

## **LAST WILL OF CRESCENCIO S. PUENTE**

I, Crescencio S. Puente, a resident of Riverside 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 married to Mary Ida Puente, and all references in this will to “my wife” are to her.

#### **1.2     Identification of Living Child**

I have one living child, Cynthia Shomper, born on May 2, 1987.

#### **1.3     Identification of Deceased Child**

I have one deceased child, Daniel Puente, who died on May 12, 2015.

#### **1.4     No Contract Affecting Will**

I have not entered into any contract to make a will or a testamentary gift, to not revoke a will or a testamentary gift, or to die intestate.

### **ARTICLE TWO. GIFT OF ENTIRE ESTATE**

#### **2.1     Gift of Entire Estate**

I give all of my property to the trustee of the Crescencio S. Puente and Mary Ida Puente Revocable Trust, created under the declaration of trust executed on the same date as, but immediately before, the execution of this will, by Crescencio S. Puente and Mary Ida Puente, as Settlers and Trustees. 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 and restatements 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If the Crescencio S. Puente and Mary Ida Puente Revocable Trust has been revoked, terminated, or declared invalid for any reason, I give the residue of my estate to the executor of this will, as trustee, who shall hold, administer, and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 Crescencio S. Puente and Mary Ida Puente Revocable 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 Mary Ida Puente, my wife, as executor of this will.

#### **4.2     Successor Executors**

If the office of executor becomes vacant, by reason of death, incapacity, or any other reason I nominate the following, in the order of priority indicated, as executor or coexecutors (as the case may be):

First:           Cynthia Shomper, my daughter.

Second:        Geoffrey Shomper, my son-in-law.

If all those named above are unable (by reason of death, incapacity, or any other reason) or unwilling to serve as successor executor, a new executor or set of 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 Over Digital Assets

The executor may take any action regarding any Digital Assets held as property of my estate, including, but not limited to, accessing, handling, distributing, disposing of, or otherwise exercising control over or exercising any right (including the right to change a terms of service agreement or other governing instrument) with respect to any such Digital Assets. The executor may engage experts or consultants or any other third parties, and may delegate authority to such experts, consultants or third parties, as necessary or appropriate to effectuate such actions with respect to the Digital Assets, including, but not limited to, such authority as may be necessary or appropriate to decrypt electronically stored information, or to bypass, reset or recover any password or other kind of authentication or authorization. This authority is intended to constitute “lawful consent” to a service provider to divulge the contents of any communication under The Stored Communications Act (18 U.S.C. §§ 2701 et seq.), to the extent that such lawful consent is required. For purposes of this instrument, “Digital Assets” includes files stored on any of trust’s digital devices or digital assets, including but not limited to, desktops, laptops, tablets, peripherals, storage devices, mobile telephones, smart phones, cameras, electronic reading devices and any similar digital device that currently exists or may exist as technology develops, or such comparable items as technology develops, regardless of the ownership of the physical

device on which the digital item is stored. "Digital Assets" also include, without limitation, emails sent and received, email accounts, digital music, digital photographs, digital videos, software licenses, social network accounts, file sharing accounts, financial accounts, domain registrations, DNS service accounts, web hosting accounts, tax preparation service accounts, online stores, affiliate programs, other online accounts and similar digital items that currently exist or may exist as technology develops or such comparable items as technology develops, including any words, characters, codes, or contractual rights necessary to access such items, regardless of the ownership of the physical device upon which the digital item is stored.

#### 4.6 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.

#### 4.7 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 Crescencio S. Puente and Mary Ida Puente Revocable Trust.

#### 4.8 Tax Powers

The executor shall have the power, in the executor's sole discretion, to do any or all of the following acts:

- (a) to elect the alternate valuation date if an estate tax return is filed;
- (b) to apply for any deferrals available to the estate under the federal estate tax law for the payment of estate taxes;
- (c) to elect any item either as an income or estate tax deduction for any tax reporting purpose;
- (d) to determine when a particular item will be deducted or reported as income.

In addition, the executor shall have the discretion to file a federal estate tax return for me and to elect on such return that my surviving wife may take into account my potentially available Deceased Spousal Unused Exclusion Amount ("DSUEA").

No person adversely affected by any of these choices is entitled to any reimbursement or adjustment, and the executor shall not be required to make any adjustment between income and principal or in the amount of any property passing to any beneficiary as a result of any election under this provision. The preceding sentence is applicable in all events, including when the executor shall exercise any discretion the executor may hold to allocate the benefits of such actions or elections among the various beneficiaries, even if the consequence of such actions or elections is to directly or indirectly prefer one beneficiary or group of beneficiaries over others.

#### 4.9 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.

#### 4.10 Power to Purchase Estate Property

The executor shall have the power to sell any property of my estate to, or exchange any property of my estate with the property of, any person serving as executor at the time of the sale or exchange, provided that any such sale or exchange shall be for adequate consideration.

#### 4.11 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) years; 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 beneficiary's benefit; 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 the testator 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 Crescencio S. Puente and Mary Ida Puente Revocable Trust executed on the same date as, but immediately before, the execution of this will by Crescencio S. Puente and Mary Ida Puente, as Settlers and Trustees, 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; however, any death taxes attributable to any property passing to my wife under this will or otherwise that qualifies for the federal estate tax marital deduction shall be paid pro rata out of property passing under this will or otherwise that does not qualify for the federal estate tax marital deduction, so that the property qualifying for the federal estate tax marital deduction shall pass to my wife free of any death taxes.

## 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 Survivorship Requirement

For 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.

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

- (i) Forgery;
- (ii) Lack of due execution;
- (iii) Lack of capacity;
- (iv) Menace, duress, fraud, or undue influence;
- (v) Revocation pursuant to the terms of this will or applicable law;
- (vi) Disqualification of a beneficiary under California Probate Code section 6112 or 21380.



(b) Files a pleading to challenge the transfer of property on the grounds that it was not the transferor's property at the time of the transfer;

(c) Files a creditor's claim or prosecutes any action against the estate for any debt alleged to be owed by me or from my estate to the beneficiary-claimant.

#### 5.7 Definition of Incapacity

As used in this will, "incapacity" or "incapacitated" means a person operating under a legal disability such as a duly established conservatorship, or a person who is unable to do either of the following:

(a) Provide properly for that person's own needs for physical health, food, clothing, or shelter; or

(b) Manage substantially that person's own financial resources, or resist fraud or undue influence.

The determination of incapacity shall be made by the executor during probate administration and according to the terms of the trust during trust administration.

#### 5.8 Number and Gender

As used in this will, references in the masculine gender shall be deemed to include the feminine and neuter genders, 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 shall be governed by the laws of the State of California in effect at the time this will is executed.

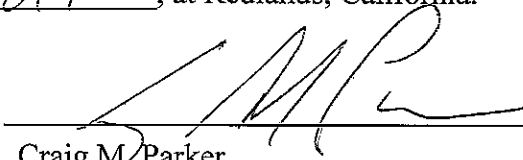
Executed on 8-10-2017, at Redlands, California.

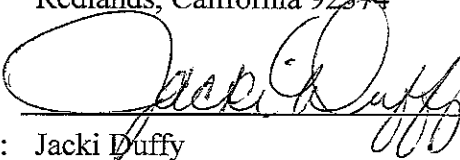
Crescencio S. Puente  
Crescencio S. Puente

On the date written above, we, the undersigned, each being present at the same time, witnessed the signing of this instrument by Crescencio S. Puente, who declared to us that this instrument was the will of Crescencio S. Puente. At that time, Crescencio S. Puente 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 11 pages, including the pages on which the signature of Crescencio S. Puente and our signatures appear, to be the will of Crescencio S. Puente, 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 Aug 10, 2017, at Redlands, California.

  
Name: Craig M. Parker  
Address: 1706 Plum Lane  
Suite 117  
Redlands, California 92374

  
Name: Jacki Duffy  
Address: 1706 Plum Lane  
Suite 117  
Redlands, Ca 92374

## NOTICE AND ACKNOWLEDGMENT

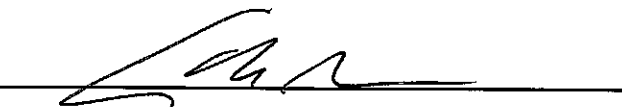
To: Crescencio S. Puente  
5555 Dean Way  
Riverside, California 92504

I have accepted your will or other estate planning document for safekeeping. I must use ordinary care for preservation of the document.

You must keep me advised of any change in your address shown above. If you do not and I cannot return this document to you when necessary, I will no longer be required to use ordinary care for preservation of the document, and I may transfer it to another attorney, or I may transfer it to the clerk of the superior court of the county of your last known domicile, and give notice of the transfer to the State Bar of California.

Dated:


8/10/2017

  
Craig M. Parker  
1706 Plum Lane  
Suite 117  
Redlands, California 92374

My address shown above is correct. I understand that I must keep you advised of any change in this address.

Dated:

8-10-2017

  
Crescencio S. Puente