	DOC # 752352 10/16/2009 04:02PM Deputy: SG OFFICIAL RECORD
1016 10 701 601	Requested By: FIRST AMERICAN TITLE MIN Douglas County - NV Karen Ellison - Recorder
APN 1319-09-701-001	Karen Ellison - Recorder Page: 1 of 8 Fee: 21.00 BK-1009 PG-3378 RPTT: 0.00
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	FOR RECORDER'S USE ONLY
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_	nal accounting
WHEN RECORDED MAIL TO:	
Elizabeth Wilson	
P0 353	
Genoa NV 89411	

RECEIVED

AUG 3 1 2009

Case No. 07-PB-0110

Dept. No. II

OF

DOUGLAS COUNTY 2009 AUG 3 | PM 3: 4 |

TED THRAN

No Social Security Number Appears in this Document

Deceased.

IN THE MATTER OF THE ESTATE

PATRICK OLIVER WILSON,

BYM. BIAGGINI PUTY

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

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ORDER APPROVING FIRST AND FINAL ACCOUNTING, PETITION FOR APPROVAL OF PROPOSED DISTRIBUTION OF ESTATE; ORDER FOR PAYMENT OF ATTORNEYS FEES AND COSTS AND FOR DISCHARGE OF PERSONAL REPRESENTATIVE

STEVEN B. WILSON, Personal Representative of the Estate of PATRICK OLIVER WILSON, deceased, pursuant to NRS 150.080 and NRS 150.110, having rendered to the Court his First and Final Accounting, Application for Fees and Request for Final Distribution of the estate, and a hearing thereon having been had in open court on August 31, 2009, due notice of which was proved; and no person objecting; and the Court having reviewed the evidence, the papers, and considered the matter; and it appearing;

I.

 DECEDENT

That PATRICK OLIVER WILSON, decedent, died on or about August 6, 2007, being at the time of his death a resident of Douglas County, State of Nevada, leaving certain personal and real property situated or located in the State of Nevada.

П.

LAST WILL AND TESTAMENT

That decedent left a Will dated and duly executed on April 15, 1998, and a codicil thereto dated and duly executed on June 26, 2004, which documents were duly approved, allowed and admitted to probate on December 10, 2007.

Ш.

PERSONAL REPRESENTATIVE

That on December 10, 2007, this Court, following a hearing on a Petition for Probate of Will and Issuance of Letters Testamentary, duly filed and lawfully noticed, granted administration herein, and appointed petitioner, STEVEN B. WILSON, Personal Representative of decedent's estate, upon his qualifying, and he qualified on the same date, and Letters Testamentary were issued, and ever since he has been, and now is, the duly qualified and acting Personal Representative of the estate of decedent.

IV.

NOTICE TO CREDITORS

That on March 13, 2008, 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 date of first publication of Notice to Creditors; and that publication was made in The Record-Courier, a daily newspaper of general circulation, printed and published in Douglas County, 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, expired on June 13, 2008 and that the following claims were filed against the estate:

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Carson Tahoe Regional Health	\$ 82.97
Professional Anesthesia	\$ 91/15
Tahoe Carson Valley Medical Group	\$ 12.17
Northstar Imaging, Inc.	\$ 16.00
Home Appraisal	\$ 375.00
US Bank debt	\$ 422.45
Steve Wilson mortgage pending distribution	\$2,078.19
Homecomings Mortgage estimated	\ \
(55% of outstanding balance)	\$71,500.00

Elizabeth Martin Reimbursements:

Funeral Expenses Payment of Decedent's Credit Card Debt	\$ 6,066.87 \$12,500.00
Mortgage portion pending distribution	\$13,912.06
	\$32,478.93

TOTAL CREDITOR CLAIMS

\$107,056.86

That on March 13, 2008, the State of Nevada, Director of the Department of Human Resources, was sent a Notice to Creditors. That the office of the Director of the Department of Human Resources, did not file a claim against the estate.

V.

FEDERAL INCOME/ESTATE TAX

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

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INVENTORY AND APPRAISEMENT

VI.

That petitioner filed herein an Inventory and Appraisement on April 7, 2008, stating that the estate of the decedent consisted of real and personal property valued at Two Hundred Twenty Four Thousand Eight Hundred Sixty-One Dollars and Forty-five Cents (\$224,861.45).

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:

That the names, relationships, ages, and addresses of the devisees, heirs and next-of-kin, so

far as known to Petitioner, are as follows:

NAME	RELATIONSHIP	AGE	ADDRESS
Elizabeth A. Martin	Fiancé	Over 21	P.O. Box 353
		\ \	Genoa, NV 89411
Steven B. Wilson	Son	Over 21	14543 Skyway
)		Magalia, CA 95954
			ð
Debra L. Wilson	Daughter	Over 21	23062 Evergreen Lane
			Los Gatos, CA 95033
Teresa Rothney	Daughter	Over 21	698 Alpine Ct.
	7		Fairfield, CA 94534
/ /			
Lisa Wilson	Daughter	Over 21	956 Emory Street #4
			San Jose, CA 95126

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VIII.

FIRST AND FINAL ACCOUNT AND REPORT

That the petitioner's First and Final Account of the Estate of PATRICK OLIVER WILSON, deceased, shows a detailed listing of the current assets of this estate, which has a present value of approximately One Hundred Eighty-Eight Thousand Three Hundred Six and 45/100 Dollars (\$188,306.45).

IX.

PERSONAL REPRESENTATIVE'S SERVICES RENDERED

That the petitioner has rendered services as Personal Representative's of the Estate of PATRICK OLIVER WILSON as follows:

- Collected and credited all income due the estate. 1.
- Paid various expenditures and administrative expenses and completed various security transactions.
- 3. Attempted to maximize the estate's holdings by selling the real property of the estate to a third party, and having received no reasonable offers, negotiating with the tenant in common to purchase the estate's share of the property.

PERSONAL REPRESENTATIVE'S FEES

That the petitioner, STEVE B. WILSON, has rendered services as Personal Representative of the Estate of PATRICK OLIVER WILSON, deceased, and pursuant to NRS 150.020, is entitled to be compensated for his services as administrator to the Estate, in the amount of Four Thousand Nine Hundred Sixteen and 13/100 Dollars (\$4,916.13).

The petitioner is granted payment in the amount of Four Thousand Nine Hundred Sixteen and 13/100 Dollars (\$4,916.13).

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XI.

ATTORNEY'S FEES TO CAREN JENKINS, ESO.

That the petitioner engaged the services of CAREN JENKINS, ESQ., as attorney for petitioner and said attorney is entitled to fair and reasonable compensation of \$10,153.62.

XII.

ATTORNEY'S COSTS

That CAREN JENKINS, ESQ., is entitled to reimbursement from the estate for costs and expenses advanced in the amount of \$469.58 for postage, copies, filing fees, and recording fees.

XII.

DECREE

Therefore, the estate is now ready and in a condition to be closed.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

- 1. The First and Final Account filed in this matter by STEVE B. WILSON, as Personal Representative of the Estate of PATRICK OLIVER WILSON, deceased, is settled, approved, allowed and confirmed;
- 2. The Personal Representative is authorized and directed to pay \$10,153.62 to CAREN JENKINS, ESQ., for legal services provided to the Personal Representative;
- 3. The Personal Representative is authorized and directed to pay \$469.58 to CAREN JENKINS, ESQ., as reimbursement for costs and expenses advanced on behalf of said estate;
- 5. The Personal Representative is authorized and directed to pay himself \$4,916.13 as fees for his services to the estate.
- 5. The Personal Representative is authorized and directed to distribute the balance of decedent's estate, now known and hereafter discovered, as follows:

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 /S/ Caren Jenkins
Caren Jenkins, Esq. (SBN 6356)
Bryan J. Carpenter, Esq. (SBN 11359)
470 E. Plumb Lane, Suite 310
Reno, NV 89502
Ph.: (775) 786-2222

KRETILEIN LAW GROUP, LTD.

Respectfully Submitted By:

- a. The Personal Representative is authorized to transfer the decedent's 55% interest in the real property of the estate, free from all encumbrances save the outstanding balance due on a line of credit, to part-owner and 1/5 beneficiary Elizabeth Martin in exchange for \$178,750.00 delivered to the estate, less her share of the estate distribution (approximately \$12,500.00 to \$13,500.00);
- b. The Personal Representative is authorized to, after completing the transaction with Elizabeth Martin and paying all costs related thereto, and distributing her 1/5 share of the estate to her, to distribute the balance of the estate of the decedent now known or hereafter discovered, in cash or in kind among the remaining four devisees of the decedent, pursuant to the Last Will and Testament of PATRICK OLIVER WILSON and the codicil thereto.
- 6. The Petitioner is authorized to complete payment of costs to close the estate.
- 7. Upon the filing of the requisite Distributee's Receipts in this matter, STEVE B. WILSON, as Personal Representative of the Estate of PATRICK OLIVER WILSON, is released and discharged from all liability to be incurred hereafter; and that the said probate estate is fully distributed and the Estate settled and closed.

IT IS HEREBY ORDERED.

DATED this 3 day of August 2009.

DISTRICT JUDGE

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

TED THRAN Clerk of the eth Budicial District Courts of the State of Nevada, in and for the Courts of Douglas.