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THE TAX WELLIAM

Law Office of MICHAEL H. CHISHOLM 39 Summit Street Jackson, CA 95642 Telephone: (209) 223-0862

OCT 26 1989

SHELDON D. JOHNSON, County Clerk
AMADOR COUNTY

BY SUE ALKEMA

Deputy

IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA

IN AND FOR THE COUNTY OF AMADOR

In the Matter of the Estate

of

No. 5592

CHARLES ELLSWORTH KIRK, whose name is also written CHARLES E. KIRK and CHARLES KIRK,

JUDGMENT OF FINAL DISTRIBUTION

ON WAIVER OF ACCOUNTING.

Deceased.

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ALEXINE McPHERRIN, as Executor of the Will of CHARLES
ELLSWORTH KIRK, deceased, having filed her petition for final
distribution, and the petition coming on this day regularly for
hearing, LLOYD B. HAMILTON, Judge presiding, the Court finds:

Notice of hearing of the petition has been regularly given as prescribed by law;

All allegations of the petition are true.

CHARLES E. KIRK died testate on March 17, 1982, in Amador County, California, and was at the time of his death a resident of that county.

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On April 30, 1982, ALEXINE McPHERRIN was appointed Executor of the decedent's Will and qualified as such on that date. Since then she has been and now is the Executor of the Will.

Notice of death has been given as required by law and notice of administration has been given to creditors as required by law; the time for filing and presenting creditor's claims has expired and the estate now is in a condition to be closed.

No claims have been filed with the Court or presented to the Executor.

All debts of the decedent and of the estate and all expenses of administration have been paid, except closing expenses, commissions of petitioner as Executor, fees of MICHAEL H. CHISHOLM, her attorney, and expenses of administration advanced by Executor's attorney.

A federal estate tax return has been filed and the taxes shown to be due have been paid in full. The Internal Revenue Service has issued an Estate Tax Closing Letter.

All California inheritance taxes have been paid in full.

All California and federal income taxes due and payable by the estate have been paid.

There are no personal property taxes due or payable by the estate.

The estimated expenses of closing the estate are \$1,000.00 and the Executor should be authorized to withhold that sum from distribution.

The estate consists entirely of the separate property of the

LAW OFFICES OF

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The Comment

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decedent.

Distribution should be ordered as prayed for.

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as required by law; that the Executor has in her possession belonging to the estate cash in the amount of \$23,899.72 and the hereafter described property; that out of the cash in her hands, the Executor pay to GARD CHISHOLM the sum of \$7,064.50 hereby allowed as attorney's fees, and retain \$7,064.50 as commissions for her services; that the Executor reimburse her attorney for expenses o administration advanced in the amount of \$263,36; that the Executor retain the sum of \$1,000.00 from distribution for closing expenses; that the property described below be distributed to the following persons in the specified manner:

To The Estate of RODNEY KIRK, deceased, an undivided one-half interest in the following described property;

To DULCY TAMARIN, an undivided one-half interest in the following described property:

Promissory note of Thomas Lee Pedersen in favor of Charles E. Kirk, undated, in the face amount of \$63,545.00, bearing interest at the rate of 10% per annum, secured by a deed of trust dated March 10, 1980, recorded March 13, 1980, in Book 380, page 1354, Official Records of Douglas County, Nevada.

To the Estate of RODNEY KIRK, deceased, cash in the amount of \$4,253.68;

To DULCY TAMARIN, cash in the amount of \$4,253.68.

IT IS FURTHER ORDERED that all other property of the estate, whether described or not, be distributed as follows:

To ALEXINE McPHERRIN, for life, any interest in any property, real or personal, held as tenants in common with ALEXINE McPHERRIN at the time of the death of CHARLES E. KIRK;

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LAW OFFICES OF HICHAEL H. CRISHOLM 39 SUMMIT STREET J. CKSON, CA 95642 TEL. (209) 223-0862

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and upon the death of ALEXINE McPHERRIN, this interest is devised and bequeathed to PHYLLIS CASTLE, for life; and the remainder of said interest, upon the death of ALEXINE McPHERRIN and PHYLLIS CASTLE, and the survivor of them, to the Estate of RODNEY KIRK, deceased, and DULCY TAMARIN, the children of the decedent, share and share alike;

To the Estate of RODNEY KIRK, deceased, and DULCY TAMARIN, the children of the decedent, the rest, residue and remainder of the estate, in equal shares.

Dated: 107 2 3 1989

1939.

Judge of the Superior Court.



The foregoing instrument is a correct copy of the original on the manis office if it bears the scal of the County of Amador imprinted in purplyink. 181990 Attest:

SHELDON D. JOHNSON, County Clerk and Ex-Officio Clerk of the Superior Court of the State of California in and for the County of Amador

BAD Deputy

FIRST NEVADA TITLE COMPANY
IN OFFICIAL RECORDS OF
DOUGLAS CO., HEVADA

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SUZANNE BEAUDREAU
RECORDER 248699

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