

25-218177-DE

LAST WILL AND TESTAMENT

OF

ROSALENE E. BURD

Date: October 20, 2023

Prepared by:

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LAST WILL AND TESTAMENT
OF
ROSALENE E. BURD

I, **ROSALENE E. BURD**, a resident of and domiciled in the State of Michigan, make, publish and declare this document to be my Last Will and Testament, and hereby revoke all wills and codicils previously made by me.

Article One
Definitions

The following definitions shall apply to this Last Will and Testament:

- (a) "EPIC" shall refer to the Michigan Estates and Protected Individuals Code, being Public Act 386 of 1998, as amended.
- (b) "Probate Estate" shall mean all of my property and estate, both real and personal, of whatever kind and wherever located, that I own or to which I may be entitled at the time of my death which is subject to probate administration in any jurisdiction.

Article Two
Payment of Claims

Claims may include my debts or taxes, and expenses of probate administration. The following terms and provisions shall apply to payment of claims against the Probate Estate:

- (a) Priority of Payment. I direct my personal representative to pay claims from my Probate Estate, without apportionment among my beneficiaries, in order of priority prescribed by EPIC §3805(1).
- (b) Abatement. Claims against the Probate Estate shall be paid first from residuary devises, then from general devises, and finally from specific devises, without preference or priority between real and personal property.

- (c) Estate Insolvent. If the Probate Estate is not sufficient to pay all claims, my personal representative shall not be authorized to collect any deficiency from other non-probate transfers (other than a revocable trust established by me), except as necessary to pay estate or inheritance tax as set forth in this Article.
- (d) Non-Exoneration. Unless I have expressed a contrary intention elsewhere in this will, a specific devise of real or personal property passes subject to any mortgage or security interest existing on the date of my death, regardless of the general directive in this will to pay my debts.
- (e) Portability of Estate Tax Exclusion. If I am married at the time of my death, the personal representative should determine whether to file a federal estate tax return, or other documents, to enable the estate of my spouse to procure my unused exclusion amount as permitted by §2010 of the Internal Revenue Code, as amended; and the personal representatives may make the portability election under §2010(c)(5)(A) even if it is unclear whether the estate of my spouse would benefit from the unused exclusion amount.
- (f) Apportionment of Estate Taxes. I further direct that all federal and state estate or inheritance taxes, including any interest and penalties, shall be paid and apportioned in accordance with EPIC §3920, or any successor statute. This Article shall not apply to the extent that contrary provisions concerning the payment or apportionment of any such taxes have been or shall be made in any inter vivos instrument executed by me relating to any insurance, trusts, gifts or other transfers, jointly owned property or accounts, or property subject to power of appointment.

Article Three
Disinherited Persons

I intend to disinherit my siblings, Susan Gruis and Deborah Valenti to the fullest extent permitted by law, including payment of statutory allowances. Therefore, my personal representative shall not give any portion of my Probate Estate to my siblings, Susan Gruis and Deborah Valenti unless directly ordered to do so by a court of competent jurisdiction. All provisions of this will, including any provisions which may refer to

persons taking by intestacy or succession, shall be construed so as to fulfill my purpose and intent to disinherit my siblings, Susan Gruis and Deborah Valenti.

Article Four
Distribution of Probate Estate

After compliance with the preceding instructions, I give and devise all the rest, residue and remainder of the Probate Estate to the TRUSTEE OF THE ROSALENE E. BURD TRUST to be held and disposed of in accordance with the terms, covenants and conditions of the ROSALENE E. BURD TRUST. Income and principal distributed by the personal representative shall be deemed income and principal, respectively, by the trustee.

Article Five
Appointment of Personal Representative

Upon my death, probate proceedings will be necessary to carry out this last will and testament. The following terms and provisions shall apply to the appointment of a "personal representative" to administer the Probate Estate:

- (a) Appointment. I appoint TRACI M. KORNAK as my personal representative. If she shall be unable or unwilling to serve, then I appoint PATRICIA VAN WAGNER as my personal representative. If she shall be unable or unwilling to serve, then I appoint LYNN VAN WAGNER as my personal representative.
- (b) Compensation. My personal representative is entitled to reimbursement for out-of-pocket expenses and may receive reasonable compensation for services.
- (c) Qualification. A personal representative shall qualify by signing an acceptance of appointment. A personal representative shall not be required to file or furnish any bond, surety or other security in any jurisdiction.
- (d) Authority. My personal representative shall have all the authority permitted to be exercised by personal representatives under Michigan law during the period my estate is administered, unless his or her authority is expressly modified in this will.
- (e) Access to Electronic Communications: My personal representative is granted full and unrestricted access to my digital accounts, including

the content of electronic communications sent or received by me, as provided by the Michigan Fiduciary Access to Digital Assets Act (Public Act 59 of 2016).

- (f) Disclaimers. I authorize my personal representative to disclaim or renounce, in whole or in part, any disposition of property provided for my benefit in any instrument, within nine months after the date of the transfer which created an interest in me.

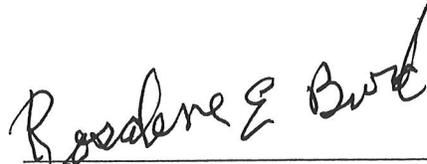
Article Six
Rules of Construction

The following administrative provisions, rules, and definitions shall apply to this last will and testament:

- (a) Choice of Law. This will is to be interpreted and construed under the laws of the state of Michigan.
- (b) Disclaimer by Trustee. The trustee of a trust of which I am a settlor may, at any time within nine months after my death, disclaim or renounce, in whole or in part, any devise or property interest granted to the trustee in this will. Any such disclaimer or renunciation shall be made in writing by the trustee, delivered to the personal representative, and filed in accordance with applicable law. The devise or property interest so disclaimed shall be distributed as though the trust does not exist.

IN WITNESS WHEREOF, I, ROSALENE E. BURD, certify (or declare) under penalty for perjury according to the law of the state of Michigan that all of the following statements are true: this document constitutes my last will and testament; I sign it voluntarily for the purposes expressed in this will; I am 18 years of age or older, and under no constraint or undue influence; and I have sufficient mental capacity to make this will.

Date: October 20, 2023

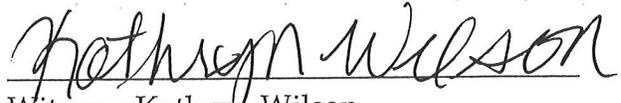


Rosalene E. Burd

Statement of Witnesses

We, the witnesses whose names are set forth and signed below, certify (or declare) under penalty for perjury according to the law of the state of Michigan that all of the following statements are true: Rosalene E. Burd signed this document as her last will and testament; she signed it willingly or willingly directed another to sign it for her; and, she signed it as her voluntary act for the purposes expressed in this will; each of us, in the presence of Rosalene E. Burd, signed this will as witness to her signing; and, to the best of our knowledge, Rosalene E. Burd is 18 years of age or older, under no constraint or undue influence, and that she has sufficient mental capacity to make this will.

Date: October 20, 2023


Witness: Kathryn Wilson


Witness: Sandra Hughes O'Brien