

STATE OF MINNESOTA

DISTRICT COURT

COUNTY OF CARVER

FIRST JUDICIAL DISTRICT
PROBATE DIVISION

In Re:

Case Type: Special Administration

Court File No: 10-PR-16-46

Judge: Kevin W. Eide

Estate of Prince Rogers Nelson,

Decedent.

**DECLARATION OF L. LONDELL
MCMILLAN IN SUPPORT OF
MOTION TO INSTITUTE PROTOCOLS
TO FACILITATE CLOSURE OF THE
ESTATE**

L. Londell McMillan hereby states and declares as follows:

1. This declaration and attached exhibits are submitted in support of the SNJ, L. Londell McMillan and Charles Spicer's Motion to Institute Protocols to Facilitate Closure of the Estate, dated August 13, 2021.
2. Attached hereto as Exhibit A is a true and correct copy of the transcript of the July 23, 2021 hearing before the Court in the above-captioned matter.
3. Attached hereto and filed under seal as Exhibit B is a true and correct copy of an email chain between L. Londell McMillan, Joseph Cassioppi, et al. dated May 25, 2021.
4. Attached hereto as Exhibit D is a true and correct copy of an email chain between Justice Gilbert, L. Londell McMillan et al. dated June 3, 2021.
5. Attached hereto and filed under seal as Exhibit E is a true and correct copy of an email chain between L. Londell McMillan, Joseph Cassioppi et al. dated June 3, 2021.
6. Attached hereto as Exhibit G is a true and correct copy of an email chain between L. Londell McMillan, Justice Gilbert et al. dated July 16, 2021.

7. Attached hereto as Exhibit H is a true and correct copy of an email from Jonas Herbsman to Joseph Cassioppi dated March 24, 2021.

8. Attached hereto and filed under seal as Exhibit I is a true and correct copy of an email chain between L. Londell McMillan, Mark Greiner, et al. dated June 4, 2021.

9. Attached hereto as Exhibit J is a true and correct copy of an email chain between L. Londell McMillan, Mark Greinert, Karen Sandler Steinert et al. dated June 23, 2021.

10. Attached hereto as Exhibit K is a true and correct copy of the Curriculum Vitae of Barry S. Sziklay.

11. In response to the accusation by Comerica that I am seeking to force out its entertainment advisors so I can take their place, I can state that I have already had that job, and that my priorities are solely focused on advising SNJ and protecting my own interest in the Estate. Accordingly, I can confirm that I will not take any action to seek the position of entertainment advisor to the Estate prior to its closure.

I declare under penalty of perjury that everything I have stated in this document is true and correct.

Signed on August 13, 2021.

/s/ L. Londell McMillan
L. Londell McMillan

EXHIBIT A
to
Declaration of L. Londell McMillian
(August 13, 2021)

1 STATE OF MINNESOTA DISTRICT COURT
2 COUNTY OF CARVER FIRST JUDICIAL DISTRICT

3 -----

4 In Re the Matter of:

5 Estate of Prince Rogers Nelson,

File No. 10-PR-16-46

6 Decedent.

7 vs.

HEARING

8 -----

9 The above-entitled matter came on for hearing
10 before the Honorable Kevin W. Eide, Judge of the
11 above-named Court, on July 23, 2021, County of Carver,
12 State of Minnesota, via zoom.

13 **APPEARANCES**

14 MR. JOSEPH CASSIOPPI, Esq., Fredrikson & Byron,
15 appeared on behalf of the Personal Representative Comerica
16 Bank & Trust. Also present was Andrea Bruce, Angela
17 Aycock, and Susan Nystrom from Comerica Bank & Trust.

18 MR. LONDELL MCMILLAN & CHARLES SPICER, Esqs.,
19 appeared for and on behalf of themselves and Sharon Nelson,
20 Norrine Nelson, and Johnny Nelson.

21 ALSO PRESENT: Sharon Nelson, Amelia Wodehouse,
22 and an unidentified participant.

23

24 WHEREUPON, the following proceedings were duly
25 heard:

1 PROCEEDINGS:

2 THE COURT: We'll go on the record in the
3 matter of the Estate of Prince Rogers Nelson. Court
4 file is 10-PR-16-46. And can I ask the parties that
5 are intending to participate in the hearing to note
6 their appearance?

7 Mr. Cassioppi, would you start us out?

8 MR. CASSIOPPI: Yes, Your Honor. Joe
9 Cassioppi from Fredrikson & Byron on behalf of the
10 personal representative Comerica Bank and Trust. With
11 me from Comerica today are Andrea Bruce, Angela
12 Aycock, and Susan Nystrom.

13 THE COURT: Mr. McMillan?

14 MR. MCMILLAN: Yes. I'm Londell McMillan on
15 behalf of Sharon, Norrine, and Johnny Nelson and
16 myself, and thank you for allowing me to participate.

17 THE COURT: Okay. And Ms. Sharon Nelson
18 joins us as well.

19 Mr. Spicer, would you note your appearance?

20 MR. SPICER: Yes. Charles Spicer,
21 court-appointed heirs representative for Sharon,
22 Norrine, and John Nelson, an interested party.

23 THE COURT: Ms. Amelia Wodehouse appears on
24 the zoom call. Ms. Wodehouse has filed a claim
25 against the estate, and for Mr. Cassioppi and Ms.

1 Wodehouse, I understand that the -- that Comerica is
2 intending to address the matter with the Court and
3 we've set, I believe, August 27th at 1:30 as a
4 proposed date for a hearing regarding that matter.

5 And the record should reflect that there is
6 one other person on the line with the phone number
7 952, ending in 974, and I've asked that person to
8 identify themselves and they have either been
9 unwilling or unable to do so, so with that, Mr.
10 Cassioppi, go ahead.

11 MR. CASSIOPPI: Thank you, Your Honor.
12 Mr. McMillan, do you believe is that Norrine Nelson's
13 phone number?

14 MR. MCMILLAN: Which number are you
15 referring to, Joseph?

16 MR. CASSIOPPI: The one that ends with 974.

17 MR. MCMILLAN: I do not believe that --

18 MS. NELSON: No.

19 MR. MCMILLAN: -- is Ms. Nelson's phone
20 number.

21 MS. NELSON: Right.

22 MR. MCMILLAN: I do not believe that that is
23 Ms. Nelson's phone number.

24 MS. NELSON: Right. That is not Norrine's
25 number.

1 THE COURT: All right. And, Ms. Sharon
2 Nelson, thank you for noting that. Remember we're on
3 a zoom call. My court reporter is trying to get
4 everything down and if people interject things it's
5 difficult because she doesn't know who's talking. So
6 please let, in that example, Mr. McMillan finish and
7 then you could speak identifying yourself first.

8 Folks, I do understand that court
9 administration was contacted by, we think, the local
10 paper Chaska Harald. Somebody was interested in
11 listening in and it could be that that number relates
12 to that news outlet.

13 So, Mr. Cassioppi?

14 MR. MCMILLAN: Very good.

15 MR. CASSIOPPI: Thank you, Your Honor. We
16 are here today on Comerica's petition to approve its
17 fourth interim accounting to cover the time period of
18 February 1st of 2020 through January 1st of 2021. We
19 filed and served our petition and the accounting on
20 May 12th of 2021. We then served the notice of
21 hearing setting the hearing for today, seven days
22 later, on May 19, 2021. So it's been a little over
23 two months. We notified everyone that the hearing was
24 going to be set for today. Until yesterday afternoon,
25 we had not received any objections, any requests for

1 additional information, any follow-up, any
2 questions --

3 THE COURT: Can I ask that those that are
4 not speaking to put your phone or computer on mute?
5 Thank you.

6 MR. CASSIOPPI: -- any requests, follow-up
7 questions or the like from any heir or interested
8 party. Then yesterday afternoon, Mr. McMillan
9 contacted the court to state that neither he nor Mr.
10 Spicer had received copies or had received service of
11 the petition, accounting, and notice, and requested
12 that this hearing be moved. I went back this morning
13 and verified that, in fact, that was not accurate.
14 That Mr. McMillan, Spicer, and Sharon, John, and
15 Norrine Nelson, all of them received individually
16 copies of all of these filings. They were served to
17 the court's Tyler court system on the dates that they
18 were filed with the court, so May 12th and May 19th.

19 Subsequent to that, this morning
20 Mr. McMillan sent us an objection by email which then
21 was copied and pasted into a pleading which was filed
22 with the court about 30 minutes ago. Although it
23 appears that was rejected initially and it looks like
24 it was just re-filed within the last five minutes. So
25 Your Honor likely, almost certainly, has not seen that

1 yet.

2 And I'll do the best that I can to respond
3 to those objections to the extent that I can now, but
4 I do want to make a general point first, and that is
5 we have with each of those accounting filings, we have
6 filed them and then waited sometimes two or three
7 months after the petition to actually set the hearing
8 like we did here. The goal of that is we file the
9 accounting and we want to give all of the heirs and
10 interested parties an adequate opportunity to review
11 the accounting which is a long thick document, send us
12 any request for follow-up information, and then if
13 there are going to be objections to file those
14 objections far enough out so that the Court can review
15 them, we can review them, and can prepare in an
16 organized matter to address those objections at the
17 hearing. And unfortunately we're falling into a
18 pattern here where today and at a few of the -- or the
19 previous two accounting hearings, we've had objections
20 raised literally the day of the hearing which is not
21 to anybody's benefit because it just means that we end
22 up having to address things after the fact and spend
23 unnecessary time and effort. And so hopefully we can
24 fix that moving forward and I'll do the best that I
25 can to address the points raised in the objection

1 today understanding that the Court may not have seen
2 those yet and may want some opportunity to review
3 those and any supplemental filings before making a
4 decision on the petition.

5 THE COURT: Mr. Cassioppi, can I interrupt?

6 MR. CASSIOPPI: Yes.

7 THE COURT: In the notice of hearing, was
8 there any requirement that any objection be filed by
9 any certain date?

10 MR. CASSIOPPI: There is -- no, there's not
11 a specific requirement that any objection be filed by
12 any specific date.

13 THE COURT: And would it be appropriate to
14 include that in the future?

15 MR. CASSIOPPI: I think that makes eminent
16 sense, Your Honor.

17 THE COURT: All right. So the Court will
18 certainly consider that. If any of the other parties
19 present wish to comment on whether that should be done
20 or not, I haven't made that decision just inviting
21 comment. All right. Go ahead.

22 MR. CASSIOPPI: The first objection that is
23 raised in the filing made by Sharon, John, and Norrine
24 Nelson is something that the Court has heard before.
25 It is an objection to the compensation paid to Troy

1 Carter. And two points on that. The first is, as the
2 Court may recall, during the term of Bremer Trust as
3 Special Administrator, the two entertainment advisors
4 that Bremer Trust retained, Mr. McMillan and
5 Mr. Koppelman, were paid, between the two of them, a
6 ten percent commission on entertainment deals that
7 they sourced. Comerica's goal has been that the total
8 amount it pays to Troy Carter be at or around half of
9 that or five percent. So the combination of monthly
10 fees paid to him and commissions that are paid to him,
11 that those come in at or below five percent. And for
12 the time period covered by this accounting, the
13 percentage of sourced revenue, the Troy Carter sourced
14 revenue, which excludes any revenue from pre-existing
15 deals like the Warner Bros. deal, but the percentage
16 of Troy Carter's sourced revenue that went to payments
17 to Troy Carter was 3.818 percent. And I'm happy to
18 provide any additional detail in written form or
19 otherwise to the Court, but we think we're getting
20 really good value and a six percent plus Delta in
21 favor of the estate as compared to the compensation
22 that was paid to Mr. McMillan and Mr. Koppelman during
23 their service as entertainment advisors. There's a
24 sub-issue that's raised as part of that piece of the
25 objection that Troy Carter is not necessary any more

1 and that we should be relying on presumably
2 Mr. McMillan and others who are working for the heirs
3 to handle the entertainment matters for the estate,
4 we've talked about this before in connection with
5 other filings, Comerica disagrees with that. Comerica
6 continues to get excellent value for Mr. Carter
7 including connection with multiple entertainment
8 transactions during this accounting period that
9 brought a significant value to the estate. I'm not
10 going to mention that because there are, it appears,
11 two non-parties who aren't within the group of people
12 who are entitled to confidential information on this
13 zoom today, but certainly can provide those details to
14 the court as well if need be. And frankly, as long as
15 Comerica is continuing to serve in this role and
16 absent any sort of transition or the agreement on a
17 transition plan that would result in scaling back of
18 activities, Comerica needs to continue to generate
19 revenue for the estate and it needs Mr. Carter's
20 services to continue doing that.

21 The second objection is another one the
22 Court has heard before. It is a blanket objection to
23 Comerica creating any new assets. And what that means
24 is the Nelsons do not want Comerica entering into any
25 new entertainment projects. As the Court is aware,

1 there have been some entertainment opportunities that
2 we discussed with the Court in May of 2020 that we
3 have not gone forward with at the request of the heirs
4 because the heirs have said we want to retain this for
5 ourselves. And we've honored that to this point, but
6 we need to continue to generate revenue and we are
7 doing so in a responsible manner that takes into
8 account the wishes of the heirs and the cash need of
9 the estate including and in connection with paying the
10 estate's tax obligations.

11 Third objection is, quote, excessive costs
12 related to Comerica's failure to administer business
13 of the estate in passing material obligations, third
14 parties to provide the services Comerica was appointed
15 to administer, and there's no details beyond that so I
16 can't really respond to that other than Comerica
17 stands by all of the service providers that it's
18 retained whether it be an iron mountain and the
19 digitization and the document protection services is
20 providing, or a company like Tri-Star which is doing
21 all the financials for the estate and helping with
22 fiduciary income tax returns and the like.

23 The fourth objection is that Comerica has
24 paid excessive expenses associated with delaying the
25 resolution of the tax -- the tax dispute with the IRS

1 and the Minnesota Department of Revenue. We've
2 discussed that as recently as early as this year and
3 Comerica stands by its efforts and fairly
4 extraordinary efforts to resolve those disputes as
5 quickly as possible, and we can only drive our side of
6 the deal and the IRS and the Minnesota Department of
7 Revenue have their own timeline which controls what
8 can and cannot be resolved and on what basis. And I
9 will say, and this is all public record, that Comerica
10 has resolved a significant portion of the dispute with
11 the IRS and everything dealing with the real estate,
12 and that's done and it's a very positive first step
13 that we think will make it easier to resolve the
14 remainder of the dispute.

15 The fifth and sixth objection both relate to
16 legal fees paid by the estate. And very briefly on
17 this, the legal fees incurred by Comerica are handled
18 as part of a separate review process. All the legal
19 fees for the time period covered by this accounting
20 have already been approved by the Court so that is a
21 closed issue.

22 The seventh, and there's only eight so we're
23 almost there, the seventh objection is that the
24 accounting is not specific enough. The accounting as
25 filed is 33 pages. It has all of the details in the

1 court-approved form for probate accounting. It
2 includes all expenses, income, payors, payees to the
3 estate in great detail, but again, the purpose of us
4 filing this and waiting two months to hold the hearing
5 is to allow these types of questions to come up if
6 there are specific line items that folks would like
7 additional information on, that's why we delayed the
8 hearing and we haven't received a single inquiry to
9 this point.

10 The eighth and final objection which was
11 included in the filing that was just made with the
12 court, is that it's tough to follow but it appears to
13 be stating that Sharon, John, Norrine don't want the
14 order issued on this petition to limit the rights of
15 third parties to bring claims against Comerica. I'm
16 not sure what that's in reference to. The accounting
17 and the proposed order we submitted therewith
18 including the petition asked that any objections that
19 could have been raised in the accounting that were
20 known and available to be raised, if they're not
21 raised that they're waived. That is the standard
22 language that is included in accounting review
23 matters. And, in fact, if the Court looks at the
24 appellate court's opinion that was issued in the
25 Sharon Nelson V. Comerica matter, the Court of Appeals

1 explained that one of the purposes of these interim
2 accountings is to allow certain issues or certain time
3 periods to be, in essence, peeled off and taken care
4 of which is particularly important in a case like this
5 because it's not, and you're going to have at the end
6 of a five- or six-year loan and a very complicated
7 estate, the potential of litigating claims for months
8 or years afterwards that are from activity that took
9 place a long time ago. And so I don't know who these
10 third parties are, I don't know what claims they would
11 like to bring, but the Court can and should,
12 consistent with the Court of Appeals guidance from the
13 Sharon Nelson matter, issue an order as it relates to
14 the relief requested with respect to this accounting
15 period.

16 The final item I have subject to any
17 rebuttal is a housekeeping matter. I noticed as I was
18 preparing for today that the accounting that we filed
19 on May 12th of 2021 did not include the signature of
20 Ms. Bruce on the third page. I will be filing either
21 later today or Monday the identical documents but with
22 the signature of Ms. Bruce just so we've got a
23 complete copy of it in the record. And that's
24 important because the language on the bottom of the
25 third page makes this a verified form, and that way

1 we've got a complete record in front of Your Honor.

2 THE COURT: Thank you.

3 Ms. Nelson, as an heir I'll invite you to
4 respond if you wish or you can allow Mr. Spicer or
5 Mr. McMillan to go forward. What would you like to
6 do? Ms. Nelson, I think you need to unmute perhaps
7 using star six.

8 MS. NELSON: Oh, thank you. Yes, I'd like
9 Mr. Spicer to speak for me and then I may chime in.

10 THE COURT: Okay. Mr. Spicer, go ahead.

11 MR. SPICER: I'm actually going to defer my
12 comments to Mr. McMillan as he's a legal adviser on
13 this matter.

14 THE COURT: Mr. McMillan.

15 MR. MCMILLAN: Good afternoon, Judge, and
16 good afternoon all. I'm going to briefly try and
17 respond to some of the matters by Mr. Cassioppi
18 regarding to the objection, but I'd rather start by
19 speaking to the actual interim accounting that was
20 presented for the Court's review and kind of give some
21 big picture of points which may illuminate and give a
22 sense of perspective on the objections because they
23 appear to have been just taken out of context or
24 without any kind of reference to the actual accounting
25 that was prepared and presented to the Court.

1 First and foremost, the heirs that have this
2 two-month period of time, they are not represented by
3 the types of financial advisors that I see the estate
4 pays over a million dollars or close to a million
5 dollars to advise them in connection with the
6 preparation of these documents. They are pretty much
7 flying solo from a tax and financial standpoint in
8 their review of these documents.

9 Second, Mr. Cassioppi raised an issue about
10 no one said anything regarding this. That is
11 incorrect. There is email asking for an opportunity
12 to have a conference call, to my recollection, to
13 discuss some of the matters pertaining to these
14 expenses, and I think the response was that the
15 parties should write down their questions and send it
16 in. Unless I'm referring to a different matter which,
17 Your Honor, may be the case as I'm kind of an old
18 party to the estate but I'm a new party to these
19 particular proceedings, so I'm still trying to catch
20 up. So while Mr. Cassioppi did raise that I objected
21 saying that I had not received the notice, he's
22 correct. It was an error. I was mistaken that this
23 was related to the legal fees which is an even
24 separate proceeding that I thought was all one
25 consolidated proceeding, but it appears that there are

1 multiple fee schedules and fee accountings over large
2 periods of time giving the heirs and interested
3 parties very short windows to ascertain and try to
4 make heads or tails of what is being presented.

5 THE COURT: Let me stop you and ask you
6 about three questions.

7 MR. MCMILLAN: Yes, sir.

8 THE COURT: You send this email about what
9 time?

10 MR. MCMILLAN: Okay. There were a couple of
11 emails. I sent one email, I believe, yesterday, Your
12 Honor. And I believe the email was -- the email was
13 not started by me, actually, the email was started by
14 Ms. Nelson who was trying to seek clarity on this
15 hearing. I happened to have been copied on it and as
16 I read the email I mistakenly assumed it was for the
17 other proceeding looking at the legal fees and I
18 chimed in and there was not a hearing today because it
19 had been postponed. Mr. Cassioppi was generous enough
20 to extend the time to the 28th instead of the 23rd, so
21 I chimed in and said there is no hearing. Mr.
22 Cassioppi correctly pointed out that they were
23 separate proceedings. That was yesterday.

24 THE COURT: And so I assume you have not had
25 time to present any written questions?

1 MR. MCMILLAN: Correct, sir.

2 THE COURT: Okay. And as Mr. Cassioppi
3 brought up his procedural concerns, do you have advice
4 to the Court as to how this should be conducted and
5 what the time parameters should be in the future?

6 MR. MCMILLAN: Yes, Your Honor. I do think
7 that it makes sense to specify a time certain for
8 response, but I do believe that it's appropriate for
9 the heirs and interested parties to have the kind of
10 financial advisors and tax people who can actually
11 look at this to give that insight so that they can
12 kind of really ask questions in advance and speak to
13 these issues, and I think a well informed manner, not
14 in a court litigious adversary manner. I think that
15 this should be, quite frankly, a moderation of these
16 matters before coming to you, Judge. I think that it
17 should be discussed with financial experts. If
18 nothing else, not to play necessarily I gotcha, but if
19 nothing else as we move towards transition to bring a
20 sense of knowledge and clarity on how the assets have
21 been treated, how the funds are being used. For
22 example, it's my understanding that Comerica is paid
23 \$110,000 monthly, but when we look on this particular
24 sheet I only see they're paying themselves \$55,000
25 monthly. The answer to this is something I'm very

1 You mentioned that you -- did I understand you to say
2 that you felt that the heirs needed financial experts?

3 MR. MCMILLAN: Yeah, they have been asking
4 for that and I do believe for purposes of being able
5 to, one, get up to speed on the assets that they're
6 going to inherit as well as to ask the appropriate
7 questions and to better serve even the personal
8 representative, they need financial experts and advice
9 to at least be able to review these very intricate
10 financial statements as Mr. Cassioppi said earlier.
11 Thirty-three pages of very detailed financial -- which
12 companies, for example, exists, that some of them are
13 not clear on who the companies are and who are the
14 parties.

15 THE COURT: Can you -- you're saying that
16 the estate should pay for those financial experts?

17 MR. MCMILLAN: I wasn't referencing who
18 should pay for the experts, but since you're asking
19 the question, yes, sir, absolutely because it would be
20 in the best interest of the estate. Again, it's not
21 for purposes of I gotcha, but for purposes of checks
22 balances and keeping, you know, keeping -- double --
23 cross-referencing, checks balancing, cross-referencing
24 and it would be great if the estate would allow a
25 reasonable fee for them to have someone to walk them

1 through as well as to ask certain questions. And one
2 of the things that I've noticed throughout this
3 process, whenever reasonable inquiries are raised or
4 suggestions are raised in good faith and an attempt to
5 have an honest dialogue, it's often met with such
6 disdain and distance and push away. And in some cases
7 we've been able to recently, in particular, to really
8 get along and have good conversations until there's a
9 suggestion made that is in any way different than what
10 has been done unless there's a clear legal basis. For
11 example, during one of the recent calls with the
12 interested parties related to an income project which
13 would have been a derivative work bringing light to
14 the issue that Mr. Cassioppi raised when he said my
15 second point was to not make new deals. That's
16 incorrect. There's a distinction between new deals
17 and a derivative work. A completely new asset that's
18 formed from the original work. There was an effort to
19 create a deal with Paisley Park Records that would
20 have created new recordings that would have
21 potentially cost the estate considerable monies, and
22 also particular liabilities because certain rights
23 were not acquired. We raised this issue, it came up,
24 it was then tabled, but that would have been a
25 derivative work. What I've been asking here is that

1 the estate has been spending considerable amount of
2 money sourcing new ideas to create new intellectual
3 property from existing intellectual property which is
4 called derivative works. It is my understanding that
5 the personal representative's duty is to protect,
6 preserve, and monetize the existing assets at the date
7 of death, not to use the existing assets of the date
8 of death to invest in sourcing new properties and new
9 derivative works.

10 THE COURT: Upon what do you base that?

11 MR. MCMILLAN: I'm sorry?

12 THE COURT: Upon what do you base that
13 opinion? Is it just your understanding?

14 MR. MCMILLAN: Yeah. If you want me to
15 brief it I would be happy to. I'm basing it on the
16 probate statutes what I recall the rules were of the
17 -- of the -- of the personal representative and
18 everything that I've seen in your court orders stating
19 that they're supposed to preserve, protect, and
20 monetize the assets of the estate.

21 THE COURT: Okay. Going back to your idea
22 of I should order the estate to pay for financial
23 experts and Sharon, John, and Norrine would understand
24 that that would increase the expense of the estate, it
25 would perhaps delay the resolution of the estate as

1 far as paying off the IRS, right?

2 MR. MCMILLAN: Well, I think it may actually
3 expedite it, sir, because I think as we raise the
4 issue with respect to the settlement, our tax advisers
5 which I pay for on behalf of S and J told us that a
6 settlement proposal could have been made months ago.
7 Now Mr. Cassioppi will tell a different story and
8 he'll do so calmly and he'll do so with a tone of
9 honor, but it's incorrect and disingenuous, in fact,
10 that notwithstanding the positions that have been
11 made. We have consulted with Washington D.C.
12 attorneys that deal with the IRS on a regular basis
13 and they regularly accept and deal with proposed
14 settlements that could have cost hundreds and
15 thousands. So it really depends --

16 THE COURT: Mr. McMillan, I'm sorry, sir,
17 but I've been dealing with the estate for years. I've
18 been talking to Mr. Cassioppi and Mr. Grinner and
19 other folks. I understand that if they go through a
20 litigation process with the IRS it will take years to
21 complete, that they have, as I understand it, quite
22 uniquely worked out an arrangement with the IRS to
23 mediate the various issues, they've been able to
24 mediate the issue regarding the real estate, and
25 they're working on the personal property and the music

1 rights, and I'm very interested to find out under
2 other -- under other circumstances, not today, how
3 that's going, but don't boldly tell me that this could
4 be done better because from all my experience the
5 estate is acting very appropriately. Now you could
6 tell me perhaps in a written document today -- not
7 today, but how they're doing something wrong, but from
8 what I can see they're doing everything right.

9 MR. MCMILLAN: Okay. Well --

10 THE COURT: And you guys can keep throwing
11 stones, but until there's something of substance to
12 those stones, they're going to keep bouncing off the
13 Court.

14 MR. MCMILLAN: Well, Your Honor, they've
15 been bouncing off the Court quite frankly
16 consistent --

17 THE COURT: Because there's been no
18 substance, Mr. McMillan.

19 MR. MCMILLAN: Okay. Judge Eide, we will
20 send in written form from tax experts because I think
21 that you'll respect it better from tax experts. My
22 only point is that with respect to a settlement a
23 settlement could have been proffered months ago if not
24 years ago. Now, I will have that come from tax
25 experts that do this 100 percent of the time, but I'm

1 just raising the issue and that is one of our basis
2 for objections and we have lawyers that will write
3 that up for us. I'm not making that up. I'm not
4 throwing stones to throw stones.

5 THE COURT: Mr. McMillan, and a settlement
6 can be proffered. It has to be accepted. So are you
7 suggesting that the estate should pretty much just
8 agree with the valuations that the IRS has proposed?

9 MR. MCMILLAN: I'm saying that --

10 THE COURT: Answer my question, sir. Are
11 you --

12 MR. MCMILLAN: No.

13 THE COURT: -- suggesting -- No.

14 MR. MCMILLAN: But close to it.

15 THE COURT: What?

16 MR. MCMILLAN: But close to it.

17 THE COURT: Okay.

18 MR. MCMILLAN: But close to it.

19 THE COURT: All right.

20 MR. MCMILLAN: And we've entered into an
21 agreement with the -- with the PR at Mr. Cassioppi's
22 suggestion and urging that we sign something giving
23 them the rights to do so, and we did so, sir, and so
24 what I'm saying is that we met and we stated that we
25 would rather negotiate and settle something close to

1 the position with the IRS than to keep going around or
2 to pursue a litigation. I'm not suggesting that a
3 litigation is desirable. In fact, we all want to
4 avoid that. But what I am stating, and I'm saying it
5 boldly and I hope you wouldn't be upset with me for
6 saying it boldly because I did my research and I've
7 talked to tax lawyers and I'm saying it, Your Honor,
8 that a proposed settlement was never proffered for the
9 full estate in a meaningful way, and that's what Ms.
10 Nelson heard also from the tax people but we're beyond
11 that. There were hundreds of thousands of dollars in
12 legal fees that could have been avoided and we want an
13 opportunity to brief that and to present it to you
14 because it was hundreds of thousands of dollars in our
15 opinion that has been spent on legal fees when we
16 could have potentially been close to being out of
17 here.

18 THE COURT: Okay. So I now understand that
19 you're saying that your way of resolving it would have
20 been to offer close to what the IRS wanted and assume
21 that they would be willing to negotiate it off that
22 little percentage. Thank you. I understand that now.

23 MR. MCMILLAN: I want to just finish up
24 because the other issues I want to raise, Your Honor,
25 is that the -- it appears that this estate accounting

1 may be just part of the interim accounting. It may be
2 part of the accounting as if there may be another part
3 because again it seems that none of the expenses are
4 in half so I'm not sure if some of them are being
5 treated for this part of the estate and others such as
6 certain legal fees. I compared the legal fees of
7 Fredrikson compared to the legal fees that we've seen
8 before and some of them are not there so I'm wondering
9 if there is a consolidated picture here. It was
10 divided also up into a state administration and
11 business administration. Some of those distinctions
12 I'm sure that the PR and Mr. Cassioppi would be kind
13 enough to share with us and in dealing with this. We
14 had raised this issue before and I do believe that
15 it's now being dealt with, but within the accounting
16 there are third party payments to writers from the
17 estate, but they're not the payments that are due to
18 Ms. Sharon Nelson, Norrine Nelson and Johnny Nelson in
19 that particular accounting. Those accountings that
20 they are due from their father's share of the Prince
21 Roger Nelson's record recordings are not reflected at
22 all in those payments. So I think that that is
23 important because they are owed money. They have been
24 owed money for years and they have never been paid
25 their money.

1 And with respect to the objection the day of
2 it's, as I mentioned earlier, I'm not sure where Mr.
3 Cassioppi is referring to the day of, but what we do
4 know is that if the heirs did have some financial
5 advice to support, I don't believe that it would
6 extend. I think it would expedite. Again, our goal
7 is to expedite everything, not to extend anything, but
8 at the same time our goal is to reduce costs. And
9 Mr. Carter's service, as was brought up earlier,
10 Mr. Carter when you compare -- Mr. Cassioppi wants to
11 compare him to my services -- prior services as well
12 as to Mr. Koppelman. Mr. Carter has paid -- been paid
13 considerably more money than we've been paid.
14 Obviously it had been a longer period of time. I
15 would like to do a comparison of income received
16 versus commissions paid. I guess it would be a much
17 different number than how Mr. Cassioppi served it up.
18 But this is the point: Mr. Cassioppi tried to make it
19 seem as if we're saying to use primarily my services.
20 That is not what we said, Your Honor. And again we
21 keep getting framed as if we're throwing stones but
22 we're being misrepresented and that chorus should
23 cease and desist. What we said was that they have
24 expert companies that they're partners with in the
25 estate including Sony, Warner Bros., Universal Music.

1 We made deals with these companies for them to go in
2 the marketplace and to commercially exploit these
3 assets. Often what they're doing is coming back to
4 the estate for just approvals because in those
5 agreements was in the approval clause. The experts
6 are Sony's, the Universals, and the Warner Bros. So
7 to pay hundreds of thousands of dollars to Mr. Carter
8 to do Lord knows what, and to Mr. -- the other
9 gentleman that they're using.

10 What's his name, Charles?

11 MR. SPICER: Trevor.

12 MR. MCMILLAN: Trevor Guy (ph) and all these
13 -- they're paying almost millions of dollars for
14 advisors to do the things that we hired them to do.
15 The estate hired Comerica to say, yes, do you think
16 that this is good Universal and so forth. So we would
17 appreciate it if you would just take a look into it,
18 Your Honor, as opposed to assuming what's being said
19 in a calm, honorable tone despite the fact that it's
20 disingenuous. Not all of it. We've been working well
21 with the estate for the most part, but whenever I ask
22 questions or send emails raising an issue, it becomes
23 inflated and I would love for you to see the
24 communications. They're very respectful, responsible,
25 but they get blown way out of proportion as if just

1 shut up, people, we are running the show. That's not
2 correct, Your Honor, and I just -- I just -- you -- I
3 just want to close with the point that new assets are
4 derivative works, they're not existing assets of the
5 estate. The costs and the fees associated with these
6 advisors who should have long been gone, not just now,
7 long been gone. I think even at one point in the
8 hearing I understand you even questioned the need to
9 have these large fees still and these people still
10 around. They've got Warner. They've got Sony. These
11 deals are done. We're partners with them now. They
12 call themselves partners. These are super experts
13 with 30 experts to a hundred experts and they're
14 building. We're in transition time. They're trying
15 to make new deals during transition time that's going
16 to saddle the heirs with new deals, with new
17 commissions to Troy Carter on deals now that is going
18 to take years to -- he should not be making any deals
19 and getting commissions on future deals on the way
20 out. He shouldn't even be here. Some of these people
21 -- but that's up to the court and them. The question
22 becomes what is the value and is it helping the estate
23 or is it hurting the estate.

24 Lastly, we'll be dealing with the legal fees
25 issue another time, Your Honor, because we will be

1 filing our own specific responses. Not an objection.
2 And I do want to say outside of the issue of
3 timeliness and negotiating the settle, we're asking
4 lawyers who have huge law fees to expedite something
5 when they get paid in law fees. I'm not questioning
6 their abilities, but there's a business strategy that
7 works in the heirs interest to speed it up, and that
8 same business strategy doesn't work in the law firm's
9 interest to speed it up. There needs to be some kind
10 of better oversight of this process. Thank you, Your
11 Honor.

12 THE COURT: Mr. Spicer, anything in
13 addition?

14 MR. SPICER: Yes. I would just like to
15 state that looking over and -- looking over the
16 accounting sheets, there was actually a number of
17 interactions and meetings that I have attended along
18 with the personal representative that they're getting
19 fees for, and it lists my name as attending those same
20 meetings but yet it was very hard for me to, you know,
21 address the Court with those same fee issues. So I
22 would like the Court to really reconsider those
23 listings and timings that say Charles Spicer attend a
24 meeting with Charles Spicer when the Court didn't
25 consider me in that same fashion.

1 THE COURT: Okay. Ms. Nelson, anything
2 else?

3 MS. NELSON: No. Londell has been quite
4 clear with what's going on. Thank you.

5 THE COURT: All right. Thank you. All
6 right.

7 Ms. Wodehouse, with you're having an
8 unlitigated claim against the estate and not being
9 involved in the period of time that the invoices are
10 for that are before the Court today I'm not going to
11 ask for your input. Thank you for listening in today.

12 Mr. Cassioppi, any response today?

13 MR. CASSIOPPI: Very briefly, Your Honor,
14 and I think there's far too much that was just said
15 for me to be able to respond --

16 THE COURT: I do intend to give Mr. McMillan
17 a chance to submit something in writing. Do you just
18 want to respond to that?

19 MR. CASSIOPPI: I will, but I do want to
20 make just a few general points before doing that. The
21 first is this: As the Court pointed out, the
22 allegations, the statements, the arguments that are
23 being made by Mr. McMillan are long on tone but
24 completely absent of any substance. When Mr. McMillan
25 makes a statement like Comerica is being disingenuous

1 and then failed to substantiate that as will fail to
2 substantiate that in his written submissions, the
3 Court should view that for what it is to just merely
4 arguing for the sake of arguing. Another statement
5 made by Mr. McMillan, he had stated although he then
6 immediately walked it back, that Ms. Nelson had asked
7 questions about the accounting and had been pushed
8 away. That simply is not accurate. He is confusing
9 the accounting with the financial statements that are
10 prepared by the estate. The estate at the demand of
11 the heirs has started preparing -- started three or
12 four years ago preparing quarterly financial
13 statements. And Ms. Nelson asked to be able to ask
14 questions about the latest financial statement,
15 Comerica said we're happy to discuss that with you but
16 send us your questions in writing first so that we can
17 be prepared to respond, and that was subsequently
18 characterized by Mr. McMillan as being obstinate or
19 not willing to cooperate. So this is the first today,
20 half hour before the hearing, is the first time we're
21 hearing any questions or requests for information or
22 otherwise on the accounting for the Court.

23 On the IRS settlement, I'm not going to go
24 into any detail on that. I will save that for the
25 confidential portion of the response to Mr. McMillan's

1 files, accept to say that there are multiple stake
2 holders among the heirs. Mr. McMillan is correct that
3 we eventually, after much discussion, had everyone on
4 the same page as to a goal or resolution and will
5 provide that to the Court as well as providing the
6 Court all of the information about what we've done and
7 entering into that to effectuate that goal. But let's
8 remember, all of us here today, that it's not as easy
9 as just writing a check for the amount that the IRS
10 says is due. There is millions and millions and
11 millions of dollars and penalties, late fees, and
12 other charges that you would have to pay if you just
13 threw up your hands and give up. So respectfully
14 Mr. McMillan is making this seem much more simple than
15 it is, and we have done our utmost to move this as
16 quickly as possible and we'll show that to the Court.

17 The last thing I'll say is Mr. McMillan has
18 made representations about what the powers of the
19 personal representative are under the probate code,
20 and I would just refer the Court to Minnesota statute
21 section 524.03-711. It says that the personal
22 representative has the same power for the title to
23 property of the estate that an absolute owner would
24 have. That power may be exercised without notice,
25 hearing, or order of the Court. That is the baseline

1 on which we are working. So the suggestion that
2 Mr. McMillan or his clients or anyone else besides
3 Your Honor is to decide what assets are created, what
4 deals are entered into, or otherwise, is completely
5 inconsistent with Minnesota law.

6 And sorry, one final point with respect to
7 Mr. Carter, I understand Mr. McMillan would rather
8 that he be in this position rather than Mr. Carter.
9 Let's remember the very last day -- the very last day
10 of Bremer's service as special administrator, on
11 Mr. McMillan's recommendation Bremer signed a deal
12 with Universal Music Group which ended up in him
13 receiving a substantial, substantial commission for a
14 deal that he would never have any role whatsoever in
15 connection with administering it. So it is certainly
16 the pinnacle of hypocrisy I can respectfully submit to
17 suggest that file -- transition may be at some point
18 on the horizon. We still don't have any plan, any
19 agreed upon plan, even among the heirs and interested
20 parties on what that's going to look like or a
21 timeframe for that. We're still waiting for that from
22 them. We've been asking for it for months. Until we
23 get to that stage, we've got an estate to administer
24 and we should have the ability, the power, and the
25 discretion to do that in a way that we believe is in

1 the best interest of the estate.

2 MR. MCMILLAN: Your Honor, I must briefly
3 respond and I will keep it brief. Your Honor, you're
4 on mute. I'm sorry I can't hear you.

5 THE COURT: I unmuted or I muted my computer
6 because there may be some background noise. I was
7 going to suggest that I give you whatever time you
8 think you need to submit something in writing, and
9 specifically -- or I need specifics. For example, if
10 you think that some financial advisor or assistance is
11 necessary, what for? How much? For what period of
12 time? If you think that there's something that should
13 have been done differently or can be done differently
14 regarding the approach the estate takes with the IRS,
15 I need specifics. And so I encourage you to just do
16 it in that way. What time -- about what amount of
17 time would you need?

18 MR. MCMILLAN: I'll take less than five
19 minutes, or two minutes.

20 THE COURT: No, I'm -- you don't want to
21 submit anything in writing? You just want to submit
22 orally?

23 MR. MCMILLAN: Oh, no, sir, I do want to
24 submit -- I do want to submit it in writing. Oh, how
25 much time do I need to submit in writing?

1 THE COURT: Correct.

2 MR. MCMILLAN: What do you think is
3 appropriate? Would two weeks be fine?

4 THE COURT: That would be certainly fine.

5 MR. MCMILLAN: Okay. Two weeks. I just
6 wanted to respond to that last point he made if you
7 would allow me to speak.

8 THE COURT: Go ahead.

9 MR. MCMILLAN: Because again, when he says
10 Mr. McMillan is long on tone and short on specific,
11 I'm saying so many specifics that I think it's causing
12 a problem. And one specific he just said that there
13 is no plan that has been agreed and submitted is
14 categorically false. We submitted a plan. We've all
15 signed off on the plan including the interested
16 parties. We have an agreement. They have come back
17 and said that they need more. We've said let's sit
18 together and come out with specifically what you need.
19 So when Mr. Cassioppi speak and I will send that in my
20 email that I send to you because at some point we have
21 to just stop accepting his reference as truth. I am
22 going to submit that with my presentation because that
23 is a clear example of the misrepresentations. We have
24 submitted a management plan. We've submitted a
25 governance plan, and we submitted -- we've signed

1 their agreement stating how we would like them to go
2 forward with taxes which was their plan. We have been
3 cooperative. We have not been obstinate and we will
4 continue to do so and I'm sorry that the discussions
5 seems like we're not, but the truth of the matter is
6 when we're on these meetings we're very, very
7 cooperative and we will continue to because we want
8 the transition to take place as soon as possible.

9 THE COURT: Mr. Cassioppi, is two weeks
10 after Mr. McMillan's submission enough?

11 MR. CASSIOPPI: Yes, Your Honor.

12 THE COURT: And, Mr. McMillan, I think you
13 mentioned email. It would have to be by formal filing
14 with the court. And would you run it by Mr. Cassioppi
15 before you file it out of courtesy to see if he thinks
16 there's anything in there that should be confidential
17 and should be redacted in the copy?

18 MR. MCMILLAN: Sure. We'll do. Yes, sir.

19 THE COURT: All right. Anything else then
20 today, Mr. Cassioppi?

21 MR. CASSIOPPI: Nothing from Comerica, Your
22 Honor.

23 THE COURT: Mr. McMillan, anything else?

24 MR. MCMILLAN: Nothing for now. Thank you,
25 Judge.

1 THE COURT: Mr. Spicer?

2 MR. SPICER: Nothing for now, Judge. Thank
3 you.

4 THE COURT: And, Ms. Nelson, anything else?

5 MS. NELSON: No, not right now. Thank you.

6 THE COURT: All right. Thank you all for
7 your participation today. We'll end the hearing and
8 the zoom call.

9 * * END OF RECORD * *

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STATE OF MINNESOTA)

REPORTER'S CERTIFICATE

COUNTY OF SCOTT)

I, Lisa M. Anderson, Court Reporter, Notary Public, State of Minnesota, do hereby certify that I have carefully compared the foregoing transcript of the above-entitled matter with the original stenographic notes taken by me, and that the foregoing pages 1 - 38 inclusive are a true and correct transcript of my stenotype notes.

Dated on this 27th day of July, 2021.

/s/
Lisa M. Anderson
Official Court Reporter
My Commission expires: 1/31/25

REDACTED EXHIBIT B
to
Declaration of L. Londell McMillian
(August 13, 2021)



----- Forwarded message -----

From: **L Londell McMillan** <lmc@london1stfargroup.biz>

Date: Tue, May 25, 2021 at 1:45 PM

Subject: Re: transition

To: Cassioppi, Joseph <JCassioppi@fredlaw.com>

Cc: Larry Mestel <lmestel@primarywave.com>, cfrades.sprohn@gmail.com <cbines.epicern@gmail.com>, Omar Baker <obaker@pmfamily.com>, Jonas Herbsman <jonas@musdaw.com>, Tyla Nelson <nelp@pindia.com>, Magnus Eric <magmus@yaho.com>, President Nelson <ernashew@yahoo.com>, Sharon Nelson <jupsofl@gmail.com>, nomne126110@gmail.com <nomne126110@gmail.com>, Ramon Villa <rvilla@primarywave.com>, Justice James Gilbert (jhgilbert@LawGilbert.com) <jhgilbert@lawgilbert.com>, Alan I. Silver <asilver@basston.com>, J. Magnuson Eric (EMagnuson@RobinsKaplan.com) <emagnuson@robinskaplan.com>, thom@thorpallingson.com <athom@thorpallingson.com>, Bruce, Andrea <abruce@comerica.com>, Aycock, Angela (Contingent Worker) <AAycock@comerica.com>, Griner, Mark <mgriner@fredlaw.com>, <scnystrm@comerica.com>

Joseph,

First, these communications are not Rule 408 Settlement/Mediation Communications. Apart from Aaron Thom's reply earlier, on behalf of Sharon Nelson's lawsuit, please see below.

Your email response to the Estate transition conversation chain improperly included Sharon's separate lawsuit in her case of injustice, as the State of Minnesota Court of Appeal ruled that she has a right to do. Sharon's civil-assault claim asserted against Comerica/Andrea Bruce personally is not simply about money which is why her initial claim was for a number beyond attainable – billions – there is no amount of money one can pay someone for blatant disrespect especially by someone who has a duty of trust and honor which was violated. It is also why Sharon also agreed that she is not seeking anything more than nominal financial damages yet justice and respect is not nominal.

Moreover, you failed to answer my questions respectfully posed to you yet you chose to simply state that you and Comerica are on schedule to make a proposal to the IRS (Who's schedule? What schedule? We asked for a schedule and you refused to provide one) and that you're still drafting the "release/discharge/consent paperwork we discussed on May 13." Can you provide any updates since May 13th?

Your opening sentence simply dismissed us and stated you "Based on the nature of recent communications, Comerica would like to continue to work through Justice Gilbert moving forward, in his capacity as mediator, to discuss the timing and requirements for transition and/or closing of the Estate." Why say that? Do we not matter? Our last communication with Andrea and Angela was quite pleasant and professional. Why are you attempting to present a false narrative? After all the collaboration, after signing documents prepared by your law firm, and after the Heirs and Interested Parties taking your law firm's and Comerica's direction on transition, to show we're cooperative and reasonable, this is how you treat us? We have been respectful and we request Comerica's corporate legal counsel to also engage and get involved into this transition process, going forward. The mounting legal fees are too much also with these delays. It is in neither the Heirs, Interested Parties, nor Comerica's best interest to delay further. Respectfully, let's please expedite the transition and process.

In response to your inquiry on co-PRs, we have discussed that the Heirs and Interested Parties shall present a new nationally recognized bank as well as two Co-PRs (similar to the structure Comerica agreed to enter its role in February 2017) once your law firm and Comerica reaches a settlement agreement

on the tax liability with the IRS and MDOR. Please share what planning is needed in this regard so that we can make sure we accommodate your and Comerica's needs and concerns. We are ready!

On a personal and human note, a number of us are sincerely saddened to read your email, especially today -- the one year Anniversary of George Floyd's death in Minnesota. You may not see the correlation here, Joseph and Andrea, yet many of us (Black and White) do see it and feel the traumatic impact caused by delay, verbal abuse, injustice and the misuse of power -- even in this Estate -- it is quite clear as I shared with you all and Judge Eide almost a year ago. Some of these authoritative indignities quite frankly, neither Justice Gilbert nor any of you not victims of social injustice "may" understand and certainly would not admit. Of course not, because none of you all are racist, right... What will it take? More marches? More petitions or legislation? Certainly more prayers. In this Estate matter, it simply requires you all to perform your true fiduciary duty and do what is best for the beneficiaries and creditors (now, the IRS, MDOR and Heirs). We simply wish to pay the state and federal taxes and transition Comerica out as PR now, as soon as possible please. Indeed, we want peace not conflict to move on and Comerica should agree to the same -- please honor your words and fiduciary duty to allow immediate settlement discussions to transition this Estate. The Heirs will present a bank, other than Comerica, as well as two Co-PRs once your firm and Comerica reach a settlement agreement to pay the taxes.

Lastly, we hope and expect that when more good-faith and expedited efforts on your law firm's part are demonstrated to transition this matter, all outstanding claims and issues will be settled and resolved. Accordingly, we respectfully ask for an outstanding checklist and timeline, as we have requested for months now. Thank you.

"Justice delayed is justice denied".

Sincerely,

L. Londell McMillan
The NorthStar Group
Chairman
240 W. 35th, Suite 405
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Mon, May 24, 2021 at 8:45 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Rule 408 Settlement/Mediation Communication

Good evening everyone:

Based on the nature of recent communications, Comerica would like to continue to work through Justice Gilbert moving forward, in his capacity as mediator, to discuss the timing and requirements for transition and/or closing of the Estate. In advance of that, we remain on schedule to provide an offer to the IRS on the timeline we discussed on May 13 and will share that with the group when it is ready. We also understand that at least some of the Heirs and Interested Parties are contemplating a transition of the Estate to two successor co-personal representatives. For planning and negotiation purposes, it would be helpful for us to know the identity of the proposed successor personal representatives. In the meantime, we are drafting the release/discharge/consent paperwork we discussed on May 13. As a first step, attached is a stipulation of dismissal with prejudice of Sharon Nelson's lawsuit against Comerica and Andrea Bruce. Please confirm that we are authorized to e-sign and file the attached with the Court, particularly now that Ms. Nelson has agreed that she is not seeking anything more than nominal damages in the case. If Ms. Nelson is unwilling to dismiss her claims, then that means that we are going to have a contested discharge proceeding and will need to wait until, at a minimum, after trial on Sharon Nelson's lawsuit during January 2022 (and the resolution of any appeals) to transition or close the Estate.

Regards,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

This is a transmission from the law firm of Fredrikson & Byron, P.A. and may contain information which is privileged, confidential, and protected by the attorney-client or other applicable laws. If you have received this transmission in error, please do not disseminate, distribute, copy, or otherwise use the information contained herein. If you have received this transmission in error, please notify the sender immediately by e-mail at llm@thenorthstargroup.biz or by phone at (612) 492-7414. The name and biographic data provided above are for informational purposes only and are not intended to be a solicitation of business or an advertisement by email or otherwise. Thank you for your attention to this electronic message.

From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Wednesday, May 19, 2021 6:38 PM

To: Cassioppi, Joseph <JCassioppi@fredlaw.com>

Cc: Larry Mestel <lmestel@primarywave.com>; Bruce, Andrea <abruce@comerica.com>; Aycock, Angela (Contingent Worker) <AAycock@comerica.com>; Charles Spicer <charles.spicer@gmail.com>; Omar Baker <obaker@pmlfamily.com>; Jonas Herbsman <jonas@musiclaw.com>; Tyka Nelson <nalphiproductionsgospelmusic@yahoo.com>; President Nelson <kamashaw@yahoo.com>; Sharon Nelson <supsbjlc@gmail.com>

norrine92841@gmail.com; Ramon Villa <rvilla@primarywave.com>; Justice James Gilbert (jhgilbert@LawGilbert.com) <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>; Alan I. Silver <asilver@bassford.com>; Matthew Abbott <matthew@thenorthstargroup.biz>; J. Magnuson Eric (EMagnuson@RobinsKaplan.com) <emagnuson@robinskaplan.com>
Subject: Re: transition

[EXTERNAL E MAIL]

Joseph (on behalf of Comerica):

We are in receipt of your email and I was asked to respond, as we are puzzled and quite disappointed with your email missive. In fact, a number of your allegations are inaccurate and untrue -- we would like to clarify a few things, and remain focused on the facts for the forthcoming transition, which we hope and have been advised should be "imminent."

As I understand it, and as we were advised you were away or unavailable earlier this week, the matter which initiated concern this week was that we learned from Larry that recent communications were discussed related to potential [REDACTED]. There was an escalated email exchange where Troy denied the allegations and then Troy called Larry in what was described as a heated and threatening manner. None of this was started by the Heirs or the Interested Parties. This led to our request to respectfully "consider" limiting certain advisors and transactions, not Comerica as PR now, from making new music deals and derivative rights (i.e., exploiting assets related to Prince yet not in existence at the time of Prince's death) which will saddle the Heirs and Interested Parties, as there is a pending transition. It would also save the Estate considerable sums of fees, commissions and expenses with zero risk.

Hence, the concern you raised regarding Comerica's having to address "a barrage of unproductive emails that is making it difficult to accomplish the day-to-day administration of the Estate" was a result of reports received related to Comerica's advisor, and appropriate efforts to bring this matter to Comerica's attention as well as revisit the cost-benefit analysis of limiting the expensive costs and commissions that the Estate no longer need, especially at this stage of the Estate's administration.

Certainly, the Heirs and Interested Parties are not interested in a debate or litigation if we can avoid it, however, when the Heirs, Larry, Charles or I ask business questions or make reasonable suggestions, we do so with benevolent intent and valuable experience. This Estate involves very sophisticated business assets, and we have maintained a kind and professional tone. NorthStar, Primary Wave and the Heirs have considerable professional and personal expertise and are able to speak intelligently on the matters at hand, whether Comerica accepts it or not. Our insights and suggestions have been presented in a courteous manner. To suggest otherwise, distorts the record and undermines the process.

Contrary to your email, and not to belabor the point, the Heirs and Interested Parties have put past differences aside, taken considerable steps and made significant progress related to working with Comerica on transition efforts and we will point out just a few for your consideration:

- a. The Heirs are completely aligned in transitioning Comerica out as soon as possible. Multiple Heirs and Interested Parties have unequivocally stated this fact multiple times. Comerica, through you, Joseph, stated that Comerica is agreeable to such transition. This fact, the recent Real Estate Tax Settlement, and the ability of the Estate to pay a large majority of the pending potential liability gives rise to our hope for an "imminent" transition. Should you have a clear position otherwise, please let us know.
- b. Joseph, you stated during our last conference call with Justice Gilbert that to achieve the transition and replace Comerica as the PR, your firm and Comerica simply need to settle the taxes with the IRS and MDOR, resolve Sharon Nelson's lawsuit against Andrea Bruce and Comerica, have the Heirs propose a replacement PR, and have the parties reach an agreement or seek judicial relief related to a waiver of Comerica's liability;
- c. The Heirs have taken the direction of Comerica and its lawyers on the process and protocols despite our disagreement;
- d. The Heirs and Interested Parties have refused major media requests to discuss their disagreements with Comerica or the transition of the Estate, to date -- it should be noted that this was to show restraint and hop to transition promptly;
- e. The Heirs and Interested Parties are now fully aligned in the method and terms for Tax settlement, as we have communicated during prior conference calls with Comerica and Justice Gilbert;
- f. There is unity among the Heirs and Interested Parties and there is a good working relationship;
- g. The Heirs and Interested Parties have a formal framework between for managing the Estate after the transition;
- h. The Heirs are completely aligned in transitioning Comerica out as soon as possible. We have stated this multiple times; and
- i. The Heirs are completely aligned that going forward, projects should be directed by the heirs and interested parties.

The above-referenced list is not a full list of our progress together yet some indicators that such progress has indeed been made. In fact, some of our progress has been encouraged and accomplished with the efforts of Comerica and your firm. To minimize such efforts for the record is disingenuous.

Importantly, there are follow-up questions we have for you and Comerica which are important to the Estate's transition or delay. For example, further to our last conference call, have you and Mark come up with the proposed draft global "principled settlement" offer which will need to be sent to Randy at the IRS? Also, Joseph, you promised to provide the Heirs and Interested Parties with a draft agreement on the Waiver for the PR, Comerica, to review -- how is that coming along?

While I am not sure of your whereabouts this week, the Heirs were informed that you were out of the office earlier this week so we understand you may not have gotten to send it yet. We also understand that you were not a party to the meetings where the Heirs asked reasonable questions regarding new

business deals and media performance, for the Billboard Awards, that took place at Paisley Park without their knowledge. They had to learn about these on social media, the platforms on which the Heirs have been asked to limit their critique of Comerica. Going forward, we respectfully ask Comerica, your law firm and Comerica's advisors to please notify the Heirs and Interested Parties on all important business, marketing and newsworthy matters related to the Estate, prior to closing those matters.

In closing, you have communicated with the Heirs directly, with counsel present, in your role as an attorney for Comerica. While we have no objection to your communications at this time, we find that your email today has escalated tensions and caused a dispute that necessitates our copying legal counsel as well. We hope to bring such communications and efforts back to the productive place we felt we were engaged, just last week. Should you wish to discuss this matter, we are available also.

Lastly, we respectfully request Justice Gilbert to mediate a clear and concise timeline for an imminent transition to avoid further action.

Thank you kindly.

L. Londell McMillan
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Chairman
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On Wed, May 19, 2021 at 11:12 AM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Larry & Londell:

This is a subject that has come before the Court on multiple occasions, and the Court has repeatedly stated that it is not inclined to limit Comerica's activities while it remains personal representative. Despite that, Comerica has deferred to the wishes of the Heirs with respect to certain IP assets (██████████) and will continue to analyze whether each opportunity is in the best interests of the Estate. Contrary to your assertion that Comerica has rushed into deals the Heirs don't approve, Comerica has, for the last four+ years, carefully and strategically negotiated deals, and has involved the Heirs throughout.

We can certainly discuss the topic at a future meeting with Justice Gilbert, but absent clear evidence that the Heirs and Interested Parties have made significant progress on the items they need to accomplish to move a transition forward, such a meeting is premature. Once the heirs and interested parties have demonstrated meaningful progress on their transition activities (including on the threshold question of whether the Heirs/Interested Parties are in agreement on whether to transition to a new personal representative or to focus on closing the Estate), we can schedule a mediation to discuss whether new or different protocols should be put in place at that point.

We are concerned with a couple of unproductive patterns that are emerging. First, Comerica has been forced to devote an inordinate amount of time over the last week addressing a barrage of unproductive emails that is making it difficult to accomplish the day-to-day administration of the Estate. I am hopeful that the tone and frequency of the communications can change, but if it does not, we may need to modify communications protocols and use attorneys as intermediaries. Second, we continue to see references to a supposedly "imminent" transition, but we have seen nothing indicating that the Heir/Interested Parties group have taken the steps necessary to accomplish such a transition. We are hopeful that there are not unrealistic expectations of the work and time necessary to accomplish either a transition or closing of the Estate. We would strongly encourage the Heirs and Interested Parties to focus their attention and efforts on the transition activities that they need to accomplish. Absent making any such progress, it is counterproductive to request Comerica to devote time to preparing the Heirs and Interested Parties for the vague notion of transition.

Regards,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Tuesday, May 18, 2021 3:15 PM

To: Larry Mestel <lmestel@primarywave.com>

Cc: Bruce, Andrea <abruce@comerica.com>; Aycock, Angela (Contingent Worker) <AAycock@comerica.com>; charles.spicerjr@gmail.com; Omarr Baker <obaker@prnfamily.com>; Jonas Herbsman <jonas@musiclaw.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Sharon Nelson <jupsn.llc@gmail.com>; norrine92841@gmail.com; Ramon Villa <rvilla@primarywave.com>; Justice James Gilbert (jhgilbert@LawGilbert.com) <jhgilbert@lawgilbert.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Greiner, Mark <mgreiner@fredlaw.com>

Subject: Re: transition

[EXTERNAL E MAIL]

Hello Andrea and Larry,

Indeed, all heirs agree. I see that Joseph Cassioppi and Justice Gilbert are copied on this email from Larry. I am also copying Mark Greiner.

The rush to make deals that are not approved by the heirs should be less of a priority than the rush to settle the tax obligation and transition or close the Estate.

Any deal at this point would only benefit with a group of Heirs very supportive and interested in the marketing and promotion of any such assets.

In truth, very few music projects or branded deals perform well without sufficient promotion and marketing -- that has been a challenge in this Estate also.

To avoid unnecessary petitions to the Court, we seek to have Justice Gilbert mediate a speedy transition and halt deals to exploit derivative works or projects not in place now.

Thank you,

Londell

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On Tue, May 18, 2021 at 3:01 PM Larry Mestel <lmestel@primarywave.com> wrote:

Andrea/Angela,

Can I suggest we schedule a follow-up transition meeting to discuss new IP creation and branded music deals moving forward? I know this is an important issue for all the heirs and interested parties.

LM



Lawrence Mestel *Chief Executive Officer and Founder*

[116 E 16th Street – Floor 9](#) [New York, NY](#) 10003

Office (212) 584-8080 Ce (917) 287-8586 Lmestel@primarywave.com

PrimaryWave.com

EXHIBIT D
to
Declaration of L. Londell McMillian
(August 13, 2021)



----- Forwarded message -----

From: **L Londell McMillan** <llm@thenorthstargroup.biz>

Date: Thu, Jun 3, 2021 at 8:29 PM

Subject: Re: 5/27 Mediation Session F/U - Questions & Request For Update.

To: James H. Gilbert <jhgilbert@lawgilbert.com>

Cc: Larry Mestel <lmestel@primarywave.com>, Omarr Baker <obaker@prnfamily.com>, Tyka Nelson (nelphiproductionsgospelmusic@yahoo.com) <nelphiproductionsgospelmusic@yahoo.com>, President Nelson <kemoshaw@yahoo.com>, Jonas Herbsman <jonas@musiclaw.com>, Sharon Nelson <jupsn.llc@gmail.com>, Norrine Nelson <norrine92841@gmail.com>, Charles.spicerjr <charles.spicerjr@gmail.com>, Ramon Villa <rvilla@primarywave.com>

Mr. Gilbert,

LLM

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On Thu, Jun 3, 2021 at 7:49 PM James H. Gilbert <jhgilbert@lawgilbert.com> wrote:

Greetings: I did relay the information to counsel for Comerica as I promised...and am waiting their response...

From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Thursday, June 3, 2021 10:20 AM

To: James H. Gilbert <jhgilbert@lawgilbert.com>

Cc: Larry Mestel <lmestel@primarywave.com>; Omarr Baker <obaker@prnfamily.com>; Tyka Nelson (nelphiproductionsgospelmusic@yahoo.com) <nelphiproductionsgospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Jonas Herbsman <jonas@musiclaw.com>; Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson <norrine92841@gmail.com>; Charles.spicerjr <charles.spicerjr@gmail.com>; Ramon Villa <rvilla@primarywave.com>

Subject: 5/27 Mediation Session F/U - Questions & Request For Update.

Good Morning Mr. Gilbert.

will be resolved and Comerica's response. Time is of essence. Thank you kindly!

can mitigate immediately. Please advise on how these matters

Regards,
Londell

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REDACTED EXHIBIT E
to
Declaration of L. Londell McMillian
(August 13, 2021)

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication



Matthew Abbott <matthew@thenorthstargroup.biz>

Re Confidential Tax Settlement Authorization Communication

1 message

L Londell McMillan <llm@thenorthstargroup.biz>

Tue

To: "Cassioppi, Joseph" <JCassioppi@fredlaw.com>

Cc: Larry Mestel <lmestel@primarywave.com>, "Greiner, Mark" <mgreiner@fredlaw.com>, Norrine Nelson <Norrine92841@gmail.com>, "Charles F. Spicer Jr." <upperkut@gmail.com>, "James" <jhgilbert@lawgilbert.com>, "Aycock, Angela (Contingent Worker)" <AAycock@comerica.com>, Jonas Herbsman <jonas@musiclaw.com>, "Steinert, Karen Sandler" <KSteinert@fredlaw.com>, <rvilla@primarywave.com>, Matthew Abbott <mat hew@thenorthstargroup.biz>, "Alan I. Silver" <asilver@bassford.com>, "J. Magnuson Eric (EMagnuson@RobinsKaplan.com)" <emagnuson@Bruce, Andrea" <bruce@comerica.com>

Hello Joseph.

Good afternoon. Thank you for your reply. Truly, we find it unbelievable and disconcerting that you assert that you "remain concerned that the Heir Group does not appear to be in alignment with issues necessary to design and implement transition activities..." We've stated our position multiple times; we've sought more communication to clarify positions, expedite closure, reduce costs among the parties here -- we will continue to do so. To be clear yet again, and address your stated "concerns" please see below:

On behalf of SNJLC (PW will confirm it's position):

- (i) "whether the parties will close or transition the Estate" - we seek closure in the first instance (yet wish to consider both options if and only if faster and cost efficient). We have said this multiple times.
- (ii) "what form distributions will take in the case of the former" -- This requires communication and we need to be allowed to engage a tax and financial experts (which you and Comerica have agreed to).
- (iii) "the identity and the timeline associated with a replacement personal representative in the case of the latter" -- our priority is to proceed with "closure," yet this option requires communication. We have determined later that transition is the quicker and more efficient option, we are open to the discussion, ready to pursue that alternative avenue and have names available if and when needed.
- (iv) "whether the Heir Group wishes to litigate or consent to the discharge of Comerica" -- we wish to communicate, negotiate, and if needed mediate to reach a mutual agreement. Litigation is a last resort.

If you have further "concerns" please kindly share your specific concerns because the Heirs Group is aligned on closing the Estate (SNJLC simply seek clarity and wish to confirm with Comerica the most cost efficient process to close or transition). SNJLC has not been able to have meaningful communications to advance closure and we have concerns also. We seek closure.

The Heirs Group has been on the same page for months; since the last mediation. We have been trying to have open communications for months. We have also participated in mediations and mediation or any process to make progress yet nothing should substitute for reasonable discussions with Comerica and the Heirs Group, individually and collectively. Had we engaged in open communication there would be no reasonable concern -- we have stated our position to you and Comerica multiple times on the Zoom mediations and in emails. Please feel free to call or request any details we are clear on our collective desire to close the estate (and if transition is faster, we wish to know the details of this option also).

Your reply on May 24th was not directly responsive to the May 13th email. Your email today ignores most of my questions that I took quite a bit of time to specifically request yesterday.

Again, we wish to have open and amicable communications, make progress and close the Estate. Regrettably, we feel forced to petition the Court to avoid the continued communication problem and excessive costs related to closing the Estate. We sincerely wish to work better together. Thank you.

Regards,
Londell

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On Tue, Aug 10, 2021 at 9:53 AM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Good morning Londell:

Your email, below, suggests that we did not respond to your May 13 email, which is not the case. We sent the attached as a follow-up and have been waiting for a response. Justice Gilbert facilitate transition discussions, scheduled mediation sessions next week with each of the Heir Group and Comerica. We intend to utilize that process to address the status and timeline regarding the Estate. As we have previously communicated, we remain concerned that the Heir Group does not appear to be in alignment on the key threshold issues necessary to design and implement activities (including whether the parties will close or transition the Estate, what form distributions will take in the case of the former, the identity and the timeline associated with a replacement representative in the case of the latter, and whether the Heir Group wishes to litigate or consent to the discharge of Comerica). We are hopeful that the Heir Group can reach agreement at mediation, so that we can move forward on the remaining transition items. That said, the below points are a helpful guide for where you and, presumably, your clients and Charles are at transition activities and can serve as a roadmap for all parties during the mediation sessions.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

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From: L Londell McMillan <llm@thenorhstargroup.biz>
Sent: Monday, August 9, 2021 1:46 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>
Cc: Larry Mestel <lmestel@primarywave.com>; Greiner, Mark <mgreiner@fredlaw.com>; Norrine Nelson <Norrine92841@gmail.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Jame <jhgilbert@lawgilbert.com>; Aycocock, Angela (Contingent Worker) <AAycocock@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com <rvilla@primarywave.com>; Sharon Nelson <jupsn.llc@gmail.com>; Matthew Abbott <matthew@thenorhstargroup.biz>; Alan I. Silver <asilver@bassford.com>; J. Magnuson Eric (EMagnuson@RobinsKaplan.com) <emagnuson@robinskaplan.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Hello Joseph and Andrea,

On May 13th, Joseph, on behalf of Comerica, replied to my request for an outstanding task list or checklist to transition or close the Estate. I immediately replied the same day with the following:

- (i) whether there has been a request made to the IRS for a global tax settlement? This question was subsequently answered in the affirmative and I reached out to Karen for an update, to request the information.
- (ii) which of the matters on your check-list do you claim to be a requirement prior to transition of the PR and/or closure of the Estate and why?
- (iii) You and Comerica have stated that Comerica is willing to allow a new PR to take place if desired, which the Heirs desire, and the Court approves -- which of these matters do you mainly make such transition? We understand that a waiver and discharge must also be agreed upon and we wish to resolve this matter as soon as possible.

It has been almost 3 months now since I replied to Joseph's email communications and requested information in a reasonable and non-confrontational manner. We would like an updated outstanding task list or checklist of outstanding issues. Also, as previously requested, we wish to know Comerica and F&B's rationale on why each of these items are needed to close the Estate. Comerica (as we have stated, we prefer closure but wish to do whichever is fastest). Please advise updates on these items below. I have set forth more specific questions and comments below.

In essence, what do you propose is absolutely required now on this date for each of us to individually and collectively close the estate and/or transition it as soon as possible?

=====

Cassioppi, Joseph <JCassioppi@fredlaw.com>

Thu, May 13, 2021

to me, Larry, Mark, Norrine, Tyka, President, Charles, James, Angela, Jonas, Karen, Ramon, Sharon, Omarr, Andrea

Londell – we will address the other items from your emails, below, during our meeting this afternoon. But in response to the request for the list of outstanding transition items taken from my February 1 letter, modifying/removing items based on current circumstances. We do not have information from the Heirs/Interested Parties regarding extent, or how any of the below have been resolved or what progress has been made among the Heir/Interest Party group on resolution of these outstanding items –

I. SATISFACTION OF LIABILITIES AND CASH NEEDS OF THE ESTATE.

Please explain. Why must Comerica need to resolve anything other than the IRS and MDOR tax settlement related to liabilities and cash needs in order to close the Estate?

- Based on the IRS and MNDOR notices of deficiency, approximately \$86 million in outstanding estate tax liability, minus the tax, interest, and penalties obtained with respect to the real estate and to be obtained in the future based on ongoing negotiations. What is the specific and actual number now please?
- Reserves for state and federal income taxes. Why must Comerica be responsible? If we close the Estate, they will be fully paid. If we transition a replacement PR to relieve Comerica of liability from such income taxes and this duty and liability would be assumed by the new PR (unless fully paid and closed), correct?
- [REDACTED] for the settlement payment on the Italian judgment. This is now paid and completed. Please delete from the list.
- All outstanding attorneys' liens and equalizing distributions to the other Interested Parties. Heirs' attorney liens are the duty of each heir? If not, Comerica's duty?
- All amounts necessary to wind-up and distribute the Estate, including legal fees and ongoing fees of administration. Please be more specific to allow for a detailed budget.
- Cash reserves necessary to continue operating the entities and maintaining other assets owned by the Estate after distribution. How is this different than the other items? Also, why must Comerica be responsible?

II. RESOLUTION OF LITIGATION.

- All alleged attorney liens. This point was addressed above and should be the responsibility of each heir or the next PR (if the Estate is not closed).
- Sharon Nelson's claim against the Personal Representative and Andrea Bruce. This should be subject to the Court's determination. We can set aside sums for this claim.

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

- Any litigation or claims subsequently asserted against the Estate, the Personal Representatives or that involve the Interested Parties' expectancy interests in hypothetical and any potential subsequent lawsuits can be passed along to the heirs and Interested Parties to manage.

III. DISTRIBUTION PLAN.

- Account for the rights and obligations of all of the Interested Parties, the Personal Representative, creditors of the Estate, creditors of the Interested Parties, a contractual partners. **Is there a reason for this delay and can Comerica please administer this duty? Why has this not been done yet?**
- Identify how each asset is distributed. **Is there a reason for this delay? Why has Comerica and F&B not commenced these discussions and plans?**
- Create and/or implement the entity structure utilized to hold the assets owned by the Estate. **AGREED**
- Account for tax implications of, among other items, the presence of a limited partnership (Primary Wave) as an Interested Party. **AGREED**

IV. ACCOUNTINGS, DISCHARGE AND RELEASE OF PERSONAL REPRESENTATIVE.

- Settlement Agreements and releases from liability by the IRS and MNDOR. **AGREED**
- Approvals of Personal Representative's accountings. **This is a Court Determination (how do you propose we expedite it)?**
- Complete discharge of Personal Representative. **This is a Court Determination (how do you propose we expedite it)?**
- Release of liability for the Personal Representative and its agents. **This is a Court Determination (how do you propose we expedite it)?**
- Agreement with Personal Representative on terms of any post-distribution transition services. **AGREED (if any).**

Thank you kindly,

Londell

L. Londell McMillan
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240 W 35th, suite 405
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On Thu, May 13, 2021 at 3:49 PM L Londell McMillan llm@thenorthstargroup.biz wrote

Hi Joseph

This is certainly not the four or five items we previously discussed on the conference call that remain outstanding to transition and/or close the Estate. Perhaps, we can discuss more in detail if these are not issues required prior to your transition and/or closure of the Estate, whichever is sooner.

Can you kindly answer these two questions, one of which I have asked multiple times: (i) whether there has been a request made to the IRS for a global tax settlement? and (ii) which of the check list do you claim to be a requirement prior to transition of the PR and/or closure of the Estate. You and Comerica have stated that Comerica is willing to allow a new PR to take place if the Heirs desire, and the Court approves -- which of these matters do you maintain are required to make such transition?

Lastly, I wish to point out that several of the items listed by you are not issues required prior to your transition and/or closure of the Estate, whichever is sooner. Please advise us if you wish to amicably resolve these matters without incurring additional costs seeking a judicial order.

Thank you,

Londell

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On Thu, May 13, 2021 at 12:30 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Londell – we will address the other items from your emails, below, during our meeting this afternoon. But in response to the request for the list of outstanding transactions following is taken from my February 1 letter, modifying/removing items based on current circumstances. We do not have information from the Heirs/Interested Parties whether, to what extent, or how any of the below have been resolved or what progress has been made among the Heir/Interest Party group on resolution of these outstanding items.

I. SATISFACTION OF LIABILITIES AND CASH NEEDS OF THE ESTATE.

- Based on the IRS and MNDOR notices of deficiency, approximately \$86 million in outstanding estate tax liability, minus the tax, interest, and penalties obtained with respect to the real estate and to be obtained in the future based on ongoing negotiations.
- Reserves for state and federal income taxes.
- [REDACTED].
- All outstanding attorneys' liens and equalizing distributions to the other Interested Parties.
- All amounts necessary to wind-up and distribute the Estate, including legal fees and ongoing fees of administration.
- Cash reserves necessary to continue operating the entities and maintaining other assets owned by the Estate after distribution.

II. RESOLUTION OF LITIGATION.

- All alleged attorney liens.
- Sharon Nelson's claim against the Personal Representative and Andrea Bruce.
- Any litigation or claims subsequently asserted against the Estate, the Personal Representatives or that involve the Interested Parties' expectancy interests in the Estate.

III. DISTRIBUTION PLAN.

- Account for the rights and obligations of all of the Interested Parties, the Personal Representative, creditors of the Estate, creditors of the Interested Parties, and contractual partners.
- Identify how each asset is distributed.
- Create and/or implement the entity structure utilized to hold the assets owned by the Estate.
- Account for tax implications of, among other items, the presence of a limited partnership (Primary Wave) as an Interested Party.

IV. ACCOUNTINGS, DISCHARGE AND RELEASE OF PERSONAL REPRESENTATIVE.

- Settlement Agreements and releases from liability by the IRS and MNDOR.
- Approvals of Personal Representative's accountings.
- Complete discharge of Personal Representative.
- Release of liability for the Personal Representative and its agents.
- Agreement with Personal Representative on terms of any post-distribution transition services.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Wednesday, May 12, 2021 10:53 AM

To: Cassioppi, Joseph <JCassioppi@fredlaw.com>

Cc: Larry Mestel <lmestel@primarywave.com>; Greiner, Mark <mgreiner@fredlaw.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@gmail.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Aycocock, Angela (Contingent Worker) <AAycocock@northstargroup.biz>; Jonas Herbsman <jonas@musiclaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Ramon Villa <rvilla@primarywave.com>; Sharon Nelson <jupnsnllc@gmail.com>; Omar

<obaker@prnfamily.com>; Bruce, Andrea <abruce@comerica.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Hi Joseph -- thank you for your prompt reply. As you know, these communications pre-dated my involvement and pre-dated the recent collaborative spirit we have vowed to implement to continue. A number of these matters have been resolved also -- which is a good thing so thank you.

As of now, (i) we kindly request an outstanding task list or checklist (as of today) to transition or close the Estate? (ii) we wish to know whether there has been a request made to the settlement? (iii) please share what specific matters you considered unanswered by the Estate Heirs to allow us to thoroughly and specifically answer and provide in a clear and unambiguous manner. The delays cost time, money and as mentioned, health and livelihood issues that we wish to cure and remedy, in the best interest of the Estate and best care for remain available and cooperative -- thank you!

We look forward to hearing from you. Have a good day!

Londell

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E: llm@thenorhstargroup.biz

On Wed, May 12, 2021 at 10:46 AM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Londell -- I need to run to a meeting, and will address the rest of the below separately, but on the most pressing issue -- which is what needs to be accomplished to transition or close see the attached, all of which were previously provided.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402
Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorhstargroup.biz>
Sent: Wednesday, May 12, 2021 9:28 AM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: Larry Mestel <lmestel@primarywave.com>; Greiner, Mark <mgreiner@fredlaw.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Aycock, Angela (Con ingent Worker) <AAycock@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Ramon Villa <rvilla@primarywave.com>; Sharon Nelson <jupnsn.llc@gmail.com>; Omarr Baker <obaker@prnfamily.com>; Bruce, Andrea <abruce@comerica.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Hi Joseph, good morning... I hope you are well.

This response is to be clear, not contentious. Perhaps you misunderstood yet you have conflated and misstated the issues. To make sure I address your specific points please see reply letter in blue (your comments remain in black and a request to Justice Gilbert is in green). We are merely seeking information, resolution and sharing information on Paisley P

=====

Justice Gilbert is the Court appointed mediator/moderator. If you have concerns about his office fulfilling that role, you will need to take that up with the Court. The email did not address on Justice Gilbert's appointment, just how it is being used and implemented (for a meeting invitation request). The major objections are the delays and unnecessary costs in fees in at this juncture. We are seeking to avoid litigation and not run to the Court, as you implied.

We will discuss the status of tax negotiations at the meeting tomorrow. Understood, we have respectfully asked multiple times whether there has been a request made from your firm global tax settlement? We also ask again for your and Comerica's clear direction on what specific tasks you need resolved or responses from the Heirs not answered?

You are, of course, entitled to your perspective, but your statement is not accurate regarding Paisley Park requiring additional oversight. My perspective is not the issue. I was just **sharing information and they visit Paisley Park far more than all of us and should be respected for their insights, concerns and helpful information to protect and preserve Paisley Park**. We don't have any knowledge of the financial or medical needs of certain Heirs, so can't speak to that. **Indeed, this is why the message was delivered to Comerica (and you give further insights on the urgency. While you and Comerica may not view the health and well being of the beneficiaries as your duty, it matters their health and lives matter the harm to their ability to change their lives.** With respect to transition, we sent the Heirs and Interested Parties during January and February the items that they needed to accomplish Personal Representative to close or transition the Estate (the first of which is a decision on whether they would like to close or, alternatively, transition the Estate to a new PR). This was answered at least twice. **The answer was we wish to pursue the quickest of either solution. If this is causing further delay, perhaps you can send details on how we can get you a reasonable answer. If it needs to just be one or the other, please explain why? We have been clear and wish to avoid any confusion on your part. Simply asking the IR for a global settlement much yet if you insist, let's spend the time tomorrow on this issue not go round and round here -- Justice Gilbert, please help us moderate and mediate having Comerica and F&B a to close, as well as ask Comerica how would we be able to transition to a new PR. As of today, we do not have information from the Heirs and Interested Parties regarding whether accomplished any of the tasks identified. Until those tasks are accomplished, discussions regarding "closing this matter immediately" are academic and not productive. This is unfair to take this position at this stage. Joseph, please kindly detail the tasks you are referring to, as we have followed Comerica's and your firm's direction with signing the Tax Settlement / been seeking answers to expedite Comerica's request for a global tax settlement and expedited transition (either to a new PR or closure) -- that is all, respectfully. The Heirs and Interested Parties have been respectfully and amicably taking your lead and complying with your direction for weeks and months now. **What tasks and what more from us to move transition forward?** helpful.**

Please explain today to allow the Heirs to gather internally again and come to the meeting tomorrow with the exact information you and Comerica desire.

We look forward to discussing the status of transition / closing the Estate tomorrow and what we can do to help facilitate the same. We also look forward to discussing the status to achieve transition / closing of the Estate as soon as possible in a most contentions manner. We believe the Court also desires for us to do the same and to transition and/or close in a professional, prompt and joint manner. Thank you!

L. Londell McMillan
The North Star Group
Chairman
240 W 35th, Suite 405
New York, NY 10001

T: (646) 559 8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Wed, May 12, 2021 at 8:36 AM Cassioppi, Joseph JCassioppi@fredlaw.com wrote

Hello Londell

Justice Gilbert is the Court appointed mediator/moderator. If you have concerns about his office fulfilling that role, you will need to take that up with the Court.

We will discuss the status of tax negotiations at the meeting tomorrow.

You are, of course, entitled to your perspective, but your statement is not accurate regarding Paisley Park requiring additional oversight. If the Heirs and Interested Parties wish in a different manner following transition, that will be their prerogative. We don't have any knowledge of the financial or medical needs of certain Heirs, so can't speak to that. In transition, we sent the Heirs and Interested Parties during January and February the items that they needed to accomplish in order to permit the Personal Representative to close the Estate (the first of which is a decision on whether they would like to close or, alternatively, transition the Estate to a new PR). As of today, we do not have information from the Heirs and Interested Parties regarding whether they have accomplished any of the tasks identified. Until those tasks are accomplished, discussions regarding "closing this matter immediately" are not productive.

We look forward to discussing the status of transition / closing the Estate tomorrow and what we can do to help facilitate the same.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Monday, May 10, 2021 12:52 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: Larry Mestel <lmestel@primarywave.com>; Greiner, Mark <mgreiner@fredlaw.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductions Gospelmin>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; James H. Gilbert <jhgilbert@awgilbert.com>; Aycock, Angela (Contract Worker) <AAycock@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Ramon Villa <rvilla@primarywave.com>; Sharon Nelson <jupnsn.llc@gmail.com>; Omarr Baker <obaker@prmfamily.com>; Bruce, Andrea <abruce@comerica.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Hi Andrea and Joseph,

Is there a reason Comerica cannot arrange it and we need Justice Gilbert's office to send a meeting invitation request? Do we need to incur such costs for such a basic task?

Also, the team would like to know if the global tax settlement communications with the IRS on matters, other than Real Estate, have commenced -- per the signed authorization I certainly hope so and look forward to hearing an update.

As you may know, there are recent concerns that Paisley Park need considerably more oversight and management. Furthermore, certain Heirs have important medical and financial. Accordingly, we wish to close this matter immediately to transition the Estate; he PR is in a very strong position to close this Estate.

Please provide us an update prior to Thursday, if possible. Thank you kindly and we hope that everyone had a happy Mother's Day weekend!

Best Regards,

Londell

L. Londell McMillan
The NorthStar Group
Chairman
240 W. 35th, Suite 405
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Mon, May 10, 2021 at 12:22 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

It looks like 3:00 central time on this Thursday, May 13 works for everyone. Justice Gilbert's office will send out a formal meeting invitation, but please mark your calendars for

Thank you,

Joseph J. Cassioppi

Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402-1425
Direct Dial: 612.492.7414
Main Phone: 612.492.7000
Fax: 612.492.7077

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From: Sharon Nelson <jupsn.llc@gmail.com>
Sent: Friday, May 7, 2021 4:08 PM
To: Omarr Baker <obaker@prmfamily.com>
Cc: Larry Mestel <lmestel@primarywave.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Greiner, Mark <mgreiner@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>; Tyka Nelson <norrine92841@gmail.com>; Tyka Nelson <nelphiproductions Gospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Angela (Contingent Worker) <AAycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Jonas Herbsman <jonas@musiclaw.com>; L Londell McMillan <llm@thenorthstargroup.biz>; Karen Sandler <ksteinert@fredlaw.com>; Ramon Villa <rvilla@primarywave.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Anytime after 1pm cst works for me.

Thanks, Sharon

Sent from my iPhone

On May 7, 2021, at 3:35 PM, Omarr Baker <obaker@prnfamily.com> wrote:

Anytime works for me

On May 7, 2021, at 3:33 PM, Larry Mestel <lmestel@primarywave.com> wrote:

Anytime after 3pm both days work for me

Sent from my iPhone

On May 7, 2021, at 4:25 PM, Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Hello everyone – the IRS is preparing a stipulation of settlement related to the real estate resolution and has told us to expect next week. Assuming no major problems, we will circulate that and a draft motion to approve following receipt. With respect to a planning conference, let us discuss on our end, but in the meantime why doesn't everyone let us know availability next Wednesday and Thursday (5/12 – 13) and we can try to find a time that works for everyone.

Thank you,

Joseph J. Cassioppi

Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402-1425
Direct Dial: 612.492.7414
Main Phone: 612.492.7000
Fax: 612.492.7077

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From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Friday, May 7, 2021 12:44 PM

To: Cassioppi, Joseph <JCassioppi@fredlaw.com>; Greiner, Mark <mgreiner@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>

Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Aycock, Angela (Contingent Worker) <AAycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Larry Mestel <lmestel@primarywave.com>; Jonas Herbsman <jonas@musiclaw.com>

Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Happy Friday All,

I was asked to inquire on the status of the negotiations and discussions with the IRS and MNDOR since our last conference call several weeks ago.

Also, we would like to arrange a zoom planning conference to commence transition preparation as early as next week, if possible.

Please kindly respond at your earliest and let us know Comerica's and F&B's thoughts on both of these matters.

Have a great weekend!

Regards,

Londell

L. Londell McMillan
The NorthStar Group
Chairman
240 W. 35th, Suite 405
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Thu, Apr 29, 2021 at 12:57 PM Jonas Herbsman <jonas@musiclaw.com> wrote:

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

Attached is the partially signed letter incorporating the authorized signatures of Tyka, Omarr and Primary Wave.

Thanks,

Jonas

Jonas E. Herbsman, Esq.
Herbsman Hafer Weber & Frisch, LLP
[494 Eighth Avenue](#)
Sixth Floor
New York, New York 10001
Tel: 212-245-4580
Fax: 212-956-6471
jonas@musiclaw.com

From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Thursday, April 29, 2021 3:08 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Jonas Herbsman <jonas@musiclaw.com>; Bruce, Andrea <abruce@comerica.com>; Aycock, Angela (Con ingent Worker) <AAycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

Hello Joseph,

Attached, please find the partially signed letter, as referenced above, incorporating the authorized signature of SNJ, Charles and myself.

It is my understanding that Jonas will also be forwarding to your attention the other signatures soon.

Please advise if there are any updates since our last conference Zoom.

Thank you,

Londell

L. Londell McMillan
The NorthStar Group
Chairman
[240 W. 35th, Suite 405](#)
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Thu, Apr 15, 2021 at 8:21 PM L Londell McMillan <llm@thenorthstargroup.biz> wrote:

Thank you Joseph and thanks all, for the Zoom call earlier.

Goodnight!

L. Londell McMillan
The NorthStar Group
Chairman
[240 W. 35th, Suite 405](#)
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

On Thu, Apr 15, 2021 at 6:09 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Good evening – per our conversation earlier today, please see the attached updated letter. Only changes are the date and the last sentence above your signature blocks.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street Suite 4000 | Minneapolis Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: Cassioppi, Joseph
Sent: Wednesday, April 7, 2021 9:50 AM
To: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Jonas Herbsman <jonas@musiclaw.com>; L Londell McMillan <llm@thenorthstargroup.biz>
Cc: Bruce, Andrea <abruce@comerica.com>; Aycock, Angela (Contingent Worker) <AAycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>
Subject: RE: Confidential Tax Settlement Authorization Communication

Good morning. Please see the attached letter. Do not hesitate to call with any questions. Otherwise, please sign and return the attached.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street Suite 4000 | Minneapolis Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Friday, April 2, 2021 5:40 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Bruce, Andrea <abruce@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Aycock, Angela W <awaycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Thank you Joseph.

Have a great weekend!

Londell

L. Londell McMillan
 The NorthStar Group
 Chairman
 240 W. 35th, Suite 405
 New York, NY 10001

T: (646) 559-8314

F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Fri, Apr 2, 2021 at 3:21 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Hello Londell:

The meeting went well. We will be in touch with the group early next week with a debrief.

Happy Easter,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street Suite 4000 | Minneapolis Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Friday, April 2, 2021 5:18 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Bruce, Andrea <abruce@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Aycock, Angela W <awaycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Hello Joseph and Mark,

Good Friday and we wish everyone a Happy Easter!

I have been asked to check-in with you today.

The Heirs hope the meeting with the IRS was a success.

We would appreciate feedback on the results of the meeting.

Thank you kindly,

L. Londell McMillan
The NorthStar Group
Chairman
[240 W. 35th, Suite 405](mailto:llm@thenorthstargroup.biz)
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Fri, Apr 2, 2021 at 6:40 AM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Thank you.

From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Thursday, April 1, 2021 5:32 PM
To: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Bruce, Andrea <abruce@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Aycock, Angela W <awaycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>
Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Thanks for the call Joseph.

Please wish Mark good luck tomorrow with the IRS.

We are available if you wish to consult on anything.

Regards,

Londell

L. Londell McMillan
 The NorthStar Group
 Chairman
[240 W. 35th, Suite 405](mailto:llm@thenorthstargroup.biz)
 New York, NY 10001

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 F: (646) 559-8318
 E: llm@thenorthstargroup.biz

On Thu, Apr 1, 2021 at 1:52 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Londell – I am not sure from where the misunderstanding arose, as just on Monday I wrote to you that we needed to discuss by phone before putting anything in writing.

Please call at your convenience.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

[200 South Sixth Street Suite 4000 | Minneapolis Minnesota 55402](mailto:jcassioppi@fredlaw.com)

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L. Londell McMillan <llm@thenorthstargroup.biz>

Sent: Thursday, April 1, 2021 3:41 PM

To: Cassioppi, Joseph <JCassioppi@fredlaw.com>

Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductions Gospelmusic@yahoo.com>; Omarr Baker <obaker@prnfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Bruce, Andrea <abruce@comerica.com>; Jonas Herbsman <jonas@musiclaw.com>; Aycock, Angela W <awaycock@comerica.com>; James H. Gilbert <jhgilbert@lawgilbert.com>; Greiner, Mark <mgreiner@fredlaw.com>

Subject: Re: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Joseph:

Perhaps, we misunderstood your directive during the mediation, however, we all understood that you directed us to send his communication.

We expressly did not set forth any confidential numbers.

Moreover, we all believe that the common interest privilege applies to our communications.

We wish to be aligned here. Accordingly, we will call your office to discuss this matter to get in sync.

What is the best way you wish to have clear communications from the Heirs on this matter?

8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

I will not go into too much more detail here, as you requested. Are you available now or this afternoon?

Thank you,

Londell

L. Londell McMillan
The NorthStar Group
Chairman
240 W. 35th, Suite 405
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Thu, Apr 1, 2021 at 1:20 PM Cassioppi, Joseph <JCassioppi@fredlaw.com> wrote:

Londell:

As we discussed and agreed during mediation, please do not send communications like his again until we have discussed first over the phone.

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street Suite 4000 | Minneapolis Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Thursday, April 1, 2021 12:59 PM
To: Bruce, Andrea <abruce@comerica.com>; Aycok, Angela W <sawaycock@comerica.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Greiner, Mark <mgreiner@fredlaw.com>; James H. Gilbert <jhgilbert@lawgilbert.com>
Cc: sharon nelson <jupsn.llc@gmail.com>; Norrine Nelson <Norrine92841@gmail.com>; Tyka Nelson <nelphiproductionsgospelmusic@yahoo.com>; Omarr Baker <obaker@pmfamily.com>; President Nelson <kemoshaw@yahoo.com>; Charles F. Spicer Jr. <upperkut@gmail.com>; Jonas Herbsman <jonas@musiclaw.com>
Subject: Confidential Tax Settlement Authorization Communication

[EXTERNAL E-MAIL]

Good Morning:

We've been asked to submit a jointly approved correspondence. Please see below:

First, thank you kindly for your participation during the roundtable Zoom conference last Thursday on March 25th, 2021 regarding the Prince Rogers Nelson Estate ("PRN Estate") transition and tax settlement negotiations by Comerica (and its counsel), as the PRN Estate's Personal Representative (the "PR"), with the IRS and state of Minnesota. During the conference discussion, counsel for the PR requested the receipt of a letter confirming the Heirs and the interested parties of the PRN Estate (collectively the "Heir Parties") desire to have Comerica (and its counsel) pursue immediate settlement discussions with the IRS and state of Minnesota, as fiduciaries and in the best interest of the Heir Parties.

We have been advised that Comerica's counsel has a tax meeting with the IRS on Friday, April 2, 2021 to discuss the PRN Estate. Accordingly, on behalf of the Heir Parties, we hereby approve and request that the PR seeks an immediate settlement of the federal and state tax liability in an amount discussed on the March 25th roundtable conference (excluding the undervaluation penalties). We will call today to further clarify and have legal counsel exchange such amounts to avoid discoverable communications.



8/13/2021

NorthStar Business Enterprises Mail - Re: Confidential Tax Settlement Authorization Communication

[REDACTED]

[REDACTED]

Thank you; the Heirs Parties look forward to the results of the Friday meeting.

Regards,

L. Londell McMillan

EXHIBIT G
to
Declaration of L. Londell McMillian
(August 13, 2021)

8/13/2021

NorthStar Business Enterprises Mail - Re: FW: PRN - Release and Discharge Order



Matthew Abbott <matthew@thenorthstargroup.biz>

Re: FW: PRN - Release and Discharge Order

1 message

L Londell McMillan <llm@thenorthstargroup.biz>

Fri, Jul 16, 2021 at 3:51 PM

To: "James H. Gilbert" <jhgilbert@lawgilbert.com>

Cc: Omarr Baker <obaker@prnfamily.com>, "Tyka Nelson (nelhiproductionsgospelmusic@yahoo.com)" <nelhiproductionsgospelmusic@yahoo.com>, President Nelson <kemoshaw@yahoo.com>, Sharon Nelson <jupns.llc@gmail.com>, Norrine Nelson <norrine92841@gmail.com>, "Charles.spicerjr" <charles.spicerjr@gmail.com>, Jonas Herbsman <jonas@musiclaw.com>, Larry Mestel <lmestel@primarywave.com>, "rvilla@primarywave.com" <rvilla@primarywave.com>, Matthew Abbott <matthew@thenorthstargroup.biz>

Hello Mr. Gilbert,

We write in response to Comerica's proposed Stipulation Regarding Order On Accounting, Waiver, and Discharge; and proposed Agreement Regarding Waiver of Accounting, Release, Indemnification and Consent to Discharge, which you circulated on June 4, 2021.

The Heirs and Interested Parties ("PRN Parties") have a number of concerns regarding these proposed documents, and feel it would be most productive to discuss and seek resolution of these issues. As we have been directed to seek mediation, we are bringing this to your attention before addressing the Court. Accordingly, we request that you schedule a mediation session as soon as conveniently possible to address these concerns, as set forth in further detail below:

Comerica's Proposed Stipulation and Order

1. The PRN Parties cannot agree to waive all of Comerica's accounting obligations from February 1, 2021 through the date of the Court's discharge Order, particularly where the PRN Parties are also being asked to "approve, ratify and confirm" all of Comerica's actions during this period. Pursuant to the Court's January 2, 2019 Order discharging Bremer Trust, the Court reviewed and approved Bremer's invoices for attorney's fees from May 2017 through the date of the Order, and here too all outstanding accountings should be submitted and approved by the Court, prior to Comerica's discharge. There is no reason to go against thr Court's prior practice in this matter.

2. Comerica seeks discharge of liability for itself and all of its "agents." This is a grand departure from the Court's precedence in these proceedings. Specifically, the Court's January 2, 2019 Order discharged "Bremer Trust, its employees, officers and directors" from liability and expressly excluded Bremer's agents, including "any other law firm or subcontractor engaged by Bremer in connection with its Special Administration." Accordingly, none of Bremer's agents were discharged from liability, and the same limitation should apply to Comerica's discharge. Again, there is no reason to go against thr Court's prior practice in this matter.

Comerica's Proposed Agreement

1. Comerica's proposed Agreement would grant an extremely broad release of any and all claims against Comerica as well as all its agents, counsel, affiliates (an undefined term) and insurers. As discussed above, the extension of the release to cover these additional parties far exceeds the requirements of the Court's Order discharging Bremer, and is inconsistent with the scope of the discharge of liability in Comerica's own proposed Stipulation and Order. More importantly, an additional release is unnecessary since Comerica's liability is being discharged in the Proposed Stipulation and Order, as discussed above. Comerica's proposed Agreement would obligate Petitioners to indemnify Comerica, its agents, counsel, insurers and unidentified "affiliates" against any and all claims related to, inter alia, the Estate, and Comerica's actions or failures to act in connection with its management of the Estate and service as Personal Representative. Petitioners did not acquire an indemnity obligation in connection with Bremer's discharge and cannot agree to one here, particularly one broadly requiring the PRN Parties to indemnify numerous unidentified third parties in connection with any and all claims and losses regarding the Estate.

2. The proposed Agreement consists primarily of a release provision, an indemnification provision and a waiver of accounting. As discussed above, the release is unnecessary in light of the discharge order, and the PRN Parties cannot agree to the indemnification and waiver of accounting provisions, the latter of which would be more properly addressed in the proposed Stipulation and Order anyway. The PRN Parties suggest that the proposed Agreement be set aside and the parties work toward addressing their respective concerns through an agreed proposed Stipulation and Order.

8/13/2021

NorthStar Business Enterprises Mail - Re: FW: PRN - Release and Discharge Order

Jonas Herbsman and Primary Wave, both of whom support this request, are copied on this email chain and may wish to chime in further. We have discussed this communication and should you be able to make progress through mediation, please let us know. We continue to be available. Thank you.

Regards,
LLM

L. Londell McMillan
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Chairman
240 W. 35th, Suite 405
New York, NY 10001

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 5:37 PM L Londell McMillan <llm@thenorthstargroup.biz> wrote:

Thanks Mr. Gilbert. Comerica's counsel has stated these documents are necessary yet we are just now received them after we repeatedly requested them.

We requested your thoughts as a professional courtesy. We will confer internally and jointly share our questions and concerns.

Regards,
Londell

L. Londell McMillan
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New York, NY 10001

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F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 5:11 PM James H. Gilbert <jhgilbert@lawgilbert.com> wrote:

Greetings again: These stipulation, release and waiver drafts are some of the very important documents that Comerica has repeatedly stated are necessary for an expedited transition of the Prince Estate to a new National bank and two co-PRs. Each of you should review them very carefully with your counsel and advisors. They of course will be subject to Judge Ede's final approval.

I am not in a position to give legal advice on these documents. However if there are any questions of concerns you desire me to address with Comerica or its counsel please let me know and I will do so upon request...

Thank you...JHG

From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Friday, June 4, 2021 2:48 PM
To: James H. Gilbert <jhgilbert@lawgilbert.com>
Cc: Omarr Baker <obaker@prnfamily.com>; Tyka Nelson (nelphiproductions Gospel Music@yahoo.com) <nelphiproductions Gospel Music@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson <norrine92841@gmail.com>; Charles.spicerjr <charles.spicerjr@gmail.com>; Jonas Herbsman <jonas@musiclaw.com>; Larry Mestel <lmestel@primarywave.com>; rvilla@primarywave.com
Subject: Re: FW: PRN - Release and Discharge Order

8/13/2021

NorthStar Business Enterprises Mail - Re: FW: PRN - Release and Discharge Order

Mr. Gilbert, please advise us if you have any comments or questions regarding the proposed draft documents sent to the Heirs and Interested Parties.

We would be interested in your thoughts. Moreover, we are looking forward to expediting the Transition.

Thank you kindly,

Londell

L. Londell McMillan
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E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 1:09 PM L Londell McMillan <llm@thenorthstargroup.biz> wrote:

Thank you for forwarding this draft to us Mr. Gilbert.

L. Londell McMillan
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E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 12:51 PM James H. Gilbert <jhgilbert@lawgilbert.com> wrote:

Greetings: FYI Here are some of the promised transition document drafts we discussed...Thank you...JHG

From: Cassioppi, Joseph <JCassioppi@fredlaw.com>
Sent: Friday, June 4, 2021 11:10 AM
To: James H. Gilbert <jhgilbert@lawgilbert.com>

8/13/2021

Cc: Greiner, Mark <mgreiner@fredlaw.com>
Subject: PRN - Release and Discharge Order

Justice Gilbert:

Attached for circulation to the group are a draft release and proposed order.

Thank you,

Joseph J. Cassioppi | Fredrikson & Byron, P.A.

200 South Sixth Street, Suite 4000 | Minneapolis, Minnesota 55402

Direct: 612.492.7414 | Cell: 952.212.8972 | jcassioppi@fredlaw.com

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EXHIBIT H
to
Declaration of L. Londell McMillian
(August 13, 2021)



Matthew Abbott <matthew@thenorthstargroup.biz>

Re: FW: March 25 Heirs Meeting - Privileged and Confidential

1 message

L Londell McMillan <llm@thenorthstargroup.biz>

Wed, Aug 11, 2021 at 1:31 PM

To: Jonas Herbsman <jonas@musiclaw.com>

Cc: "Magnuson, Eric J." <EMagnuson@robinskaplan.com>, "Brooks, Barry A." <BarryBrooks@paulhastings.com>, Matthew Abbott <matthew@thenorthstargroup.biz>, "Alan I. Silver" <asilver@bassford.com>

Thanks Jonas, I was left off the initial email you sent.

Eric, I will call you at 2pm EST. We should speak before the Pre-mediation call.

Hope all is well.

Best,

Londell

L. Londell McMillan
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E: llm@thenorthstargroup.biz

On Wed, Aug 11, 2021 at 10:33 AM Jonas Herbsman <jonas@musiclaw.com> wrote:

See attached. There was no specific response to the email beyond the March 25 conversation.

Jonas

From: Jonas Herbsman**Sent:** Wednesday, March 24, 2021 9:27 PM**To:** 'Omarr Baker' <obaker@prnfamily.com>; Tyka Nelson <nelphiproductions GospelMusic@yahoo.com>; Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson <norrine92841@gmail.com>; 'Larry Mestel' <lmestel@primarywave.com>; 'timothy.murphy@murphytobin.com' <timothy.murphy@murphytobin.com>; 'Charles Spicer' <charles.spicerjr@gmail.com>; 'awaycock@comerica.com' <awaycock@comerica.com>; 'abruce@comerica.com' <abruce@comerica.com>; 'JCassioppi@fredlaw.com' <JCassioppi@fredlaw.com>; 'mgreiner@fredlaw.com' <mgreiner@fredlaw.com>**Subject:** March 25 Heirs Meeting - Privileged and Confidential

PRIVILEGED AND CONFIDENTIAL

All –

As discussed, attached is the draft of the Heirs Term Sheet regarding transition and management. Please note, the draft is being provided solely for purposes of our discussion tomorrow, and must be kept confidential and not shared in any manner.

8/13/2021

NorthStar Business Enterprises Mail - Re: FW: March 25 Heirs Meeting - Privileged and Confidential

Thanks,

Jonas

Jonas E. Herbsman, Esq.

Herbsman, Hafer, Weber & Frisch, LLP

[494 Eighth Avenue](#), Sixth Floor

New York, New York 10001

Phone: 212-245-4580

Email: jonas@musiclaw.com

REDACTED EXHIBIT I
to
Declaration of L. Londell McMillian
(August 13, 2021)



----- Forwarded message -----

From: **L Londell McMillan** <llm@thenorthstargroup.biz>

Date: Fri, Jun 4, 2021 at 3:24 PM

Subject: Re: PRN Estate - IRS Settlement Proposal

To: Greiner, Mark <mgreiner@fredlaw.com>, Steinert, Karen Sandier <KSteiner@fredlaw.com>

Cc: Sharon Nelson <jupson.lic@gmail.com>, Norrine Nelson (nomine82841@gmail.com) <nomine82841@gmail.com>, Tyka Nelson (neiphproductionsgospelmusic@yahoo.com) <neiphproductionsgospelmusic@yahoo.com>, President Nelson <vermostaw@yahoo.com>, Charles.spicerjr <charles.spicerjr@gmail.com>, Larry Mestel <lmestel@primarywave.com>, Jonas Herbsman <jonas@musiclaw.com>, James H. Gilbert <jhgilbert@lawgibert.com>, Cassioppi, Joseph <JCassioppi@fredlaw.com>, Bruce, Andrea <abruce@comerica.com>, Angela W Aycock <ayaycock@comerica.com> <ayaycock@comerica.com>

Hello Mark and Karen, thank you for the call earlier.

Good luck and we look forward to any updates with the IRS and MDOR.
Again, we would appreciate access and reviewing a copy of the cover letter (even if in HQ).
Thanks again and have a great weekend!

Regards,
Londell

L. Londell McMillan
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On Fri, Jun 4, 2021 at 1:20 PM L Londell McMillan <llm@thenorthstargroup.biz> wrote:
I sent you my cell number not the office.
It is 347-820-2810.

L. Londell McMillan
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E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 1:19 PM Greiner, Mark <mgreiner@fredlaw.com> wrote:
I have tried calling you twice. Your voicemail is full.

Sent from my iPhone

On Jun 4, 2021, at 12:01 PM, L Londell McMillan <llm@thenorthstargroup.biz> wrote:

[EXTERNAL E MAIL]

Hi Mark, we are pushing for expedited closure. What is the apprehension and reason to exclude us and our tax advisors?

We are clear that you do not care about our opinion yet we are clear that we wish to close the Estate promptly and with the least amount of expense possible.

Please share the net amount proposed to be paid under your proposal.

Is there a cover letter or something to accompany the chart you are proposing? We would like to review it.

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On Fri, Jun 4, 2021 at 12:41 PM Greiner, Mark <mgreiner@fredlaw.com> wrote:

I will call you at 12:15.

To be clear – I said I would share our final valuation proposal. I made no representations otherwise. I am not soliciting your opinion about valuation or settlement discussions with the IRS.

From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Friday, June 4, 2021 11:38 AM
To: Greiner, Mark <mgreiner@fredlaw.com>
Cc: Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson (norrine92841@gmail.com) <norrine92841@gmail.com>; Tyka Nelson (nelphiproductionsgospelmusic@yahoo.com) <nelphiproductionsgospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Charles.spicerjr <charles.spicerjr@gmail.com>; Larry Mestel <mestel@primarywave.com>; Jonas Herbsman <jonas@musiclaw.com>; James H. Gilbert <JHGilbert@lawgilbert.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>; Angela W. Aycock (aaycock@comerica.com) <aaycock@comerica.com>
Subject: Re: PRN Estate - IRS Settlement Proposal

[EXTERNAL E MAIL]

Our communication is not exactly discoverable, as you represent the Estate (including the interests of the Heirs and Interested Parties).

We were promised an opportunity to see this proposal and not have less than 5 hours to review and discuss internally.

I will change my schedule to discuss with you. How about 12:15pm CST?

Is there a cover letter or something to accompany the chart you are proposing?

L. Londell McMillan
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On Fri, Jun 4, 2021 at 12:25 PM Greiner, Mark <mgreiner@fredlaw.com> wrote:

Hi Londell,

I am free until 1 p.m. Central, but then have I have a hard stop.

Any conversation we have is also discoverable, so we will need to be mindful of that.

We are sending our settlement offer before I leave the office today. We are comfortable with the offer we are submitting and analysis and explanation we intend to provide with our offer.

If you want to discuss something, I can give you a call. Please let me know whether you have time before 1 p.m. central.

Mark

From: L Londell McMillan <llm@thenorthstargroup.biz>

Sent: Friday, June 4, 2021 11:15 AM

To: Greiner, Mark <mgreiner@fredlaw.com>

Cc: Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson (norrine92841@gmail.com) <norrine92841@gmail.com>; Tyka Nelson (nelphiproductionsgospelmusic@yahoo.com) <nelphiproductionsgospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Charles.spicerjr <charles.spicerjr@gmail.com>; Larry Mestel <lmestel@primarywave.com>; Jonas Herbsman <jonas@musiclaw.com>; James H. Gi bert <JHGilbert@lawgi bert.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>; Angela W. Aycock (aaycock@comerica.com) <aaycock@comerica.com>

Subject: Re: PRN Estate - IRS Settlement Proposal

[EXTERNAL E MAIL]

Hello Mark, as some of this will be potentially discoverable by the IRS, I recommend that we speak directly.

Are you available later this afternoon at 2pm or 4pm CST.

Thank you,

Londell

L. Londell McMillan
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E: llm@thenorthstargroup.biz

On Fri, Jun 4, 2021 at 11:41 AM Greiner, Mark <mgreiner@fredlaw.com> wrote:

My apologies, Londell. I used one of your emails to ensure I had everyone's email addresses. I must have failed to type your email because you were the sender.

Please feel free to send me your thoughts. I do not believe it is appropriate at this juncture to share this privileged and confidential information with your tax advisors, the identities of which you have declined to share with us to date. We have worked carefully with our experts to arrive at a settlement proposal consistent with the heirs' wishes to resolve this quickly and the authority granted to us by all parties in the letter agreement. If you have comments, please send them as soon as possible, as we have committed to sending this to IRS counsel today. I see no benefit to further discussion beyond the meetings we have already had with Justices Gi bert discussing our strategy and approach.

Regards,

Mark

From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Friday, June 4, 2021 6:43 AM
To: Greiner, Mark <mgreiner@fredlaw.com>
Cc: Sharon Nelson <jupsn.llc@gmail.com>; Norrine Nelson (norrine92841@gmail.com) <norrine92841@gmail.com>; Tyka Nelson (nelhiproductions Gospelmusic@yahoo.com) <nelhiproductions Gospelmusic@yahoo.com>; President Nelson <kemoshaw@yahoo.com>; Charles.spicerjr <charles.spicerjr@gmail.com>; Larry Mestel <lmestel@primarywave.com>; Jonas Herbsman <jonas@musiclaw.com>; James H. Gilbert <JHGilbert@lawgilbert.com>; Cassioppi, Joseph <JCassioppi@fredlaw.com>; Steinert, Karen Sandler <KSteinert@fredlaw.com>; Bruce, Andrea <abruce@comerica.com>; Angela W. Aycock (aaycock@comerica.com) <aaycock@comerica.com>
Subject: Fwd: PRN Estate - IRS Settlement Proposal

[EXTERNAL E MAIL]

Good Morning Mark,

Your email below was forwarded to me; I assume it was a mistake that you did not add me to it. Nonetheless, please advise when you are available to discuss the legal and negotiation strategy and impact of this important proposal prior to sending to the IRS today. The framing of this global settlement proposal is key. Do you have a window of time today to discuss it, as we have input on the matter. Please also advise if the Heirs and Interested Parties are able to have our tax advisors review with us to share our thoughts. We hope to have this global settlement resolved as soon as possible and within the time frames we discussed on the roundtable discussions.

Thank you kindly,

Londell

L. Londell McMillan
 The NorthStar Group
 Chairman
 240 W. 35th, Suite 405
 New York, NY 10001

T: (646) 559-8314
 F: (646) 559-8318
 E: llm@thenorthstargroup.biz

----- Forwarded message -----

Date: Fri, Jun 4, 2021 at 12:21 AM
 Subject: Fwd: PRN Estate - IRS Settlement Proposal
 To: L McMillan <llm@thenorthstargroup.biz>

Begin forwarded message:

From: "Greiner, Mark" <mgreiner@fredlaw.com>
Date: June 3, 2021 at 10:20:06 PM EDT
To: Sharon Nelson <jupsn.llc@gmail.com>, "Norrine Nelson (norrine92841@gmail.com)" <norrine92841@gmail.com>, "Tyka Nelson (nelhiproductions Gospelmusic@yahoo.com)" <nelhiproductions Gospelmusic@yahoo.com>, President Nelson <kemoshaw@yahoo.com>, "Charles.spicerjr" <charles.spicerjr@gmail.com>, Larry Mestel <lmestel@primarywave.com>, Jonas Herbsman <jonas@musiclaw.com>, "James H. Gilbert" <JHGilbert@lawgilbert.com>
Cc: "Cassioppi, Joseph" <JCassioppi@fredlaw.com>, "Steinert, Karen Sandler" <KSteinert@fredlaw.com>, "Bruce, Andrea" <abruce@comerica.com>, "Angela W. Aycock (aaycock@comerica.com)" <aaycock@comerica.com>
Subject: PRN Estate - IRS Settlement Proposal

Hello All,

We have been working carefully to formulate the best global settlement proposal to submit to the IRS. We will be forwarding our settlement offer to the IRS lead counsel tomorrow afternoon. We have uploaded our proposed settlement values for the remaining contested items (principally, recorded music, publishing, NIL, and tangible personal property) to HighQ. You can review the exhibits we will be providing to the IRS at <https://datarooms.fredlaw.com/fredlaw/documentHome.action?metaData.siteID=30&metaData.parentFolderID=3496>.

[REDACTED]

[REDACTED]

[REDACTED]

Regards,

Mark

Mark W. Greiner
Fredrikson & Byron, P.A.
200 South Sixth Street, Suite 4000
Minneapolis, MN 55402-1425

612/492-7140 (DD)
612/492-7077 (Fax)

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EXHIBIT J
to
Declaration of L. Londell McMillian
(August 13, 2021)



----- Forwarded message -----

From: **L Londell McMillan** <llm@thenorthstargroup.biz>

Date: Wed, Jun 23, 2021 at 6:26 PM

Subject: Re: Request For Update - IRS Settlement Proposal

To: Steinert, Karen Sandler <KSteinert@fredlaw.com>

Cc: Greiner, Mark <mgreiner@fredlaw.com>, Bruce, Andrea <abruce@comerica.com>, Sharon Nelson <jupsn.llc@gmail.com>, Norrine Nelson (norrine92841@gmail.com) <norrine92841@gmail.com>, Tyka Nelson (nelphiproductions Gospel Music@yahoo.com) <nelphiproductions Gospel Music@yahoo.com>, President Nelson <kemoshaw@yahoo.com>, Charles Spicerjr <charles.spicerjr@gmail.com>, Larry Mestel <lmestel@primarywave.com>, Jonas Herbsman <jonas@musiclaw.com>, James H. Gilbert <jhgilbert@lawgilbert.com>, Cassioppi, Joseph <JCassioppi@fredlaw.com>, Omarr Baker <obaker@pmfamily.com>, Aycock, Angela (Contingent Worker) <AAycock@comerica.com>

Greetings Karen, Mark and Andrea.

Please advise if there has been any movement or action on the IRS tax settlement negotiations and the above reference matters. It has been another full week.

The lack of response is quite concerning and we seek your support and leadership to advance this matter, as best you can.

Thank you,

L. Londell McMillan
The NorthStar Group
Chairman
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[New York, NY 10001](mailto:llm@thenorthstargroup.biz)

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Wed, Jun 16, 2021 at 3:27 PM L Londell McMillan <llm@thenorthstargroup.biz> wrote:

Hello Karen, thank you for your reply.

Justice Gilbert, please note that we seek an official mediation of having Comerica immediately share the IRS settlement communications.

We hope to hear from you all on when we can resolve this matter also. Thank you.

Regards,

L. Londell McMillan
The NorthStar Group
Chairman
[240 W. 35th, Suite 405](mailto:llm@thenorthstargroup.biz)
[New York, NY 10001](mailto:llm@thenorthstargroup.biz)

T: (646) 559-8314
F: (646) 559-8318
E: llm@thenorthstargroup.biz

On Wed, Jun 16, 2021 at 3:16 PM Steinert, Karen Sandler <KSteinert@fredlaw.com> wrote:

Londell:

We received confirmation that the IRS has received the proposal and will let us know once they have had an opportunity to review.

Because the communications with the IRS are protected settlement communications, we are not planning to share them.

Best regards,

Karen

Karen Sandler Steinert
Fredrikson & Byron, P.A.
[200 South Sixth Street, Suite 4000](#)
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From: L Londell McMillan <llm@thenorthstargroup.biz>
Sent: Wednesday, June 16, 2021 12:09 PM
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Subject: Request For Update - IRS Settlement Proposal

[EXTERNAL E-MAIL]

Hello Mark, Karen and Andrea

I have been asked to follow up on the IRS tax settlement negotiations and the above reference matters.

It has been almost two weeks since we spoke and Fredrickson sent the PR's Estate settlement proposal to the IRS for review and comment. Please provide any updates and advise if there has been any response from the IRS and/or followup from your office seeking a response.

Lastly, the Heirs and Interested Parties continue to request that we review a copy of the cover letter communications with respect to the IRS tax settlement negotiations. Please advise if you are unwilling to share such communications and whether the PR (and advisors) need anything further from us to help advance these tax settlement negotiations or anything related to the Estate transition. Thank you!

Regards,

Londell

L. Londell McMillan
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Chairman

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EXHIBIT K
to
Declaration of L. Londell McMillian
(August 13, 2021)

BARRY S. SZIKLAY, CPA, ABV, CFF, PFS**Curriculum Vitae**

(As of July 2021)

Mr. Sziklay is the partner-in-charge of the Forensic Accounting, Litigation Support and Valuation Services practice of Friedman, LLP, a certified public accounting and advisory firm, with offices located throughout New Jersey, New York City, Long Island, Philadelphia, Los Angeles, Miami, Beijing and Shanghai, PRC. His primary practice emphasis is in the areas of forensic accounting, business and intangible asset valuation, mergers and acquisitions (“M&A”), and litigation support related to business disputes, economic damages, disputes involving securities and derivatives, bankruptcy, insolvency and reorganization, civil and criminal tax investigations, matrimonial dissolution, income, gift and estate taxation of closely-held businesses and their principal owners, and estate and trust administration. Mr. Sziklay has served as an expert witness in valuation, economic damages, forensic accounting, bankruptcy-related litigation, securities fraud (primarily financial derivatives), securities industry arbitration hearings before regulatory agencies, breach of fiduciary duties, partnership and shareholder disputes, breach of license, breach of covenant-not-to-compete and theft of intellectual property, and accountants’ malpractice cases. In the M&A area, he has been involved in deal pricing, deal structuring, due diligence, and developing post-deal projections, accounting and taxation. He regularly represents before the IRS one of the largest media companies in the world in connection with intangible asset and other valuation matters including trademarks, trade names, programming rights, license agreements and other intellectual property. He has conducted special forensic investigations on behalf of corporate Boards of Directors in addition to conducting investigations involving alleged money laundering, R.I.C.O violations, and non-disclosure of foreign assets and use of sophisticated entity structures in asset protection schemes. Mr. worked on one of the first Foreign Corrupt Practices Act investigations in the 1970s involving Pertamina which was then the state-owned oil company of Indonesia. He previously served as special tax accountant to the Chapter 11 Trustee unraveling a massive fraud involving a publicly-traded professional employer organization headquartered in NYC. Mr. Sziklay’s industry experience includes, but is not limited to, manufacturing, wholesale, retail, healthcare, medical technology and pharmaceuticals, including biochemical, beauty products, media, newspapers, hospitality, food services including catering and restaurants, insurance and insurance brokerage, real estate development and construction including subcontractors, oil & gas (E&P, shipping, marketing (wholesale and retail) and refining), and financial services (mergers and acquisitions, underwritings, IPOs and private placements, brokerage, investment advisory, trading, product development, derivatives, back-office support services including risk management, systems design, accounting and tax reporting, hedge and private equity funds), etc.

He graduated from Queens College (cum laude) with a B.A. in Accounting and in Economics. Upon graduation, Mr. Sziklay joined the national office of one of the Big 4 accounting firms prior to joining the New York office audit and then tax department. At that firm, he worked on clients in the international integrated oil and gas, financial services, consumer products, media, non-profit and manufacturing industries as well as the expatriate tax programs for the firm’s multinational clientele. Mr. Sziklay is a member of the American Institute of Certified Public

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Accountants (“AICPA”), the New Jersey Society of Certified Public Accountants (“NJSCPA”), the New York State Society of Certified Public Accountants (“NYSSCPA”), the Florida Institute of Certified Public Accountants (“FICPA”) and the Association of Certified Fraud Examiners. He has served as Chairperson of the NJSCPA Litigation Services Committee, 1997 - 1999, and Chairperson of the NJSCPA Business Valuation Subcommittee, 1997 - 1998. Previously, Mr. Sziklay also served on the NYSSCPA Stockbrokerage Accounting Committee. He is a member of NJSCPA Litigation & Valuation Services Resource Group and the Valuation Services Interest Group. Mr. Sziklay served as a Trustee of the NJSCPA June 1, 2000 - May 31, 2002. He was appointed in the summer of 1996 (reappointed summer 1997 and 1998) to the AICPA Management Consulting Services Business Valuation Committee (this is the senior AICPA business appraisal committee).

From December 2002 – August 2007, Mr. Sziklay was a member of the AICPA’s National Accreditation Commission (“NAC”), and Chairman of its Accredited in Business Valuation Task Force, which is the senior body of the AICPA reporting directly to the Board of Directors that oversees all specialty accreditations. In August 2008, Mr. Sziklay was appointed to the AICPA’s Certified in Financial Forensics (“CFF”) Credential Committee where he worked on developing a comprehensive body of knowledge that is pertinent to the practice of forensic accounting. He was also appointed to the subcommittee that developed a comprehensive forensic accounting curriculum for all CFF credential holders which served as the basis for the AICPA CFF credentialing examination.

He is currently licensed to practice in Florida, New Jersey, and New York and he was previously licensed to practice in the State of Kansas and possessed a permit to practice in the State of Pennsylvania. He has experience in Big Four, medium and small CPA firms as well as close to a decade in the investment banking industry. Mr. Sziklay was formerly a member of the national teaching faculty of the American Institute of Certified Public Accountants. He authored a major segment of the original review course for the AICPA’s Accredited in Business Valuation (ABV) specialty designation.

Mr. Sziklay has spoken extensively before professional and civic organizations including the AICPA, American Society of Appraisers, Canadian Institute of Chartered Business Valuators, New Jersey Society of Certified Public Accountants, International Association for Financial Planning (IAFP), New Jersey Institute for Continuing Legal Education (ICLE), New Jersey Judicial College, American Academy of Matrimonial Lawyers, the Federal Judicial Center, Federal Bureau of Investigation, the New Jersey Association of Professional Mediators, and the International Academy of Family Lawyers – United States and Canadian Chapters, as well as in public seminars on topics ranging from income taxes, divorce and business valuation to the income taxation and accounting for estates and trusts.

Mr. Sziklay, who is a member of the AICPA’s Business Valuation Hall of Fame, has developed business appraisal training programs for the Federal Judiciary and United States Tax Court as well as the Federal Bureau of Investigation’s national training school in Quantico, VA.

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He is the first business appraiser in the United States to be appointed as a business appraisal expert by the United States Tax Court in a case involving financial derivatives, and he developed a comprehensive approach to valuing financial service industry receivables for the IRS. He is also one of the first business appraisers to provide the FBI with training involving the use of business appraisal and forensic accounting techniques related to money laundering, white-collar crime and offshore entities. Barry previously worked with the U.S. Attorney's Office for the Southern District of New York on one of the largest international fraud cases in history.

Mr. Sziklay is the founding leader of the DFK International *Valuation Special Interest Group* established in 2020 and is the group's liaison to the International Valuation Standards Council in London which is the leading global valuation standard setting organization sponsored by leading valuation professional organizations throughout the world as well as the U.S. Financial Accounting Standards Board, the American Institute of Certified Public Accountants and the World Bank among many others.

Mr. Sziklay is also an active member of Expert Resource Connection, an invitation-only national network of leading business and intangible asset appraisers.

Mr. Sziklay was a contributor to the first edition of Shannon P. Pratt's Business Valuation Discounts and Premiums (New York, New York: John Wiley & Sons, Inc., 2001). Mr. Sziklay was formerly on the Editorial Advisory Board of the AICPA's E-Alert (internet-based business valuation advisory service) and the Journal of Accountancy with responsibility for editing and evaluating articles dealing with valuation and forensic accounting, estate and trust and other financial planning matters.

Mr. Sziklay participated in a Mock Trial session at the November 2003 AICPA National Business Valuation Conference in Phoenix, AZ along with the Hon. David Laro of the United States Tax Court and several nationally prominent tax attorneys. In 2004, Mr. Sziklay presented a program on the use of net operating loss carryforwards to the New Jersey Institute for Continuing Legal Education. He also served as a guest lecturer on the topic of business valuation in the graduate law program at the University Of San Diego School Of Law in March 2004. In that same year, Mr. Sziklay presented a paper on Financial & Estate Planning through the Life Cycle to a joint meeting of The Harvard Club and The Wharton Club. He also spoke on the topic of the valuation of very large law firm interests at the AAML's 2004 mid-year meeting in Maui, and, shortly thereafter, he spoke on the topic of the valuation of executive goodwill at a meeting of the New Jersey State Bar Association. In November 2004, Mr. Sziklay spoke on the topic of valuation discounts and premiums to the AICPA 2004 National Business Valuation conference in Orlando, FL.

In May 2005, Mr. Sziklay participated in a mock trial involving a valuation report at the first Joint New Jersey Society of Certified Public Accountants and New Jersey State Bar Association Business Valuation Conference.

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Mr. Sziklay is a regular speaker at the annual Family Law Retreat sponsored by the Family Law Section of the New Jersey State Bar Association.

Mr. Sziklay participated in the first Joint ASA/AICPA National Business Valuation Conference held in Las Vegas in November 2005. He was a member of the Joint ASA/AICPA Conference Planning Committee and co-presented sessions on *Case Law Update* and the *Asset Approach to Valuation*. In May 2006, Mr. Sziklay co-chaired the third bi-annual Joint AICPA/AAML National Conference on Divorce in Las Vegas in which he presented multiple sessions in addition to co-chairing the conference. In September 2006, Mr. Sziklay presented a paper to a joint conference sponsored by the NJSCPA and the New Jersey Institute on Continuing Legal Education on the topics of *Use and Abuse of Trusts and Other Sophisticated Asset Protection Vehicles, Deferred Compensation and Split-Dollar Life Insurance*. On October 19, 2006, Mr. Sziklay co-presented a session on *Jurisprudence Update* to the Joint CICBV/ASA International Valuation Conference in Toronto, CA. His presentation was published in Canada.

On March 9, 2007, Mr. Sziklay spoke on the topic of *Forensic Discovery and Hedge and Private Equity Fund Valuation* at the mid-year Grand Cayman meeting of the American Academy of Matrimonial Lawyers. He spoke on the topic of *Marital Lifestyle* at the San Juan, Puerto Rico retreat of the Family Law Section of the New Jersey State Bar Association on Friday, March 30, 2007.

In May 2008, Mr. Sziklay co-chaired the fourth bi-annual Joint AICPA/AAML National Conference on Divorce in Las Vegas. In addition to co-chairing the conference, Mr. Sziklay co-presented sessions on *Case Law Update* and *Cross Examination of Experts on BV Standards*. He is co-chairing the fifth bi-annual Joint AICPA/AAML National Conference on Divorce in Las Vegas in May 2010.

On September 26, 2008, Mr. Sziklay presented a paper on *Controversial Valuation Issues*, as well as participated in an *Ask the Experts* panel discussion, at the NJSCPA Litigation Support and Business Valuation conference.

On March 20, 2010, Mr. Sziklay presented a paper on *The Value of Celebrity* to the mid-year meeting of the American Academy of Matrimonial Lawyers in Aruba.

On April 19, 2010, Mr. Sziklay participated in a panel discussion at the New Jersey State Bar Association Business Law Symposium in which he presented a paper entitled, *Business Valuation in a Litigated and Non-Litigated Business Divorce*.

In May 2010, Mr. Sziklay co-chaired the Joint American Institute of Certified Public Accountants and American Academy of Matrimonial Lawyers National Conference on Divorce in Las Vegas, NV, at which conference he spoke on the topics of *How to Survive Bankruptcy, Workouts and Restructurings in the Midst of Divorce* and *Should the Financial Effects of Recent Ponzi Schemes and Financial Frauds be Considered a Fraud Upon the Marital Estate*.

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On September 23, 2010, Mr. Sziklay spoke on *Update on the Latest Techniques to Determine a Discount for Lack of Marketability* at the New Jersey Society of Certified Public Accountants Business Valuation, Forensic Investigation and Litigation Services conference, as well as participated in a panel discussion entitled, *Hardball with Hitchner* (moderated by James Hitchner).

Mr. Sziklay authored a chapter on valuation premiums and discounts in Donald A. Glenn, Thomas F. Burrage, Donald J. DeGrazia and William B. Stewart, Family Law Services Handbook: The Role of the Financial Expert (Hoboken, New Jersey: John Wiley & Sons, Inc., 2011), 211.

Mr. Sziklay authored a chapter on Taxes and Divorce in Alan M. Grosman and Cary Cheifetz, New Jersey Family Law, Second Edition, Second Supplement (New Providence, New Jersey: Matthew Bender & Company, Inc., a member of the LexisNexis Group, March 2011).

In May 2012, Mr. Sziklay and a colleague spoke on *Hidden Tax Issues—Or How to Avoid Committing Malpractice* to a joint session of the American Institute of Certified Public Accountants and the American Academy of Matrimonial Lawyers in Las Vegas. This presentation focused upon determining different types of tax basis - regular, “at risk” and passive activity loss – and related potential taxable gain issues in the context of taxable asset dispositions.

In September 2012, Mr. Sziklay spoke at a meeting of the Middlesex County, New Jersey State Bar Association on the topics of *Taxes* and *New Jersey Adopts Revised Limited Liability Company Act*.

Mr. Sziklay gave a media interview concerning the nuances of partnership versus S corporation taxation and how those differences affect business valuation. Drawing on his extensive tax background, combined with his prior Wall Street and ongoing transactional experience, Mr. Sziklay was able to provide insight into how this controversial and important subject is handled in actual merger and acquisition transactions.

In May 2013, Mr. Sziklay co-presented a program to attorneys at the NYC Downtown Association along with a “white collar” criminal defense partner from a major New York law firm on the topics of foreign asset discovery techniques and United States foreign asset reporting requirements including, but not limited to, consideration of asset protection strategies, foreign tax avoidance havens, recent Treasury Department initiatives, federal and state fraudulent conveyance statutes, money laundering, the Foreign Corrupt Practices Act, Whistleblower provisions under the Dodd-Frank Wall Street Reform and Consumer Protection Act, assertion of Fifth Amendment privilege, attorney-client privilege and retention of CPAs in a *Kovel* capacity, as well as when to advise clients to retain criminal defense counsel.

In April 2014, Mr. Sziklay partnered with the Co-Head of the Private Client Practice group of one of the largest law firms in the country to present an all-day Trusts and Estates program to

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the 2014 Joint AICPA/AAML National Conference on Divorce. At the same conference, he also co-presented with a noted turnaround management professional a program addressing how turnaround management professionals deal with distressed businesses.

Mr. Sziklay authored an article for the New Jersey Law Journal on *How to Choose a Forensic Accountant* for a late Summer/early Fall 2014 edition.

In April 2016, Mr. Sziklay spoke to the Connecticut Chapter of the AAML on *Hide and Seek: Discovery of Foreign and Hidden Assets*.

In May 2016 in New Orleans, Mr. Sziklay who is a member of the 2016 Joint AICPA/AAML National Conference on Divorce Planning Committee co-presented a program entitled, *Oh! I Didn't Tell You About My Offshore Assets*, which focused on the discovery of hidden foreign assets, U.S. tax reporting obligations, tax penalties, FinCEN reporting obligations, the U.S. Patriot Act, related civil and criminal statutes, the IRS' voluntary disclosure programs, when to engage separate criminal counsel, attorney-client privilege, work-product doctrine and Fifth Amendment considerations.

In May 2017 in Nashville, TN, Mr. Sziklay, along with the Hon. Philip E. Smith, Judge of the Circuit Court of the State of Tennessee, presented a program on International Valuation Standards to a joint meeting of the United States and Canadian Chapters of the International Academy of Family Lawyers which was attended by lawyers from all over the U.S., Canada, Europe and Asia including Australia.

In November 2017 in Philadelphia, Mr. Sziklay and a Friedman LLP tax department attorney presented a 5-hour course on Advanced Estates, Gifts & Trusts to Friedman's senior tax personnel.

On February 13, 2018, Mr. Sziklay and Brian C. Vertz, Esq., MBA, partner in Pollock Begg Komar Glasser & Vertz LLC in Pittsburgh, PA, presented a national webinar for the AAML entitled *Trumping the Alimony Deduction...and More*. This webinar covered the tax law changes enacted in the Tax Cuts and Jobs Act of 2017, P.L.115-97, 12/22/17, which Act was passed in the process known as Reconciliation pursuant to Titles II and V of the Concurrent Resolution on the Budget for federal fiscal year 2018.

On June 14, 2018, Mr. Sziklay presented a continuing professional education program to Friedman LLP's Forensic Accounting, Litigation Support and Valuation Services Department entitled, *Year in Taxation – Impact on FLVS Practice*, which covered the *Tax Cuts and Jobs Act* ("TCJA"), Pub.L. 115-97, signed by President Donald J. Trump on December 22, 2017 that ushered in the most extensive changes in U.S. tax law since the *Tax Reform Act of 1986*, Pub.L. 99-514, enacted on October 22, 1986.

Mr. Sziklay authored "Stock Options: Discovery, Taxation Issues and Problems" which

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was published in the ABA Section of Family Law, *Family Advocate*, Fall 2018, Vol. 41, No. 2.

In May 2019, Mr. Sziklay co-chaired the AAML/Business Valuation Resources National Conference on Divorce in Las Vegas where he co-presented with nationally-known attorneys the following programs: *Asset Protection and Offshore Assets: Hide and Seek in the World of Divorce*; *East Meets West – The Continental Divide: Venture Capital and Private Equity Interests from Silicon Valley to Silicon Alley*; and *Let's Get Personal: Enterprise vs. Personal Goodwill*.

In March 2020, Mr. Sziklay gave an interview to Voice of America on the expected amount of fraud that would occur in the administration of the economic stimulus funds from the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act which was later published in the March 31, 2020 edition of *Voice of America News*, “\$2.2T Coronavirus Relief Package Poses Fraud Threat, Experts Warn,” by Masood Farivar.

In September 2021, he is scheduled to present *Gift and Estate Tax Valuation Update* to the annual NJSCPA Business Valuation and Litigation Services Conference.