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In the Matter of the Estate

of

FILED

NOV 01 2021

Edward A. Jerejian P.J.Ch.

: SUPERIOR COURT OF NEW JERSEY

: CHANCERY DIVISION BERGEN COUNTY

: PROBATE PART

: DOCKET NO. P-156-21

DONG WON KIM, deceased : ORDER

THIS MATTER being brought before the Court on an Order to Show Cause by The Knee Law Firm, (Robert A. Knee, Esq., appearing), attorneys for the Plaintiff, Si W. Kim, and the Court having considered the papers submitted by the parties and for good cause shown,

It is on this $\sqrt{\frac{51}{\text{day of }}}$ day of $\sqrt{\text{Novembe}}$, $20\frac{21}{\text{Novembe}}$, ORDERED that:

A. The Bergen County Surrogate's Court and the Courts of the State of New Jersey have jurisdiction over any real or personal property owed in whole or in part by Dong Won Kim or the Estate of Dong Won Kim and the laws of the State of New Jersey shall govern the disposition of any real or personal property owed in whole or in part by Dong Won Kim or the Estate of Dong Won Kim whether by last will and testament, operation of aw or otherwise;

В.	Plaintiff is awarded her costs and expenses in bringing this action from the Estate of
	Dong Won Kim; and
C.	A copy of this order shall be served on all parties within
	order.
	Edward A. Jerejian, P.J.Ch.

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NOT TO BE PUBLISHED WITHOUT THE APPROVAL OF THE COMMITTEE ON OPINIONS

IN THE MATTER OF THE ESTATE OF DONG WON KIM, DECEASED.

SUPERIOR COURT OF NEW JERSEY
CHANCERY DIVISION: BERGEN COUNTY
PROBATE PART
DOCKET No. P-156-21

OPINION

Argued: September 1, 2021

Decided: October 29, 2021

Appearances: Robert Knee, (The Knee Law Firm, LLC, attorneys) for Plaintiff; Cheol Hee Kim

(pro se) for Defendants, Cheol Joon Kim (pro se) for Defendants, Cheol Mi Kim,

(pro se) for Defendants.

HON. EDWARD A. JEREJIAN, P.J.Ch.

This matter comes before the Court by way of Order to Show Cause filed by Robert Knee, Esq., attorney for Plaintiff Si W. Kim ("Plaintiff"), seeking relief against Defendants Cheol Hee Kim, Cheol Joon Kim, and Cheol Mi Kim ("Defendants") with regard to the Estate of Dong Won Kim, deceased ("the Estate"), by way of summary action, filed on March 26, 2021 through a verified complaint with certifications. Co-Defendants, appearing *pro se*, filed identical answers on May 19, 2021 in response to Plaintiff's verified complaint. Plaintiff filed a reply brief on July 12, 2021.

The Court heard argument on the Order to Show Cause on September 1, 2021. The Court

notes that at the September 1 hearing, although the Defendants filed identical answers, it was indicated on the record by Cheol Mi Kim, the only co-Defendant to appear at that hearing, that she had no intention in taking part in any further proceedings in front of this Court and communicated that her co-Defendants held the same position. The Court entered into a colloquy with Ms. Kim explaining the benefits of retaining counsel and gave every opportunity for co-Defendants to obtain counsel for the instant case. Nevertheless, Ms. Kim indicated that although she and her co-Defendants hired counsel in South Korea to pursue litigation there, they would not seek counsel in the United States for the instant case.

To ensure all three *pro se* Defendants represented their positions on the record, the Court re-convened on October 18, 2021 and requested all parties be present. The three *pro se* Defendants confirmed to the Court that they had no intention in taking part in any further proceedings in front of this Court in addition to their answer/opposition that was filed.

BACKGROUND

Plaintiff is the widow of the decedent, Dong Won Kim ("Decedent"), who died testate on October 6, 2019. Pl. Compl. at ¶ 1. Prior to Decedent's death, Decedent executed a last will and testament dated September 24, 2010 (the "Will"), which was admitted to probate in New Jersey on October 21, 2019. Id. at ¶ 2. Decedent's Will nominates Plaintiff as Executrix of the Decedent's Estate, devises and bequeaths all of Decedent's Estate to Plaintiff, and grants Plaintiff, as Executrix, powers to administer the Estate by the laws of New Jersey. Id. at ¶¶ 3-5. Defendants do not dispute that Plaintiff is qualified to serve as Executrix of the Estate. See id. at Ex. B.

Prior to his death, Decedent moved from South Korea to New York in 1975 on a business visa and was a green card holder. <u>Id.</u> at ¶¶ 11-12. After residing in New York for several years,

Decedent moved to New Jersey in 1994 and lived in Allendale for the last twenty-three years of his life. <u>Id.</u> at ¶ 11. Despite traveling between South Korea and the United States during that span, Decedent maintained his residence in New Jersey. <u>Id.</u> at ¶ 13.

Decedent owned, in whole or in part, five properties, two in South Korea and three in New Jersey. Id. at ¶ 15. The two properties owned in South Korea are small condos worth approximately \$100,000.00 each. Id. The three New Jersey properties are (1) a commercial building located at 226 Washington Street in Hoboken, New Jersey, of which Decedent owed forty-nine percent (49%) in the operating LLC and Defendant Cheol Mi Kim owned the remaining fifty-one percent (51%), (2) a primary residence located at 148 Schuyler Road in Allendale, New Jersey, Decedent's primary residence, and (3) a property located at 100 Grand Cove Way in Edgewater, New Jersey. Id. The approximate value of the three New Jersey properties was not provided to the Court.

Additionally, Decedent owned CDs in New Jersey that are valued approximately at 500,000.00. Id. at \P 16.

At the time of his death, Decedent was a South Korean citizen. <u>Id.</u> at ¶ 6. Prior to his marriage to Plaintiff, Decedent was first married to Je Young Kim and divorced by mutual agreement on April 1, 1996. <u>Id.</u> Decedent's first marriage produced four children: the three Defendants and Cheol Kyung Kim, who is now deceased. <u>Id.</u> Cheol Kyung Kim has two surviving children, Lori Ann Kim and Alyssa Min Kim. <u>Id.</u> Decedent married the Plaintiff on July 31, 1997 and has two children from the second marriage. <u>Id.</u> at ¶ 7.

Prior to the instant case, Defendants and the surviving grandchildren of Cheol Kyung Kim brought a lawsuit in South Korea, which is currently ongoing, involving the inheritance of the Decedent's assets. See id. at ¶ 8; see also id. at Ex. C. The date of the first pleading in the

South Korean case was August 19, 2020. <u>See id.</u> at Ex. C. In the South Korean lawsuit, the Defendants allege that the law of South Korea applies to the distribution of Decedent's assets rather than the terms of the Will and seek to trigger the forced heirship laws of South Korea. <u>See</u> id. at ¶ 8. The Court notes that the Decedent had no will in South Korea. Id. at ¶ 14.

If South Korean law applies to Decedent's Estate, Defendants would be entitled to share a portion of the Estate with the remainder passing to the Plaintiff. If the Plaintiff is correct that New Jersey has jurisdiction, then Plaintiff will inherit Decedent's entire Estate.

Therefore, the issue in this case is whether New Jersey or South Korea has jurisdiction.

Plaintiff commenced the present action for a determination on this jurisdictional issue and argues that (1) Decedent's contacts with the State of New Jersey and (2) the explicit provisions of the Will demonstrate the Decedent's donative intent that Plaintiff is entitled to the Estate's assets, and therefore, the laws of New Jersey govern the distribution of the Decedent's real and personal property.

Defendants, appearing *pro se*, answered the Plaintiff's verified complaint and argued that the laws of South Korea should be applied to the Decedent's Estate for several reasons.

First, Defendants argue that the South Korean lawsuit was filed prior to the instant case, and therefore New Jersey is barred from hearing this case under the first-filed rule. <u>See</u> Defs. Answer at ¶ 18.

Second, Defendants argue that since Decedent was a South Korean citizen at death and because Decedent traveled between South Korea and New Jersey, Decedent is not a United States citizen or a resident of New Jersey. <u>Id.</u> at ¶ 12.

Third, Defendants allege that Decedent made a verbal promise to his ex-wife that he would provide an inheritance for her. $\underline{\text{Id.}}$ at \P 6.

Fourth, Defendants allege that Decedent maintained close relationships with his children in South Korea who helped manage his affairs, and thus, his intent was to have South Korean law apply to the Estate. See Defs. Answer "Affirmative Defenses" at ¶ 4.

Lastly, Defendants argue that the Will does not designate New Jersey law apply. <u>See</u> Defs. Answer at ¶ 8.

Additionally, the Court notes that Defendants do not dispute the Will's validity and offered no supporting certifications from persons with knowledge of their allegations.

Defendants submitted two Exhibits attached to their answer. The first is a Certificate of Entry and Exit evidencing Decedent's travel between South Korea and the United States between 1992-2012. The second is a copy of the South Korean Act on Private International law.

ANALYSIS

Defendants' first argument, that New Jersey should not have jurisdiction over Decedent's Estate because they filed a lawsuit in South Korea prior to the instant case, presents the Court with an important threshold issue that must be addressed before adjudicating Defendants' other arguments.

New Jersey follows the first-filed rule, or "the general rule that the court which first acquires jurisdiction has precedence in the absence of special equities." Sensient Colors, Inc. v. Allstate Ins. Co., 193 N.J. 373, 386 (2008). Under this rule, "a New Jersey state court ordinarily will stay or dismiss a civil action in deference to an already pending, substantially similar lawsuit in another state, unless compelling reasons dictate that it retain jurisdiction." See id. (citing O'Loughlin v. O'Loughlin, 6 N.J. 170, 179 (1951)).

New Jersey adheres to this principle because "the litigation of substantially similar lawsuits in multiple jurisdictions with opposing parties racing to acquire the first judgment is not

only wasteful of judicial resources, but anathema in a federal system that contemplates cooperation among the states. Thus, any comity analysis should begin with a presumption in favor of the earlier-filed action." See id. at 387.

However, New Jersey's adaptation of the first-filed rule is not inflexible, and New Jersey allows a court "to disregard the traditional deference paid to the first-filed action in another state" if there are special equities present. <u>Id.</u> Courts have found special equities present in several situations, including "when one party has engaged in jurisdiction shopping to deny the other party the benefit of its natural forum" and "when a party acting in bad faith filed first 'in anticipation of the opposing party's imminent suit in another, less favorable forum." <u>Id.</u> at 387-88.

Applying this background to the instant case, Defendants' assertion regarding the first-filed rule fails for three reasons.

First, the first-filed rule is *generally* only concerned with maintaining harmony between states in the United States federal system, not between a state and a foreign jurisdiction.

Second, even if the first-filed rule did apply, New Jersey has a compelling interest in retaining jurisdiction in the instant case.

In <u>Sensient Colors, Inc. v. Allstate Ins. Co.</u>, the New Jersey Supreme Court found that New Jersey had a compelling interest which overcame the presumption of competing environmental actions, the first of which was filed in New York, because New Jersey had a "strong public policy interest in the remediation of environmental contamination within its borders." <u>Id.</u> at 394.

Here, as in <u>Sensient Colors</u>, the Court believes that the Decedent had sufficient contacts with New Jersey to trigger the "compelling interest" carveout provided for in the first-filed rule.

First, Decedent was a New Jersey resident for the last twenty-three years of his life.

Second, most of the property comprising Decedent's Estate is property located in New Jersey. In addition to approximately \$500,000.00 worth of CDs owned in New Jersey, three of Decedent's five properties are located in New Jersey. Thus, New Jersey has a compelling interest in matters involving property located within its boundaries.

Third, and most crucially, Decedent's Will was both created and probated in New Jersey. The Will was created September 24, 2010 and submitted to probate October 21, 2019, both of which occurred in New Jersey. Importantly, no evidence was submitted to the Court stating a will had been created by Decedent in South Korea, and Defendants do not dispute the validity of the Will at issue in the present case.

Here, the explicit terms of the Will indicate that New Jersey law is to govern Decedent's Estate. Paragraph Third of the Will states:

"I grant to my Executrix hereinafter all those powers from time to time granted by the laws of New Jersey to Executors of New Jersey residents during the course of the administration of my Estate the same to be exercised in such manner as she, in the exercise of reasonable discretion, may deem advisable and to be applicable to all property, real and personal, at any time forming part of my Estate." See Pl. Compl. at Ex. A (emphasis added).

The language of Paragraph Third of the Will indicates that the Decedent intended the laws of New Jersey to govern his Estate. The Decedent, who expended energy and resources in drafting a Will, could have created his Will in another jurisdiction or could have stated his intentions differently. However, the Decedent made it clear that he desired "the laws of New Jersey" to be the laws governing the Executrix's administration of his Estate. It follows that New Jersey has a compelling interest where its laws govern. Notably, the Decedent's Will does not mention that South Korean law should be the governing law of his Estate.

Therefore, taken altogether, this evidence is sufficient to justify a compelling interest for

New Jersey in the outcome of the litigation.

The third reason why the South Korean lawsuit does not survive the first-filed rule presumption is the presence of special equities. As stated above, special equities are present "when one party has engaged in jurisdiction shopping to deny the other party the benefit of its natural forum" and "when a party acting in bad faith filed first 'in anticipation of the opposing party's imminent suit in another, less favorable forum." <u>Sensient Colors</u>, 193 N.J. at 387-88.

As noted above, the Will was created in New Jersey, probated in New Jersey before the South Korean lawsuit was filed, and Paragraph Third of the Decedent's Will evidences the Decedent's explicit desire that the laws of New Jersey govern the administration of his Estate. To contend that South Korea is the natural forum of the Decedent's Will is inappropriate for these reasons. By first filing a lawsuit in South Korea, the Defendants have chosen to pursue a course of action that denies the instant case from being properly adjudicated in its natural forum.

In addition to Defendants having attempted to deny the Plaintiff the benefit of having New Jersey as the forum, Plaintiff also argues that Defendants are engaging in forum shopping as Defendants would receive nothing from Decedent's Estate otherwise.

The first-filed rule disfavors forum shopping, particularly where a party files "first 'in anticipation of the opposing party's imminent suit in another, less favorable forum." <u>Id.</u>

Here, New Jersey is the less favorable forum for the Defendants. If New Jersey law applies, the Plaintiff inherits the entire Estate as delineated in Paragraph Second of the Will.

Paragraph Second of the Will states:

"I give, devise, and bequeath all of my Estate, whether it consists of real, personal, or mixed property, including any property of any sort in which I shall have any legal or beneficial interest at the time of my death regardless of where such property may be located, to my wife SI W. KIM." See Pl. Compl. at Ex. A.

The language of Paragraph Second clearly states that any property, wherever located, is

to pass to Decedent's wife, the Plaintiff.

Thus, Defendants' only option for attempting to secure proceeds from the Estate is to file a lawsuit in South Korea. Defendants have initiated a lawsuit in South Korea because they would salvage a portion of the Estate to be split among themselves under the forced heirship laws of that country if successful.

This effort by Defendants is the type of special equity contemplated by the exception to the first-filed rule and strong evidence for why New Jersey should retain jurisdiction despite Defendants' lawsuit filed in South Korea.

Therefore, for these reasons, Defendants' lawsuit in South Korea, even though filed prior to the instant case, has no effect here because New Jersey has a compelling interest in the outcome and special equities are present.

Since the first-filed rule has no bearing on the instant case, the Court must address and resolve the following remaining issues in order to make its final determination whether New Jersey or South Korea has jurisdiction over the present case.

Although no case is exactly on point, Plaintiff argues <u>In re Estate of Byung Tae-Oh</u> is persuasive for determining the jurisdictional issue present here. <u>See In re Estate of Byung Tae-Oh</u>, 445 N.J. Super 402 (App. Div. 2016).

In that case, the Appellate Division cited N.J.S.A. 3B:10-7, which states that New Jersey probate courts may exert ancillary jurisdiction over property within the state when possessed by an intestate nonresident at the time of death. See id. at 406. The decedent was a South Korean citizen who had died intestate in Seoul. Id. at 404. The main issue in that case involved a wire transfer the decedent had made to a New Jersey limited liability company and whether it constituted an investment or gift to the decedent's son, who was a general partner of the limited

liability company. <u>Id.</u> The Court held that it had jurisdiction over the dispute where the decedent was a nonresident of New Jersey, died intestate, and transferred money to a New Jersey company.

In the instant case, the facts form a much greater basis for jurisdiction over the matter. Decedent was a resident of New Jersey and died testate. The Decedent owned three properties and approximately \$500,000.00 of CDs in New Jersey. More importantly, Decedent created a will in New Jersey clearly indicating his donative intent and the form by which the estate should be administered.

Nevertheless, Defendant advances four arguments for why South Korea should still have jurisdiction over the present case.

First, Defendants argue South Korea has jurisdiction because Decedent was a South Korean citizen at the time of death. Moreover, Defendants argue that Decedent is not a resident of New Jersey because he spent as much time in South Korea as he did in the United States between 1992 and 2012. However, these arguments fail to prove that New Jersey does not have jurisdiction.

While it is true Decedent was a South Korean citizen at the time of his death, Decedent came to the United States on a business visa and was a green card holder, Decedent lived in New Jersey for the last twenty-three years of his life, and Decedent also died in New Jersey.

Additionally, three of Decedent's five properties are located in New Jersey, including his primary residence in Allendale.

Despite these facts, Defendants contend that Decedent established residency in South Korea because he spent as much time in South Korea as he did in the United States between

¹ The Court notes that Cheol Mi Kim acknowledged on the record on October 18, 2021 that Defendant was a United States resident which contradicted the pleadings submitted to the Court.

1992 and 2012. Defendants offered a Certificate of Entry and Exit to show the Decedent's travel between South Korea and the United States between 1992-2012. See Defs. Answer at Ex. A. However, this information fails to contradict the claim that Decedent was a resident of New Jersey. It simply shows the Decedent's travel between the two countries.

While Decedent made various trips to South Korea during the period of 1992-2012 ranging from several weeks to several months, the last trip Decedent took was in 2012, seven years prior to his death, highlighting Decedent was a resident of New Jersey for at least the last seven years of his life. This fact alone renders the Certificate of Entry and Exit irrelevant since the Decedent clearly established residency in New Jersey. Additionally, Defendants have provided no certifications to substantiate their allegation that Decedent was a South Korean resident.

Second, Defendants argue that a majority of Decedent's wealth was acquired in South Korea during his first marriage and later transferred to New Jersey. As stated above, the real properties of the Estate at issue are the five properties Decedent owned prior to his death and the CDs Decedent owned that are valued at approximately \$500,000.00.

Defendants' argument on this point fails for two reasons. For one, Decedent could not transfer properties located in New Jersey from South Korea to New Jersey: that is an impossibility. Second, the fact Decedent kept approximately \$500,000.00 worth of CDs and three properties in New Jersey points to the fact that Decedent had more contacts in New Jersey prior to his death than South Korea.

The third and fourth arguments advanced by Defendants for why South Korea should have jurisdiction over the present case is (i) an allegation that Decedent made a verbal promise to his ex-wife Je Young Kim that she would receive her share of his inheritance if she granted him

a divorce by mutual agreement and (ii) an allegation that Decedent maintained close relationships with his children in South Korea and that they assisted him in managing his property. Both of these allegations must be dismissed by this Court because, again, Defendants failed to provide any supporting evidence in their pleadings to substantiate their claims which amount to mere assertions.

This leaves the final argument by Defendant in attempting to rescue jurisdiction from New Jersey: that the Decedent's Will fails to designate that the laws of New Jersey apply to the distribution of the Estate.

In assessing this claim, the text of the Will reveals the Decedent's intent that the laws of New Jersey apply to the administration of his Estate. Paragraph Fourth of the Will states:

"I hereby nominate, constitute, and appoint my wife SI W. KIM as sole Executrix of this Will and Testament with full power and authority to sell, transfer and convey any property, real or personal, which I may own at the time of my death, at such time and price and upon which such terms and conditions (including credit) as she may determine and to do every other act and thing necessary or appropriate for the complete administration of my Estate." See Pl. Compl. at Ex. A.

Paragraph Fourth indicates that Plaintiff is to be Executrix. Paragraph Third states:

"I grant to my Executrix hereinafter all those powers from time to time granted by the laws of New Jersey to Executors of New Jersey residents during the course of the administration of my Estate the same to be exercised in such manner as she, in the exercise of reasonable discretion, may deem advisable and to be applicable to all property, real and personal, at any time forming part of my Estate." <u>Id.</u>

Paragraph Third of the Will indicates that Plaintiff, as Executrix, is to adhere to the laws of New Jersey in administering the Estate.

Therefore, Defendants' assertion that New Jersey law does not apply to the distribution of the Estate is misguided since the explicit terms of the Will state that New Jersey law should govern the administration of the Estate.

Moreover, instead of applying New Jersey law as per the directions of the Will,

Defendants argue that South Korean law is nevertheless the governing law for the Estate because Decedent was a South Korean citizen at the time of his death. Even if this were true, South Korean law suggests New Jersey law should apply even if Defendants were successful in their lawsuit in South Korea.

First, Defendants rely on Chapter VII, Article 49(1) of the South Korean Act on Private International Law which states: "Inheritance shall be governed by the law of nationality of the decedent at the time of death." See Defs. Answer at Ex. B. Defendants attempt to construe this language to mean that Decedent, a South Korean citizen at the time of his death, is subject to South Korean law. If only looking at Chapter VII, Article 49(1), then Defendants may be correct.

However, a closer look at the subparts to Chapter VII, Article 49(2) reveals why Defendants' contention is incorrect. Chapter VII, Article 49(2) of the South Korean Act on Private International Law states:

"When the decedent clearly designates . . . one of the laws in the following subparagraphs as the applicable law, inheritance shall be governed by the law irrespective of the provision of paragraph (1): (1) The law of the country where the habitual residence of the decedent is located at the time of the designation; Provided, That such designation shall be effective only if the decedent had maintained his habitual residence in the country until the time of his death; or (2) The law of the situs of real property with respect to the inheritance regarding the real property" Id. (emphasis added).

The exception stated in subpart (1) applies here. Subpart (1) allows a decedent to designate the applicable law of his inheritance where he habitually resides at the time of designation, provided the habitual residence is maintained until the time of death.

Here, Decedent had already resided for fifteen years in New Jersey when he made his Will. Moreover, Decedent was a habitual resident of New Jersey, spending twenty-three consecutive years as resident of the state prior to his death. Lastly, Decedent maintained this

habitual residence until the time of his death. Thus, the exception in subpart (1) to Chapter VII, Article 49(2) suggests New Jersey would be the jurisdiction to administer the Estate even if South Korean law applied.

Furthermore, subpart (2) would also apply to Decedent. At issue in the present case are three real properties located in the state of New Jersey that are part of Decedent's Estate. Subpart (2) to Chapter VII, Article 49(2) suggests that, at the very least, all three of the properties located in New Jersey would be excluded from any inheritance the Defendants claim if successful in their lawsuit in South Korea.

Plaintiff also argues that Chapter I, Article 9(1) of the South Korean Act on Private International Law applies to the instant case. Article 9(1) states:

"In case a foreign law is designated as an applicable law under this Act, when the law of the Republic of Korea shall be applied under the law of that foreign country, the law of the Republic of Korea . . . shall govern." <u>Id.</u>

However, Article 9(2) states that "the provision of paragraph (1) shall not be applied to the following cases" and proceeds to state in subpart (4) "where the applicable law of the method of will is designated under the provision of Article 50(3)." <u>Id.</u> Article 50(3) states:

"The method of a will shall be governed by one of the laws of the following subparagraphs: (1) The law of the country of the testator's nationality at the time of the testator's will or death; (2) The law of the habitual residence of the testator at the time of the testator's will or death; (3) the lex loci actus at the time of the testator's will; or (4) the lex situs on the method of will with respect to real property." <u>Id.</u>

A full analysis of each subparagraph is not necessary since it is clear that at least subparagraph (1) applies to the Estate at issue and dictates that New Jersey law apply.

Under subparagraph (1) of Article 50(3) of Chapter VII, South Korea allows for a will to be governed by the law of the country at the time of the Decedent's will or death. Here, Decedent created the Will in New Jersey and died in New Jersey. Thus, South Korean law

would defer to New Jersey law for governing the Decedent's Estate.

Thus, in assessing South Korean law, it is clear that even under these laws that New Jersey should govern the administration of the Decedent's Estate.

Additionally, as a final point, aside from where Decedent lived or what the Will says, the Court notes that the Decedent's Estate is reflective of his donative intent. In a court of equity, equity requires the Court to consider what the donative intent of the Decedent was. Here, it is clear the Decedent desired to leave his Estate to his wife, the Plaintiff. Paragraph Second of the Will explicitly states such a desire.

Finally, Plaintiff seeks to be awarded for her costs and expenses in bringing this action from the Estate of Dong Won Kim. Plaintiff's request is granted.

CONCLUSION

In sum, New Jersey has jurisdiction over the present case. Defendants' contention that the first-filed rule bars New Jersey from hearing this case is inapplicable since New Jersey has a compelling interest in adjudicating the matter and special equities are present that warrant a denial of the first-filed rule presumption.

Moreover, Plaintiff has demonstrated that Decedent has sufficient contacts with New Jersey such that New Jersey law should govern the Estate. Decedent was a resident for twenty-three years prior to his death, Decedent created a Will in New Jersey, the Will was probated in New Jersey, most of Decedent's property is in New Jersey, and the express terms of the Will direct that New Jersey law is to govern the Decedent's Estate.

Furthermore, South Korean law dictates that New Jersey law govern the Decedent's Estate in the instant case due to the specific exceptions provided for under South Korean law.

For the foregoing reasons, the Court rules in favor of the Plaintiff. Plaintiff is awarded

her costs and expenses in bringing this action from the Estate of Dong Won Kim. An Order accompanies this decision.