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Karen Johnson Davidson County
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New Orleans, Louisiana
July 10, 2018

I, ADRIAN STEPHEN KORNMAN, make and declare this my last will and testament, hereby revoking any and all wills and codicils I may have previously made. I hereby direct all former wills, codicils, and testaments to be physically destroyed. The property referred to in this will shall include all property of which I die possessed, wherever situated.

I. USUFRUCT TO SURVIVING SPOUSE

I confirm and grant to my wife, NAOMI GARFINKLE KORNMAN, the usufruct over my entire estate for his lifetime, which usufruct shall be free and clear of the trusts created by this will, and for which I hereby direct that my said wife shall not be required to provide security, to the extent permitted by law. I hereby grant my spouse, as usufructuary, the right to sell, exchange or otherwise dispose of nonconsumables without the consent of the naked owner(s) thereof, and direct that upon such disposition the usufruct granted herein shall not terminate, but on the contrary, shall attach to the proceeds of such disposition and the reinvestment thereof.

II. ENTIRE ESTATE TO KEITH ALEX KORNMAN

Subject to the usufruct in favor of my spouse, I give and bequeath in trust the naked ownership of my entire estate to my child, KEITH ALEX KORNMAN, if he survives me by ninety (90) days, or in the entirety to his survivor or survivors, if he fails to survive me by ninety (90) days.

I am choosing to leave no assets or any portion of my estate to my son, CHRISTOPHER LEE KORNMAN. I have no other children other than the children listed herein, and I do not intend to make any bequests to any children born to or adopted by me other than to KEITH ALEX KORNMAN.

With respect to the above bequests to KEITH ALEX KORNMAN, if he fails to survive me by ninety (90) days, but leaves issue who survive me by ninety (90) days, such issue shall take by representation and in trust the share of my estate which KEITH ALEX KORNMAN would have taken if living. Each such issue shall take his share in trust as naked owner subject to the usufruct in favor of my spouse. Each issue's share shall be held in a separate trust (hereinafter referred to as "ADRIAN STEPHEN KORNMAN TRUST"), for such child as beneficiary. The terms and conditions of the ADRIAN STEPHEN KORNMAN TRUST hereby established are set forth in Article VI of this will. Furthermore, if KEITH ALEX KORNMAN disclaims my bequest to him, in whole or in part, the children of KEITH ALEX KORNMAN shall take by representation and in trust the share of my estate which KEITH ALEX KORNMAN would have taken, subject to the usufruct in favor of my spouse.

I dispense my heirs from the obligation of collating gifts I may have made during my life and all such gifts shall be considered extra portions exempt from collation.

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III. PRIOR DEATH OF KEITH ALEX KORNMAN AND HIS ISSUE

If KEITH ALEX KORNMAN predeceases me, or fails to survive me by ninety (90) days and leaves no issue who survives me by ninety (90) days, I then give and bequeath my entire estate to my wife, NAOMI GARFINKLE KORNMAN, in full ownership, if he survives me by ninety (90) days. I dispense my heirs from the obligation of collating gifts I may have made during my life and all such gifts shall be considered extra portions exempt from collation.

IV. EXECUTOR

I name and appoint my child, KEITH ALEX KORNMAN, Executor of my estate. If my child does not survive me, or fails to qualify, or having qualified, dies, resigns or becomes incapacitated, then I appoint KAY ADELE KORNMAN, Successor Executor. I give my Executor and any successors full seizin to serve without bond.

My Executor, in his discretion, shall have the right to sign any tax return, jointly or otherwise, as well as the sole right to litigate, compromise, or settle any claim for taxes made against my estate, and any action taken by my Executor shall be conclusive and binding on all persons. I further authorize and empower my Executor, in his discretion, to make such elections as may be permitted under federal and state estate, inheritance or income tax laws, as he may consider proper and desirable. I hereby grant my Executor, in his sole discretion, the maximum authority permitted by Louisiana law to select the assets (whether cash, property or any combination thereof) used to satisfy the bequests herein made. In funding a pecuniary bequest with property, the Executor shall, consistent with his fiduciary duty, select assets which, on the date of distribution have a fair market value of not less than the amount of such pecuniary bequest as finally determined for federal estate tax purposes.

V. ADRIAN STEPHEN KORNMAN DESCENDANTS' TRUSTS

Beneficiaries

Subject to the usufruct of my spouse, the issue of KEITH ALEX KORNMAN should he predecease me and who takes hereunder, shall be the sole Income and Principal Beneficiaries of the separate trust hereby established for their benefit.

Term

Each trust hereby established shall continue for the life of my spouse. Following the death of my spouse, each trust hereby established shall continue until the thirtieth (30th) anniversary of each Principal Beneficiaries' birth, at which time the trust shall terminate and the trust property shall be delivered to the Principal Beneficiary (or the Principal Beneficiaries' estate) free and discharged of trust; provided, however, that at any time following the death of my spouse and after a Beneficiary reaches the age of twenty-five (25), the Trustee may terminate, in whole or in part, such Beneficiary's trust, if the Trustee, in the Trustee's sole discretion, believes such action to be in the best interests of said Beneficiary, considering the Beneficiary's ability to handle money

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wisely, the maturity, judgment and discretion of the Beneficiary, and any such other factors as the Trustee may consider relevant.

Distribution of Income

Following my spouse's usufruct, the Trustee shall distribute or accumulate the net income of the trust to the Beneficiaries at such times, and at such intervals, as the Trustee, in the Trustee's sole discretion, may elect, provided income attributable to the legitime, if any, is distributed at least annually. Income not distributed currently shall be accumulated and added annually to principal as of the last day of the trust's tax year.

Distributions to Principal Beneficiaries

Following my spouse's usufruct, the Trustee may make payment of income or principal for the use or benefit of any Principal Beneficiary under any provision of the trust in any or all of the following ways:

a. By paying the same to the parent, tutor, curator, or other person having the care and control of such beneficiary during the term of this trust;

b. By paying sums directly to the beneficiary;

c. By depositing the same in any bank account in the name of the beneficiary;

d. By paying the same to any relative of a minor beneficiary as custodian for said minor beneficiary under any applicable Uniform Transfers to Minors Act; or

e. By expending it in such other manner as the Trustee in the Trustee's sole discretion believes will benefit such beneficiary.

The receipt by any party to whom any payment of income or principal is made by the Trustee in accordance with this subparagraph shall constitute a complete acquittance and discharge to the Trustee as to said payment or payments.

Invasion

Following my spouse's usufruct, the Trustee of each trust hereby established is authorized and empowered (but is not required), in the Trustee's discretion, to distribute or expend to or for the benefit of the Principal Beneficiaries of such trust, at any time and from time to time, so much of the principal of the trust as the Trustee determines necessary for the health, education, support or maintenance of such Principal Beneficiaries.

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Powers of Trustee

For the convenience of the Trustee, and the benefit of the Principal Beneficiaries, the Trustee shall have the power and authority to merge the said Principal Beneficiaries' trust with any Descendant's Trust already existing for the benefit of such Principal Beneficiaries as a result of my spouse's death.

Administrative and Operating Provisions

The Administrative and Operating Provisions of this trust, to the extent they are not inconsistent with the provisions of the ADRIAN STEPHEN KORNMAN DESCENDANTS' TRUSTS hereinabove stated, are found under Article VII of this will.

VI. TRUST ADMINISTRATIVE AND OPERATING PROVISIONS

1. Trustee

1.1 I name and appoint KEITH ALEX KORNMAN Trustee of each trust hereby established. If KEITH ALEX KORNMAN does not survive me, or fails to qualify, or having qualified, dies, resigns, or becomes incapacitated, then I appoint, KAY ADELE KORNMAN, Successor Trustee. If KAY ADELE KORNMAN does not survive me, or fails to qualify, or having qualified, dies, resigns, or becomes incapacitated, then I appoint JOEL J. GOLDBERG Successor Trustee. My Successor Trustee shall have all the powers and authority herein granted to the original Trustee.

2. Powers of Trustee

2.1 In the administration of each such trust, the Trustee shall have all powers which are conferred on trustees by the laws of the State of Louisiana, as such powers may from time to time be amended.

2.2 Without limitation upon any other powers, but on the contrary, in extension therefore, the Trustee shall have the power, in the Trustee's sole and unlimited discretion, to:

(a) Lease trust properties, for all purposes, including oil, gas and mineral leases, for such periods (that may extend beyond the term of the trust hereby established) and on such terms as the Trustee may deem advisable, and to bind the Beneficiaries thereby; grant servitudes, mineral or other, on trust properties;

(b) Purchase or acquire, and hold, any movable or immovable property and/or property rights, tangible and intangible, whether or not encumbered or subject to liabilities;

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(c) Enter into partnerships or joint venture agreements for such periods (that may extend beyond the term of the trust already established) and on such terms as the trustee may deem advisable;

(d) Borrow money for any purpose, or assume any liability on the credit of the trust estate and charge the trust estate therefor;

(e) Sell, exchange, mortgage, assign, pledge, or otherwise dispose of trust properties;

(f) Execute, endorse, and deliver promissory notes, or other negotiable instruments, stock certificates, proxies, bonds, debentures or other instruments of every character;

(g) Vote stock for any purpose, enter voting trust agreements for any purposes, and designate one or more proxies to vote stock as a fiduciary for and on behalf of the trust as the Trustee directs;

(h) Pay all taxes, including without limitation, any federal, state and local income, gift, estate, inheritance and ad valorem taxes which shall arise out of or be attributable to the donation or transfer of property by this instrument, or which shall arise out of or be attributable to the acquisition and ownership of any properties which the trust shall acquire or own;

(i) Serve as the president, vice-president, secretary, treasurer, or any other officer of any corporation in which trust funds may be invested, whether such corporation is in existence before, or incorporated after my death;

(j) Enforce by civil action or otherwise, compromise, settle, arbitrate, or defend any obligation, debt, claim, lien, or demand in favor of, or against, the trust;

(k) Lend money to any Beneficiary, upon such security as the Trustee may deem appropriate and at such rate of interest as the Trustee may determine advisable or appropriate;

(l) Retain any trust property received as a result of this bequest and any additional property which may be received thereafter, in the Trustee's absolute discretion, even though such property is unproductive or underproductive, lacks diversification, and regardless of any risks involved in holding such property;

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(m) Purchase from the Executor of my succession any property construed to be part of the succession for a price not to exceed the fair market value of such property, and retain such property regardless of any risk, unproductivity, or lack of diversification;

(n) Divide or distribute principal or income required under the terms of this trust in kind or money, or partly in kind and partly in money;

(o) Consent, as Trustee for the naked owners in trust, to the sale or other disposition of any nonconsumable property, the naked ownership of which is held in trust, upon which sale or disposition the usufruct granted in favor of my spouse shall not terminate, but on the contrary, shall attach to the proceeds of such sale or disposition and to the reinvestment thereof.

(p) If my surviving spouse is the trustee or co-trustee of any trust created for my children or their descendants, and is also usufructuary, then I relieve my surviving spouse (and all co-trustees) from any liability to the trust or its beneficiaries if my surviving spouse, in my surviving spouse's capacity as usufructuary and trustee of the trust containing the naked ownership, voluntarily or involuntarily sells, or exchanges or otherwise disposes of assets of the trust in such a manner as to convert a usufruct of a nonconsumable into a usufruct of a consumable and agrees with himself or herself as usufructuary that he or she is entitled to all the proceeds. The fact that this results in the usufructuary owning the property subject to the usufruct with only a duty to account, without interest, to the trust as naked owner upon termination of the usufruct shall result in no liability from my surviving spouse (or any co-trustees) to the trust or its beneficiaries.

(q) Retain any asset bequeathed or donated to the trust without regard to any limitations of La. R.S. 9:2127;

(r) Set the investment objectives of the trust in the Trustee's discretion, taking into consideration, among other things, the Trustee's evaluation of the needs of the beneficiary or beneficiaries and, accordingly, to acquire assets that are expected to produce primarily or only income or primarily or only capital appreciation, or any combination, in accordance with such investment goals;

(s) Conduct transactions otherwise prohibited by La. R.S. 9:2084 through 2086 because of their self-dealing characteristics, and in such transactions the Trustee shall be held to the same standard of skill care as would pertain if there were no question of self-dealing;

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(t) Comingle the property of the trust with the property of any other trust, whether for investment, administrative or other purposes, allocating to each separate trust an undivided interest in the commingled trust property equal to such trust's proportionate contribution to the commingled trust property.

2.3 The Trustee is authorized and empowered to retain, without liability for loss or depreciation of value as the result of retention, any property that may from time to time be or become a part of the trust estate, even though retention of such property (by reason of its character, amount, proportion to the total trust estates, or otherwise) would not be considered appropriate for a fiduciary apart from this provision and even though retention of the property causes a greater proportion of the total trust estate to be invested in property of one type than would be considered appropriate for a fiduciary apart from this provision. A Corporate Trustee shall be authorized to invest trust assets in its own certificates of deposit, common trust funds, savings instruments and money market funds, and in mutual funds for which the trustee or an affiliate serves as investment advisor.

2.4 The Trustee is authorized and empowered to invest and reinvest trust assets in such movable and immovable, tangible and intangible, property of any kind or description as the Trustee in the Trustee's absolute discretion may deem proper, even if the same are not of the character permitted for investment of trust funds by the laws of Louisiana or any other state in which the property may be located, and notwithstanding the same, may enter into leases, royalty interests, patents, interests in mines, oil and gas wells, timberlands or other wasting assets, or business interests of any kind whatsoever, including without limitation the right to form or engage in partnerships, limited liability companies, joint ventures, corporations, sole proprietorships, or otherwise.

2.5 The Trustee is authorized and empowered to invest and reinvest the trust estate from time to time in and to keep the trust invested in any property, without being limited to classes of investments to which trustees may be restricted by law, or in which trustees usually may invest trust funds, with complete discretion to convert immovable into movables (realty into personalty), movables into immovable (personalty into realty) or otherwise to change the character of the trust estate, even though an investment (by reason of its character, amount or proportion to the total trust estate or otherwise) would not be considered appropriate for a fiduciary apart from this provision, and even though the investment causes a greater proportion of the trust estate to be invested in investments of one type, or of one business or company, than would be considered appropriate for a fiduciary apart from this provision.

2.6 The Trustee is authorized to continue the business operations of the corporations, partnerships, limited liability companies, or joint ventures that may comprise a part of the trust estate.

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2.7 The Trustee may freely act under all or any of the powers of the trust notwithstanding that the Trustee may also be acting individually, or as a Trustee of other trusts, or as an agent, partner, or officer for other persons or corporations interested in the same matters, or as a stockholder, director or otherwise.

2.8 The broad rights, powers and authorities set forth in this Article are vested in the Trustee because conditions that cannot reasonably be anticipated may occur, including changes in existing law, unforeseen circumstances, or unanticipated conversations of trust assets. The court having jurisdiction over the trust estate or the Trustee, at any time and from time to time, upon application of the Trustee, is specifically empowered and authorized to modify, restrict, expand or terminate, whether temporarily, permanently, or in any manner, any or all of the powers that are granted to the Trustee.

2.9 The Trustee shall have reasonable discretion to determine the allocation of receipts between principal and income and to apportion extraordinary and share dividends between principal and income, provided such allocation or apportionment is not inconsistent with the beneficial enjoyment of trust property accorded to an income beneficiary or principal beneficiary under the Louisiana Trust Code.

2.10 The Trustee shall have reasonable discretion to determine which expenses and other charges shall be fairly and equitably charged or credited to principal and which to income pursuant to the Louisiana Trust Code.

2.11 The individual Trustee shall receive no fee, but shall be reimbursed for the cost of any professional advice the Trustee may require or other expenses that the Trustee may reasonably incur in the administration of the trust. The Corporate Trustee shall be authorized to charge fees in accordance with its schedule for such services.

2.12 The powers granted by this instrument shall apply to all property originally placed in trust and to any property later acquired by the trust.

3. <u>Duties of Trustee</u>

3.1 The Trustee shall hold in trust, manage, invest and administer all trust property for the exclusive benefit of the Beneficiaries.

3.2 The Trustee or Successor Trustee shall not be required to furnish bond.

3.3 Upon termination of each trust, the Trustee shall deliver the principal of the trust and any accrued but undistributed income to the Principal Beneficiary or his heirs



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or representatives, but subject to any contractual obligations, mortgages or liens imposed on trust properties.

4. Spendthrift Clause

The trust hereby established is a spendthrift trust. The principal and income interests of the trust hereby established be subject to the maximum restraints on alienation by the Beneficiaries thereof permitted by Louisiana law.

5. Additions to Trust

The principal of the trust may be added to from time to time by the Beneficiaries of the trust or any other person. All additions to the trust shall be subject to all terms and conditions of the original trust.

6. Additional Provisions

6.1 If a Principal Beneficiary of any trust hereby established dies intestate and without descendants during the term of this trust, the remaining living Principal Beneficiaries shall take representation the interest of said Principal Beneficiary in the original principal of the trust, subject to the terms and conditions of the trust hereby established. The interest of each substitute beneficiary shall be held in the trust for the same term and under the same conditions (including substitution under this paragraph at the substitute beneficiary's death) as if the substitute beneficiary had been the original principal beneficiary of that interest in the trust.

6.2 The Individual Trustee shall be relieved of all liability except for gross negligence or willful misconduct. The Corporate Trustee shall be relieved from all liability except for gross negligence or willful misconduct if the Trustee acts upon the written advice of any attorney, certified public accountant, or investment advisor.

6.3 The Trustee shall not be obligated to make demand upon my succession representative to immediately comply with the terms of my last will and testament, and shall make demand in the Trustee's discretion at such time as the Trustee deems to be in the interest of the Beneficiaries.

6.4 Notwithstanding the provisions of any statute to the contrary, the Trustee shall not be required to render an accounting of the trust in any court. The Trustee shall annually prepare a true statement of the corpus and the income and expenditures of the trust and shall furnish the Beneficiaries with a copy. Such annual accounts of the Trustee shall be binding upon the Beneficiaries and upon any other person or persons beneficially interested therein unless within sixty (60) days after receiving such annual account the Beneficiary or such other person shall submit a disapproval in writing to the Trustee stating the reasons for such approval.

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6.5 Any securities or other property belonging to the trust may be registered in the name of the trust, or in the name of any nominee, or may be kept in street or bearer name.

6.6 Notwithstanding any other provision of this trust and will, no person, including the Trustee, shall have the power to appoint any part of the property forming a part of this trust to any person other than my surviving spouse, except that this shall be inapplicable to a power exercisable only at or after the death of my surviving spouse.

6.7 Notwithstanding any other provision of this trust and will, my surviving spouse may at any time, by written notice, require the Trustee either to make any nonproductive or underproductive property of this trust productive or to convert such nonproductive or underproductive property to productive property within a reasonable time.

7. Attorney

Should the Trustee require the services of any attorney during the administration of the trust, the Trustee is hereby authorized to retain the services of Degan, Blanchard & Nash, or any successor corporation, or such other legal firm as the Trustee, in the Trustee's sole discretion, may select.

8. Qualified Subchapter S Trust

8.1 Notwithstanding any term contained herein or any provision applicable to trusts generally under Louisiana law, if at any time during the existence of any trust created under my will, such trust should hold or acquire stock of a corporation, which elects or has elected to be taxed under Subchapter S of the Internal Revenue Code of 1986, as amended or as may be amended, and the beneficiary of the trust (or the beneficiary's legal representative) has made an election to have the trust treated as a Qualified Subchapter S Trust, then all such Subchapter S stock shall be placed into a subtrust and the following provisions shall be applicable to the subtrust or subtrusts so holding the Subchapter S corporate stock:

8.2 It is the express intent of the testator that the subtrust shall qualify as a "Qualified Subchapter S Trust" as the term is defined in the Internal Revenue Code, as amended or as may be amended, and that no provision, power, term or condition contained herein or generally applicable to trusts under Louisiana law, shall be construed so as to prevent such subtrust from so qualifying.

8.3 The Trustee shall currently distribute all of the income of the subtrust to or for the benefit of the Income Beneficiary.

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8.4 During the life of the Income Beneficiary, there shall be only one Income Beneficiary of the subtrust

8.5 Any corpus distributed during the life of the current Income Beneficiary may be distributed only to such Beneficiary.

8.6 The income interest of the current Income Beneficiary shall terminate on the earlier of such Beneficiary's death or the termination of the subtrust.

8.7 Upon the termination of the subtrust during the lift of the current Income Beneficiary, the subtrust shall distribute all of its assets to such Beneficiary.

8.8 Nothing herein shall be construed to prevent such subtrust from qualifying for the marital deduction allowable to my estate for federal estate tax purposes.

ADRIAN STEPHEN KORNMAN, TESTATOR

STATE OF LOUISIANA
PARISH OF ORLEANS

In our presence, the Testator has declared or signified that this instrument is his testament and has signed it at the end and on each other separate page, and in the presence of the Testator and each other we have hereunto subscribed our names this 10 day of July, 2018.

WITNESSES:

Susan S. Frank
Print Name: Susan S. Frank

ADRIAN STEPHEN KORNMAN, TESTATOR

Print Name:
Jon Paul Poilot MD

NOTARY PUBLIC

ROY P CHAUVIN, JR., NOTARY PUBLIC
JEFFERSON PARISH NOTARY NO. 83801
STATEWIDE JURISDICTION
COMMISSION ISSUED FOR LIFE

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Document Not Prepared or Reviewed by Notary Public or Baldwin Haspel Burke & Mayer, LLC

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