

REQUESTED BY
Stewart Title of Douglas County

IN OFFICIAL RECORDS OF
DOUGLAS CO., NEVADA

2004 SEP 16 AM 10:25

WERNER CHRISTEN
RECORDER

\$ 3400 PAID OK DEPUTY

APN 1226-04-41-040

Recording Requested By:

Stewart Title of Douglas County

1663 US Highway 395 N., Ste. 101

Minden, NV 89423

040802388

Petition for Distribution
(Title of Document)

This page added to provide additional information required by NRS 111.312 Sections 1-2.
(Additional recording fee applies)

This cover page must be typed.

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CASE NO. 02-PB-0056

DEPT. NO. I

02-PB-0056

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

IN THE MATTER OF THE ESTATE

OF

ROBERT CHARLES HAYES,

Deceased.

**FIRST & FINAL ACCOUNTING,
PETITION FOR DISTRIBUTION
& FOR ALLOWANCE OF FEES**

COMES NOW R. JACKSON GAULDIN, Executor, by and through his attorney,
Dale T. Coulam, Esq., and hereby renders this First & Final Accounting and petitions
this Honorable Court for an Order allowing distribution of the estate to the beneficiary,
and for the payment of fees.

I

ROBERT CHARLES HAYES died on April 19, 2002, in Douglas County, Nevada
and on the date of his death, decedent was a resident of Douglas County, Nevada.

II

Decedent left a holographic Last Will and Testament dated June 4, 1999, which
directed that decedent's entire estate be distributed to decedent's son, JONATHAN
CHARLES HAYES.

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III

A Notice to Creditors has been filed and published as required and the time for filing claims has now expired without any claims having been filed. There are no unpaid debts of the decedent. The final income tax return has been prepared and filed and there are no unpaid taxes to be paid by the Probate Estate. Attached hereto as Exhibit "A," and by this reference incorporated herein, is a copy of the IRS correspondence acknowledging the foregoing and explaining the refund to the estate.

IV

Attached to the initial Petition for Probate as Exhibit "C" was the inventory and value of decedent's estate as required by NRS 144.010. Attached hereto as Exhibit "B," and by this reference incorporated herein, is a revised inventory and value of decedent's estate at date of death as prepared by the accountant for the estate.

V

Attached hereto as Exhibit "C," and incorporated herein by this reference, are copies of the following: Report of expenses; Report of Dividends and Interest; Report of Income/Withdrawals; and a Final Reconciliation of Income and Expenses. It should be noted that the ATM withdrawals shown in the Report of Income/Withdrawals were used to pay the Walton's Funeral Home expenses shown on the Report of Expenses.

VI

Attached hereto as Exhibit "D," and by this reference incorporated herein, is a copy of the invoice for accounting services from Kafoury, Armstrong & Co. in the amount of \$570.00. Request is hereby made for the allowance of these fees and for an Order authorizing the immediate payment of same.

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VII

Attached hereto as Exhibit "E," and by this reference incorporated herein, is a copy of the final invoice for legal fees and costs from the Law Office of Dale T. Coulam with a balance owed of \$1,286.97. Request is hereby made for the allowance of these fees and for an Order authorizing the immediate payment of same.

VIII

Although NRS 150.020 would allow petitioner to seek compensation in excess of \$11,000.00 for his services as Executor herein, petitioner is merely requesting compensation in the amount of \$2,500.00 for such services.

Therefore, petitioner requests as follows:

- 1) That the Court approve the First and Final Accounting made herein;
- 2) That the Court allow and authorize the immediate payment of the following: the sum of \$570.00 to Kafoury, Armstrong & Co for accounting services; the sum of \$1,286.97 to the Law Office of Dale T. Coulam for legal services; and the sum of \$2,500.00 to R. Jackson Gaudin as compensation for services as Executor;
- 3) That the Court authorize the distribution of the remainder of decedent's estate, after the payment of the foregoing fees, to JONATHAN CHARLES HAYES as decedent's sole beneficiary under the Will; and

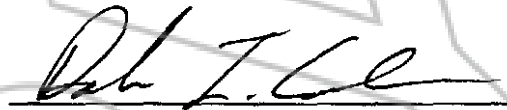
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4) That upon filing with the Court a receipt signed by JONATHAN CHARLES HAYES for the above-referenced distribution, R. JACKSON GAULDIN be discharged as Executor and the estate be closed.

Dated this 3rd day of June, 2003.



DALE T. COULAM, ESQ. #1959
Attorney for Estate
251 Jeanell Drive, Suite 3
Carson City, Nevada 89703
(775) 884-0800



Department of the Treasury
Internal Revenue Service
FRESNO, CA 93888-0025

Date of this notice: APR. 21, 2003
Taxpayer Identifying Number 555-36-2856
Form: 1040 Tax Period: DEC. 31, 2002

For assistance you may
call us at:
1-800-829-0922

CALLER ID: 507368



ROBERT C. HAYES DECD
R JACKSON GAULDIN EXEC
61 PINON DR
WELLINGTON NV 89444-9558617

WE CHANGED YOUR ESTIMATED TAX TOTAL - YOU ARE DUE A REFUND

WE CHANGED YOUR 2002 RETURN. AS A RESULT OF THESE CHANGES, YOU ARE DUE A REFUND OF \$1,459.00 IF YOU OWE NO OTHER TAXES. YOU MAY HAVE EXPECTED A DIFFERENT AMOUNT OR NO REFUND AT ALL. IF YOU THINK WE MADE A MISTAKE, PLEASE CALL US AT THE NUMBER LISTED ABOVE.

YOUR TAX STATEMENT

ADJUSTED GROSS INCOME ON RETURN \$9,260.00
TAXABLE INCOME ON RETURN 410.00

PAYMENTS AND CREDITS

TAX WITHHELD \$1,100.00-
ESTIMATED TAX PAYMENTS 400.00-
OTHER CREDITS .00
OTHER PAYMENTS .00
TOTAL PAYMENTS & CREDITS \$1,500.00-

TAX

TOTAL TAX ON RETURN 41.00
CORRECTED TAX ON RETURN 41.00
OVERPAYMENT OF TAXES \$1,459.00
LESS:
PENALTY .00
INTEREST .00
AMOUNT APPLIED TO NEXT YEAR'S
ESTIMATED TAX .00
TOTAL SUBTRACTED .00
AMOUNT OF REFUND - IF YOU OWE NO
OTHER TAXES \$1,459.00
(ANY INTEREST DUE YOU WILL BE ADDED)

check received 4.29.03

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CASE NO. 02-PB-0056

DEPT. NO. I

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

IN THE MATTER OF THE ESTATE

OF

INVENTORY & APPRAISEMENT
(REVISED)

ROBERT CHARLES HAYES,

Deceased.

<u>Asset</u>	<u>Value</u>
Cal Fed Bank:	
Checking account # 893-400110-1	\$ 18,135
Certificate of Deposit, account # 893-0011179	29,663
U.S. Bank:	
Checking account # 1-537-0042-4168	23,022
Money Market account # 1-537-0042-9266	5,421
IRA Money Market account # 6-537-0007-9284	13,089
Exelon Corp., account # 0000294198, \$53.45/sh value at 4/19/02	38,301
First Energy Corp., account #0000294198, 1,789.653 shares, \$32.95/sh, value at 4/19/02	58,969
Bank of America Corp., Investor ID #125141784166, 1,696.8042 shares, \$71.62/sh, value at 4/19/02	121,525
Conoco Phillips, 561.8233 shares, \$61.75/sh value at 4/19/02	34,412

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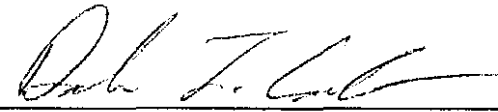
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Exhibit B

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PSEG, Inc., account #1001059032, 928.9271 shares, \$46.33/sh, value at 4/19/02	43,037
TD Waterhouse Brokerage Account # 398-67493 International Paper, 16 shares, \$42.17/sh value at 4/19/02	675
CMF Money Market Portfolio	12,051
Treasury Direct, account # 4200-078-1730	15,000
Scudder Investments: IRA, account # 86373514-3	17,546
Wells Fargo Bank: IRA, account # 188-1611860	13,268
IRA, account # 188-1611861	6,844
Mobile home and lot, 1209 Kings Lane, Gardnerville, Nevada	80,000
TOTAL VALUE AS OF 4/19/02	<u>\$530,958</u>

Dated this 3rd day of June, 2003.


DALE T. COULAM, ESQ. #1959
Attorney for Estate
251 Jeanell Drive, Suite 3
Carson City, Nevada 89703
(775) 884-0800

7/11/02-7/11/02

002

Prepared By	010218	0232
Approved By		

WILSON JONES 0704 GREEN 7204 BUFF

Reports of Expenses		1	2	3	4
April 19, 02 - Present		April 02	May 02	June 02	July 02
4/22	The Manager - Funeral Music	\$14.97			
4/23	Walton's Funeral Home	\$6460.65			
4/23	Raley - Clean for wake	\$26.11			
4/23	Kinko's - Boto Photo	\$51.36			
4/23	Costco - memorial service	\$60.11			
4/25	Cemetery Plot	\$100.00			
4/26	Costco - flowers	\$10.61			
4/26	Airport parking	\$3.50			
4/26	Grave Digging	\$175.-			
4/27	Declaris - Memorial Service	\$841			
4/27	Breakfast for Paul Beards	\$130.00			
5/7	Gardnerville Water Master		\$8.23		
5/2	Verizon Wireless		\$2.39		
5/21	Charter Communications		\$15.49		
"	Southwest Gas		\$157.56		
5/21	DMV - Registration		\$39.00		
5/17	Dale Colquin - Deposit		\$1000.00		
4/15	" " "		\$500.00	\$500.00	
7/23	Gardnerville Water		\$3592	\$3592	
7/29	Estate Sale Ad				\$16.00
7/20	" " - Rent				\$29.85
Totals -		\$1040.72	\$1258.62	\$535.92	\$45.85

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Exhibit C

Account of Robert L. ...
1/1/1933 - 9/19/2002

13	Date
Prepared By	
Approved By	

WILSON JONES G72DA GREEN 7204 BUFF

Reports of Expenses
April 19, 02 - present August 02 Sept. 02 Oct. 02 Nov. 02

Date	Description	August 02	Sept. 02	Oct. 02	Nov. 02
8/6/02	Cost - new sprinkler - yard	\$16.52			
8/10/02	Chalking - Tub repair	\$6.37			
8/26/02	Wallmart - toilet seat	\$14.70			
1/23	Gardnerville Water Co.	\$10.76			
8/7	Carson Paper - Estate Sale Ad	\$16.00			
8/6	" " - For Rent ad	\$10.00			
8/10/02	Love Holding - repair	\$6.00			
9/1/02	Gardnerville Town Water		\$57.19		
9/1/02	Southwest Gas		\$87.55		
7/1/02	Town of Gardnerville - Trash		\$48.00		
10/10	" " - Trash - Sept/Oct			\$91.01	
10/10	Minden/Gard. Sanitation - Sewer			76.82	
10/15	Kinglane Owners Assoc. Dues			\$300.00	
9/22	Douglas Co. Property Tax		\$79.37		
8/22	Douglas Co. Property Tax			\$79.37	\$158.74
4/12	Gardnerville Water Co.				\$4.40
4/13	Dr. Merry - Trash bill				\$0.88
Totals		\$138.29	\$267.11	\$547.20	\$165.28

Robert Hayes
7002

Date	Prepared By	Work Paper No.
	Reviewed By	

		Final 1040	Retake
	Total	1/1 - 4/19	4/19 - 12/31
5	<u>Dividends</u>		
7	National Investor Services	172.51	53.56
8	First Energy	2700.59	664.51
9	Energy	1266.88	312.66
10	Bank of America	4162.25	1009.26
11	PSEG	2022.29	495.77
12	Phillips Petroleum	756.19	236.82
13		<u> </u>	<u> </u>
14		11,280.71	2772.58
16	<u>Interest</u>		
18	W.L. Bank - Chgo	43.34	17.19
19	-MM	29.87	7.35
20	W.L. Bank - 700 CE	459.05	137.31
21	Chgo	47.84	7.41
22	Treasury Direct	264.30	140.25
23		<u> </u>	<u> </u>
24		844.40	309.51
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Exhibit 'c'

Account of Robert Charles Hayes Estate
11/1/93 - 9/19/02

C-3

Prepared By	Initials	Date
Approved By		

WILSON JONES

07204 RRFEN

7201 BURT

Reports of Income/Withdrawals
April 19 02 - present
Cont. pg 2

Date	Description	Amount	Category	Balance
8/1/02	AJM withdrawal	\$200.00		
7/0/02	"	\$200.00		
7/0/02	"	\$300.00		
8/10/02	Estate Sale	\$250.00		
8/14/02	AJM Withdrawals	\$300.00		
8/16/02	"	\$300.00		
8/10/02	500. Security + \$600. Cont	\$1100.00		
8/21/02	AJM withdrawal	\$200.00		
8/24/02	"	\$300.00		
8/30/02	"	\$300.00		
9/3/02	"			
9/9/02	"	\$300.00		
9/9/02	"	\$300.00		
9/9/02	Banked Transfer	\$400.00		
7/1/02	AJM withdrawal			
7/1/02	Life Insurance - Mutual Insurance Report			
7/1/02	" " (Refund)			114.38
10/1/02	Banked Transfer	\$600.00		99.40
7/1/02	"			\$1200.00
7/1/02	United OK - Loan - \$7000 from United Health Care Ins.			\$150.00
		\$780.00	\$1800.00	\$1900.00

Account of Robert Charles Hayes Estate
11/1/93 - 9/19/02

C-4

Prepared By	Initials	Date
Approved By		

Date	Description	Amount	Category	Balance
5/10/02	AJM withdrawal	\$300.00		
5/10/02	"	\$200.00		
5/10/02	"	\$200.00		
5/10/02	"	\$300.00		
5/10/02	"	\$300.00		
5/22/02	"	\$300.00		

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Exhibit C

Estate of Robert Charles May

2004.11 P.1

1/1/1983 - 4/19/2002

Prepared By	Initials	Date
Approved By		

WILSON JONES 67204 GREEN 7204 BUFF

Final Reconciliation of Income and Expenses	Total Expenses	Total Income/Withdrawals	Balance
April 02	7040.72	0	
May 02	1258.62	2100-	
June 02	585.92	2100-	
July 02	45.85	1800-	
August 02	138.29	3780-	
Sept. 02	247.11	1500-	
Oct. 02	597.20	900-	
Nov. 02	105.28	963.78	
Dec. 02	1279.37	600-	
Jan. 03	188.31	600-	
Feb. 03	0	600-	
March 03	90.29	600-	
April 03	363-	600-	
	11,858.90	16,143.78	4284.88

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Exhibit C



KAFOURY, ARMSTRONG, & CO.
A PROFESSIONAL CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS
5 SOUTH MAIN STREET
YERINGTON, NEVADA 89447
775.463.3546 FAX: 775.463.3549
www.kafoury.com

ROBERT HAYES ESTATE
61 PINION DR.
WELLINGTON NV 89444

Date: 3/30/03
Page: 1
33360-270700

Professional accounting services provided
in connection with the following:

Meetings with Jack Gauldin, preparation of
SS-4 for ID number, analyze and schedule
2002 income split between individual and
estate and preparation of 2002 final income
tax return

Tax return computer processing fee

Current Billing

Balance Due

500.00

70.00

\$ 570.00

\$ 570.00
=====

Interest charges of 1.5% per month are applicable to the previous
month's total balance after deducting all current month's payments
and/or credits. This is an annual percentage rate of 18%.

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Exhibit 'D'

THE LAW OFFICE OF
DALE T. COULAM

251 Jeanell Drive, Suite 1, Carson City, Nevada 89703
Telephone: (775) 884-0800
FAX (775) 882-5121

Jack Gauldin, Executor
61 Piñon Drive
Wellington, NV 89444

Re: The Hayes Estate

Professional Services

Telephone conferences with Jack Gauldin and Jonathan Hayes re: information to commence a probate action. (.75)	\$ 150.00
Receipt and review of Will, Death Certificate and other information necessary to prepare Petition for Probate. (.5)	\$ 100.00
Legal research re: statute governing appointment of Executor when none nominated in Will. (.5)	\$ 100.00
Research and dictate Petition for Probate of Will and for issuance of Letters Testamentary - secure signature of Jack Gauldin on Petition for Probate. (1.0)	\$ 200.00
File Petition for Probate with court and secure available dates for Hearing on same. (.5)	\$ 100.00
Telephone conference with Jack Gauldin to select hearing date on Petition for Probate. (.25)	\$ 50.00
Prepare, file and serve Notice of Hearing on Petition for Probate. (.5)	\$ 100.00
Prepare and file Proof of Service re: Notice of Hearing on Petition for Probate. (.25)	\$ 50.00
Preparation of Proposed Order admitting Will to Probate and for issuance of Letters Testamentary. (.5)	\$ 100.00
Prepare and file Statement of Name and Address of Executor and Notice to Creditors. (.5)	\$ 100.00

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Exhibit 'E'

Invoice – Hayes Estate

Page 2

Draft correspondence to The Record Courier and arrange for publication of Notice to Creditors. (.25)	\$ 50.00
Telephone conferences with Jack Gauldin and accountant re: status and information necessary for preparation of Inventory and Accounting. (.75)	\$ 150.00
Telephone conference with Jack Gauldin re: status of taxes; receipt and review copy of IRS refund from Jack Gauldin. Receipt and review documentation summarizing asset inventory for the estate, as well as documentation of income and expenses for the estate from Jack Gauldin. (.5)	\$ 100.00
Receipt and review of invoice for accounting services to include in final petition. (.25)	\$ 50.00
Compile and examine foregoing estate documentation in preparation of putting together First and Final accounting and Petition for Distribution. (.5)	\$ 100.00
Preparation of First and Final accounting and Petition for Distribution and secure available dates for Hearing on same. (1)	\$ 200.00
Telephone conference with Jack Gauldin re: questions on documentation Necessary to finalizing First and Final accounting and Petition for Distribution, as well as date for Hearing on same. (.25)	\$ 50.00
Telephone conference with Jack Gauldin and Jonathan Hayes re: alternative hearing dates and re: additional questions on accounting. (.5)	\$ 100.00
File First and Final accounting, Petition for Distribution with Court; prepare, file and serve Notice of Hearing re: same. (.75)	\$ 150.00
Prepare and file Proof of Service of Notice of Hearing. (.5)	\$ 100.00
Draft Proposed Order approving First and Final Accounting and allowing payment of fees. (.5)	\$ 100.00
Attendance at Hearing and Secure Order approving First and Final Accounting and allowing payment of fees. (1)	\$ 200.00
Prepare and file Receipt and Order Discharging Executor. (.5)	\$ 100.00
TOTAL LEGAL SERVICES:	<hr/> \$2,500.00

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Exhibit "E"

Costs

Filing Fees	—	\$ 149.00
Publication		\$ 97.97
Certified Copies		\$ 20.00
Photocopies		\$ 20.00

Credits

Retainer		-\$1,500.00
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BALANCE DUE:

\$1,286.97

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: 8/15/08

Bleed Clerk of the 9th Judicial District Court
of the State of Nevada, in and for the County of Douglas,

By D. Gregory Deputy

0624272

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EW6A 5*