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AUG 1 6 2012

STATE OF WYOMING

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MIC	KIF ARNEY	Clerk of Court
1/2/	KIE ARNEY SUE DIXON	Deputy

IN THE DISTRICT COURT FOURTH JUDICIAL DISTRICT WITHIN AND FOR SHERIDAN COUNTY

IN THE MATTER OF THE ESTATE)	
OF))) Probate No. PR2012-25)
BETTY J. HORSLEY, Deceased))	

ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION

PREAMBLE

The FINAL REPORT AND ACCOUNTING AND PETITION FOR FINAL DISTRIBUTION [INCLUDING APPLICATION FOR FEES AND EXPENSES] (hereinafter referred to as the FINAL REPORT AND ACCOUNTING) of the Administrator of the above captioned intestate decedent's estate, that is, Brenda G. Meece, heretofore having been filed with this Court on the August 3, 2012; and, its having been certified to this Court that a copy of the said FINAL REPORT AND ACCOUNTING duly were served upon the sole distributee of this intestate decedent's estate by mail on August 3, 2 012; and, the attorney-of-record for this decedent's estate having filed with this Court that certain MOTION TO APPROVE FINAL ACCOUNTING AND PAYMENT OF ATTORNEY FEES AND BOOK: 535 PAGE: 798 FEES: \$53.00 SM ORDER

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AND FOR **EXPENSES** ENTRY OF FINAL DECREE **OF DISTRIBUTION** [herein after referred to as the **ATTORNEY'S MOTON**] on August 8, 2012; and, the Administrator also having noted and expressly referenced in the said FINAL REPORT AND ACCOUNTING the said sole distributee's waiver of a detailed accounting, any further notice, and any formal hearing in these proceedings, which the said sole distributee, that is, Brenda G. Meece in her individual capacity, did include and did subscribe-to in the said FINAL REPORT ACCOUNTING; and the said sole distributee, that is, Brenda G. Meece in her individual capacity as the said sole distributee, expressly having accepted the Administrator's FINAL REPORT AND ACCOUNTING without objection and expressly having waived any further notice and any formal hearing of the Administrator's FINAL REPORT AND ACCOUNTING; and, the statutorily limited period of time that the legislature has allowed, under W.S. § 2-7-703, for the filing of creditor claims in these proceedings already having expired, without any such claims having been filed; and, no other objection to the said FINAL REPORT AND ACCOUNTING having been brought to the attention of this Court; it thus appears to this Court that no objection is made to this Court's summary acceptance, confirmation, and approval without further formal hearing of the aforesaid FINAL REPORT AND ACCOUNTING, which now is pending before this Court;

NOW, THEREFORE, THIS COURT DOES FIND, CONCLUDE, ADJUDICATE, ORDER, AND DECREE AS FOLLOWS:

FINDINGS OF FACT

- Betty J. Horsley [hereinafter referred to in places as the "decedent"], who was a single person at the time of said decedent's death and left no surviving spouse, died intestate on October 8, 2011, a resident of and owning both real property and personal property situated or located in Sheridan County, within the State of Wyoming - thereby confirming the subject matter jurisdiction and proper venue of this Court in the abovecaptioned proceedings.
- [2] Brenda G. Meece filed that certain PETITION TO ADMIT INTESTATE **ESTATE** ADMINISTRATION TO APPOINTMENT OF ADMINISTRATOR (shortened and referred to in

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other places herein as the PETITION) with this Court on February 8, 2012; and, pursuant thereto, this intestate decedent's estate was opened in these proceedings by and under the Court's ORDER TO OPEN INTESTATE ADMINISTRATION AND FOR APPOINTMENT OF ADMINISTRATOR, which was entered in these proceedings on February 10, 2012.

- [3] Pursuant to W.S. §§ 2-4-201 and 2-4-205, Brenda G. Meece, who is the sole surviving adult daughter of the decedent, made application to become and was appointed by this Court as the Administrator of this intestate decedent's estate. The said Administrator filed a proper OATH OF ADMINISTRATOR in these proceedings on February 8, 2012. The Clerk of this Court issued LETTERS OF ADMINISTRATION to the said Administrator on February 10, 2012.
- [4] The Administrator gave public notice of these proceedings, as required by W.S. § 2-7-201, by publishing that certain NOTICE OF INTESTATE ADMINISTRATION in *The Sheridan Press*, which is a full-sized newspaper of general circulation that is published daily in Sheridan County, Wyoming (with Saturday and Sunday being combined into a Weekend Edition); such publications appearing on the 18th and the 25th days of February, 2012; and on the 3rd day of March, 2012. A period of time at least three months, and more than ninety days, in duration now has elapsed following the first of the aforesaid dates of publication on February 18th, 2012. [See. AFFIDAVIT OF ATTORNEY OF RECORD REGARDING STATUTORY NOTICES, as filed with this Court on May 11, 2012.]
- The Administrator caused the attorney-of-record to serve copies of the Administrator's PETITION TO ADMIT INTESTATE ESTATE TO **ADMINISTRATION** AND FOR **APPOINTMENT** and, of this Court's ORDER ADMINISTRATOR: TO **OPEN** INTESTATE ADMINISTRATION AND FOR APPOINTMENT OF ADMINISTRATOR; and, of the NOTICE OF INTESTATE ADMINISTRATION upon the above-captioned intestate decedent's sole heir-at-law, namely, Brenda G. Meece.
- [6] No other petition for administration or to appoint any other Administrator, except the said Brenda G. Meece, has been filed with this Court with reference to the above-captioned intestate decedent.

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- The Administrator informed this Court of the general character, [7] location, and approximate value of the assets comprising this intestate decedent's estate by the paragraph numbered as "[5]", which appears on the pages numbered as "3" and "4", of that certain PETITION TO ADMIT INTESTATE **ESTATE** TO **ADMINISTRATION** AND APPOINTMENT OF ADMINISTRATOR, which the Administrator filed with this Court on February 8, 2012; and, it was estimated therein that the anticipated probable value of estate assets might exceed Two Hundred Thousand Dollars [\$200,000.00],; and, it was disclosed therein also that the estate would consist partly of real property located in the City and County of Sheridan, in the State of Wyoming; such that, the intestate administrative jurisdiction of this Court would have to be invoked and exercised in order to accomplish the expeditious administration, disposition, and ultimate distribution of this intestate decedent's estate.
- [8] On June 12, 2012, the Administrator filed with this Court the INVENTORY OF ESTATE ASSETS AND REPORT OF APPRAISAL OF ESTATE ASSETS (referred to herein in other places as the INVENTORY AND APPRAISAL), which discloses that the combined value of the real property and personal property that comprise this intestate decedent's estate, as inventoried and appraised, was \$141,564.07 at the time of the intestate decedent's date of death. Upon the basis of that appraised value, the intestate decedent's estate, through an advance from the attorney-of-record for this estate, has paid to the Clerk of this Court the additional \$75.00 statutorily determined amount, which became due to the Court upon the filing of the aforesaid INVENTORY AND APPRAISAL, in order to supplement the \$70.00 initial filing fee which previously was advanced and paid by the attorney-of-record when the initial PETITION was filed to open this estate.
- [9] The Administrator has made a thorough investigation and thereby has determined and concluded that there are no potential creditors of the intestate decedent with claims based on pre-death obligations that might be in excess of the \$200.00 jurisdictional amount which W.S. § 2-7-703[d] enables the Administrator to pay without the filing and approval of a formal creditor's claim. Therefore, the Administrator believes, and this Court approves the Administrator's conclusion, that it was not necessary in this intestate decedent's estate to mail a copy of the said NOTICE OF INTESTATE ADMINISTRATION to any reasonably ascertainable

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creditors in order to satisfy the notification requirements that otherwise might apply under W.S. § 2-7-205[a][ii]. On June 21, 2012, the Administrator filed with this Court that certain ADMINISTRATOR'S REPORT AS TO CREDITOR CLAIMS. As therein reported, and also as disclosed the Administrator's **FINAL** in REPORT ACCOUTNING, the Administrator properly paid creditor claims in the administration of the intestate decedent's estate, which were less than \$200.00 in amount, and which did not require the filing of a formal creditor's claim in these proceedings. By proceeding in this manner, the Administrator has paid the creditor claims against this intestate decedent's estate.

[10] The Administrator arranged for the independent appraisal of the intestate decedent's real property through the Fair Market Analyses [hereinafter referred to as the FMA's] of said properties by Lary Kobold, who is Broker-Owner of Kobold Commission & Real Estate, the office of which is at 409 East 7th Street, Sheridan, Wyoming 82801, which said FMA's are intended to be as of the date of the intestate decedent's death on October 8, 2011. The said FMA's show that the intestate decedent's above-described residential real property would have had an average fair market value in the range of \$95,000.00 at the time of the decedent's death on October 8, 2011. The intestate decedent's real property, which is subject to the jurisdiction of this Court in these intestate decedent's estate proceedings, is described legally as follows, to wit:

Parcel I

Lot numbered Three (3) in Block numbered Four (4) of Wyoming Mutual Investment Company's Addition to the City of Sheridan, Sheridan County, Wyoming

TOGETHER WITH all improvements thereon or thereto, fixtures not otherwise excepted, easements that benefit said property, and all appurtenances thereunto belonging or appertaining;

SUBJECT TO reservations, rights-of-way, easements, covenants, restrictions, liens and encumbrances of record.

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Otherwise Known And Numbered As:

2045 Frackleton Street Sheridan, Wyoming 82801

Parcel 2

Lot 22, Block 34, Sheridan Land Company's Addition to the Town, now City of Sheridan, Sheridan County, Wyoming

TOGETHER WITH all improvements thereon or thereto, fixtures not otherwise excepted, easements that benefit said property, and all appurtenances thereunto belonging or appertaining;

SUBJECT TO reservations, rights-of-way, easements, covenants, restrictions, liens and encumbrances of record.

Otherwise Known And Numbered As:

747 North Gould Street Sheridan, Wyoming 82801

- [11] The Administrator marshaled, inventoried, and caused to be appraised the vehicles, household goods, and personal effects of the intestate decedent, for which the Administrator properly and fully accounts in the Administrator's INVENTORY AND APPRAISAL and FINAL REPORT AND ACCOUNTING documents as filed with this Court in these proceedings.
- [12] The INVENTORY AND APPRAISAL, which the Administrator filed with this Court on June 12, 2012, together with the Administrator's FINAL REPORT AND ACCOUNTING, which was filed with this Court on August 3, 2012, show that the Administrator has accounted for \$141,564.07 in statutory-fee-base property during the course of the



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administration of this intestate decedent's estate. In the said FINAL REPORT AND ACCOUNTING, the Administrator expressly <u>waives</u> the statutory fee for ordinary services that could be claimed by the Administrator if it were not for the interposition of that said <u>waiver</u> of compensation.

[13] As stated in the FINAL REPORT AND ACCOUNTING, and according to the formula for determining attorney's fees for ordinary services in proceedings that pertain to decedent's estates, as stated in W.S. §§ 2-7-803 & 2-7-804, the estate owes the law firm of Wyatt & Wyatt, Attorneys, for the legal services rendered by Micah Wyatt as the attorney-of-record for this decedent's estate, a statutory fee for the ordinary services of the said attorney in the amount of \$3,181.28, which shall be paid from this estate prior to the distribution of the remainder of the estate to the intestate decedent's sole heir-at-law. In addition to the statutory fee for the ordinary services of the attorney-of-record for this decedents estate, the said attorney also has made application for reimbursement of \$225.25 in properly itemized expenses, which the attorney-of-record incurred on behalf of or advanced to or paid on behalf of the intestate decedent's estate up to the time of the filing of the FINAL REPORT AND ACCOUNTING in these proceedings; and, this additional expense reimbursement of \$225.25 is property and shall be paid unto the law firm of the said attorney-of-record from this estate prior to the distribution of the remainder of the estate to the designated beneficiaries. In addition, such additional expenses as properly may be incurred and itemized and reported by the Administrator and by the attorney-of-record for the estate in the winding-up, closing, and final disposition and distribution of this estate, after the filing of the FINAL REPORT AND ACCOUNTING, and which are properly incurred under W.S. § 2-7-802[a], and which are itemized under W.S. § 2-7-805[a], shall be paid prior to the ultimate distribution of the remainder of the estate to the intestate decedent's sole heir-at-law. Neither the Administrator nor the attorney-of- record for this intestate decedent's estate has made any application for the payment from the estate of a separate fee for extraordinary services rendered to this decedent's estate.

[14] This intestate decedent's estate is solvent; and, it will be solvent even after the payment of the ordinary fees and reimbursable expenses of administration which herein above are described in the immediately preceding paragraph. The standard of W.S. § 2-7-805[a] is satisfied under

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the facts and circumstances which have been shown in these proceedings; and, the law firm of Wyatt & Wyatt, Attorneys, in which the aforesaid attorney-of-record for this decedent's estate, Micah Wyatt, is a Partner, now is entitled to the payment from this decedent's estate of the abovedescribed statutory fees for ordinary services of the attorney and for the payment of reimbursable expenses - for which accounting and application have been made in the Administrator's FINAL REPORT AND ACCOUNTING - prior to the distribution of the remainder of the estate unto the intestate decedent's sole heir-at-law. Also, the accruing and properly reimbursable expenses of the Administrator and of the said attorney-of-record for this decedent's estate, which are incurred in the winding-up, closing, disposition and distribution of this intestate decedent's estate, when duly itemized and reported, properly can be paid from this decedent's estate, and shall be so paid, prior to the complete distribution of the rest, residue, and remainder of the estate. The above-described payments can be made without detriment to any creditor of or other party-of-interest in this intestate decedent's estate or to the administration and conclusion of the administration of this estate.

[15] It is appropriate and practical for the Administrator to set-aside and retain under administration a contingency reserve in the amount of \$1,000.00, in order to provide the financial means for the payment of accounting fees for the preparation and filing of the federal fiduciary income tax return[s] for the decedent's estate entity, including tax payments, if any are due; and, the payment of other properly reimbursable expenses of the Administrator and the attorney-of-record for this intestate decedent's estate; provided, however, that the balance of that contingency reserve fund not thus expended, if any, then shall be distributed unto the sole heir-at-law of this intestate decedent's estate.

[16] Pursuant to the enabling authority that the Wyoming Legislature grants in W.S. § 2-7-811[b][ix], Brenda G. Meece, acting in these regards in her adult and individual capacity, and appearing in this respect as the sole interested party in the remainder of this intestate decedent's estate expressly has waived the setting forth of a detailed accounting of all the monies, securities and personal property coming into the hands of the Administrator during the course of the administration of this intestate decedent's estate, in the said Administrator's FINAL REPORT AND ACCOUNTING; and, also has waived any further notice regarding and any hearing of the said FINAL REPORT AND ACCOUNTING. Inasmuch as



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the said **Brenda G. Meece** also serves and acts as the **Administrator** of this intestate decedent's estate, this Court accepts the above-described <u>waivers</u> as being properly informed and valid.

[17] The decedent was survived by the following named adult child, who is the intestate decedent's sole heir-at-law, to wit:

Brenda G. Meece

The intestate decedent's sole heir-at-law is entitled to receive as her sole and separate property the entire remainder of this intestate decedent's estate, after the payment of administrative expenses, any fiduciary taxes that may be due, and any other proper charges against the estate, as detailed in the proposed distribution schedule that the Administrator states in the Paragraphs denoted as "[14]" and "[15]" in the FINAL REPORT AND ACCOUNTING.

CONCLUSIONS OF LAW

- [A] The decedent died intestate as a resident of and owning both real property and personal property in Sheridan County, within the State of Wyoming thus properly invoking the jurisdiction of this District Court with regard to a decedent's estate; and, and sufficiently supporting the proper venue of this District.
- [B] The decedent did <u>not</u> leave any surviving spouse; and, therefore, no notice or proceedings pertaining to any potential spousal elective share, nor any proceedings as to family allowance, exempt property, or homestead set-aside, were required to administer this estate properly and completely.
- Administrator's **PETITION** TO [C] A copy of the **ADMIT** INTESTATE **ESTATE** TO ADMINISTRATION AND **FOR** APPOINTMENT OF ADMINISTRATOR, as filed with this Court on February 8, 2012, and, a copy of the Court's ORDER TO OPEN INTESTATE ADMINISTRATION AND FOR APPOINTMENT OF ADMINISTRATOR as entered in these proceedings on February 10, 2012, and a copy of the NOTICE OF INTESTATE ADMINISTRATION in these proceedings duly were mailed to the sole heir-at-law of the intestate decedent; and, there has been no other Petition made to this Court to contest the opening of this intestate administration or to object to the

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appointment of Brenda G. Meece as Administrator of this intestate decedent's estate as requested in the said PETITION. More than three months, to wit, more than ninety [90] days, have elapsed since the date of first publication of the NOTICE OF INTESTATE ADMINISTRATION in these proceedings on February 18, 2012; and, therefore, the time for the commencement of any such contest or other such special proceedings in conjunction with the opening of the intestate administration of this decedent's estate has expired; and, all such contests or other special proceedings now are barred by operation of law.

- NOTICE OF INTESTATE ADMINISTRATION was given to the [D]public by publication, and the Administrator properly determined that there were no known, or reasonably ascertainable, creditors of the decedent which should have received by mail, pursuant to, and in accordance with, the requirements of the Wyoming Probate Code a copy of the NOTICE OF INTESTATE ADMINISTRATION. More three months, to wit, more than ninety [90] days, have elapsed since the date of first publication of the NOTICE OF INTESTATE ADMINISTRATION in these proceedings on February 18, 2012, the alternative period for ascertainable creditors hypothetically to be notified by mail also being contained and closing within that same period. No Creditor Claims were filed in these proceedings, The time for the filing of creditor claims under these proceedings has expired; and, any and every creditor claim against the said decedent or the decedent's estate which was not duly filed within that limited period of time, and allowed, approved, and paid by the Administrator in the course of the administration of this decedent's estate, now is barred by operation of law.
- [E] This intestate decedent's estate is ready to be closed; and, this ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION is a timely and appropriate Order and Decree to be entered in these proceedings by this Court.
- [F] The Administrator and the attorney-of-record for this intestate decedent's estate are empowered by law to accomplish the winding-up of the business affairs of the intestate decedent and of this intestate decedent's estate; and, the preparation and filing of the federal fiduciary income tax return[s] and the handling of any tax payment obligations; and, the payment of other properly itemized administrative expenses; and, the final disposition and distribution of the remainder this decedent's intestate estate including

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any remaining part of the contingency reserve for which the Administrator made request in the FINAL REPORT AND ACCOUNTING – upon and following the entry of this ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION, and pursuant to its authority, without further intervention of this Court being required.

[G] The statutory <u>waiver</u> of Brenda G. Meece, (See. FINAL REPORT AND ACCOUNTING Paragraph "[9][b]", at Page "6".) who is the sole surviving daughter and the sole heir-at-law of the intestate decedent, and therefore the sole interested party in and with regard to the remainder of this intestate decedent's estate, pursuant to the enabling authority that the Wyoming Legislature grants in W.S. § 2-7-811[b][ix], which said <u>waiver</u> Brenda G. Meece did expressly state, in her individual capacity, in and as a part of the said FINAL REPORT AND ACCOUNTING, effectively relieves the Administrator of any obligation to provide the heirs-at-law of the above-captioned intestate decedent's estate with a detailed accounting for the monies, securities, and personal property of the intestate decedent.

[H] All tax-related matters, which pertain to this decedent's estate, are resolved; or, the Administrator and attorney-of-record have made adequate provision during the course of administration for the ultimate resolution of such tax-related matters. Therefore, this intestate decedent's estate satisfies the requirements of W.S. § 2-7-812[a], because, under the criteria of W.S. § 2-7-812[a][iii], no Federal Estate Tax or State of Wyoming Inheritance Tax is due from or chargeable against this intestate decedent's estate; and, the Administrator is not required to file any Federal Estate Tax Return or State of Wyoming Inheritance Tax Report with regard to this intestate decedent's estate; so that, obtaining and filing with this Court of a Federal Estate Tax Closing Letter or a State of Wyoming Certificate of No Tax Due is excused by the exercise Court's statutory discretion in these regards, for which express provision is made under W.S. §§ 2-7-812[a][iii] & 39-19-107[c][ii][C].

ADJUDICATION, ORDER, AND DECREE OF THE COURT

WHEREFORE, IT HEREBY FINALLY IS ADJUDICATED, ORDERED AND DECREED AS FOLLOWS:



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I.

This court hereby accepts, allows, confirms, and approves the FINAL REPORT AND **ACCOUNTING AND PETITION FOR** DISTRIBUTION [INCLUDING APPLICATION FOR FEES AND EXPENSES], which the Administrator filed with this Court in these proceedings on August 3, 2012; accepts the waiver of Brenda G. Meece stated in the Subparagraph denoted as "[9][b]" in the said FINAL REPORT AND ACCOUNTING; and, grants the MOTION of the Administrator to be excused from the requirement of having to obtain and file with this Court any written confirmation from the Internal Revenue Service or from the Wyoming Department of Revenue that there is no Federal Estate Tax and no State of Wyoming inheritance tax due from this intestate decedent's estate with regard to the death of the above-captioned intestate decedent.

II.

This Court hereby orders the Administrator, and the Administrator thereby is authorized and empowered, to pay unto Micah Wyatt, a Partner in the law firm of Wyatt & Wyatt, Attorneys, as the attorney of record for this decedent's estate, a statutory fee for ordinary services as provided by W.S. § 2-7-804[a] in the amount of \$3,181.28; plus, itemized and reimbursable expenses to the date of August 3, 20112 in the amount of \$225.25; for a subtotal of \$3,406.53; plus, such other and additional reimbursable expenses of said attorney of record which the attorney of record may incur in connection with the final winding-up, closing, disposition, and distribution of this estate and which the attorney of record hereafter may itemize to this Court in a supplemental accounting under W.S. § 2-7-805[a].

III.

This Court hereby orders the Administrator, and the Administrator thereby is authorized and empowered, to provide and to set-aside from this estate, prior to its distribution and closing, a reserve contingency fund in the principal amount of One Thousand Dollars [\$1,000.00]; and, to pay from that reserve contingency fund the estate's accountant for the preparation and filing of the federal fiduciary income tax return[s] for the estate entity, and for any federal fiduciary income tax that may be due and owing; and, to pay other proper expenses which may be incurred, and which are justified under



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W.S. § 2-7-802[a], and which are associated with the final winding-up, closing, disposition, and distribution of this estate; and, thereafter, to payover and distribute the unexpended balance of that reserve contingency fund, if any, unto **Brenda G. Meece**, who is the sole surviving daughter and the sole heir-at-law of the intestate decedent, and the sole distributee of the remainder of this intestate decedent's estate.

IV.

This Court hereby orders the Administrator, and the Administrator thereby is authorized and empowered – pursuant to W.S. § 2-4-101 which governs the disposition and distribution of an intestate decedent's estate – to dispose of and to distribute all of the rest, residue, and remainder of the above captioned intestate decedent's estate, for which provision otherwise herein above is not expressly stated – and, regardless whether such property or interests in property were inventoried, appraised, and accounted-for in this estate during the course of the formal administration of this intestate decedent's estate proceedings and prior to the closing of this estate, or may be discovered after this estate is closed – in its entirety unto Brenda G. Meece, who is the sole surviving adult daughter and the sole heir-at-law of the said intestate decedent, and the sole distributee of this intestate decedent's estate; and, the foregoing to be done without requiring the further intervention of this Court.

V.

Specifically, with regard to real property that was inventoried in this intestate decedent's estate, <u>but</u>, without intending thereby to limit in any way the general dispositive provision of the Paragraph herein above denoted as "IV." this Court hereby ORDERS AND DECREES the <u>disposition</u>, <u>distribution</u>, <u>transfer</u>, <u>conveyance</u>, <u>and delivery unto Brenda G. Meece</u> of the residential real property of the decedent, as reported by the Administrator in the INVENTORY OF ESTATE ASSETS AND REPORT OF APPRAISAL OF ESTATE ASSETS, which the Administrator filed in these proceedings on June 12, 2012, and in the FINAL REPORT AND ACCOUNTING AND PETITION FOR DISTRIBUTION [INCLUDING APPLICATION FOR FEES AND EXPENSES], which the Administrator filed in these proceedings on August 3, 2012, in accordance with the provisions of W.S. § 2-4-101 which



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governs the distribution of intestate estates; and, which said residential real property is further described as follows, to wit:

Parcel I

Lot numbered Three (3) in Block numbered Four (4) of Wyoming Mutual Investment Company's Addition to the City of Sheridan, Sheridan County, Wyoming

TOGETHER WITH all improvements thereon or thereto, fixtures not otherwise excepted, easements that benefit said property, and all appurtenances thereunto belonging or appertaining;

SUBJECT TO reservations, rights-of-way, easements, covenants, restrictions, liens and encumbrances of record.

Otherwise Known And Numbered As:

2045 Frackleton Street Sheridan, Wyoming 82801

Parcel 2

Lot 22, Block 34, Sheridan Land Company's Addition to the Town, now City of Sheridan, Sheridan County, Wyoming

TOGETHER WITH all improvements thereon or thereto, fixtures not otherwise excepted, easements that benefit said property, and all appurtenances thereunto belonging or appertaining;

SUBJECT TO reservations, rights-of-way, easements, covenants, restrictions, liens and encumbrances of record.

Otherwise Known And Numbered As:

747 North Gould Street Sheridan, Wyoming 82801



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Furthermore, this Court directs and orders the Clerk and Recorder of Sheridan County, within the State of Wyoming, to file as a matter of public record a <u>certified copy</u> of this ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION in the real property records of said County.

VI.

Specifically, with regard to classes and items of tangible personal property and the intangible personal property that were inventoried in this intestate decedent's estate, but, without thereby intending to limit in any way the general dispositive provision of the Paragraph herein above denoted as "IV." this Court hereby ORDERS AND DECREES the disposition, distribution, transfer, and delivery unto Brenda G. Meece of the entire remainder of the tangible personal property and of the intangible personal property of the intestate decedent and of this intestate decedent's estate, as reported by the Administrator in the INVENTORY OF ESTATE ASSETS AND REPORT OF APPRAISAL OF ESTATE ASSETS, which the Administrator filed in these proceedings on June 12, 2012, and in the FINAL REPORT AND ACCOUNTING AND PETITION FOR DISTRIBUTION [INCLUDING APPLICATION FOR FEES AND **EXPENSES**], which the Administrator filed in these proceedings on August 3, 2012, in accordance with the provisions of W.S. § 2-4-101 which governs the distribution of intestate estates; specifically including, but not thereby being limited to the following items:

Tangible Personal Property.

1994 Ford Explorer VIN:1FMDU34X2RUE79747

1952 Chevrolet Pickup VIN: CKE2422 165 350

Other Furniture, Fixtures, and Furnishings And Personal Effects Inventoried And Appraised In The Estate

Intangible Personal Property.

Wal-Mart Stores, Inc., Associate Stock Ownership



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Plan A/C No. *******4245 In Computershare Trust Company, NA – 23.482 Shares Plus Dividend And Other Additions

First Interstate Bank Account No. ****6193
Betty J. Horsley Estate Account – The Balance
Remaining After Administrative Expenses And
Other Proper Charges Are Paid

VII.

This Court hereby orders the Administrator and the attorney-of-record for this intestate decedent's estate, and they thereby are authorized and empowered, to accomplish the winding-up of the business affairs of the above-captioned intestate decedent and of this intestate decedent's estate, including but not being limited to the arrangement for and payment for the preparation and filing of federal fiduciary income tax return[s] and tax payment obligations of the estate, if any; and, to pay any other properly itemized administrative expenses; and, to accomplish the final disposition and distribution of the remaining property or property interests of this decedent's probate estate, including also the final disposition and distribution unto Brenda G. Meece of any after-discovered property of the intestate decedent, upon and following the entry of this ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION, and pursuant to its authority, without requiring the further intervention of this Court.

Dated and signed the 16 day of August, 2012.