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APN: 1220-17-614-008
ORDER NO.: DO-1094609-WD

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TITLE OF DOCUMENT:

ORDER CONFIRMING VERIFIED PETITION FOR FIRST AND FINAL ACCOUNTING;
FOR APPROVAL OF ADMINISTRATIVE FEES AND COSTS; FOR DISTRIBUTION; FOR
APPROVAL OF PERSONAL REPRESENTATIVE'S ACTION; FOR ATTORNEY'S FEES
AND FOR ORDINARY COMMISSIONS; AND FOR SETTLEMENT

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1 CASE NO. 09-PB-0036
2 DEPT. NO. II

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DOUGLAS COUNTY
DISTRICT COURT CLERK

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

9 In the Matter of the Estate

11 -of-

12 STEPHEN J. GOODPASTURE,

13 Deceased.

ORDER CONFIRMING VERIFIED
PETITION FOR FIRST AND FINAL
ACCOUNTING; FOR APPROVAL OF
ADMINISTRATIVE FEES AND COSTS;
FOR DISTRIBUTION; FOR APPROVAL
OF PERSONAL REPRESENTATIVE'S
ACTION; FOR ATTORNEY'S FEES AND
FOR ORDINARY COMMISSIONS; AND
FOR SETTLEMENT

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Attorneys At Law

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14
15 **THIS MATTER** came on before the Court on the 29th day of March,
16 2010, on the Petition for First and Final Accounting and for related
17 relief ("Petition") filed by COLLEEN SUE MILLER ("Administrator" or
18 "Petitioner"), the Court-appointed Personal Representative of the
19 Estate of STEPHEN J. GOODPASTURE, Deceased ("Decedent"), by and
20 through her counsel, MICHAEL SMILEY ROWE, ESQ. of ROWE & HALES, LLP,

21 Based upon the Verified Petition on file herein and all
22 pleadings heretofore filed, and good cause appearing:

23 **IT IS HEREBY FOUND, CONCLUDED AND ORDERED AS FOLLOWS:**

24 1. STEPHEN J. GOODPASUTRE, Deceased, with date of birth of 11
25 January 1941, died at his residence located at 1186 Manhattan Way,
26 Gardnerville, Douglas County, Nevada, 89460 on the 9th day of March
27 2009. A certified copy of the death certificate of the Decedent is
28



1 attached to the Verified Petition for Letters of Administration as
2 Exhibit "A".

3 2. The Decedent died intestate, and, as set forth within the
4 Court's Order entered 22 June 2009, this Estate will be distributed
5 to each of the Decedent's siblings in equal shares, with an equal
6 share also being distributed to the Decedent's surviving father. The
7 beneficiaries of this estate previously filed their written consents
8 to alter their shares which would have been distributed pursuant to
9 Chapter 134 NRS. NRS 151.005.

11 3. The names, ages and residences of the next of kin,
12 devisees and legatees of the Decedent are:

<u>NAME</u>	<u>AGE</u>	<u>RELATIONSHIP</u>
Cordell Ira Goodpasture 728 W. 7th St. Ada, OK 74820	Over 18	Father
Louis Ronald Goodpasture 2147 Princeton Stockton, CA 95204	Over 18	Brother
Cordell Donald Goodpasture 2244 Del Rio Drive Stockton, CA 95203	Over 18	Brother
Colleen Sue Miller 1692 Mackland Avenue Minden, NV 89423	Over 18	Sister

23 Additional persons who may be interested in this estate
24 are:

<u>NAME AND ADDRESS</u>	<u>AGE</u>	<u>RELATIONSHIP</u>
Medicaid Estate Recovery 1000 E. Williams, Ste. 102 Carson City, Nevada 89701	N/A	None

28 4. As set forth in the Petition, after Letters of

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1 Administration were issued to the Administrator, the Administrator
2 caused to be filed, posted and published a 90 Days' Notice to
3 Creditors. The creditor's claim period has now closed.

4 5. The creditor's claim period has elapsed with several
5 formal creditor's claims being filed with the Clerk of the Court and
6 with the Petitioner.

7 On 21 May 2009 the East Fork Fire & Paramedic District
8 filed a claim in the amount of \$1,240.00. The Administrator reported
9 to the Court that this claim was fully paid by the Veterans Affairs -
10 Veterans Administration, and is paid in full.

11 A claim dated 13 August 2009 was filed by Citibank (South
12 Dakota) NA, CitiMasterCard in the amount of \$1,427.19.
13 Notwithstanding the claim was filed too late and outside the
14 creditor's claim period, the Administrator elected to pay this claim.
15 Citibank (South Dakota) NA had been sent a copy of the Notice to
16 Creditors together with a letter advising it that if a claim against
17 the Estate was to be filed, it was required to be filed in compliance
18 with the Notice to Creditors. The Administrator negotiated the
19 amount of the claim and paid \$1,208.10 on 28 August, 2009.

20 Similarly, a claim was filed late by Lake Tahoe Regional
21 Hospitalists in the amount of \$1,175.00 on 31 August 2009. As with
22 the prior mentioned claim, the Administrator deemed that the services
23 of the claimant had, in fact, been provided to the Decedent and
24 elected to pay this claim in full on 2 September 2009 in the amount
25 of \$1,175.00.

26 The Court finds and concludes that the three formal
27
28

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1 creditors of the Decedent who filed a claim, as well as informal
2 creditors who did not file a claim, have been paid and that no other
3 formal or informal claims have been filed in this Estate or presented
4 to the Administrator.

5 6. Attached as Exhibit "A" to the Petition is the
6 Administrator's "Administrative Costs - S. Goodpasture Estate as of
7 3-5-2010", dated 15 May 2009 through 5 March 2010. The Exhibit
8 delineates all deposits or other income received, and delineates
9 payments made by the Administrator in pursuit of her administration
10 of this Estate.

11 The Court finds that all payments to the Administrator
12 were reimbursement for amounts the Administrator had paid out of her
13 personal funds to satisfy the obligations of the Decedent or further
14 her administration (e.g., reimbursement of appraiser's fee). All of
15 the persons or entities receiving payment are delineated in Exhibit
16 "A".

17 The Court ratifies, confirms and approves of the
18 reimbursement to the Administrator for all sums paid from her
19 personal funds to satisfy the obligations of the Decedent and to
20 further the administration of this Estate.

21 9. The Administrator filed her Inventory on 19 August 2009
22 wherein she advised the Court of the various assets of this Estate.
23 Several of the assets have been appraised at the request of the
24 Administrator with copies of the appraisal reports attached to the
25 Inventory.

26 10. The Decedent owned his home located at 1186 Manhattan Way.
27
28

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1 Attached as Exhibit "A" to the Inventory is a copy of the Grant
2 Bargain Sale Deed. The Decedent purchased the home for \$135,000.00,
3 and it was owned by the Decedent free of encumbrances.

4 The Administrator caused an appraisal of the Decedent's
5 home to be made, with an effective date of 9 March 2009, the date of
6 death of the Decedent. Attached as Exhibit "B" to the Inventory is
7 a copy of the Summary Residential Appraisal Report. The home was
8 valued at \$168,000.00 by the appraiser, and the Administrator
9 reported \$168,000.00 as the value of the Decedent's home. The home
10 is not listed for sale, and remains in the Decedent's name.

11 Petitioner requested and the Court ratifies, confirms and
12 approves of distribution of the Decedent's home, in kind, to the four
13 beneficiaries as tenants-in-common owning undivided 1/4 interests.
14 Petitioner utilized the appraised value of the home for the purposes
15 of the Petition, but noted that until the home is sold the
16 distributive shares set forth within this Petition will not be made.

17
18 11. Located within the Decedent's home are various items of
19 furniture and furnishings. The furniture is reported to be in good
20 condition, and is not distributed. The Administrator proposed a
21 distribution in kind, and as tenants-in-common, of the furniture and
22 furnishings, along with the house, to the four beneficiaries of the
23 Decedent. The Administrator approximated the value of the furniture
24 and furnishings to be in the range of \$7,500 to \$10,000.

25 The Court ratifies, confirms and approves of the
26 distribution of the Decedent's furniture and furnishings to the
27 beneficiaries of this estate, in kind, as tenants-in-common.
28

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1 12. The Decedent owned a 2002 Jeep Grand Cherokee, 4 wheel
 2 drive, with VIN 1J4GW58N72C122442. After reviewing Kelly Blue Book,
 3 and the condition of the vehicle, the Administrator determined that
 4 the vehicle is worth approximately \$12,180. None of the Decedent's
 5 family members are interested in retaining the vehicle and it will be
 6 sold. The proceeds will be distributed in equal shares to the four
 7 beneficiaries of this estate.

8 The Administrator is advised by California DMV that,
 9 unlike Nevada, she may transfer the vehicle without a separate order.
 10 She intends to sell the vehicle in California.

11 The Administrator requested that, if necessary to sell the
 12 vehicle, the Court, by separate order addressing solely the vehicle,
 13 confirm that the vehicle is to be sold.

14 The Court ratifies, confirms and approves of the
 15 Administrator's future sale of the Decedent's vehicle. The Court
 16 will issue a separate order, without notice or hearing, confirming
 17 the sale of the vehicle should the same become necessary.

18 13. As set forth in the Inventory, the Decedent collected
 19 coins, which included twelve boxes of US minted coins, proof sets,
 20 commemorative coins, and the like. Attached as Exhibit "D" to the
 21 Inventory is a list of the coins which were owned by the Decedent.
 22 The Administrator caused an appraisal of the Decedent's coin
 23 collection to be made, a copy of which is attached to the Inventory
 24 as a Exhibit "E". Based on the appraisal, the Administrator believes
 25 that the Decedent's coin collection, including all items, is valued
 26 at \$25,609. The Administrator proposes distribution of the coin
 27
 28

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1 collection to Colleen Sue Miller, in kind.

2 The Court ratifies, confirms and approves of the
3 distribution of the Decedent's coin collection to Colleen Sue Miller.

4 14. The Decedent also collected stamps, and his collection is
5 currently stored by the Administrator. The Administrator retained
6 Mr. Gary Schrum, Heritage Auction Galleries located in Dallas, Texas,
7 to provide an appraisal of the stamp collection. As further set
8 forth in the Inventory, and based upon the Administrator's response
9 to questions posed by Mr. Schrum and her description of the stamps
10 within the Decedent's collection, the Administrator, on the advice of
11 Mr. Schrum, determined that the stamps were likely not worth more
12 than the face value of the stamps in the marketplace. Accordingly,
13 the Administrator undertook the task of counting the individual
14 stamps and their face value, stamp by stamp, book by book. Based on
15 her arithmetic, the face value of the stamps is \$3,258.95. The
16 Administrator proposes distribution of the stamp collection to
17 Colleen Sue Miller, in kind.

18 The Court ratifies, confirms and approves of the
19 distribution of the stamp collection to Colleen Sue Miller.

20 21. Another collection maintained by the Decedent was of
21 1/24th scale die cast automobiles; the Decedent owning 540 of such
22 models at the time of his death. A listing of the model automobiles
23 is attached to the Inventory as Exhibit "F".

24 As related in the Inventory, the die cast automobile
25 collection was impossible to appraise. Moreover, the Decedent
26 destroyed the original package or container in which each model was
27
28

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1 offered to the public thereby destroying a part of the value of the
2 model automobiles.

3 Because she could not locate an appraiser of the die cast
4 automobile collection, the Administrator evaluated the collection
5 based upon the purchase price when new and an assumed reduction in
6 the purchase price due to the discarded packaging. Prices when new
7 range from \$4 to \$30 per model with most available in the range of
8 \$12.

9 As noted in the Inventory, the Administrator assumed that
10 each model could be sold for \$10 on average, and she therefore
11 estimates the value of the die cast automobile collection at \$5,400
12 (540 cars at \$10 each). The Administrator proposes distribution of
13 the die cast model automobiles to Colleen Sue Miller, in kind.

14 The Court ratifies, confirms and approves of the
15 distribution of the Decedent's die cast automobile collection to
16 Colleen Sue Miller.
17

18 16. Lastly, the Decedent also collected old phonograph/stereo
19 records; the Decedent collecting approximately 10,000 45 rpm records,
20 in jackets and in collectible small wooden fruit boxes.

21 As set forth in the Inventory, the Administrator contacted
22 William Hines, Northern California Replay Records, to inspect the
23 Decedent's collection. Based upon Mr. Hines opinion, the 45 rpm
24 records are very much market based in value and would have a value
25 worth as much as a willing buyer might pay for them.
26

27 The Decedent's collection contains 9,940 45 rpm records
28 and 762 LP record albums. On Mr. Hines recommendation, the

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1 Administrator assumed that the 45 rpm records were worth \$1 each
 2 yielding an approximate value of \$9,940. With respect to the LP
 3 albums, and again based on the information from Mr. Hines, 738 of the
 4 albums were valued at \$3; 7 were valued at \$100 each; and 2 were
 5 valued at \$50 each. In addition, 9 LPs were valued at \$6 each and 6
 6 other LP albums were valued at \$5 each. Based upon the assumptions
 7 made by the Administrator, which in turn were based on the
 8 recommendation of Mr. Hines, the Administrator reported a value in
 9 her Inventory of \$13,038 for the Decedent's old phonograph/stereo
 10 records. The Administrator proposes distribution of the
 11 phonograph/stereo records to Ronald Goodpasture, in kind.
 12

13 The Court ratifies, confirms and approves of the
 14 distribution of the Decedent's phonograph/stereo record collection to
 15 Ronald Goodpasture.

16 17. At the time of her appointment the Administrator learned
 17 that the Decedent maintained two bank accounts at Nevada State Bank;
 18 accounts numbered 440027845 and 440028066. The Administrator has
 19 converted both accounts into one Estate account. As of the
 20 Decedent's death, \$36,761.71 was on deposit in these accounts. Since
 21 her appointment, and as delineated in Exhibit "A" to the Petition,
 22 the Administrator has disbursed funds to formal and informal
 23 creditors, paid her attorney's fees and appraiser's fees, and has
 24 generally paid administrative expenses from the Estate account. As
 25 of 5 March 2010, the account balance for this Estate was \$13,641.54.
 26 In other words, the Administrator has expended \$22,423.09 in
 27 administrative expenses.
 28

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The Court ratifies, confirms and approves of Exhibit "A" to the Petition and the Administrator's payment of administrative expenses.

18. As set forth in the Petition, the Administrator proposes distribution of this Estate to the beneficiaries of the Estate in equal shares.

19. The Administrator has proposed that the record collection be distributed to Ronald Goodpasture in kind. His 1/4 share of this Estate would be credited with a distribution of \$13,038 thereby reducing any cash distribution made on sale of the home of the Decedent.

20. The Administrator will also sell the Decedent's vehicle. As noted, the Court will confirm this sale by separate order, if necessary, so that the purchaser of the vehicle may demonstrate to the department of motor vehicles that the Administrator was duly authorized to sell the vehicle. The proceeds from the sale of the vehicle will be distributed in equal shares.

21. The Administrator proposed to distribute the coin collection, stamp collection and die cast auto collection to Colleen Sue Miller, in kind. Her one quarter share of this estate would be credited with a distribution of \$34,268 thereby reducing by the same amount any cash distribution made on sale of the home of the Decedent.

22. The Administrator proposed a division of the items of furniture, furnishings and the Decedent's miscellaneous personal items to each of the beneficiaries as each beneficiary may choose.

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1 The balance of such personal property not distributed to a
2 beneficiary would be donated to charity. The Court ratifies,
3 confirms and approves of the proposed division and distribution of
4 this personal property.

5 23. The Administrator reported that the current value of this
6 Estate, as of the date of death of the Decedent but after payment of
7 the administrative expenses through 5 March 2010, to be \$233,932.91.
8 The net value of this Estate will be further reduced by the payment
9 of the Court approved Administrator's commissions and such further
10 attorney's fees and court costs as are incurred by the Administrator
11 to the time of her honorable discharge and close of the Estate.

12 24. The Administrator retained Carson Valley Accounting, Drew
13 Aguilar, CPA, to assist her in her administration of this estate.
14 After a review of the records of the Decedent, the Administrator
15 discovered that the Decedent did not file an income tax return for
16 2008, and a return for the Decedent and for the estate may be
17 required for 2009. Mr. Aguilar has advised that the Decedent did not
18 earn sufficient income to require a Form 1040 for either 2008 or
19 2009; thus, no returns will be required to be filed.

20 25. In the Petition, Petitioner has requested that the Court
21 authorize ordinary commissions to her pursuant to NRS 150.020
22 according to the statutory formula set forth therein (4% of
23 \$15,000.00, 3% of \$85,000.00 and 2% of amounts over \$100,000.00).
24 The Court approves of this request.

25 It is hereby the Order of the Court that Petitioner shall
26 be paid from the proceeds of this estate the amount of \$6,277.12 in
27
28

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1 ordinary commissions.

2 It is also the Order of the Court that the Petitioner may
3 retain an amount of \$500.00 to be used for the future anticipated
4 costs of the distribution of this estate.

5 26. In her Petition, Petitioner has requested that the Court
6 ratify, confirm and approve of her payment of accrued attorney's fees
7 and advanced costs incurred prior to the preparation and submission
8 of the Petition in the amount of \$11,081.25 (\$10,650.00 in attorney's
9 fees; \$431.25 in reimbursable costs). Further services will be
10 required to the close of this estate, particularly in the preparation
11 of and hearing on, this Petition, the final pleadings to be filed,
12 and in ensuring the Court ordered distribution occurs. The
13 Administrator and counsel estimated these services should not exceed
14 the sum of \$4,000.00.

15 The Court ratifies, confirms and approves of the
16 Administrator's previous payment of attorney's fees and court costs.
17 The Court further approves of the Administrator's retention of a sum
18 not exceeding \$4,000.00 for the payment of such further attorney's
19 fees and court costs as may be incurred to the close of this estate.
20 On close of this estate, Petitioner will distribute any remaining
21 proceeds held by the Administrator as set forth in this Order.

22 27. In summary, and utilizing the appraised values determined
23 for the assets of this estate, cash on hand, and the Administrator's
24 assumptions stated above, the distribution which the Administrator
25 proposed is as follows:
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	Colleen	Cordell G.	Don G.	Ron G.
Record Collection				\$13,038
Coin Collection	\$25,609			
Stamp Collection	\$ 3,259			
Die cast Autos	\$ 5,400			
Subtotal	\$34,268			\$13,038
Cash/Other ¹	\$29,821	\$64,089	\$64,089	\$51,051
Subtotal	\$64,089	\$64,089	\$64,089	\$64,089
Administrator's Commission \$6,277.12	-1,569.28	1,569.28	1,569.28	1,569.28
Distribution to Each Beneficiary ¹	62,519.72	62,519.72	62,519.72	62,519.72

¹ Cash distributions based upon estimated sale of real property at appraised amount. If sale's price differs from appraisal, shares will be adjusted accordingly.

The Court ratifies, confirms and approves of the distribution of this estate as proposed by the Administrator.

28. Pursuant to the requests of the Petitioner, it is the order of the Court that all of Petitioner's actions, past and proposed, be, and the same are hereby, ratified, confirmed and approved. Petitioner is authorized to proceed to execute all instruments necessary to transfer this estate to its intended beneficiaries, to pay her administrative expenses approved by this order, and to take all reasonable steps to bring this estate to a close once the administrative expenses have been paid, the distribution to the beneficiaries accomplished and, once all of the actions required of the Petitioner are completed, to move this Court

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1 for its order closing this estate and honorably discharging
2 Petitioner. The Court will issue such Order without hearing.

3 DATED this 29 day of March, 2010.

Michael P. Gibbons
MICHAEL P. GIBBONS

DISTRICT COURT JUDGE

4
5
6 **ROWE & HALES, LLP**

7 *Michael Smiley Rowe*
8 MICHAEL SMILEY ROWE, ESQ.

Nevada State Bar No. 1374

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11 Attorney for the Petitioner

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28 **CERTIFIED COPY**

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

DATE 3/29/10
TED THRAN Clerk of the Judicial District Court
of the State of Nevada, in and for the County of Douglas,

By *M. Bragg* Deputy