

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

In a Matter of the Estate of

LEVON HELM,

Deceased.

DECISION/ORDER
File No. 2012-330/A
HON. SARA W. MCGINTY
Surrogate

Appearances:

Jennifer F. Hillman, Esq. (Rivkin Radler LLP), attorneys for Amy Helm, distributee/petitioner
John G. Florsch, IV, Esq. (RLGC Law Group, PLLC), attorneys for Sandra Helm,
administrator/respondent

James G. Yastion, Esq., attorney for Roseann Daw, temporary administrator

McGINTY, S., J.

On an Order to Show Cause dated May 28, 2025, Sandra Helm, administrator of the Estate of Levon Helm (the "Estate") was ordered to show cause why she should not be (1) compelled to file an interim accounting and (2) restrained from accessing Estate assets or expending funds derived from Estate interests and transferred into her personal account without a corresponding contemporaneous distribution to petitioner. The Order to Show Cause also suspended the letters of administration issued to Sandra Helm and ordered that Roseann Daw, the Ulster County Commissioner of Finance, be appointed as temporary administrator upon her qualifying therefor.

Counsel for the parties appeared in Court today, the return date of the Order to Show Cause.

Counsel for Sandra Helm indicated that his client did not oppose any of the relief sought in the Order to Show Cause, nor does she oppose the suspension of her letters, the

appointment of a temporary administrator or the issuance of a preliminary injunction on the terms provided for in the Order to Show Cause.

Petitioner's motion for a preliminary injunction is granted.

It is, therefore,

ORDERED, ADJUDGED and DECREED, pursuant to CPLR § 6301, respondent Sandra Helm is hereby enjoined and restrained from accessing, expending, encumbering or otherwise dealing with Estate funds held in Bank of America accounts ending *2881 and *6091 (jointly, the "Estate Accounts"); and it is further

ORDERED, ADJUDGED and DECREED, respondent Sandra Helm is further enjoined and restrained from accessing, expending, encumbering or otherwise dealing with any funds remaining in her personal accounts which are derived from Estate interests deposited into her personal account without corresponding contemporaneous distributions to petitioner Amy Helm; and it is further

ORDERED, ADJUDGED and DECREED, that petitioner shall, within thirty (30) days of the date hereof, post an undertaking in the amount of \$10,000¹ which, if it is finally determined that the petitioner was not entitled to an injunction, will be paid to the respondent as damages for the loss of use of funds held in her personal account derived from Estate interests as described herein; and it is further

ORDERED, ADJUDGED and DECREED, that the temporary administrator is authorized and directed to marshal all assets of the Estate, including, without limitation, accounts held by Bank

¹ This figure represents the Court's estimate of a 5% return on the \$200,000 estimated which were the subject of petitioner's purported self-dealing.

of America in the name of the Estate or in respondent's name as administrator and the temporary administrator's name shall be shown on such accounts as the account-owner in her capacity as temporary administrator; and it is further

ORDERED, ADJUDGED and DECREED, that respondent Sandra Helm shall promptly forward to counsel for the temporary administrator all correspondence, bank statements, payments or bills received by her electronically or via the postal service on behalf of the Estate; and it is further

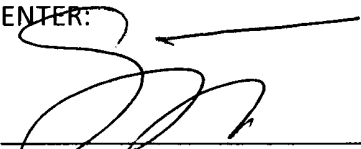
ORDERED, ADJUDGED and DECREED, that respondent Sandra Helm shall, no later than September 15, 2025, efile a petition for judicial settlement of her interim account, together with all Schedules and supporting documentation; and it is further

ORDERED, ADJUDGED and DECREED, that objections to the foregoing accounting shall be efiled no later than October 8, 2025.

This constitutes the decision of the Court. All papers, including this Decision, are hereby entered and filed with the Clerk of the Surrogate's Court. Counsel is not relieved from the applicable provisions of CPLR Section 2220 relating to service and notice of entry.

DATED: June 11, 2025

ENTER:



HON. SARA W. MCGINTY