

Assessor's Parcel Number: 148-27-404-001,
148-27-410-003, 1318-10-416-049
Recording Requested By:

✓ Name: SOLOMON DWIGGINS; FREER, LTD.

Address: 9060 W. CHEYENNE AVE.

City/State/Zip LAS VEGAS, NV 89129

Real Property Transfer Tax: N/A

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SOLOMON DWIGGINS & FREER

Douglas County - NV
Karen Ellison - Recorder
Page: 1 Of 6 Fee: 19.00
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ORDER GRANTING FIRST AND FINAL ACCOUNT, REPORT OF ADMINISTRATOR,
AND PETITION FOR DISTRIBUTION AND DISCHARGE

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CLERK OF THE COURT

1 **ORDER**
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13 Attorneys for Petitioner, Olga Aparcar

14 **DISTRICT COURT**
15 **CLARK COUNTY, NEVADA**

16 In the Matter of the Estate of
17 FREDERIC APCAR,
18 Deceased.

19 Case No. P064285
20 Dept. No. PC1/PROBATE
21 Hearing Date: December 18, 2009
22 Hearing Time: 9:30 a.m.

23 **ORDER GRANTING FIRST AND FINAL ACCOUNT, REPORT OF**
24 **ADMINISTRATOR, AND PETITION FOR DISTRIBUTION AND DISCHARGE**

25 The verified First and Final Account, Report of Administrator and Petition for Distribution
26 and Discharge ("Petition") filed by Olga Aparcar, Administrator of the Estate of Frederic Aparcar,
27 deceased, came regularly for hearing on Friday, December 18, 2009; Catherine M. Mazzeo, Esq.,
28 of the law firm of Solomon Dwiggin & Freer, Ltd., appeared as counsel for the Administrator and
Cary Colt Payne, Esq., appeared as counsel for Woody, LLC; the Court, having considered the
Petition, reviewed the Order Affirming and Adopting Probate Commissioner's Report and
Recommendation, dated March 10, 2010, heard arguments of counsel and examined the evidence
hereby finds:

1. That due and legal notice of the time and place of hearing of said Petition has been given in the manner required by law;
2. That the Administrator has filed herein her First and Final Account and Report of Administrator waiving the accounting in this estate matter, and set forth a report detailing all other matters necessary to show the condition of the estate;

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1 3. That more than ninety (90) days have elapsed since the date of first publication of the
2 Notice to Creditors herein on November 6, 2008, and that one (1) creditor's claim has been filed in
3 this estate proceeding;

4 4. That Woody, LLC filed its creditor's claim on April 21, 2009, in the amount of
5 \$2,200,000.00 after the ninety (90) day creditor's claim period had expired on both on its merits and
6 for being untimely filed, and Administrator therefore rejected such claim in accordance with N.R.S.
7 147.040(1).

8 5. That the Administrator filed the First and Final Account, Report of Administrator,
9 and Petition for Distribution and Discharge with the Court on November 4, 2009, to which Woody,
10 LLC filed an objection based on the Estate's rejection of its creditor's claim.

11 6. That, upon hearing of the objection, the Probate Commissioner recommended the
12 entry of an order denying Woody, LLC's objection as moot; the approval of the Administrator's First
13 and Final Account, Report and Petition for Distribution; and the closing of the Estate forthwith
14 which was set forth in the Probate Commissioner's Report and Recommendation, dated February
15 2, 2010.

16 7. That Woody, LLC failed to file an objection to the Probate Commissioner's Report
17 and Recommendation in the time prescribed by law and, as a result, such Report and
18 Recommendation was adopted as an Order of this Court on March 10, 2010.

19 8. That the Administrator has waived the statutory fee for her services to the Estate, and
20 has used resources outside the Estate to pay her counsel;

21 9. That pursuant to NRS 134.010 and 123.250(1)(b), in the absence of a testamentary
22 disposition, a decedent's interest in community property must be distributed to the surviving spouse;

23 10. That pursuant to NRS 120.220, Olga Apcar, the Decedent's surviving spouse,
24 disclaimed part of her beneficiary interest in the Decedent's Estate via a Disclaimer of Partial
25 Interest. The disclaimed interest is valued at \$2,000,000.00 and the assets subject to the disclaimer
26 should be distributed from the Estate to the Decedent's adult children, namely, Frederic Apcar and
27 Elisabeth Apcar, in equal shares pursuant to the Disclaimer of Partial Interest;

28

1 11. That the Administrator should be authorized and directed to take any and all actions
2 necessary to effectuate the distribution of assets from the Estate to the Decedent's adult children,
3 namely, Frederic Aparcar and Elisabeth Aparcar, consistent with the Disclaimer of Partial Interest;

4 12. That the Administrator should be authorized and directed to take any and all actions
5 necessary to effectuate the distribution of the balance of the Estate to Olga Aparcar, the Decedent's
6 surviving spouse;

7 13. That a Federal Estate Tax Return (Form 706) has been filed with the Internal Revenue
8 Service, which Return did not reflect any tax due from the Estate.

9 14. That all debts, expenses and charges of administration have been accounted for, and
10 the Estate is now in a proper condition to be finally settled and distributed;

11 The Court therefore settles said account and makes its Orders and Decrees as follows:

12 IT IS HEREBY ORDERED that the First and Final Accounting and Report filed by the
13 Administrator be, and it hereby is settled, allowed and approved, and all actions taken by Olga Aparcar
14 as Administrator in connection with the administration of the Estate are hereby ratified and
15 approved;

16 IT IS FURTHER ORDERED that the creditor's claim of Woody, LLC is hereby extinguished
17 and forever barred;

18 IT IS FURTHER ORDERED that the Administrator is authorized and directed to execute
19 an executor's deed and take any and all other actions necessary to convey \$2,000,000.00 of assets
20 from the Estate to the Decedent's adult children, namely, Frederic Aparcar and Elisabeth Aparcar
21 pursuant to the Disclaimer of Partial Interest as follows: each to receive a 21.634735% interest as
22 tenants in common in the following real property: 1000 S. Commerce Street, Las Vegas, Clark
23 County, NV - APN:139-33-801-005; 1018 S. Commerce Street, Las Vegas, Clark County, NV -
24 APN: 139-33-801-006; 3408 Polaris Avenue, Las Vegas, Clark County, NV - APN: 162-17-110-
25 023; NSA Gillespie Street, Las Vegas, Clark County, NV - APN: 191-04-103-007; 1515 Cayuga
26 Parkway, Las Vegas, Clark County, NV - APN: 162-14-110-029; 1308 Winding Way, Zephyr Cove,
27 Douglas County, NV - APN: 1418-27-404-001; 1309 Winding Way, Zephyr Cove, Douglas County,
28 NV - APN: 1418-27-410-003; and 283 S. Martin Drive, Zephyr Cove, Douglas County, NV - APN:

1 1318-10-416-049;

2 IT IS FURTHER ORDERED that after the assets are distributed by the Administrator to the
3 Decedent's adult children pursuant to the Disclaimer of Partial Interest, the Administrator is
4 authorized and directed to execute an executor's deed and take any and all other actions necessary
5 to convey the balance of the Estate to the Decedent's surviving spouse, namely, OLGA APCAR, as
6 follows: 56.73053% interest as a tenant in common in the following real property: 1000 S.
7 Commerce Street, Las Vegas, Clark County, NV - APN:139-33-801-005; 1018 S. Commerce Street,
8 Las Vegas, Clark County, NV - APN: 139-33-801-006; 3408 Polaris Avenue, Las Vegas, Clark
9 County, NV - APN: 162-17-110-023; NSA Gillespie Street, Las Vegas, Clark County, NV - APN:
10 191-04-103-007; 1515 Cayuga Parkway, Las Vegas, Clark County, NV - APN: 162-14-110-029;
11 1308 Winding Way, Zephyr Cove, Douglas County, NV - APN: 1418-27-404-001; 1309 Winding
12 Way, Zephyr Cove, Douglas County, NV - APN: 1418-27-410-003; and 283 S. Martin Drive, Zephyr
13 Cove, Douglas County, NV - APN: 1318-10-416-049; all of the Decedent's interest in 1499 Cayuga
14 Parkway, Las Vegas, Clark County, NV - APN: 162-14-110-028;

15 IT IS FURTHER ORDERED that the Administrator is authorized and directed to distribute
16 all of the Decedent's interest in the Morgan Stanley Brokerage Account No. xxx143 and Bank of
17 America Checking Account No. xxx2339 to the Decedent's surviving spouse, OLGA APCAR;

18 IT IS FURTHER ORDERED that the Administrator is authorized and directed to distribute
19 all of the Decedent's interest in the following Corporations: Frederic Apcar Enterprises, Inc. and
20 Revue, Inc. to the Decedent's surviving spouse, OLGA APCAR;

21 IT IS FURTHER ORDERED that the Administrator is authorized and directed to distribute
22 all of the Decedent's interest in the 1990 Lexus LS400 VIN No. JT8UF11E8L0010990 to the
23 Decedent's surviving spouse, OLGA APCAR;

24 IT IS FURTHER ORDERED that the Administrator is authorized and directed to distribute
25 all of the Decedent's interest in the Gun collection; and all of the Decedent's interest in the
26 miscellaneous household furnishings to the Decedent's surviving spouse, OLGA APCAR; and

27 IT IS FURTHER ORDERED that when the Estate has been fully administered pursuant to
28 this Order and receipts collected therefor and filed herein, upon the filing of acknowledgment of

1 receipt of distribution, OLGA APCAR shall be discharged of her duties as Administrator of the
2 Estate of Frederic Apar.

3 DATED this 18 day of March, 2010.

4
5 Elmer F. Godick
6 DISTRICT JUDGE

7 Submitted by:
8 SOLOMON DWIGGINS & FREER, LTD.

9 By: Paul P. Egan
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26 Alan J. ...

27 MAR 23 2010

28 CERTIFIED COPY
DOCUMENT ATTACHED IS A
TRUE AND CORRECT COPY
OF THE DOCUMENT ON FILE