

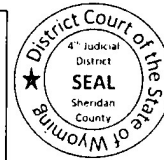
FILED

CERTIFIED COPY



This order has been:
Granted

[Signature]
Judge Darci A.V. Phillips



FILED

2024-CV-0000102

[Signature]
Clerk of District Co
Filed By: Brian Phill



2024-796109 12/6/2024 3:48 PM PAGE: 1 OF 20

FEES: \$69.00 PK ORDER

EDA SCHUNK THOMPSON, SHERIDAN COUNTY CLERK

STATE OF WYOMING

IN THE DISTRICT COURT
FOURTH JUDICIAL DISTRICT

WITHIN AND FOR SHERIDAN COUNTY

IN THEMATTER OF)
THE ESTATE OF) Case No. 2024-CV-0000102
SANDRA R. SCHUMA, Deceased)

**ORDER APPROVING FINAL REPORT AND ACCOUNTING
AND
FINAL DECREE OF DISTRIBUTION**

PREAMBLE

The **PERSONAL REPRESENTATIVE'S FINAL REPORT AND ACCOUNTING AND PETITION FOR FINAL DISTRIBUTION** (hereinafter referred to in places collectively as the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, or referred to by its individual parts) regarding the above captioned decedent's estate, heretofore having been filed with this Court in verified form; and, this Court being apprised thereby, and otherwise by the written record of these proceedings,



that the Personal Representative of the estate, namely, Jessica Lynne Slack, is one and the same person as the sole Devisee, Remainder Beneficiary, and Distributee of the estate – under the provisions of the **Paragraph that is denoted as FOURTH in the LAST WILL AND TESTAMENT OF SANDRA R. SCHUMA**, which is dated November 18, 2016, and has been duly admitted to probate in these proceedings and governs the final disposition and distribution of this estate (hereinafter referred to in places as the **WILL** or as the **decedent's WILL**, whether or not capitalized or set in bold-face print, or otherwise emphasized) – and thereby has notification and personal knowledge of the contents of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**; and, a substantive **Petition For Final Distribution** having been stated and substantiated in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** (along with other **Motions** as to form) (See: FINAL ACCOUNTING AND DISTRIBUTION PETITION, ¶ [14], Pages 14-15); and, the signatory, Jessica Lynne Slack, both in her fiduciary capacity as the estate's Personal Representative and also in her individual capacity as the sole Devisee, Remainder, Beneficiary, and Distributee, expressly having incorporated-into the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** a written Waiver of any objections-to, and further notice-of and formal hearing-of that **FINAL ACCOUNTING AND DISTRIBUTION PETITION** (See: FINAL ACCOUNTING AND DISTRIBUTION PETITION, ¶ [9][e], Pages 7-8); such that, the Devisee, Remainder Beneficiary, and Distributee expressly has accepted the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION** without objection and expressly has waived any further notice and any formal hearing by this Court of the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**; and, the statutorily limited period of time that the Wyoming Legislature has allowed, under **W.S. § 2-7-703**, for the filing of Creditor Claims in these proceedings already having expired, without any claims having been filed with the Court, as previously shown to the Court in the **PERSONAL REPRESENTATIVE'S REPORT AS TO CREDITOR CLAIMS** that the Personal Representative caused to be filed with the Court on September 16, 2024, regarding the handling of Creditor Claims; and, the Court also deeming itself to be adequately informed by the prior and entire written record of these proceedings; and, no other objection to the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** having been brought to the attention of this Court; it thus appears to this Court that no objection is made to the Court's summary acceptance, allowance, and approval without



further notice or any formal hearing of the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, which now is pending before this Court;

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

FINDINGS OF FACT

[1] Sandra R. Schuma (hereinafter referred to in places as the "decedent"), died testate on March 5, 2024, being a resident of Sheridan County, within the State of Wyoming, and owning both real and personal property in her own sole name (See: State Of Wyoming Department Of Health Certificate Of Death, State File Number 2024-001018, appended to the **PETITION TO ADMIT WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE**, as its **EXHIBIT A**; and, ¶ [1][a][i][ii] and [iii], Pages 2-4) thereby confirming the subject matter jurisdiction and proper venue of this Court in the conduct of the above-captioned proceedings.

[2] The administration of this estate was initiated under and in accord with that certain **PETITION TO ADMIT WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE** (shortened and referred to in other places herein as the **PETITION TO ADMIT WILL**), which was filed with this Court on May 6, 2024; and, pursuant thereto, this decedent's estate was opened in these proceedings by and under the Court's **ORDER ADMITTING WILL TO PROBATE AND APPOINTING PERSONAL REPRESENTATIVE**, which was entered in the written record of these proceedings on May 10, 2024.

[3] Jessica Lynne Slack, who is the daughter of the decedent and a resident of the State Of Wyoming, is designated as the estate's Personal Representative in the **Paragraph** that is denoted as **SIXTH** in the decedent's **WILL**, and was appointed by this Court to serve and act as such without bond; and, that Court-appointed Personal Representative filed a proper **OATH OF PERSONAL REPRESENTATIVE** in these proceedings in conjunction with the filing of the initial **PETITION TO ADMIT WILL** (See: ORDER ADMITTING WILL TO PROBATE AND APPOINTING PERSONAL REPRESENTATIVE, ¶¶ [3], [4],[5][6] and

[7], Pages 2-4); and, the Clerk of this Court issued **LETTERS TESTAMENTARY** to the Personal Representative on May 13, 2024.

[4] The Personal Representative gave public notice of these proceedings, as required by **W.S. § 2-7-201**, by publishing that certain **NOTICE OF PROBATE** in *The Sheridan Press*, which is a newspaper of general circulation that is published daily in Sheridan County, Wyoming; such publications appearing on May 17, 24, and 31, 2024. 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 May 17, 2024; and, the Personal Representative has completed all requirements of service of process in these proceedings on the sole Devisee – Jessica Lynne Slack – who is one and the same person as the sole *hypothetical* Heir-at-Law of the testate decedent (See, **CERTIFICATE OF SERVICE AS TO PETITION TO ADMIT WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE AND AS TO LAST WILL AND TESTAMENT OF SANDRA R. SCHUMA DATED NOVEMBER 18, 2016, AND AS TO OATH OF PERSONAL REPRESENTATIVE AND AS TO ORDER ADMITTING WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE AND AS TO LETTERS TESTAMENTARY AND AS TO NOTICE OF PROBATE**, as filed with the Court on May 21, 2024; and, **PROOF OF CERTIFIED MAILING UNDER W.S. §2-6-209 AND PROOF OF PUBLICATION OF NOTICE OF PROBATE BY PUBLISHER'S AFFIDAVIT**, as filed with the Court on June 13, 2024.).

[5] The Personal Representative informed this Court of the general character and location of the real property and intangible personal property that would comprise the decedent's estate by and through the **Sub-Paragraphs** denoted as [1][a][ii] and [iii] and [5][a], [b] and [c] in the initial **PETITION TO ADMIT WILL**, which the Personal Representative filed with this Court on May 6, 2024.

[6] On August 20, 2024, the Personal Representative filed with this Court the **PERSONAL REPRESENTATIVE'S COMBINED INVENTORY OF ESTATE ASSETS AND REPORT OF APPRAISAL OF ESTATE ASSETS** (referred to herein in other places as the **INVENTORY AND APPRAISAL**), which detailed the composition and actual value of this estate's assets; and, which reported and concluded that the composition and total value of this estate's assets – were as excerpted from that document and

inserted below for the convenience of the Court (See. INVENTORY AND APPRAISAL, ¶¶ [3], [4], and [5], Page 2-4.):

Begin Excerpt:

“[3] **The Decedent’s Residential Real Property.** At the time of her death, on March 5, 2024, the decedent was in her residence at 651 Emerson Street, Sheridan, Wyoming 82801 (See. State of Wyoming Department of Health Certificate of Death, State File No. 2024-001018, for Sandra Rene Schuma (a/k/a Sandra R. Schuma), “**Date And Place Of Death**”). A *post mortem* examination of the status of title to that real property in the office of the Clerk and Recorder for Sheridan County, within the State of Wyoming, shows that the late Sandra R. Schuma acquired full title to the following described real property, improvements, and appurtenances in her own sole name by and through that certain **QUITCLAIM DEED** dated February 1, 2000, and made, signed, acknowledged, and delivered by James J. Schuma, the Grantor, which was recorded on February 10, 2000, in the office of the said Clerk and Recorder in **Book 412**, commencing at **Page 512**; and, that Sandra R. Schuma held unencumbered record title to that property is her sole name at the time of her death, to wit:

Lots 13 and 14, in Block 19 of Coffeen Addition to the town, now City of Sheridan, Sheridan County, Wyoming;

TOGETHER WITH all improvements and appurtenances situate thereon;

SUBJECT TO all easements, reservations, restrictions, and covenants of record;

Otherwise Known And Numbered As:

**651 Emerson Street
Sheridan, Wyoming 82801**

[a] **Appraised Value Of The Decedent’s Real Property.** In order to show the date-of-death fair market value of the subject residential real property, the **Personal Representative** has acquired a statutorily qualified and current **Broker’s Price Opinion**, which is titled as a “**Comparable**

Market Analysis” of the property, which was conducted and prepared by **Julie Miesse, of ERA Carroll Realty Co., Inc.**, who does not have any personal financial or other interest in this decedent’s estate, and whose business address is 306 North Main Street the, Sheridan, Wyoming 82801, and whose Wyoming Real Estate Professional License Number is RE-16455, with a preparation date of June 18, 2024. The **Personal Representative** appends a complete copy of that **Broker’s Price Opinion** to this **INVENTORY AND APPRAISAL**, marks the same as **EXHIBIT A**, and incorporates that appendix herein by this express reference. In summary, on the Page denoted in the lower right-hand corner as “8/12” in that **EXHIBIT A**, the **Broker’s Price Opinion concludes that the fair market value of the decedent’s residential real property is \$233,967.00.**

[4] **Decedent’s Cash.** The **Personal Representative** has made a thorough examination of the decedent’s business and income-tax records and thereby has determined that the decedent, Sandra R. Schuma had the following bank accounts in her own sole name at the time of death, without any provisions for contractual succession of ownership by right-of-survivorship or pay-on-death contractual provisions; so that, these accounts properly are subject to the probate jurisdiction of this Court in these proceedings:

<u>First Interstate Bank, Sheridan, Wyoming:</u>	<u>Account Balance</u>
Select Checking Account No. *****8938	\$ 4,412.06
Indexed Money Market Account No ****1682	<u>\$ 52,176.31</u>
Total Of Decedent’s Cash	<u>\$ 56,588.37</u>

In conclusion, therefore, the Personal Representative avers and attests that the of decedent’s cash for purposes of this estate’s INVENTORY AND APPRAISAL is \$56,588.37.

[5] **Summary Of The Valuation Of Estate Assets.** The **Personal Representative believes and therefore reports**, that the total value of the assets which comprise the inventory of the above-captioned decedent’s estate is summarized as follows:

<u>Inventoried Asset Category Description</u>	<u>Reported Value</u>
Residential Real Property	\$ 233,967.00
Cash	\$ 56,588.37
<u>Total Value Of Decedent's Probate Estate</u>	<u>\$ 290,555.37"</u>

End Excerpt.

In conjunction with that filing, the Attorney-or-Record advanced to the estate sufficient funds to pay as additional Court costs the statutory **Inventory And Appraisal Fee** in the amount of **\$150.00**, which was due and assessed under the authority of **W.S. § 2-2-401** (See: INVENTORY AND APPRAISAL, ¶ [7], Page 5).

[7] The statutorily mandated period of time for the filing of Creditor Claims closed on August 17, 2024; and, on September 16, 2024, the Personal Representative filed with this Court that certain **PERSONAL REPRESENTATIVE'S REPORT AS TO CREDITOR CLAIMS**, which has shown the Court that **there were no Creditor Claims filed against this decedent's estate.** By proceeding in the above-described manner, the Personal Representative has shown, to the Court's satisfaction, that no valid and timely filed Creditor Claims of the decedent now remain unpaid; and, that **any other unknown Creditor Claims now and hereafter are barred** by operation of law, in accord with **W.S. §§ 2-7-201 & 2-7-703[a]**.

[8] The Personal Representative appropriately has marshaled the property of the decedent, for which the Personal Representative properly and fully accounts within and under the Personal Representative's above-described **INVENTORY AND APPRAISAL** and **FINAL ACCOUNTING AND DISTRIBUTION PETITION** documents heretofore filed with this Court; so that, only the inventoried residential real property and the cash accounts in the bank now remain as presently known property of the estate entity.

[9] During the course of the administration of this estate, the Personal Representative has accounted for **\$290,555.37** of estate corpus or principal in statutorily allowable fee-basis property – for purposes of calculating fees for ordinary services rendered to the decedent's estate by the Attorney-of-Record, under **W.S. §§ 2-7-803, 2-7-804, and 2-7-805** (See: FINAL ACCOUNTING AND DISTRIBUTION PETITION, ¶ [12][b], Page 12.)

[10] In and under the **Sub-Paragraphs** denoted as [9][c] and [d] of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, at Page 7, the **Personal Representative** shows that the estate is solvent and consists of the following accounts at the First Interstate Bank:

Basic Checking Account No. *****4060 (Formerly Account No. 8938)
Indexed Money Market Account No. *****1682

[11] In and under **Sub-Paragraphs** [9][e][i] & [ii], Pages 7-8 of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, Jessica Lynne Slack, both in her fiduciary capacity as the **Personal Representative** of the estate, and also in her individual capacity as the sole Devisee, Remainder Beneficiary, and Distributee, expressly waives any more formal accounting other than the one presented to the Court in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** document, and waives further notice of and any formal hearing before this Court of that **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – pursuant to the enabling authority that the Wyoming Legislature grants in W.S. § 2-7-811[b][ix]. This Court accepts and concludes that the above-described waivers have been made upon a fully informed and proper basis; and, that they are valid and legally effective; and, this Court therefore finds that all factual matters stated in that verified **FINAL ACCOUNTING AND DISTRIBUTION PETITION** are true and sufficient as therein presented and uncontested.

[12] In the **Paragraph** that is denoted as [11], at Page 10, in the **Personal Representative's** verified **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, and in accord with the enabling statutory provisions of W.S. § 2-7-803[a], the **Personal Representative** expressly has included a written waiver of all statutory fees for ordinary services rendered to the estate by the **Personal Representative**.

[13] As stated under and within the **Paragraph** denoted as [12], on Pages 10-13, in the **Personal Representative's** verified **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, the **Personal Representative** informs this Court that the **Attorney-of-Record** for this decedent's estate (i.e., Robert James Wyatt, Wyoming Attorney Lic. No. 5-1491) does claim and apply for a **statutorily authorized fee for ordinary services** rendered to the estate by the **Attorney-of-Record** in the amount of \$6,161.11; and, also requests **reimbursement** from the estate entity in the amount of \$310.00 for cash

advances made by the Attorney-of-Record to the estate entity to pay the estate entity's initial filing fee and the estate entity's inventory and appraisal fee as allowable Court costs. The combined total of those amounts is \$6,471.11, which this Court finds to be properly documented, calculated, and statutorily allowable as thus reported, claimed, and requested, under the statutory authority of W.S. §§ 2-7-803, 2-7-804, and 2-7-805. In light of the foregoing, the Court finds that the written application of the Attorney-of-Record for the Court's approval of the above-described payment – which is stated in ¶ [12][f], on Page 13, and within the **Attorney's Counter-Signature** portion of the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, on Page 20 – should be allowed.

[14] In addition, the Court recognizes, acknowledges, and allows those portions of the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, which inform the Court and the Devisee, Remainder Beneficiary, and Distributee that there may be additional administrative expenses properly payable as required in connection the administration and winding-up of this estate, which the Personal Representative and the Attorney-of-Record properly may incur in order to complete the disposition, distribution, winding-up and closing of this estate, after the issuance and entry of this **ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION**, which properly are allowable and may be paid or reimbursed without further action of this Court being required, under the authority of W.S. § 2-7-802[a] and 2-7-805, and which are to be paid or reimbursed prior to the ultimate distribution of the **net rest, residue, and remainder** of the estate to the Devisee, Remainder Beneficiary, and Distributee.

[15] It appears to the Court that this estate will continue to be solvent even after the completion of the disbursements that the Court allows and approves, hereinabove, in **Paragraphs [13] and [14]**, because the estate's combined bank account balances total more than the anticipated total of the above-described statutory fees for ordinary legal services, and expense reimbursements for initial Court costs, and other possible additional estate administration expenses.

[16] In the **Paragraph** that is denoted as **FOURTH**, on Page 1 of the **decedent's WILL**, the late Sandra R. Schuma designates the following Devisee and Remainder Beneficiary as the sole and exclusive Distributee:

<u>Name / Address</u>	<u>Relationship To Decedent</u>
Jessica Lynne Slack 1711 North Heights Terrace Sheridan, Wyoming 82801	Decedent's Daughter

of and as to **all of the rest, residue, and remainder** of this testate decedent's estate; and, that Distributee also is entitled to receive any after-discovered or after-acquired property of the decedent.

[17] In light of the disclosures and the **MOTION** that the Personal Representative states under the **Paragraph** that is denoted as [10] in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, the Court finds that no **Federal Estate Tax** or **Wyoming State Inheritance Tax** payments are required from this estate entity; and, also finds that the Personal Representative has made adequate provision for the preparation and filing of any federal income tax returns pertaining to the final tax year of the decedent and to this decedent's estate entity; so that, the Personal Representative's **MOTION**, as stated in the **Sub-Paragraph** that is denoted as [10][d], on Pages 9-10 of that report, requesting the Court to excuse the filing with the Court of a **State of Wyoming Inheritance Tax Receipt Or Release**, and any **Federal Estate Tax Closing Letter** should be granted.

[18] The Court finds the scheduling and prioritization that the Personal Representative describes in and under the **Paragraph** that is denoted as [13], on Pages 13-14 of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – both as to the interim priority payments and the final distributions that the Personal Representative therein proposes in and under **Paragraph [13] and MOVES and PETITIONS under Paragraph [14]** in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – are practicable, reasonable, and consistent with the provisions of the **Wyoming Probate Code**, as therein cited, and with the provisions of the **decedent's WILL**, and should be allowed.

CONCLUSIONS OF LAW

[A] The decedent, **Sandra R. Schuma** died testate as a resident of the State of Wyoming, and owning real property and intangible personal property situated or located in Sheridan County, within the State of Wyoming; and, therefore, as a matter of law the Personal Representative properly has invoked the **subject matter jurisdiction** of this Court with regard to the administration of the decedent's estate; and, **venue** properly is placed with this Court; and, this Court has **personal jurisdiction** over the Personal Representative, as a result of the consenting provisions in the initial **PETITION TO ADMIT WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE**, as filed with the Court on May 6, 2024, and the effect of the **OATH OF PERSONAL REPRESENTATIVE** document initially filed with this Court in conjunction with that initial **PETITION** and accepted and docketed on May 10, 2024.

[B] As a divorced person, **the decedent left no surviving spouse** (See: **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, Paragraph [3], on Page 4).

[C] In **Sub-Paragraph [9][e]**, on Pages 7-8 of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, and citing **W.S. § 2-7-811[b][ix]** as enabling statutory authority, the Personal Representative, in her fiduciary capacity, and also in her individual capacity as the sole Devisee, Remainder Beneficiary, and Distributee makes a **written waiver** of any further notification-of, objection-to, and formal Court hearing of that **FINAL ACCOUNTING AND DISTRIBUTION PETITION**; and, thereby **consents** to the requests of the Personal Representative – acting in her fiduciary capacity – for this Court, without further notice and without a formal hearing, summarily to grant the Personal Representative's **MOTION** and **PETITION** for the Court to accept and approve the **FINAL ACCOUNTING** portions thereof, and to enter and issue the **FINAL DECREE OF DISTRIBUTION** that is described in the prayer for relief; and, this Court concludes that those written waiver and consent expressions and documents are valid and sufficient to enable the Court to so order and decree summarily, as a matter of law.

[D] A copy of the final **LAST WILL AND TESTAMENT OF SANDRA R. SCHUMA**, dated November 18, 2016, a copy of the Personal

Representative's **PETITION TO ADMIT WILL TO PROBATE AND FOR APPOINTMENT OF PERSONAL REPRESENTATIVE**, as filed with this Court on May 6, 2024, and a copy of the Court's **ORDER ADMITTING WILL TO PROBATE AND APPOINTING PERSONAL REPRESENTATIVE**, as entered in these proceedings on May 10, 2024, and a copy of and the **LETTERS TESTAMENTARY**, as issued by the Clerk of District Court and entered in these proceedings on May 13, 2024, and a copy of the **NOTICE OF PROBATE** in these proceedings duly were served upon the **WILL-designated** sole Devisee, as well as the sole hypothetical **Heir-at-Law** of the above-captioned decedent; and, there has been no other Petition made to this Court to contest the opening and administration of these testate probate proceedings, or to object to the appointment of Jessica Lynne Slack, who is a resident of the State of Wyoming, as the Personal Representative of this decedent's estate as requested in the aforesaid initial **PETITION TO ADMIT WILL**. More than three months, to wit, more than ninety [90] days, have elapsed since the date of first publication of the **NOTICE OF PROBATE** in these proceedings on May 17, 2024; and, therefore, the time for the commencement of any such contest or other such special proceedings in conjunction with the opening of these testate probate proceedings and the appointment of the Personal Representative has expired; and, all such contests or other special proceedings now are barred by operation of law, in accord with W.S. §§ 2-7-201.

[E] **NOTICE OF PROBATE** was given to the public by newspaper publication on May 17, 24, and 31, 2024, as shown by that certain **PROOF OF CERTIFIED MAILING UNDER W.S. § 2-6-209 AND PROOF OF PUBLICATION OF NOTICE OF PROBATE BY PUBLISHER'S AFFIDAVIT**, which the Attorney-of-Record filed with the Court on June 13, 2024. The statutorily mandated period of time for the filing of Creditor Claims closed on August 17, 2024; and, on September 16, 2024, the Personal Representative filed with this Court that certain **PERSONAL REPRESENTATIVE'S REPORT AS TO CREDITOR CLAIMS**, in which the Personal Representative informed the Court that no Creditor Claims were filed with the Court in these proceedings. By proceeding in the above-described manner, the Personal Representative has shown, to the Court's satisfaction, that no valid and timely filed Creditor Claims of this probate estate now remain unpaid; and, therefore, this Court concludes as a matter of law that any and all hypothetical or putative Creditor Claims

against the decedent and this estate now and hereafter are barred by operation of law, in accord with **W.S. §§ 2-7-201 & 2-7-703[a]**.

[F] This decedent's estate is ready to be closed; and, under the enabling authority of **W.S. §§ 2-7-813 and 2-7-814**, this **ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION** is a timely and appropriate **Order and Decree** now to be entered in these proceedings by this Court.

[G] The Personal Representative and the Attorney-Of-Record for this decedent's estate are empowered by law to accomplish the winding-up of the business affairs of the decedent and of this decedent's estate; and, to see to the preparation and filing of any Decedent's Final Individual Federal Income Tax Return and any Federal Fiduciary Income Tax Return[s] that may be required; and, the handling of any tax payment obligations, if any are or hereafter become due; and, the payment of other or additional proper estate administration expenses under the authority of **W.S. § 2-7-802[a]**; and, the final disposition and distribution of the **net rest, residue, and remainder** of this decedent's estate upon and following the entry of this Court's **ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION**, and pursuant to its authority, without further Order or intervention of this Court being required.

[H] Pursuant to the enabling authority that the Wyoming Legislature grants in **W.S. § 2-7-811[b][ix]**, the Personal Representative, in her fiduciary capacity, and also in her individual capacity as the sole Devisee, Remainder Beneficiary, and Distributee of the decedent **have interposed no objection** to the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**; and, expressly and **in writing have waived** any further notice regarding and any formal hearing by this Court of the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**. This Court accepts the above-described **waivers** as having been made upon a fully informed and proper basis; and, finds them to be valid and effective, as a matter of law.

[I] The statutorily enabled express and written waivers from the Personal Representative, in her fiduciary capacity, and the sole Devisee, Remainder Beneficiary, and Distributee of the decedent, which are stated in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, have the legal effect of relieving the Personal Representative of any obligation to provide the

Distributee of the above-captioned decedent's estate with any more detailed accounting than that which the Personal Representative has presented in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** up to the closing date of the financial details therein stated; and, have the further legal effect of authorizing and enabling this Court to proceed summarily, and without requiring any further notification-of or the conduct-of any formal hearing on the matters presented to the Court in, through, and under the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION PETITION**.

[J] All tax-related matters, which pertain to this decedent's estate, are resolved; or, the Personal Representative and the Attorney-of-Record have made adequate provision during the course of administration for the ultimate resolution of such tax-related matters. Therefore, this 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 decedent's estate; and, the Personal Representative is not required to file any **Federal Estate Tax Return** or **State of Wyoming Inheritance Tax Report** with regard to this decedent's estate; so that, obtaining and filing with this Court of a **Federal Estate Tax Closing Letter** or of a **State of Wyoming Certificate Of No Tax Due** is excused by the exercise of the 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].

[K] Under the statutory authority of W.S. §§ 2-7-803[a], the written waiver by the Personal Representative, in the **Paragraph** that is denoted as [11], on Page 10, in the Personal Representative's **FINAL ACCOUNTING AND DISTRIBUTION** of any statutorily authorized fee for ordinary services rendered to the estate by the Personal Representative is acknowledged and accepted as a matter of law.

[L] Under the statutory authority of W.S. §§ 2-7-803, 2-7-804, and 2-7-805, the Attorney-of-Record for this decedent's estate is entitled to a statutorily authorized fee for ordinary services rendered to the estate in the amount of \$6,161.11; and, also is entitled to be paid **reimbursement** from the estate entity in the amount of \$310.00 for cash advances made by the Attorney-of-Record to the estate entity to pay initial Court filing fee and the inventory and appraisal fee as Court costs; the combined total of those

amounts being \$6,471.11, which this Court factually has found to be, and hereby also concludes as a matter-of-law to be, properly and correctly documented and calculated under the **Paragraph** denoted as [12], on Pages 10-13, in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, and is statutorily allowable as thus reported, claimed, and requested.

[M] The Court concludes, as a matter of law, that the scheduling and prioritization that the Personal Representative describes in and under the **Paragraph** that is denoted as [13], on Pages 13-14 of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – as to the interim priority payments and the final distributions that the Personal Representative therein proposes in and under **Paragraph [13] and MOVES and PETITIONS under Paragraph [14]**, on Pages 14-15, in the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – are practicable, reasonable, and consistent with the **decedent's WILL**, and the relevant provisions of the **Wyoming Probate Code**, as therein cited, and consequently should be allowed.

[This space intentionally is left Blank. See the pages following for the Court's Adjudication, Order, and Decree.]

**THE COURT'S FINAL
ADJUDICATION, ORDER, AND DECREE OF DISTRIBUTION**

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

I.

This court generally grants the Personal Representative's **MOTION for acceptance and approval**, which is summarized in the **Paragraph** that is denoted as [14], on Pages 14-15, of the **PERSONAL REPRESENTATIVE'S FINAL REPORT AND ACCOUNTING AND PETITION FOR FINAL DISTRIBUTION (i.e., FINAL ACCOUNTING AND DISTRIBUTION PETITION)**, which has been filed with this Court as described herein-above in the **PREAMBLE** portion of this final **ORDER APPROVING FINAL REPORT AND ACCOUNTING AND FINAL DECREE OF DISTRIBUTION** by the Court; and, pursuant thereto this Court accepts the waivers as to objections, any further notice, and any formal hearing that were made by the Personal Representative and the estate's sole Devisee, Remainder Beneficiary, and Distributee, Jessica Lynne Slack, in and under the **Sub-Paragraph** that is denoted as [9][e], on Pages 7-8, in the body of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**.

II.

The Court generally grants the **MOTION** of the Personal Representative – as stated in **Sub-Paragraph [10][d]** of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION** – 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** to the effect that there is no Federal Estate Tax and no State of Wyoming inheritance tax due from this decedent's estate with regard to the death of the above-captioned decedent.

III.

The Court allows and approves the payment unto the Attorney-of-Record for the proceedings, **Robert James Wyatt** [Wyoming Attorney License No.

5-1491], of the law-firm of Wyatt & Wyatt, Attorneys, of a statutory fee for ordinary legal services rendered to the estate in the amount of \$6,161.11; plus, reimbursement in the amount of \$310.00 for cash advances from the Attorney-of-Record to the estate entity to pay the initial filing fee and the inventory and appraisal fee as Court costs; for a combined total fee and reimbursement payment of \$6,471.11, in accord with and pursuant to W.S. §§ 2-7-803, 2-7-804 & 2-7-805[a] – and as described in and under Paragraph [12] of the **FINAL ACCOUNTING AND DISTRIBUTION PETITION**, on Pages 10-13.

IV.

This Court **allows and approves** and authorizes the **Personal Representative** to pay directly from the estate entity's bank accounts – prior to any final distribution of the remainder of the estate to the decedent's WILL-designated sole Devisee, Remainder Beneficiary, and Distributee, Jessica Lynne Slack – and to pay or to reimburse the Personal Representative or the estate's Attorney-of-Record for the advancement of:

~ Professional fees paid to an accountant for the preparation and filing of any remaining final **Federal Individual Income Tax Return** or **Federal Fiduciary Income Tax Return[s]**, plus, any tax payments required in those regards.

~ The payment of **any and all such other and additional estate administration expenses**, which the Personal Representative may pay directly from the estate entity's bank accounts; plus, any cash reimbursement payments that may be made from the personal account of the Personal Representative, or may be advanced and paid by the estate's Attorney-of-Record, and incurred in connection with the final disposition, distribution, winding-up, and closing of this estate, under the enabling authority of W.S. § 2-7-802[a]; and, the foregoing payments shall be undertaken and completed without requiring item-specific prior approval or any further intervention by this Court.

[This space intentionally is left blank; and, text continues on the following page.]

V.

**FINAL DECREE OF DISTRIBUTION OF THE REST, RESIDUE,
AND REMAINDER OF THE DECEDENT'S ESTATE**

THIS COURT, pursuant to the statutory authority of W.S. § 2-7-813, and subject to and in coordination with the completion of payments that are described herein-above under **decretal Paragraphs** numbered as “III.” and “IV.”, hereby does **adjudicate, distribute, convey, transfer, and, order** the delivery by the Personal Representative, unto the following named and sole WILL-designated Devisee, Remainder Beneficiary, and Distributee, to wit:

<u>Name / Address</u>	<u>Relationship To Decedent</u>
Jessica Lynne Slack 1711 North Heights Terrace Sheridan, Wyoming 82801	Decedent's Daughter

of the entire rest, residue, and remainder of the decedent's estate; and, also including any after-discovered or after-acquired property of the decedent, Sandra R. Schuma; and, specifically – but without thereby intending to express or imply any limitation – the following particularly described items:

[A] **Real Property.** Specifically, with regard to real property that was inventoried in this testate decedent's estate, but, without intending thereby to limit in any way the general dispositive provision of the Paragraph herein-above denoted as “V.” **this Court hereby ORDERS AND DECREES the disposition, distribution, transfer, conveyance, and delivery unto Jessica Lynne Slack** of the residential real property of the decedent, as reported by the Personal Representative in the **COMBINED INVENTORY OF ESTATE ASSETS AND REPORT OF APPRAISAL OF ESTATE ASSETS**, which the Personal Representative heretofore filed with the Court in these proceedings, and in the **FINAL REPORT AND ACCOUNTING AND PETITION FOR DISTRIBUTION**, which the Personal Representative heretofore filed in these proceedings, in accordance with the provisions of the **Paragraph** that is denoted as **FOURTH** in the **Last Will And Testament Of Sandra R. Schuma**, dated November 18, 2016, to wit:

**Lots 13 and 14, in Block 19 of Coffeen Addition to the town,
now City of Sheridan, Sheridan County, Wyoming;**

**TOGETHER WITH all improvements and appurtenances
situate thereon;**

**SUBJECT TO all easements, reservations, restrictions, and
covenants of record;**

Otherwise Known And Numbered As:

**651 Emerson Street
Sheridan, Wyoming 82801**

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

[B] Intangible Personal Property. Specifically, with regard to intangible personal property that was inventoried in this testate decedent's estate, but without intending thereby to limit in any way the general dispositive provision of the Paragraph herein-above denoted as "V.", **this Court hereby ORDERS AND DECREES the disposition, distribution, transfer, and delivery unto Jessica Lynne Slack** of the respective and remaining balances of all bank accounts in the name of the decedent or this decedent's estate entity – including but not thereby being limited to the following accounts at the First Interstate Bank, and the proceeds thereof if otherwise numbered or denominated:

~ **Basic Checking Account No. *****4060**

~ **Indexed Money Market Account No. *****1682**

[C] All Inclusive Distribution And Transfer Provision. This Court hereby generally **ORDERS AND DECREES the disposition, distribution, conveyance, transfer, and delivery unto Jessica Lynne Slack** of all other property, whether real property, tangible personal property, intangible

personal property, of property of a mixed nature that was titled in the name of, or otherwise was owned, or possessed by the late **Sandra R. Schuma** at the time of her death; and, **also including any and all after-discovered or after-acquired property** of the decedent – without requiring any further action by this Court.

Dated and signed on the _____ day of _____, 2024.

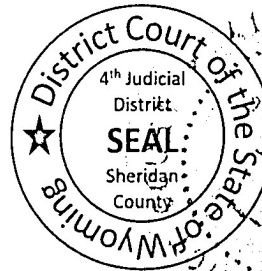


COPIES DISTRIBUTED

12/06/2024

By: Brian Phillips
Deputy Clerk
Sheridan County District Court

DISTRICT COURT JUDGE



CERTIFIED

TO BE A FULL TRUE
AND CORRECT COPY

12/06/2024

Rene Botten

Rene Botten
Clerk of District Court
Sheridan County
Brian Phillips
Deputy Clerk

NO. 2024-796109 ORDER

EDA SCHUNK THOMPSON, SHERIDAN COUNTY CLERK
ROBERT WYATT PO BOX 846
SHERIDAN WY 82801