

FILED

1 CASE NO. 97-PB-0082 NO _____

2 DEPT. NO. I '98 FEB 24 P1:43

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BARBARA REED
CLERK

Barbara Reed

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

8
9

IN THE MATTER OF THE ESTATE

10

-of-

11

STEPHEN C. DAVIS,

12

Deceased.

ORDER AND DECREE APPROVING
FIRST AND FINAL ACCOUNTING,
PRAYER FOR SETTLEMENT,
PETITION FOR DISTRIBUTION AND
APPROVAL OF FEES, AND
PETITION FOR APPROVAL OF
ADMINISTRATOR'S ACTIONS

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This matter was brought on before the Court on the 24th day of February, 1998, on the Petition of the Administrator PAMELA FINDLETON for First and Final Accounting, Prayer for Settlement, Petition for Distribution and Approval of Fees and Petition for Approval of Administrator's Actions. Present in Court was counsel for the Administrator and the Estate, MICHAEL SMILEY ROWE, Esq. Based upon the Verified Petition for First and Final Accounting and other related relief on file herein, together with all the pleadings on file herein, and good cause appearing, the Court issues its Order and Decree Approving the First and Final Accounting, Prayer for Settlement, Petition for Distribution and Approval of Fees, and Petition for Approval of Administrator's Actions as follows:

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1. The Petition of the Administrator came on for hearing on the 24th day of February 1998. Proof was made to the satisfaction of the Court that notice of said hearing had been given as

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1 required by law, and that all persons entitled to notice had been
2 notified of the Petition. No one was present at the hearing to
3 protest the requests of the Administrator contained in the
4 Petition. The value of the Estate in the hands of the Ancillary
5 Administrator, as of the date of the hearing on the
6 Administrator's Petition is approximately forty thousand dollars
7 (\$40,000).

8 2. Stephen C. Davis, the Decedent, died on the 8th day of
9 February, 1997, and was, on the date of his death, a resident and
10 domiciliary of the County of El Dorado, State of California. The
11 Decedent left an Estate consisting of unimproved real property
12 situated in the State of Nevada.

13 3. Certified and exemplified copies of the Decedent's Last
14 Will and Testament and Order of the Superior Court of the State of
15 California, County of El Dorado, admitting the Last Will in
16 probate of Stephen C. Davis to probate on April 25, 1997, have
17 been attached to the Petition for Summary Probate of Foreign Will
18 and for related relief filed with this Court on July 16, 1997.
19 Also attached to the previous Petition were certified copies of
20 the Letters of Administration with the Will Annex issued by the
21 Superior Court of the State of California, County of El Dorado,
22 wherein the Petitioner was appointed as Administrator of the
23 California Estate, without bond.

24 4. The Decedent, at the time of his death, owned real
25 property situated in the State of Nevada, County of Douglas, said
26 property being generally known as Assessor's Parcel Number 35-252-
27 05. The property identified as Assessor's Parcel Number 35-252-05
28 is the sole asset of the Decedent located within the State of

1 Nevada.

2 5. This Court previously issued its Order Admitting Will to
3 Summary Probate and for Issuance of Letters of Administration with
4 the Will Annexed and for Ancillary Administration on August 12,
5 1997. Letters of Administration with the Will Annexed were issued
6 by the Clerk of this Court on August 21, 1997, and also said day
7 Notice to Creditors was filed with the Court.

8 On September 16, 1997, the Administrator caused an Affidavit
9 of Publication to be filed with this Court attesting to the
10 publication of the Notice to Creditors as required by statute.
11 Pursuant to the statute, 60 days were allotted for creditors to
12 file claims with this Estate. No creditors claims have been filed
13 with the Administrator, with the Clerk of the Court, or with
14 counsel. No creditors within the State of Nevada remain unpaid.

15 As set forth in the Petition for Summary Probate of Foreign
16 Will, the value of the property of the Decedent located within the
17 State of Nevada is approximately \$40,000. At this time, the
18 property is listed for sale with an asking price of \$39,900,
19 however, the property has not sold as of the date of this Order.

20 6. The Petitioner has requested that the Court enter its
21 Order allowing the Petitioner to convey the property of the
22 Decedent to the Administrator of the California Estate in those
23 probate proceedings. The Administrator of the California Estate,
24 the Petitioner herein, will continue to list the property for sale
25 with the proceeds of any sale being paid to the Administrator of
26 the California Estate.

27 7. The Petitioner has alleged that value of the property
28 located in the State of Nevada does not require the filing a

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1 Federal Estate Tax Return by the Administrator of this Ancillary
2 Probate. However, the Petitioner is directed to report the
3 proceedings of this ancillary administration to the Superior Court
4 of California, County of El Dorado, in the proceedings currently
5 pending in Placerville, California, in Case No. PP 000726. Any
6 Federal Estate Tax, if required, will be paid pursuant to the
7 California probate proceedings. Petitioner has alleged that no
8 taxes are due on the transfer of the taxable Estate of the
9 Decedent pursuant to NRS 375A. The Court accepts such
10 representation.

11 8. The Court finds that the property of the Decedent
12 located in the State of Nevada was held by the Decedent as his
13 separate property.

14 9. Based upon all the pleadings on file herein, the Court
15 finds that the value of the Estate of the Decedent in the State of
16 Nevada is approximately \$40,000.

17 10. The Court confirms, ratifies, and approves all of the
18 disbursements made by the Administrator on behalf of the Estate,
19 which disbursements are contained in the Petition for First and
20 Final Accounting and related relief.

21 11. The Administrator, in her Petition, reported that the
22 Estate of the Decedent in Nevada, the above referenced parcel of
23 real property, is, pursuant to the Last Will and Testament, to be
24 given, devised and bequeathed to the children of the Decedent
25 identified in the Petition. The distribution of the Decedent's
26 Nevada property will be accomplished through distribution by the
27 Petitioner, as Administrator of the California Estate, through the
28 California probate proceedings.

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1 The Court hereby ratifies, confirms and approves of the
2 distribution of the Estate owned by the Decedent to the
3 Administrator of the California Estate for later distribution to
4 the children of the Decedent, to wit: Pamela Findleton, Sherry
5 Stiles, Lynnee Castella Carpenter, and Craig Castella.

6 12. The Administrator has prayed for an Order of the Court
7 allowing and approving of the payment of professional fees
8 previously paid by the Administrator, and those to be paid by the
9 Administrator in the future as they are incurred. The Court
10 determines that such fees paid, and to be paid, are necessary,
11 just and reasonable. The Court ratifies, confirms and approves of
12 the Administrator's payment of such fees and costs for legal
13 services which have been paid. The Administrator is further
14 authorized to pay such fees for legal and/or accounting services,
15 if an accountant is retained, and to pay all taxes ascertained by
16 the Estate's accountant, and to otherwise pay such professional
17 fees as are incurred to the close of this Estate.

18 Specifically, the Administrator has requested that the Court
19 ratify, confirm and approve of the attorney's fees and court costs
20 paid to the Law Offices of MICHAEL SMILEY ROWE, Esq., such fees
21 and costs having been paid initially as a \$1,000 retainer, and
22 thereafter monthly as invoices for legal fees were submitted to
23 the Administrator. The Court hereby ratifies, confirms and
24 approves of the payment of One Thousand Eight Hundred Fifty-five
25 and 04/100 Dollars (\$1,855.04) to MICHAEL SMILEY ROWE, Esq. as
26 incurred attorney's fees and associated court costs, and the court
27 further allows and authorizes the Administrator to pay such other
28 attorney's fees and court costs as are incurred to the closing of

1 this Estate.

2 13. Upon the filing of a receipt from the beneficiary of the
3 Estate indicating that she has received the bequest of the
4 Decedent's Nevada property to which she is entitled as
5 Administrator of the California Estate, all as in accordance with
6 the Last Will and Testament of the Decedent, the Administrator may
7 thereafter issue her Deed to the Administrator of the California
8 Estate. Once the Deed is issued and recorded, the Administrator
9 may then move the Court for its Order discharging her from her
10 duties on behalf of the Estate, and may further move the Court for
11 an Order Closing the Estate upon satisfactory proof that all
12 costs, fees and claims against the Estate of Stephen C. Davis have
13 been duly and properly paid, and that all bequests have been made
14 and received by the California Estate as delineated within the
15 Petition for First and Final Accounting and other related relief.

16 14. The Administrator's waived any and all demands or claims
17 for fees to recompense her for her duties as Administrator of this
18 Nevada Ancillary Probate Estate. The Executor has also waived
19 claim for reimbursement for out-of-pocket costs in this Nevada
20 Ancillary Probate Estate. The Administrator's waiver of
21 compensation in this Estate shall not affect her ability to
22 present such claims to the presiding judge of the California
23 probate proceedings for his review and approval of such claims for
24 reimbursement or fees. As set forth in the Petition, the
25 Administrator has waived such fees and reimbursement claims solely
26 to facilitate the Ancillary Probate within the State of Nevada,
27 and did not relinquish the right to claim such fees and costs
28 through the California probate proceedings.

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1 15. The Court finds and determines that the Estate should be
2 distributed to the Petitioner as the Administrator of the
3 California Estate, and that the property owned by the Decedent
4 should be distributed to the Petitioner as the Administrator of
5 the California Estate by an Administrator's Deed duly executed by
6 the Petitioner, and recorded with the office of the Douglas
7 County, Nevada, Recorder.

8 The Court finds and determines that once the property is
9 deeded to the Petitioner as the Administrator of the California
10 Estate, this Estate may be closed, and that following the payment
11 of all allowable fees and costs hereinabove set forth, in addition
12 to the closing expenses in distribution, the Court will thereafter
13 execute its Order Closing this Estate upon application therefor.

14 16. The Court ratifies, confirms and approves of each and
15 every action of the Administrator in her administration of this
16 Ancillary Probate Estate, and upon filing the filing of the
17 Receipt of Distribution signed by the beneficiary entitled to this
18 Estate, the Court will exonerate the Administrator from her duties
19 as Administrator, and discharge her from any further
20 responsibility in this Nevada Ancillary Probate.

21 DATED this 24 day of February, 1998.

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23 
24 DAVID R. GAMBLE
District Court Judge

25 SUBMITTED BY:
26 MICHAEL SMILEY ROWE, ESQ.
27 Nevada State Bar No. 1374
1638 Esmeralda Avenue
28 P.O. Box 2080
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COPY

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.

DATE: 6/11/99 **SEAL**
Breed Clerk of the 9th Judicial District Court
of the State of Nevada, In and for the County of Douglas,

By: J. Thaler Deputy

REQUESTED BY
FIRST AMERICAN TITLE CO.
IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

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LINDA SLATER
RECORDER

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\$14.00 PAID 2 DEPUTY

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