

2026002340

LAST WILL AND TESTAMENT

OF

DAVID ALLAN COE

I, DAVID ALLAN COE, of Hamilton County, Ohio, being of sound mind and memory, do make, publish, and declare this to be my Last Will and Testament, hereby revoking any and all Wills and Codicils heretofore made by me.

I have intentionally not provided for any of my children or their heirs in this Last Will & Testament, and their omission is not the result of accident or oversight.

ITEM I

1.1 Payment of Expenses and Debts. I direct my executor to pay from my estate all of my legal debts, unsatisfied charitable pledges, funeral expenses and the costs of administering my estate, except that any debt or expense secured by a mortgage, lien, pledge or similar encumbrance on property or an interest in property owned by me at my death (either individually or jointly) shall not be paid from my estate, but shall remain an encumbrance upon such property or interest in property, which shall pass subject to such indebtedness. All transfer, estate, inheritance, succession and other death taxes which shall become payable by reason of my death, whether in respect of property passing under this will or otherwise, shall be paid out of my residuary estate as an administration expense, without apportionment against, or contribution from, any beneficiary.

ITEM II

2.1 Disposition of Personal Effects. I bequeath in fee to KIMBERLY COE (hereinafter referred to as "my wife"), if she shall survive me by thirty (30) days, my household furnishings, objects of art, jewelry, mementos, automobiles, and other purely personal tangible effects and belongings which I own at my death. If my wife shall not so survive me, all of such property which I own at my death shall be distributed as part of my residuary estate.

My Executor shall pay any expenses incurred in safeguarding or delivering my tangible personal property from my residuary estate as an administrative expense.

ITEM III

3.1 Disposition of Residuary Estate. All of the rest, residue and remainder of the property which I own or have the right to dispose of at my death, whether real, personal or mixed, tangible or intangible, of whatsoever nature and wheresoever situated, including all lapsed

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HAMILTON COUNTY
PROBATE COURT

legacies and devises and any property over or concerning which I may have any power of appointment (but excluding any power of appointment granted to me by my wife, which power of appointment I expressly decline to exercise), all of which property is herein referred to as my "residuary estate", shall be distributed absolutely and in fee simple to the Trustee under the David Allan Coe Living Trust ("Trust Agreement") which I, as Grantor and as Trustee, entered into on the 25th day of November, 2025, prior to the execution of this Will (to be added to and commingled with the principal of the trusts arising thereunder, and to be held, administered and distributed in accordance with the terms of the Trust Agreement and in all respects as an integral part thereof, subject to any amendments to the Trust Agreement made prior to my death).

3.2 Exoneration of Executors. My executors shall not be responsible for the use made by any person of any payment of income or principal which may be made to that person hereunder, and my executors shall not be obligated to see to the proper use or application thereof by such person. Upon making any payment or disbursement of income or principal as provided herein, my executors shall be fully discharged of liability with respect thereto and from further accountability therefor.

3.3 Simultaneous Death. If my wife and I shall die under such circumstances that it is doubtful which of us survived the other, then it shall be presumed that she survived me and my estate shall be accordingly administered.

ITEM IV

4.1 Nomination of Executor. I make, nominate and appoint my wife, KIMBERLY COE, as my executor. If she shall have predeceased me, or otherwise ceases to act as my executor, then I make, nominate and appoint, DUSTIN NEWMAN, as my executor. If he shall have predeceased me, or otherwise ceases to act as my executor, then I make, nominate and appoint, NICHOLAS N. NEWMAN, as my executor. I request that no executor named herein be required to give bond or other security for the performance of such executor's duties hereunder.

4.2 Powers of Executor. In extension and not in limitation of the powers given by law, my Executor shall have the following powers with respect to the administration of my estate, to be exercised from time to time in the discretion of my Executor, without application to or approval of any court and without the consent of any person:

(a) To commingle all or part of the estate assets with the assets of other estates or trusts for the purpose of securing the advantages of investment in common;

(b) To retain any investments and to invest and reinvest in stocks, shares, and obligations of corporations, trusts, or other entities, or in any other kind of real or personal property without giving notice to any beneficiary, even though any or all such investments are of a character or size which, but for the express authority contained in this instrument, would not be considered proper for Executors;

(c) To hold bonds, shares, or other securities in bearer form, or in the name of the Executor or a nominee, without indication of fiduciary capacity; to maintain estate accounts in financial institutions without any indication of fiduciary capacity;

(d) To give general and special proxies for voting or acting in respect of shares or securities, which proxies may be discretionary and with power of substitution; to deposit shares or securities with, or transfer them to, protective committees or similar bodies; to join in or oppose any reorganization, recapitalization, liquidation, creditor or bondholder agreement, or other plan involving estate assets; to pay assessments or subscriptions called for in connection with shares or securities;

(e) To give options, sell at public or private sale, exchange, lease, and make contracts concerning real and personal property, or interests in the same, for considerations and on terms of credit or otherwise as the Executor may determine, which options, leases, or contracts may extend beyond the term of administration of the estate;

(f) To improve or develop real estate; to construct, alter, or repair buildings, structures, and appurtenances to real estate; to settle boundary lines, easements, and other rights with respect to real estate; to partition real estate; to join with others in dealing with real estate in any way;

(g) To plant, cultivate, harvest, and sell or otherwise dispose of crops and timber on real estate, and do all things appropriate to good husbandry;

(h) To explore for and develop minerals on real estate;

(i) To loan money to the estate or to borrow money on its behalf, and to mortgage, pledge, or hypothecate real or personal property as security for the same;

(j) To enforce, compromise, or waive any debt or right owing to or claimed by the estate; to pay or accede to, resist and defend, or compromise any debt or right claimed by another against the estate;

(k) To receive additions to the estate from any source, and hold and administer the same under this will;

(l) To allocate between income and principal any receipt, gain, charge, disbursement, or loss as the Executor considers advisable; to determine the extent to which depreciation or amortization principles shall be applied;

(m) When distributing any part or all of the estate, to make the distribution wholly or partly in kind, at current values;

(n) When paying or distributing income or property to a beneficiary, to make payment or distribution to a guardian or custodian for the beneficiary, and the receipt of the guardian or custodian shall release Executor from liability to the beneficiary for such payment;

(o) To keep any or all of the estate property at any one or more places in Ohio, or within the United States, or abroad, or with a depository or custodian at any such place;

(p) To employ investment counsel, property managers, farm managers, custodians of estate property, brokers, accountants, attorneys, and other agents and employees; and

(q) To execute deeds, leases, notes, contracts, waivers, releases, and other instruments as necessary or advisable to give effect to any of the foregoing powers.

(r) I authorize my executor, in my executor's absolute discretion, to exercise any tax options or elections allowed by any tax law, specifically including without limitation the following:

(i) To file joint United States or state income tax returns with my spouse or to consent to treat gifts made by my spouse prior to my death as being made one-half by me for the purposes of the United States or any state gift tax law, and to pay the entire amount of the tax due with respect to any such income tax return or gifts, or to pay a lesser amount of any such income or gift tax if my executor, in my executor's absolute discretion, shall deem it advisable; and

(ii) To elect to value my gross estate as of a date that causes larger death taxes to be payable than would have been the case if my executor had elected another date, and also to claim as income tax deductions expenses which would otherwise qualify as estate tax deductions, having in mind that my executor may deem one or both of such elections advisable in order to reduce the total of the estimated income and capital gains taxes payable by my estate and any one or more beneficiaries thereof. In the event of any such election my executor may, in my executor's absolute discretion, apportion any or all or none of the income and capital gains taxes which my executor estimates will be saved by any such election in whatever shares my executor shall determine among any one or more of the beneficiaries of this will, including the individual beneficiaries of any trusts created by me and the persons beneficially interested in my gross estate whose interests have been adversely affected by any such election (including persons, if any, beneficially interested in property which is included in my gross estate but which passes outside of this will), either by making distributions outright to such persons or by augmenting or reducing any gift made in trust under this will.

(iii) To file a federal estate tax return for my estate, including full authority may all necessary elections, including the authority allocate all, or any portion, of my federal estate tax exclusion, commonly referred to as portability or allocating a Deceased Spouse's Unused Exemption (DSUE) amount.

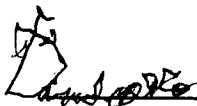
ITEM V

5.1 Miscellaneous. Pronoun references in this Last Will and Testament to the masculine, feminine or neuter gender shall be construed to include the other genders. Singular references in this Last Will and Testament shall include plural references and vice versa, where appropriate.

Whenever the word "child" or "children" are used in this Last Will and Testament, it shall be construed to include any child or children lawfully adopted by me, as well as any child born to and adopted by me after the execution of this Will. Whenever the word "issue" is used, it shall be construed as meaning lineal descendants and shall also include persons adopted as well as those of the blood.

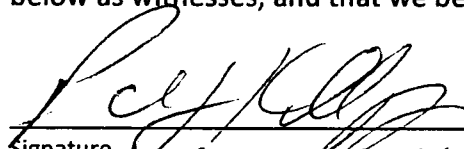
This Last Will and Testament shall be construed and governed by the laws of the State of Ohio.

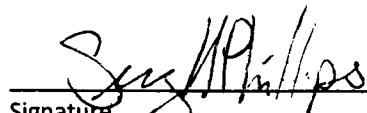
IN WITNESS WHEREOF, I have hereunto signed my name to this, my Last Will and Testament, the same consisting of 5 total pages on this 25th day of November, 2025.



DAVID ALLAN COE

We certify that in our presence on the date appearing above DAVID ALLAN COE signed the foregoing instrument and acknowledged it to be his Last Will and Testament, that at his request and in his presence and in the presence of each other we have signed our names below as witnesses, and that we believe DAVID ALLAN COE to be of sound mind and memory.

 residing at 5249 Tasselberry
Signature _____
Print Name: Paul J. Kellogg W. Chester Elt

 residing at 967 Merritt Grove
Signature _____
Print Name: Suzanne H. Phillips Cincinnati OH 45255

Prepared by:
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