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Assessor's Parcel Number: 1220-04-510-022

Recording Requested By:

Name: George M. Keele, Esq.

Address: 1692 County Rd, #A

City/State/Zip Minden, NV 89423.

Real Property Transfer Tax:

DOC # 0665627 01/12/2006 12:15 PM Deputy: PK OFFICIAL RECORD Requested By: GEORGE M KEELE ESO

> Douglas County - NV Werner Christen - Recorder

Werner Christen - Recorder
Page: 1 Of 11 Fee: 24.00

BK-0106 PG-04314 RPTT:



Order Settling First and Final Account Gitle 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 or legibly hand printed.

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Case No. 05-PB-0085

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**DOUGLAS COUNTY** DISTRICT COURT CLERK

K. WILFERT

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 EDNA MAE ANDERSON,

Douglas, State of Nevada.

Deceased.

ORDER SETTLING FIRST AND FINAL ACCOUNT, PAYMENT OF ATTORNEY'S FEES AND COSTS, AND DECREE OF FINAL DISTRIBUTION

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KENNETH BUDD DRESSLER, as Executor of the estate of EDNA MAE ANDERSON, deceased, having filed herein on the 20th day of December, 2005, his First and Final Account and Petition for Fees and for Final Distribution, and the said account and petition having come on regularly to be heard this  $10^{ ext{th}}$  day of January, 2006, and proof having been made to the satisfaction of the Court that proper notice has been given in this matter,

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the Court finds:

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Said decedent died testate, and on the 20th day of September, 2005, Letters Testamentary were issued to

day of August, 2005, in Douglas County, Nevada. At the time of

her death, the decedent was a resident of the County of

George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970

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EDNA MAE ANDERSON ("the decedent") died on the 9th

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George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970 Petitioner, whereupon this Petitioner was duly and regularly appointed and qualified as the Executor of the decedent's estate and Petitioner has since that date acted as such Executor.

- 3. A period of less than six months has elapsed since issuance of such Letters Testamentary.
- 4. Immediately after Letters Testamentary were issued to Petitioner in this estate, Petitioner caused to be duly published a Notice to Creditors as required by NRS 147.010; an Affidavit of Publication of such notice has been filed herein; and the time for presentation of claims against the estate expired on December 20, 2005, ninety (90) days after the first publication of said notice. No claims have been presented against the estate for payment.
- 5. On December 5, 2005, Petitioner filed herein an Inventory and Appraisement, setting forth the total value of the estate at \$287,988.55.
  - 6. There is no federal estate tax owing on this estate.
- 7. Attached to the First and Final Account filed herein on December 20, 2005, was an accounting which set forth the estate transactions covering the period August 9, 2005, to December 15, 2005. Said account was prepared by the executor and his counsel, George M. Keele, Esq., and sets forth the total amounts of assets, including money, received and expended by the Executor during the period August 9, 2005, to December 15, 2005.

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Petitioner, KENNETH BUDD DRESSLER, as Executor of the services necessary to performed has estate. administration of the estate since the death of the decedent, including marshaling all of the assets of the estate and inventorying the same, collecting and paying estate debts, and performing other necessary services in connection with this estate. For his services as Executor, Petitioner is entitled to statutory compensation in the amount of \$6,909.77. However, because there are insufficient liquid funds in the estate, he has agreed to waive all such fees.

- 9. Petitioner has incurred reasonable out-of-pocket expenses, or costs, in the sum of \$4,246.80 which he is entitled to have reimbursed. Attached as Exhibit A to the First and Final Account was an itemized list of those expenses.
- 10. The law office of GEORGE M. KEELE, ESQ., has rendered legal services necessary to the administration of the estate, including preparing and filing all necessary legal documents, notices, and pleadings required to date in this estate, and performing other essential services. The law firm and the Petitioner herein have agreed that a reasonable fee for the services so rendered is \$250 per hour, to be paid after approval thereof by this Court. Executor has approved the requested fees and costs. From the \$3101.01 surplus of receipts over disbursements shown on Exhibit A, the Executor has offered to pay a portion of the attorney's fees payable to the law firm; and the Executor has offered and agreed to pay the balance owing to the law firm from the Executor's own funds.

George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970

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The law office of GEORGE M. KEELE, ESQ., has advanced the sum of \$905.53 as unpaid costs in connection with this matter, and the law firm is entitled to reimbursement for the same. However, because there are insufficient liquid funds in the decedent's estate, the Executor has offered and agreed to pay the balance owing to the law firm from the Executor's own funds.

- 11. In Article 5 of her Last Will and Testament, the decedent provided for cash legacies as follows:
  - A. The sum of Ten Thousand Dollars (\$10,000) to Roy Pearrow. Because there are insufficient liquid funds in the estate to satisfy this legacy, the Executor has offered and agreed to create and pay this legacy from the Executor's own funds.
  - B. The sum of Ten Thousand Dollars (\$10,000) to Art Pearrow. Because there are insufficient liquid funds in the estate to satisfy this legacy, the Executor has offered and agreed to create and pay this legacy from the Executor's own funds.
  - C. "I give, devise and bequeath the sum of Ten Thousand Dollars (\$10,000) to Musette E. Gray, absolutely and in fee simple, if she should survive me; if said beneficiary shall predecease me, this gift shall lapse." The Executor has established that Musette E. Gray predeceased the decedent; therefore, this gift lapses.
  - D. The sum of Five Thousand Dollars (\$5,000) to Kenneth Budd Dressler; however, because there is

The law office of GEORGE M. KEELE, ESQ., has advanced the sum of \$905.53 as unpaid costs in connection with this matter, and the law firm is entitled to reimbursement for the same. However, because there are insufficient liquid funds in the decedent's estate, the Executor has offered and agreed to pay the balance owing to the law firm from the Executor's own funds.

- In Article 5 of her Last Will and Testament, the decedent provided for cash legacies as follows:
  - The sum of Ten Thousand Dollars (\$10,000) to Roy Pearrow. Because there are insufficient liquid funds in the estate to satisfy this legacy, the Executor offered and agreed to create and pay this legacy from the Executor's own funds.
  - The sum of Ten Thousand Dollars (\$10,000) to Art Because there are insufficient liquid funds in the estate to satisfy this legacy, the Executor has offered and agreed to create and pay this legacy from the Executor's own funds.
  - "I give, devise and bequeath the sum of Ten Thousand Dollars (\$10,000) to Musette E. Gray, absolutely and in fee simple, if she should survive me; if said beneficiary shall predecease me, this gift shall lapse." Executor has established that Musette Gray predeceased the decedent; therefore, this gift lapses.
  - The sum of Five Thousand Dollars (\$5,000) Kenneth Budd Dressler; however, because there is

George M. Keele, Esa. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970

27 George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423

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insufficient liquidity in the estate and because Kenneth devisee, and residuary legatee, Dressler, as Budd beneficiary, does not want to liquidate the real property asset of the estate to satisfy this legacy, Kenneth Budd in his individual capacity, has waived this legacy.

"I give, devise and bequeath the sum of Five Thousand Dollars (\$5,000) to CATHY BUBDA, provided that she care for my dog LILY, with the same love and attention as I myself would bestow upon her. In the event that CATHY BUBDA should for any reason be unable or unwilling to care for my dog, LILY, or if LILY should predecease me, this gift shall lapse."

The Executor, through counsel, made contact with Cathy Bubda soon after the passing of the decedent. Ms. Bubda respectfully declined to accept the dog Lily upon the conditions established by the decedent/Testatrix in her Last Will and Testament. And, despite the fact that Ms. Bubda later appeared to change her mind, the Executor acted in reliance upon Ms. Bubda's initial declination by placing the dog with a reliable family, whose 13-year-old child has provided for the dog, Lily, the kind of care envisioned by the decedent/Testatrix in Article 5 of her Testament. Therefore, the Executor Last / Will and unavailable concluded the dog is now that distributed Bubda and that the stipend Ms. to conditionally provided for in the decedent's Last Will and

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George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970 Testament is no longer available to be provided to Ms. Bubda to assist in the maintenance of the dog, Lily. For these reasons, Ms. Bubda is "unable . . . to care for . . . . LILY . . . . " Therefore, ". . . this gift shall lapse."

In Article 6 of her Last Will and Testament, the 12. decedent left the residue of her estate to DONALD CARL GOAD. However, as proven to the Court in the Certificate of Death of Donald Carl Goad filed in this case on October 5, 2005, Donald Carl Goad died on December 31, 2003, thereby predeceasing the Therefore, as indicated in the next sentence Article 6 of the decedent's Last Will and Testament, "In the event that I am not survived by DONALD CARL GOAD, I give, devise and bequeath all the rest, residue and remainder of my estate, real, personal and mixed of every kind and nature whatsoever, and wheresoever situated, to my good friend, KENNETH BUDD DRESSLER, absolutely and in fee simple if he should survive me." Thus, the entire residue of the decedent's estate, including the real property located at 1326 Toiyabe should Gardnerville, Douglas County, Nevada, be Avenue, distributed to KENNETH BUDD DRESSLER.

13. No request for special notice has been filed in this estate proceeding except the Request filed herein on September 7, 2005, by Arthur Dail Pearrow, Roy Hestir Pearrow III, and Jon Robert Pearrow, by their attorney, Dawn Ellerbrock, Esq. Ms. Ellerbrock withdrew as counsel on October 21, 2005, and, although the original Request for Notice asked that copies of

George M. Keele, Esq. 1692 County Road, #A Minden, Nevada 89423 Phone: 775-882-6269 Fax: 775-782-2970 all petitions and accounts filed in this probate matter be sent only to the **attorney** for Messrs. Pearrow, the Executor has nevertheless sent copies of the First and Final Account and Petition for Fees and for Final Distribution to each of the individuals named in this finding paragraph 13.

THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED:

- Executor of the estate of EDNA MAE ANDERSON, deceased, be, and the same is, hereby finally settled, allowed, and approved, and all actions taken by the Executor in connection with the administration of this estate as set forth in the account and petition filed herein on the 20<sup>th</sup> day of December, 2005, including without limitation his decision referenced in finding paragraph 11.E, are hereby ratified, approved, and confirmed by this Court.
- B. The Executor is hereby authorized and directed to reimburse GEORGE M. KEELE, ESQ., \$905.53 as costs from the funds of this estate.
- C. The statement for attorney's fees attached as Exhibit B to the First and Final Account in this matter having been approved as reasonable by the Executor's execution of the Account, the Executor is hereby authorized and directed to pay GEORGE M. KEELE, ESQ., attorney's fees in connection with services rendered to this estate in the amount of \$5,917.50.
- D. The Executor is hereby authorized and directed to pay and distribute the legacies mentioned in Finding Paragraphs 11.A and 11.B, specifically: (1) the sum of Ten Thousand

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Fax: 775-782-2970

Dollars (\$10,000) to Roy Pearrow; and (2) the sum of Ten Thousand Dollars (\$10,000) to Art Pearrow.

- The Executor is further authorized and directed to pay and distribute the remaining residuary estate, pursuant to Article 6 of the decedent's Last Will and Testament, including but not limited to, the parcel of improved real property at 1326 Toiyabe, Gardnerville, Douglas County, Nevada, parcel is more particularly described on Exhibit A attached hereto and incorporated herein by this reference, along with the entire remaining contents of said home, to KENNETH BUDD DRESSLER, an unmarried man.
- The Executor is further ordered to comply with each F. and every remaining provision of the decedent's Last Will and Testament.
- The Court retains jurisdiction of this estate until the same is distributed and closed. Upon the Executor's filing receipts showing transfer of the property of the estate to the beneficiaries entitled thereto, a decree of discharge shall be entered and filed, discharging the Executor from all liability thereafter to be incurred by him in this proceeding.

Dated this 10th day of January, 2006.

DISTRICT JUDGE

Submitted by: George M. Keele, Esq. Nevada Bar No. 1701 Attorney for the Executor

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## EXHIBIT A LEGAL DESCRIPTION

All that real property situate in the County of Douglas, State of Nevada, more particularly described as follows:

Lot 24, Carson Valley Estates Unit #1 as shown on the map filed in the Office of the County Recorder of Douglas County, Nevada, on July 19, 1965.

Assessor's Parcel No. 1220-04-510-022

CERTIFIED GORY

The document to which this certificate is attached is a tull, true and correct copy of the eriginal on file and of record in myoffice.

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