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FILED

Case No. 86-8463

Dept. No. 5

'88 JAN 28 A9:22

JUDI BAILEY, CLERK

BY _____ M. GROSS

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR THE COUNTY OF WASHOE

IN THE MATTER OF THE ESTATE

OF

NANCY MOORE, also known as
NANCY KOPANOS, NANCY PHILLIPS,
and as NANCY PHILLIPS-MOORE,

Deceased.

ORDER SETTLING

FIRST AND FINAL ACCOUNT, REPORT
OF EXECUTRIX, PETITION FOR FINAL
DISTRIBUTION AND APPLICATION FOR
ATTORNEYS FEES

SANDRA LEE KOPANOS, Executrix of the Estate of NANCY MOORE,
deceased, having on the 7th day of January, 1988, rendered and filed in
this Court her First and Final Account, Report of Executrix, Petition
for Final Distribution and Application for Attorneys Fees, and the same
coming on regularly to be heard on this date, and oral and documentary
evidence having been presented and the Court having considered all of
the law and evidence relative thereto, and it appearing to the
satisfaction of the Court, the Court now finds the following facts:

1. That the notice of filing of a First and Final Account, Report
of Executrix, Petition for Final Distribution and Application for
Attorneys Fees and of the hearing thereon, together with all other
notices, have been given pursuant to law.

2. That NANCY MOORE died testate on the 12th day of September,
1986, in Sparks, Nevada, and at the date of her death was a resident of
the County of Washoe, State of Nevada.

1 3. That on September 25, 1986, petitioner filed her Petition for
2 Special Letters of Administration as the only surviving child and heir
3 of decedent, for the purposes of receiving the authority to enter and
4 inventory the contents of safe deposit boxes held in decedent's name.

5 4. That your petitioner received her Letters of Special Adminis-
6 tration on September 25, 1986.

7 5. That upon entering decedent's safe deposit box at Valley Bank,
8 in Sparks, petitioner discovered decedent's Will. That petitioner then
9 filed said Will with the Clerk of this honorable Court and filed her
10 Petition for Probate of Will and Issuance of Letters on November 21,
11 1986.

12 6. That on the 18th day of December, 1986, Letters Testamentary
13 were issued to your petitioner whereupon your petitioner was duly and
14 regularly appointed and qualified as Executrix of said estate, and has
15 since that date acted as such Executrix.

16 7. That more than three months have elapsed since issuance of such
17 Letters Testamentary.

18 8. That immediately after Letters Testamentary were issued to your
19 petitioner in this estate matter, petitioner caused to be duly published
20 a Notice to Creditors as required by NRS 147.010; that an Affidavit of
21 Publication of such Notice has been filed herein; that the time for
22 presentation of claims against said estate expired on the 6th day of
23 April, 1987, ninety days after the first publication of said Notice.

24 9. The Executrix has approved the following claims by creditors
25 for the following amounts:

<u>Creditor</u>	<u>Nature of Claim</u>	<u>Amount Claimed and Approved</u>
Reno Radiological Assn.	Daily megavoltage treatment	\$ 386.03

171758

1	St. Mary's Hospital	Hospital services	140.00
2	Gary L. Abrass, M.D.	Medical treatment	501.00
3	Montgomery Ward & Co.	Credit card balance	116.62

10. No other claims have been filed and the time for filing and presenting suits by other creditors has expired.

11. That the names, ages and residences of the heirs, next of kin, legatees, and devisees of decedent, so far as are known to petitioner are:

<u>Name</u>	<u>Age</u>	<u>Relationship</u>	<u>Residence</u>
SANDRA LEE KOPANOS	Adult	Daughter	2315 McLaughlin Ave. San Jose, CA 95122

12. That petitioner has filed herein an Inventory and Appraisement on the 14th day of December, 1987, reflecting the total of the estate's assets to be in the amount of \$39,850.44 as of the date of the decedent's death; that said estate property was the separate property of the decedent, decedent having died an unmarried woman.

13. That the following is a list of the estate assets:

(a)	Cash in checking account #345097536 at Valley Bank, Reno, Nevada	\$ 877.76
(b)	Real estate, improved, situated at 1651 Manchester Way, Sparks, Nevada	\$63,500
	Less encumbrances of	- <u>38,500</u> \$25,000.00
(c)	Undivided one-half interest in the unimproved lot located near Kingsbury Grade, Township of Tahoe, Douglas County, Nevada.	\$ 6,000.00
(d)	Miscellaneous household furniture and furnishings, and decedent's miscellaneous clothing and personal effects	\$ 5,615.84
(e)	Valley Bank IRA #34/020-0015874	\$ 2,199.93
(f)	The Nevada Savings & Loan Assn. Individual Retirement Account #7087-4094	\$ <u>2,706.23</u>
	TOTAL ESTATE ASSETS	\$ 42,399.76

14. The Nevada Savings and Loan Association IRA listed as (f) in

1 paragraph 12 lists as its primary beneficiary, one Arthur A. Moore. Mr.
2 Moore divorced decedent in November of 1984 (after the IRA was first
3 funded by decedent) by way of a joint petition for summary divorce
4 wherein the parties verified that they had already agreed on a community
5 property division. The IRA was not mentioned in the divorce decree.
6 Petitioner is designated the contingent beneficiary, and in her
7 unsuccessful attempts to locate Mr. Moore, she has done the following:

8 (a) Sent a letter to Mr. Moore's last known address (1361
9 Menlo Ave., Napa, CA 94558) on October 15, 1986, and it was returned to
10 petitioner marked "Return to Sender, Moved, Left No Address."

11 (b) Petitioner ran Mr. Moore's name through the NCIC police
12 computer and nothing came back with Mr. Moore's name.

13 (c) Petitioner called the Social Security Office, but that
14 office could not release any information.

15 (d) Petitioner called Napa telephone information and they had
16 no listing for Mr. Moore.

17 (e) Petitioner called Napa County registrar of voters and he
18 was not registered.

19 (f) Petitioner called Washoe County registrar of voters and
20 Mr. Moore was not registered.

21 (g) Petitioner contacted the California Department of Motor
22 Vehicles and was told they could not attempt to locate him without a
23 Vehicle Identification Number or Driver License Number.

24 (h) Petitioner reviewed the local telephone book in Reno,
25 Nevada, and failed to locate Mr. Moore.

26 Decedent had no desire to benefit Mr. Moore. After due diligence, Mr.
27 Moore cannot be located, so this court orders that the IRA proceeds be
28 paid by Nevada Savings and Loan to the estate, which would benefit the

1 creditors and heir entitled thereto.

2 15. The law firm of McAULIFFE, WHITE & GUINAN, as the attorney
3 engaged in rendering the legal services necessary to administer the
4 estate, has performed services on behalf of the estate since the death
5 of said decedent, including advising petitioner on the legal
6 requirements for Nevada State proceedings, drafting and filing the
7 appropriate documents along with the necessary publications of notice as
8 required by law, preparing and filing all necessary legal documents,
9 notices and pleadings required to date in this estate matter, and other
10 necessary services in connection with this estate matter.

11 16. That McAULIFFE, WHITE & GUINAN has rendered valuable services
12 to the estate as attorney for petitioner in the estate and, pursuant to
13 agreement by petitioner, is entitled to receive a reasonable attorneys
14 fee in the amount of \$4,701.50, plus reimbursement for costs advanced on
15 behalf of the estate in the sum of \$350.10; that said attorney is
16 entitled to be reimbursed for such costs advanced and for said fees,
17 together with any additional attorneys fees and costs advanced incurred
18 or work to be performed prior to final discharge of the Executrix, which
19 services include, but are not limited to, time spent in court hearings
20 of this matter, and other necessary paper work to conclude this estate.

21 17. That all due legal notice of application for attorneys fees
22 has been given to the heirs, along with notice of the hearing hereon as
23 required by law.

24 18. That the estate is now in a condition to be distributed
25 according to the terms of the Last Will and Testament of the decedent as
26 follows:

27 (a) The cash held in the Estate Account, and the proceeds
28 from the two IRA's should be distributed as follows:

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(1) Attorneys fees and costs	\$ 5,051.60
(2) Creditor, Reno Radiological Assoc. \$386.03 plus interest of \$46.32	\$ 432.35
(3) Creditor, St. Mary's Hospital, \$140.00 plus \$16.80 interest	\$ 156.80
(4) Creditor, Dr. Abrass, \$501.00 plus \$55.11 interest	\$ 556.11
(5) Creditor, Montgomery Ward & Co., \$116.62 plus \$11.66 interest	<u>\$ 128.28</u>
TOTAL	\$ 6,325.14

(b) The remaining cash, and miscellaneous household goods should be distributed to heir SANDRA LEE KOPANOS.

(c) The real estate, 1650 Manchester Way, Sparks, Nevada, and legally described as:

Lot 146 of YORKSHIRE MANOR, a planned unit development, according to the map thereof, filed in the office of the County Recorder of Washoe County, State of Nevada, on January 22, 1971.

and the one-half interest in the unimproved lot located on Kingsbury Grade in Douglas County, Nevada, and legally described as:

Lot 69 in Block "J" of FIRST ADDITION OF KINGSBURY MEADOWS SUBDIVISION, LAKE TAHOE, DOUGLAS COUNTY, NEVADA, according to the map thereof, filed in the office of the County Recorder of Douglas County, on July 17, 1957.

The above lot is subject to the Protective Restriction and Agreements as pertaining to Lot 69 and as filed in the office of the County Recorder of Douglas County, July 17, 1957.

should be distributed to heir SANDRA LEE KOPANOS.

23. Each and every allegation contained in the First and Final Account, Report of Executrix, Petition for Distribution and Application for Attorneys Fees herein are true and correct.

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED as

1 follows:

2 1. That the First and Final Account of SANDRA LEE KOPANOS, as
3 Executrix of the Estate of NANCY MOORE, deceased be, and the same is,
4 hereby finally settled, allowed, and approved, and all actions taken by
5 the Executrix in connection with the administration of the estate as set
6 forth in the Account and Petition filed herein on January 7, 1988, are
7 hereby ratified and approved.

8 2. That the proceeds of the Valley Bank IRA #34/020-0015874 be
9 paid to the Petitioner.

10 3. That the proceeds of the Nevada Savings and Loan IRA #7087 4094
11 be paid to Petitioner.

12 4. That the real estate located at 1650 Manchester Way, Sparks,
13 Nevada, legally described as:

14 Lot 146 of YORKSHIRE MANOR, a planned unit development,
15 according to the map thereof, filed in the office of the
16 County Recorder of Washoe County, State of Nevada, on
17 January 22, 1971.

18 is hereby distributed to heir, SANDRA LEE KOPANOS.

19 5. That the real estate located on Kingsbury Grade in Douglas
20 County, Nevada, legally described as:

21 Lot 69 in Block "J" of FIRST ADDITION OF KINGSBURY
22 MEADOWS SUBDIVISION, LAKE TAHOE, DOUGLAS COUNTY, NEVADA,
23 according to the map thereof, filed in the office of the
24 County Recorder of Douglas County, on July 17, 1957.

25 The above lot is subject to the Protective Restriction
26 and Agreements as pertaining to Lot 69 and as filed in
27 the office of the County Recorder of Douglas County, July
28 17, 1957.

26 6. That the Executrix is hereby authorized and directed to pay to
27 the Reno Radiological Associates, the sum of \$432.35; representing
28 \$386.03 principal and \$46.32 interest.

7. That the Executrix is hereby authorized and directed to pay to

1 the St. Mary's Hospital, the sum of \$156.80; representing \$140.00
2 principal and \$16.80 interest.

3 8. That the Executrix is hereby authorized and directed to pay to
4 the Dr. Abrass, the sum of \$556.11; representing \$501.00 principal and
5 \$55.11 interest.

6 9. That the Executrix is hereby authorized and directed to pay to
7 the Montgomery Ward & Co., the sum of \$128.28; representing \$116.62
8 principal and \$11.66 interest.

9 10. That the said Executrix is hereby authorized and directed to
10 pay the sum of \$5,051.60 to the firm of McAULIFFE, WHITE & GUINAN for
11 their services rendered and costs advanced to the Executrix of this
12 estate.

13 11. That the fees set forth above, together with any and all other
14 fees and costs incurred in this estate, as well as any additional
15 federal income tax or personal income tax on this estate shall be paid
16 first from the cash on hand in this estate.

17 12. That after the creditors and fees set forth above have been
18 paid, the remaining estate be distributed to heir SANDRA LEE KOPANOS.

19 13. The the Court does hereby retain jurisdiction of the above
20 entitled estate until all of the same shall be distributed and closed,
21 and that upon said Executor filing the appropriate vouchers showing that
22 she has paid all monies from her and that she has delivered up all of
23 the remaining property of the estate to the residuary beneficiary
24 entitled thereto, that a decree of discharge shall be entered and filed

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1 discharging said Executrix from her trust.

2 DATED this 28 day of JANUARY, 1988.

3
4 *William N. Forman*

5 DISTRICT JUDGE

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9 SEAL

10 CERTIFIED COPY

11 The document to which this certificate is at-
12 tached is a full, true and correct copy of the
13 original on file and of record in my office.

14 DATE: JANUARY 28, 1988
15 JUSTICE, Clerk of the Second Judicial
16 District Court, in and for the County of
17 Washoe, State of Nevada.

18 By *[Signature]* Deputy.

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25 REQUESTED BY
McAuliffe, White et al
26 IN OFFICIAL RECORDS OF
CLERK'S CO., NEVADA

27 '88 FEB -1 A11 :18

28 SUZANNE BEAUDREAU
RECORDER

-9- \$ 13⁰⁰ PAID *[Signature]* DEPUTY **171758**

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