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

PROBATE PROCEEDING, WILL OF
JOAN R. ROSENBERG
a/k/a
JOAN RIVERS ROSENBERG, A/K/A JOAN RIVERS

Deceased.

AFFIDAVIT OF COMPARISON

File No. 14 4628

STATE OF **NEW YORK**
COUNTY OF **NEW YORK** } ss.:

I/We **Ilene Turk**
(and) _____
being duly sworn, say(s), that I/we have carefully compared the copy of decedent's Will/Codicil propounded herein to which this affidavit is annexed with the original Will dated **November 16, 2011**, (and the original Codicils dated _____), about to be filed for probate, and that the same is in all respects a true and correct copy of said original Will/Codicil and of the whole thereof.

Ilene Turk
Signature

Ilene Turk
Print Name

_____
Signature

_____
Print Name

Sworn to before me on
5th day of December, 2014

Ann Bonarrigo
Notary Public
Commission Expires:
(Affix Notary Stamp or Seal)

ANN BONARRIGO
Notary Public, State of New York
No. 01ME4783921
Qualified in Nassau County
Commission Expires Sept. 30, 2017

© 2014 Matthew Bender & Co., a member of the LexisNexis Group.

WILL
OF
JOAN R. ROSENBERG

LAW OFFICES OF GERALD E. LUNN, JR.
1901 Avenue of the Stars
Suite 675
Los Angeles, CA 90067
(310) 277-6264

© 2011 Gerald E. Lunn, Jr.

TABLE OF CONTENTS

ARTICLE I
FAMILY DECLARATIONS AND STATUTORY DISINHERITANCES 1

ARTICLE II
DISPOSITION OF ESTATE 2

ARTICLE III
PROVISIONS REGARDING MY EXECUTORS 2
3.1 Nomination of My Executor 2
3.2 Power to Nominate Institutional Executor 3
3.3 Waiver of Bond 3
3.4 Powers of My Executor 3
3.4.1 Independent Administration 3
3.4.2 Disclaimers 4
3.4.3 Management and Administrative Powers of My Executor 4
3.4.4 Tenancy-In-Common Property 4
3.5 Resignation of My Executor 5
3.6 Successor Executors of My Will 5
3.7 Liability of My Executor 6
3.8 My Executor's Authority to Transfer to Trust 6
3.9 Co-Executors 7
3.10 Compensation of Accountant Serving as Executor 7

ARTICLE IV
GENERAL PROVISIONS 7
4.1 Life Insurance Policies 7
4.1.1 Collection of Proceeds 7
4.2 Construction 8
4.2.1 Number and Gender 8
4.2.2 Headings 8
4.2.3 Severability of Provisions 8
4.3 Definitions 8
4.4 Governing Law 8
4.5 Institutional Executor 8
4.6 Limited Disclosure of the Trust 9

ARTICLE V
TAXES AND OTHER EXPENSES OF MY ESTATE 9
5.1 Payment from Trust 9

5.2 Tax Decisions and Elections. 9
5.3 Generation-Skipping Transfer Tax and Exemption Allocation. 10
5.4 Limitation on Elections and Decisions. 10

ARTICLE VI
NO CONTEST; DISINHERITANCE 10
6.1 Contestants Disinherited. 10
6.2 General Disinheritance. 11

WILL
OF
JOAN R. ROSENBERG

I, JOAN R. ROSENBERG, also known as JOAN RIVERS, a resident of the State of New York, declare that this is my Will. I further declare that my state of domicile (where I intend to reside indefinitely on a permanent basis) is California. I revoke all prior Wills and Codicils, and I hereby dispose of all property that I am entitled to dispose of by Will and exercise all general powers of appointment that I am entitled to exercise.

1 **ARTICLE I**

FAMILY DECLARATIONS AND STATUTORY DISINHERITANCES

I am not now married. My immediate family is as follows:

Predeceased spouse: I was formerly married to EDGAR A. ROSENBERG who is now deceased.

Living children: MELISSA RIVERS, also known as MELISSA W. ROSENBERG.

Living grandchildren: EDGAR COOPER ENDICOTT.

Predeceased children/descendants: None.

Living brothers and sisters: My sister, BARBARA WAXLER.

Except as otherwise provided in this Will, and in the Declaration of Trust of the Survivor's Trust established under the Rosenberg Family Trust, the Eleventh Amendment to and Third Complete Restatement of which was executed by me earlier today (referred to herein as the "Trust"), I have intentionally omitted to provide for my heirs, including future spouses and children and other descendants now living or hereafter born or adopted, as well as existing and future stepchildren and foster children. I intend that these disinheritances defeat the application of any statutory heirship interest.

* END OF ARTICLE *

JRR

2

ARTICLE II

DISPOSITION OF ESTATE

All property of my estate after payment of any taxes or other expenses of my estate as provided below (the "residue"), including property subject to a power of appointment exercised hereby, shall be distributed to the Trustee then in office of the Trust, to be divided, held, managed and distributed as provided in the Declaration of Trust of the Trust (and as part of the Trust Estate of such Trust, not as a separate testamentary trust), including any amendments properly made before or after my death. If for any reason such disposition is invalid or the Trust fails or has been revoked, then I give the residue of my estate to the Trustee named in the present provisions of the Declaration of Trust of the Trust to serve after my death, to be divided, held, managed and distributed as provided in the present provisions of the Declaration of Trust of the Trust, which, for this purpose, I hereby incorporate by reference into my Will, with such conforming changes as may be necessary to achieve the same result as if such residue had been held in such Trust on the date of my death (but disregarding any amendments to the Trust as may be made after the date of my Will and the date of the last Codicil, if any, to my Will).

* END OF ARTICLE *

3

ARTICLE III

PROVISIONS REGARDING MY EXECUTORS

3.1 Nomination of My Executor.

I nominate MELISSA RIVERS, MICHAEL D. KARLIN, and ROBERT HIGDON to serve as Co-Executors of my Will (the "Executor"). If any of them is unable or unwilling to serve or to continue to serve, then I nominate JOCELYN PICKETT to serve with the others of them. Any further vacancy shall be filled by SCOTT CURRIE. If no three (3) of the above-named persons are able and willing to serve as Executor of my Will, then I nominate an Institutional Executor selected in the manner provided in Section 3.2 below to serve as a Co-Executor with such of the above-named persons who are able and willing to serve, or if none of

the persons named above is able and willing to serve, then the Institutional Executor shall serve alone.

3.2 Power to Nominate Institutional Executor.

If it becomes necessary to nominate an Institutional Executor pursuant to the provisions of Section 3.1 above, then I designate the persons named below, acting one at a time in the order they are named, to nominate the Institutional Executor.

First: MELISSA RIVERS.

Second: MICHAEL D. KARLIN.

Third: ROBERT HIGDON.

Fourth: JOCELYN PICKETT.

Fifth: SCOTT CURRIE.

Sixth: The Trustee of the Trust. If such Trustee then qualifies to serve as an Institutional Executor, then such Trustee may nominate itself.

Such nomination shall be filed with the court in which my Will is probated.

3.3 Waiver of Bond.

I request that no bond be required of any Executor nominated above, including nonresidents, whether such Executor is acting alone or together with another person.

3.4 Powers of My Executor.

My Executor shall have the following powers, as well as all powers now or hereafter conferred by law, and except as otherwise expressly provided, shall have the broadest and most absolute permissible discretion in exercising all powers conferred hereunder or under applicable New York or California law. I intend and request that the probate court uphold any action taken by my Executor, absent clear and convincing evidence of bad faith or gross negligence.

3.4.1 Independent Administration.

My Executor may administer my estate with the maximum permissible authority under the laws of all relevant jurisdictions.

3.4.2 Disclaimers.

My Executor may, in my Executor's discretion, disclaim all or any portion of any bequest, devise or trust interest provided for me under any Will or Trust. In particular, I authorize and encourage my Executor to try to obtain overall tax savings, even though this may change the ultimate recipients of the disclaimed property.

3.4.3 Management and Administrative Powers of My Executor.

Subject to any express limitation stated elsewhere in my Will, I hereby grant to my Executor all administrative powers that may legally be granted to an Executor under applicable New York or California law as of the date of my death, including, without limitation and to the extent that I am permitted to do so by applicable law, all of the powers of the Trustee of the Trust (to the extent applicable to estate administration) stated in Section 7.3 of the current Declaration of Trust of the Trust (executed by me earlier today), all to be exercised by my Executor subject to such confirmation or court authority, if any, as is absolutely required by law. For this purpose, I incorporate by reference said Section 7.3 of the Declaration of Trust of the Trust into my Will. Without limiting any of the foregoing, I specifically provide that, subject to Sections 5.3 and 5.4 below, my Executor shall have the broadest and most unrestricted permissible powers to sell, lease or retain any property, make investments, make tax elections and tax-oriented decisions, defer distributions, retain professional advisors and compensate them from my estate, or continue or restructure any business. I also direct that my Executor obtain court approval only as my Executor deems appropriate or if such approval is required by law despite any provision in a Will purporting to eliminate the need for such approval, it being my desire that, whenever possible, my Executor not seek court approval, unless my Executor desires court approval.

3.4.4 Tenancy-In-Common Property.

Any interest in the real property commonly known as 541 Paseo Miramar, Pacific Palisades, California 90272 held as tenant in common with MICHAEL D. KARLIN, as Trustee (and his successor Trustees) of the Smallfish Trust, dated November 18, 1997, or any other trust created for the benefit of MELISSA RIVERS or her descendants, and managed

pursuant to 541 Paseo Miramar Tenancy-In-Common Agreement as of the date of my death shall constitute a proper investment of my estate and of the Trust. For so long as such interest in real property is subject to such Tenancy-In-Common Agreement, my Executor shall comply with said Tenancy-in-Common Agreement.

I recognize that it may be necessary or advisable in the administration of my estate for MELISSA RIVERS and/or MICHAEL D. KARLIN in their capacities as Executor to transact as a tenant-in-common with (i) MELISSA RIVERS in her individual capacity or (ii) a Trust created by the Trustor or MELISSA RIVERS in which MELISSA RIVERS, the descendants of MELISSA RIVERS, and/or MICHAEL D. KARLIN may be interested or associated as a Trustee and/or beneficiaries, and as a Manager of property held as tenants in common under the 541 Paseo Miramar Tenancy-In-Common Agreement. I authorize MELISSA RIVERS and/or MICHAEL D. KARLIN, at such time as either of them is serving as Executor, to take any such action without obtaining approval or confirmation of any court, and the actions of MELISSA RIVERS and/or MICHAEL D. KARLIN taken in good faith shall be binding as though no such relationship or possible conflict of interest existed. Neither MELISSA RIVERS nor MICHAEL D. KARLIN shall be required to account to the beneficiaries of my estate for any direct or indirect personal benefit he or she receives and MELISSA RIVERS and MICHAEL D. KARLIN shall not be liable for any loss that results, absent clear and convincing evidence of bad faith, and the actions of MELISSA RIVERS and/or MICHAEL D. KARLIN in good faith shall be as effective as if no such relationship or conflict existed.

3.5 Resignation of My Executor.

My Executor may resign at any time by filing a written instrument with the court having jurisdiction over my estate.

3.6 Successor Executors of My Will.

All authority, titles and powers of my original Executor shall automatically pass to a successor Executor of my Will. A successor Executor may accept as correct or contest any accounting made by any predecessor Executor, but a successor Executor must inquire into the propriety of any act or omission of a predecessor if so requested in writing by a Trustee of the

Trust or any adult beneficiary or the guardian of a minor or incapacitated beneficiary of the Trust within one hundred eighty (180) days after the successor is appointed. A successor Executor shall have no obligation to take any action with respect to any act or omission of a predecessor absent clear evidence of substantial damages and liability for such damages.

3.7 Liability of My Executor.

No Executor of my Will, other than an Institutional Executor, shall be liable to any person interested in my estate for any act or omission of my Executor or any other person, or for any obligation of my estate, unless it results from my Executor's own bad faith, willful misconduct, or gross negligence. My estate shall indemnify my Executor from any liability with respect to which my Executor is held harmless pursuant to the preceding sentence. I specifically indemnify my Executor, including any Institutional Executor, from any personal liability for any clean-up costs relating to property held in my estate that contains toxic substances, and direct that any such clean-up costs be paid from my estate in proportion to its interest in the toxic property, but only to the extent that such payment is required in order to so indemnify my Executor or is otherwise required by law. Furthermore, if my Executor suspects that property held in my estate may present toxic clean-up problems, my Executor may obtain an environmental assessment, and my estate shall pay for such assessment. Prior to appointment, a nominated Executor may obtain court authority for such assessment, and be reimbursed by my estate therefor.

3.8 My Executor's Authority to Transfer to Trust.

I hereby authorize my Executor (or the person nominated to serve as my Executor if no Letters Testamentary are issued) to transfer to the Trustee of the Trust any asset and to execute any document in connection with any such transfer to the extent necessary or appropriate to carry out any assignment of assets to the Trust executed by me, including the General Assignment of Assets By Trustor to Completely Restated Revocable Trust and First Supplement Thereto executed by me earlier today. Any such action shall be binding on my estate even if a different person is eventually appointed to serve as my Executor or Administrator hereunder, it being my desire that my assets avoid probate except to the extent that a deliberate decision is made by the Trustee of the Trust to subject them to probate.

3.9 Co-Executors.

If more than one (1) person is serving as my Executor, one (1) of them acting alone may transfer securities and execute all documents in connection therewith; open accounts with one or more banks or savings and loan associations; authorize deposit or withdrawal of funds to or from accounts; and sign checks. Transfer agents, corporations and financial institutions dealing with a single Executor as provided in the preceding sentence shall have no liability as a consequence of dealing with only one (1) Executor. An Executor may delegate any ministerial duties to any Co-Executor.

3.10 Compensation of Accountant Serving as Executor.

If MICHAEL D. KARLIN is serving both as Executor and as accountant to my estate or employs a firm of which he is a partner or principal as such accountant, and such firm shall be entitled to compensation for his and such firm's accounting services, and his compensation as Executor shall not affect or be affected by the compensation which he or such firm receives for accounting services.

* END OF ARTICLE *

4

ARTICLE IV

GENERAL PROVISIONS

4.1 Life Insurance Policies.

4.1.1 Collection of Proceeds.

Upon the death of any person insured under a policy of insurance payable to my Executor, my Executor may exercise any option provided in the policy, and receive all sums due under the terms of the policy. To facilitate receipt of such sums, my Executor may execute receipts and other instruments, and compromise disputed claims. If payment of a claim is contested, my Executor shall not be obligated to take any action for collection until my Executor has been personally indemnified to my Executor's satisfaction against any liability or expense, including attorneys' fees, and my Executor may use any funds in my Executor's hands to

pay the expenses, including attorneys' fees, to collect the proceeds of a policy, and may reimburse himself, herself or itself for advances made for this purpose. No insurance company shall have any obligation to inquire into the application of the proceeds of any policy. Upon payment to my Executor of the amounts due under a policy, an insurance company shall be relieved of all further liability thereunder.

4.2 Construction.

4.2.1 Number and Gender.

In all matters of interpretation, the masculine, feminine and neuter shall each include the other, as the context indicates, and the singular shall include the plural and vice versa.

4.2.2 Headings.

The headings in my Will are inserted for convenient reference and shall be ignored in interpreting my Will.

4.2.3 Severability of Provisions.

If any provision hereof is unenforceable, the remaining provisions shall remain in full effect.

4.3 Definitions.

Terms used herein that are defined in the Trust shall have the same meanings as are specified by the Declaration of Trust on the date of my Will and the relevant definitional provisions of the Trust are incorporated herein by this reference.

4.4 Governing Law.

The validity, interpretation, and administration of my Will shall be governed by the laws of the State of New York in force from time to time; provided that if I am domiciled in California at the time of my death, then California law shall instead apply.

4.5 Institutional Executor.

The term "Institutional Executor" shall mean a bank or trust company legally authorized to serve as an executor for compensation, having assets exceeding Five Hundred Million Dollars ($500,000,000).

4.6 Limited Disclosure of the Trust.

If any proceeding involving my estate or the Trust requires that the Trust be disclosed, only the provisions of the Trust relevant to such proceeding shall be disclosed. Furthermore, if the interpretation of any provision of this Will requires that the Trust be disclosed, only the provisions of the Trust relevant to such interpretation shall be disclosed, and my Executors may rely on a written statement by the Trustees of the Trust that the provisions disclosed are the only relevant provisions.

* END OF ARTICLE *

5

ARTICLE V

TAXES AND OTHER EXPENSES OF MY ESTATE

5.1 Payment from Trust.

The Trustee of the Trust is directed by its terms to pay certain taxes and expenses of my estate. If at my death the Trust does not exist or is unable to pay all of such taxes and expenses, I direct my Executor to allocate and pay the shortfall and make adjustments, based on the terms of the Trust on the date that my Will is executed. Such terms are incorporated herein by this reference for such purpose and for purposes of satisfying any provision of the Code requiring specific reference in a Will, including Sections 2206, 2207 and 2207A. Furthermore, I anticipate that the Trustee of the Trust may act as my Executor with respect to tax matters and declare my intent that, in such capacity, such Trustee shall have all of the powers and indemnifications provided herein to my Executor.

5.2 Tax Decisions and Elections.

My Executor may value my gross estate for federal estate tax purposes as of the date of my death or any permissible alternate valuation date, and may claim any items of expense as income or estate tax deductions, or both. After reasonable consultation with the Trustee of the Trust, my Executor may take any action and make any election to minimize the tax liabilities of my estate or the beneficiaries of the Trust. No decision of my Executor regarding tax matters

shall be subject to challenge, unless the party affected can prove by clear and convincing evidence that the decision was a result of bad faith, willful misconduct or gross negligence.

5.3 Generation-Skipping Transfer Tax and Exemption Allocation.

The Executor shall follow any direction by the Trustee of the Trust as to the allocation of my generation-skipping transfer tax exemption.

5.4 Limitation on Elections and Decisions.

No person serving as Executor for federal tax purposes, hereunder or pursuant to the terms of the Trust, shall have authority to make or participate in any election or decision if the power to do so would result in his or her having a general power of appointment (for federal gift or estate tax purposes) over property with respect to which he or she would (or might) not otherwise have such a general power, and in such event such authority shall pass to the next successor fiduciary who is not so disqualified.

* END OF ARTICLE *

6

ARTICLE VI

NO CONTEST; DISINHERITANCE

6.1 Contestants Disinherited.

If any person, including any legal heir of mine, my spouse, a beneficiary under the Trust, or any person claiming under any such person, or any other person, in any manner, directly or indirectly, contests or attacks my Will or the "Protected Instruments" (which term shall have the meaning specified under Section 11.1 of the Trust which is incorporated herein by this reference) or conspires with or voluntarily assists anyone associated with any such contest or attack, singly or in conjunction with any other person(s), or pursues any creditor's claim or other course of action that my Executor reasonably deems to constitute a contest of my wishes, then in that event, I specifically disinherit each such person, and any share or interest in my estate or the Protected Instruments shall be distributed as if such person had predeceased me without

descendants. The acts that shall constitute a contest shall include, but shall not be limited to, the acts described in Section 11.1 of the Trust. This Article shall not apply to a disclaimer.

Expenses to resist a contest or other attack of any nature shall be paid from my estate and the Trust as expenses of administration. My Executor and the Trustee of the Trust are specifically authorized and encouraged vigorously to defend against any of the acts described in Section 11.1 of the Trust.

Notwithstanding the foregoing, the provisions of this Article shall not apply unless and until my Executor or the Trustee of the Trust has given written notice of my Executor's or Trustee's intent to enforce the foregoing provisions against a particular person, to such person, and given such person the opportunity to voluntarily dismiss or withdraw any petition or action that my Executor or the Trustee of the Trust deems to constitute a contest or to otherwise cooperate in defending or terminating a contest. If such person dismisses or withdraws such petition, contest or other claim or takes other actions requested by the Trustee of the Trust within twenty (20) business days after receipt of such notice, then this Article shall not apply with respect to such petition or contest or other claim; provided that my Executor or Trustee shall have the broadest permissible discretion in terms of insisting on a particular form or scope of dismissal or withdrawal in order to ensure that the petition, contest or other claim will not reoccur.

6.2 General Disinheritance.

Except as otherwise expressly provided herein and in the Trust, I have intentionally omitted to provide for any of my heirs or the natural objects of my bounty, or persons claiming to be my heirs or natural objects of my bounty, whether known to me or not.

* END OF ARTICLE *

Signature Clause.

I subscribe my name to my Will at Pacific Palisades, California, on this16th day of November 2011.

JOAN R. ROSENBERG

JRR

ATTESTATION CLAUSE

The testator declared to us, the undersigned, that this instrument, consisting of the number of pages indicated below, including this page, is the testator's Will and asked us to witness it. The testator then signed this Will in our presence, all of us being present at the same time. The testator is now over the age of eighteen (18) years, and appears to be of sound mind. None of us has knowledge of any facts indicating that said instrument, or any part of it, was procured by duress, menace, fraud, or undue influence. We now, at the testator's request, in the testator's presence, and in the presence of each other, subscribe our names as witnesses.

[signature of witness] [signature of witness] [signature of witness]

We declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed on the date and at the place indicated below.

Date: November 16, 2011 Place: Pacific Palisades, California

Signature of Witness

Print Name

Address

City, State and Zip Code

Signature of Witness

Print Name

Address

City, State and Zip Code

Signature of Witness

Print Name

Address

City, State and Zip Code