

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

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In the Matter of the Application of AMY HELM
For the Appointment of a Guardian Ad Litem for
Sandra Helm

AFFIRMATION
File No. 2012-330

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AMY HELM, hereby affirms this 4th day of June, 2026, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, except as to matters alleged on information and belief and as to those matters I believe it to be true, and I understand that this document may be filed in an action or proceeding in a court of law:

1. I am a beneficiary of the estate of Levon Helm (the "Estate") and Petitioner in connection with the above-captioned proceeding. As such, I am fully familiar with the facts and circumstances herein.

2. This Affirmation is being filed in support of the application to appoint a guardian *ad litem* for the surviving spouse and removed/former administrator of the Estate, Sandra Helm ("Sandy"), my stepmother, and to further explain the events and statements recently made by Sandy.

3. On Thursday May 28, 2026, I went to The Barn (Sandy's home and the studio/venue where I typically perform as a musician)¹ to collect some personal belongings. Brian Parillo ("Brian"), the new alleged CEO of Levon Helm Studios, Inc. ("LHS") – a non-Estate asset - contacted me and advised that Sandy, who had been acting as president of LHS since last summer, had signed documents stepping down as president in favor of Brian.² In

¹ The Barn property is owned by Levon's Barn LLC, an entity which Sandy and I each own 50%.

² At his death, Levon Helm owned 80 shares or 80% of LHS along with Brian (10 shares) and another woman (10 shares). After Levon's death, Sandy and I were each distributed Levon's shares equally with each of us owning 40 shares.

response to his aggressive takeover, other core staff members of LHS were also at The Barn to officially resign and collect their personal items.

4. After my multiple attempts to contact Sandy during that day and the week leading up to this takeover, Sandy came out of the house to talk to me. When I saw Sandy, she appeared confused and upset. I asked her if she was okay and what was going on with the emails we received from Brian and his counsel. I told Sandy I was genuinely confused since, just a week or so before, she had told me everything was fine and expressed her relief at finally having the Estate issues resolved.

5. Notably, “Doctor Dan,” a man I had seen at her place before who is a friend of Brian and has no relationship to The Barn or LHS, was there with her. When Sandy went back into her residence to get something, Doctor Dan slammed the door in my face.

6. Sandy later came back outside and told me she was very upset because Brian’s lawyers were telling her that I had stolen hundreds of thousands of dollars from LHS, and she did not know what to believe. When I asked her if she really thought that was true, she said that all she really knows is the “numbers” that the lawyers had told her.

7. I reminded Sandy that she and I have paid an accountant who we both trusted to do all of the tax returns for LHS, that she and her lawyers have had access to all LHS and Estate account information for more than a year and that there was no theft.

8. Again, Sandy looked confused and said, “Well, they (Brian’s lawyers) keep telling me numbers and they’re shocking.”

9. Brian then arrived. He began to follow Sandy and I everywhere we went in the studio. I repeatedly told him that we were having a private conversation, but he interrupted and

told Sandy not to speak to me without a lawyer and demanded that I leave the property. Sandy told Brian more than once that she wanted to speak with me alone, but he continued to follow us.

10. At this point, I got angry at Brian and started to raise my voice. I told him to leave me alone. Then, when he seemed to take a step towards me, I put my hands up and pushed him away. Doctor Dan started filming me as I yelled, "You should be arrested for elder abuse." Brian called the police shortly thereafter.

11. Sandy and I were talking outside The Barn when the police arrived. Neither of us was aware that Brian had called them, and Sandy was very upset that he had done so. She turned to me and said:

My God, he called the police? This is ridiculous. This is going too far. Why did he do that? He didn't need to call the police.

12. We gave statements to the officers upon their arrival. Brian wanted to press charges, but the police did not see any reason to do so and they left. Eventually, Brian drove away and so did Doctor Dan.

13. Sandy then began to express to me deep regret and concern over what she had put in motion by electing Brian as president of LHS; giving him access to the bank accounts and the business; and allowing him to take over the studio operation from the staff we have had in place for years.

14. Sandy started to cry and asked me not to leave and to help her "undo what [she] had done." She asked me who she should email, and what she should say. I responded each time by saying: "If this is what you want to do, then you should fire the people you hired who put this in motion."

15. I stayed there with Sandy and our friend Walt for another four hours, during which time Sandy said the following:

Brian asked me to give him my 40% of Levon Helm Studios. He said he had a plan to force you to buy the company back from him for \$5 million dollars, and I'd be set for life. I asked him how you'd be able to afford that, and he said that [my stepfather] would pay the money.

I thought it was strange when they asked me for my 40%. I thought, 'they've conned me.' I'm so gullible, they're taking advantage of me. How do I undo this? I don't know why I keep doing this.

16. The most upsetting moment for me was when Sandy looked at me with real fear and confusion in her eyes and said, "I don't know how to put a boundary in my head[.] [Brian and his lawyers] just keep getting in my head. I don't know what's wrong with me."

17. Contrary to any potential assertions by Brian or his counsel, I did not trespass on property I partly own, and I did not intimidate, threaten, or bully Sandy into making any statements or signing any documents without her attorneys present. Sandy voluntarily spoke with me and expressly stated that she feared what Brian would do.

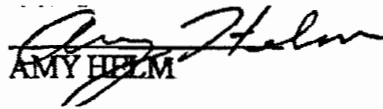
18. As a result of our conversation on Thursday, I understand that Sandy told Brian's counsel that she wanted to rescind her vote for Brian as president of LHS. I also understand that she fired Joseph Kelly as her attorney via email and again communicated with John Florsch. My counsel, Jennifer Hillman, and Sandy's counsel, John Florsch, agreed to set up a meeting with counsel and clients on June 5, 2026 to finalize the settlement papers. It is my understanding that last Friday Sandy agreed to having that meeting on June 5, 2026. I purposely did not contact Sandy after Friday afternoon.

19. On Monday, June 1, 2026, I learned that Sandy signed an agreement with Brian where she assigned her shares in LHS to Brian. This means that Brian and I are the only two voting shareholders in LHS with Brian controlling the 60% majority of voting shares. This was done after Brian and Doctor Dan spent all of Monday with Sandy at The Barn and likely exerted extreme pressure on a vulnerable Sandy.

20. Brian and his counsel state that Sandy is a victim of elder abuse because of my alleged conduct last Thursday (of which I dispute their false narrative). Yet, it is Brian and his attorneys who have dismantled the long-standing settlement agreement after months of negotiations with her prior counsel, and had her assign her interest in LHS. Sandy cannot comply with any Court order to account as administrator. Sandy will likely be in contempt of the Court order to account and has significant exposure for her breaches of fiduciary duty. The global settlement, which is now disavowed, released Sandy from those obligations and liability in an effort for us to all move forward.³

21. In light of these recent events, I am truly concerned about Sandy's ability to act rationally and protect herself from further manipulation. Brian and his attorneys are clearly engaging in what can only be described as financial exploitation and elder abuse.

I affirm this 4th day of June, 2026, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, except as to matters alleged on information and belief and as to those matters I believe it to be true, and I understand that this document may be filed in an action or proceeding in a court of law.



AMY HELM

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³ A copy of the signed agreement is annexed hereto as Exhibit A.