

ORIGINAL

**HEARING SUBPOENA AND SUBPOENA DUCES TECUM
IN AND FOR THE STATE OF TEXAS**

FILED

2011 OCT -4 PM 2:23

NO. PR-10-1517-3

IN RE: ESTATE OF

MAX D. HOPPER,

DECEASED

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§
§
§
§

IN THE PROBATE COURT

JOHN F. WARREN
COUNTY CLERK
DALLAS COUNTY

NO. 3

DALLAS COUNTY, TEXAS

To: Sarah Jane Pate Williamson, C.P.A., PC, c/o her attorney, David M. Taylor, Thompson Coe, 700 North Pearl Street, Twenty-Fifth Floor, Plaza of the Americas, Dallas, Texas 75201.

YOU ARE HEREBY COMMANDED to appear at the instance of JPMorgan Chase Bank, N.A., in its capacity as Independent Administrator (the "Administrator") of the Estate of Max Hopper (the "Estate"), at the place, date, and time specified below to attend and give testimony at the hearing on Administrator's Complaint to Compel Delivery of Papers Belonging to the Estate in the above-entitled case, and remain from day to day until the hearing is completed.

YOU ARE HEREBY FURTHER COMMANDED to produce and permit inspection and copying of designated documents or tangible evidence within your possession, custody, or control, identified in the attached Exhibit A. The requested documents are to be produced at the place, date, and time specified below at the hearing in the above-entitled case.

PLACE:

DATE AND TIME:

**Probate Court No. 3
Dallas County Records Bldg.
501 Main Street, 2nd floor
Dallas, Texas 75202-5798**

**Friday, October 7, 2011
10:15 AM**

TEXAS RULE OF CIVIL PROCEDURE 176.8(a) PROVIDES AS FOLLOWS: Failure by any person without adequate excuse to obey a subpoena served upon that person may be deemed a contempt of the court from which the subpoena is issued or a district court in the county in which the subpoena is served, and may be punished by fine or confinement, or both.

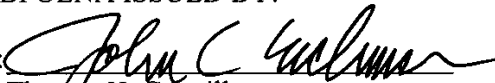
This subpoena is issued at the request of JPMorgan Chase Bank, N.A., in its capacity as Independent Administrator of the Estate of Max Hopper, whose attorney of record is: John C. Eichman, Hunton & Williams LLP, 1445 Ross Avenue, Suite 3700, Dallas, Texas 75202, Telephone (214) 979-3000, Facsimile (214) 880-0011.

Date of Issuance: October 3, 2011

995-000928

SUBPOENA ISSUED BY:

By:


Thomas H. Cantrill
State Bar No. 03765950
John C. Eichman
State Bar No. 06494800

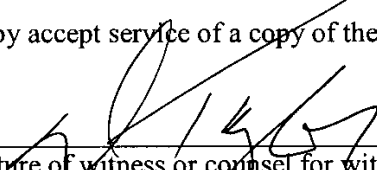
HUNTON & WILLIAMS LLP

1445 Ross Avenue, Suite 3700
Dallas, Texas 75202
Telephone: (214) 979-3000
Facsimile: (214) 880-0011

**ATTORNEYS FOR
JPMORGAN CHASE BANK, N.A.
IN ITS CAPACITY AS INDEPENDENT
ADMINISTRATOR OF THE ESTATE
OF MAX D. HOPPER, DECEASED**

MEMORANDUM OF ACCEPTANCE

I hereby accept service of a copy of the attached subpoena.



[signature of witness or counsel for witness]

Date

10/3/11

995-000929

OFFICER'S RETURN OF SUBPOENA

Came to hand on the 03rd day of OCTOBER, 2011, at 3:25 o'clock
P.m. and executed on the 03rd day of OCTOBER, 2011, at 4:05 o'clock P.m.,
by delivering to the named witness:

Delivered to (Print name):

Manner of Delivery:

SARAH JANE PATE WILLIAMSON, CPA, PC. by DELIVERING TO HER ATTORNEY DAVID M. TAYLOR

at 700 N. PEARL ST. SUITE 2500 DALLAS, within the County of DALLAS,
Texas, in person, a true copy of this subpoena, having tendered said witness a fee in the
amount of \$ 10.00.

Signature of Server: Larry M. Merrell

Printed name of Server: LARRY M. MERRELL

Title: PRIVATE PROCESS SERVER

Address of Server: 1720 Regal Row DALLAS, TEXAS

SUBSCRIBED AND SWORN to before me on this 4 day of OCTOBER, 2011,
witness my hand and office seal.



Sixto Quezada, Jr.
NOTARY PUBLIC in and for the State of Texas

My Commission Expires:

JANUARY 23, 2014

EXHIBIT A

I.

Definitions and Instructions

1. "You" or "Your" means Sarah Jane Pate Williamson, C.P.A., PC and all of her agents, employers, and representatives.
2. This Request includes all responsive electronic information. Please produce all responsive electronic documents in an Adobe PDF file or in the electronic format in which they are maintained ("native format"). For example, if produced in native format, a document stored on your hard drive as a Microsoft Word file must be produced in its Microsoft Word ".doc" format.

II.

Document Requests

1. All documents you have collected in connection with the written requests from JPMorgan Chase Bank, N.A., in its capacity as Independent Administrator of the Estate of Max Hopper set forth in the attached Exhibit 1. This request includes the documents bates labeled 1 - 5249 and any of the documents withheld by you or your counsel.

Exhibit 1

995-000932

J.P.Morgan

July 13, 2011

Sarah Williamson, CPA
5646 Milton
Suite 920
Dallas, TX 75206

Re: Estate of Max D. Hopper

Dear Sarah:

It was nice to talk to you yesterday. As you know, I have been trying to meet with you, unsuccessfully, for several months regarding the Max Hopper Estate and the information the estate is requesting to fulfill its duty to identify all assets owned by Max Hopper.

I understand that you are leaving town on Friday for an extended vacation and will not return until August 9, 2011. In that regard, this letter will outline what information the estate is requesting, and entitled to, for the completion of the administration of Max Hopper's estate.

Please forward to me a complete copy of the entire file you have for Max Hopper, including matters that are stored electronically and any correspondence with Jo Hopper that relates in any way to Max Hopper's property or any of his tax returns. These copies should include the entire community estate, including Max Hopper's separate property.

As we discussed yesterday, due to the time frame you will be away from the office, please have someone in your office copy the requested documents and information requested. I would expect that this requested information will be available either before or shortly after your return from vacation.

Thanks for your attention to this important matter. Please forward your invoices for the copying of this requested information to me for payment by the estate.

Sincerely,



Susan Novak
Vice President
214 965-3465

1X1-2985, 2200 Ross Avenue, 5th Floor, Dallas, Texas 75201
Telephone: 214 965 3462

JPMorgan Chase Bank, N.A.

995 - 000933



HUNTON & WILLIAMS LLP
FOUNTAIN PLACE
1445 ROSS AVENUE
SUITE 3700
DALLAS, TEXAS 75202-2799

TEL. 214 • 979 • 3000
FAX 214 • 880 • 0011

TOM CANTRILL
DIRECT DIAL: 214-468-3311
EMAIL: tcantrell@hunton.com

FILE NO: 76995.000001

July 14, 2011

(Via Email: beencounr@aol.com)

Ms. Sarah Williamson, CPA
5646 Milton, Suite 920
Dallas, Texas 75206

Re: **Estate of Max D. Hopper**

Dear Sarah:

I am sorry that you and your firm now seem to be drawn into a dispute concerning the right of his independent administrator to have direct access to all or your files and work papers pertaining in any way to Mr. Hopper, but you are, and I must observe, this appears to be caused by your own interpretation of who is your client and what is the right of your client to access his or her records. Susan has repeatedly asked for those records. Her requests have been made over a period of months, and it is time to bring this matter to a satisfactory conclusion.

First, a few facts and statements of law for your consideration. JP Morgan Chase Bank, N.A. is the duly appointed and currently acting Independent Administrator of the Estate of Max D. Hopper. I assume you do not question this, for Susan has recently sent you current Letters of Administration evidencing that appointment and its current status. Under Section 177 of the Texas Probate Code, an acting independent administrator is entitled to administer, to the exclusion of the surviving spouse, all of the separate property of the decedent, and "also the community property which was by law under the management of the deceased spouse during the continuation of the marriage and all of the community property that was under the joint control of the spouses during the continuation of the marriage." I attach a copy of the probate inventory that has been filed in the Hopper estate administration. The independent administrator is unaware of any community assets that would not be subject to the control and administration of the independent administrator, and the only separate property Mrs. Hopper asserts belongs to her would be items of tangible personal property, including some bottles of

ATLANTA AUSTIN BANGKOK BEIJING BRUSSELS CHARLOTTE DALLAS HOUSTON LONDON LOS ANGELES
McLEAN MIAMI NEW YORK NORFOLK RALEIGH RICHMOND SAN FRANCISCO TOKYO WASHINGTON
www.hunton.com

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WILLIAMS

Ms. Sarah Williamson
July 14, 2011
Page 2

wine. We doubt that any of these items claimed as separate property by Mrs. Hopper pertain to any records you might hold, and to the extent you do have invoices or other records showing Mr. Hopper's purchase or gift of an item now claimed by Mrs. Hopper as her separate property, that accounting record, as opposed to the item itself, remains a record of Mr. Hopper.

I do not have a copy of any written request you may have made to the staffer at the Texas State Board of Public Accountancy, for judging from the response you received dated June 29, your request was made orally. Looking at the response, the staffer evidently was under the impression that the bank has been appointed independent administrator of the children's share (no mention of the administrator's duty to administer the full community and to address and resolve community claims, and no mention that Jo has a beneficial interest (intestate share) in Max's separate property and a homestead right in the home). It also concludes "the wife is still Ms. Williamson's client" without mentioning the estate is also your client.

It cannot be disputed that you represented both Jo Hopper and Max Hopper while Max was living. You may have had most of your conversations with Mrs. Hopper, but you represented both of them, and prepared tax returns both of them signed. You have a current representation of the estate. To take the position that the independent executor is not entitled to Mr. Hopper's records is totally unsupportable.

It should not be necessary to cite a list of authorities as to why Mr. Hopper's independent administrator has a right of direct access to your files pertaining to Mr. and Mrs. Hopper that are not attributable to something separate and distinct that you are doing for Mrs. Hopper with respect to her separate property assets (for example, any separate tax return for her filed pertaining to periods after Mr. Hopper's date of death). Even a cursory review of authorities supports that statement. For example, consider the following comment that was found in about five minutes time as a result of a Goggle search.

AICPA Professional Standards, ET Section 501, says holding back client records after they are requested is considered an act discreditable to the profession. Furthermore, in most states, holding such records hostage for fees would be considered a violation of state board of accountancy rules, subject to a citation, a fine-or worse. From a loss-prevention standpoint, it's usually unwise to add fuel to the fire by not cooperating with former clients' transition to another CPA.

At this point I am advising JP Morgan not to pursue a direct interview with you, for it does not want to do so if you insist that Mr. Jennings be present, and even if you were to agree

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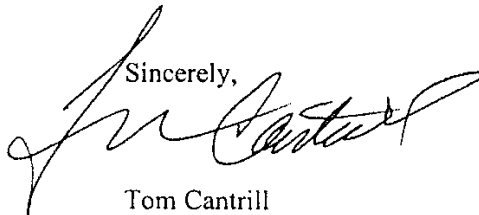
Ms. Sarah Williamson
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to participate in such an interview without Mr. Jennings being present, your ability or willingness to openly and completely respond to questions Susan might ask likely would be impacted by the conflicting claims you have received from us and from Mr. Jennings. We do, however, insist that you comply with the written request of Ms. Novak dated July 13, 2011. This should be done immediately. Although the administrator does not object to you giving copies to Mr. Jennings, we insist that our copies be sent no later than the date you send the material to Mr. Jennings. We also insist that our copies come from your firm with a statement that those copies contain the complete record of the all files and records, including electronic records, through the date of Mr. Hopper's death, and thereafter to the extent the records involve property in which Mr. Hopper's estate owns an interest.

I understand that you are leaving for a two week vacation. Assembly of these records should be an easy task for any professional in your firm, and we insist that if they are not fully provided to us by the date of your departure you make known to Ms. Novak and to me who will be the professional responsible for this reply in your absence.

If you continue to refuse to address and respond favorably to this request, we will institute and join you and your firm as a party to a show cause proceeding in the Probate Court in which we will ask the Court to order you to surrender the records Susan has requested. Further, we will resist paying for any of your time, expense (other than copying charges) and attorney's fees associated with the proceeding and in complying with any order the Court will enter.

Sincerely,



Tom Cantrill

THC:sb

cc: **(All Via Email)**

Mr. Michael L. Graham (mgraham@thegrahamlawfirm.com)
Mr. James A. Jennings (jjennings@erhardjennings.com)
Mr. Gary Stolbach (stolbach@gpm-law.com)
Mr. Lyle D. Pishny (lpishny@ropgag.com)
Ms. Susan H. Novak (susan.h.novak@jpmchase.com)
Mr. John Eichman (jeichman@hunton.com)