

EXHIBIT 5A

John Case Estate

Receipt and Release
(fully scheduled account attached in judicial format)

SURROGATE'S COURT OF STATE OF NEW YORK
COUNTY OF **DUTCHESS**

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In the Matter of the First and Final Account of BANK OF
RHINEBECK, as Resigned Trustee, of the Trust under Article
THIRD of the Last Will and Testament of

**[Fully scheduled account
attached in judicial format]**

JOHN CASE

RECEIPT AND RELEASE

Deceased.

File No. 12345

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1. JOHN CASE died a resident of Dutchess County, on October 15, 1996. His will, dated December 10, 1993, the First Codicil thereto, dated December 21, 1993, and the Second Codicil thereto, dated March 8, 1995 (collectively, "decedent's Will" - copy attached as Exhibit "A"), were admitted to probate by the Surrogate's Court of Dutchess County.

a. Letters of Trusteeship were issued on September 27, 1997, to Bigger Trust Company, the Trustee named in decedent's Will. It acted as Trustee continuously since that date through July 28, 2003 (the date of the Court Order approving its resignation as Trustee). Bigger Trust Company accounted non-judicially to the beneficiaries.

b. Letters of Trusteeship were issued on July 28, 2003 to Bank of Rhinebeck as successor Trustee. Bank of Rhinebeck acted as successor Trustee continuously since that date through July 31, 2015 (the date of the Court Order approving its resignation as Trustee and the appointment of First National Bank of Dover Plans as successor Trustee).

2. Article THIRD. A. of decedent's Will gave Six Hundred Thousand Dollars (\$600,000.00) to his Trustees, IN TRUST. Articles THIRD. B. and THIRD. C. of decedent's Will provide:

"B. I direct the Trustee to hold said amount, IN TRUST, to manage, invest and reinvest the same, to

collect the income, and to pay over or apply the net income as follows:

"1. One (1) share of twenty-five percent (25%) to my son, ANDREW CASE, if he survives me, for his life, and at his death, or at my death if he does not survive me, to my grandson, ARTHUR S. CASE, for his life.

"2. Three (3) shares of twenty-five percent (25%) for a total of seventy-five percent (75%) to my daughter, ELLEN CASE JONES, for her life, and at her death, or at my death if she does not survive me, her three (3) shares shall then be paid over, one (1) each, to and for the lives of each of my grandsons, JOHN JONES, MATTHEW JONES and LUKE JONES, who survive me and my daughter, ELLEN CASE JONES.

"C. The beneficial interest in this trust is divided into four, equal, twenty-five percent (25%) shares (a "share" or the "shares"); each share has a pair of primary (parent) and secondary (grandson) life interest holders. At the death of the survivor of each pair of life interest holders, or at my death, if neither of the pair of life interest holders survive me, the trust shall partially terminate as to that share and the principal of the trust represented by that share shall be paid over to New York University, a New York Educational Corporation, having its principal offices at 70 Washington Square South, New York, New York, exclusively for the use of its Law School."

3. Bank of Rhinebeck ("the Resigned Trustee") is ready and prepared to file a judicial account of its proceedings as Trustee. The undersigned Ellen Case Jones, Andrew Case, John Jones, Matthew Jones, Luke Jones, Arthur S. Case, New York University, and First National Bank of Dover Plains, being all of the persons and entities upon whom service of process would be required

in a proceeding for the judicial settlement of the Account of the Resigned Trustee (all of whom are collectively hereinafter referred to as the "Releasing Parties"), although advised of their rights to a complete and detailed account of the acts and proceedings of the Resigned Trustee and to the judicial settlement thereof, have decided to avoid the expense and delay incident to a judicial accounting and have requested the Resigned Trustee to forego a judicial accounting. The Resigned Trustee has consented thereto upon the condition that the Releasing Parties execute and deliver to the Resigned Trustee an instrument in writing releasing and discharging it, as hereinafter provided.

4. Attached hereto are Schedules of Account in judicial format for the period September 22, 2003 through July 31, 2015 (the "Accounting Period"), wherein are reported fully and completely all of the acts and proceedings of the Resigned Trustee during the Accounting Period.

5. The names, addresses and relationships of all persons and entities interested in the trust who are necessary parties to this Agreement are:

<u>Name and Address</u>	<u>Relationship</u>	<u>Interest</u>
Ellen Case Jones _____ _____	Daughter	Lifetime beneficiary of 75% of income
Andrew Case _____ _____	Son	Lifetime beneficiary of 25% of income
John Jones _____ _____	Grandson; Child of Ellen Case Jones	Contingent lifetime beneficiary of 25% of income
Matthew Jones _____ _____	Grandson; Child of Ellen Case Jones	Contingent lifetime beneficiary of 25% of income
Luke Jones _____ _____	Grandson; Child of Ellen Case Jones	Contingent lifetime beneficiary of 25% of income

<u>Name and Address</u>	<u>Relationship</u>	<u>Interest</u>
Arthur S. Case _____ _____	Grandson; Child of Arthur S. Case	Contingent lifetime beneficiary of 25% of income
New York University 70 Washington Square New York, NY 10012	None	Remainderman
First National Bank of Dover Plains Route 22 Dover Plains, New York 12522	None	Successor Trustee

All of the above named persons are of full age and sound mind, and not under a disability.

NOW, THEREFORE, in consideration of the premises, the Releasing Parties do hereby:

A. Acknowledge that they have examined, to the extent they deem it necessary and advisable, the Schedules of Account of the Resigned Trustee for the Accounting Period, and they hereby ratify, confirm and approve all of the acts and proceedings of the Resigned Trustee set forth therein, and expressly waive any rights to enforce a judicial settlement of the Account of the Resigned Trustee, it being their intention that this instrument shall be binding on them and any and all other interested parties and as conclusive as though an Account had been prepared, settled and allowed by decree of a court of competent jurisdiction, and they further waive the issuance and service of any order to show cause or other process in any proceeding for the settlement of the Account of the Resigned Trustee and consent to the entry of a decree settling the Resigned Trustee's Account without further notice to them.

B. Approve payment of the unpaid expenses as set forth in Schedule C-1, being

payments of (i) \$6,000 to Local CPAs, PC, for preparation of the final accounting of the Resigned Trustee, (ii) \$4,750 to Law Firm, for legal fees in connection with the judicial resignation of the Resigned Trustee and the judicial appointment of First National Bank of Dover Plains, as successor Trustee, and (iii) \$571.45 to Bank of Rhinebeck, for principal paying commissions, and approve payment of \$_____ to the Resigned Trustee, for pro-rated annual commissions for 2015, as calculated in Exhibit "B" attached hereto (payable \$_____ from principal and \$_____ from income).

C. After payment of the amount set forth in Paragraph B, agree that the acceptance by First National Bank of Dover Plains, as successor Trustee, of the balance of the assets of the trust, shall be in full payment and satisfaction of all the property of the trust to which the Successor Trustee may be entitled.

D. Release and forever discharge the Resigned Trustee from all and every liability, responsibility or accountability of any nature whatsoever concerning any matter or thing relating to or arising from the Trust or the investment, management or administration thereof, during the Accounting Period; and ratify and approve the acts, transactions and omission (if any) of the Resigned Trustee in the investment, management and administration of the Trust through the closing date of the Accounting Period.

E. Agree that this instrument and all of its provisions shall bind each of them and their respective personal representatives, successors and assigns.

F. This agreement may be executed in counterparts, each of which shall be deemed to be an original of this agreement.

IN WITNESS WHEREOF, the undersigned have hereunto set their hands and seals as of
this ____ day of _____, 2015.

**ACCOUNTING PARTY AND RESIGNED
TRUSTEE**

BANK OF RHINEBECK

RELEASING PARTY

By: _____

ELLEN CASE JONES

Print Name

ANDREW CASE

Print Title

JOHN JONES

MATTHEW JONES

LUKE JONES

ARTHUR S. CASE

**FIRST NATIONAL BANK OF DOVER PLAINS
SUCCESSOR TRUSTEE**

By: _____

Print Name

Print Title

NEW YORK UNIVERSITY

By: _____

Print Name

Print Title

[Acknowledgments]

EXHIBIT 5B

Thomas A. Jackson Estate

**Receipt, Release, Refunding and Indemnity Agreement
(Account without schedules in judicial format:
Other financial data provided)**

SURROGATE'S COURT OF THE STATE OF NEW YORK
COUNTY OF **DUTCHESS**

-----X

In the Matter of the First and Final Account of Proceedings of
David R. Jackson, as Executor of the Will of

THOMAS A. JACKSON,

Deceased.

-----X

**[Account without schedules in
judicial format: Other financial
data provided]**

**RECEIPT, RELEASE,
REFUNDING AND
INDEMNITY AGREEMENT
AND WAIVER OF PROCESS**

File No. **2013-685**

1. THOMAS A. JACKSON (the "decedent") died on August 8, 2013. The Dutchess County Surrogate's Court admitted the decedent's Will to probate and issued Letters Testamentary to David R. Jackson as Executor of the decedent's Will ("the Executor"), on August 30, 2013.
2. Articles FIRST, SECOND and THIRD of the decedent's Will dated April 21, 2013, provided for pre-residuary legacies of tangible personal property, partnerships and cash. The Executor has paid all such pre-residuary legacies and has obtained acknowledged receipts for those legacies.
3. By Article THIRD, the decedent's Will left his residuary estate to David R. Jackson as surviving Trustee of the "David R. Jackson Family Trust" (the "Trust") for the lifetime benefit of David R. Jackson, and Maria Jackson, and upon the death of the survivor of them (subject to a limited testamentary power in David R. Jackson), to remainderman.
4. The only persons interested in the settlement of this account of the Executor are:

<u>Name and Address</u>	<u>Relationship</u>	<u>Nature of Interest</u>
David R. Jackson	Brother	Income and permissible

<u>Name and Address</u>	<u>Relationship</u>	<u>Nature of Interest</u>
645 Fifth Street P.O. Box 240673 Kingman, Arizona		principal beneficiary of Trust, Executor of Will and Co-Trustee of the David R. Jackson Family Trust
Maria Jackson 645 Fifth Street P.O. Box 240673 Kingman, Arizona	Sister-in-law	Secondary income and permissible principal beneficiary of the Trust
Holly Jackson Jones (referred to in the Will as "Holly C. Jones") 207 120 th Street, S.E. Seattle, WA	Niece	Contingent remainderman of Trust subject to exercise of limited power of appointment
Angela R. Jackson 525 W. Kiernan Avenue Portland, Oregon	Niece	Same
John F. Jackson 1717 E. 16 th Seattle, WA	Nephew	Same
Chris Johnson 923 A Street Phoenix, Arizona	Step-Nephew	Same
John Shute 11930 Glacier Highway #8 Phoenix, Arizona	None	Successor Co-Trustee of the David R. Jackson Family Trust

The above-named persons are of full age and sound mind.

5. The administration of the estate is virtually complete. David R. Jackson (hereinafter sometimes referred to as the "Accounting Party"), represents that he has previously caused the preparation of and has filed the New York State Estate Tax Return, Form ET-706,

(together with the United States Estate Tax Return attached to it (called the "Tax Returns")), which Tax Returns are attached to this Agreement as Exhibit A. He will cause the preparation of the United States Fiduciary Income Tax Return, Form 1041, and the New York State Fiduciary Income Tax Return, Form IT-205, for the first and final income tax year of the estate in 2014, (the "Fiduciary Income Tax Return"), copies of which will be furnished to the Releasing Parties upon request. He has filed the Inventory for the Estate in the Dutchess County Surrogate's Court, attached to this Agreement as Exhibit B. Additionally, he has prepared the checkbook reconciliation and statement of final distribution attached to this Agreement as Exhibit C. The foregoing documents (collectively, the "Account") comprise a complete and accurate summary of all receipts and disbursements of the principal and, upon the filing of the 2014 Fiduciary Returns, all receipts and disbursements of the income of the Estate from August 8, 2013, the decedent's date of death, up to and including the date hereof.

6. The Accounting Party is prepared to proceed with the judicial settlement of his account as Executor in the Surrogate's Court, Dutchess County. More than seven (7) months have elapsed since the issuance of Letters Testamentary to the Executor.

7. David R. Jackson (individually and as Trustee) and John Shute, (as Trustee), Maria Jackson, Holly Jackson Jones, Angela R. Jackson, John C. Jackson, Chris Johnson and John Shute, as the persons interested in the estate (hereinafter referred to as the "Releasing Parties"), desire to avoid the expense and delay which would be entailed by a judicial settlement of the account of the Executor, and request that the account be informally settled. The Executor is willing to do so in consideration of the release, discharge and agreements of indemnity set forth herein.

**IN CONSIDERATION OF THE PREMISES AND OF THE
MUTUAL COVENANTS AND AGREEMENTS HEREIN CONTAINED**

A. The Releasing Parties hereby acknowledge that:

1. Each of them has had full opportunity to examine the Account and all books and records of the Executor (which are held and shall continue to be held at the Executor's residence at 645 Fifth Street, Kingman, Arizona), to obtain all the information regarding the administration of the estate during said period and to retain and consult independent counsel and/or accountants to advise them as to the Account, as to their rights with respect to the principal and income of the estate, and as to the nature and effect of this instrument. To the extent that any Releasing Party has failed to avail himself of such opportunity, such failure is the result of his or her own volition, and he or she hereby waives the right to do so.

2. The Account fully and accurately sets forth all assets received or receivable by the Executor, all assets distributed by him and all income received by the Executor, and there are no other assets or property and no profits or increases or income other than those set forth in the Account which could or should have been collected or realized by the Executor, or with which he is or could or should be chargeable.

3. All expenditures shown by the Account, including, without limitation, administration expenses and taxes, were duly and properly paid at the time and in the amounts shown by the Account and the Executor is duly entitled to credit therefor.

B. David R. Jackson, as Executor, represents that, to the best of his knowledge (and on the advice of the estate's attorneys), all taxes due from the estate have been paid and that no taxes, interest or penalties are due to the New York State and the Internal Revenue Service or any state or local taxing authority, except that Federal and New York State Fiduciary Income

Tax Returns will be due for the fiscal year ending in 2014.

C. David R. Jackson, as Executor, has waived Executor's commissions otherwise payable to him.

D. The net residuary estate, consisting of the remaining assets shown on the Reconciliation, will be distributed to David R. Jackson, and John Shute, as Trustees of the David R. Jackson Family Trust.

E. The Releasing Parties ratify, confirm and approve the Account and all of the items set forth therein, in its entirety, and accept the Account as the equivalent of and a substitute for formal schedules of account in an accounting proceeding in the Surrogate's Courts of the State of New York.

F. The Releasing Parties do hereby:

1. Ratify and approve each and every act of the Accounting Party in connection with the administration of estate.
2. Release, remise, acquit and forever discharge the Accounting Party and his executors or administrators of and from any and all further liability or accountability to himself or herself and his or her successors and assigns because of or in respect of the acts and transactions of the Accounting Party in the administration of the estate.
3. The Releasing Parties agree that if any debts, taxes, claims or charges come due after the execution of this Agreement, including the costs of defending or adjusting the same, David R. Jackson and John Shute, as Trustees of the David R. Jackson Family Trust shall (upon written demand by the Executor) promptly refund to the Executor any part or all of the distribution made to them.

G. Each of the Releasing Parties, for himself or herself and his or her distributees,

executors, administrators and assigns, indemnifies and holds harmless David R. Jackson, individually and as Executor, of, from and against any and all claims and demands (together with all legal and other expenses of defending or adjusting the same) which may at any time be made by, and any and all accountability, liability and obligations whatsoever which may at any time be owing to, any and all of the descendants of any of them (whether now living or born after the execution of this Agreement) who may become interested in the estate, having, or claiming to have, a present or future vested or contingent interest in the estate, arising out of, or in connection with, said estate, or the administration of said estate by the Executor.

H. This instrument shall inure to the benefit of the Accounting Party, and his heirs, executors, administrators and assigns, and shall be binding upon the Releasing Parties, upon their successors and assigns, and upon any person or entity claiming through them.

I. This agreement shall be deemed to have been made in the State of New York, and shall be governed by, and construed in accordance with, the laws of the State of New York applicable to agreements made and to be entirely performed within such State.

J. This agreement may be executed in counterparts, each of which shall be deemed to be an original of this agreement.

IN FURTHER CONSIDERATION OF THE PREMISES, the Accounting Party hereby represents that the Account comprises, to the best of his knowledge, complete and accurate statements of all receipts and disbursements of the principal and of the income of the Estate, and of all the sums and assets which should have been received and disbursed in connection therewith, and agrees to accept this Receipt, Release, Refunding and Indemnity Agreement and Waiver of Process in lieu of a judicial settlement of his account. The Releasing Parties do hereby waive Citation or other process in any accounting proceeding of David R. Jackson, as

Executor of the Estate.

WITNESS the due execution hereof by the parties as of May 31, 2014.

ESTATE OF THOMAS A. JACKSON

By:

David R. Jackson, Executor

**David R. Jackson, individually and Co-Trustee of
the David R. Jackson Family Trust**

Maria Jackson

Holly Jackson Jones

Angela R. Jackson

John C. Jackson

Chris Johnson

**John Shute, as the Co-Trustee of the David R.
Jackson Family Trust**

[Acknowledgments]

EXHIBIT 5C

Howard Johnson Estate

Petition to Compel Executors to Account

STATE OF NEW YORK
SURROGATE'S COURT - COUNTY OF WESTCHESTER

.....X
Proceeding to Compel DANIEL SMITH and VICTOR
JONES, as Executors of the Estate of

HOWARD JOHNSON,

Deceased.

PETITION TO COMPEL
EXECUTORS TO
ACCOUNT
(SCPA 2205)

File No. _____

.....X
TO THE SURROGATE'S COURT OF THE COUNTY OF WESTCHESTER:

The petition of SUSAN JOHNSON, residing at 117 Deer Path, Bedford, New York
10506, respectfully states:

1. My husband, HOWARD JOHNSON ("my husband"), died a resident of
Westchester County on April 4, 2008. In that year (i) his Will, dated October 20, 2003, (ii) the
First Codicil thereto, dated March 21, 2004, (iii) the Second Codicil thereto, dated December 12,
1995, and (iv) the Third Codicil thereto, dated May 15, 2007 (collectively, "my husband's Will"
- copy attached as Exhibit "A") were admitted to probate by this Court, and Letters Testamentary
and Letters of Trusteeship were issued to DANIEL SMITH and VICTOR JONES on that date.

2 I am a beneficiary of a number of specific bequests under my husband's Will, and
I am also the income beneficiary and a permissible principal beneficiary of residuary trusts under
Article SEVENTH of my husband's Will. On information and belief, the Executors have
collected at least approximately \$17,000,000 of principal through January 31, 2015, but have
made principal distributions of less than \$900,000 through that date. When queried as to the
inordinate delay in the distribution of the estate assets (more than seven years, with no
distribution anticipated in the foreseeable future), Executor Victor Jones stated it was not his
"policy" to make interim distributions, and that distributions would have to await a final

accounting.

3. Uniform Surrogate's Court Rule 207.42 (effective January 6, 1986) provides, in relevant part:

“(a) Whenever the estate of a decedent has not been fully distributed or a final accounting filed with petition for settlement within ... three years [from the date when the first permanent letters testamentary were issued] if a federal estate tax return is required, the executor ... shall, at or before the end of the first complete month following the expiration of such time, file with the clerk of the court a statement in substantially the following form: [form omitted]

“(b) The court shall thereupon take such steps as it deems appropriate to expedite the completion of the administration of the estate and the distribution of all assets.

“(c) Failure to file such statement will be considered by the court on any application for commissions or legal fees and may constitute a ground for disallowance of commissions or fees.”

4. On information and belief, the Executors have not filed such a report. In a letter dated February 25, 2015, to the Executors (copy attached as Exhibit “B” - hereinafter referred to as the “February 25, 2015 letter to the Executors”), my counsel, John Knight, Esq., requested that the Executors provide him with “a copy of the three year report to be provided to the Probate Court as required by NYCRR. 207.42.” He did not receive a response to that request.

5. The Executors prepared schedules of account for the period from April 4, 2008 through October 31, 2013, which they submitted to Petitioner in early 2014. The Schedules are defective in many respects, and do not contain the information necessary to evaluate the Executors' account. For example, Schedule “G” of these Schedules shows partnership interests on hand with identical market values and inventory values of \$9,071,384.48. There is likewise no schedule of proposed distributions, and unpaid administration expenses are listed as \$-0-, even though, for example, the calculation of commissions on Schedule I shows a balance of commissions due the Executors.

6. Petitioner requested detailed information in order to evaluate the accounting (see, e.g., the February 25, 2015 letter to the Executors), and the response of the Executors has been inadequate. For example, the February 25, 2015 letter to the Executors contained the following requests, among others, for information:

“Please furnish invoices and time records (by date, hours, service and provider) for legal and accounting fees paid (including any payments made after the close of the schedules of account), as would be required in an affidavit of legal services.

“Please provide us with an estimate of the balance of legal and accounting fees for the estate until the conclusion of its administration (which ordinarily would be shown on Schedule C-1 of the accounting).”

We have received no response as to these inquiries.

7. The Executors prepared updated schedules of account, through March 31, 2015. They again declined to include the market value of the estate assets until the accounting was approved, and again submitted a Schedule C-1 (Unpaid Principal Expenses) showing \$-0-, even though, on information and belief, unpaid commissions, legal and accounting expenses are in excess of \$500,000.

8. Executors' commissions and professional fees paid to companies with which the Executors are affiliated are, in Petitioner's opinion, exorbitant - approximately 10% of the estate.

a. Schedule I computes Executors' commissions for the accounting period (through March 31, 2015) at \$879,145.25 (\$439,572.60 per executor). A large part of these commissions (in excess of \$100,000) are attributable to the unjustified delay in making distributions from the estate. According to the revised draft accounting through March 31, 2015, commissions on ordinary income alone of \$3,556,355, even at the lowest marginal rate of 2%, would be approximately \$142,000 for two Executors.

b. On information and belief, Executor Daniel Smith was a principal in the

