

WILL
OF
DOROTHY HORWITZ

Prepared By:

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**LAST WILL OF
DOROTHY HORWITZ**

I, Dorothy Horwitz, a resident of Los Angeles County, California, declare that this is my will. I hereby revoke all my previous wills and codicils.

ARTICLE ONE

INTRODUCTORY PROVISIONS

- 1.1. Marital Status. I am not currently married.
- 1.2. No Children. I have never had any children.
- 1.3. No Contract Affecting Will. I have not entered into any contract to make a will or a testamentary gift, not to revoke a will or a testamentary gift, or to die intestate.
- 1.4. No Exercise of Power of Appointment. I intentionally refrain from exercising any power of appointment that I now possess or that hereafter may be conferred on me.

ARTICLE TWO

GIFT OF ENTIRE ESTATE

2.1. Gift of Entire Estate. I give all of my property to the trustee of the Dorothy Horwitz Family Trust, created under the declaration of trust executed on the same date as, but immediately before, the execution of this will, by Dorothy Horwitz as settlor and trustee. The trustee of that trust shall add the property disposed of under this will to the trust principal and

hold, administer, and distribute the property in accordance with the provisions of that declaration of trust, including any amendments of that declaration of trust that have been made before or after execution of this will.

ARTICLE THREE

RESIDUARY PROVISIONS

3.1. Disposition of Residue. If the Dorothy Horwitz Family Trust has been revoked, terminated, or declared invalid for any reason, I give the residue of my estate to the executor of this will, as trustee, who shall hold, administer, and distribute the property under a testamentary trust, the terms of which shall be identical to the terms of the Dorothy Horwitz Family Trust that are in effect on the date of execution of this will or such later date on which this will is republished.

ARTICLE FOUR

EXECUTOR

4.1. Nomination of Executor. I nominate Hoover J. Louie, my accountant, as executor of this will.

4.2. Successor Executors. If Hoover J. Louie is unable (by reason of death, incapacity, or any other reason) or unwilling to serve as executor, or if at any time the office of executor becomes vacant, by reason of death, incapacity, or any other reason, and no successor executor or coexecutors have been designated under any other provision of this will, a new executor or coexecutors shall be appointed by the court.

4.3. Waiver of Bond. No bond or undertaking shall be required of any executor nominated in this will.

4.4. General Powers of Executor. The executor shall have full authority to administer my estate under the California Independent Administration of Estates Act. The executor shall have all powers now or hereafter conferred on executors by law, except as otherwise specifically provided in this will, including any powers enumerated in this will.

4.5. Power to Invest. The executor shall have the power to invest estate funds in any kind of real or personal property, as the executor deems advisable.

4.6. Division or Distribution in Cash or in Kind. In order to satisfy a pecuniary gift or to distribute or divide estate assets into shares or partial shares, the executor may distribute or divide those assets in kind, or divide undivided interests in those assets, or sell all or any part of those assets and distribute or divide the property in cash, in kind, or partly in cash and partly in kind. Property distributed to satisfy a pecuniary gift under this will shall be valued at its fair market value at the time of distribution. This section shall apply only to the extent that it does not conflict with the provisions of the Dorothy Horwitz Family Trust.

4.7. Power to Sell, Lease, and Grant Options to Purchase Property. The executor shall have the power to sell, at either public or private sale and with or without notice, lease, and grant options to purchase any real or personal property belonging to my estate, on such terms and conditions as the executor determines to be in the best interest of my estate.

4.8. Payments to Legally Incapacitated Persons. If at any time any beneficiary under this will is a minor or it appears to the executor that any beneficiary is incapacitated, incompetent, or for any other reason not able to receive payments or make intelligent or responsible use of the

payments, then the executor, in lieu of making direct payments to the beneficiary, may make payments to the beneficiary's conservator or guardian; to the beneficiary's custodian under the Uniform Gifts to Minors Act or Uniform Transfers to Minors Act of any state; to the beneficiary's custodian under the California Uniform Transfers to Minors Act until the beneficiary reaches the age of twenty-five (25); to one or more suitable persons, as the executor deems proper, such as a relative or a person residing with the beneficiary, to be used for the benefit of the beneficiary; to any other person, firm, or agency for services rendered or to be rendered for the beneficiary's assistance or benefit; or to accounts in the beneficiary's name with financial institutions. If there is no custodian then-serving or nominated to serve by me for a beneficiary, the personal representative or executor, as the case may be, shall designate the custodian. The receipt of payments by any of the foregoing shall constitute a sufficient acquittance of the executor for all purposes.

ARTICLE FIVE

CONCLUDING PROVISIONS

5.1. Definition of Death Taxes. The term "death taxes," as used in this will, shall mean all inheritance, estate, succession, and other similar taxes that are payable by any person on account of that person's interest in my estate or by reason of my death, including penalties and interest, but excluding the following:

- (a) Any additional tax that may be assessed under Internal Revenue Code Section 2032A.
- (b) Any federal or state tax imposed on a "generation-skipping transfer," as that term is defined in the federal tax laws, unless the applicable tax statutes provide

that the generation-skipping transfer tax on that transfer is payable directly out of the assets of my gross estate.

5.2. Payment of Death Taxes. Pursuant to the declaration of trust executed on the same date as, but immediately before, the execution of this will by Dorothy Horwitz as settlor and trustee, all death taxes, whether or not attributable to property inventoried in my probate estate, shall be paid by the trustee from that trust. If that trust does not exist at the time of my death, or if the assets of that trust are insufficient to pay the death taxes in full, I direct the executor to pay any death taxes, whether or not attributable to property inventoried in my probate estate, that cannot be paid by the trustee, by prorating and apportioning those taxes among the persons interested in my estate, as provided in the California Probate Code.

5.3. Simultaneous Death. If any beneficiary under this will and I die simultaneously, or if it cannot be established by clear and convincing evidence whether that beneficiary or I died first, I shall be deemed to have survived that beneficiary, and this will shall be construed accordingly.

5.4. Period of Survivorship. For the purposes of this will, a beneficiary shall not be deemed to have survived me if that beneficiary dies within thirty (30) days after my death.

5.5. Intentional Omission of Children Born or Adopted After Execution of Will. Except as otherwise provided in this will, I have intentionally failed to provide in this will for any children born to or adopted by me after the execution of this will.

5.6. No-Contest Clause. If any beneficiary under this will, singularly or in combination with any other person or persons, directly or indirectly does any of the following acts, then the right of that person to take any interest given to him or her by this will shall be void, and any gift

or other interest in my estate to which the beneficiary would otherwise have been entitled shall pass as if he or she had predeceased me.

Without probable cause challenges the validity of this will on any of the following grounds:

- (a) Forgery;
- (b) Lack of due execution;
- (c) Lack of capacity;
- (d) Menace, duress, fraud, or undue influence;
- (e) Revocation pursuant to the terms of applicable law;
- (f) Disqualification of a beneficiary under California Probate Code Sections 6122 or 21350 or applicable successor statutes.

5.7. Definition of Incapacity.

(a) For purposes of this will, a person is deemed "incapacitated" or deemed to suffer from "incapacity" if any of the following circumstances apply:

(1) The person is unable, in the executor's judgment, to provide properly for that person's own needs for physical health, food, clothing, or shelter; to manage substantially that person's own financial resources; or to resist fraud or undue influence.

(b) In case of temporary incapacity of a sole executor, the successor executor designated under this will shall serve during the period of temporary incapacity as though he or she were the only executor. In case of temporary incapacity of a coexecutor, the other coexecutor shall make any and all decisions during the period of temporary incapacity as though that coexecutor were the only executor.

(c) Any executor deemed to be temporarily incapacitated shall be deemed to be permanently incapacitated 90 days after the determination of temporary incapacity unless a determination of capacity is made within that 90-day period. If a determination of capacity is made, the executor may resume serving as executor. If there is a subsequent determination of incapacity, the executor has another 90-day period to obtain a determination of capacity.

(d) Any successor executor or coexecutor serving in place of a temporarily incapacitated executor shall not be relieved of liability until that executor's account has been settled or an account has been waived by a majority of all current beneficiaries of the estate.

(e) If any executor or any beneficiary whose capacity is in question disputes the determination of incapacity under any of the standards listed above, such person may petition the court for a finding regarding that person's capacity. The court's finding shall be conclusive. If the court determines that the executor or other person whose capacity is in question has capacity, the estate property shall bear all expenses associated with the examination or court proceeding. If the court sustains the determination of incapacity, the individual challenging the determination of incapacity shall bear all expenses of the examination or court proceeding.

(f) Each individual executor agrees to cooperate in any examination reasonably necessary for the purpose of determining capacity, agrees to waive the doctor-patient privilege in respect to the results of such examination, and agrees to provide written authorization in compliance with the privacy regulations under the Health Insurance Portability and Accountability Act of 1996 (42 U.S.C. Section 1320d) and the provisions of California Civil Code Section 56.10 for the disclosure and use of that executor's health information and medical records to the extent that such disclosure and use are necessary to make a determination of the executor's capacity. Refusal to submit to the examination, to provide the waiver, or to provide the written authorization when requested by the current beneficiaries of the estate shall be deemed a resignation by that executor.

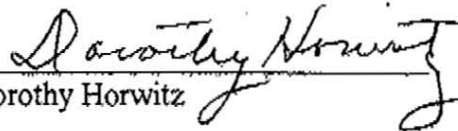
5.8. Number and Gender. As used in this will, references in the masculine gender shall be deemed to include the feminine and neuter gender, and vice versa, and references to the singular shall be deemed to include the plural, and vice versa, wherever the context so permits.

5.9. Captions. The captions appearing in this will are for convenience of reference only, and shall be disregarded in determining the meaning and effect of the provisions of this will.

5.10. Severability Clause. If any provision of this will is invalid, that provision shall be disregarded, and the remainder of this will shall be construed as if the invalid provision had not been included.

5.11. California Law to Apply. All questions concerning the validity and interpretation of this will, including any trusts created by this will, shall be governed by the laws of the State of California in effect at the time this will is executed.

Executed on March 6, 2012, at Alhambra, California.


Dorothy Horwitz

On the date written above, we, the undersigned, each being present at the same time, witnessed the signing of this instrument by Dorothy Horwitz, who declared to us that this instrument was the will of Dorothy Horwitz. At that time, Dorothy Horwitz appeared to us to be of sound mind and memory and, to the best of our knowledge, was not acting under fraud, duress, menace, or undue influence. Understanding this instrument, which consists of Nine (9) pages, including the pages on which the signature of Dorothy Horwitz and our signatures appear, to be the will of Dorothy Horwitz, we subscribe our names as witnesses thereto.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on March 6, 2012, at Alhambra, California.

Kevin Chiu residing at 228 West Valley Blvd #201
 Witness Street Address
 Kevin Chiu Alhambra, California
 City

Trinh Ly residing at 228 West Valley Blvd #201
 Witness Street Address
 Trinh Ly Alhambra, California
 City