1220-22-210-112 A.P.N. #

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OFFICIAL RECORD Requested By:

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COUNTY

Douglas County - NV Werner Christen - Recorder

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



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**DOUGLAS COUNTY** 

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# 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** 

JAMES F. WALSH,

Deceased.

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

#### TO THE HONORABLE COURT:

MEGAN O. WALSH, Administratrix of the Estate of JAMES F. WALSH, deceased, by and through her attorneys, ALLISON, MacKENZIE, PAVLAKIS, WRIGHT & FAGAN, LTD., having filed with this Court her First and Final Account and Petition for Fees and Final Distribution, and a hearing thereon having been had in open Court, due notice of which was proved; and no person objecting; and the Court having reviewed the evidence, read the papers, and considered the matter; and it appearing:

#### DECEDENT

That JAMES F. WALSH, hereinafter called decedent, died on or about February 18, 2004, being at the time of his death a resident of Douglas County, state of Nevada, leaving certain real and personal property situate or located in the state of Nevada.

II.

### LAST WILL AND TESTAMENT

That decedent left no Will and died intestate.

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#### APPOINTMENT OF ADMINISTRATRIX

That on May 25, 2004, this Court, following a hearing on a Petition for Administration and Issuance of Letters of Administration, duly filed and lawfully noticed, granted administration herein, and appointed petitioner, MEGAN O. WALSH, Administratrix of decedent's estate, upon her qualifying, and she qualified on the same date, and Letters of Administration were issued, and ever since she has been, and now is, the duly qualified and acting Administratrix of the estate of decedent.

IV.

#### NOTICE TO CREDITORS

That on June 2, 2004, 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 the date of first publication of Notice to Creditors; and that publication was made in THE RECORD COURIER, a tri-weekly newspaper of general circulation, printed and published in Gardnerville, 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 the following claims filed against the estate have been paid and satisfied, to wit:

- On May 12, 2004, by EAST FORK PARAMEDIC DISTRICT, in the amount 1. of Six Hundred Thirteen and 75/100 Dollars (\$613.75); said claim being satisfied;
- On June 25, 2004, by OMNIUM WORLDWIDE INC. for PEOPLES BANK, for account number 55451408550307624, in the amount of Six Hundred Twenty-Four and No/100 Dollars (\$624.00); said claim being satisfied;
- On September 11, 2004, by BANK ONE, in the amount of Two Thousand Six Hundred Eighty-One and 48/100 Dollars (\$2,681.48) for merchandise purchased; said claim being satisfied on June 29, 2005;
- On July 6, 2004 by DISCOVER CARD, for account number 6011009340607055, in the amount of Two Hundred Fifteen and No/100 Dollars (\$215.00) for merchandise purchased; said claim being satisfied on August 31, 2004;

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5.	On or about August 2004, by CITICORP CREDIT SERVICES, INC.,
	142378207, in the amount of Eight Hundred Seventy-Seven and 93/100
Dollars (\$877.93) for 1	merchandise purchased; said claim being satisfied on September 28, 2005;

On November 9, 2004, by CITICORP CREDIT SERVICES, INC., Account 6. No. 5491130375057015, in the amount of Two Thousand Four Hundred Thirty-Nine and 06/100 Dollars (\$2,439.06) for merchandise purchased; said claim being satisfied on September 28, 2005.

That on May 27, 2004, STATE OF NEVADA, DIRECTOR OF THE DEPARTMENT OF HUMAN RESOURCES, was sent a Notice to Creditors via certified mail return receipt, and that the date of delivery was May 28, 2004. That the office of the Director of the Department of Human Resources did not file a claim against the estate.

### FEDERAL INCOME/ESTATE TAX

That the total value of the assets of the estate on the date of death of decedent was such that it was not necessary for the petitioner to file with the INTERNAL REVENUE SERVICE (IRS) a Federal Estate Tax Return, Form 706. That all personal Federal Income Tax Returns, Forms 1040, for the decedent's estate have been timely filed with the IRS by the petitioner. That the income earned by the estate during the administration was such that it was not necessary for the petitioner to file a Fiduciary Federal Income Tax Return, Form 1041.

# INVENTORY AND APPRAISEMENT

That petitioner filed herein an Inventory and Appraisement on even date herewith, and that the estate of the decedent consists of real and personal property valued at One Hundred Thirty One Thousand, Five Hundred Twenty-Seven and No/100 Dollars (\$131,527.00). That the total value of the Inventory and Appraisement set forth in Exhibit "A," annexed thereto, is One Hundred Thirty One Thousand, Five Hundred Twenty-Seven and No/100 Dollars (\$131,527.00)

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VII.

#### HEIRS AND NEXT-OF-KIN

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

<u>NAME</u>	<u>RELATIONSHIP</u>	<u>AGE</u>	<u>ADDRESS</u>
MEGAN O. WALSH	Daughter	Over 18	1706 River Gorge Court Reno, NV 89521
NATHANIEL M. WALSH	Son	Over 18	ASSTRAAT 125 Room #B 2516 KA DEN HAAG The Netherlands
CHERYL S. WALSH (Disclaimer)	Spouse	Over 18	P. O. Box 313 Nez Perce, Idaho 83543

VIII.

#### FIRST AND FINAL ACCOUNT

That attached as Exhibit "A" to said First and Final Account and made a part thereof is petitioner's First and Final Account of the estate prepared by KBCA Certified Public Accountants.

IX.

## ADMINISTRATRIX' SERVICES RENDERED

That the petitioner has rendered services as Administratrix of the Estate of JAMES F. WALSH, deceased, as more fully described in Exhibit "A", referenced above, as follows:

- Collected and credited all income due the estate.
- Paid various expenditures and administrative expenses and completed various security transactions.
- The accounting attached hereto shows a detailed listing of assets of this estate 3. which has a value of One Hundred Ten Thousand, Four Hundred Thirty and No/100 Dollars (\$110,430.00).

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#### FEES TO ADMINISTRATRIX

That the petitioner, MEGAN O. WALSH, has rendered services as Administratrix of the Estate of JAMES F. WALSH, deceased, and pursuant to NRS 150.020, is entitled to be compensated for her services as Administratrix to the Estate, as follows:

Inventory and Appraisement Value Decrease in Value as shown by	\$ 131,527.00
First and Final Accounting TOTAL VALUE	\$ 21,097.00 \$ 110,430.00
4% of first \$15,000.00	\$ 600.00
3% of next \$85,000.00	\$ 2,550.00
2% of balance of \$10,430.00	\$ 208.60
Total Fee to Administratrix	\$ 3,358.60

That the petitioner waives payment in the amount of Three Thousand Three Hundred Fifty-Eight and 60/100 Dollars (\$ 3,358.60) at this time.

# ATTORNEYS' FEES

That the petitioner engaged the services of ALLISON, MacKENZIE, RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD., as attorneys for petitioner and said firm has rendered such ordinary services as itemized in the Application for Attorneys' Fees on file herein, and is entitled to reasonable compensation therefor; and petitioner and said attorneys have agreed that the sum of One Thousand Five Hundred and No/100 Dollars (\$1,500.00) is a fair and reasonable compensation for these services and hereby request this Court to approve said amount.

XII.

#### **ATTORNEYS' COSTS**

That in addition, said attorneys are entitled to be reimbursed from the estate for costs and expenses advanced in the amount of Four Hundred Seventy-Two and 52/100 Dollars (\$472.52) as itemized in the Application for Attorneys' Fees on file herein.

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## XIII.

#### **COSTS OF CLOSING ESTATE**

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

#### XIV.

# DISCLAIMER AND DISTRIBUTION OF ESTATE

That on record with this Court is a Disclaimer of Interest in Property filed and recorded by Cheryl S. Walsh, the surviving spouse of the decedent, on June 10, 2004, disclaiming all right, title, and interest in and to any property interest inuring to her and that, as the surviving spouse, she is entitled to a portion of the decedent's estate, to include that certain parcel of real property in the state of Nevada, county of Douglas, located at 727 Bowles Lane, Gardnerville, Nevada 89460, and more particularly described as Lot 650, Gardnerville Ranchos, Unit #6, being Assessor's Parcel Number 1220-22-210-112. A copy of said Disclaimer is attached as Exhibit "B" to said First and Final Account and made a part thereof.

That the estate is now ready and in a condition to be closed and distributed to MEGAN O. WALSH and NATHANIEL M. WALSH.

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

- 1. That the First and Final Account filed herein by MEGAN O. WALSH, as Administratrix of the Estate of JAMES F. WALSH, deceased is settled, approved, allowed and confirmed;
- 2. That the Administratrix is authorized and directed to pay expenses of closing the estate up to Five Hundred and No/100 Dollars (\$500.00);
- 3. That the Administratrix is authorized and directed to pay an attorneys' fee to ALLISON, MacKENZIE, RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD., in the amount of One Thousand Five Hundred and No/100 Dollars (\$1,500.00) as a reasonable attorneys' fee for ordinary services rendered to the Administratrix during the probate of the above-entitled estate; and

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to approve Four Hundred Seventy-Two and 52/100 Dollars (\$472.52) as reimbursement for costs and expenses advanced by said attorneys;

- 4. That the Administratrix is authorized and directed to distribute the balance of the estate of the decedent, now known or hereafter discovered to MEGAN O. WALSH and NATHANIEL M. WALSH, the children of the decedent, as tenants in common pursuant to NRS 134.090, intestate succession, to include that certain parcel of real property in the state of Nevada, county of Douglas, located at 727 Bowles Lane, Gardnerville, Nevada 89460, and more particularly described as Lot 650, Gardnerville Ranchos, Unit #6, being Assessor's Parcel Number 1220-22-210-112.
- 5. That the disclaimer of interest in property entered into by Cheryl S. Walsh, the surviving spouse of decedent, on June 10, 2004 be allowed and confirmed.
- 6. That the Administratrix is authorized and directed to do all the things necessary and proper to effectuate such distributions; and upon making of such distributions, to release and discharge petitioner from her trust herein.

IT IS SO ORDERED this  $\alpha$ day of May, 2006.

Submitted by:

ALLISON, MacKENZIE, RUSSELL, PAVLAKIS, WRIGHT & FAGAN, LTD.

P.O. Box 646

402 North Division Street

Carson City, NV 89702 22

> By: ANDREW MacKENZIE, ESQ.

Attorneys for Petitioner

SEAL

CERTIFIED-COPY

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

DATE:

ਕੀ ਜਿਣ ਉਸ Judicial District Court the State of Nevada, in and for the County of Douglas.

Deputy

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