

# STAR STUDDERED ESTATES: CELEBRITY WEALTH TRANSFER CASES UNVEILED

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Orange County Estate  
Planning Council

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# MEET THE SPEAKER



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Vatche's practice centers on complex trusts and estates litigation, including breach of fiduciary duty, surcharge actions, trustee removal, will and trust contests, creditor's claims, conservatorship, guardianship, and elder abuse. His work also involves trust and probate administration, probating estates, advising trustees, and resolving fiduciary disputes. He is a Certified Legal Specialist in Estate Planning, Trust & Probate Law by the State Bar of California's Legal Specialization Board.



# AGENDA

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**This session will delve into the latest high-profile wealth transfer cases involving celebrities and notable figures as we:**

- Explore what happens when there is flawed or inadequate estate planning;
  - Consider how the media or public opinion can impact estate proceedings;
  - Examine the critical lessons learned and best practices to avoid these problems;
  - Gain valuable insights from these prominent cases to navigate complex wealth transfer issues more effectively; and
  - Look at how we can apply these lessons in our own practices to protect our clients.
- |                      |                    |
|----------------------|--------------------|
| ■ Lisa Marie Presley | ■ O.J. Simpson     |
| ■ Anne Heche         | ■ James Earl Jones |



# LISA MARIE PRESLEY

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- **Background:** Lisa Marie Presley, the only child of Elvis Presley, passed away on January 12, 2023.
  - ▣ Lisa Marie had a trust at her death (the Promenade Trust).
  - ▣ In 2018 Lisa Marie claimed that her Trust contained assets in excess of \$100,000,000, including ownership of Graceland.
- **Issue:** Lisa Marie Presley's mother, Priscilla Presley, challenged an amendment to the Promenade Trust removing Priscilla as trustee and replacing her with Lisa Marie's two children, Riley Keough and Benjamin Keough.

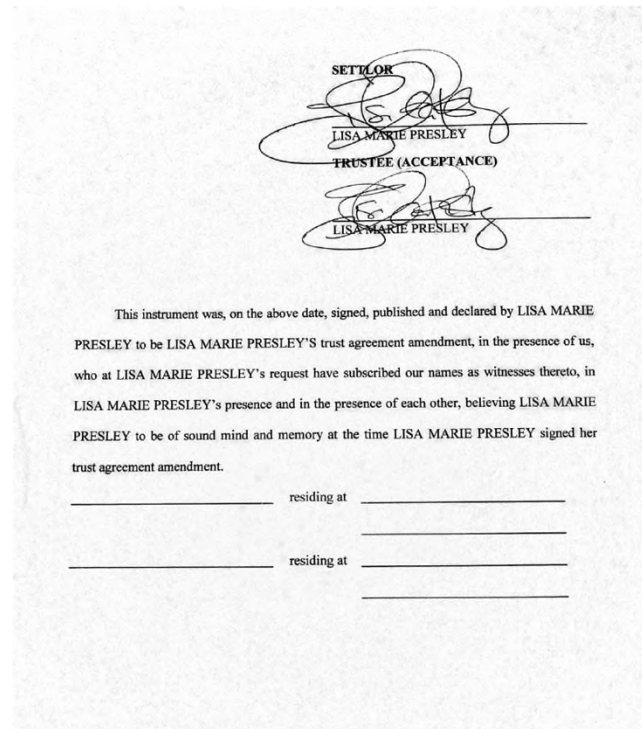
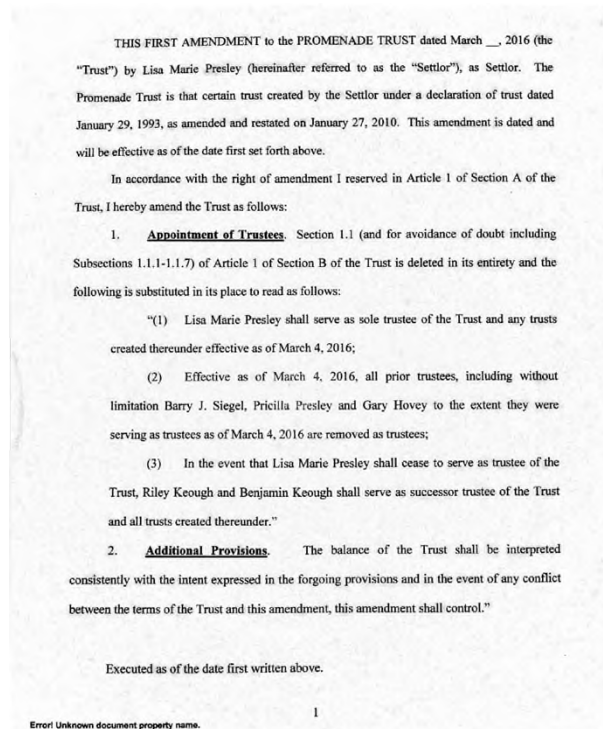
# LISA MARIE PRESLEY

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Priscilla claimed the amendment should be invalidated because:

- ▣ The amendment was not delivered to Priscilla;
- ▣ There were improprieties with execution of the instrument, including claiming that Lisa Marie's signature was inconsistent, the date was not complete; and
- ▣ The amendment was not witnessed or notarized.

# LISA MARIE PRESLEY: UNACKNOWLEDGED AMENDMENT



# LISA MARIE PRESLEY:

## REQUIREMENTS FOR A VALID AMENDMENT AND BEST PRACTICES

- Section 15402 of the Probate Code states that “[u]nless the trust instrument provides otherwise, ... the settlor may modify the trust by the procedure for revocation.”
- Section 15401 sets out the procedures for revocation.
  - Trusts may be revoked by complying with any method provided in the trust instrument. § 15401, subd. (a)(1).
  - If the trust instrument explicitly makes that method exclusive, then the trust may be revoked only in that manner. § 15401, subd. (a)(2).
  - If not exclusive, then the trust may also be revoked by the statutory method.
    - A writing, other than a will, signed by the settlor or any other person holding the power of revocation;
    - Delivered to the trustee during the lifetime of the settlor or the person holding the power of revocation.
- Until recently, there was a split of authority on whether Probate Code §15402 requires that a trust amendment provision require a statement that the specified amendment procedure is exclusive.
  - The California Supreme Court resolved the question in its decision in *Haggerty v. Thornton* (2024) 15 Cal.5th 729.
  - The Court held that, under section 15402, a trust may be modified via the section 15401 procedures for revocation, including the statutory method, unless the trust instrument provides a method of amendment, which is made explicitly exclusive, or otherwise expressly precludes the use of revocation procedures for modification.
- **Planning Tip: Practitioners should provide an exclusive method for amendment within the trust instrument, preferably specifying that amendment must be by a signed, dated writing, acknowledged by a notary public, and delivered to the trustee during the lifetime of the person settlor and the other settlor, if a joint trust.**

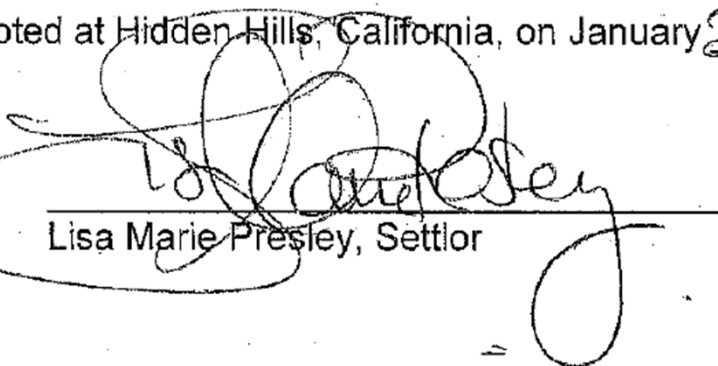


# LISA MARIE PRESLEY: HANDWRITING VARIATIONS

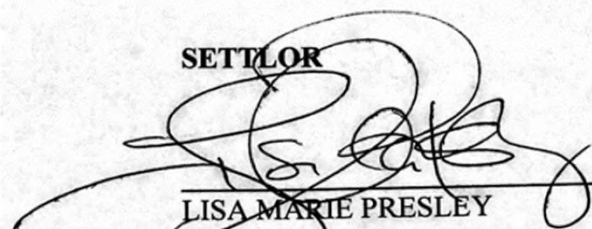
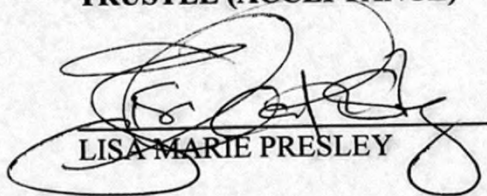
Priscilla questioned the signature on the Amendment:

2010 Trust

accepted at Hidden Hills, California, on January 6,

  
\_\_\_\_\_  
Lisa Marie Presley, Settlor

2016 Amendment

**SETTLOR**  
  
\_\_\_\_\_  
LISA MARIE PRESLEY  
**TRUSTEE (ACCEPTANCE)**  
  
\_\_\_\_\_  
LISA MARIE PRESLEY



# LISA MARIE PRESLEY: HANDWRITING AUTHENTICATION

- Authentication of Handwriting

- ▣ California Evidence Code §1417

The genuineness of handwriting may be proved by a comparison made by the trier of fact with handwriting:

- The court finds was admitted or treated as genuine by the party against whom the evidence is offered, or
    - Otherwise proved to be genuine to the satisfaction of the court.

- ▣ California Evidence Code §1418

The genuineness, or lack thereof, of handwriting may be proved by an expert witness with writing:

- The court finds was admitted or treated as genuine by the party against whom the evidence is offered, or
    - Otherwise proved to be genuine to the satisfaction of the court.

- **How do Judges decide challenges to signatures? Battle of the experts?**

# LISA MARIE PRESLEY: SETTLEMENT

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## The parties attended mediation and settled their dispute subject to Court approval of the Settlement Agreement:

### AGREEMENT

NOW THEREFORE, in consideration of the foregoing Recitals and the mutual promises contained in this Settlement Agreement, and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree, covenant, and represent as follows:

1. **Recitals Incorporated By Reference.** The Recitals are incorporated at this point by reference and shall be binding parts of this Settlement Agreement.

2. **Agreement Subject to Court Approval.** The Settlement Agreement shall be subject to Court approval in both the pending Promenade Trust action (Los Angeles Superior Court case number 2:STPB00893) as well as a new case number for Lisa's Irrevocable Trust This Agreement, however, is binding upon the Parties unless the Court refuses to grant the Petitions for Approval of Settlement Agreement that will be filed. Riley and Lockwood shall jointly file an *ex parte* Petition for Approval of Settlement Agreement in both actions. The parties shall seek Court permission to file the Settlement Agreement under seal and shall seek to have the Settlement Agreement maintained under seal.

3. **Finality Date.** The "Finality Date" of this Settlement Agreement shall be the date upon which the Order Approving the Settlement Agreement becomes final. As used herein, the term "final" or "finality" means the day the Court enters the last of the two Orders Approving the Settlement Agreement. If there is no objection to either Petition, or, if there is any objection, sixty-five (65) days after Notice of Entry of the last of the two Orders Approving the Settlement Agreement are served on all interested parties and no appeal is taken.

4. **Resignations and Indemnification.** This Settlement Agreement, among other things, clarifies the identity of the Trustee of various Trusts, and to effectuate such a result:

a. Priscilla immediately and irrevocably resigns as Trustee of Lisa's Irrevocable Trust, with the exception of Navarene's Trust as specified in Paragraph 4(d) below. For the avoidance of doubt, this resignation takes effect immediately upon execution of this Settlement Agreement by Priscilla, and not upon the Finality Date.

b. Priscilla immediately and irrevocably confirms that Riley is the sole Trustee of the Promenade Trust and, to the extent she is serving as a Trustee of the Promenade Trust, irrevocably and immediately resigns as a Trustee of the Promenade Trust. For the avoidance of doubt, this confirmation and resignation takes effect immediately upon execution of this Settlement Agreement by Priscilla, and not upon the Finality Date.

c. Riley, as Trustee of the Promenade Trust and as Trustee of Lisa's Irrevocable Trust, shall defend, indemnify, and hold Priscilla harmless from and against all losses, liabilities, proceedings, judgments, assessments, public charges, or contracts of any kind whatsoever, in any case, whether known or unknown, whether fixed, actual, accrued, or contingent, liquidated, or unliquidated, and whether or not asserted by a third party (including reasonable attorneys', consultants', and experts' fees and expenses and all amounts paid in investigation, defense, or settlement of any of the foregoing and enforcement of its rights hereunder, whether

or not litigation has commenced), and the cost of enforcing any right to indemnification hereunder (collectively, "Loss") from March 11, 2016, through the Finality Date that Priscilla incurs or suffers arising out of, resulting from, relating to, or in connection with any action or inaction of Priscilla as a Trustee of the Promenade Trust and as a Trustee of Lisa's Irrevocable Trust, and any Loss of the Promenade Trust or Lisa's Irrevocable Trust, including, but not limited to those involving any Governmental Entity (herein defined as (i) any foreign, domestic, federal, territorial, state, provincial, or local government; (ii) governmental, administrative, regulatory, quasi-governmental, monetary, fiscal or judicial authority, body, court, tribunal, arbitral body, commission, board, bureau, agency, or instrumentality; or (iii) any political or other department, agency, subdivision, department or branch of any of the foregoing, including any regulatory or oversight organization or association,) unless the same are caused by the gross negligence or willful misconduct of Priscilla.

d. Riley resigns as Trustee of Navarene's Trust and confirms that Priscilla is the sole Trustee of Navarene's Trust. Riley further confirms she has no objection to Navarene or Priscilla naming Brigitte Kruse as a Co-Trustee of Navarene's Trust.

5. **Funding of Navarene's Trust.** Riley, as sole Trustee of Lisa's Irrevocable Trust shall collect the insurance money due to Lisa's Irrevocable Trust, and within ten (10) days after Riley's receipt of the life insurance proceeds, Riley shall distribute one-ninth (1/9<sup>th</sup>) of the life insurance proceeds to Priscilla as Trustee of Navarene's Trust. Priscilla shall provide or shall cause to be provided writing instructions to Riley for an account titled in the name of Navarene's Trust, as well as the Tax ID number for that Trust, within ten (10) days after Riley's receipt of the life insurance proceeds. The funding of Navarene's Trust shall occur after the "Payment to Priscilla" referenced in Paragraph 6, below, is made off the top of the insurance proceeds. In the event that Priscilla or Navarene do not have a power to appoint an individual Co-Trustee or Successor Trustee of Navarene's Trust, Priscilla and/or Navarene shall have the right to petition the Court to modify Navarene's Trust pursuant to the applicable California Probate Code sections to appoint Co-Trustees and/or Successor Trusts.

6. **Payment to Priscilla.** In exchange for Priscilla's resignation as Trustee, and in consideration for the legal fees that are being avoided in any action relating to Lisa's Irrevocable Trust, Riley, in her capacity as Trustee of Lisa's Irrevocable Trust, shall pay to Priscilla the sum of \$500,000.00. This payment shall be made within ten days after Riley's receipt of the life insurance proceeds. Riley shall apply for life insurance benefits within ten (10) days of the date when Priscilla accomplishes the resignations and confirmations in paragraph 4 above. This payment shall be made off the top of the funds received by Riley as Trustee of Lisa's Irrevocable Trust and be borne by all beneficiaries of Lisa's Irrevocable Trust in proportion to their respective interests.

7. **Graceland Burial.** Riley, as Trustee of the Promenade Trust, is the owner of Graceland. Riley and Priscilla desire for Priscilla to be buried at Graceland. To the extent of her authority, Riley agrees to allow Priscilla to be buried upon her death in the Meditation Garden of Graceland. The burial location will be at the location closest to Elvis Presley without moving any existing gravesite. To the extent of her authority, Riley agrees to include in the planning of any memorial service at Graceland, Navarene, any person Priscilla names as her executor, and any person Priscilla names in her will as a person Priscilla desires to participate in planning her memorial service. To the extent of her authority, Riley agrees that Brigitte Kruse and Kevin Fialko may attend any memorial service for Priscilla unless Priscilla in writing states that she does not want either or both of them to attend.

8. **Dismissal Of The Action By Petitioners.** Within ten (10) days after the Finality Date, Priscilla shall withdraw/dismiss the Petition with prejudice.

9. **Reimbursement of Legal Fees.** Riley shall pay to Priscilla the sum of Three Hundred Thousand Dollars and No/100 (\$300,000.00) for legal fees and costs relating to the Petition. Riley, as Trustee of the Promenade Trust and/or Trustee of Lisa's Irrevocable Trust shall pay \$300,000.00 to an account, per Priscilla's instruction, as reimbursement of legal fees and costs incurred by her. In the event Priscilla incurred more than \$300,000.00 in legal fees and costs, then, in such event, Priscilla will provide Riley with an accounting with receipts totaling said additional sums and Riley agrees to reimburse Priscilla up to a total of Four Hundred Thousand Dollars (\$400,000.00) in legal fees and costs. This payment shall be made at the same time as the one million dollar payment is made as stated in Paragraph 6 of this Agreement; provided, however, that this payment shall be made no later than six months of the Finality Date. Riley shall pay the first \$50,000 of this payment within twenty days of the date of execution of this Settlement Agreement by Priscilla. Riley shall pay a further \$25,000 of this payment within ten days after the Finality Date.

10. **Priscilla's Waiver Of All Rights To The Trusts.** As consideration for the terms of this Settlement Agreement as well as the covenants, promises and releases being provided by Riley and Lockwood herein, and in addition to the remaining covenants, promises and releases being provided by Priscilla under the terms of this Settlement Agreement, Priscilla hereby waives and releases any and all claims, rights, or interests in the Promenade Trust and/or Lisa's Irrevocable Trust, including but not limited to any claim, right, or interest in any and all assets owned by either Trust at any time, now or in the future, and any right to any portion of the residue of the Trust, distributed or undistributed. Priscilla further agrees that she has received any and all benefits to the Trust to which she is entitled and that she no longer has any interest in either Trust, or the Estate of Lisa Marie Presley, whatsoever. Nothing in this Settlement Agreement shall constitute a waiver by Priscilla to claim that some of her personal belongings, whether said belongings are owned by her individually or jointly owned with another person or entity which remain at Graceland, or are located in any storage facility controlled by Graceland, and Priscilla reserves her right to take any necessary legal action as to her claim for such personal property free of any restrictions in this Settlement Agreement. Further, Riley, as a member of the Presley Family and as Trustee of the Promenade Trust, agrees to reasonably cooperate consistent with her legal and equitable obligations, assist Priscilla in retrieving all of Priscilla's personal belongings whether owned by her individually or jointly owned with another person or entity which remain at Graceland or at any storage facility controlled by Graceland; provided, however, Riley shall have no obligation to commence or otherwise participate in any litigation involving the ownership of such items. Nothing in this provision requires Riley to agree that any property claimed by Priscilla actually belongs to Priscilla, and to the extent Riley believes in good faith that Priscilla does not own any particular property she claims to own, she shall have no obligation to assist Priscilla with any such retrieval, but shall assist in good faith to facilitate a line of communications between Priscilla and Graceland in the event of a dispute as to the ownership of any particular property.

11. **Special Advisor.** Riley agrees to retain Priscilla to serve as her "Special Advisor" of the Promenade Trust related to its shareholder interest in Elvis Presley Enterprises, Inc., including any successors thereof. Riley, as Trustee of the Promenade Trust, shall pay to Priscilla the sum of \$100,000 per annum, payable in monthly installments, for her role as Special Advisor to the Trust, which shall be a non-fiduciary role. Riley shall have sole discretion to determine what Priscilla's duties are. Riley reserves the right to terminate Priscilla as Special Advisor at any time, for any reason. Priscilla shall receive the \$100,000 annual payment for a guaranteed term of ten (10) years or until her death, whichever is sooner and regardless of whether Riley ever terminates Priscilla's role as Special Advisor. For

avoidance of doubt, in the event Priscilla dies during the ten-year period, the final Special Advisor payment shall be pro-rated for the year which the death occurred.

Further, Riley, as Trustee of the Promenade Trust agrees to indemnify Priscilla and Priscilla Releases (defined below) as Special Advisor for or from any Loss that the Promenade Trust, its Trustee(s) and its beneficiaries, incurs or suffers arising out of, resulting from, relating to, or in connection with any action or inaction of Priscilla in solely her capacity as Special Advisor, which arises from any action or inaction she took or purported to take as Special Advisor of the Promenade Trust.

12. **Priscilla's Name, Image, and Likeness.** Riley agrees to use her best efforts to ask Elvis Presley Enterprises, Inc. ("EPE" and/or Authentic Brands Group ("ABG")), or any successor thereof, not to pursue litigation against Priscilla related to her name, image, and likeness. Priscilla and her agents or representatives understand that Riley has no power to control EPE or ABG, and is not making any warranty or representation regarding the success of such a request.

13. **Intentionally omitted.**

14. **Tax Treatment.** The Parties agree that they are each personally responsible for their own tax liabilities and those tax liabilities that flow from this Settlement Agreement. Each Party will prepare for themselves or engage their own tax professional(s) at their own expense.

15. **Releases of Claims.**

(a) **Releases Provided by Priscilla.** Except for the obligations created by or arising out of this Settlement Agreement, Priscilla, individually, as Trustee of the Promenade Trust to the extent she served in such capacity, and as a Trustee of Lisa's Irrevocable Trust, on behalf of herself, and each of her heirs, executors, trustees, administrators, attorneys, successors, assigns, authorized representatives, agents, and any person or entity making or authorized to make any claim by, through, or on behalf of, or for any of them, including, but not limited to Brigitte Kruse and Kevin Fialko (collectively, the "Priscilla Releases"), hereby release and absolutely discharge Riley, individually, as Trustee of the Promenade Trust and as Trustee of Lisa's Irrevocable Trust, Lockwood, on behalf of Harper, and Finley; and their respective heirs, executors, trustees, administrators, attorneys, assigns, authorized representatives, and agents, and any person or entity making or authorized to make any claim by, through, or on behalf of, or for any of them, but specifically excluding EPE and ABG (collectively, the "LMP Releases") of and from any and all claims, demands, damages, debts, liabilities, accounts, obligations, costs, expenses, actions, and causes of action of every nature, character and description, whether known or unknown, suspected or unsuspected, asserted or unasserted, fixed or contingent, that Priscilla now owns or holds, or at any time heretofore have owned or held, from the beginning of time through the Finality Date of the Settlement Agreement.

(b) **Releases Provided by Riley and Lockwood.** Except for the obligations created by or arising out of this Settlement Agreement, Riley, individually, as Trustee of the Promenade Trust, as Trustee of Lisa's Irrevocable Trust, and Lockwood, on behalf of Harper and Finley, on behalf of themselves, and their respective heirs, executors, trustees, administrators, attorneys, successors, assigns, authorized representatives, agents, and any person or entity making or authorized to make any claim by, through, or on behalf of, or for them (collectively, the "LMP Releases") hereby release and absolutely discharge Priscilla, individually, and in any fiduciary capacity regarding the subject matter of this Settlement Agreement, and each of her heirs, executors, trustees, administrators, attorneys, assigns, authorized representatives, business partners, stockholders,

JMBM

Jeffer Mangels  
Butler & Mitchell LLP

jmbm.com

# LISA MARIE PRESLEY: SETTLEMENT TERMS

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## General Terms of Settlement:

- ❑ Priscilla Presley received \$1,000,000 (redacted in Settlement, but later publicly disclosed).
- ❑ Priscilla agreed she is not the Trustee, with the exception of one irrevocable sub-trust, the Navaronne's Trust.
- ❑ 1/9<sup>th</sup> of Lisa Marie's insurance proceeds shall be funded in the Navaronne's Trust.
- ❑ Priscilla will be buried in Graceland,
- ❑ Priscilla shall be employed as a "special advisor,"

# LISA MARIE PRESLEY: SETTLEMENT REQUIREMENTS

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## Probate Court Approval of Settlement Agreements:

- ❑ When is it necessary?
- ❑ Benefits?
- ❑ Drawbacks?
- ❑ *Breslin v. Breslin* and the forfeiture of rights.

# ESTATE OF ANNE HECHÉ

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- **Background:** Actress Anne Heche tragically passed away at age 53 on August 14, 2022.
  - ▣ She was taken off life support after suffering unrecoverable harm from a significant car accident in Mar Vista, California, on August 5, 2022.
  - ▣ Ms. Heche passed away intestate.
- **Issues Presented:** Ms. Heche passing away unexpectedly without an estate plan created complex issues subject to Court intervention that could have been mitigated with the appropriate basic estate planning.

# ESTATE OF ANNE HECHÉ

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- **Probate Required.** Anne Heche did not establish and fund a trust, and therefore, it was necessary to file for probate as the mechanism to administer her Estate.
- The need to file for probate spurred the following complexities:
  - ▣ Does Ms. Heche have a valid will?
  - ▣ Who will serve as Administrator?
    - Ms. Heche's son and former spouse, James Tepper, made competing claims as to who should administer her Estate.
    - Claimed Ms. Heche was “estranged” for her son.

# ESTATE OF ANNE HECHE: AVOID PROBATE IF POSSIBLE

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- ❑ Probate proceeding are long—Current 3 month wait for first hearing after first filing.
- ❑ Generally more expensive—Prob. Code § 10810 provides that subject to the provisions of this part, for ordinary services the attorney for the personal representative shall receive compensation based on the value of the estate accounted for by the personal representative, as follows:
  - (1) Four percent on the first one hundred thousand dollars (\$100,000).
  - (2) Three percent on the next one hundred thousand dollars (\$100,000).
  - (3) Two percent on the next eight hundred thousand dollars (\$800,000).
  - (4) One percent on the next nine million dollars (\$9,000,000).
  - (5) One-half of 1 percent on the next fifteen million dollars (\$15,000,000).
  - (6) For all amounts above twenty-five million dollars (\$25,000,000), a reasonable amount to be determined by the court.
- ❑ Public proceedings—Privacy concerns.
- ❑ Court supervised—Trustee has the ability to freely administer the trust as it sees fit from DOD.
- ❑ Increases the prospect of complications, such as arguing about the Decedent's intent and competing petitions for admission of Will and appointment of a personal representative.
- ❑ **Revocable Trust based planning can achieve probate avoidance.**



# ESTATE OF ANNE HECHE: ADMISSION OF WILL?

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Ms. Heche's former spouse claimed Ms. Heche sent him an email with her testamentary intentions providing:

From: Anne Heche <[REDACTED]>  
Sent: Tuesday, January 25, 2011 7:32 PM  
To: mistertupper [REDACTED]  
Cc: Kevin Yorn <[REDACTED]>; Melodie Moore <[REDACTED]>  
Subject: WILL

Kevin and Mel,  
FYI in case I die tomorrow and anyone asks.

My wishes are that all of my assets go to the control of Mr. James Tupper to be used to raise my children and then given to the children. They will be divided equally among our children, currently Homer Heche Laffoon and Atlas Heche-Tupper, and their portion given to each when they are the age of 25. When the last child turns 25 any house or other properties owned may be sold and the money divided equally among our children.

If all of my family, James Howard Tupper, Atlas Heche Tupper and Homer Heche Laffoon die together my assets will go to Eliot Bergman, my nephew, to be divided among my nieces and nephews equally.

Thanks so much. May this go into my records as my word until further papers are drawn up. Thanks so much,  
Anne Heche

© Superior Court of the State of California.



# ESTATE OF ANNE HECHE: REQUIREMENTS OF A WILL

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- Probate Code § 6110.
  - (a) Except as provided in this part, a will shall be in writing and satisfy the requirements of this section.
  - (b) The will shall be signed by one of the following:
    - (1) By the testator.
    - (2) In the testator's name by some other person in the testator's presence and by the testator's direction.
- Probate Code § 6111.
  - (a) A will that does not comply with Section 6110 is valid as a holographic will, whether or not witnessed, if the signature and the material provisions are in the handwriting of the testator.

# ESTATE OF ANNE HECHE: COURT'S FINDINGS

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- Court found the email above was not a valid testamentary document.
  - ▣ It does not qualify as a Will or a holographic Will.
  - ▣ Therefore, the laws of intestate succession applied, including who has the priority to be appointed as the Administrator of the Estate.

Prob. Code 8461 order of priority:

- (a) Surviving spouse or domestic partner as defined in Section 37.
- (b) Children.
- (c) Grandchildren.
- (d) Other issue.
- (e) Parents.
- (f) Brothers and sisters.
- (g) Issue of brothers and sisters.
- (h) Grandparents.
- (i) Issue of grandparents.
- (j) Children of a predeceased spouse or domestic partner.
- (k) Other issue of a predeceased spouse or domestic partner.
- (l) Other next of kin.
- (m) Parents of a predeceased spouse or domestic partner.
- (n) Issue of parents of a predeceased spouse or domestic partner.
- (o) Conservator or guardian of the estate acting in that capacity at the time of death who has filed a first account and is not acting as conservator or guardian for any other person.
- (p) Public administrator.
- (q) Creditors.
- (r) Any other person.

# ESTATE OF ANNE HECHE: STATUS OF ESTATE

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- Ms. Heche's son, Homer, is administering the Estate and asked to extend the time for administration. Administration remains pending after two years.
- Administrator explained: "Due to the numerous sources of income, coupled with the lack of records or financial organization by the Decedent, royalty payment procedures in the entertainment industry, and the relatively unusual circumstances of decedent's passing and the resulting potential litigation, it has taken a substantial amount of time and effort to move the administration forward."
- Administrator claims Estate has over \$6,000,000 in Creditor's claims.
- **Lesson:** May have avoided chaotic, indefinite duration probate administration with appropriate estate planning.

# ESTATE OF OJ SIMPSON

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- **Background:** Orenthal James (O.J.) Simpson, famous for his hall of fame football career and later for his highly publicized legal battles, passed away on April 10, 2024, due to complications from cancer.
  - ▣ O.J. passed away testate (with a Will).
  - ▣ Unlike with Anne Heche's Estate, O.J.'s Will was properly formally prepared and witnessed.
- **Issue:** O.J.'s lawyer, who O.J. nominated as his Executor, publicly said: "It's my hope that the Goldmans get zero, nothing." "Them specifically. And I will do everything in my capacity as the executor or personal representative to try and ensure that they get nothing." He later tried to step the comment back.
  - ▣ What duties and/or powers do personal representatives have to avoid creditors?
  - ▣ How do Judges address attempts to evade creditors?

# ESTATE OF OJ SIMPSON: WILL

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W-24-028081

**FILED**  
APR 12 2024  
CLERK OF COURT

**LAST WILL AND TESTAMENT  
OF  
ORENTHAL SIMPSON**

I, ORENTHAL SIMPSON, residing in Clark County, Nevada, being of sound and disposing mind, do hereby make, publish, and declare this instrument to be my Last Will and Testament, revoking all prior wills or codicils made by me.

**ARTICLE ONE**  
Declarations

1.1 I declare that I am not currently married.

1.2 I declare that I have four children as follows:

1. Justin Simpson
2. Sydney Simpson
3. Jason Simpson
4. Arnelie Simpson

1.3 I declare that I am eighteen years of age or older.

1.4 In the event any separate provision of this Last Will and Testament is held to be invalid by a Court of competent jurisdiction, then such finding shall not invalidate this entire Last Will and Testament, but only the subject provision(s) and the remaining provisions shall remain in full force and effect.

**ARTICLE TWO**  
Estate Administration

2.1 I hereby appoint MALCOLM LAVERGNE as Personal Representative of this my Last Will and Testament. If my first named Personal Representative is unable or unwilling to serve as Personal Representative, then I appoint JUSTIN SIMPSON to serve as Successor Personal Representative. I direct that no bond shall be required of my Personal Representative.

RECE  
APR 11  
CLERK OF 1

2.2 In addition to such other debts and costs which my Personal Representative is required to pay, I authorize my Personal Representative to pay costs of ancillary administration, expenses of my last illness and funeral, and, at the discretion of my Personal Representative, to pay the cost of a suitable monument at my grave.

2.3 My Personal Representative is authorized to do any and all things which, in my Personal Representative's opinion, are necessary to complete the administration and settlement of my estate. This authority includes the full right, power, and authority, with or without the order of any court, upon such terms and under such conditions as my Personal Representative shall deem best for the proper settlement of my estate, to bargain, to sell at private or public sale, convey, transfer, deed, mortgage, lease, exchange, pledge, manage, and deal with any and all property belonging to my estate, and to compromise, settle, adjust, release, and discharge any and all obligations or claims in favor of or against my estate, and to borrow money for the purpose of inheritance and estate taxes, or for any other purpose. Without in any way limiting the scope or powers of my Personal Representative, I hereby specifically give my Personal Representative full power to retain any and all securities or property owned by me at the time of my death whenever my Personal Representative determines such a course to be in the best interest of my estate, without liability for depreciation or loss and free from investment restrictions, which may be imposed by common law or statute. In the execution of said duties and powers, my Personal Representative shall have the power to comply with all legal requirements as to the execution and delivery of deed and all other writings, documents, or formalities without the order of any court. If and when my Personal Representative shall ever be in doubt as to the proper construction and interpretation of this Will, or to its operation or effect in any manner, or to what property shall be subject to the terms hereof or as to any other questions that may arise during the administration of my estate, my Personal Representative is authorized to resolve all such doubts and questions in such manner as my Personal Representative shall deem equitable and proper, without the necessity of resorting to a court for construction or instructions, and all decisions so made by my Personal Representative shall be binding and conclusive on all persons interested in my estate.

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**ARTICLE THREE**  
Dispositions

3.1 I give, devise and bequeath all of my property, of every kind and character, wherever situated, whether community or separate, owned by me at my death, including any property over which I have a power of testamentary disposition to the then acting Trustee of THE ORENTHAL SIMPSON REVOCABLE LIVING TRUST DATED JANUARY 25, 2024, to be held, administered and distributed according to the terms of said Trust, as it now exists, or may be hereafter amended prior to my death.

Initials

3.2 In the event that my estate is not disposed of under the foregoing provisions, the remainder of my estate shall be distributed to my heirs at law, their identities and shares to be determined according to the intestacy laws of the State of Nevada then in effect.

3.3 I specifically desire that this Will be administered as set forth herein without litigation or dispute of any kind. To that end, if any beneficiary hereunder, any person on behalf of any beneficiary, any heir or other successor-in-interest of any beneficiary, or any other person, seeks to establish or assert any claim to the assets of this Will, or attack, oppose or seek to set aside the administration and distribution of this Will, have this Will declared null, void or diminished, or to defeat or change any part of the provisions of this Will, such beneficiary, heir or other person shall receive, free of trust, one dollar (\$1.00) and no more in lieu of any claimed interest in this Will or its assets.

**ARTICLE FOUR**  
Guardian

If I become incompetent for any reason prior to my death, then I have appointed the preferred guardian over my estate in my General Power of Attorney and the preferred guardian over my person in my Durable Power of Attorney for Health Care Decisions. All named guardians shall serve without bond, except a Court Appointed Guardian, who shall serve with a bond in the amount the court deems necessary under the circumstances.

Page 4/WILL

# ESTATE OF OJ SIMPSON: WILL


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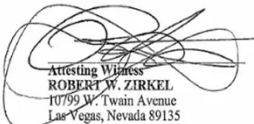
## ARTICLE FIVE


### Final Remains

I direct that my remains be released to my Personal Representative, to be disposed of at his or her discretion. However, my last wishes may be attached to this Last Will and Testament. Those wishes regarding my final remains shall take precedence over this document for that purpose only.

...  
I, ORENTAL SIMPSON, the Testator, sign my name to this instrument this 25 day of January, 2024. I acknowledge that I sign this document as my Will. I declare that I sign it willingly, in the presence of the witnesses, that I sign it as my free and voluntary act, that I am eighteen years of age or older, of sound mind, and under no constraint or undue influence.

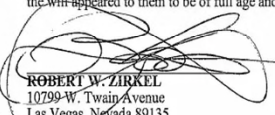
  
ORENTAL SIMPSON  
Testator


  
Attesting Witness  
ROBERT W. ZIRKEL  
10799 W. Twain Avenue  
Las Vegas, Nevada 89135

  
Attesting Witness  
CONNOR KERSTEN  
10799 W. Twain Avenue  
Las Vegas, Nevada 89135

## STATEMENT OF WITNESSES

Under penalty of perjury pursuant to the laws of the State of Nevada, the undersigned, Robert W. Zirkel and Connor Kersten, declare that the following is true of their own knowledge: That they witnessed the execution of the foregoing will of the Testator, ORENTAL SIMPSON; that the Testator subscribed the will and declared it to be his last will and testament in their presence; that they thereafter subscribed the will as witnesses in the presence of the Testator and in the presence of each other and at the request of the Testator; and that the Testator at the time of the execution of the will appeared to them to be of full age and of sound mind and memory.

  
ROBERT W. ZIRKEL  
10799 W. Twain Avenue  
Las Vegas, Nevada 89135

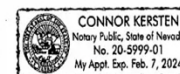
  
CONNOR KERSTEN  
10799 W. Twain Avenue  
Las Vegas, Nevada 89135

## VERIFICATION OF SIGNATURE

STATE OF NEVADA }  
COUNTY OF CLARK } ss.

On the 25 day of January, 2024, before me, the undersigned, a Notary Public in and for such County and State, personally appeared ORENTAL SIMPSON, known to me to be the Testator whose name is subscribed to the within instrument and who acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.



  
NOTARY PUBLIC

JMBM

Jeffer Mangels  
Butler & Mitchell LLP

jmbm.com



# ESTATE OF OJ SIMPSON: CREDITOR'S CLAIM PROCEDURES

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- ❑ A personal representative must provide notice to all known or reasonably ascertainable creditors upon opening an Estate. (Prob. Code § 9000.)
- ❑ Creditor's must file a creditor's claim within one-year of a decedent's death. (Code Civ. Proc. § 366.2)
  - ▣ If the claim is rejected, the creditor can commence suit.
  - ▣ If the creditor prevails and obtains a judgment, it is payable from the Estate in the course of administration.
- ❑ A trust which was revocable at the time of Decedent's death is responsible if the Estate is insolvent.

# ESTATE OF OJ SIMPSON: ISSUES

24

- ❑ Executor's comments were reckless—they invited creditor claims and alluded to a bad faith attempt to avoid creditors.
  - ❑ Executor therefore walked back his comments in providing:
    - ❑ "That 'zero, nothing' remark to a local reporter was harsh and in response to what an attorney for Fred Goldman said (within an hour of notification of OJ's death), not Fred Goldman himself. Mr. Goldman's personal post-OJ death remarks have been non-offensive and understandable given the circumstances."
- ❑ Goldman's filed \$117,000,000 creditor's claim.
- ❑ \$500,000 tax lien filed as creditor's claim.
- ❑ Fraudulent Conveyance claims?

# ESTATE OF OJ SIMPSON: ORDER OF PAYMENT OF EXPENSES

25

Prob. Code § 11420.

(a) Debts shall be paid in the following order of priority among classes of debts, except that debts owed to the United States or to this state that have preference under the laws of the United States or of this state shall be given the preference required by such laws:

- (1) Expenses of administration. With respect to obligations secured by mortgage, deed of trust, or other lien, including, but not limited to, a judgment lien, only those expenses of administration incurred that are reasonably related to the administration of that property by which obligations are secured shall be given priority over these obligations.
- (2) Obligations secured by a mortgage, deed of trust, or other lien, including, but not limited to, a judgment lien, in the order of their priority, so far as they may be paid out of the proceeds of the property subject to the lien. If the proceeds are insufficient, the part of the obligation remaining unsatisfied shall be classed with general debts.
- (3) Funeral expenses.
- (4) Expenses of last illness.
- (5) Family allowance.
- (6) Wage claims.
- (7) General debts, including judgments not secured by a lien and all other debts not included in a prior class.

(b) Except as otherwise provided by statute, the debts of each class are without preference or priority one over another. No debt of any class may be paid until all those of prior classes are paid in full. If property in the estate is insufficient to pay all debts of any class in full, each debt in that class shall be paid a proportionate share.

# JAMES EARL JONES

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- **Background:** James Earl Jones, most famous as the voice of Darth Vader, passed away on September 9, 2024.
  - Mr. Jones opted to receive a one-time payment of \$7,000 for his voiceover work on Star Wars. Sir Alec Guinness in comparison, who played Obi Wan Kenobi, opted for a profit sharing option, which ended up being worth over \$10,000,000 in residual payouts.
  - Mr. Jones assigned the rights to his voice as Darth Vader in 2022 for future materials, including through the use of artificial intelligence.
- **Other Relevant Cases:**
  - The plaintiff in Main Sequence Ltd v. Dudesy LLC (C.D.Cal., No. 2:24-cv-00711) claimed that artificial intelligence was used to create a comedy special called “George Carlin: I’m Glad I’m Dead.” The special allegedly used the deceased Carlin’s name and likeness for a comedy routine, but has since been settled out of court.
  - Drake used AI-generated voices of Tupac Shakur and Snoop Dogg on his track, “Taylor Made Freestyle.” The Tupac’s Estate sent Drake a cease-and-desist letter accusing him of violating Tupac’s right of publicity, and “blatant abuse of the legacy of one of the greatest hip-hop artists of all time.”
- **What other litigation could result from similar issues?**

# JAMES EARL JONES: NIL, AI, AND DEEPFAKES

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- California Civil Code Section 3344 states, “Any person who knowingly uses another’s name, voice, signature, photograph, or likeness, in any manner, on or in products, merchandise, or goods, or for purposes of advertising or selling, or soliciting purchases of, products, merchandise, goods or services, without such person’s prior consent ... shall be liable for any damages sustained by the person or persons injured as a result thereof.”
  - ▣ California Civil Code Section 3344.1 provides similar protections against unauthorized use of the name, voice, signature, photograph, or likeness of a “deceased personality.”
  - ▣ AB 1836, in effect 1/1/2025, amended Section 3344 to prohibit the use of AI technology to create digital replicas of deceased individuals.
  - ▣ AB 2602 in effect 1/1/2025, protects performers against unconscionable contracts that would unfairly grant broad digital replica rights without the performer’s informed consent.
  - ▣ AB 2602 and AB 1836 define a digital replica as “a computer-generated, highly realistic electronic representation that is readily identifiable as the voice or visual likeness of an individual that is embodied in a sound recording, image, audiovisual work, or transmission in which the actual individual either did not actually perform or appear, or the actual individual did perform or appear, but the fundamental character of the performance or appearance has been materially altered.”
- Government Code Section 11547.5, defines “deepfake” as “audio or visual content that has been generated or manipulated by artificial intelligence which would falsely appear to be authentic or truthful and which features depictions of people appearing to say or do things they did not say or do without their consent.”

# JAMES EARL JONES: PLANNING CONSIDERATIONS

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- ❑ Domicile controls Right of Publicity and State Law varies.
- ❑ Must register an estate's Right of Publicity for California domiciled decedents.
- ❑ Proper trust provisions and assignment documents are needed.
- ❑ What is the client's desire for these rights?
- ❑ Monetizing the Right of Publicity in a Decedent's estate.
  - ▣ Consider recommending assigning rights to separate trust(s) with knowledgeable trustees who can manage and exploit special assets.
  - ▣ Consider recommending holding rights in multiple entities to allow the desired division of control and ownership.
- ❑ If rights are restricted or divided among entities, will valuation discounts be available for estate tax purposes?