | \$ 88,121.44  |
| 11/21/08 | D. Washington                 | 1317   | \$        | 494.81        | \$ 87,626.63  |
| 11/21/08 | D. Washington                 | 1318   | \$        | 100.00        | \$ 87,526.63  |
| 11/21/08 | Secure Storage                | 1325   | \$        | 969.68        | \$ 86,556.95  |
| 11/25/08 | Law Office of James D. Bailey | 1338   | \$        | 5,000.00      | \$ 81,556.95  |
| 11/25/08 | Secure Storage                | 1333   | \$        | 484.84        | \$ 81,072.11  |
| 11/25/08 | Sellers Durant                | 1332   | \$        | 440.00        | \$ 80,632.11  |
| 11/25/08 | US Treasury                   | 1337   | \$        | 82.71         | \$ 80,549.40  |
| 11/28/08 | D. Washington                 | 1319   | \$        | 494.81        | \$ 80,054.59  |
| 11/28/08 | D. Washington                 | 1323   | \$        | 100.00        | \$ 79,954.59  |
| 11/30/08 | Interest Deposit              |        | \$ 5.96   |               | \$ 79,960.55  |
| 12/03/08 | SCE&G Draft                   |        | \$        | 279.89        | \$ 79,680.66  |
| 12/05/08 | D. Washington                 | 1326   | \$        | 494.81        | \$ 79,185.85  |
| 12/05/08 | D. Washington                 | 1327   | \$        | 100.00        | \$ 79,085.85  |
| 12/10/08 | AT&T                          | 1345   | \$        | 66.96         | \$ 79,018.89  |
| 12/10/08 | AT&T                          | 1346   | \$        | 43.47         | \$ 78,975.42  |
| 12/10/08 | Secure Storage                | 1344   | \$        | 490.90        | \$ 78,484.52  |
| 12/10/08 | Zumwalt, Almon & Hayes        | 1324   | \$        | 192.50        | \$ 78,292.02  |
| 12/12/08 | C. Edwards                    | 1348   | \$        | 150.00        | \$ 78,142.02  |
| 12/12/08 | D. Washington                 | 1328   | \$        | 494.81        | \$ 77,647.21  |

| Date     | Description                   | Ref. # | Receipts     | Disbursements | Running      |
|----------|-------------------------------|--------|--------------|---------------|--------------|
| 12/12/08 | D. Washington                 | 1329   | \$           | 100.00        | \$ 77,547.21 |
| 12/12/08 | Security Files                | 1347   | \$           | 883.00        | \$ 76,664.21 |
| 12/19/08 | D. Washington                 | 1340   | \$           | 494.81        | \$ 76,169.40 |
| 12/19/08 | D. Washington                 | 1331   | \$           | 100.00        | \$ 76,069.40 |
| 12/19/08 | D. Washington                 | 1341   | \$           | 100.00        | \$ 75,969.40 |
| 12/22/08 | Beech Island Water District   | 1349   | \$           | 35.20         | \$ 75,934.20 |
| 12/24/08 | D. Washington                 | 1342   | \$           | 494.81        | \$ 75,439.39 |
| 12/24/08 | D. Washington                 | 1358   | \$           | 100.00        | \$ 75,339.39 |
| 12/31/08 | Interest Deposit              |        | \$ 3.55      |               | \$ 75,342.94 |
| 01/02/09 | D. Washington                 | 1351   | \$           | 100.00        | \$ 75,242.94 |
| 01/02/09 | D. Washington                 | 1356   | \$           | 100.00        | \$ 75,142.94 |
| 01/02/09 | SCE&G Draft                   |        | \$           | 69.61         | \$ 75,073.33 |
| 01/06/09 | Lisa H. Hicklin               | 1339   | \$           | 217.75        | \$ 74,855.58 |
| 01/08/09 | Cameron Edwards               | 1355   | \$           | 75.00         | \$ 74,780.58 |
| 01/08/09 | SC Court of Appeals           | 1141   | \$           | 25.00         | \$ 74,755.58 |
| 01/09/09 | D. Washington                 | 1359   | \$           | 494.81        | \$ 74,260.77 |
| 01/09/09 | D. Washington                 | 1360   | \$           | 100.00        | \$ 74,160.77 |
| 01/09/09 | Robert L. Buchanan            | 1343   | \$           | 739.98        | \$ 73,420.79 |
| 01/10/09 | Soundexchange                 |        | \$ 10,858.14 |               | \$ 84,278.93 |
| 01/14/09 | AT&T                          | 1350   | \$           | 108.67        | \$ 84,170.26 |
| 01/14/09 | Beech Island Water District   | 1354   | \$           | 55.00         | \$ 84,115.26 |
| 01/14/09 | Link Conference Call          | 1352   | \$           | 36.96         | \$ 84,078.30 |
| 01/14/09 | Secure Storage                | 1353   | \$           | 484.84        | \$ 83,593.46 |
| 01/15/09 | Hogan & Hartson               | 1372   | \$           | 2,000.00      | \$ 81,593.46 |
| 01/15/09 | Law Office of Adele J. Pope   | 1373   | \$           | 3,095.43      | \$ 78,498.03 |
| 01/15/09 | Law Office of James D. Bailey | 1371   | \$           | 5,000.00      | \$ 73,498.03 |
| 01/15/09 | SC DOR                        | 1357   | \$           | 500.00        | \$ 72,998.03 |
| 01/15/09 | Shipley & Hayes               | 1370   | \$           | 5,000.00      | \$ 67,998.03 |
| 01/16/09 | D. Washington                 | 1361   | \$           | 494.81        | \$ 67,503.22 |

| Date     | Description                   | Ref. # | Receipts | Disbursement | Running      |
|----------|-------------------------------|--------|----------|--------------|--------------|
| 01/16/09 | D. Washington                 | 1364   | \$       | 100.00       | \$ 67,403.22 |
| 01/18/09 | Entertainment Partners        |        | \$ 20.00 |              | \$ 67,423.22 |
| 01/20/09 | D. Washington                 | 1367   | \$       | 100.00       | \$ 67,323.22 |
| 01/23/09 | D. Washington                 | 1362   | \$       | 494.81       | \$ 66,828.41 |
| 01/23/09 | D. Washington                 | 1365   | \$       | 100.00       | \$ 66,728.41 |
| 01/27/09 | Draft                         |        | \$       | 101.25       | \$ 66,627.16 |
| 01/28/09 | Lisa H. Hicklin               | 1169   | \$       | 523.25       | \$ 66,103.91 |
| 01/29/09 | Kane Office Technologies      | 1374   | \$       | 172.16       | \$ 65,931.75 |
| 01/30/09 | D. Washington                 | 1363   | \$       | 494.81       | \$ 65,436.94 |
| 01/30/09 | D. Washington                 | 1366   | \$       | 100.00       | \$ 65,336.94 |
| 01/30/09 | SCE&G Draft                   |        | \$       | 72.73        | \$ 65,264.21 |
| 02/01/09 | Interest Deposit              |        | \$ 3.50  |              | \$ 65,267.71 |
| 02/02/09 | SC DOR                        | 1377   | \$       | 264.55       | \$ 65,003.16 |
| 02/02/09 | US Treasury                   | 1289   | \$       | 1,699.62     | \$ 63,303.54 |
| 02/06/09 | AFTRA                         |        | \$ 36.70 |              | \$ 63,340.24 |
| 02/06/09 | D. Washington                 | 1170   | \$       | 494.81       | \$ 62,845.43 |
| 02/06/09 | D. Washington                 | 1171   | \$       | 100.00       | \$ 62,745.43 |
| 02/09/09 | Buchanan Law Office           | 1379   | \$       | 5,000.00     | \$ 57,745.43 |
| 02/09/09 | Law Office of Adele J. Pope   | 1376   | \$       | 5,000.00     | \$ 52,745.43 |
| 02/09/09 | Law Office of James D. Bailey | 1380   | \$       | 5,000.00     | \$ 47,745.43 |
| 02/09/09 | SC Court of Appeals           | 1378   | \$       | 125.00       | \$ 47,620.43 |
| 02/09/09 | Shipley & Hayes               | 1381   | \$       | 5,000.00     | \$ 42,620.43 |
| 02/12/09 | Chargeback                    |        | \$       | 41.70        | \$ 42,578.73 |
| 02/12/09 | D. Washington                 | 1172   | \$       | 494.81       | \$ 42,083.92 |
| 02/12/09 | D. Washington                 | 1173   | \$       | 100.00       | \$ 41,983.92 |
| 02/12/09 | D. Washington                 | 1174   | \$       | 100.00       | \$ 41,883.92 |
| 02/20/09 | D. Washington                 | 1382   | \$       | 494.81       | \$ 41,389.11 |
| 02/20/09 | D. Washington                 | 1383   | \$       | 100.00       | \$ 41,289.11 |
| 02/23/09 | Secure Storage                | 1386   | \$       | 484.84       | \$ 40,804.27 |
| 02/25/09 | Ben Franklin Plumbing         | 1387   | \$       | 300.00       | \$ 40,504.27 |

| Date     | Description                   | Ref. # | Receipts | Disbursement | Running      |
|----------|-------------------------------|--------|----------|--------------|--------------|
| 02/25/09 | Daphne H. Helms               | 1390   | \$       | 667.75       | \$ 39,836.52 |
| 02/25/09 | Lisa H. Hicklin               | 1393   | \$       | 40.00        | \$ 39,796.52 |
| 02/27/09 | Aiken County Clerk            | 1398   | \$       | 25.00        | \$ 39,771.52 |
| 02/27/09 | Aiken County Probate Court    | 1397   | \$       | 33.75        | \$ 39,737.77 |
| 02/27/09 | Ben Franklin Plumbing         | 1394   | \$       | 1,863.50     | \$ 37,874.27 |
| 02/27/09 | D. Washington                 | 1384   | \$       | 494.81       | \$ 37,379.46 |
| 02/27/09 | D. Washington                 | 1385   | \$       | 100.00       | \$ 37,279.46 |
| 02/27/09 | D. Washington                 | 1403   | \$       | 100.00       | \$ 37,179.46 |
| 03/01/09 | Interest Deposit              |        | \$ 2.05  |              | \$ 37,181.51 |
| 03/02/09 | AT&T                          | 1401   | \$       | 111.14       | \$ 37,070.37 |
| 03/02/09 | First Citizens                | 1400   | \$       | 637.30       | \$ 36,433.07 |
| 03/02/09 | Hogan & Hartson               | 1402   | \$       | 2,000.00     | \$ 34,433.07 |
| 03/02/09 | Kane Office Technologies      | 1389   | \$       | 226.08       | \$ 34,206.99 |
| 03/02/09 | Law Office of Adele J. Pope   | 1417   | \$       | 1,497.20     | \$ 32,709.79 |
| 03/02/09 | Law Office of James D. Bailey | 1416   | \$       | 2,000.00     | \$ 30,709.79 |
| 03/02/09 | SCE&G                         |        | \$       | 87.27        | \$ 30,622.52 |
| 03/02/09 | Sellars, Cole, Bachkosky      | 1396   | \$       | 500.00       | \$ 30,122.52 |
| 03/02/09 | Shipley & Hayes               | 1415   | \$       | 2,000.00     | \$ 28,122.52 |
| 03/02/09 | Zumwalt, Almon & Hayes        | 1395   | \$       | 770.00       | \$ 27,352.52 |
| 03/03/09 | Kane Office Technologies      | 1418   | \$       | 21.40        | \$ 27,331.12 |
| 03/03/09 | Kinko's                       | 1388   | \$       | 28.09        | \$ 27,303.03 |
| 03/03/09 | Sony BMG                      |        | \$ 34.77 |              | \$ 27,337.80 |
| 03/06/09 | D. Washington                 | 1404   | \$       | 494.81       | \$ 26,842.99 |
| 03/06/09 | D. Washington                 | 1405   | \$       | 100.00       | \$ 26,742.99 |
| 03/06/09 | SC DOR                        | 1419   | \$       | 400.00       | \$ 26,342.99 |
| 03/12/09 | Aiken County Circuit Court    | 1420   | \$       | 25.00        | \$ 26,317.99 |
| 03/13/09 | D. Washington                 | 1406   | \$       | 494.81       | \$ 25,823.18 |
| 03/13/09 | D. Washington                 | 1407   | \$       | 100.00       | \$ 25,723.18 |
| 03/17/09 | Law Office of James D. Bailey | 1433   | \$       | 105.42       | \$ 25,617.76 |
| 03/18/09 | AT&T                          | 1425   | \$       | 109.74       | \$ 25,508.02 |
| 03/18/09 | Secure Storage                | 1426   | \$       | 484.84       | \$ 25,023.18 |

| Date     | Description                 | Ref. # | Receipts    | Disbursements | Running      |
|----------|-----------------------------|--------|-------------|---------------|--------------|
| 03/18/09 | Zumwalt, Almon & Hayes      | 1427   | \$          | 577.50        | \$ 24,445.68 |
| 03/20/09 | D. Washington               | 1421   | \$          | 494.81        | \$ 23,950.87 |
| 03/20/09 | D. Washington               | 1422   | \$          | 100.00        | \$ 23,850.87 |
| 03/24/09 | Aiken County Clerk of Court | 1409   | \$          | 150.00        | \$ 23,700.87 |
| 03/24/09 | Aiken County Clerk of Court | 1408   | \$          | 150.00        | \$ 23,550.87 |
| 03/27/09 | D. Washington               | 1423   | \$          | 494.81        | \$ 23,056.06 |
| 03/27/09 | D. Washington               | 1424   | \$          | 100.00        | \$ 22,956.06 |
| 03/30/09 | Entertainment Partners      |        | \$ 32.96    |               | \$ 22,989.02 |
| 03/30/09 | SCE&G                       |        | \$          | 88.75         | \$ 22,900.27 |
| 03/31/09 | Interest Deposit            |        | \$ 1.26     |               | \$ 22,901.53 |
| 04/03/09 | D. Washington               | 1410   | \$          | 494.81        | \$ 22,406.72 |
| 04/03/09 | D. Washington               | 1411   | \$          | 100.00        | \$ 22,306.72 |
| 04/06/09 | Entertainment Partners      |        | \$ 4.22     |               | \$ 22,310.94 |
| 04/08/09 | Buchanan Law Office         | 1429   | \$          | 2,000.00      | \$ 20,310.94 |
| 04/08/09 | Harley Ruff, Esq.           | 1428   | \$          | 1,500.00      | \$ 18,810.94 |
| 04/08/09 | Law Office of Adele J. Pope | 1430   | \$          | 2,000.00      | \$ 16,810.94 |
| 04/09/09 | D. Washington               | 1457   | \$          | 494.81        | \$ 16,316.13 |
| 04/09/09 | D. Washington               | 1458   | \$          | 100.00        | \$ 16,216.13 |
| 04/10/09 | Soundexchange               |        | \$ 6,705.80 |               | \$ 22,921.93 |
| 04/16/09 | AT&T                        | 1466   | \$          | 118.80        | \$ 22,803.13 |
| 04/16/09 | SC DOR                      | 1432   | \$          | 300.00        | \$ 22,503.13 |
| 04/16/09 | Secure Storage              | 1467   | \$          | 484.84        | \$ 22,018.29 |
| 04/17/09 | D. Washington               | 1459   | \$          | 494.81        | \$ 21,523.48 |
| 04/17/09 | D. Washington               | 1460   | \$          | 100.00        | \$ 21,423.48 |
| 04/20/09 | Beech Island Water District | 1468   | \$          | 100.00        | \$ 21,323.48 |
| 04/23/09 | Zumwalt, Almon & Hayes      | 1469   | \$          | 1,058.75      | \$ 20,264.73 |
| 04/24/09 | D. Washington               | 1461   | \$          | 494.81        | \$ 19,769.92 |
| 04/24/09 | D. Washington               | 1462   | \$          | 100.00        | \$ 19,669.92 |
| 04/28/09 | Aiken County Clerk of Court | 1470   | \$          | 25.00         | \$ 19,644.92 |

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| Date     | Description                       | Ref. # | Receipts | Disbursements | Running      |
|----------|-----------------------------------|--------|----------|---------------|--------------|
| 04/29/09 | SC DOR                            | 1472   |          | \$ 342.80     | \$ 19,302.12 |
| 04/29/09 | SC Employment Security Commission | 1473   |          | \$ 85.35      | \$ 19,216.77 |
| 04/29/09 | Security Federal Bank             | 1474   |          | \$ 56.00      | \$ 19,160.77 |
| 04/29/09 | US Treasury                       | 1475   |          | \$ 1,884.92   | \$ 17,275.85 |
| 04/30/09 | Interest Deposit                  |        | \$ 1.05  |               | \$ 17,276.90 |
| 05/01/09 | Aiken County Clerk of Court       | 1477   |          | \$ 25.00      | \$ 17,251.90 |
| 05/01/09 | D. Washington                     | 1463   |          | \$ 494.81     | \$ 16,757.09 |
| 05/01/09 | D. Washington                     | 1464   |          | \$ 100.00     | \$ 16,657.09 |
| 05/01/09 | SC DOR                            | 1476   |          | \$ 523.97     | \$ 16,133.12 |
| 05/01/09 | SCE&G                             |        |          | \$ 105.72     | \$ 16,027.40 |
| 05/08/09 | D. Washington                     | 1465   |          | \$ 494.81     | \$ 15,532.59 |
| 05/08/09 | D. Washington                     | 1412   |          | \$ 100.00     | \$ 15,432.59 |
| 05/15/09 | D. Washington                     | 1413   |          | \$ 494.81     | \$ 14,937.78 |
| 05/15/09 | D. Washington                     | 1414   |          | \$ 100.00     | \$ 14,837.78 |
| 05/22/09 | D. Washington                     | 1436   |          | \$ 494.81     | \$ 14,342.97 |
| 05/22/09 | D. Washington                     | 1437   |          | \$ 100.00     | \$ 14,242.97 |
| 05/22/09 | Lisa H. Hicklin                   | 1438   |          | \$ 1,911.00   | \$ 12,331.97 |

Beginning Cash  
plus Receipts

\$ 855,430.83

\$ 843,098.86

\$ 12,331.97

**ESTATE/TRUST OF JAMES BROWN**  
**DISBURSEMENTS**  
**11/22/07 TO 5/22/09**

| Description                 | Amount       | As a % |
|-----------------------------|--------------|--------|
| Law Office of Adele J. Pope | \$159,438.81 | 18.91% |
| Buchanan Law Office         | \$153,000.00 | 18.15% |

|                                      |                     |               |
|--------------------------------------|---------------------|---------------|
| • Law Office of Adele J. Pope        | \$159,438.81        | 18.91%        |
| • Buchanan Law Office                | \$153,000.00        | 18.15%        |
| • Law Office of James D. Bailly      | \$116,605.42        | 13.83%        |
| • Shipley & Hayes                    | \$ 29,580.00        | 3.51%         |
| <b>Total</b>                         | <b>\$458,624.23</b> |               |
| <b>As a % of Total Disbursements</b> |                     | <b>54.39%</b> |

|                                |              |       |
|--------------------------------|--------------|-------|
| Jenaro Durant                  | \$ 12,029.30 | 1.30% |
| SCE&G                          | \$ 8,150.81  | 0.97% |
| Premium Financing Specialists  | \$ 7,791.86  | 0.92% |
| Lisa H. Hicklin                | \$ 7,443.50  | 0.88% |
| Windsor Jewelers               | \$ 5,700.00  | 0.68% |
| Secure Storage                 | \$ 5,345.36  | 0.63% |
| Law Office of Sherry T. Barnes | \$ 5,000.00  | 0.59% |
| Sound Archives                 | \$ 4,640.12  | 0.55% |
| Cruise Security                | \$ 4,252.95  | 0.50% |
| SC DOR                         | \$ 4,215.44  | 0.50% |
| Hogan & Hartson                | \$ 4,000.00  | 0.47% |
| Vann Appraisal Services        | \$ 3,700.00  | 0.44% |
| Zumwalt, Almon & Hayes         | \$ 3,637.50  | 0.43% |
| Sanford Brucker Bank           | \$ 3,000.00  | 0.36% |
| Chargeback                     | \$ 2,659.73  | 0.32% |
| Ben Franklin Plumbing          | \$ 2,163.50  | 0.26% |
| AT&T                           | \$ 2,101.77  | 0.25% |
| Security Federal               | \$ 1,981.95  | 0.24% |
| Security Federal Bank          | \$ 1,769.45  | 0.21% |
| Jessie F. Beeber               | \$ 1,500.00  | 0.18% |
| Harley Ruff, Esq.              | \$ 1,500.00  | 0.18% |
| Auto-Owners Insurance          | \$ 1,196.34  | 0.14% |
| First Citizens                 | \$ 1,064.38  | 0.13% |

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| Description                               | Amount      | As a % |
|-------------------------------------------|-------------|--------|
| Hatcher, Stubbs, Land, Hollis & Rothchild | \$ 1,000.00 | 0.12%  |
| Security Files                            | \$ 883.00   | 0.10%  |
| Benjamin Franklin - Plumbing              | \$ 878.77   | 0.10%  |
| Kane Office Technologies                  | \$ 832.61   | 0.10%  |
| IRS                                       | \$ 750.00   | 0.09%  |
| Robert L. Buchanan                        | \$ 739.98   | 0.09%  |
| Daphne H. Helms                           | \$ 667.75   | 0.08%  |
| Beech Island Water District               | \$ 664.84   | 0.08%  |
| Richards                                  | \$ 630.00   | 0.07%  |
| Ellis Lawhorne & Sims                     | \$ 625.00   | 0.07%  |
| SCE&G                                     | \$ 593.84   | 0.07%  |
| Aiken County Clerk of Court               | \$ 575.00   | 0.07%  |
| Sellars, Cole, Bachkosky                  | \$ 500.00   | 0.06%  |
| SCE&G Draft                               | \$ 422.23   | 0.05%  |
| SC Employment Security Commission         | \$ 388.35   | 0.05%  |
| Augusta Turf & Specialty Vehicles         | \$ 360.95   | 0.04%  |
| The Law Office of Leon Friedman           | \$ 350.00   | 0.04%  |
| Petty Cash                                | \$ 300.00   | 0.04%  |
| Laboratory Corp. of America               | \$ 300.00   | 0.04%  |
| Kevin Rinehart                            | \$ 300.00   | 0.04%  |
| SC Court of Appeals                       | \$ 275.00   | 0.03%  |
| Cordle Law Firm                           | \$ 257.35   | 0.03%  |
| Innovative Solutions                      | \$ 247.12   | 0.03%  |
| Tony M. Pounds                            | \$ 242.19   | 0.03%  |
| Aiken County Probate Court - Filing Fee   | \$ 150.00   | 0.02%  |
| C. Edwards                                | \$ 150.00   | 0.02%  |
| Aiken County Circuit Court                | \$ 125.00   | 0.01%  |
| Cheri L. Yound                            | \$ 124.35   | 0.01%  |
| Draft                                     | \$ 101.25   | 0.01%  |
| Cpt. Pounds                               | \$ 100.00   | 0.01%  |
| Cameron Edwards                           | \$ 75.00    | 0.01%  |
| Link Conference Call                      | \$ 71.06    | 0.01%  |
| Clarke American                           | \$ 62.25    | 0.01%  |
| Security Federal                          | \$ 56.00    | 0.01%  |
| Aiken County Probate Court                | \$ 33.75    | 0.00%  |
| Kinko's                                   | \$ 28.09    | 0.00%  |
| Aiken County Clerk                        | \$ 25.00    | 0.00%  |

| Description                        | Amount               | As a %         |
|------------------------------------|----------------------|----------------|
| Aiken County Motion Filing         | \$ 25.00             | 0.00%          |
| Aiken County Filing Fee            | \$ 25.00             | 0.00%          |
| Aiken Co. Planning and Development | \$ 25.00             | 0.00%          |
| Adjustment Check 1269              | \$ 20.00             | 0.00%          |
| Service Charge                     | \$ 10.00             | 0.00%          |
| <b>Grand Total</b>                 | <b>\$ 843,098.86</b> | <b>100.00%</b> |

**ESTATE/TRUST OF JAMES BROWN  
BEGINNING BALANCE / RECEIPTS  
11/22/07 TO 5/22/09**

| <b>Description</b>                        | <b>Amount</b>        | <b>As a %</b>  |
|-------------------------------------------|----------------------|----------------|
| Christie's Deposit                        | \$ 554,077.87        | 64.77%         |
| Beginning "Cash"                          | \$ 151,822.76        | 17.75%         |
| Soundexchange                             | \$ 53,885.10         | 6.30%          |
| Wedge Productions                         | \$ 30,000.00         | 3.51%          |
| Geronimo Music                            | \$ 25,795.16         | 3.02%          |
| Loan Security Federal                     | \$ 15,000.00         | 1.75%          |
| Purchase of 2506 Parkway Drive            | \$ 6,000.00          | 0.70%          |
| AARC Royalty                              | \$ 5,658.68          | 0.66%          |
| Enterprise Bank                           | \$ 4,140.74          | 0.48%          |
| AFTRA                                     | \$ 1,414.26          | 0.17%          |
| National Financial Services               | \$ 1,392.87          | 0.16%          |
| SC State Treasurer, Contingencies Account | \$ 876.34            | 0.10%          |
| Secure Storage                            | \$ 858.56            | 0.10%          |
| Interest                                  | \$ 628.23            | 0.07%          |
| House Insurance Refund                    | \$ 618.30            | 0.07%          |
| 2506 Parkway Mortgage                     | \$ 599.51            | 0.07%          |
| Joseph Brown House                        | \$ 599.51            | 0.07%          |
| AFM New Use                               | \$ 489.80            | 0.06%          |
| Auto-Owners Insurance                     | \$ 393.61            | 0.05%          |
| Entertainment Partners                    | \$ 283.14            | 0.03%          |
| Absolute Storage Management               | \$ 270.00            | 0.03%          |
| Warner Music Group                        | \$ 202.97            | 0.02%          |
| Estate Refund                             | \$ 115.07            | 0.01%          |
| Difference in 10/15/8                     | \$ 96.08             | 0.01%          |
| Interest Deposit                          | \$ 91.44             | 0.01%          |
| Universal Music                           | \$ 47.91             | 0.01%          |
| Sony BMG                                  | \$ 34.77             | 0.00%          |
| Miscellaneous Deposit                     | \$ 33.61             | 0.00%          |
| 20th Century Fox                          | \$ 2.92              | 0.00%          |
| Adjustment Check 1253                     | \$ 0.81              | 0.00%          |
| Bank Adjustment                           | \$ 0.81              | 0.00%          |
| <b>Grand Total</b>                        | <b>\$ 855,430.83</b> | <b>100.00%</b> |

## In Summary

- Beginning Cash Balance
  - November 20, 2007 \$151,822.76
- Ending Cash Balance
  - May 22, 2009 \$12,331.97
- Deposits
  - \$703,608.07
- Primary source of deposits
  - Christie's Sale \$544,077.87 (77.32% of all deposits)
- Disbursements
  - \$843,098.86
- Notable Disbursements
  - Pope/Buchanan/Other Attorneys **\$458,624 (54.39%** of all disbursements)
  - US Treasury/IRS **\$ 19,985 ( 2.37%** of all disbursements)

**Form 4768**  
**Extension – Hardship Request**  
**March 24, 2008**



March 24, 2008

Internal Revenue Center  
Cincinnati, OH 45999

Re: James Brown  
SSN: 259-32-3801  
Form 706  
Date of Death: December 25, 2006

CMR: 7007 3020 0002 7087 4070

To Whom It May Concern:

The purpose of this letter is to notify you that the estate tax return for the above decedent which has an extended due date of March 25, 2008 will not be completed and filed by this extended due date.

Attached is a letter prepared by the Estate's Personal Representatives detailing the status of the estate and related entities.

Attached is a letter prepared by the Estate's Personal Representatives detailing the status of the estate and related entities.

WEX  
William E. Sellers, Jr.

Enclosures: as stated

cc: Mr. Robert L. Buchanan, Jr. (with enclosure)  
Ms. Adele J. Popo (with enclosure)

2938

**HARD COPY REQUEST**

**4768** Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes

OMB No. 1545-0048

Rev. January 2005  
Department of the Treasury  
Internal Revenue Service

**Part I Identification**

|                                                                                                  |                                                                             |                                                         |
|--------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------------------|
| Decedent's first name and middle initial<br><b>James</b>                                         | Decedent's last name<br><b>Brown</b>                                        | Date of death<br><b>12/25/2006</b>                      |
| Name of executor<br><b>Robert L. Buchanan, Jr.</b>                                               | Name of application filer (if other than the executor)                      | Decedent's social security number<br><b>259-32-3801</b> |
| Address of executor<br>(Number, street, and room or suite no.)<br><b>212 Newberry Street, NW</b> | County of decedent's (county, state, and ZIP code)<br><b>South Carolina</b> | Estate has value date date<br><b>09/25/2007</b>         |
| City, state, and ZIP code<br><b>Aiken, SC 29801</b>                                              | Daytime telephone number                                                    |                                                         |

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

**Automatic Extension**

If you are applying for an automatic 6-month extension of time to file:

- Form 706, check here ☐
- Form 706-A, 706-D, 706-NA, or 706-ODT, indicate the form by checking the appropriate box below.
  - Form 706-A ☐ Form 706-D ☐ Form 706-NA ☐ Form 706-ODT ☐

**Additional Extension**

If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here ☐

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

• If this request is for additional tax due as a result of an examination of your Form 706, check here ☐

• If this request is for a section 6166 installment payment, check ☐

**Part IV Payment To Accompany Extension Request**

|                                                                |    |      |
|----------------------------------------------------------------|----|------|
| 1 Amount of estate and GST taxes estimated to be due           | \$ |      |
| 2 Amount of cash shortage (complete Part III)                  | \$ |      |
| 3 Balance due (subtract line 2 from line 1) (see instructions) | \$ | 0.00 |

#### Signature and Verification

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

*Adele J. Pope Co-Personal Rep.* *Co-Personal Rep.* *3/24/08*

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

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

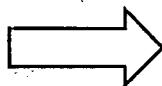
Taxpayer's signature (other than the executor)

Date

For Paperwork Reduction Act Notice, see separate instructions.

Form 4768 (Rev. 1-2005)

**Adele J. Pope Co-Personal Rep**





**HARDSHIP REQUEST FOR EXTENSION TO PAY ESTATE TAXES**

**ESTATE OF JAMES BROWN**  
Social Security Number: 259-32-3801  
Date of Death: December 25, 2006  
Date of Request: March 25, 2008

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

**The Personal Representatives are:**

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

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

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

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

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

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

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

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

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

#### CASH FLOW:

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

|                      |          |
|----------------------|----------|
| Cash in banks        | \$20,000 |
| Cash in Savings      | \$2,000  |
| Brokerage MM Account | \$28,000 |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule E - Jointly Owned Property . . . \$  
Schedule F - Other Miscellaneous . . . \$

|                                                                                              |               |
|----------------------------------------------------------------------------------------------|---------------|
| Royalties, image, persona, publicity rights, and all rights associated w/ unpublished songs. | \$ 80,000,000 |
|----------------------------------------------------------------------------------------------|---------------|

Corbis Claim \$ Unknown

Tangible Personal Property, as per Christie's valuation \$ 1,400,000

|                                                                                |                         |
|--------------------------------------------------------------------------------|-------------------------|
| Claim against Cannon, Dallas, Bradley and others for losses b/w 1999 and 2008. | MORE THAN \$ 10,000,000 |
|--------------------------------------------------------------------------------|-------------------------|

Schedule G - Transfers during Decedent's Life . . . . .

\$ See F, above

Schedule H - Powers of Appointment . . .

\$

Schedule I - Annuities . . . . .

\$

TOTAL GROSS VALUE . . . . . \$ 91,600,000

ENCUMBRANCES . . . . . \$

\$26 Million Royalty-Backed Note \$ (20,000,000)

Expenses of Administration \$ ( 4,000,000)

Date-of-death value of defense of approximately \$65,000,000 in claims against the Estate/Trust filed by Pullman, former PR/ Trustees, Bobbitt, Intrigue, OT and others, including administrative claims \$ ( 5,000,000)

TOTAL NET WORTH . . . . . \$ 62,600,000

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

TOTAL NET WORTH \$ 62,600,000

Distributed as follows:

Personal and Household Effects  
(Approx \$1 Million) to children

(Brown Family Education Trust  
non-charitable \$2 Million)

James Brown "I Feel Good" Trust (non-charitable) \$ 52,600,000

Taxable Estate \$ 3,000,000

Federal and S.C. Estate Taxes

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

The weekly maintenance cost for the protection of the assets and defense of the Estate Plan is more than \$4,000. The Estate/Trust is expected to have no cash flow in approximately 6 months. The Estate/Trust is expected to have no cash flow in approximately 6 months.

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

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

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

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

Respectfully submitted,

ESTATE OF JAMES BROWN

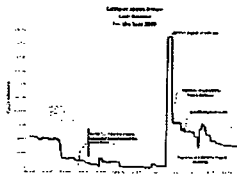
By:

And:

Its Personal Representatives

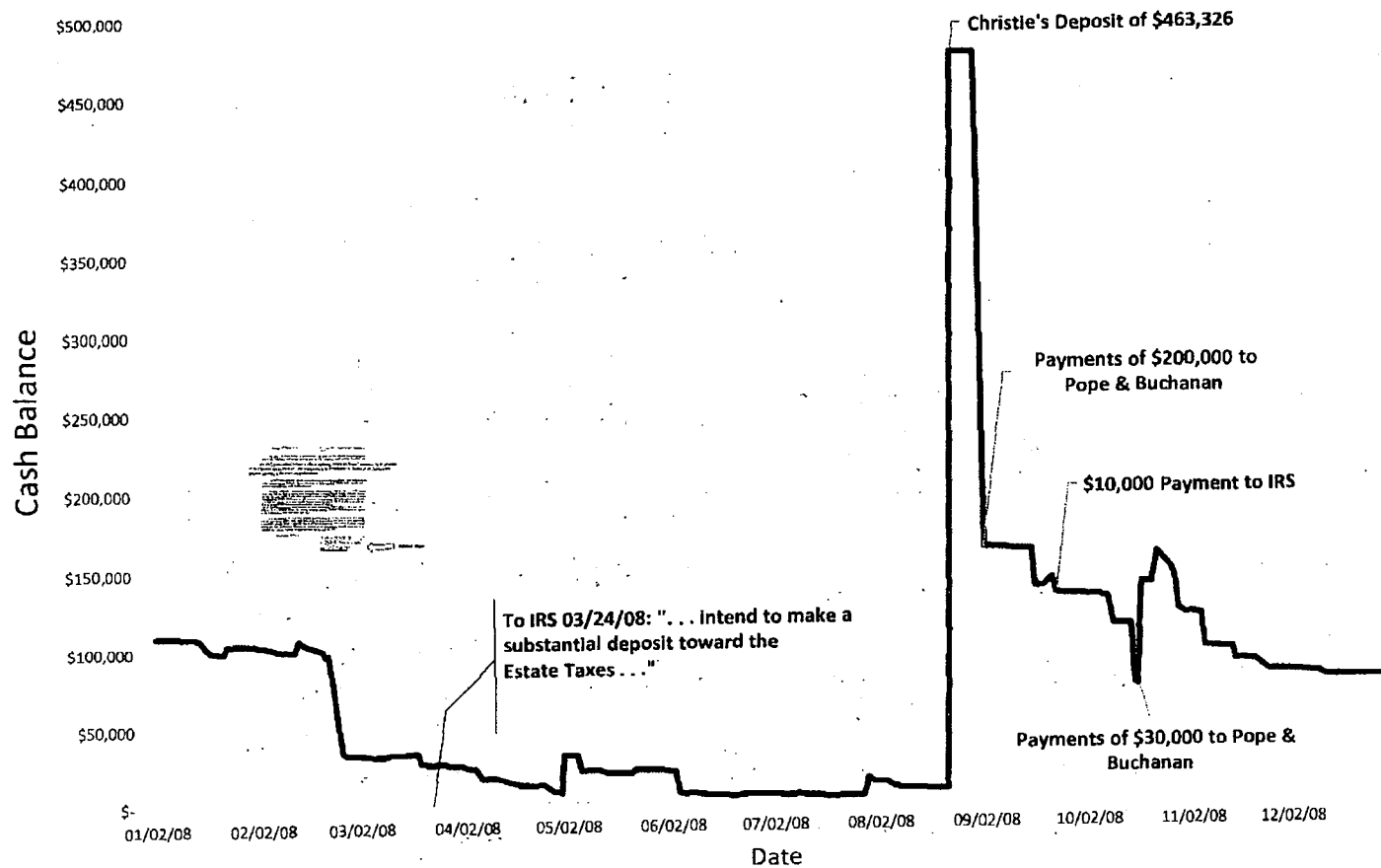
03/24/08

Adele J. Pope



2944

# Estate of James Brown Cash Balance For the Year 2008



# Form 706

2945



September 24, 2008

Mr. Robert L. Buchanan, Jr.  
Ms. Adele J. Pope  
Personal Representatives  
Estate of James Brown  
212 Newberry Street NW  
Aiken, SC 29801

Dear Bob and Adele:

Enclosed are the originals and one copy of James Brown's estate tax returns as follows...

The return was prepared primarily from data furnished to us. Before signing the return, you should review the return to ensure that there are no omissions or misstatements.

The return was prepared primarily from data furnished to us. Before signing the return, you should review the return to ensure that there are no omissions or misstatements.

Upon an audit of the return, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records.

We sincerely appreciate this opportunity to serve you. Please contact us if you have any questions or if we may be of further assistance.

Sincerely,

  
William E. Sellars, Jr.

Sellars, DuRant, Schwilke, Lindsay & Co., LLC • Certified Public Accountants • 4408 Forest Drive, Third Floor • Columbia, SC 29206  
Telephone 803-799-0020 • Fax 803-799-0011 • [www.SellarsDuRant.com](http://www.SellarsDuRant.com)

\*\*\*\*\*  
Estate of James Brown  
Instructions For Filing Form 706  
U.S. Estate Tax Return  
\*\*\*\*\*

Signature...

Payment...

The estate tax return reflects a total federal estate tax liability of \$195,524. A payment in the amount of \$10,000 has been sent with the estate tax return filed September 25, 2008.

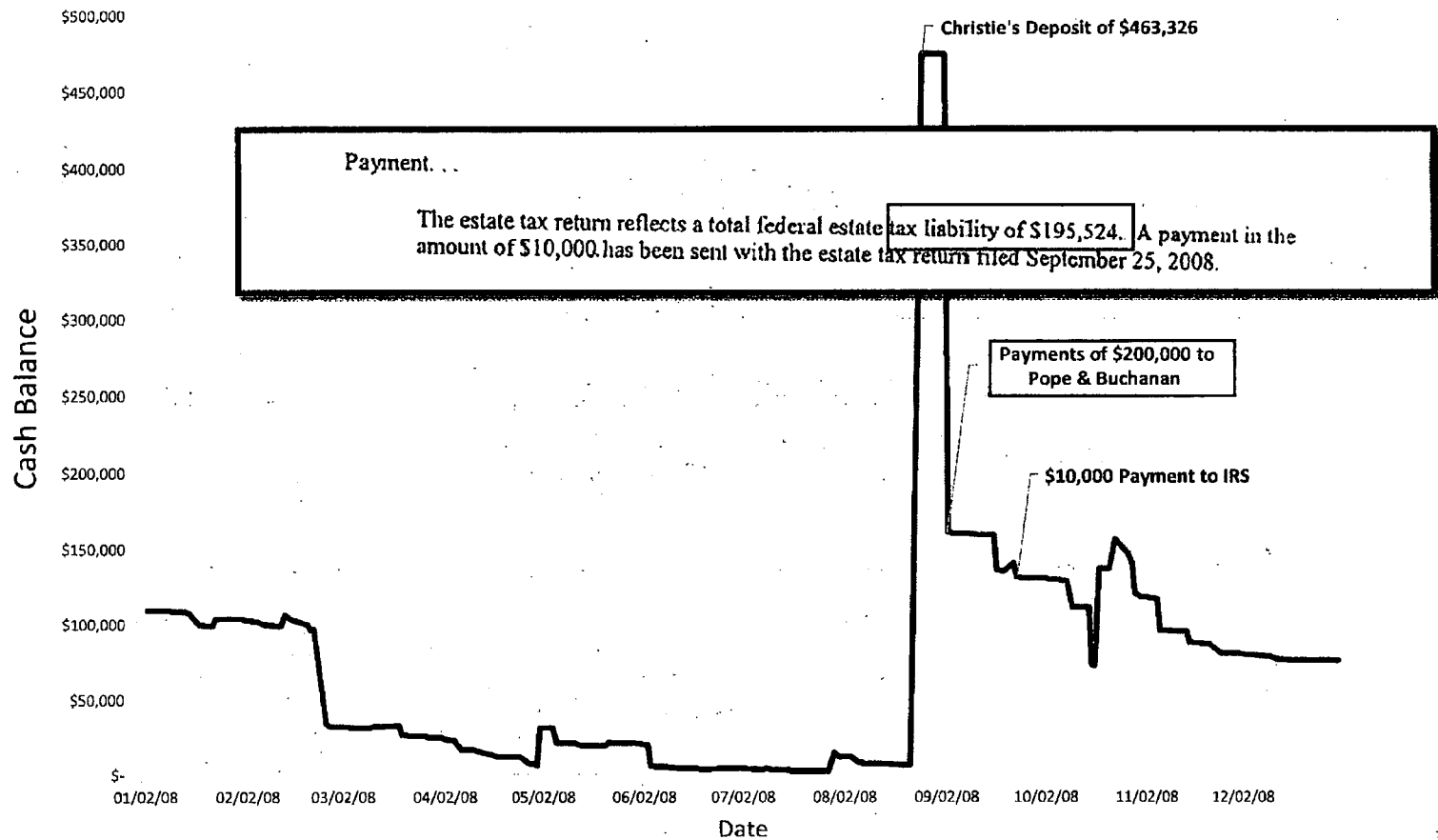
The signed return should be mailed by September 25, 2008 to the Internal Revenue Service at the following address.

Internal Revenue Service  
Cincinnati, OH 45999

Mailing...

To document the timely filing of the estate tax return, we suggest that you obtain and retain proof of mailing. Proof of mailing can be accomplished by sending the tax return by registered mail or certified mail (metered by the U.S. Postal Service) or through an IRS approved delivery method provided by an IRS designated private delivery service.

# Estate of James Brown Cash Balance For the Year 2008



2948



2950

THE ESTATE OF JAMES BROWN  
614 BROADWAY STREET  
NEW YORK 10011

DATE September 23, 1981

PAY TO THE ORDER OF U.S. Treasury

Ten thousand and 00/100 DOLLARS

FOR DEPOSIT ONLY  
FEDERAL RESERVE BANK  
NEW YORK, NEW YORK

Signature [Signature]

#001234# 1151771822# 0106045768#

Form 706 (Rev. 10-1998)

Estate of: James Brown 259-32-3801

**Part 3 - Elections by the Executor**

Please check the "Yes" or "No" box for each question. (See instructions beginning on page 6).  
Note: Some of these elections require the posting of bonds or fees.

|                                                                                                                                                                                                                                                                                                                                                                                |   |     |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|----|
| 1. Do you elect alternate valuation?                                                                                                                                                                                                                                                                                                                                           | 1 | Yes | No |
| 2. Do you elect special-use valuation?                                                                                                                                                                                                                                                                                                                                         | 2 | Yes | No |
| 3. Do you elect to pay the taxes in installments as described in section 6166?<br>If "Yes," you must attach the additional information described on pages 9 and 10 of the instructions.<br>Note: By electing section 6166, you agree to provide security for estate tax deferred under section 6166 and interest in the form of a surety bond or a section 6224A special lien. | 3 | Yes | No |
| 4. Do you elect to postpone the part of the taxes attributable to a revocatory or remainder interest as described in section 6167?                                                                                                                                                                                                                                             | 4 | Yes | No |

**Part 4 - General Information** (Note: Please attach the necessary supplemental documents. You must attach the death certificate.) (See instructions on page 11)

A certification to receive consideration of information under Regs. 201.205-2(a)(1)(i), to be used as the state's representative before the IRS, and to make certain or use information on behalf of the estate if not provided by an attorney, accountant, or certified agent for the executor.

Name of representative (print or type) William E. Sellers, Jr. State SC Address (number, street, and room or suite no., city, state, and ZIP code) 4408 Forest Drive; Third Floor; Columbia, SC 29206

I declare that I am the ☒ attorney, ☐ certified public accountant, ☐ certified agent, or ☐ other person qualified to practice in the state of South Carolina and am qualified to practice in the state of South Carolina.

Signature [Signature] CAF number 6500-62811x Date 7/24/08 Telephone number 803-720-0020

1. Death certificate number and issuing authority (attach a copy of the death certificate to this return).  
5011514 State of Georgia, Fulton County

2. Decedent's business or occupation. If retired, check box ☐ and state decedent's former business or occupation.  
Medical Entertainer

3. Marital status of the decedent at time of death:  
☐ Married  
☒ Widow or widower - Name, SSN, and date of death of decedent spouse: Adrienne Lois Rodriguez  
SSN: 512-11-4514 01/06/1930  
☐ Single  
☐ Legally separated  
☐ Divorced - Date divorce decree became final: \_\_\_\_\_

4a. Surviving spouse's name \_\_\_\_\_ 4b. Social security number \_\_\_\_\_ 4c. Amount received (see page 10 of the instructions) 0

5. Individuals (other than the surviving spouse), trusts, or other entities who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule D) (See instructions).

| Name (if individual, trust, or estate receiving \$5,000 or more)    | Identifying number | Relationship to decedent | Amount (see instructions) |
|---------------------------------------------------------------------|--------------------|--------------------------|---------------------------|
| Daryl J. Brown                                                      | 180-58-0485        | Son                      | 19,088                    |
| Larry Brown                                                         | 240-11-1160        | Son                      | 19,088                    |
| Terry Brown                                                         | 257-02-8810        | Son                      | 19,088                    |
| Vanisha Brown                                                       | 560-23-2101        | Daughter                 | 19,088                    |
| Yamara N. Brown                                                     | 606-64-60          | Daughter                 | 134,088                   |
| The Brown Family Education Trust (Article V of the decedent's will) | 30-6161693         | Trust                    | 2,000,000                 |

6. All unascertainable beneficiaries and those who receive less than \$5,000 \_\_\_\_\_ 0

TOTAL 2,222,529

Please check the "Yes" or "No" box for each question.

|                                                                                                                                                                           |                                                   |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----|
| 6. Does the gross estate contain any section 2044 property (qualified terminable interest property) (QTIP) from a prior gift or estate (see page 11 of the instructions)? | Yes                                               | No |
| 7. Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if any, and furnish the following information:                           | Yes                                               | No |
| 7a. Partee(s) covered _____                                                                                                                                               | 7c. Internal revenue officer(s) where filed _____ |    |

(continued on next page)  
JTB  
434001

Page 2

4. See Pr. Statement of Attachment 1

## Part 4 - General Information (continued)

If you answer "Yes" to any of questions 8-16, you must attach additional information as described in the instructions.

|                                                                                                                                                                                                                                                                                                                                                                   | Yes | No |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 8a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? U.S.G.P.A. 1                                                                                                                                                                                                                                    |     |    |
| 8b Did the decedent own any insurance on the life of another individual not included in the gross estate?                                                                                                                                                                                                                                                         |     | X  |
| 9 Did the decedent at the time of death own any property as a joint tenant with right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E | X   |    |
| 10 Did the decedent at the time of death own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?                                                                                                                                                                                                    | X   |    |
| 11 Did the decedent make any transfer described in section 2035, 2036, 2037, or 2038 (see the instructions for Schedule G beginning on page 13 of the separate instructions)? If "Yes," you must complete and attach Schedule G                                                                                                                                   | X   |    |
| 12a Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?                                                                                                                                                                                                                                    | X   |    |
| b Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trust income?                                                                                                                                                                          |     | X  |
| c Was the decedent receiving income from a trust created after October 21, 1942 by a parent or grandparent?                                                                                                                                                                                                                                                       |     | X  |
| d If "Yes," was there a GST taxable termination (under section 2612) upon the death of the decedent?                                                                                                                                                                                                                                                              |     | X  |
| e If there was a GST taxable termination (under section 2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s).                                                                                                                                     |     | X  |
| f Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b?                                                                                                                                                      | X   |    |
| g If "Yes," provide the EIN number to this transferee/hold item                                                                                                                                                                                                                                                                                                   |     |    |
| 13 Did the decedent ever possess, acquire, or release any power of appointment? If "Yes," you must complete and attach Schedule H                                                                                                                                                                                                                                 |     | X  |
| 14 Was the marital deduction computed under the transitional rule of Public Law 97-24, section 401(c)(1) (Economic Recovery Tax Act of 1981)? If "Yes," attach a separate computation of the marital deduction, under the amount on item 20 of the Recapitulation, and note on item 20 "computation attached."                                                    |     | X  |
| 15 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity? If "Yes," you must complete and attach Schedule I                                                                                                                                               |     | X  |
| 16 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under section 2058(b)(7) and which is not reported on this return? If "Yes," attach an explanation                                                                                                                                   |     | X  |

## Part 5 - Recapitulation

| Item number | Gross estate                                                                                                            | Adjusted value | Value at date of death |
|-------------|-------------------------------------------------------------------------------------------------------------------------|----------------|------------------------|
| 1           | Schedule A - Real Estate                                                                                                | 1              | 60,090                 |
| 2           | Schedule B - Stocks and Bonds                                                                                           | 2              | 492,000                |
| 3           | Schedule C - Mortgages, Notes, and Cash                                                                                 | 3              | 138,505                |
| 4           | Schedule D - Insurance on the Decedent's Life (Attach Form(s) 712)                                                      | 4              | 0                      |
| 5           | Schedule E - Jointly Owned Property (Attach Form(s) 712 for life insurance)                                             | 5              | 115,090                |
| 6           | Schedule F - Other Miscellaneous Property (Attach Form(s) 712 for life insurance)                                       | 6              | 84,115,522             |
| 7           | Schedule G - Transfers During Decedent's Life (att. Form(s) 712 for life insurance)                                     | 7              | 1,215,000              |
| 8           | Schedule H - Powers of Appointment                                                                                      | 8              | 0                      |
| 9           | Schedule I - Annuities                                                                                                  | 9              | 0                      |
| 10          | Total gross estate (add items 1 through 9)                                                                              | 10             | 85,845,034             |
| 11          | Schedule U - Qualified Conservation Easement Exclusion                                                                  | 11             | 0                      |
| 12          | Total gross estate less exclusion (subtract item 11 from item 10). Enter here and on line 1 of Part 2 - Tax Computation | 12             | 85,845,034             |
| Item number | Deductions                                                                                                              | Amount         |                        |
| 13          | Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims                         | 13 50,000      |                        |
| 14          | Schedule K - Debts of the Decedent                                                                                      | 14 0           |                        |
| 15          | Schedule L - Mortgages and Liens                                                                                        | 15 0           |                        |
| 16          | Total of items 13 through 15                                                                                            | 16 50,000      |                        |
| 17          | Allowable amount of deductions from item 16 (see the instructions for item 17 of the Recapitulation)                    | 17 50,000      |                        |
| 18          | Schedule L - Net Losses During Administration                                                                           | 18 0           |                        |
| 19          | Schedule M - Expenses as Incurred in Administering Property Not Subject to Claims                                       | 19 0           |                        |
| 20          | Schedule N - Bequests, etc., to Surviving Spouse                                                                        | 20 0           |                        |
| 21          | Schedule O - Charitable, Public, and Similar Gifts and Requests                                                         | 21 83,369,881  |                        |
| 22          | Permissible total allowable deductions (add items 17 through 21). Enter here and on line 2 of the Tax Computation       | 22 83,419,881  |                        |

Page 3  
25A  
0000000000

SEE PRS' STATEMENT C ATTACHMENT #1

2953

Form 106 (Rev. 10-22-04)

Estate of James Brown

SCHEDULE B - Stocks and Bonds

(For jointly owned property, see the instructions for Schedule E.)

| Asset number                                                                       | Description, including the amount of bonds or shares and the value for distribution. Give CUSIP number, if that, portfolio, or other identification, and date. | Unit value | Adjusted value | Adjusted value | Value at date of death |
|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|----------------|----------------|------------------------|
| 1                                                                                  | Smith Barney brokerage account #662-04634-11 16. Value based on December 31, 2006 statement value per Smith Barney.                                            | 0.0000     |                |                | 202.000                |
| Total from continuation schedules (or additional sheets) attached to this schedule |                                                                                                                                                                |            |                |                | 0                      |
| TOTAL (Also enter on Part 5 - Recapitulation, page 2, at item 2.)                  |                                                                                                                                                                |            |                |                | 202.000                |

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)

(The instructions to Schedule B are in the separate instructions.)

Schedule B - Page 12

SEE PAGE STATEMENT OF ATTACHMENT 41

2954

Form 706 (Rev. 10-2008)

Estate of: **James Brown**

259-32-3801

**SCHEDULE F - Other Miscellaneous Property Not Reportable Under Any Other Schedule**

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

(If you elect section 2032A valuation, you must complete Schedule F and Schedule A-1.)

|                                                                                                                                                                                                                                                                                                | Yes                                 | No                                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------------------------|
| 1 Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000?<br>If "Yes," submit full details on this schedule and attach appraisals. | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 2 Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?<br>If "Yes," submit full details on this schedule.                                                                                  | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| 3 Did the decedent at the time of death have, or have access to, a safe deposit box?<br>If "Yes," state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.                                                                          | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |

See attached.

Residue of assets including those owned by the estate, trust & other James Brown entities including but not limited to:

- Royalty interests
- Reversion rights
- Image
- Persona
- Licenses & other related rights including rights owned by:
  - Geronimo, LLC
  - James Brown DBA The New James Brown Enterprises (sic)
  - James Brown Enterprises
- Also including but not limited to rights and claims against:
- Former PRs/Trustees
- Seventh Decade
- And/or others for the losses during the period prior to the death of James Brown

\$84,000,000

Total from continuation schedules (or additional sheets) attached to this schedule

TOTAL (Also enter on Part 5 Recapitulation, page 3, at item 6.)

\$4,114,522

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size.)  
(See the instructions on the reverse side.)

259-32-3801

See PRs' STATEMENT C ATTACHMENT d1

Schedule F - Page 19

**Missing:  
James Brown, LLC**

Estate of James Brown

SS# 259-32-3801

Index of Form 706 attachments

| <u>Attn #</u> | <u>Description</u>                                                                                                                    |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1             | Personal Representatives' Statement regarding Estate of James Brown matters                                                           |
| 2             | Forms 4768 / Extensions to file, to pay and hardship request                                                                          |
| 3             | Copy of Last Will                                                                                                                     |
| 4             | James Brown 2000 Irrevocable Trust Agreement (dated August 1, 2000) and Amendments and Ratification of Amendments dated July 28, 2008 |
| 5             | Certified copy of Death Certificate                                                                                                   |
| 6             | Certificate of Appointment                                                                                                            |
| 7             | Appraisal / Sch E; Item # 1 / 40 acres Johnson Lake Estates Tract                                                                     |
| 8             | Appraisal / Sch G; Item # 1 / 430 Douglas Drive property                                                                              |
| 9             | Form 2848 / Power of Attorney                                                                                                         |

\*\*\*Missing Valuations\*\*\*

2955

# IRS Revenue Ruling 59-60 The touchstone for valuations for Estate and Gift Tax Returns filed with the IRS

Reference: Code Sec. 2031 Reg. 3.20-2031-2

In valuing the stock of closely held corporations, or the stock of corporations where market quotations are not available, all other available financial data, as well as all relevant factors affecting the fair market value must be considered for estate and gift tax purposes . . . However, the general approach, methods, and factors which must be considered in valuing such securities are outlined:

## Section 1. Purpose.

The purpose of this Revenue Ruling is to outline and review in general the approach, methods and factors to be considered in valuing shares of the capital stock of closely held corporations for estate tax and gift tax purposes. The methods discussed herein will apply likewise to the valuation of corporate stocks on which market quotations are either unavailable or are of such scarcity that they do not reflect the fair market value.

## Sec. 2. Background and Definitions.

All valuations must be made in accordance with the applicable provisions of the Internal Revenue Code of 1954 and the Federal Estate Tax and Gift Tax Regulations.

.02 Section 20.2031-1(b) of the Estate Tax Regulations (section 81.19 of the Estate Tax Regulations 1963) and section 25.2512-1 of the Gift Tax Regulations (section 86.19 of the Gift Tax Regulations 1963) define fair market value, in effect, as the price at which the property would change hands between a willing buyer and a willing seller when the former is not under any compulsion to buy and the latter is not under any compulsion to sell, both parties having reasonable knowledge of relevant facts. Court decisions frequently state in addition that the hypothetical buyer and seller are assumed to be able, as well as willing, to trade and to be well informed about the property and concerning the market for such property.

.03 Closely held corporations are those corporations the shares of which are owned by a relatively limited number of stockholders. Often the entire stock issue is held by one family. The result of this situation is that little, if any, trading in the shares takes place. There is, therefore, no established market for the stock and such sales as occur at irregular intervals seldom reflect all of the elements of a representative transaction as defined by the term "fair market value."

## Sec. 3. Approach to Valuation.

.01 A determination of fair market value, being a question of fact, will depend upon the circumstances in each case. No formula can be devised that will be generally applicable to the multitude of different valuation issues arising in estate and gift tax cases. Often, an appraiser will find wide differences of opinion as to the fair market value of a particular stock. In resolving such differences, he should maintain a

## Three Approaches

Asset  
Income  
Market

the required rate of appreciation. As a generalization, the prices of stocks which are traded in volume in a free and active market by informed persons best reflect the consensus of the investing public as to what the firms hold for the corporations and industries represented. The

(a) The nature of the business and the history of the enterprise from its inception.

(b) The economic outlook in general and the condition and outlook of the specific industry in particular.

(c) The book value of the stock and the financial condition of the business.

(d) The earning capacity of the company.

(e) The dividend-paying capacity.

(f) Whether or not the enterprise has goodwill or other intangible value.

(g) Sales of the stock and the size of the block of stock to be valued.

(h) The market price of stocks of corporations engaged in the same or a similar line of business having their stocks actively traded in a free and open market, either on an exchange or over-the-counter.

appraisal, since recent events are of greatest help in predicting the future; but a study of gross and net income, and of dividends covering a long prior period, is highly desirable. The history to be studied should include, but need not be limited to, the nature of the business, its products or services, its operating and investment assets, capital structure, plant facilities, sales records and management, all of which should be considered as of the date of the appraisal, with due regard for recent significant changes. Events of the past that are unlikely to recur in the future should be discounted, since value has a close relation to future expectancy.

(b) A sound appraisal of a closely held stock must consider current and prospective economic conditions as of the date of appraisal, both in the national economy and in the industry or industries with which the corporation is allied. It is important to know that the company is more or less successful than its competitors in the same industry, or that it is maintaining a stable position with respect to competitors. Equal or even greater significance may attach to the ability of the industry with which the company is allied to compete with other industries. Prospective competition which has not been a factor in prior years should be given careful attention. For example, high profits due to the novelty of its product and the lack of competition often lead to increasing competition. The public's appraisal of the future prospects of competitive industries or of competitors within an industry may be indicated by price trends in the markets for commodities and for securities. The loss of the manager of a so-called "one-man" business may have a depressing effect upon the value of the stock of such business, particularly if there is a lack of trained personnel capable of succeeding to the management of the enterprise. In valuing the stock of this type of business, therefore, the effect of the loss of the manager on the future expectancy of the business and the

Balance sheets should be obtained, preferably in the form of comparative annual statements for two or more years immediately preceding the date of appraisal, together with a balance sheet at the end of the month preceding the date . . .

(c) Balance sheets should be obtained, preferably in the form of comparative annual statements for two or more years immediately preceding the date of appraisal, together with a balance sheet at the end of the month preceding that date, if corporate accounting will permit. Any balance sheet descriptions that are not self-explanatory, and balance sheet items comprehending diverse assets or liabilities, should be clarified in essential detail by supporting supplemental schedules. These statements usually will disclose to the appraiser (1) liquid position (ratio of current assets to current liabilities); (2) gross and net book value of principal classes of fixed assets; (3) working capital; (4) long-term indebtedness; (5) capital structure; and (6) net worth. Consideration also should be given to any assets not essential to the operation of the business, such as investments in securities, real estate, etc. In general, such nonoperating assets will

Detailed profit-and-loss statements should be obtained and considered for a representative period immediately prior to the required date of appraisal, preferably five or more years.

than one class of stock outstanding, the charter or certificate of incorporation should be examined to ascertain the explicit rights and privileges of the various stock issues including: (1) voting powers, (2) preference as to dividends, and (3) preference as to assets in the event of liquidation.

(d) Detailed profit-and-loss statements should be obtained and considered for a representative period immediately prior to the required date of appraisal, preferably five or more years. Such statements should show (1) gross income by principal items; (2) principal deductions from gross income including major prior items of operating expenses, interest and other expense on each item of long-term debt, depreciation and depletion if such deductions are made, officers' salaries, in total if they appear to be reasonable or in detail if they seem to be excessive, contributions (whether or not deductible for tax purposes) that the nature of its business and its community position require the corporation to make, and taxes by principal items,

including income and excess profits taxes; (3) net income available for dividends; (4) rates and amounts of dividends paid on each class of stock; (5) remaining amount carried to surplus; and (6) adjustments to, and reconciliation with, surplus as stated on the balance sheet. With profit and loss statements of this character available, the appraiser should be able to separate recurrent from nonrecurrent items of income and expense, to distinguish between operating income and investment income, and to ascertain whether or not any line of business in which the company is engaged is operated consistently at a loss and might be abandoned with benefit to the company. The percentage of earnings retained for business expansion should be noted when dividend-paying capacity is considered. Potential future income is a major factor in many valuations of closely-held stocks, and all information concerning past income which will be helpful in predicting the future should be secured. Prior earnings records usually are the most reliable guide as to the future expectancy, but resort to ordinary five-or-ten-year averages without regard to current trends or future prospects will not produce a realistic valuation. If, for instance, a record of progressively increasing or decreasing net income is found, then greater weight may be accorded the most recent years' profits in estimating earning power. It will be helpful, in judging risk and the extent to which a business is a marginal operator, to consider deductions from income and net income in terms of percentage of sales. Major categories of cost and expense to be so analyzed include the consumption of raw materials and supplies in the case of manufacturers, processors and fabricators; the cost of purchased merchandise in the case of merchants; utility services; insurance; taxes; depletion or depreciation; and interest.

(c) Primary consideration should be given to the dividend-paying capacity of the company rather than to dividends actually paid in the past. Recognition must be given to the necessity of retaining a reasonable portion of profits in a company to meet competition. Dividend-paying capacity is a factor that must be considered in an appraisal, but dividends actually paid in the past may not have any relation to dividend-paying capacity. Specifically, the dividends paid by a closely held family company may be measured by the income needs of the stockholders or by their desire to avoid taxes on dividend receipts, instead of by the ability of the company to pay dividends. Where an actual or effective controlling interest in a corporation is to be valued, the dividend factor is not a material element, since the payment of such dividends is discretionary with the controlling stockholders. The individual or group in control can substitute salaries and bonuses for dividends, thus reducing net income and understating the dividend-paying capacity of the company. It follows, therefore, that dividends are less reliable criteria of fair market value than other applicable factors.

(f) In the final analysis, goodwill is based upon earning capacity. The presence of goodwill and its value, therefore, rests upon the excess of net earnings over and above a fair return on the net tangible assets. While the element of goodwill may be based primarily on earnings, such factors as the prestige and renown of the business, the ownership of a trade or brand name, and a record of successful operation over a prolonged period in a particular locality, also may furnish support for the inclusion of intangible value. In some instances it may not be possible to make a separate appraisal of the tangible and intangible assets of the business. The enterprise has a value as an entity. Whatever intangible value there is, which is supportable by the facts, may be measured by the amount by which the appraised value of the tangible assets exceeds the net book value of such assets.

(g) Sales of stock of a closely held corporation should be carefully investigated to determine whether they represent transactions at arm's length. Forced or distress sales do not ordinarily reflect fair market value nor do isolated sales in small amounts necessarily control as the measure of value. This is especially true in the valuation of a controlling interest in a corporation. Since, in the case of closely held stocks, no prevailing market prices are available, there is no basis for making an adjustment for blockage. It follows, therefore, that such stocks should be valued upon a consideration of all the evidence affecting the fair market value. The size of the block of stock itself is a relevant factor to be considered. Although it is true that a minority interest in an unlisted corporation's stock is more difficult to sell than a similar block of listed stock, it is equally true that control of a corporation, either actual or in effect, representing as it does an added element of value, may justify a higher value for a specific block of stock.

(h) Section 2031(h) of the Code states, in effect, that in valuing unlisted securities the value of stock or securities of corporations engaged in the same or a similar line of business which are listed on an exchange

should be taken into consideration along with all other factors. An important consideration is that the corporations to be used for comparisons have capital stocks which are actively traded by the public. In accordance with section 2031(b) of the Code, stocks listed on an exchange are to be considered first. However, if sufficient comparable companies whose stocks are listed on an exchange cannot be found, other comparable companies which have stocks actively traded in on the over-the-counter market also may be used. The essential factor is that whether the stocks are sold on an exchange or over-the-counter there is evidence of an active, free public market for the stock as of the valuation date. In selecting corporations for comparative purposes, care should be taken to use only comparable companies. Although the only restrictive requirement as to comparable corporations specified in the statute is that their lines of business be the same or similar, yet it is obvious that consideration must be given to other relevant factors in order that the most valid comparison possible will be obtained. For illustration, a corporation having one or more issues of preferred stock, bonds or debentures in addition to its common stock should not be considered to be directly comparable to one having only common stock outstanding. In like manner, a company with a declining business and decreasing markets is not comparable to one with a record of current progress and market expansion.

#### Sec. 5. Weight To Be Accorded Various Factors.

The valuation of closely held corporate stock entails the consideration of all relevant factors as stated in section 4. Depending upon the circumstances in each case, certain factors may carry more weight than others because of the nature of the company's business. To illustrate:

(a) Earnings may be the most important criterion of value in some cases whereas asset value will receive primary consideration in others. In general, the appraiser will accord primary consideration to earnings when valuing stocks of companies which sell products or services to the public; conversely, in the investment or holding type of company, the appraiser may accord the greatest weight to the assets underlying the security to be valued.

(b) The value of the stock of a closely held investment or real estate holding company, whether or not family owned, is closely related to the value of the assets underlying the stock. For companies of this type the appraiser should determine the fair market values of the assets of the company. Operating expenses of such a company and the cost of liquidating it, if any, merit consideration when appraising the relative values of the stock and the underlying assets. The market values of the underlying assets give due weight to potential earnings and dividends of the particular items of property underlying the stock, capitalized at rates deemed proper by the investing public at the date of appraisal. A current appraisal by the investing public should be superior to the retrospective opinion of an individual. For these reasons, adjusted net worth should be accorded greater weight in valuing the stock of a closely held investment or real estate holding company, whether or not family owned, than any of the other customary yardsticks of appraisal, such as earnings and dividend paying capacity.

#### Sec. 6. Capitalization Rates.

In the application of certain fundamental valuation factors, such as earnings and dividends, it is necessary to capitalize the average or current results at some appropriate rate. A determination of the proper capitalization rate presents one of the most difficult problems in valuation. That there is no ready or simple solution will become apparent by a cursory check of the rates of return and dividend yields in terms of the selling prices of corporate shares listed on the major exchanges of the country. Wide variations will be found even for companies in the same industry. Moreover, the ratio will fluctuate from year to year depending upon economic conditions. Thus, no standard tables of capitalization rates applicable to closely held corporations can be formulated. Among the more important factors to be taken into consideration in deciding upon a capitalization rate in a particular case are: (1) the nature of the business; (2) the risk involved; and (3) the stability or irregularity of earnings.

#### Sec. 7. Average of Factors.

Because valuations cannot be made on the basis of a prescribed formula, there is no means whereby the various applicable factors in a particular case can be assigned mathematical weights in deriving the fair market value. For this reason, an useful purpose is served by taking an average of several factors (for example, book value, capitalized earnings and capitalized dividends) and basing the valuation on the result. Such a process excludes active consideration of other pertinent factors, and the end result cannot be supported by a realistic application of the significant facts in the case except by mere chance.

#### Sec. 8. Restrictive Agreements.

Frequently, in the valuation of closely held stock for estate and gift tax purposes, it will be found that the stock is subject to an agreement restricting its sale or transfer. Where shares of stock were acquired by a decedent subject to an option reserved by the issuing corporation to repurchase at a certain price, the option price is usually accepted as the fair market value for estate tax purposes. See Rev. Rul. 54-76, C.B. 1954-1, 194. However, in such case the option price is not determinative of fair market value for gift tax purposes. Where the option, or buy and sell agreement, is the result of voluntary action by the stockholders and is binding during the life as well as at the death of the stockholders, such agreement may or may not, depending upon the circumstances of each case, fix the value for estate tax purposes. However, such agreement is a factor to be considered, with other relevant factors, in determining fair market value. Where the stockholder is free to dispose of his shares during life and the option is to become effective only upon his death, the fair market value is not limited to the option price. It is always necessary to consider the relationship of the parties, the relative number of shares held by the decedent, and other material facts, to determine whether the agreement represents a bona fide business arrangement or is a device to pass the decedent's shares to the natural objects of his bounty for less than an adequate and full consideration in money or money's worth. In this connection see Rev. Rul. 157 C.B. 1953-2, 255, and Rev. Rul. 189, C.B. 1953-2, 294.

#### Sec. 9. Effect on Other Documents.

Revenue Ruling 54-77, C.B. 1954-1, 187, is hereby superseded.

# Instructions for Form 706 (Rev. October 2006)

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



For decedents dying after December 31, 2005 and before January 1, 2007

Section references are to the Internal Revenue Code unless otherwise noted.

### Prior Revisions of Form 706

| After<br>Decedent<br>Dying<br>and | Before<br>Revision<br>of<br>Form 706<br>Dated | Use<br>Revision<br>of<br>Form 706<br>Dated |
|-----------------------------------|-----------------------------------------------|--------------------------------------------|
| October 8, 1990                   | January 1, 1996                               | April 1997                                 |
| December 31, 1997                 | January 1, 1999                               | July 1999                                  |
| December 31, 1999                 | January 1, 2001                               | July 1999                                  |
| December 31, 2000                 | January 1, 2002                               | November 2001                              |
| December 31, 2001                 | January 1, 2003                               | August 2002                                |
| December 31, 2002                 | January 1, 2004                               | August 2003                                |
| December 31, 2003                 | January 1, 2005                               | August 2004                                |
| December 31, 2004                 | January 1, 2006                               | August 2005                                |

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### What's New

- Use this revision of Form 706 only for the estates of decedents dying in calendar year 2006.
- The maximum tax rate for the estates of decedents dying in 2006 has decreased to 48%.
- The executor must now file Form 706 at the Civil Asset Service Center regardless of whether the decedent was a U.S. citizen residing in the U.S., a resident alien, or a nonresident U.S. citizen. See *Where To File* on page 2 for the address.

citizen. See *Where To File* on page 2 for the address.

- The Pension Protection Act of 2006 (PPA) has amended the provisions used to determine substantial and gross misstatements of valuation of property. The PPA applies to returns filed after August 17, 2006. See *Penalties* section 6652 for more details.

- The state death tax credit has been repealed for estates of decedents dying after December 31, 2004. Beginning in 2005, the credit has been replaced with a state death tax deduction against the value of the gross federal estate. See *Line 20, State Death Tax Deduction* on page 5 for details.

- Various dollar amounts and limitations relevant to Form 706 are increased for inflation. For decedents dying in 2006, the following amounts have increased:

- (a) the annual exclusion for the gifts of present interests made to a donee is \$12,000;
- (b) the ceiling on special-use valuation is \$900,000; and
- (c) the amount used in computing the 2% portion of estate tax payable in installments is \$1,200,000.

The IRS will publish amounts for future years in an annual revenue procedure.

- Beginning with the estates of decedents dying and generation-skipping transfers occurring after December 31, 2003, the generation-skipping transfer (GST) exemption is equal to the applicable exclusion amount. For 2006, that amount is \$2,000,000.

- You can request an automatic 6-month extension of time to file Form 706 by filing Form 4768, *Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes* (Rev. January 2005). When asking for an automatic 6-month extension, you are not required to provide an explanation for your request. For additional information, see Form 4768 and its instructions.

### General Instructions

#### Purpose of Form

The executor of a decedent's estate uses Form 706 to figure the estate tax imposed by Chapter 11 of the Internal Revenue Code. This tax is levied on the entire taxable estate, not just on the share received by a particular beneficiary. Form

Example showing use of Schedule B where the alternate valuation is adopted, date of death, January 1, 2006

| Item number | Description, including face amount of bonds or number of shares and par value where needed for identification. Give CUSIP number, if trust, partnership, or closely held entity, give EIN | Unit value | Alternate valuation date | Alternate value | Value at date of death |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------|-----------------|------------------------|
| 1           | \$80,000-Arkansas Railroad Co. first mortgage 4%, 20-year bonds, due 2008. Interest payable quarterly on Feb. 1, May 1, Aug. 1 and Nov. 1. N.Y. Exchange                                  | 100        |                          |                 | \$ 80,000              |
|             | \$30,000 of item 1 distributed to legatees on Apr. 1, 2006                                                                                                                                | 80         | 4/1/06                   | 29,700          |                        |
|             | \$30,000 of item 1 sold by executor on May 2, 2006                                                                                                                                        | 85         | 5/1/06                   | 29,100          |                        |
|             | Interest coupons attached to bonds, item 1, due and payable on Mar. 1, 2005, but not cashed at date of death. Cashied by executor on Feb. 1, 2006                                         |            | 2/1/06                   | 600             | 600                    |
|             | Interest accrued on item 1, from Nov. 1, 2005 to Jan. 1, 2006. Cashied by executor on Feb. 1, 2006                                                                                        |            | 2/1/06                   | 400             | 400                    |
| 2           | 500 shares Public Service Corp., common, N.Y. Exchange                                                                                                                                    | 110        |                          |                 | 55,000                 |
|             | Not disposed of within 6 months following death                                                                                                                                           | 90         | 7/1/06                   | 45,000          |                        |
|             | Dividend on item 2 of \$2 per share declared Dec. 10, 2005, paid on Jan. 10, 2006, to holders of record on Dec. 30, 2005                                                                  |            | 11/1/06                  | 1,000           | 1,000                  |

elements of a representative transaction as defined by the term "fair market value" (FMV).

#### Line 12. Trusts

If you answered "Yes" to either 12a or 12b, you must attach a copy of the trust instrument for each trust.

You must complete Schedule G if you answered "Yes" to 12a and Schedule F if you answered "Yes" to 12b.

#### Line 14. Transitional Marital Deduction Computation

Check "Yes" if property passes to the surviving spouse under a maximum marital deduction formula provision that meets the requirements of Section 403(e)(3) of the Economic Recovery Tax Act of 1981 (P.L. 97-34; 95 Stat. 305).

If you check "Yes" to line 14, complete the marital deduction under the rules that were in effect before the Economic Recovery Tax Act of 1981.

For a format for this computation, you should obtain the November 1981 revision of Form 706 and its instructions. The computation is lines 10 through 26 of the Recapitulation. You should also apply the rules of Rev. Rul. 60-148, 1960-1 C.B. 207, if there is property that passes to the surviving spouse outside of the maximum marital deduction formula provision.

#### Part 5—Recapitulation (Page 3 of Form 706)

##### Gross Estate

Items 1 through 10. You must make an entry in each of items 1 through 9.

If the gross estate does not contain any assets of the type specified by a given item, enter zero for that item.

Entering zero for any of items 1 through 9 is a statement by the executor, made under penalties of perjury, that the gross estate does not contain any includible assets covered by that item.

Do not enter any amounts in the "Alternate value" column unless you elected alternate valuation on line 1 of Part 3—Elections by the Executor on page 2 of the Form 706.

Which schedules to attach for items 1 through 9. You must attach:

- Schedule F to the return and answer its questions even if you report no assets on it.
- Schedules A, B, and C if the gross estate includes any (1) Real Estate, (2) Stocks and Bonds, or (3) Mortgages, Notes, and Cash, respectively.
- Schedule D if the gross estate includes any life insurance or if you answered "Yes" to question 8a of Part 4—General Information.
- Schedule E if the gross estate contains any jointly owned property or if you answered "Yes" to question 9 of Part 4.
- Schedule G if the decedent made any of the lifetime transfers to be listed on that schedule or if you answered "Yes" to question 11 or 12a of Part 4.
- Schedule H if you answered "Yes" to question 13 of Part 4; and
- Schedule I if you answered "Yes" to question 15 of Part 4.

##### Exclusion

Item 11. Conservation easement exclusion. You must complete and attach Schedule U (along with any required attachments) to claim the exclusion on this line.

##### Deductions

Items 12 through 21. You must attach the appropriate schedules for the deductions you claim.

Item 17. If item 16 is less than or equal to the value (at the time of the decedent's death) of the property subject to claims, enter the amount from item 16 on item 17.

If the amount on item 16 is more than the value of the property subject to claims, enter the greater of:

- The value of the property subject to claims or
- The amount actually paid at the time the return is filed.

In no event should you enter more on item 17 than the amount on item 16. See section 2053 and the related regulations for more information.

#### Schedule A—Real Estate

See the reverse side of Schedule A on Form 706.

#### Schedule A-1—Section 2032A Valuation

See Schedule A-1 on Form 706.

#### Schedule B—Stocks and Bonds

**TIP** Before completing Schedule B, read the examples showing use of Schedule B where the alternate valuation is not adopted (see page 11) and adopted (see above).

If the total gross estate contains any stocks or bonds, you must complete Schedule B and file it with the return.

On Schedule B, list the stocks and bonds included in the decedent's gross estate. Number each item in the left-hand column. Bonds that are exempt from federal income tax are not exempt from estate tax unless specifically exempted by an estate tax provision of the Code.

Therefore, you  
Schedule B.

Public house  
gross estate in  
value.

If you paid a  
legacy, or succ  
country on any  
in this schedule  
bonds together  
to Foreign Dea

Let interest  
stock or bond a  
separate item a  
been collected  
payable to the  
because the de  
of record on the  
if the stock is b  
exchange and t  
the date of the  
include the amo

separate item. Instead, add it to the  
ex-dividend quotation in determining the  
fair market value of the stock on the date  
of the decedent's death. Dividends  
declared on shares of stock before the  
death of the decedent but payable to  
stockholders of record on a date after the  
decedent's death are not includable in the  
gross estate for federal estate tax  
purposes.

#### Description

Stocks. For stocks, indicate:

- **Stocks.** For stocks, indicate:
- Number of shares;
- Whether common or preferred;
- Issue;
- Par value where needed for identification;
- Price per share;
- Exact name of corporation;

- Interest rate;
- Interest due date;
- Principal exchange, if listed on an exchange; and
- Non-call (CUSIP) number.

If the stock or bond is unlisted, show the company's principal business office.

identification number (EIN) of the entity in the description column on Schedules B, E, F, G, H, and O, where appropriate. You must also provide the EIN of the estate (if any) in the description column on the above-referenced schedules, where applicable.

The CUSIP (Committee on Uniform Security Identification Procedure) number

For example, assume that sales of stock nearest the valuation date (June 15) occurred 2 trading days before (June 13) (June 14). On

If only closing prices for bonds are available, see Regulations section 20.2031-2(b).

Apply the rules in the section 2031 regulations to determine the value of

## Apply the rules in the section 2031 regulations to determine the value of

inactive stock and stock in close corporations. Send with the schedule complete financial and other data used to determine value, including balance sheets (particularly the one nearest to the valuation date) and statements of the net earnings or operating results and dividends paid for each of the 5 years immediately before the valuation date.

1. Find the mean between the highest and lowest selling prices on the nearest trading date before and the nearest trading date after the valuation date. Both trading dates must be reasonably close to the valuation date.

2. Prorate the difference between the mean prices to the valuation date.

3. Add or subtract (whichever applies) the prorated part of the difference to or from the mean price figured for the nearest trading date before the valuation date.

are made valuation date, using the 1/2 day bid and sales prices. If the 1/2 day bid and sales prices are within a 1/2 day before the valuation date, use the mean of the lowest sales prices as the

valuation. In valuing listed stocks and bonds, you should carefully check accurate records to obtain values for the applicable valuation date.

If you got quotations from brokers, or evidence of the sale of securities from the officers of the trading companies, attach to the schedule copies of the letters furnishing these quotations or evidence of sale.

#### Schedule C—Mortgages, Notes, and Cash

See the reverse side of Schedule C on Form 706.

#### Schedule D—Insurance on the Decedent's Life

See the reverse side of Schedule D on Form 706.

#### Schedule E—Jointly Owned Property

See the reverse side of Schedule E on Form 706.

#### Schedule F—Other Miscellaneous Property

See the reverse side of Schedule F on Form 706.

#### Schedule G—Transfers During Decedent's Life

Complete Schedule G and file it with the return if the decedent made any of the transfers described in (1) through (6) on page 14, or if you answered "Yes" on line 11 or 12a of Part 4—General Information.

Report the following types of transfers on this schedule.

## 26 CFR Part 20 - ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

- Introduction (§ 20.)
  - § 20.0-1 Introduction.
  - § 20.0-2 General description of tax.
- Estates of Citizens or Residents
- Tax Imposed (§ 20.)
  - § 20.2001-1 Valuation of adjusted taxable gifts and section 2701(d) taxable events.
  - § 20.2001-2 Valuation of adjusted taxable gifts for purposes of determining the deceased spousal unused exclusion amount of last deceased spouse.
  - § 20.2002-1 Liability for payment of tax.
  - § 20.2010-0 Table of contents.
  - § 20.2010-1 Unified credit against estate tax; in general.
  - § 20.2010-2 Portability provisions applicable to estate of a decedent survived by a spouse.
  - § 20.2010-3 Portability provisions applicable to the surviving spouse's estate.
- Credits Against Tax (§ 20.)
  - § 20.2011-1 Credit for State death taxes.
  - § 20.2011-2 Limitation on credit if a deduction for State death taxes is allowed under section 2053(d).
  - § 20.2012-1 Credit for gift tax.
  - § 20.2013-1 Credit for tax on prior transfers.
  - § 20.2013-2 "First limitation".
  - § 20.2013-3 "Second limitation".
  - § 20.2013-4 Valuation of property transferred.
  - § 20.2013-5 "Property" and "transfer" defined.
  - § 20.2013-6 Examples.
  - § 20.2014-1 Credit for foreign death taxes.
  - § 20.2014-2 "First limitation".
  - § 20.2014-3 "Second limitation".
  - § 20.2014-4 Application of credit in cases involving a death tax convention.
  - § 20.2014-5 Proof of credit.
  - § 20.2014-6 Period of limitations on credit.
  - § 20.2014-7 Limitation on credit if a deduction for foreign death taxes is allowed under section 2053(d).
  - § 20.2015-1 Credit for death taxes on remainders.
  - § 20.2016-1 Recovery of death taxes claimed as credit.

- Gross Estate (§ 20.)
  - § 20.2031-0 Table of contents.
  - ➡ ◦ § 20.2031-1 Definition of gross estate; valuation of property.
  - ➡ ◦ § 20.2031-2 Valuation of stocks and bonds.
  - § 20.2031-3 Valuation of interests in businesses.
  - § 20.2031-4 Valuation of notes.
  - § 20.2031-5 Valuation of cash on hand or on deposit.

- ➡ ◦ § 20.2031-1 Definition of gross estate; valuation of property.
  - § 20.2031-2 Valuation of stocks and bonds.
  - ➡ ◦ § 20.2031-3 Valuation of interests in businesses.

- § 20.2031-4 Valuation of notes.
- § 20.2031-5 Valuation of cash on hand or on deposit.
- § 20.2032-1 Alternate valuation.
- § 20.2032-1T Alternate valuation (temporary).
- § 20.2032A-3 Material participation requirements for valuation of certain farm and closely-held business real property.
- § 20.2032A-4 Method of valuing farm real property.
- § 20.2032A-8 Election and agreement to have certain property valued under section 2032A for estate tax purposes.
- § 20.2033-1 Property in which the decedent had an interest.
- § 20.2034-1 Dower or curtesy interests.
- § 20.2036-1 Transfers with retained life estate.
- § 20.2037-1 Transfers taking effect at death.
- § 20.2038-1 Revocable transfers.
- § 20.2039-1 Annuities.
- § 20.2039-1T Limitations and repeal of estate tax exclusion for qualified plans and individual retirement plans (IRAs) (temporary).
- § 20.2039-2 Annuities under "qualified plans" and section 403(b) annuity contracts.
- § 20.2039-3 Lump sum distributions under "qualified plans;" decedents dying after December 31, 1976, and before January 1, 1979.
- § 20.2039-4 Lump sum distributions from "qualified plans;" decedents dying after December 31, 1978.
- § 20.2039-5 Annuities under individual retirement plans.
- § 20.2040-1 Joint interests.
- § 20.2041-1 Powers of appointment; in general.
- § 20.2041-2 Powers of appointment created on or before October 21, 1942.

- § 20.2041-3 Powers of appointment created after October 21, 1942.
  - § 20.2042-1 Proceeds of life insurance.
  - § 20.2043-1 Transfers for insufficient consideration.
  - § 20.2044-1 Certain property for which marital deduction was previously allowed.
  - § 20.2044-2 Effective dates.
  - § 20.2045-1 Applicability to pre-existing transfers or interests.
  - § 20.2046-1 Disclaimed property.
- Actuarial Tables Applicable Before May 1, 2009 (§ 20.)
  - § 20.2031-7A Valuation of annuities, interests for life or term of years, and remainder or reversionary interests for estates of decedents for which the valuation date of the gross estate is before May 1, 2009.
- Taxable Estate (§§ 20. - 20.2056A-13)
  - § 20.2051-1 Definition of taxable estate.
  - § 20.2052-1 Exemption.
  - § 20.2053-1 Deductions for expenses, indebtedness, and taxes; in general.
  - § 20.2053-2 Deduction for funeral expenses.
  - § 20.2053-3 Deduction for expenses of administering estate.
  - § 20.2053-4 Deduction for claims against the estate.
  - § 20.2053-5 Deductions for charitable, etc., pledges or subscriptions.
  - § 20.2053-6 Deduction for taxes.
  - § 20.2053-7 Deduction for unpaid mortgages.
  - § 20.2053-8 Deduction for expenses in administering property not subject to claims.
  - § 20.2053-9 Deduction for certain State death taxes.
  - § 20.2053-10 Deduction for certain foreign death taxes.
  - § 20.2054-1 Deduction for losses from casualties or theft.
  - § 20.2055-1 Deduction for transfers for public, charitable, and religious uses; in general.
  - § 20.2055-2 Transfers not exclusively for charitable purposes.
  - § 20.2055-3 Effect of death taxes and administration expenses.
  - § 20.2055-4 Disallowance of charitable, etc., deductions because of "prohibited transactions" in the case of decedents dying before January 1, 1970.
  - § 20.2055-5 Disallowance of charitable, etc., deductions in the case of decedents dying after December 31, 1969.
  - § 20.2055-6 Disallowance of double deduction in the case of qualified terminable interest property.
  - § 20.2056-0 Table of contents.
  - § 20.2056(a)-1 Marital deduction; in general.

- § 20.2056(a)-2 Marital deduction; "deductible interests" and "nondeductible interests".
- § 20.2056(b)-1 Marital deduction; limitation in case of life estate or other "terminable interest".
- § 20.2056(b)-2 Marital deduction; interest in unidentified assets.
- § 20.2056(b)-3 Marital deduction; interest of spouse conditioned on survival for limited period.
- § 20.2056(b)-4 Marital deduction; valuation of interest passing to surviving spouse.
- § 20.2056(b)-5 Marital deduction; life estate with power of appointment in surviving spouse.
- § 20.2056(b)-6 Marital deduction; life insurance or annuity payments with power of appointment in surviving spouse.
- § 20.2056(b)-7 Election with respect to life estate for surviving spouse.
- § 20.2056(b)-8 Special rule for charitable remainder trusts.
- § 20.2056(b)-9 Denial of double deduction.
- § 20.2056(b)-10 Effective dates.
- § 20.2056(c)-1 Marital deduction; definition of "passed from the decedent."
- § 20.2056(c)-2 Marital deduction; definition of "passed from the decedent to his surviving spouse."
- § 20.2056(c)-3 Marital deduction; definition of "passed from the decedent to a person other than his surviving spouse".
- § 20.2056(d)-1 Marital deduction; special rules for marital deduction if surviving spouse is not a United States citizen.
- § 20.2056(d)-2 Marital deduction; effect of disclaimers of post-December 31, 1976 transfers.
- § 20.2056(d)-3 Marital deduction; effect of disclaimers of pre-January 1, 1977 transfers.
- § 20.2056A-0 Table of contents.
- § 20.2056A-1 Restrictions on allowance of marital deduction if surviving spouse is not a United States citizen.
- § 20.2056A-2 Requirements for qualified domestic trust.
- § 20.2056A-3 QDOT election.
- § 20.2056A-4 Procedures for conforming marital trusts and nontrust marital transfers to the requirements of a qualified domestic trust.
- § 20.2056A-5 Imposition of section 2056A estate tax.
- § 20.2056A-6 Amount of tax.
- § 20.2056A-7 Allowance of prior transfer credit under section 2013.
- § 20.2056A-8 Special rules for joint property.
- § 20.2056A-9 Designated Filer.

- § 20.2056A-10 Surviving spouse becomes citizen after QDOT established.
- § 20.2056A-11 Filing requirements and payment of the section 2056A estate tax.
- § 20.2056A-12 Increased basis for section 2056A estate tax paid with respect to distribution from a QDOT.
- § 20.2056A-13 Effective dates.
- Estates of Nonresidents Not Citizens (§ 20.)
  - § 20.2101-1 Estates of nonresidents not citizens; tax imposed.
  - § 20.2102-1 Estates of nonresidents not citizens; credits against tax.
  - § 20.2103-1 Estates of nonresidents not citizens; "entire gross estate".
  - § 20.2104-1 Estates of nonresidents not citizens; property within the United States.
  - § 20.2105-1 Estates of nonresidents not citizens; property without the United States.
  - § 20.2106-1 Estates of nonresidents not citizens; taxable estate; deductions in general.
  - § 20.2106-2 Estates of nonresidents not citizens; deductions for expenses, losses, etc.
  - § 20.2107-1 Expatriation to avoid tax.
- Miscellaneous (§ 20.)
  - § 20.2201-1 Members of the Armed Forces dying during an induction period.
  - § 20.2202-1 Missionaries in foreign service.
  - § 20.2203-1 Definition of executor.
  - § 20.2204-1 Discharge of executor from personal liability.
  - § 20.2204-2 Discharge of fiduciary other than executor from personal liability.
  - § 20.2204-3 Special rules for estates of decedents dying after December 31, 1976; special lien under section 6324A.
  - § 20.2205-1 Reimbursement out of estate.
  - § 20.2206-1 Liability of life insurance beneficiaries.
  - § 20.2207-1 Liability of recipient of property over which decedent had power of appointment.
  - § 20.2207A-1 Right of recovery of estate taxes in the case of certain marital deduction property.
  - § 20.2207A-2 Effective date.
  - § 20.2208-1 Certain residents of possessions considered citizens of the United States.
  - § 20.2209-1 Certain residents of possessions considered nonresidents not citizens of the United States.
- Procedure and Administration (§ 20.)

- § 20.6001-1 Persons required to keep records and render statements.
- § 20.6011-1 General requirement of return, statement, or list.
- § 20.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.
- § 20.6018-1 Returns.
- § 20.6018-2 Returns; person required to file return.
- § 20.6018-3 Returns; contents of returns.
- § 20.6018-4 Returns; documents to accompany the return.
- § 20.6036-1 Notice of qualification as executor of estate of decedent dying before 1971.
- § 20.6036-2 Notice of qualification as executor of estate of decedent dying after 1970.
- § 20.6060-1 Reporting requirements for tax return preparers.
- § 20.6061-1 Signing of returns and other documents.
- § 20.6065-1 Verification of returns.
- § 20.6071-1 Time for filing preliminary notice required by § 20.6036-1.
- § 20.6075-1 Returns; time for filing estate tax return.
- § 20.6081-1 Extension of time for filing the return.
- § 20.6091-1 Place for filing returns or other documents.
- § 20.6091-2 Exceptional cases.
- § 20.6107-1 Tax return preparer must furnish copy of return to taxpayer and must retain a copy or record.
- § 20.6109-1 Tax return preparers furnishing identifying numbers for returns or claims for refund.
- § 20.6151-1 Time and place for paying tax shown on the return.
- § 20.6161-1 Extension of time for paying tax shown on the return.
- § 20.6161-2 Extension of time for paying deficiency in tax.
- § 20.6163-1 Extension of time for payment of estate tax on value of reversionary or remainder interest in property.
- § 20.6165-1 Bonds where time to pay tax or deficiency has been extended.
- § 20.6166-1 Election of alternate extension of time for payment of estate tax where estate consists largely of interest in closely held business.
- § 20.6166A-1 Extension of time for payment of estate tax where estate consists largely of interest in closely held business.
- § 20.6166A-2 Definition of an interest in a closely held business.
- § 20.6166A-3 Acceleration of payment.
- § 20.6166A-4 Special rules applicable where due date of return was before September 3, 1958.

- o § 20.6302-1 Voluntary payments of estate taxes by electronic funds transfer.
- o § 20.6314-1 Duplicate receipts for payment of estate taxes.
- o § 20.6321 Statutory provisions; lien for taxes.
- o § 20.6321-1 Lien for taxes.
- o § 20.6323-1 Validity and priority against certain persons.
- o § 20.6324-1 Special lien for estate tax.
- o § 20.6324A-1 Special lien for estate tax deferred under section 6166 or 6166A.
- o § 20.6324B-1 Special lien for additional estate tax attributable to farm, etc., valuation.
- o § 20.6325-1 Release of lien or partial discharge of property; transfer certificates in nonresident estates.
- o § 20.6601-1 Interest on underpayment, nonpayment, or extensions of time for payment, of tax.
- o § 20.6694-1 Section 6694 penalties applicable to tax return preparer.
- o § 20.6694-2 Penalties for understatement due to an unreasonable position.
- o § 20.6694-3 Penalty for understatement due to willful, reckless, or intentional conduct.
- o § 20.6694-4 Extension of period of collection when preparer pays 15 percent of a penalty for understatement of taxpayer's liability and certain other procedural matters.
- o § 20.6695-1 Other assessable penalties with respect to the preparation of tax returns for other persons.
- o § 20.6696-1 Claims for credit or refund by tax return preparers or appraisers.
- o § 20.6905-1 Discharge of executor from personal liability for decedent's income and gift taxes.
- o § 20.7101-1 Form of bonds.
- General Actuarial Valuations (§ 20.)
  - o § 20.7520-1 Valuation of annuities, unitrust interests, interests for life or terms of years, and remainder or reversionary interests.
  - o § 20.7520-2 Valuation of charitable interests.
  - o § 20.7520-3 Limitation on the application of section 7520.
  - o § 20.7520-4 Transitional rules.
  - o § 20.7701-1 Tax return preparer.
  - o § 20.7701-2 Definitions; spouse, husband and wife, husband, wife, marriage.

**AUTHORITY:**  
26 U.S.C. 7805.

Section 20.2010-0 also issued under 26 U.S.C. 2010(c)(6).  
Section 20.2010-1 also issued under 26 U.S.C. 2010(c)(6).  
Section 20.2010-2 also issued under 26 U.S.C. 2010(c)(6).  
Section 20.2010-3 also issued under 26 U.S.C. 2010(c)(6).  
Section 20.2031-7 also issued under 26 U.S.C. 7520(c)(2).  
Section 20.2031-7A also issued under 26 U.S.C. 7520(c)(2).  
Section 20.6060-1 also issued under 26 U.S.C. 6060(a).  
Section 20.6081-1 also issued under 26 U.S.C. 6081(a).  
Section 20.6109-1 also issued under 26 U.S.C. 6109(a).  
Section 20.6109-2 also issued under 26 U.S.C. 6109(a).  
Section 20.6302-1 also issued under 26 U.S.C. 6302(a) and (h).  
Section 20.6695-1 also issued under 26 U.S.C. 6695(b).  
Section 20.7520-1 also issued under 26 U.S.C. 7520(c)(2).  
Section 20.7520-2 also issued under 26 U.S.C. 7520(c)(2).  
Section 20.7520-3 also issued under 26 U.S.C. 7520(c)(2).  
Section 20.7520-4 also issued under 26 U.S.C. 7520(c)(2).  
**SOURCE:**  
T.D. 6296, 23 FR 4529, June 24, 1958; 25 FR 14021, Dec. 31, 1960, unless  
otherwise noted.

**§ 20. 2031-1 Definition of gross estate; valuation of property.**

**(a) Definition of gross estate.** Except as otherwise provided in this paragraph the value of the gross estate of a decedent who was a citizen or resident of the United States at the time of his death is the total value of the interests described in sections 2033 through 2044. The gross estate of a decedent who died before October 17, 1962, does not include real property situated outside the United States (as defined in paragraph (b)(1) of § 20.20-1). Except as provided in paragraph (c) of this section (relating to the estates of decedents dying after October 16, 1962, and before July 1, 1964), in the case of a decedent dying after October 16, 1962, real property situated outside the United States which comes within the scope of sections 2033 through 2044 is included in the gross estate to the same extent as any other property coming within the scope of those sections. In arriving at the value of the gross estate the interests described in sections 2033 through 2044 are valued as described in this section, §§ 20.2031-2 through 20.2031-9 and § 20.2032-1. The contents of sections 2033 through 2044 are, in general, as follows:

**(1)** Sections 2033 and 2034 are concerned mainly with interests in property passing through the decedent's probate estate. Section 2033 includes in the decedent's gross estate any interest that the decedent had in property at the time of his death. Section 2034 provides that any interest of the decedent's surviving spouse in the decedent's property, such as dower or curtesy, does not prevent the inclusion of such property in the decedent's gross estate.

**(2)** Sections 2035 through 2038 deal with interests in property transferred by the decedent during his life under such circumstances as to bring the interests within the decedent's gross estate. Section 2035 includes in the decedent's gross estate property transferred in contemplation of death, even though the decedent had not interest in, or control over, the property at the time of his death. Section 2036 provides for the inclusion of transferred property with respect to which the decedent retained the income or the power to designate who shall enjoy the income. Section 2037 includes in the decedent's gross estate certain transfers under which the beneficial enjoyment of the property could be obtained only by surviving the decedent. Section 2038 provides for the inclusion of transferred property if the decedent had at the time of his death the power to change the beneficial enjoyment of the property. It should be noted that there is considerable overlap in the application of sections 2036 through 2038 with respect to reserved powers, so that transferred property may be includible in the decedent's gross estate in varying degrees under more than one of those sections.

(3) Sections 2039 through 2042 deal with special kinds of property and powers. Sections 2039 and 2040 concern annuities and jointly held property respectively. Section 2041 deals with powers held by the decedent over the beneficial enjoyment of property not originating with the decedent. Section 2042 concerns insurance under policies on the life of the decedent.

(4) Section 2043 concerns the sufficiency of consideration for transfers made by the decedent during his life. This has a bearing on the amount to be included in the decedent's gross estate under sections 2035 through 2038, and 2041. Section 2044 deals with retroactivity.

(b) *Valuation of property in general.* The value of every item of property includible in a decedent's gross estate under sections 2031 through 2044 is its fair market value at the time of the decedent's death, except that if the executor elects the alternate valuation method under section 2032, it is the fair market value thereof at the date, and with the adjustments, prescribed in that section. The fair market value is the price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts. The fair market value of a particular item of property includible in the decedent's gross estate is not to be determined by a forced sale price. Nor is the fair market value of an item of property to be determined by the sale price of the item in a market other than that in which such item is most commonly sold to the public, taking into account the location of the item wherever appropriate. Thus, in the case of an item of property includible in the decedent's gross estate, which is generally obtained by the public in the retail market, the fair market value of such an item of property is the price at which the item or a comparable item would be sold at retail. For example, the fair market value of an automobile (an article generally obtained by the public in the retail market) includible in the decedent's gross estate is the price for which an automobile of the same or approximately the same description, make, model, age, condition, etc., could be purchased by a member of the general public and not the price for which the particular automobile of the decedent would be purchased by a dealer in used automobiles. Examples of items of property which are generally sold to the public at retail may be found in §§ 20. 2031-6 and 20. 2031-8. The value is generally to be determined by ascertaining as a basis the fair market value as of the applicable valuation date of each unit of property. For example, in the case of shares of stock or bonds, such unit of property is generally a share of stock or a bond. Livestock, farm machinery, harvested and growing crops must generally be itemized and the value of each item separately returned. Property shall not be returned at the value at which it is assessed for local tax purposes unless that value represents the fair market value as of the applicable valuation date. All relevant facts and elements of value as of the applicable valuation date shall be considered in

every case. The value of items of property which were held by the decedent for sale in the course of a business generally should be reflected in the value of the business. For valuation of interests in businesses, see § 20. 2031-3. See § 20. 2031-2 and §§ 20. 2031-4 through 20. 2031-8 for further information concerning the valuation of other particular kinds of property. For certain circumstances under which the sale of an item of property at a price below its fair market value may result in a deduction for the estate,

of the business. For valuation of interests in businesses, see § 20. 2031-3. See § 20. 2031-2 and §§ 20. 2031-4 through 20. 2031-8 for further information concerning the valuation of other particular kinds of property. For certain circumstances under which the sale of an item of property at a price below its fair market value may result in a deduction for the estate, see paragraph (d)(2) of § 20. 2053-3.

(II) Under section 2040 to the extent such property or interest was acquired by the decedent before February 1, 1962, or was held by the decedent and the survivor in a joint tenancy or tenancy by the entirety before February 1, 1962; or

(III) Under section 2041(a) to the extent that before February 1, 1962, such property or interest was subject to a general power of appointment (as defined in section 2041) possessed by the decedent.

**(2) Certain property treated as acquired before February 1, 1962.** For purposes of this paragraph real property situated outside the United States (including property held by the decedent and the survivor in a joint tenancy or tenancy by the entirety), or an interest in such property or a general power of appointment in respect of such property, which was acquired by the decedent after January 31, 1962, is treated as acquired by the decedent before February 1, 1962, if

(i) Such property, interest, or power was acquired by the decedent by gift within the meaning of section 2511, or from a prior decedent by devise or inheritance, or by reason of death, form of ownership, or other conditions (including the exercise or nonexercise of a power of appointment); and

(ii) Before February 1, 1962, the donor or prior decedent had acquired the property or his interest therein or had possessed a power of appointment in respect thereof.

(3) **Certain property treated as acquired after January 31, 1962.** For purposes of this paragraph that portion of capital additions or improvements made after January 31, 1962, to real property situated outside the United States is, to the extent that it materially increases the value of the property, treated as real property acquired after January 31, 1962. Accordingly, the gross estate may include the value of improvements on unimproved real property, such as office buildings, factories, houses, fences, drainage ditches, and other capital items, and the value of capital additions and improvements to existing improvements, placed on real property after January 31, 1962, whether or not the value of such real property or existing improvements is included in the gross estate.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 6684, 28 FR 11408, Oct. 24, 1963; T.D. 6826, 30 FR 7708, June 15, 1965]

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for an adequate and full consideration in money or money's worth, that his interest passes at his death to, for example, his surviving partner or partners. Complete financial and other data upon which the valuation is based should be submitted with the return, including copies of reports of examinations of the business made by accountants, engineers, or any technical experts as of or near the applicable valuation date. See section 2701 and the regulations at § 25.2701 of this chapter for special rules for valuing the transfer of an interest in a partnership and for the treatment of unpaid qualified payments at the death of the transferor or an applicable family member. See section 2703 and the regulations at § 25.2703 of this

for an adequate and full consideration in money or money's worth, that his interest passes at his death to, for example, his surviving partner or partners. Complete financial and other data upon which the valuation is based should be submitted with the return, including copies of reports of examinations of the business made by accountants, engineers, or any technical experts as of or near the applicable valuation date. See section 2701 and the regulations at § 25.2701 of this chapter for special rules for valuing the transfer of an interest in a partnership and for the treatment of unpaid qualified payments at the death of the transferor or an applicable family member. See section 2703 and the regulations at § 25.2703 of this

chapter for special rules involving options and agreements (including contracts to purchase) entered into (or substantially modified after) October 8, 1990. See section 2704(b) and the regulations at § 25.2704-2 of this chapter for special valuation rules involving certain restrictions on liquidation rights created after October 8, 1990.  
[T.D. 8395, 57 FR 4254, Feb. 4, 1992]

Ex 2. P. 105  
Page 8 of 10

EXHIBIT 5

ESTATE/TRUST OF JAMES BROWN

1. MINIMUM PR/TRUSTEES COMMISSIONS CALCULATIONS AS PER ORDER DATED 1/8/08

(November 21, 2007 - May 26, 2009)

[Note: Does not include Post-May 26, 2009 Fees and Costs due under the January 8, 2008 Order.]

| DESCRIPTION                 | TOTAL HOURS | RATE      | TOTAL |                |
|-----------------------------|-------------|-----------|-------|----------------|
| RLB, JR.                    | 1475        | \$ 325.00 | \$    | 479,375.00 ①   |
| AJP                         | 3610        | \$ 325.00 | \$    | 1,173,250.00 ② |
| RLB, JR. LEGAL ASSISTANTS   | 279         | \$ 75.00  | \$    | 20,925.00 ①    |
| AJP LEGAL ASSISTANTS/CLERKS | 1790        | \$ 75.00  | \$    | 284,250.00 ②   |
| AJP ADMIN                   | 535         | \$ 30.00  | \$    | 16,050.00 ②    |
| TOTAL                       | 9,689.00    |           | \$    | 1,973,850.00 ③ |

SA and PR/TRUSTEES DEPOSIT TOWARDS COMMISSIONS as per Court Order:

RLB, JR.: \$ 500,300.00 ①

AJP: \$1,473,550.00 ②

\$ 1,973,850.00 ③ Plus interest at legal rate as per Order

\* rounded to whole dollars

PR/Trustee Commission through May 26, 2009:

\$ 1,973,850.00 ③

Unpaid interest on above amounts<sup>1</sup> to Sept. 1, 2009:

\$ 109,251

SA Commissions unpaid:

\$ 47,972

Interest on above to Sept. 1, 2009:

\$ 22,910

SA and PR/Trustee Commission Deposit ordered and payable as of Sept. 1, 2009:

\$ 2,153,983

Plus: interest on above amount after Sept. 1, 2009<sup>2</sup>

<sup>1</sup> Calculated from 12/31/07; 6/30/08; 12/31/08 and 5/26/09

<sup>2</sup> Through January 14, 2010 at legal rate. Interest at legal rate to be compounded annually (10/09).

Ex 2  
2002

II. FULL PR/TRUSTEE COMMISSION: BASED 1/3 ON TIME AND 2/3 EQUALLY:  
TOTAL COMMISSION: (\$ 99,863,015 [Total Value] x 5%) \$ 4,993,151

1/3 BASED ON TIME:

RLB, JR. ④ 29.01%: 1,664,383.66 x .2901 = \$ 482,837.70  
AJP ⑤ 70.99%: 1,664,383.66 x .7099 = \$ 1,181,545.96  
TOTAL \$ 1,664,383.66

2/3 Commission Equally  
4,993,151 x (2/3) = \$ 3,328,767.34

RLB \$1,664,383.67  
AJP \$1,664,383.67  
TOTAL \$3,328,767.34

TOTAL COMMISSIONS REQUESTED:

RLB: 482,837.70 + 1,664,383.67 = \$ 2,147,221.37  
AJP: 1,181,545.96 + 1,664,383.67 = \$ 2,845,929.63  
\$ 4,993,151.00<sup>1</sup>

Page 1

RLB, JR. 479,375 29.01% ④  
AJP 1,173,250 70.99% ⑤  
1,652,625

<sup>1</sup> Plus interest at the legal rate from May 26, 2009.

STATE OF SOUTH CAROLINA  
COUNTY OF AIKEN

PROBATE COURT

IN THE MATTER OF: ESTATE OF JAMES BROWN  
JAMES BROWN 2000 IRREVOCABLE TRUST

CASE NUMBER 2007-ES-02-0056

Decedent's Date of Death (if known): December 25, 2006  
Decedent's Last Mailing Address: 430 Douglas Drive  
Beech Island, SC 29842

PROTECTIVE STATEMENT AND NOTICE OF CREDITOR'S CLAIM

Creditor: Robert L. Buchanan, Jr. and Adele J. Pope  
Address: c/o 212 Newberry Street  
P.O. Box 463  
Aiken, South Carolina 29802-0463  
Telephone: 803/649-2586

Basis of claim: In accordance with Section 62-3-804(2).

Amount of claim:

(a) Full PR/Trustees' commissions in the amount of \$4,993,151, with immediate deposit payment of \$2,153,981, plus interest at legal rate from September 1, 2009, pursuant to Judgment dated January 8, 2008, in Case No. 2007-CP-02-0122, together with all other relief sought in the Motion for Payment of Commissions and Related Relief and Joint Affidavit of Robert L. Buchanan, Jr., and Adele J. Pope Related to Commissions and Expenses dated June 24, 2009; supplemental Affidavit of Adele J. Pope and Robert L. Buchanan, Jr.; Affidavit of Adele J. Pope dated July 17, 2009; Complaint for Declaratory Judgment; Review of Compensation and Employment; Guidance as to Succession Plan; Approval of Accounting of PR/Trustees and for Order Granting Protection for Trustees upon Resignation dated May 22, 2009 and filed in this Court, which matters are now being heard in the Circuit Court for Aiken County in Case No. 08-CP-02-1647, each of said referenced documents being incorporated herein by reference and made a part hereof as fully as if set out herein.

(b) The relief requested herein, in addition to payment of PR/Trustees' commissions, with applicable interest, includes, but is not limited to, payment or reimbursement for all attorneys' fees incurred by Mr. Buchanan and Ms. Pope in connection with their service to the Estate of James Brown, the James Brown 2000 Irrevocable Trust and Brown Entities, including payment of all attorneys' fees and costs of the Forlano Brown Federal lawsuit referenced therein and all other relief requested therein.

FORM #37LPC (1/91)  
62-3-804, 62-5-428

PAGE 1 OF 2

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STATE OF SOUTH CAROLINA  
COUNTY OF AIKEN

IN THE PROBATE COURT

IN THE MATTER OF: ESTATE OF JAMES BROWN  
JAMES BROWN 2000 IRREVOCABLE TRUST  
CASE NO. 207-ES-02-0036

PROOF OF DELIVERY

On the 17th day of July, 2009, I mailed a copy of the PROTECTIVE STATEMENT AND NOTICE OF CREDITOR'S CLAIM, in the above-captioned action by the following method (check appropriate box):

- ☒ personal delivery - where shown  
☒ ordinary first class mail - where shown  
☐ certified mail - restricted delivery  
☐ registered mail

In the following persons at the addresses shown below:

NAME

ADDRESS

Russell L. Bauknicht, C.P.A.  
BY MAIL

1517 Gervais Street  
P.O. Box 1330  
Columbia, SC 29202

Robert L. Buchanan, Jr.  
Adelle J. Papp  
BY HAND DELIVERY

c/o 212 Newberry St. NW  
Aiken, SC 29801

Signature: Pamela W. Wilson  
Name: Pamela W. Wilson  
Address: 212 Newberry Street NW  
P.O. Box 463  
Aiken, SC 29802-0463  
Telephone(O): 803/649-2586

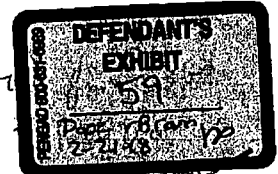
Sworn to before me this  
17th day of July, 2009.

Pamela W. Wilson (L.S.)  
Notary Public for South Carolina  
My Commission Expires: 6/1/12

2981

Adele J. Pope

From: Pfeiffer, Vivian [VPfeiffer@christies.com]  
Sent: Friday, January 11, 2008 5:22 PM  
To: adele@popelawfirm.com; kevin@popelawfirm.com; Laura@popelawfirm.com;  
catie@popelawfirm.com  
Cc: Lipman, Simeon; Pfeiffer, Vivian  
Subject: Appraisal



Dear Adele and team:

The Christie's team will be at the Brown residence at 2pm on Monday and the plan is to work the entire week.

Monday's group:

Simeon Lipman, Kate Tambilla and Candia Gilcrest.

I will advise when the Real Estate team will visit.

Today we sent to your attention the Appraisal Agreement by FedEx.

A telephone line has been set for Tuesday at 3pm. All interested parties should call into 212-707-5936.

I will be at the Heckerling Conference starting on Monday but in daily contact with the team at the house.

Please let me know the exact address, and name and cell phone number of the person in your team who will meet at the house on Monday.

Here at Christie's, we are all very excited to work with you and with the Estate of James Brown.

Best regards,

Vivian Pfeiffer

Visit [www.christies.com](http://www.christies.com) to explore special multi-media sale promotions, browse our illustrated catalogues and leave absentee bids through LotFinder(R), Christie's online search engine, and register for Internet bidding with Christie's Live(TM).

This message and any attachment are confidential. If you are not the intended recipient, please telephone or email the sender and delete the message and any attachment from your system. If you are not the intended recipient you must not copy this message or attachment or disclose the contents to any other person.

Brown, J- TPP

8377

Christie's

Adele J. Pope

FILED

1-16-19



From: Marianne Conlin [MCONLIN@carlinamerica.com]  
Sent: Thursday, January 22, 2009 8:40 AM  
To: Adele Pope  
Subject: Fwd: RE: I GOT YOU (I FEEL GOOD) / THE REPOSSESSION MAMBO

Adele, I am re-sending the attached e-mail to you because according to my records it went through to Bob Buchanan yesterday but from some unknown reason it did not go through to you.

Regards,  
Marianne Conlin  
Carlin America, Inc., 126 East 38th Street, New York, New York 10016  
Phone: 212-779-7977 / Direct Dial: 212-284-3897 / Fax: 212-779-7920  
e-mail: mconlin@carlinamerica.com

Date: Wed, 21 Jan 2009 14:24:23 -0500  
From: "Marianne Conlin" <MCONLIN@carlinamerica.com>  
To: <adele@popelawfirm.com>  
Cc: "'Robert Buchanan'" <rlbuchananjr@bellsouth.net>  
Subject: RE: I GOT YOU (I FEEL GOOD) / THE REPOSSESSION MAMBO

As per your recent request

I GOT YOU (I FEEL GOOD) commercial usages

- PSA to promote a "smoke free" Delaware - license current. Agreement expires 7/30/2009.
- Yoplait Yoptimal Yogurt - quotes pending.
- TD Insurance - dead issue.
- Northern Bathroom Tissue - dead issue. Advertiser used another song.
- local auto dealers - quotes expired. Filed as a dead issue 10/1/2008.
- regional car dealership in Boston, MA - quotes expired. Filed as a dead issue 10/1/2008.
- PSA Home 4 The Holidays worlds largest pet adoption - quotes expired. Filed as a dead issue 12/31/2008.
- Pacific Power Energy Efficiency Campaign - never received response from Adele Pope or Robert Buchanan to my e-mail dated 5/30/2008. Advertiser moved on to another song. Filed as a dead issue 6/16/2008.

I GOT YOU (I FEEL GOOD) synchronization usages

- OLD DOGS trailers - quote pending.
- THE REPOSSESSION MAMBO - quote pending.

Regards,  
Marianne Conlin  
Carlin America, Inc., 126 East 38th Street, New York, New York 10016  
Phone: 212-779-7977 / Direct Dial: 212-284-3897 / Fax: 212-779-7920  
e-mail: mconlin@carlinamerica.com

>>> "Adele J. Pope" <adele@popelawfirm.com> 1/16/2009 2:31 PM >>>  
Re: Estate/Trust of James Brown -  
2008

Marianne,

We are completing our year-end summaries for 2008 and organizing for 2009. We would very much appreciate it if you have any summary of 2008 approvals you could send us.

FILED

216.19



Page 1 of 2

Adele J. Pope

From: Kane, Timothy [Timothy.Kane@warnerchappell.com]  
Sent: Friday, January 23, 2009 9:04 PM  
To: adele@popelawfirm.com  
Subject: RE: "Soul Power" / Various James Brown Songs  
Attachments: soulpower.PDF

210  
Kane, Timothy  
Deputy Clerk

Approved  
1/26/09  
am

Hi Adele,

I am just following up on this request. Do we have any updates on this? Thank you.

Best regards,  
Tim Kane

FILED  
9-7-07  
Kane, Timothy  
Deputy Clerk

From: Kane, Timothy **On Behalf Of** Woods, Pat  
Sent: Wednesday, December 17, 2008 2:32 PM  
To: 'adele@popelawfirm.com'  
Subject: RE: "Soul Power" / Various James Brown Songs

Hi Adele,

I just spoke with Marjorie Scheker and she advised me to resend Pat's outstanding requests. Please advise regarding the attached usage(s) and fee(s).

Best regards,  
Tim Kane  
OBO Pat Woods

P.S. Please approve fee range of \$5,000 - \$7,500 per song; MFN.

From: Adele J. Pope [mailto:adele@popelawfirm.com]  
Sent: Thursday, December 11, 2008 5:20 AM  
To: Kane, Timothy  
Subject: RE: "It Takes Two" / Trailers For "The Proposal" & "Soul Power" / Various James Brown Songs

We are simply unable to deal with this until January. Bob and I will meet and discuss it then.

Adele J. Pope  
December 11, 2008

From: Kane, Timothy [mailto:Timothy.Kane@warnerchappell.com]  
Sent: Wednesday, December 10, 2008 7:29 PM  
To: adele@popelawfirm.com  
Subject: FW: "It Takes Two" / Trailers For "The Proposal" & "Soul Power" / Various James Brown Songs

Hi Adele,

Pat requested that I follow up with you on these requests. They are becoming quite urgent. They are as follows: "Soul Power" / Various James Brown Songs (step deal) and "It Takes Two" / Trailers for "The Proposal". Thank

1/26/2009

2985

you very much for your time.

Best regards,  
Tim Kane  
OBO Pat Woods

**From:** Kane, Timothy **On Behalf Of** Woods, Pat  
**Sent:** Tuesday, December 09, 2008 9:46 AM  
**To:** 'jennifergood@gmail.com'; Fulton, Angus  
**Cc:** 'adele@popelawfirm.com'  
**Subject:** "It Takes Two" / Trailers For "The Proposal"

Hi Jennifer and Angus,

Please advise regarding the attached usage(s) and fee(s).

Best regards,  
Tim Kane  
OBO Pat Woods



CHRISTIE'S

FILED 1-16-09  
Robert L. Barte  
CCNY & GS  
Christie's Knowledge 210 pm

Selection For Sale

PROPERTY BELONGING TO  
**THE ESTATE OF JAMES BROWN**

430 DOUGLAS DRIVE  
BEECH ISLAND, SOUTH CAROLINA 29842

FEBRUARY 22, 2008

# CHRISTIE'S

## *Specialists*

---

*Estimated by:*

Simeon Lipman  
Thomas Root

(Pop Culture)  
(Furniture and Decorative Art)

LOW ESTIMATE: \$689,600.00

HIGH ESTIMATE: \$998,400.00

This document sets forth Christie's preliminary opinion as to the price range your property may fetch at auction. Such estimate is a statement of opinion only and shall not be relied upon by you or any third party as a prediction or guarantee of the actual selling price. Christie's makes no representations or warranties with respect to the property, its authenticity, attribution, condition or otherwise. Furthermore, this document is intended solely for the use of the owner of the property and only for the purpose of considering whether to consign the property to Christie's. It may not be used by the owner for any other purpose, or by any third party for any purpose whatsoever, nor may it be published.

\*\*\*\* WARNING SOME PRICES ARE MISSING \*\*\*\*

# CHRISTIE'S

## *Summary of Estimate*

---

### MAIN HOUSE

FURNITURE AND DECORATIVE OBJECTS \$9,500 - 14,100

POP MEMORABILIA \$661,600 - 956,300

JEWELRY \$10,100 - 15,700

### RICHARD'S FURRIERS

POP MEMORABILIA \$8,400 - 12,300

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TOTAL: \$689,600.00 - 998,400.00

# CHRISTIE'S

PROPERTY BELONGING TO

## THE ESTATE OF JAMES BROWN

430 DOUGLAS DRIVE  
BEECH ISLAND, SOUTH CAROLINA 29842

---

### MAIN HOUSE

### FURNITURE AND DECORATIVE OBJECTS

### DEN

---

- |    |                                                                                                     |                 |
|----|-----------------------------------------------------------------------------------------------------|-----------------|
| 1. | A PAIR OF PAINTED AND LEADED GLASS<br>PANELS<br>Modern<br>Decorated with peacocks<br>72 x 37 inches | \$2,000 - 3,000 |
|    | (2)                                                                                                 |                 |

# CHRISTIE'S

## MAIN HOUSE FURNITURE AND DECORATIVE OBJECTS LIVING ROOM

---

2. A GREEN METALLIC VINYL-COVERED DEMILUNE-SHAPED SOFA \$1,000 - 1,500  
Modern  
With rolled button back, three cushions and pleated skirt  
Height: 29 inches  
Width: 151 inches LR120  
Depth: 86 inches
3. A GREEN METALLIC VINYL-COVERED TULIP-FORM ARMCHAIR \$300 - 500  
Modern  
Height: 30 inches  
Width: 32 1/2 inches
4. A GREEN METALLIC VINYL-COVERED ARMCHAIR \$300 - 500  
Modern  
With low back, arms and seat cushion; on a Chinese style hardwood base  
Height: 27 inches

# CHRISTIE'S

MAIN HOUSE  
FURNITURE AND DECORATIVE OBJECTS  
JAMES BROWN'S BEDROOM

---

- |      |                                                                                                             |                 |
|------|-------------------------------------------------------------------------------------------------------------|-----------------|
| 5.   | A CEDAR WOOD WALL PLAQUE<br>Modern<br>Formed as a peacock<br>33 x 60 inches                                 | \$300 - 500     |
| <br> |                                                                                                             |                 |
| 6.   | AN UPHOLSTERED OVER-SIZED ARMCHAIR<br>AND OTTOMAN<br>Modern<br>Covered in a close-nailed pale brown leather | \$1,000 - 1,500 |
|      | ( 2 )                                                                                                       |                 |

# CHRISTIE'S

MAIN HOUSE  
FURNITURE AND DECORATIVE OBJECTS  
SUN ROOM

---

7. FOUR CUT-METAL AND WROUGHT SIDE CHAIRS AND A CIRCULAR DINING TABLE \$300 - 500  
Modern  
With glass top  
Height: 29 1/2 inches  
Diameter: 41 1/2 inches

(5)

# CHRISTIE'S

## MAIN HOUSE FURNITURE AND DECORATIVE OBJECTS ATRIUM

---

- |     |                                                                                                                                                                                                                                                          |                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 8.  | A SUITE OF UPHOLSTERED SEATING<br>FURNITURE<br>Modern<br>Covered in a ribbed buttoned red leather<br>Comprising:<br>A three-seat sofa, length: 91 inches<br>A two-seat loveseat, length: 63 inches<br>A single-seat armchair and matching ottoman<br>(4) | \$1,500 - 2,000 |
|     |                                                                                                                                                                                                                                                          |                 |
| 9.  | A PAIR OF UPHOLSTERED SWIVELING SIDE<br>CHAIRS<br>Modern<br>Covered in a ribbed close-nailed red leather, on a<br>hoop-and-stave constructed barrel base with flaring feet<br>(2)                                                                        | \$400 - 600     |
|     |                                                                                                                                                                                                                                                          |                 |
| 10. | A MUSLIN SOFT SCULPTURE<br>Modern<br>Formed as a palm tree<br>Height: 84 inches                                                                                                                                                                          | \$500 - 700     |
|     |                                                                                                                                                                                                                                                          |                 |
| 11. | A CARVED HARDWOOD FIGURE OF AN<br>AFRICAN WOMAN<br>20th century<br>Height: 75 inches                                                                                                                                                                     | \$300 - 500     |
|     |                                                                                                                                                                                                                                                          |                 |
| 12. | A GROUP OF UPHOLSTERED SEATING<br>FURNITURE<br>Modern<br>Comprising:<br>A pair of serpentine-backed, kidney-shaped sofas,<br>covered in a gold-colored damask, length: 75 inches                                                                         | \$800 - 1,000   |

# CHRISTIE'S

## MAIN HOUSE FURNITURE AND DECORATIVE OBJECTS ATRIUM

---

(Continued)

A circular pouf, with a buttoned green silk seat and  
shaped tassled skirt, diameter: 42 inches

Eleven assorted sofa pillows

( 14 )

# CHRISTIE'S

## MAIN HOUSE FURNITURE AND DECORATIVE OBJECTS ATRIUM BAR

---

13. A GROUP OF TUBULAR-METAL BAR FURNITURE \$300 - 500  
Modern  
Comprising:  
A circular bar table, with red laminate-covered top and legs joined by a footrail, height: 41 inches, diameter: 30 inches  
  
Two bar stools, *en suite*, covered in a red-colored leatherette, height: 28 1/2 inches, diameter: 13 1/2 inches  
  
A similar bar stool, with spindled back and stationary seat, height: 39 inches  
  
( 4 )
14. A GROUP OF ONE-HUNDRED SIXTY ASSORTED BAR GLASSES \$300 - 500  
Modern  
Most with stems, some colored, others with metallic band  
  
( 160 )

# CHRISTIE'S

MAIN HOUSE  
FURNITURE AND DECORATIVE OBJECTS  
LEFT HALL - GUEST ROOM

---

- |     |                                                                                                                                      |             |
|-----|--------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 15. | A PHONOGRAPH<br>Circa 1920s<br>In a mahogany case, with nickled-metal arm and<br>repoussé-decorated horn speaker<br>Width: 14 inches | \$200 - 300 |
|-----|--------------------------------------------------------------------------------------------------------------------------------------|-------------|

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
FOYER

---

- |     |                                                                                      |                 |
|-----|--------------------------------------------------------------------------------------|-----------------|
| 16. | AN EASEL AND PICTURE OF JAMES BROWN<br>ON COPPER<br>Signed <i>M.M. Williams, Jr.</i> | \$200 - 300     |
| 17. | JAMES BROWN'S SHEET MUSIC COLLECTION                                                 | \$5,000 - 7,000 |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA DEN

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- |     |                                                                                             |                 |
|-----|---------------------------------------------------------------------------------------------|-----------------|
| 18. | A RECORD HERO AWARD<br>Dated <i>June 5, 2003</i>                                            | \$500 - 700     |
| 19. | A TRUMPET AWARD                                                                             | \$500 - 700     |
| 20. | A HARMONICA<br>Circa 1950s<br>By Hammon & Hammon, in box                                    | \$200 - 300     |
| 21. | A INDUCTION AMERICAN MUSIC AWARD<br>Circa 1981                                              | \$500 - 700     |
| 22. | A ST. PETER'S BAPTIST CHURCH AWARD                                                          | \$500 - 700     |
| 23. | AN NAACP AWARD<br>Dated <i>January 17, 2000</i>                                             | \$500 - 700     |
| 24. | A MARTIN LUTHER KING HISTORICAL SITE<br>GOLDEN DRUM<br>Dated <i>June 29, 2001</i> , in case | \$3,000 - 4,000 |
| 25. | A WALL PICTURE OF JAMES BROWN AND HIS<br>SON                                                | \$200 - 300     |
| 26. | A CEMENT-PAINTED FIGURE OF JESUS                                                            | \$200 - 300     |
| 27. | A SILVERED COLORED PHONOGRAPH                                                               | \$200 - 300     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
DEN

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- |     |                                                                                               |                   |
|-----|-----------------------------------------------------------------------------------------------|-------------------|
| 28. | A CITY OF NEW YORK AWARD                                                                      | \$500 - 700       |
| 29. | A LEATHER-BOUND BIBLE                                                                         | \$200 - 300       |
| 30. | A SHOESHINE BOX                                                                               | \$200 - 300       |
| 31. | A LARGE BUST OF JAMES BROWN                                                                   | \$2,000 - 3,000   |
| 32. | A SONGWRITERS HALL OF FAME AWARD<br>Dated <i>June 15, 2000</i>                                | \$3,000 - 4,000   |
| 33. | A BLACK AND WHITE PHOTOGRAPH OF<br>JAMES BROWN<br>In silver-colored frame                     | \$200 - 300       |
| 34. | A MOJO LIFETIME ACHIEVEMENT AWARD                                                             | \$3,000 - 4,000   |
| 35. | A HAPPY BIRTHDAY AWARD TO JAMES<br>BROWN<br>Dated <i>May 3, 1991</i>                          | \$500 - 700       |
| 36. | AN INTERNATIONAL ACADEMY OF MUSIC<br>ENTERTAINER OF THE CENTURY AWARD<br>Dated <i>12/1/90</i> | \$2,000 - 3,000   |
| 37. | A NATIONAL ACADEMY OF RECORDING<br>ARTS & SCIENCES AWARD                                      | \$15,000 - 20,000 |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA DEN

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- |     |                                                                                                                                                                                                                                                                                |                   |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 38. | A CUP<br>Inscribed <i>The Only Original James Brown Award</i>                                                                                                                                                                                                                  | \$500 - 700       |
| 39. | A HARVARD LAMPOON GROUP OF ARTICLES<br>Comprising:<br>A pewter cup, with glass bottom<br><br>A bronze medal, with ribbon<br><br>A large silver bowl, engraved <i>The 120th Board of Harvard<br/>Lampoon Presents The Wheelwright Award September 16,<br/>2004</i><br><br>( 3 ) | \$3,000 - 4,000   |
| 40. | A U.S.A. OLYMPIC COMMITTEE AWARD                                                                                                                                                                                                                                               | \$500 - 700       |
| 41. | A PICTURE OF JAMES BROWN<br>With Mr. and Mrs. George Bush                                                                                                                                                                                                                      | \$200 - 300       |
| 42. | AN EXTRAORDINARY LIFETIME AWARD<br>From the John F. Kennedy Center                                                                                                                                                                                                             | \$10,000 - 15,000 |
| 43. | A MINIATURE MODEL OF A GIBSON GUITAR<br>No. 3796                                                                                                                                                                                                                               | \$100 - 200       |
| 44. | JAMES BROWN'S GOLD RECORD<br>Commemorating RIAA certified gold selling more than<br>125,000 copies, in frame                                                                                                                                                                   | \$2,000 - 3,000   |
| 45. | A KENNEDY CENTER HONORS AWARD<br>Circa 2003                                                                                                                                                                                                                                    | \$10,000 - 15,000 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
DEN

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- |     |                                                                                                                                                                                                    |                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 46. | A GREATEST PRIVILEGE AWARD<br>From the White House, Richard M. Nixon, 1970                                                                                                                         | \$500 - 700     |
| 47. | A JIMMY CARTER AWARD<br>Circa 1972                                                                                                                                                                 | \$400 - 600     |
| 48. | A COLOR PICTURE OF THE BLUES BROTHERS                                                                                                                                                              | \$100 - 200     |
| 49. | A MARTIN LUTHER KING AWARD                                                                                                                                                                         | \$3,000 - 4,000 |
| 50. | A UK HUMANITARIAN MUSIC AWARD<br>Dated April 6, 2006                                                                                                                                               | \$2,000 - 3,000 |
| 51. | A GIBSON ACOUSTIC GUITAR<br>In case, jumbo model EJ200-Epiphone Serial No.<br>Y207183 Signed for Mr. Brown's birthday by Ozzy<br>Osborne, William King, the Commodores and Vonny Hilton<br>Sweeney | \$3,000 - 4,000 |
| 52. | A VOX ACOUSTIC GUITAR<br>In case, serial No. 442910<br><br>(Surface crack inside, very good condition)                                                                                             | \$1,000 - 2,000 |
| 53. | A SIGNED PHOTOGRAPH OF JAMES BROWN<br>8 x 10 inches                                                                                                                                                | \$100 - 200     |
| 54. | A SILVER-PLATED TRAY<br>Inscribed To James Brown - Godfather of Soul                                                                                                                               | \$200 - 300     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
DEN

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55. A PICTURE OF JAMES BROWN AND GEORGE BUSH  
Signed, in frame \$200 - 300
56. A GROUP OF THREE CARDS \$600 - 800  
Comprising:  
A Health Fund Afra Account No. 1386001259323801  
A Health Fund card James Brown 259-32-3801  
A Screen Actors' Guild Producer Health Plan  
1/1/2006-12/31/2006

(3)

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA DINING ROOM

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- |     |                                                          |                  |
|-----|----------------------------------------------------------|------------------|
| 57. | JAMES BROWN'S PROMOTIONAL PHOTO<br>ARCHIVE<br>(11,500 +) | \$3,000 - 5,000  |
| 58. | JAMES BROWN'S POSTER ARCHIVE<br>(360 in all)             | \$8,000 - 10,000 |
|     | ( 360 )                                                  |                  |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA LIVING ROOM

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- |     |                                                                                                                                              |                 |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 59. | A PHOTOGRAPH OF JAMES BROWN<br>Taken with Shaq O'Neal and Kobe Bryant, in gold<br>frame                                                      | \$300 - 300     |
| 60. | A PHOTOGRAPH OF JAMES AND ADRIENNE<br>BROWN<br>From George Bush, Sr.                                                                         | \$200 - 300     |
| 61. | A PHOTOGRAPH OF JAMES BROWN AND<br>GEORGE BUSH, JR.<br>Inscribed <i>Killings is Out, School's In</i>                                         | \$200 - 300     |
| 62. | A PHOTOGRAPH OF JAMES BROWN AND<br>RONALD REAGAN                                                                                             | \$200 - 300     |
| 63. | A LARGE PASTEL OF JAMES BROWN<br>Signed and dated by artist <i>Moilanen 2001</i><br>Matted, in black frame                                   | \$300 - 400     |
| 64. | A FRAMED GOLD RECORD<br>Inscribed <i>Personal Hits Paragon Productions</i>                                                                   | \$1,000 - 1,500 |
| 65. | A FRAMED GOLD PLATINUM RECORD AND<br>TAPE<br>From Scotti Brothers                                                                            | \$1,000 - 1,500 |
| 66. | A FRAMED GOLD RECORD<br>Inscribed <i>Outstanding Contributions to African American<br/>Culture, Saturday July 20, 1991, Atlanta Georgia.</i> | \$1,000 - 1,500 |
| 67. | A CASIOTONE 403 KEYBOARD                                                                                                                     | \$300 - 500     |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA LIVING ROOM

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- |     |                                                                                                                                 |                 |
|-----|---------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 68. | A CASIOTONE KEYBOARD<br>In fabric case, battery operated and a bad key                                                          | \$300 - 500     |
| 69. | A BLACK AND WHITE PHOTOGRAPH OF<br>JAMES BROWN AGAINST AN OPEN DOOR<br>8 x 10 inches                                            | \$200 - 300     |
| 70. | A BLACK AND WHITE PHOTOGRAPH OF<br>JAMES BROWN LEANING ON A CAR<br>8 x 10 inches                                                | \$200 - 300     |
| 71. | A PHOTOGRAPH OF JAMES BROWN AND MR.<br>AND MRS. GEORGE W. BUSH<br>In frame                                                      | \$200 - 300     |
| 72. | A REPUBLICAN PRESIDENTIAL HONOR ROLL<br>Signed by <i>Ronald Reagan</i> and <i>John McCain</i>                                   | \$300 - 500     |
| 73. | A SILVER-PLATED BOWL<br>Inscribed <i>I Can Award BMI Augusta 2002</i>                                                           | \$800 - 1,200   |
| 74. | THE 3RD ANNUAL BLACK ENTERTAINMENT<br>TELEVISION CRYSTAL TROPHY AWARD<br>PRESENTED TO JAMES BROWN<br>Dated <i>June 24, 2003</i> | \$3,000 - 4,000 |
| 75. | A SET OF WINE GLASSES<br>Engraved <i>George Bush The Presidential Dinner</i>                                                    | \$300 - 400     |
| 76. | A GLASS DIESEL U MUSIC AWARD<br>Dated <i>2004</i>                                                                               | \$1,000 - 1,500 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
LIVING ROOM

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- |     |                                                                                                                                 |                   |
|-----|---------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 77. | THE 1982 TELECAST OF THE 24TH ANNUAL GRAMMY AWARDS FOR THE NATIONAL ACADEMY OF RECORDING ARTS & SCIENCES<br>Bronzed in box      | \$2,000 - 3,000   |
| 78. | A JAMES BROWN MUSICAL SINGING DOLL<br>Signed                                                                                    | \$200 - 300       |
| 79. | THE WORLD ACHIEVEMENT AWARD<br>Dated <i>June 22, 1991</i>                                                                       | \$500 - 700       |
| 80. | A YAMAHA BLACK LACQUER BABY GRAND PIANO<br>Serial No. <i>GH1 B 4450774</i><br><br>Together with:<br>A matching bench<br><br>(2) | \$15,000 - 20,000 |
| 81. | A ONE LIFETIME MALE RHYTHM AND BLUES ARTIST CRYSTAL AWARD PRESENTED TO JAMES BROWN<br>Dated <i>February 22, 1992</i>            | \$1,000 - 1,500   |
| 82. | A BLACK RADIO HALL OF FAME AWARD PRESENTED TO JAMES BROWN, THE GODFATHER OF SOUL                                                | \$1,000 - 1,500   |
| 83. | THE MONSTER CABLE AWARD PRESENTED TO JAMES BROWN                                                                                | \$1,000 - 1,500   |
| 84. | THE ROCK & ROLL HALL OF FAME AWARD PRESENTED TO JAMES BROWN                                                                     | \$15,000 - 20,000 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
LIVING ROOM

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- |     |                                                                                                                                                             |                 |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 85. | THE 1983 25TH ANNUAL GRAMMY AWARD<br>PRESENTED TO JAMES BROWN - MAGAZINE                                                                                    | \$200 - 300     |
| 86. | TWO POSTERS OF JAMES BROWN<br>Signed<br><br>(2)                                                                                                             | \$600 - 800     |
| 87. | A TAMBOURINE                                                                                                                                                | \$300 - 500     |
| 88. | A BLACK MAGNAVOX STEREO RADIO<br>TURNTABLE<br>Circa 1970s<br>With doors                                                                                     | \$1,500 - 2,000 |
| 89. | AN HONORARY COLONEL LIEUTENANT<br>AWARD PRESENTED TO JAMES BROWN<br>From the State of Alabama, signed <i>George C. Wallace</i> ,<br><i>November 8, 1985</i> | \$500 - 700     |
| 90. | THE STATE OF ALABAMA, GOVERNOR'S<br>OFFICE HONORARY CITIZEN OF ALABAMA<br>AWARD PRESENTED TO JAMES BROWN                                                    | \$500 - 7,000   |
| 91. | THE REPUBLICAN PRESIDENTIAL TASK<br>FORCES CARD<br>Signed on the back                                                                                       | \$200 - 300     |
| 92. | A VISA APPLICATION TO ENTER JAPAN                                                                                                                           | \$500 - 700     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
LIVING ROOM, ATRIUM, RED ROOM

---

- |     |                               |                   |
|-----|-------------------------------|-------------------|
| 93. | THIRTY-SIX KEYS TO CITIES     | \$5,000 - 7,000   |
|     | ( 36 )                        |                   |
| 94. | MISCELLANEOUS AWARDS          | \$20,000 - 25,000 |
|     | (Selections to be Determined) |                   |
|     | ( 54 )                        |                   |
| 95. | A GROUP OF RECORDS            | \$1,000 - 1,500   |
|     | (Approximately 235 in all)    |                   |
|     | ( 235 )                       |                   |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA JAMES BROWN'S BEDROOM

96. A PAIR OF BLACK LEATHER BOOTS \$200 - 300  
By Dan Posner #431
97. A FUR WALKING STICK #433 \$600 - 800  
Inscribed James Brown - Godfather of Soul
- Together with:  
Horse hair braids, with James Browns' song names (2)
98. A WHITE BELT #9 \$2,000 - 3,000  
Inscribed Sex Machine, We Love You, James
99. JAMES BROWN'S BLACK CAPE \$15,000 - 20,000  
NO NUMBER - ON BED
100. JAMES BROWN'S CHILDHOOD PHOTO #457 \$500 - 700

*Fun*  
Bedside table #437  
Bed-Lthr - #  
3 Indian Brass candlesticks #463, 454, 448  
Cedar wood wall plaque - #505  
Leaded + mod. green glass lamp #444  
Simpson table lamp - 441  
Upholstered, oversized armchair / ottoman - #432  
Mahogany veneer chest w/ vert. top over #493 ???  
Three short Drives

Debra

- Queen Anne Windsor seat #440  
Queen Anne style pine side table #430  
(Gold) speckled painted heart mirror  
Carved & painted wood elephant table base #436  
3 asst. Swords #  
Gardenellen necklace #510  
Jap. short #509  
military #508  
Italian keyhole/papered covered box on wrought iron #4  
Large room chair #7  
4 metal ch. & DIN TABLE #3  
Bench-pressed #2  
Torchieres #10  
Stained cherry shawl mirror #6  
800 Television #11  
Crab of curtains - NO #  
Pair, whitewashed vns #37.  
Wood stool-carve #30  
circular seat  
2x pierced, copper Torchis - #29  
Remnant of - #10 basket  
#91 - bowl  
#43 - Black coll. stick  
#56 - wicker & wire etagere  
#34 - Gold wash/green glaze vase  
w/ sculpted fin

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM CLOSET 1

- |      |                                                                                                      |                                                      |                 |
|------|------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------|
| 101. | A PAIR OF DURANGO BOOTS<br>With rhinestones, in leather case                                         | 1st Closet<br>#1                                     | \$500 - 700     |
| 102. | A FRESHER GUITAR<br>In case, <i>Made in Japan</i>                                                    | closet<br>#30                                        | \$800 - 1,200   |
| 103. | A MOOG MUSIC INC KEYBOARD AND<br>AMPLIFIER<br>In case, serial no. 3065                               | #31                                                  | \$800 - 1,200   |
| 104. | A REGULAR LENGTH COAT AND<br>GOLD-COLORED PANTS<br>With rhinestones and fringe                       | #47                                                  | \$2,000 - 3,000 |
| 105. | A BLUE SUIT WITH PANTS<br>With gold trimmed eyelets and a James Brown patch                          | #60                                                  | \$2,000 - 3,000 |
| 106. | A PAIR OF PAJAMAS<br>With purple embroidery <i>James Brown - Godfather of Soul</i><br>within a crown | <del>#88</del> #87                                   | \$500 - 700     |
| 107. | A BLACK HOUSE COAT<br>Lined in burgundy, embroidered with a <i>James Brown</i><br>crown              | #109                                                 | \$500 - 700     |
| 108. | A RHINESTONE COAT, PANTS AND SHIRT<br>(3)                                                            | #148                                                 | \$2,000 - 3,000 |
| 109. | A RHINESTONE COAT, PANTS AND SHIRT<br>(3)                                                            | #149 - <del>Black</del> Silver<br><del>11/5/07</del> | \$2,000 - 3,000 |

## Oriental Gpm

No #'s on inventory

- 3-tiered pagoda lantern - #1
- 2x 1-tiered pagoda - #2
- Cast metal lions #3
- Musical comp. - #4
- Red comp. figure #5
- 3x Grotto benches #6

## Hall Bath

- Brass TP holder #9
- Chrome metal towel rack - #2
- Crapp - Hammered metal address #4
- Not recorded - #5 brass dish

## Guest bed - left Hall

- Brass? ~~Phone~~ #8
- Mexican art & piece of mirror # - ~~(#18)~~ (#18 ~~work~~)
- ~~Hammered metal mirror~~
- ~~Hammered mirror w/ yellow glass~~ #17
- Similar wall mirror w/ tiles #17
- Photograph in mahogany case - #19



# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM CLOSET 1

- 
- |      |                                                                                        |                   |
|------|----------------------------------------------------------------------------------------|-------------------|
| 110. | A LONG BLUE COAT #150<br>With sequins                                                  | \$2,000 - 3,000   |
| 111. | A BLACK COAT, VEST AND PANTS<br>With gold epaulet #163                                 | \$2,000 - 3,000   |
|      | (3)                                                                                    |                   |
| 112. | A BLACK JUMP SUIT #165<br>With coat, rhinestone buttons                                | \$2,000 - 3,000   |
| 113. | A BLACK COAT #169<br>With tassels and sequins                                          | \$2,000 - 3,000   |
| 114. | A NAVY CAPE #171<br>With rhinestones, embroidered <i>Thy Name is Godfather of Soul</i> | \$15,000 - 20,000 |
| 115. | A BLUE COAT #175<br>With green and gold crown, with James Brown pants                  | \$2,000 - 3,000   |
|      | (2)                                                                                    |                   |
| 116. | A WHITE COAT, BLACK VEST AND PANTS<br>With rhinestones and tassels #176                | \$2,000 - 3,000   |
|      | (3)                                                                                    |                   |
| 117. | A WHITE VEST WITH PANTS<br>With rhinestone studs #179                                  | \$2,000 - 3,000   |
|      | (2)                                                                                    |                   |
| 118. | A GREEN COAT, VEST AND PANTS<br>With rhinestone studs #184                             | \$2,000 - 3,000   |
|      | (3)                                                                                    |                   |

## L-Hall Bedroom cont

### Misc. group of furniture

- fake marble top - 21
- Brass etagere - 3
- Chinese wood box - 15
- upholstered chair / ott - 20
- ~~Brass etagere~~
- Pair white wood / dark metal tables - 177
- Group of fine tools - #1, 2

## PH Hall bedroom

Maple bed w/ peacock headboard #5

#1 - Brass & wood bench - #6  
Contexts only

KEA TV - w/ recorder #1

Contexts of guest bath:

Brass mirror - part of wall

## RH Bath

Gold painted wood & marble mirror bracket - part of wall - #

Black painted etagere - #5

- stands - #4

Pair of tables - #6

## Laundry

table / 4 chs - #4

Safe - #1

Remaining contexts

- ~~transducer~~ #2

- terrestrial globe - #3

OAG camera set - LRL2-25

#LRL2-24 & 36 - Group in LRL  
table ornaments

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM CLOSET 1

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- |      |                                                                                                                          |     |                 |
|------|--------------------------------------------------------------------------------------------------------------------------|-----|-----------------|
| 119. | A GREEN COAT, VEST AND PANTS<br>With gold epaulet <i>#185</i>                                                            | (3) | \$2,000 - 3,000 |
| 120. | A RED JUMPSUIT <i>#195</i><br>With black rhinestones                                                                     |     | \$2,000 - 3,000 |
| 121. | A RED COAT <i>#199</i><br>With red fringe and black studded silk                                                         |     | \$2,000 - 3,000 |
| 122. | A BLUE POLYESTER JUMPSUIT<br>With six rhinestone buttons <i>#202</i>                                                     |     | \$2,000 - 3,000 |
| 123. | A RED COAT AND PANTS <i>#205</i><br>By Curtis Gibson of Stage Clothes<br>With gold trim epaulet and gold trim on sleeves | (2) | \$2,000 - 3,000 |
| 124. | A GREEN SILK SHIRT AND PANTS<br>By Curtis Gibson Stage Clothes <i>#206</i><br>With rhinestone studs                      | (2) | \$2,000 - 3,000 |
| 125. | A BURGUNDY COAT WITH PANTS<br>By Curtis Gibson Stage Clothes <i>#207</i><br>With gold epaulet and J.B. patch             | (2) | \$2,000 - 3,000 |
| 126. | A GREEN TUXEDO COAT<br>By Curtis Gibson Stage Clothes<br>With gold stripes <i>#209</i>                                   |     | \$2,000 - 3,000 |

## Betty Shop

- White Iron chairs - #98
- Wicker peacock chairs - #2
- Leaded glass & metal lamp - #8
- Composition figure of hawk on rock #101
- Cut glass ~~pitcher~~ pitcher & glasses - 125
- Machine-made area rug - 119
- Group of maple furniture #7
- African carved wood stand #122
- two carved wall masks - #3 & #4
- Upholstered leather sofa #1
- Brass bell-cast - milk - #98 - no tag

### Remaining contents:

- Mahogany-stained hall tree - #5
- Gold plastic tissue cover - #14
- Folding message table - #61
- TV - Tree flat - #38
- 3 wicker hampers - #73, 71, 72
- Gold painted wall mirror #63  
(David Washington)
- Folding tray table - #113
- Branded rag rug - #114

\* For  
Cover  
remained  
in Betty  
Shop

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM CLOSET 1

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127. A BLUE COAT AND PANTS \$2,000 - 3,000  
By Curtis Gibson Stage Clothes  
With black tassels #210 (2)
128. A BURGUNDY VEST AND SILK PANTS \$2,000 - 3,000  
By Curtis Gibson Stage Clothes  
With rhinestone studs #214 (2)
129. A RED VEST AND PANTS #215 \$2,000 - 3,000  
By Curtis Gibson Stage Clothes  
With rhinestone studs (2)
130. A JACKET WITH PANTS #216 \$2,000 - 3,000  
By Curtis Gibson Stage Clothes  
With red rhinestones (2)
131. A GOLD SATIN SHORT COAT AND FRINGED PANTS \$2,000 - 3,000  
By Curtis Gibson Stage Clothes #47  
With rhinestone studs (2)
132. A RED, WHITE AND BLUE IMPAZ LEATHER COAT #288 \$2,000 - 3,000
133. AN APOLLO THEATER WOOL AND LEATHER COAT #5000 \$1,000 - 2,000  
CAN'T Ego

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM CLOSET 1

- |      |                                                                                                |                                       |
|------|------------------------------------------------------------------------------------------------|---------------------------------------|
| 134. | A DEMON COAT<br>By Howard Teman<br>With <i>James Brown</i> painted sign                        | 1st closet<br>#507<br>\$2,000 - 3,000 |
| 135. | A BLUE BROTHERS HAT, TIE AND GLASSES<br>In bag #1                                              | 2nd closet<br>\$300 - 500<br>(3)      |
| 136. | A GOLD AND GREEN-COLORED CIGARETTE<br>CASE<br>Inscribed <i>James</i> , with one Kool cigarette | #73<br>\$300 - 500                    |
| 137. | A RED FUR COAT<br>With the initials <i>JB</i> inside                                           | #203<br>\$1,000 - 2,000               |
| 138. | A BLACK FUR COAT<br>Inscribed <i>James Brown - Godfather of the Soul World</i>                 | #204<br>\$2,000 - 3,000               |

OPEN BAGS  
6 IF TIME  
either seal up in front  
take to OF CPH.  
sealed  
storage  
-or-  
open  
+ list  
names  
pull out any  
instructions  
Put not on  
floor

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
JAMES BROWN'S BEDROOM AND BEDROOM CLOSETS

*Need  
to raise*

- 
- |      |                                                                         |         |   |
|------|-------------------------------------------------------------------------|---------|---|
| 139. | JAMES BROWNS' SUITS<br>(Selections to be Determined)                    | ( 110 ) | * |
| 140. | JAMES BROWNS' SHOES AND BOOTS<br>(Selections to be Determined)          | ( 78 )  | * |
| 141. | JAMES BROWNS' HATS AND CAPS<br>(Selections to be Determined)            | ( 13 )  | * |
| 142. | JAMES BROWNS' SHIRTS<br>(Selections to be Determined)                   | ( 362 ) | * |
| 143. | JAMES BROWNS' PANTS<br>(Selections to be Determined)                    | ( 61 )  | * |
| 144. | JAMES BROWNS' COATS, JACKETS AND VESTS<br>(Selections to be Determined) | ( 81 )  | * |
| 145. | JAMES BROWNS' SUNGLASSES<br>(Selections to be Determined)               | ( 100 ) | * |
| 146. | JAMES BROWNS' PAJAMAS<br>(Selections to be Determined)                  | ( 71 )  | * |

# CHRISTIE'S

MAIN HOUSE

POP MEMORABILIA

JAMES BROWN'S BEDROOM AND BEDROOM CLOSETS

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147. JAMES BROWNS' ACCESSORIES

\*

Including:

Ties, socks, handkerchiefs, underwear, gloves, scarves,  
cummerbunds, suspenders

( 590.)

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA ATRIUM AND ATRIUM ENTRY

- 
- |      |                                                                                                                                                                                                                          |                   |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
| 148. | A RHYTHM & BLUES LIFE ACHIEVEMENT<br>AWARD PRESENTED TO JAMES BROWN #26                                                                                                                                                  | \$1,000 - 2,000   |
| 149. | A FOUR-PAGE SYMPATHY LETTER FOR<br>TRACY ARDENNES' BROTHER #31<br>Handwritten by <i>James Brown</i> , on Beverly Hills<br>stationary                                                                                     | \$300 - 500       |
| 150. | A LETTER WRITTEN TO PRINCESS DIANA<br>Handwritten by <i>James Brown</i> on the back of Delta in<br>Flight service paper #36                                                                                              | \$300 - 500       |
| 151. | JAMES BROWN'S BIRTH CERTIFICATE<br><del>Handwritten</del> #41 - Ad/NZme2                                                                                                                                                 | \$300 - 500       |
| 152. | AN UNDERCOVER BROTHER SCRIPT<br>By John Ridley #65                                                                                                                                                                       | \$100 - 200       |
| 153. | A HAMMOND ORGAN BENCH #12<br>Serial no. 100298, model no. B-3                                                                                                                                                            | \$10,000 - 15,000 |
| 154. | A HARMONICS TREK II ORGAN AND SPEAKER<br>Both covered with black vinyl and trimmed with silver<br>vinyl roping with <i>J.B.</i> in red vinyl on the speaker and<br><i>Godfather</i> on organ, both have vinyl covers #78 | \$20,000 - 30,000 |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA RED ROOM

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- |      |                                                                                                                                     |             |
|------|-------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 155. | AN ANDY GIBBS GREATEST HITS ALBUM<br>PRESENTED TO JAMES BROWN<br>From Andy Gibbs                                                    | \$200 - 300 |
| 156. | AN ANDY GIBBS <i>FLOWING RIVERS</i> ALBUM<br>PRESENTED TO JAMES BROWN<br><i>Signed To James Brown from Andy Gibbs</i>               | \$200 - 300 |
| 157. | A <i>TO WHOM IT MAY CONCERN</i> LETTER<br>Written by <i>James Brown</i> regarding letting his wife,<br>Deidre, back into their home | \$300 - 500 |
| 158. | A TWO-PAGE LETTER<br>Handwritten by <i>James Brown</i>                                                                              | \$300 - 500 |
| 159. | A LOW MENTALITY LETTER<br>Handwritten by <i>James Brown</i>                                                                         | \$300 - 500 |
| 160. | A DEAR SIR LETTER<br>Regarding rappers taking advantage of James Brown                                                              | \$300 - 500 |
| 161. | AN ELEVEN-PAGE ARTIST AGREEMENT<br>Signed by <i>James Brown</i> , dated <i>December 1980</i>                                        | \$300 - 500 |
| 162. | A THIRTY-FIVE CONTRACT<br>Signed by <i>James Brown</i> , dated <i>December 12, 1980</i>                                             | \$300 - 500 |
| 163. | A FOUR-PAGE TERMINATION CONTRACT<br>REGENCY<br>Signed by <i>James Brown</i> , dated <i>December 12, 1980</i>                        | \$300 - 500 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RED ROOM

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- |      |                                                                                                              |             |
|------|--------------------------------------------------------------------------------------------------------------|-------------|
| 164. | A ONE-PAGE REGENCY ARTIST CONTRACT<br>Signed by <i>James Brown</i>                                           | \$300 - 500 |
| 165. | A HAND-MADE TAMBOURINE<br>With green handle                                                                  | \$300 - 500 |
| 166. | AN INVITATION TO THE BLUE BROTHERS<br>RAP ADDRESSED TO JAMES BROWN<br>Dated <i>February 9, 1980</i>          | \$100 - 200 |
| 167. | A BLUES BROTHERS FOLDER<br>With information                                                                  | \$100 - 200 |
| 168. | A RICHMOND COUNTY SHERIFF'S BADGE                                                                            | \$100 - 200 |
| 169. | A THREE-BEADED ACORN<br>MOTHER-OF-PEARL AND TURQUOISE<br>NECKLACE                                            | \$200 - 300 |
| 170. | A CARVED STONE<br>On leather necklace                                                                        | \$200 - 300 |
| 171. | A ZIPPO NO. 12 LIGHTER<br>Engraved <i>James Brown</i>                                                        | \$200 - 300 |
| 172. | A 10K GOLD ST. CHRISTOPER'S MEDAL<br>Engraved <i>Dearest James - Our Love is Eternal Deanna<br/>Adrienne</i> | \$200 - 300 |
| 173. | A GODFATHER OF SOUL PENDANT                                                                                  | \$200 - 300 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RED ROOM

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- |      |                                                                                                                                                                                   |                 |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 174. | A POEM WRITTEN TO JAMES BROWN<br>Handwritten by <i>Muhammad Ali</i>                                                                                                               | \$1,000 - 2,000 |
| 175. | THE HOLLYWOOD WALK OF FAME JAMES<br>BROWN AWARD<br>Inscribed <i>On the Occasion of Placement of Your Star in<br/>Hollywood Walk of Fame January 10, 1997</i> , in frame           | \$2,000 - 3,000 |
| 176. | A SILVER-PLATED CASTLETON CHARGER<br>PLATE PRESENTED TO JAMES BROWN<br>From Dino's WICN Rhythm & Blues Award, dated<br><i>November 6, 1965 Papa's Got A Brand New Bag</i>         | \$2,000 - 3,000 |
| 177. | AN ORIGINAL TWENTY-THREE PAGE<br>FUTURE SHOCK CONTRACT<br>Dated <i>June 25, 1976</i> , signed by <i>James Brown and<br/>Swoldener</i> , with <i>J</i> at the bottom of every page | \$800 - 1,200   |
| 178. | A DIRECTOR'S CHAIR<br>Inscribed <i>Back to Director Chair the Tuxedo James Brown</i><br>on the back                                                                               | \$800 - 1,200   |
| 179. | A SHOULDER WRAP<br>Embroidered in gold and red, inscribed <i>Mr. Please Please</i><br>Length: 80 inches<br>Width: 24 inches                                                       | \$500 - 700     |
| 180. | A NATRA AWARD PRESENTED TO JAMES<br>BROWN - GODFATHER OF SOUL<br>Dated <i>August 6, 1977</i>                                                                                      | \$500 - 700     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RED ROOM

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- |      |                                                                                                                                    |             |
|------|------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 181. | AN EARLY BLACK AND WHITE PHOTOGRAPH<br>OF JAMES BROWN WITH HIS BAND<br>Stamped 833 on the back                                     | \$200 - 300 |
| 182. | A SIXTY-TWO PAGE RECEIPT BOOK<br>With original signatures of band members                                                          | \$200 - 300 |
| 183. | A AFON EXCLUSIVE AGENT - MUSICIAN<br>AGREEMENT<br>Written by <i>James Brown</i>                                                    | \$300 - 500 |
| 184. | AN EIGHT-PAGE MUSIC CONTRACT<br>Signed by <i>James Brown July 1984</i>                                                             | \$300 - 500 |
| 185. | A COMPENSATION CONTRACT FOR JAMES<br>BROWN<br>Dated <i>September 1980</i> , signed by <i>James Brown Jeri La<br/>Productions</i>   | \$300 - 500 |
| 186. | A NOTE FOR JAMES BROWN TO BUY<br>PROPERTY<br>Signed and dated by <i>James Brown February 14, 1969</i>                              | \$300 - 500 |
| 187. | AN AGREEMENT FROM GOODWILL<br>ENTERPRISES<br>Dated <i>October 1975</i> at <i>James Brown Revue</i> , signed <i>James<br/>Brown</i> | \$300 - 500 |
| 188. | TWO ORIGINAL CONTRACTS FOR LEON<br>AUSTIN TO DO JAMES BROWN'S HAIR ON<br>THE ROAD<br>Signed <i>James Brown</i>                     | \$300 - 500 |

(2)

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA RED ROOM

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- |      |                                                                                                                                                                                                                                                            |                 |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 189. | AN ENVELOPE<br>Handwritten by <i>James Brown</i>                                                                                                                                                                                                           | \$200 - 300     |
| 190. | ORIGINAL RECEIPTS<br>With signatures of <i>Pee Wee Ellis</i> , <i>St. Clair Pickney</i> ,<br><i>Danny Ray</i> and others                                                                                                                                   | \$200 - 300     |
| 191. | TWO SHEETS OF PAPER<br>Handwritten by <i>James Brown</i> concerning black suit for<br>Grammy Awards and other clothes (not all in <i>James</i><br><i>Brown's</i> handwriting)<br><div style="text-align: right;">( 2 )</div>                               | \$300 - 500     |
| 192. | A NOTE<br>To purchase a van, signed and dated by <i>James Brown</i> ,<br>4/18/85                                                                                                                                                                           | \$200 - 300     |
| 193. | TWENTY-ONE CANCELLED CHECKS<br>Signed by <i>Deidre Y. Brown</i> , twenty-one checks signed<br>by <i>James Brown</i> , two returned check cards, two<br>statements, thirteen cancelled checks signed by <i>Mrs.</i><br><i>James Brown</i> in brown envelope | \$6,000 - 8,000 |
| 194. | AN ORIGINAL VISA TO MEXICO<br>With photograph and fingerprint                                                                                                                                                                                              | \$1,000 - 1,500 |
| 195. | A CONTRACT TO LEASE BUILDING TO JAMES<br>BROWN CAMPAIGN OFFICE<br>Signed by <i>James Brown</i> and <i>James Beck</i>                                                                                                                                       | \$300 - 500     |
| 196. | A BROADCASTING CONTRACT FOR JAMES<br>BROWN AND \$1,200.00<br>Signed and dated <i>January 8, 1975 James Brown</i>                                                                                                                                           | \$300 - 500     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RED ROOM

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- |      |                                                                                                                                                                                                                                                            |                 |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 197. | LAST WILL OF WRDW RADIO STATION<br>Signed and dated <i>James Brown</i> 7/24/74                                                                                                                                                                             | \$300 - 500     |
| 198. | FOUR CONTRACTS TO PLAY AT FOUR<br>LOCATIONS<br>Memorial Auditorium in Sacramento, California<br>Oakland Auditorium in Oakland, California<br>Warner Theatre, Fresno, California<br>Disco Odyssey, San Jose, California<br>All signed by <i>James Brown</i> | \$1,500 - 2,000 |
|      | ( 4 )                                                                                                                                                                                                                                                      |                 |
| 199. | A CERTIFICATE OF PARDON FROM THE<br>STATE OF SOUTH CAROLINA<br>With letter, dated <i>May 23, 2003</i>                                                                                                                                                      | \$300 - 500     |
| 200. | NINE MENUS TO THE HOUSE OF<br>REPRESENTATIVES<br>One signed <i>NOW I Feel Good James Brown</i>                                                                                                                                                             | \$300 - 500     |
|      | ( 9 )                                                                                                                                                                                                                                                      |                 |
| 201. | A SKETCH DIARY, THIRTY-TWO PAGES OF<br>DRAWINGS AND POEMS                                                                                                                                                                                                  | \$500 - 7,000   |
| 202. | A NOTE<br>Handwritten by <i>James Brown</i>                                                                                                                                                                                                                | \$300 - 500     |
| 203. | A THREE-PAGE LETTER<br>Handwritten by <i>James Brown</i> , with cover from State<br>Park, South Carolina Correctional Institution                                                                                                                          | \$800 - 1,200   |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA RED ROOM

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|------|----------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 204. | TWO SHEETS OF HANDSCORED SHEET<br>MUSIC<br>Inscribed <i>Gonna have a funky goodtime, doin' it to death</i> , in<br>NBC envelope<br><br>( 2 ) | \$2,000 - 3,000 |
| 205. | A HANDWRITTEN LETTER FROM JAMES<br>BROWN TO BANKERS FIRST<br>To take money out of his pay to pay his mortgage while<br>in prison             | \$800 - 1,200   |
| 206. | THREE-PAGES OF MUSIC LYRICS<br>Handwritten by <i>James Brown</i><br><br>( 3 )                                                                | \$2,000 - 3,000 |
| 207. | TWO-PAGES OF MUSIC LYRICS<br>For song <i>She's So Fine</i> , handwritten by <i>James Brown</i><br><br>( 2 )                                  | \$2,000 - 3,000 |
| 208. | AN AMERICA ON LINE ENVELOPE<br>Handwritten by <i>James Brown</i> on the back, with poem or<br>lyrics to song                                 | \$500 - 700     |
| 209. | JAMES BROWN'S PASSPORT MISSING<br>PHOTOGRAPH<br>Dated <i>January 7, 1987</i>                                                                 | \$2,000 - 3,000 |
| 210. | TICKETS TO THE FEBRUARY 21, 1990<br>GRAMMY AWARDS BACKSTAGE PASS<br>For Mrs. James Brown                                                     | \$100 - 200     |
| 211. | A HANDWRITTEN CONTRACT<br>Signed by <i>James Brown June 2, 1987</i>                                                                          | \$300 - 500     |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA RED ROOM

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- |      |                                                                                                                                                      |                 |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 212. | A TYPED NOTE TO MR. AND MRS. JAMES BROWN<br>Signed and dated <i>August 20, 1986 Ronald Reagan</i>                                                    | \$200 - 300     |
| 213. | A LETTER<br>Stating: <i>I James Brown tried to make a telephone call and was denied by charge nurse, signed James Brown</i>                          | \$700 - 900     |
| 214. | TWO JAMES BROWN CHECKS<br>Filled out and signed by <i>James Brown 11/16/78</i> , with one blank check<br><div style="text-align: right;">( 2 )</div> | \$500 - 700     |
| 215. | A SOUTH CAROLINA DEPARTMENT OF CORRECTIONS INVENTORY<br>Signed by <i>James Brown</i>                                                                 | \$300 - 500     |
| 216. | FORTY-FOUR BACKSTAGE PASSES<br><div style="text-align: right;">( 44 )</div>                                                                          | \$600 - 800     |
| 217. | SEVENTEEN BLACK AND WHITE MOVIE STILLS<br>From the Blues Brothers<br><div style="text-align: right;">( 17 )</div>                                    | \$100 - 200     |
| 218. | JAMES BROWN'S PASSPORT<br>Dated <i>Thursday, June 26, 1996</i>                                                                                       | \$3,000 - 5,000 |
| 219. | TWO-PAGE MUSIC LYRICS TO HEY EVERYBODY<br>Handwritten by <i>James Brown</i>                                                                          | \$2,000 - 3,000 |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA RED ROOM

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- |      |                                                                                                                                      |                 |
|------|--------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 220. | NINE SHEETS OF PAPER<br>Concerning what James Brown's band members got<br>paid, handwritten by <i>James Brown</i><br>(9)             | \$800 - 1,200   |
| 221. | A CERTIFICATE FROM ALABAMA<br>Making James Brown Lieutenant Governor, signed and<br>dated by <i>Lt. Jim Folsom, Jr. August, 1987</i> | \$200 - 300     |
| 222. | A CERTIFICATE FROM ALABAMA<br>Making James Brown Lieutenant Governor, signed and<br>dated <i>Guy Hunt January 26, 1988</i>           | \$200 - 300     |
| 223. | A BEADED LEATHER HEAD BAND                                                                                                           | \$300 - 500     |
| 224. | JAMES BROWN AND ADRIENNE'S MARRIAGE<br>CERTIFICATE<br>Dated 1984                                                                     | \$300 - 500     |
| 225. | A TWO-PAGE LETTER<br>Handwritten by <i>James Brown</i> to Adrienne ending their<br>marriage on Judge Al Bradley's letterhead         | \$1,500 - 2,000 |
| 226. | A 30-DAY VISA TO BRAZIL<br>Stamped and with photograph of James Brown                                                                | \$1,000 - 1,500 |
| 227. | AN OFFER OF PAYMENT TO THE IRS<br>With original signature by <i>James Brown</i> and dated <i>June</i><br><i>18, 1991</i>             | \$300 - 500     |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RED ROOM

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- |      |                                                                                                                                                                                                          |             |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 228. | A CONTACT WITH UNIVERSAL<br>ATTRACTIONS<br>Signed twice and dated <i>August 3, 1984</i>                                                                                                                  | \$300 - 500 |
| 229. | A NINE-PAGE CONTRACT<br>With Polydor Records, signed by <i>James Brown</i>                                                                                                                               | \$300 - 500 |
| 230. | JAMES BROWN'S AUTOBIOGRAPHY<br>Signed on the inside with letter                                                                                                                                          | \$300 - 500 |
| 231. | AN AUTOGRAPH NOTE FROM JAMES BROWN                                                                                                                                                                       | \$300 - 500 |
| 232. | A CARD<br>Telling Harvard Lampoon how to use this deal, signed<br><i>Mr. Viagra James Brown Godfather of Soul</i>                                                                                        | \$300 - 500 |
| 233. | A FOUR-PAGE ORIGINAL CONTRACT<br>WRITING JAMES BROWN'S BIOGRAPHY<br>Signed by <i>James Brown</i> and co-author <i>T.J. Fox</i> , dated<br><i>7/26/80</i> , handwritten by <i>James Brown</i> on the back | \$300 - 500 |
| 234. | A NOTE TO ADRIENNE BROWN<br>Handwritten by <i>James Brown, I Love You, Baby Always JB</i>                                                                                                                | \$300 - 500 |
| 235. | A NOTE TO ADRIENNE BROWN<br><i>To My Little Rat Adrienne I Love You James</i>                                                                                                                            | \$300 - 500 |
| 236. | A CARD TO ADRIENNE<br><i>I Love You from Suga Woog #1 to Sugar Wooga #2 I miss<br/>you rat James</i>                                                                                                     | \$300 - 500 |

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
HALL

*Numbers  
switched*

237. A PAINTING OF JAMES BROWN  
Signed *Sampson*  
In frame

*#1*

*By DBT*

\$200 - 300

*Backward  
from back*

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
LBFT HALL - GUEST ROOM

- 
- |      |                                                                                                                                                                                |                                                         |                 |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|-----------------|
| 238. | A BANNER<br>Inscribed <i>Happy Birthday Mr. Brown</i><br>Signed by a large group                                                                                               | LHBR<br><del>#28</del> #4<br><del>#100</del> NOT SIGNED | \$200 - 300     |
| 239. | A PAINTING OF JAMES BROWN<br>Signed RCM                                                                                                                                        | #23                                                     | \$200 - 300     |
| 240. | A PICTURE OF JAMES BROWN<br>Signed <i>Happy Birthday May 3, 1991</i> by Little Richard                                                                                         | #37                                                     | \$200 - 300     |
| 241. | A COPPER AND BLACK MAN'S WORLD<br>Inscribed <i>World Soul Brother #1</i> by MM Williams, Jr.                                                                                   | #26                                                     | \$200 - 300     |
| 242. | A RHYTHM AND BLUES SINGLES CHART<br>BILLBOARD AWARD<br><i>I Got the Feelin' 6 weeks</i>                                                                                        | #90                                                     | \$300 - 500     |
| 243. | A REPUBLIC OF LIBERIA AWARD                                                                                                                                                    | #96                                                     | \$300 - 500     |
| 244. | AWARD<br>Inscribed <i>To Mr. James Brown from the Old Reliable Viet Nam 14 June 1968</i>                                                                                       | #101                                                    | \$300 - 500     |
| 245. | AN INTERNATIONAL STAR REGISTRY<br>Inscribed <i>The Name the King James Brown</i>                                                                                               | #129                                                    | \$300 - 500     |
| 246. | A GOLD RECORD<br>Presented to James Brown to commemorate the sale of 500,000 copies of Atlantic Records long playing album <i>The Blue Brothers</i> movie soundtrack, in frame | #158                                                    | \$1,500 - 2,000 |

# CHRISTIE'S

## MAIN HOUSE POP MEMORABILIA LEFT HALL - GUEST ROOM

247. A PLATINUM RECORD <sup>#159</sup>  
To commemorate the sales of more than 1,000,000  
copies of the Scotti Brothers record album and cassette  
from the movie *Rocky IV* \$1,000 - 1,500
248. A ROCKY IV GOLD RECORD <sup>#162</sup>  
For sales exceeding 50,000 copies in Holland \$800 - 1,200
249. A RECORD FROM THE ROCK AND ROLL HALL  
OF FAME AND MUSEUM <sup>#163</sup>  
Titled *I Feel Good You're Back in Cleveland, December 14,*  
1991, welcoming James Brown as a 1986 inductee \$300 - 500
250. A WOOD BOARD <sup>#178</sup>  
Inscribed *The Golden Rules* \$800 - 1,200
251. A BRASS PLATE <sup>#274</sup>  
Presented to James Brown on the occasion of the  
naming of James Brown Boulevard in the city of  
Augusta, Georgia \$300 - 500  
In frame
252. A PLATINUM RECORD <sup>#276</sup>  
In an album cover entitled *The Greatest Hits of James*  
*Brown Live at the Apollo 1995* \$800 - 1,200
- Together with:  
A CD and case in commemoration of the Greatest Hits  
of James Brown live at the Apollo 1995

(2)

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
LEFT HALL - GUEST ROOM CLOSET 1

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253. ✓ A WIDE BLACK LEATHER BELT #8 \$300 - 500  
With *Godfather of Soul* stamp
254. X A GOLD SATIN CAT AND PANTS SUIT \$1,000 - 1,500  
With rhinestones and fringe #15
255. TWO PAIRS OF BLACK SATIN PANTS \$1,000 - 1,500  
Together with: #18  
A black coat, with rhinestones and fringe on lapel (3)
256. ✓ TWO PAIRS OF BLACK SATIN PANTS \$1,000 - 1,500  
Together with: #17  
A black coat, with rhinestones and fringe on lapel (3)
257. A PAIR OF BLUE NAUGAHYDE PANTS \$1,000 - 1,500  
Together with: #19  
A blue denim coat (2)
258. A GRAYISH-BLUE THREE-PIECE SUIT \$1,000 - 1,500  
With *James Brown* sewn in side coat  
Comprising: #21  
A coat  
A pair of pants  
A vest (3)

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RIGHT HALL - GUEST ROOM CLOSET 1

259. A RED LAMAZE TWO-PIECE SUIT #4 \$3,000 - 4,000  
With *James Brown* in rhinestones, rhinestones on collar
260. A LONG COAT #13 \$1,500 - 2,000  
With vest and pants, with gold-colored buttons (3)
261. A LONG SEQUINED COAT \$3,000 - 4,000  
Decorated with rhinestones on arms and star and  
rhinestones on shoulder  
✓ Together with: #6  
A white jumpsuit (2)
262. A LONG BLACK SATIN COAT \$3,000 - 4,000  
With silver trim and rhinestones  
X Together with: #12 #7  
A black jumpsuit #8 (2)
263. A JUMPSUIT \$3,000 - 4,000  
✓ With gold top zipper in front #3
264. A THREE-PIECE NAVY SUIT \$1,500 - 2,000  
Comprising:  
A Burton's coat  
A vest  
A pair of pants  
Don't Buy (3)
265. A LONG COAT #10 \$1,500 - 2,000  
✓ With purple sequins and black rhinestones

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RIGHT HALL - GUEST ROOM CLOSET 1

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266. A DARK NAVY SHORT COAT \$1,500 - 2,000  
With satin lapel zipper on front, with four buttons  
Together with: #11  
A pair of pants (2)
267. A CREAM-COLORED COAT \$1,500 - 2,000  
With zipper made as décor sewn throughout  
✓ Together with: #12  
A pair of pants (2)
268. A LONG WHITE COAT \$1,500 - 2,000  
With eight gold-colored buttons  
✓ Together with: #13  
A pair of pant (already made this one)  
A vest, with zipper (3)
269. A CREAM-COLORED SUIT COAT \$1,500 - 2,000  
With gold trim #14  
Together with:  
A pair of pants (2)
270. ✓ A SHORT WHITE COAT #16 \$3,000 - 4,000  
Decorated with rhinestones on lapel and shoulder

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RIGHT HALL - GUEST ROOM CLOSET 1

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271. A ROYAL BLUE SHORT COAT \$1,500 - 2,000  
✓ Together with: #17  
A jumpsuit (2)
272. A ROYAL BLUE SHORT COAT \$1,500 - 2,000  
With rhinestone buttons  
X Together with: #18  
A pair of satin pants (2)
273. A ROYAL BLUE AND SILVER PAISLEY SHORT \$1,500 - 2,000  
COAT #19  
X With black satin lapel
274. A LONG BLACK COAT \$1,500 - 2,000  
With silver decoration to the shoulder  
X Together with: #20  
A dickie, with three large rhinestone buttons  
A vest, with zipper to the front (3)
275. A PURPLE COAT \$1,500 - 2,000  
With purple sequins to the sleeves and collar  
X Together with: #21  
A purple sequined vest  
A pair of purple pants (3)

# CHRISTIE'S

MAIN HOUSE  
POP MEMORABILIA  
RIGHT HALL - GUEST ROOM CLOSET 1

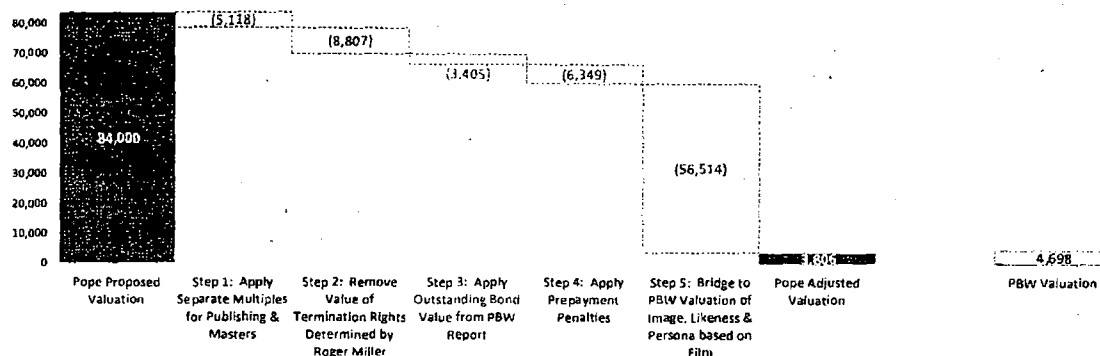
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276. A NAVY BLUE SUIT COAT \$1,500 - 2,000  
✓ Together with: #22  
A pair of pants, with red, white and blue plaid to the  
pockets, collar and shoulder (2)
277. A CREAM AND GOLD PAISLEY PRINT COAT \$1,500 - 2,000  
X Together with: #23  
A jumpsuit (2)
278. A BROWN SHORT COAT \$1,500 - 2,000  
X Together with: #24  
A vest  
A pair of pants, with stitches on pocket (3)
279. A NAVY BLUE COAT \$1,500 - 2,000  
X Together with: #25  
A vest  
A pair of pants, with stitches on pocket (3)
280. A BLACK SATIN VEST \$1,500 - 2,000  
✓ Together with: #26  
A pair of satin pants (2)

# The Estate of James Brown

Pope to PBW - Valuation Bridge Analysis (Summary)

Confidential



|                                             | Amount   | Cumulative | Endpoints | Blank Neg. | Red Neg. | Green Neg. | Blank Pos. | Red Pos. | Green Pos. | V Label |
|---------------------------------------------|----------|------------|-----------|------------|----------|------------|------------|----------|------------|---------|
| Pope Proposed Valuation                     | 84,000   | 84,000     | 84,000    |            |          |            |            |          |            | 84,000  |
| Step 1: Apply Separate Multiples for Public | (5,118)  | 78,882     |           |            |          |            | 78,882     | 5,118    |            | 84,000  |
| Step 2: Remove Value of Termination Right   | (8,807)  | 70,075     |           |            |          |            | 70,075     | 8,807    |            | 78,882  |
| Step 3: Apply Outstanding Bond Value from   | (3,405)  | 66,669     |           |            |          |            | 66,669     | 3,405    |            | 70,075  |
| Step 4: Apply Prepayment Penalties          | (6,349)  | 60,320     |           |            |          |            | 60,320     | 6,349    |            | 66,669  |
| Step 5: Bridge to PBW Valuation of Image,   | (56,514) | 3,806      |           |            |          |            | 3,806      | 56,514   |            | 60,320  |
| Pope Adjusted Valuation                     | 3,806    | 3,806      | 3,806     |            |          |            |            |          |            |         |
| PBW Valuation                               | 4,698    | 4,698      | 4,698     |            |          |            |            |          |            | 4,698   |



1-16-09  
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MAR 27 2020  
SC Court of Appeals

STATE OF SOUTH CAROLINA  
In the Court of Appeals

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APPEAL FROM AIKEN COUNTY  
Court of Common Pleas  
The Honorable Doyet A. Early, III Circuit Court Judge

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Appellate Case No. 2019-000362

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Adele J. Pope, Appellant,

v.

Estate of James Brown and The James Brown 2000 Irrevocable Trust, Respondents.

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**CERTIFICATE OF COUNSEL**

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The undersigned counsel for Appellant certifies pursuant to Rule 210(g), SCACR, that the Record on Appeal filed herewith contains all material designated by any party and no other material.

March 27, 2020

  
\_\_\_\_\_  
Adam T. Silvernail