

1 Case No. 97-PB017

2 Dept. No. II

FILED

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DEC 15 1997

'97 DEC 15 P1:44

BARBARA REED  
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B.H. CHAPPELL DEPUTY

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6 IN THE NINTH JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA  
7 IN AND FOR THE COUNTY OF DOUGLAS

9 IN THE MATTER OF THE ESTATE

10 OF

11 KATHRYN L. HUSSMAN,  
Deceased.

ORDER APPROVING FIRST  
AND FINAL ACCOUNT AND  
PETITION FOR FEES AND  
FOR FINAL DISTRIBUTION

12 \_\_\_\_\_  
13 JAMES A. HUSSMAN, Executor of the Estate of KATHRYN L.  
14 HUSSMAN, deceased, by and through his attorneys, ALLISON,  
15 MACKENZIE, HARTMAN, SOUMBENIOTIS & RUSSELL, LTD., having rendered  
16 to the Court his First and Final Account and Petition for Fees and  
17 for Final Distribution of said estate, and a hearing thereon  
18 having been had in open Court, due notice of which was proved; and  
19 no person objecting; and the Court having reviewed the evidence,  
20 read the papers, and considered the matter; and it appearing:

21 I.

22 DECEDENT

23 That KATHRYN L. HUSSMAN, hereinafter called decedent,  
24 died on or about May 28, 1996, being at the time of her death a  
25 resident of the county of Douglas, state of Nevada, leaving  
26 certain real and personal property situate or located in the state  
27 of Nevada.

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II.

LAST WILL AND TESTAMENT

That decedent left a Will dated and duly executed on February 4, 1983, and that a copy of the said Will was duly approved, allowed, and admitted to probate on March 17, 1997.

III.

APPOINTMENT OF EXECUTOR

That on March 17, 1997, this Court, following a hearing on a Petition for Probate of Will and Issuance of Letters Testamentary, duly filed and lawfully noticed, granted administration herein, and appointed petitioner, JAMES A. HUSSMAN, Executor of decedent's estate, upon his qualifying, and he qualified on April 9, 1997, and Letters Testamentary were issued, and ever since he has been, and now is, the duly qualified and acting Executor of the estate of decedent.

IV.

NOTICE TO CREDITORS

That on May 7, 1997, petitioner caused first publication of Notice to Creditors of decedent to be made, requiring creditors to present their respective claims within ninety (90) days from date of first publication of Notice to Creditors; and that publication was made in THE RECORD-COURIER, a bi-weekly newspaper of general circulation, printed and published in the county of Douglas, state of Nevada, and was made in the time and in the manner required by law; and the time for presenting claims against said estate, as fixed by said Notice to Creditors, has since expired, and that no claims were filed against the estate.

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1 That on May 6, 1997, INVESTIGATION AND RECOVERY, NEVADA  
2 STATE WELFARE, was sent a Notice to Creditors via certified mail  
3 return receipt, and that the date of delivery was May 7, 1997.  
4 That the office of Investigation and Recovery did not file a claim  
5 against the estate.

6 V.

7 FEDERAL INCOME/ESTATE TAX

8 That the total value of the assets of the estate on the  
9 date of death of decedent and income earned by decedent and during  
10 administration were such that it was necessary for the petitioner  
11 to file with the INTERNAL REVENUE SERVICE (IRS) a Federal Estate  
12 Tax Return Form 706 and Federal Income Tax Return Forms 1040 and  
13 1041.

14 That the Form 706 was filed with the IRS in a timely  
15 manner along with payment in the amount of One Hundred Forty-Six  
16 Thousand Ninety-Two and No/100 Dollars (\$146,092.00). That a tax  
17 closing letter has not been received from the IRS. That there are  
18 sufficient assets in the estate and the HUSSMAN FAMILY 1983 TRUST,  
19 the sole beneficiary of the estate, to pay any additional taxes  
20 that may be assessed by the IRS due to an audit.

21 That all personal and fiduciary Federal Income Tax  
22 Return Forms 1040 and 1041 for the decedent's estate have been  
23 timely filed with the IRS by the petitioner.

24 VI.

25 INVENTORY AND APPRAISEMENT

26 That petitioner filed herein an Inventory and  
27 Appraisement on June 18, 1997, and that the estate of the decedent

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1 consists of real and personal property valued at Ninety-One  
2 Thousand and No/100 Dollars (\$91,000.00).

3 VII.

4 HEIRS AND NEXT-OF-KIN

5 That the names, relationships, ages, and residences of  
6 the heirs and next-of-kin of decedent, so far as known to  
7 petitioner, are as follows:

8 <u>NAME</u>	9 <u>RELATION- SHIP</u>	10 <u>AGE</u>	11 <u>ADDRESS</u>
12 JAMES A. HUSSMAN	13 Spouse	14 Over 21	15 1250 Highway 395 16 North 17 Gardnerville, NV 18 89410
19 DAVID ALLAN 20 HUSSMAN	21 Son	22 Over 21	23 1250 Highway 395 24 North 25 Gardnerville, NV 26 89410
27 KAREN GIBSON 28 HAMILTON	Daughter	Over 21	Address unknown*

\*The petitioner has not been able to locate an address  
for KAREN GIBSON HAMILTON.

VIII.

LEGATEES AND DEVISEES

The name, relationship, age, and residence of the sole  
legatee and devisee of decedent, so far as known to petitioner,  
are as follows:

23 <u>NAME</u>	24 <u>RELATION- SHIP</u>	25 <u>AGE</u>	26 <u>ADDRESS</u>
27 THE HUSSMAN FAMILY 28 1983 TRUST, James A. Hussman and David A. Hussman, Co-Trustees	N/A	N/A	1250 Highway 395 North Gardnerville, NV 89410

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1 IX.

2 FIRST AND FINAL ACCOUNT

3 That attached to the First and Final Account as Exhibit  
4 "A" and made a part thereof is petitioner's First and Final  
5 Account of the Estate of KATHRYN L. HUSSMAN, deceased.

6 X.

7 EXECUTOR'S SERVICES RENDERED

8 That the petitioner, JAMES A. HUSSMAN, has rendered  
9 services as Executor of the Estate of KATHRYN L. HUSSMAN,  
10 deceased, and pursuant to NRS 150.020, is entitled to be  
11 compensated for his services as Executor to the Estate, but waives  
12 payment for said services.

13 XI.

14 ATTORNEYS' FEES

15 That the petitioner engaged the services of ALLISON,  
16 MACKENZIE, HARTMAN, SOUMBENIOTIS & RUSSELL, LTD., as attorneys for  
17 petitioner and said firm has rendered such ordinary services as  
18 itemized in the Application for Attorneys' Fees on file herein,  
19 and is entitled to reasonable compensation therefor; and peti-  
20 tioner and said attorneys have agreed that the sum of Six Thousand  
21 One Hundred Six and 75/100 Dollars (\$6,106.75) is a fair and  
22 reasonable compensation for these services and hereby request this  
23 Court to approve said amount.

24 XII.

25 ATTORNEYS' COSTS

26 That in addition, said attorneys are entitled to be  
27 reimbursed from the estate for costs and expenses advanced in the

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1 amount of Two Hundred Seventy-Eight and 58/100 Dollars (\$278.58)  
2 as itemized in the Application for Attorneys' Fees on file herein.

3 XIII.

4 COSTS OF CLOSING ESTATE

5 That certain expenses normal and usual in connection  
6 with the closing of such an estate may become due and payable in  
7 an amount of approximately Five Hundred and No/100 Dollars  
8 (\$500.00).

9 XIV.

10 DISTRIBUTION OF ESTATE

11 That the estate is now ready and in a condition to be  
12 closed and distributed.

13 NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND  
14 DECREED as follows:

15 1. That the First and Final Account filed herein by  
16 JAMES A. HUSSMAN, as Executor of the Estate of KATHRYN L. HUSSMAN,  
17 is settled, approved, allowed, and confirmed.

18 2. That the Executor is authorized and directed to pay  
19 expenses of closing the estate up to Five Hundred and No/100  
20 Dollars (\$500.00).

21 3. That the Executor is authorized and directed to pay  
22 an attorneys' fee to ALLISON, MACKENZIE, HARTMAN, SOUMBENIOTIS &  
23 RUSSELL, LTD., in the amount of Six Thousand One Hundred Six and  
24 75/100 Dollars (\$6,106.75) as a reasonable attorneys' fee for  
25 ordinary services rendered to the Executor during the probate of  
26 the above-entitled estate; and to pay Two Hundred Seventy-Eight  
27 and 58/100 Dollars (\$278.58) as reimbursement for costs and  
28 expenses advanced by said attorneys.

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1           4. That the Executor is authorized and directed to  
2 distribute the balance of the estate of the decedent, now known  
3 or hereafter discovered, to "THE HUSSMAN FAMILY 1983 TRUST" dated  
4 February 4, 1983, pursuant to Paragraph SIXTH, in the Last Will  
5 and Testament of KATHRYN L. HUSSMAN, dated February 4, 1983, to  
6 include an undivided one-half (1/2) interest in and to all those  
7 certain parcels of real property located in the county of Douglas,  
8 state of Nevada, more particularly described as follows:

9           Parcels 2, 3, 4, 5, 6 and 7, as set forth in  
10 the certain Land Division Map for James A.  
11 Hussman, et al., filed for record in the  
12 office of the County Recorder of Douglas  
13 County, Nevada, on May 23, 1979, in Book 579,  
14 at Page 1612, as Document No. 32768 of  
15 Official Records.

16           Being Assessor's Parcel Number 17-051-17.

17           5. That the Executor is authorized and directed to do  
18 all the things necessary and proper to effectuate such  
19 distributions; and upon making of such distributions, is released  
20 and discharged from his trust herein.

21           DONE IN OPEN COURT December 15, 1997.

22           M. P. G. [Signature]  
23 DISTRICT JUDGE

24 Submitted by:

25 ALLISON, MacKENZIE, HARTMAN,  
26 SOUMBENIOTIS & RUSSELL, LTD.  
27 P.O. Box 646  
28 402 North Division Street  
Carson City, NV 89702

By: Andrew MacKenzie  
ANDREW MacKENZIE, ESQ.  
Attorneys for Petitioner

COPIES

**CERTIFIED COPY**

The document to which this certificate is attached is a full, true and correct copy of the original on file and of record in my office.

**SEAL**

DATE: December 15, 1997  
B. Reed Clerk of the 8th Judicial District Court  
of the State of Nevada, in and for the County of Douglas,

By [Signature] Deputy

REQUESTED BY  
Allison Mackenzie  
IN OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA

'98 JAN 30 P4:42

LINDA SLATER  
RECORDER  
\$14.00 PAID K2 DEPUTY

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