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1 Case No. 00-PB-0002

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BY P. GREGORY DEPUTY

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

ORDER APPROVING SECOND  
AND FINAL ACCOUNT  
OF EXECUTRIX, PETITION  
FOR PAYMENT OF FEES  
AND FINAL DISTRIBUTION

10 OF

11 JAMES M. HIND, also known as  
12 JAMES MATTHEW HIND,  
Deceased.

14 VIRGINIA HIND HODGSON, also known as GINA HODGSON, Executrix of the  
15 Estate of JAMES M. HIND, deceased, by and through her attorneys, ALLISON, MacKENZIE,  
16 RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD., having rendered her Second and Final  
17 Account of Executrix, Petition for Payment of Fees and Final Distribution of said estate, and a  
18 hearing thereon having been had in open Court, due notice of which was proved; and no person  
19 objecting; and the Court having reviewed the evidence, read the papers, and considered the matter;  
20 and it appearing:

21 I.

22 DECEDENT

23 That JAMES M. HIND, hereinafter called decedent, died on or about November 14,  
24 1999, being at the time of his death a resident of the county of Douglas, state of Nevada, leaving  
25 certain real and personal property situate or located in the state of Nevada.

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ALLISON, MacKENZIE, RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD.  
402 North Division Street, P. O. Box 646, Carson City, NV 89702  
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1 II.

2 LAST WILL AND TESTAMENT

3 That decedent left a Will dated and duly executed on July 17, 1997, and a Disposition  
4 of Tangible Personal Property Statement duly executed on July 17, 1997, and that copies of the said  
5 Will and Disposition were duly approved, allowed, and admitted to probate on February 7, 2000.

6 III.

7 APPOINTMENT OF EXECUTOR

8 That on February 7, 2000, this Court, following a hearing on a Petition for Probate  
9 of Will and Issuance of Letters Testamentary, duly filed and lawfully noticed, granted administration  
10 herein, and appointed petitioner, VIRGINIA HIND HODGSON, Executrix of decedent's estate, upon  
11 her qualifying, and she qualified on the same date, and Letters Testamentary were issued, and ever  
12 since she has been, and now is, the duly qualified and acting Executrix of the estate of decedent.

13 IV.

14 NOTICE TO CREDITORS

15 That on February 12, 2000, petitioner caused first publication of Notice to Creditors  
16 of decedent to be made, requiring creditors to present their respective claims within ninety (90) days  
17 from date of first publication of Notice to Creditors; and that publication was made in THE  
18 RECORD-COURIER, a bi-weekly newspaper of general circulation, printed and published in the  
19 county of Douglas, state of Nevada, and was made in the time and in the manner required by law;  
20 and the time for presenting claims against said estate, as fixed by said Notice to Creditors, has since  
21 expired, and that one (1) claim was filed against the estate, to wit: LOWELL A. CALLAHAN, for  
22 the retirement amount of Two Hundred Fifty and No/100 Dollars (\$250.00) per month, filed on  
23 March 15, 2000. That on May 5, 2000, a Notice of Rejection of Creditor's Claim was filed by the  
24 Estate of JAMES M. HIND, deceased; and pursuant to NRS 147.130(1), after sixty (60) days had  
25 lapsed since the Notice of Rejection was served on LOWELL A. CALLAHAN; and a lawsuit had  
26 not been filed against the Executrix, nor had a Petition for Summary Determination of Claim been  
27 filed with the estate administration by LOWELL A. CALLAHAN, the claim of LOWELL A.  
28 CALLAHAN was forever barred.

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1 That on February 7, 2000, INVESTIGATION AND RECOVERY, NEVADA STATE  
2 WELFARE, was sent a Notice to Creditors via certified mail return receipt, and that the date of  
3 delivery was February 8, 2000. That the office of INVESTIGATION AND RECOVERY did not  
4 file a claim against the estate.

5 V.

6 FEDERAL INCOME/ESTATE TAX

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

12 That an Application for Extension of Time to File a Return and/or Pay U.S. Estate  
13 Taxes was duly filed with the IRS and NEVADA on August 14, 2000, along with payments in the  
14 amount of Two Million Six Hundred Twenty-Four Thousand and No/100 Dollars (\$2,624,000.00),  
15 and Six Hundred Thirty-Three Thousand and No/100 Dollars (\$633,000.00), respectively; and that  
16 the Form 706 was filed with the IRS and NEVADA in a timely manner along with a request for  
17 refund of overpayment to the IRS in the amount of Twenty-Five Thousand Four Hundred Twenty-  
18 Five and No/100 Dollars (\$25,425.00), and to NEVADA in the amount of Eight Thousand Seven  
19 Hundred Eighty-Five and No/100 Dollars (\$8,785.00). That a refund was received by the Executrix  
20 from the IRS in February 2001, and from NEVADA in July 2001.

21 That the tax closing letter from the IRS has been received by the Executrix, and has  
22 been filed with the Court.

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

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VI.

INVENTORY AND APPRAISEMENT

That petitioner filed herein an Inventory and Appraisal on February 28, 2001, and that the estate of the decedent consists of real and personal property valued at Three Million Eighty-Three Thousand Two Hundred Eighty-Eight and No/100 Dollars (\$3,083,288.00).

VII.

HEIRS, NEXT-OF-KIN, AND DEVISEES

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

<u>NAME</u>	<u>RELATIONSHIP</u>	<u>AGE</u>	<u>ADDRESS</u>
VIRGINIA HIND HODGSON	Daughter	Over 21	P.O. Box 901 Danville, CA 94526-0901
LESLIE ALLAN HODGSON	Grandson	Over 21	P.O. Box 276 Minden, NV 89423
ELIZABETH HODGSON MacLEAN	Granddaughter	Over 21	3368 Johnson Road Lafayette, CA 94549
THE JAMES HIND TESTAMENTARY TRUST fbo ELIZABETH HODGSON MacLEAN, RANDAL S. KUCKENMEISTER, CPA, Trustee	N/A	N/A	Kuckenmeister, Bayliss, Casey, & Allen, LLC 3860 GS Richards Blvd. Carson City, NV 89703
PATRICK JOHN HODGSON	Grandson	Over 21	P.O. Box 1910 Placerville, CA 95667
GWENDOLEN AMY LEIGHTY	Step Grand- Daughter	Over 21	6210 N. 27th Street Arlington, VA 22207

VIII.

FIRST AND FINAL ACCOUNT

That attached to the said Petition as Exhibit "A" and made a part thereof is petitioner's Second and Final Account of the Estate of JAMES M. HIND, deceased; and that the said accounting was prepared by RANDAL S. KUCKENMEISTER, CPA, of KUCKENMEISTER, BAYLISS, CASEY, & ALLEN, LLC, as accountant for the estate.

///

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IX.

EXECUTRIX' SERVICES RENDERED

That the petitioner has rendered services as Executrix of the Estate of JAMES M. HIND, deceased, as more fully described in Exhibit "A" attached hereto and incorporated herein by this reference, as follows:

1. Collected and credited all income due the estate.
2. Paid various expenditures and administrative expenses and completed various security transactions.
3. The accounting attached hereto shows a detailed listing of assets of this estate which has a value of Eight Hundred Thirteen Thousand Four Hundred Twenty-Eight and No/100 Dollars (\$813,428.00).

X.

EXECUTRIX' SERVICES RENDERED

That the petitioner, VIRGINIA HIND HODGSON, has rendered services as Executrix of the Estate of JAMES M. HIND, deceased, and pursuant to NRS 150.020, is entitled to be compensated for her services as Executrix to the Estate, as follows:

Value of Estate	\$3,083,288.00
4% of first \$15,000.00	\$ 600.00
3% of next \$85,000.00	2,500.00
2% of balance of \$2,983,288.00	<u>59,665.76</u>
Total Executrix' fee	\$ 62,765.76

The petitioner requested payment in the amount of Sixty-Two Thousand Seven Hundred Sixty-Five and 76/100 Dollars (\$62,765.76) at the time of the First Account and has received payment in full.

XI.

PARTIAL DISTRIBUTION OF ESTATE ASSETS

That in the Court's order dated March 19, 2001, the following distributions were approved and completed by the Executrix:

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1 XIII.

2 ATTORNEYS' COSTS

3 That in addition, said attorneys are entitled to be reimbursed from the estate for costs  
4 and expenses advanced in the amount of One Hundred Twenty-Two and 16/100 Dollars (\$122.16)  
5 as itemized in the Application for Attorneys' Fees on file herein.

6 XIV.

7 DISTRIBUTION OF ESTATE

8 That the estate is now ready and in a position to be distributed in its entirety.

9 XV.

10 COSTS OF CLOSING ESTATE

11 That certain expenses normal and usual in connection with the closing of such an  
12 estate may become due and payable in the approximate amount of One Thousand and No/100  
13 Dollars (\$1,000.00).

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

- 16 1. That the First Account filed herein by VIRGINIA HIND HODGSON as  
17 Executrix of the Estate of JAMES M. HIND, deceased, is settled, approved, allowed, and confirmed.
- 18 2. That the Executrix is authorized and directed to pay expenses of closing the  
19 estate up to One Thousand and No/100 Dollars (\$1,000.00).
- 20 3. That the Executrix is authorized and directed to pay an attorneys' fee to  
21 ALLISON, MacKENZIE, RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD., in the amount of  
22 Five Thousand Five Hundred Fifty-Two and 75/100 Dollars (\$5,552.75) as a reasonable attorneys'  
23 fee for services rendered to the Executrix for the time period February 1, 2001, through closure of  
24 the probate estate; and to pay One Hundred Twenty-Two and 16/100 Dollars (\$122.16) as  
25 reimbursement for costs and expenses advanced by said attorneys.
- 26 4. That the Executrix is authorized and directed to distribute all of the rest and  
27 residue of the trust estate, now known or hereafter discovered, to VIRGINIA HIND HODGSON,  
28 pursuant to Article IV, Bequests, Paragraph C, of the Last Will and Testament of JAMES M. HIND,

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1 dated July 17, 1997, to include all that certain parcel of real property located in the county of  
2 Douglas, state of Nevada, commonly referred to as 1610 Eighth Street, Minden, and being Assessor's  
3 Parcel Number 1320-29-410-035, and more particularly described as follows:

4 All of Block "E" of the west addition of the Town of Minden,  
5 Nevada.

6 5. That the Executrix is authorized and directed to do all the things necessary and  
7 proper to effect such distributions and pay such fees; and upon completion of such distributions and  
8 payment of such fees, is released and discharged from her trust herein.

9 DONE IN OPEN COURT on Sept. 23, 2002.

10 Michael P. Y. [Signature]  
11 DISTRICT JUDGE

12 Submitted by:

13 ALLISON, MacKENZIE, RUSSELL,  
14 PAVLAKIS, WRIGHT & FAGAN, LTD.  
15 P.O. Box 646  
16 402 North Division Street  
17 Carson City, NV 89702

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

21 **CERTIFIED COPY**

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

25 DATE: 9/23/02

26 [Signature] Clerk of the 5th Judicial District Court  
27 of the State of Nevada, in and for the County of Douglas,  
28 By [Signature] Deputy

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OFFICIAL RECORDS OF  
DOUGLAS CO., NEVADA  
Allison mackenzie et al  
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LINDA SLATER, RECORDER

BY Kg \$21.00 PL