

*Last "Will" and Testament**
of
Noah Count

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I, **NOAH COUNT**, being of technically sound mind, but of highly dubious judgment, having in mind my heirs at law, do hereby turn over all decisions regarding the care and protection of my spouse and children, as well as all decisions regarding the disposition of everything that I own, to the state of Montana, which, of course, will make these decisions without any clue as to my assets, tax situation or family concerns.

ARTICLE I

If my wife and I have no children as of the date of my death, and my parents have predeceased me, then I give everything I own outright to my wife so that she can give all of my assets to her new husband, rather than my being able to distribute at least some of those assets to my brothers and sisters or other members of my family.

ARTICLE II

If both my wife and I have children by prior marriages, but which we are raising together as a single family, then I want to be sure that my wife will only get the first \$100,000 plus one-half of the rest of my estate, even though I know that she will assume financial responsibility for the continued care of my children, as well as

hers. The rest I give to my children, but not hers, so that my children (but not hers) will have unfettered access to those assets that my wife would otherwise need to raise our children. I am sure she will appreciate the parental and financial challenges this will present her over the years.

ARTICLE III

In the event my wife and I die leaving young children, I want to be sure that my testosterone-crazed son gets his inheritance outright so that he can freely replenish the various cars he will wreck, and to be sure that my daughter will also receive her inheritance outright so that she will have plenty of money to invest in the bar that her loser boyfriend wants so badly. Under no circumstances is my Personal Representative or any Trustee to have any ability to save any of my children's inheritance for their future education or to retain it for them until they are mature enough to handle the money.

ARTICLE IV

Further, in the event my wife and I die leaving minor children, I want to make no provision whatsoever for selecting the guardian of my children, preferring instead to turn my children into custodial jump balls whereby any number of people on a statutory list can qualify as their guardians and the final selection of who is to be responsible for the care and upbringing of my children will be made by some Judge I have never met. If this all works out right, I may even be able to inspire that interesting and ever so expensive game, "dueling grandparents," as a means of eventually settling these custodial and guardianship issues.

ARTICLE V

Finally, I understand that there are any number of steps that can be taken to reduce or eliminate estate taxes, but I direct that no effort be made to reduce those taxes, resulting in a significant portion of my estate being given voluntarily to the government instead of to my family. I'm sure my family will appreciate this gesture, and the United States Treasury will no doubt want to send a thank you note to my family recognizing this generosity.

NOAH COUNT

*** These provisions are representative of an "estate plan" drawn by the state of Montana for those individuals who fail to make their own decisions.**

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