

Arizona Supreme Court
Administrative Office of the Courts



Fiduciary Certification

Compliance Audit

Navajo County Public Fiduciary

June 18, 2010

Sherry Reed
Navajo County Public Fiduciary
P.O. Box 668-NC #09
Holbrook, AZ 86025

RE: Fiduciary Compliance Audit

Dear Ms. Reed:

Enclosed is the final compliance audit report for Navajo County Public Fiduciary.

Thank you for the cooperation and assistance during the compliance audit process exhibited by you and your staff. Their hard work throughout the audit process has been appreciated. To the extent the fiduciary audit process will assist the court to ensure the safety, health and welfare of individuals and estates entrusted by the court to your management, we have benefited from our audit of Navajo County Public Fiduciary. I hope you and your clients will equally benefit.

If you have any questions, please let me know at (602) 364-2378.

Sincerely,

Nancy Swetnam, Director
Certification and Licensing Division

Enclosures

c. Honorable Carolyn C. Holliday, Presiding Judge, Superior Court in Navajo County
Juanita Mann, Clerk of the Court, Superior Court in Navajo County
Marla Randall, Court Administrator, Superior Court in Navajo County

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Navajo County Public Fiduciary

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Disclaimer

This final report represents the information and conditions encountered at the point in time of the audit and does not purport to represent conditions prior to or subsequent to the performed audit. The information presented does not represent an endorsement or denunciation of the audited fiduciary or business.

After this report is distributed to the audited fiduciary, presiding judge of the county and, if a public fiduciary, the county supervisors, it becomes public record.

EXECUTIVE SUMMARY

Executive Summary
Navajo County Public Fiduciary
Compliance Audit Report

The Arizona Supreme Court, Fiduciary Licensure Program conducted a compliance audit of Navajo County Public Fiduciary, NCPF, pursuant to Arizona Revised Statutes § 14-5651 and Arizona Supreme Court Administrative Order 2003-31. During the period of October 26, 2009 through November 6, 2009 the Compliance Unit audited the fiduciary activities of Navajo County Public Fiduciary. The following is a summary of the audit findings.

Finding # 1 – Inventory

NCPF did not timely submit Inventory and Appraisements according to Arizona statute.

NCPF agrees with the finding.

Finding # 2 – Failure to File Required Court Document

NCPF did not file an Inventory and Appraisal as required by Arizona statute.

NCPF agrees with the finding.

Finding # 3 – Certification Number

NCPF did not include the required certification numbers on all documents submitted to the superior court.

NCPF agrees with the finding.

Finding # 4 – Appearance of Conflict of Interest

NCPF appeared to write client checks out to themselves.

NCPF agrees with the finding.

Executive Summary

Finding # 5 – Documentation

By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request. NCPF was missing documentation of their administration of client accounts.

NCPF agrees with the finding.

Finding # 6 – Accuracy

Inventory and Appraisements, Annual Accountings and Annual Reports of Guardian were inaccurately prepared and/or documented.

NCPF agrees with the finding.

FINAL REPORT

Navajo County Public Fiduciary Final Compliance Audit Report

Objective

The compliance audit of the Navajo County Public Fiduciary was conducted pursuant to the Fiduciary Program's responsibilities as set forth in A.R.S. § 14-5651, Arizona Supreme Court Administrative Order No. 2003-31 and the Arizona Code of Judicial Administration ("ACJA") § 7-201: General Requirements and § 7-202: Fiduciaries¹.

The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and ACJA § 7-201 and § 7-202.

Methodology

In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Navajo County Public Fiduciary ("NCPF"). The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Court in all Navajo County to verify court appointment information.

In order to test for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court rules and ACJA §§ 7-201 and 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files.

A stratified sampling approach was used. The selected samples of court appointed client case files were designed to provide conclusions about the accuracy, validity and timeliness of transactions, internal controls and compliance with the fiduciary attributes utilizing a cross-section of samples of court appointment types. Client case files were selected by type of appointment, length of appointment, type of required client protection and initiation or termination of appointment during the review time frame.

Beginning October 26, 2009 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Navajo County and conducted an internal control interview with NCPF staff.

¹ Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

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	<p>During the period of October 26, 2009 through November 6, 2009 the Compliance Unit of the Certification and Licensing Division of the Administrative Office of the Courts, Arizona Supreme Court, conducted the onsite compliance portion of the audit of the NCPF office. The onsite compliance audit consists primarily of fiduciary client case file review. The audit also included the fiduciary activities of the principal fiduciary. An Exit Interview was conducted November 6, 2009.</p> <p>NCPF was the court appointed fiduciary on 3 guardian, 14 conservator, 57 combination guardian/conservator, 10 personal representative and 3 special administration cases as of October 13, 2009. NCPF has approximately \$797,205 in court-appointed client assets under management.</p> <p><i>Scope</i></p> <p>The compliance audit team reviewed a selected stratified sample of ten (10) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.</p> <p><i>Summary</i></p> <p>NCPF staff extended professional courtesies and cooperation to the audit team during the course of the audit.</p> <p>The compliance audit found non-compliance in ten (10) key areas. The non-compliance was found in the areas of late filings, accuracy, documentation and inventory. These findings are discussed as follows:</p>
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Navajo County Public Fiduciary Final Compliance Audit Report

<p><i>Finding # 1 Inventory</i></p> <p><i>ARS § 14-5418(A)</i></p> <p><i>Requirement</i></p>	<p>Within 90 days of appointment a conservator shall prepare and file with the court an inventory listing in reasonable detail and indicating the fair market value as of the date of appointment.</p> <ul style="list-style-type: none"> • The Inventory filed was not timely – Clients # 1, 2, 3, & 8 <p>NCPF must list all tangible belongings of a client(s) in a detailed inventory even if it is of nominal value. All belongings are defined as: any tangible possession be it personal property, liquid or non-liquid asset, land, monies, etc. The purpose is to avoid giving erroneous or misleading information to the court and/or interested parties as well as protection for the client, client's family and the fiduciary. ACJA also requires a pictorial record of all real and personal property.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • <i>“Correct</i> <p><i>Client #1, 2, & 8 late inventories were prior to 2006. The prior primary principle did not require photo inventories.</i></p> <p><i>Client# 3 late inventory-This case involved exploitation by a care provider. This case has an intensive photo inventory, however it was filed late due to confusion of what was the ward's inventory and the 'alleged' exploiter, if anything belonged to the ward.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“In summary, we have redesigned our process regardless of the obstacles laid in front of us regarding a new ward's circumstances. The following is our procedure regarding a new client's inventory:</i></p> <ul style="list-style-type: none"> • <i>We have implemented a tracking system to insure we are following the time lines per statute.</i> • <i>Once appointed, within a week's time, team members take an initial photo inventory of all real and personal property.</i> • <i>Within the ninety (90) day limit after appointment, we submit either a preliminary or complete written inventory to the Court.</i> • <i>We will submit an amended inventory, if applicable, within the nine (9) months prior to the first accounting.”</i>

Navajo County Public Fiduciary Final Compliance Audit Report

<p><i>Finding # 2</i> <i><u>Failure to File Required Court Document</u></i> <i>ARS § 14-5418(A)</i></p> <p><i>Requirement</i></p>	<p>Statutorily required court filings were not filed.</p> <ul style="list-style-type: none"> • No Inventory was filed with the court – Clients # 4, 5, 6, 7 & 9 <p>The fiduciary must provide all required court reports/documents accurately and timely.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • <i>“Correct</i> <p><i>In summary these cases were prior to the current administration. When it was discovered that the inventories were either not filed or not current, we corrected this issue over the past three years. Now Court documents reflect the inventory and its value, even if is of minimal or no value.</i></p> <p><i>Regarding Client #4. He is a minor under the guardianship of his grandmother. They will not comply with our requests for an inventory on behalf of this individual. This individual also has been known to ‘give’ away what personal property he owns while he is in juvenile detention, which is reflected on the last two annual accountings to the Court.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“In summary, we have redesigned our process regardless of the obstacles laid in front of us regarding a new ward’s circumstances. The following is our procedure regarding a new client’s inventory:</i></p> <ul style="list-style-type: none"> • <i>We have implemented a tracking system to insure we are following the time lines per statute.</i> • <i>Once appointed, within a week’s time, team members take an initial photo inventory of all real and personal property.</i> • <i>Within the ninety (90) day limit after appointment, we submit either a preliminary or complete written inventory to the Court.</i> • <i>We will submit an amended inventory, if applicable, within the nine (9) months prior to the first accounting.”</i>

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<p><i>Finding # 3</i> <u><i>Certification Number</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202 (F)(3)</i></p> <p><i>Requirement</i></p>	<p>Documents filed with the Superior Court must include both the fiduciary's and the business' certificate number on the documents submitted.</p> <ul style="list-style-type: none"> • The court documents filed for clients were missing the certification number (one or both certification numbers) – Clients # 3 & 9 <p>Certified fiduciaries must include the required certification numbers on all documents submitted to the superior court.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • <i>“Correct</i> <p><i>Upon the appointment of the current primary principle and reviewing the ACJA rules, we realized the error of not including the AOC licensure number.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“In summary, from December 20 06 to present, we have been reformatting our annual reports (guardian and conservator) to include incorporating both the reporting licensed fiduciary and the agency's licensure number on all reporting forms.”</i></p>

Navajo County Public Fiduciary Final Compliance Audit Report

<p><i>Finding # 4</i> <u><i>Appearance of Conflict of Interest</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202, Code of Conduct, Standard 2(b)</i></p> <p><i>Requirement</i></p>	<p>The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.</p> <ul style="list-style-type: none"> • The fiduciary appeared to write client checks to them self – Client # 9 <p>NCPF must avoid self-dealing or the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • <i>“Correct</i> <p><i>As sighted in the report, this particular client had a check written to the past administrator for expenses (food) while on medical trip. The past administration policy was to obtain cash for the client to purchase meals/beverages while on the trip, generally the client would sign the receipt and the receipt returned to the office for backup documentation.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“December 2006 NCPF policy—No checks will be written to any staff on behalf of a client in order to avoid potential appearances of self-dealing and/or conflict of interest.”</i></p>

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***Finding # 5
Documentation***

ARS § 14-5418(B)

By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.

- The documentation does not exist to support proof of restricted burial account – Client # 9
- The annual Social Security Notice of Change was not found – Client # 9
- Documentation regarding the settlement information was not found – Client # 1
- Information regarding insurance coverage on real and personal property was not found – Client # 1
- The purchased asset (chair) is not reflected in accounting – Client # 2
- Invoices or receipts for purchased items were not found – Client # 2
- There was no documentation of the \$300 personal property valuations found – Client # 6
- The invoices for disbursements were not found – Client # 7
- The documentation supporting a disbursement of \$290 was not found – Client # 8

Requirement

NCPF must develop a systematic process for marshalling, securing and documenting the administration of a client’s estate and/or care to include all assets, transactions, activities and decision-making for each court appointed client.

Auditee's Response

- ***“Correct***

Client #1-Information regarding insurance coverage on real and personal property wasn’t found. The Court appointed NCPF due to problems with the family and the attorneys involved in the case. Although the findings about the case are true, NCPF inherited an estate already pillaged by attorneys and the prior administrator. By the time NCPF was appointed, the real property had already been in the process of a Sheriff’s sale.

Client#1-Settlement information; There was a settlement submitted and approved by the Court, which is in the file. However, a clean cut Court-approved distribution was hindered by continuing family disputes, lack of cooperation and documentation. See attachments.

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	<p><i>Client #2, #6, #8 and #7- supporting documentation was missing in various files of these three clients. We were unable to produce a few of the client's files since they were documented and subsequently destroyed in error."</i></p>
<p>Corrective Action</p>	<p><i>"We are utilizing a new electronic program to track a client's property (real or personal).</i></p> <p><i>We have implemented a change in procedure regarding the acquisition, liquidation, destruction, abandonment of property (real or personal) to insure that the property is photographed, valued and documented in our system and reflected in the annual accountings to the Court along with the increase and/or decrease of property value.</i></p> <p><i>Record Retention and/or Disposition-following ARS § 41-1351, we have prepared a record tracking system reflecting start client name, case number, open date, close date and scheduled record disposition date. We are also utilizing the form provided by Arizona State Library, Archives and Public Records."</i></p>

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<p><i>Finding # 6</i> <u>Accuracy</u></p> <p><i>Arizona Code of Judicial Administration § 7-202 (J)(4)(j)</i></p>	<p>Statutorily required court documents must be complete, accurate, and understandable.</p> <ul style="list-style-type: none"> • Inventoried assets are not carried forward in accountings – Client # 1 • The third and fourth accounting ending and beginning amounts are misleading – Client #2 • Accountings were filed before the period of accounting expired – Clients # 5, 8, & 9 • The amount presented on a summary page was in error – Client # 9 • Acquired assets are not listed or valued on accountings – Client # 9 • The third accounting overlaps the second accounting and the fifth accounting overlaps the fourth accounting – Client # 4 • The beginning balance of accounting seven does not reflect the ending balance of accounting six – Client # 5 • Between the second and third accounting and the sixteenth and final accounting one month is missing – Client # 6 • A \$300 inventory item was not added to subsequent accountings – Client # 6 • The beginning balances of accountings nine and ten do not match the ending balances of accountings eight and nine – Client # 8 • The Annual Report of Guardian filed 1/29/09 is missing the month of February – Client # 8
<p><i>Requirement</i></p>	<p>NCPF must ensure every document filed with the Superior Court is complete, accurate and understandable.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • <i>“Correct</i> <p><i>The majority of the findings occurred between the periods of 1992 to December 2006. Due to the revision of our annual accounting procedures in early 2007, most of the findings had been addressed and corrected.”</i></p>
<p><i>Corrective Action</i></p>	<p><i>“Due to the revision of the Arizona Rule of Probate Matters, Rule 30 providing a clear definition of starting dates for filing of inventories and first accountings provided our agency with a clear understanding where to start. Part of our Court procedure upon</i></p>

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initial appointment also includes requesting the Court to set the first accounting hearing in advance.

- *We have implemented new tools which will provide accurate inventory accountability.”*

APPENDIX

RESPONSE TO FINAL REPORT



Navajo County Public Fiduciary

Arizona Supreme Court Certification No. 20027

January 05, 2010

Kitty Boots
Compliance Unit Manager
Certification and Licensing Division
Arizona Supreme Court

RE: Fiduciary Compliance Audit

Dear Ms Boots:

Enclosed is our response to the draft audit report dated January 09, 2010. As a note to the file, the audit team pulled ten (10) cases for review. Only one case was appointed after 2006 and under the current primary principle. The audit was a long awaited event for our office for my staff and me. Although there were discrepancies found, the audit assisted us to raise the bar to improve our professional services to the vulnerable adults to whom we have been appointed to serve.

Attached are the formal responses to the six findings listed. The report reflected that the majority of weakness involved our reporting time frames and inventory filings. This agency understood these weaknesses and has implemented several procedures to insure that our reporting process is in accordance to the law, easily understood and tracked.

My staff and I extend an invitation to the Certification and Licensing Division to return (*at any time*) to review our revisions which will be to the benefit of our wards. We also extend the invitation to interview any of our wards to verify their satisfaction with our services.

Respectfully submitted,

Sherry L. Reed, RG, CPM
Arizona Fiduciary License #20028
Navajo County Public Fiduciary
Arizona Fiduciary License #20027

CERTIFICATION DIVISION
2010 FEB -5 PM 2:14

Navajo County Public Fiduciary Draft Compliance Audit Report

Objective

The compliance audit of the Navajo County Public Fiduciary was conducted pursuant to the Fiduciary Program's responsibilities as set forth in A.R.S. § 14-5651, Arizona Supreme Court Administrative Order No. 2003-31 and the Arizona Code of Judicial Administration ("ACJA") § 7-201: General Requirements and § 7-202: Fiduciaries¹.

The objective of the compliance audit was to determine compliance with applicable statutes, Arizona Supreme Court orders and rules and ACJA § 7-201 and § 7-202.

Methodology

In preparation for the compliance audit, preliminary survey questions were requested and responded to by the Navajo County Public Fiduciary ("NCPF"). The responses were reviewed and compiled to assist in the development of case file samples. In addition, information was requested from the Superior Court in all Navajo County to verify court appointment information.

In order to test for compliance, the program has developed and currently utilizes a set of fiduciary compliance attributes consisting of Arizona statutes, Arizona Supreme Court rules and ACJA §§ 7-201 and 7-202. Compliance with these requirements was tested by staff interviews, observation and reviewing samples of client case files.

A stratified sampling approach was used. The selected samples of court appointed client case files were designed to provide conclusions about the accuracy, validity and timeliness of transactions, internal controls and compliance with the fiduciary attributes utilizing a cross-section of samples of court appointment types. Client case files were selected by type of appointment, length of appointment, type of required client protection and initiation or termination of appointment during the review time frame.

Beginning October 26, 2009 and prior to beginning the onsite fieldwork, the auditor reviewed the selected client court files from the Superior Court in Navajo County and conducted an internal control interview with NCPF staff.

¹ Arizona Codes of Judicial Administration, General Requirements & Fiduciaries, January 1, 2007

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NCPF was the court appointed fiduciary on 3 guardian, 14 conservator, 57 combination guardian/conservator, 10 personal representative and 3 special administration cases as of October 13, 2009. NCPF Public Fiduciary has approximately \$797,205 in court-appointed client assets under management and one certified fiduciary, the designated principal.

Scope

The compliance audit team reviewed a selected stratified sample of ten (10) client case files of court appointments and terminations, focusing on the internal controls, processes, timeliness, accuracy, statutory and ACJA requirements of client case administration.

Summary

NCPF staff extended professional courtesies and cooperation to the audit team during the course of the audit.

The compliance audit found non-compliance in ten (10) key areas. The non-compliance was found in the areas of late filings, accuracy, documentation and inventory. These findings are discussed as follows:

Navajo County Public Fiduciary Draft Compliance Audit Report

<p><i>Finding # 1</i> <i><u>Inventory</u></i></p> <p><i>ARS § 14-5418(A)</i></p> <p><i>Requirement</i></p>	<p>Within 90 days of appointment a conservator shall prepare and file with the court an inventory listing in reasonable detail and indicating the fair market value as of the date of appointment.</p> <ul style="list-style-type: none"> • The Inventory filed was not timely – Clients # 1, 2, 3, & 8 <p>NCPF must list all tangible belongings of a client(s) in a detailed inventory even if it is of nominal value. All belongings are defined as: any tangible possession be it personal property, liquid or non-liquid asset, land, monies, etc. The purpose is to avoid giving erroneous or misleading information to the court and/or interested parties as well as protection for the client, client’s family and the fiduciary. ACJA also requires a pictorial record of all real and personal property.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • Correct <p><i>Client #1, 2, & 8 late inventories were prior to 2006. The prior primary principle did not require photo inventories.</i></p> <p><i>Client# 3 late inventory— This case involved exploitation by a care provider. This case has an intensive photo inventory, however it was filed late due to confusion of what was the ward’s inventory and the ‘alleged’ exploiter, if anything belonged to the ward.</i></p>
<p><i>Corrective Action</i></p>	<p>In summary, we have redesigned our process regardless of the obstacles laid in front of us regarding a new ward’s circumstances. The following is our procedure regarding a new client’s inventory:</p> <ul style="list-style-type: none"> • We have implemented a tracking system to insure we are following the time lines per statute. • Once appointed, within a week’s time, team members take an initial photo inventory of all real and personal property. • Within the ninety (90) day limit after appointment, we submit either a preliminary or complete written inventory to the Court. • We will submit an amended inventory, if applicable, within the nine (9) months prior to the first accounting.

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<p><i>Finding # 2</i> <i>Failure to File Required Court Document</i></p> <p><i>ARS § 14-5418(A)</i></p> <p><i>Requirement</i></p>	<p>Statutorily required court filings were not filed.</p> <ul style="list-style-type: none"> • No Inventory was filed with the court – Clients # 4, 5, 6, 7 & 9 <p>The fiduciary must provide all required court reports/documents accurately and timely.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • Correct <p><i>In summary, these cases were prior to the current administration. When it was discovered that the inventories were either not filed or not current, we corrected this issue over the past three years. Now Court documents reflect the inventory and its value, even if is of minimal or no value.</i></p> <p><i>Regarding Client #4. He is a minor under the guardianship of his grandmother. They will not comply with our requests for an inventory on behalf of this individual. This individual also has been known to 'give' away what personal property he owns while he is in juvenile detention, which is reflected on the last two annual accountings to the Court.</i></p>
<p><i>Corrective Action</i></p>	<p>In summary, we have redesigned our process regardless of the obstacles laid in front of us regarding a new ward's circumstances. The following is our procedure regarding a new client's inventory:</p> <ul style="list-style-type: none"> • We have implemented a tracking system to insure we are following the time lines per statute. • Once appointed, within a week's time, team members take an initial photo inventory of all real and personal property. • Within the ninety (90) day limit after appointment, we submit either a preliminary or complete written inventory to the Court. • We will submit an amended inventory, if applicable, within the nine (9) months prior to the first accounting.

**Navajo County Public Fiduciary
Draft Compliance Audit Report**

<p><i>Finding # 3</i> <i>Certification Number</i></p> <p><i>Arizona Code of Judicial Administration § 7-202 (F)(3)</i></p> <p><i>Requirement</i></p>	<p>Documents filed with the Superior Court must include both the fiduciaries and the business' certificate number on the documents submitted.</p> <ul style="list-style-type: none">• The court documents filed for clients were missing the certification number (one or both certification numbers) – Clients # 3 & 9 <p>Certified fiduciaries must include the required certification numbers on all documents submitted to the superior court.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none">• Correct <p><i>Upon the appointment of the current primary principle and reviewing the ACJA rules, we realized the error of not including the AOC licensure number.</i></p>
<p><i>Corrective Action</i></p>	<p>In summary, from December 2006 to present, we have been reformatting our annual reports (guardian and conservator) to include incorporating both the reporting licensed fiduciary and the agency's licensure number on all reporting forms.</p>

Navajo County Public Fiduciary Draft Compliance Audit Report

<p><i>Finding # 4</i> <u><i>Appearance of Conflict of Interest</i></u></p> <p><i>Arizona Code of Judicial Administration § 7-202</i></p> <p><i>Requirement</i></p>	<p>The fiduciary shall avoid self-dealing or the appearance of a conflict of interest. Self-dealing or a conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the ward.</p> <ul style="list-style-type: none"> • The fiduciary appeared to write client checks to themselves – Client # 9 <p>NCPF must avoid self-dealing or the appearance of a conflict of interest. Self-dealing or conflict of interest arises where the fiduciary has some personal or agency interest other individuals may perceive as self-serving or adverse to the position or best interest of the protected person.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • Correct <p><i>As sighted in the report, this particular client had a check written to the past administrator for expenses (food) while on medical trip. The past administration policy was to obtain cash for the client to purchase meals/beverages while on the trip, generally the client would sign the receipt and the receipt returned to the office for backup documentation.</i></p>
<p><i>Corrective Action</i></p>	<p>December 2006 NCPF policy-- No checks will be written to any staff on behalf of a client in order to avoid potential appearances of self-dealing and/or conflict of interest.</p>

Navajo County Public Fiduciary Draft Compliance Audit Report

<p><i>Finding # 5</i> <u>Documentation</u></p> <p><i>ARS § 14-5418(B)</i></p> <p><i>Requirement</i></p>	<p>By Arizona statute a fiduciary must keep suitable records of their administration and exhibit them upon request.</p> <ul style="list-style-type: none"> • The documentation does not exist to support proof of restricted burial account – Client # 9 • The annual Social Security Notice of Change was not found – Client # 9 • Documentation regarding the settlement information was not found – Client # 1 • Information regarding insurance coverage on real and personal property was not found – Client # 1 • The purchased asset (chair) is not reflected in accounting – Client # 2 • Invoices or receipts for purchased items was not found – Client # 2 • There was no documentation of the \$300 personal property valuations found – Client # 6 • The invoices for disbursements were not found – Client # 7 • The documentation supporting a disbursement of \$290 was not found – Client # 8 <p>NCPF must develop a systematic process for marshalling, securing and documenting the administration of a client’s estate and/or care to include all assets, transactions, activities and decision-making for each court appointed client.</p>
<p><i>Auditee's Response</i></p>	<ul style="list-style-type: none"> • Correct <p><i>Client #1—Information regarding insurance coverage on real and personal property wasn't found. The Court appointed NCPF due to problems with the family and the attorneys involved in the case. Although the findings about the case are true, NCPF inherited an estate already pillaged by attorneys and the prior administrator. By the time NCPF was appointed, the real property had already been in the process of a Sheriff's sale.</i></p> <p><i>Client#1—Settlement information; There was a settlement submitted and approved by the Court, which is in the file. However, a clean cut Court-approved distribution was hindered by continuing family disputes, lack of cooperation and documentation. See attachments.</i></p> <p><i>Client #2, #6, #8 and #7—supporting documentation was missing in various files of these three clients. We were unable to produce a few of the client's files since they were documented and subsequently destroyed in error.</i></p>
<p><i>Corrective Action</i></p>	<p>We are utilizing a new electronic program to track a client's property (real or personal).</p> <p>We have implemented a change in procedure regarding the acquisition, liquidation, destruction, abandonment of property (real or personal) to insure that</p>

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	<p>the property is photographed, valued and documented in our system and reflected in the annual accountings to the Court along with the increase and/or decrease of property value.</p>
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	<p>Record Retention and/or Disposition—following ARS § 41-1351, we have prepared a record tracking system reflecting start client name, case number, open date, close date and scheduled record disposition date. We are also utilizing the form provided by Arizona State Library, Archives and Public Records.</p>
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INDEX

Client #1.

- 10-15-2007 Petition for Order of Complete settlement of Estate (ARS §14-3931)
- 02-21-2008 Minute Entry
- 06-12-2008 Minute Entry (*Court scheduled a time/date for prior administrator to complete the overdue accounting on the Estate (J.K.)*)
- 07-21-2008 Minute Entry (*Summary—heir 1 (HK) was given her half of the estate; heir 2 (JK) was past administrator of the estate and her half was held, pending her complete accounting of the estate during her administration; we were charged to hold her (JK's) portion*)
- 09-15-2008 Minute Entry (*reflecting the hearing between the two heirs of the Estate*)
- 02-09-2009 Minute Entry (*Rescheduling the hearing between the heirs of the Estate*)
- 05-15-2009 Minute Entry (*reflecting the final accounting debate between past administrator JK) of the estate and the other heir (HK) of the estate; also partial release of heir 2's portion*)
- 08-10-2009 Division I Minute Entry (*Judge finally ruled on how heir 2's share should be distributed, however it didn't match the funds being held*)
- 09-14-2009 Motion for partial distribution and Notice of Dismissal of Attorney of Record (*filed by past administrator, heir 2, along with her exhibits*)
- 09-22-2009 Division I Minute Entry (*Ruling granting clarification of Court's notice dated 08-10-2009; Court ruled on how heir 2's remaining portion should be distributed*)
- 10-05-2009 Order (*heir 1's attorney filed an Order for the Court to sign clarifying the distribution*)
- 10-05-2009 Division I Minute Entry (*Summarizing the distribution and closing the case*)
- 10-13-2009 Final acceptance of approved distribution (*heir 2's attorney sent a letter for heir 2 to sign prior to giving heir 2 her portion of her inheritance*)

1 MELVIN R. BOWERS, JR.
NAVAJO COUNTY ATTORNEY
2 Lance B. Payette
Chief Deputy County Attorney
3 State Bar No. 007556
P.O. Box 668
4 Holbrook, Arizona 86025
(928) 524-4002

2007 OCT 15 PM 3:58
LOCKETT
CLERK SUPERIOR COURT
NAVAJO COUNTY

5 Attorneys for Navajo County Public Fiduciary (Fiduciary Certification #20026)

6 SUPERIOR COURT OF ARIZONA
7 NAVAJO COUNTY

8 In the Matter of the Estate of:)
9 [REDACTED]) No. [REDACTED]
10)
11 Deceased.) PETITION FOR ORDER OF
12) COMPLETE SETTLEMENT
OF ESTATE (A.R.S. § 14-3931)

13 Pursuant to ARS § 14-3931, the Navajo County Public Fiduciary ("NCPF"), as successor
14 Personal Representative ("PR") of the Estate of [REDACTED] ("Decedent"), petitions
15 the Court to enter its order in complete settlement of this Estate as follows:

16 1. Section 14-3931 provides as follows in relevant part:

17
18 A personal representative or any interested person may petition for an order of
19 complete settlement of the estate. The personal representative may petition at
20 any time The petition may request the court to determine testacy, if not
21 previously determined, to consider the final account or compel or approve an
22 accounting and distribution, to construe any will or determine heirs and
23 adjudicate the final settlement and distribution of the estate. Notice must be given
24 to all interested persons, and a copy of the final account must also be sent to the
distributees whose interests are affected thereby. After hearing the court may
enter an order or orders, on appropriate conditions, determining the persons
entitled to distribution of the estate, and, as circumstances require, approving
settlement and directing, approving or decreeing distribution of the estate and
discharging the personal representative from further claim or demand of any
interested person.

25 2. Decedent died on November 2, 1999.

26 3. An application for informal probate was filed by Decedent's surviving spouse on July 6,
27 2000. The spouse, [REDACTED] was appointed as PR on July 7, 2000.
28

- 1 4. On January 16, 2001, this Court entered its order finding that Decedent died intestate and
2 that his heirs are [REDACTED] and an adult daughter, [REDACTED]
- 3 5. On January 27, 2005, the then attorney for the Estate petitioned for the removal of [REDACTED]
4 [REDACTED] as PR. On February 11, 2005, this Court appointed NCPF as successor PR.
- 5 6. Both before and after the appointment of NCPF as successor PR, this Estate has been
6 exceptionally complicated. The prior attorney for the Estate undertook extensive litigation to
7 recover estate assets and was successful in obtaining a series of judgments. When NCPF
8 was appointed as successor PR, extensive additional efforts were required to foreclose the
9 judgments, clear the title to the principal asset of the Estate (certain real property and a well
10 in Clay Springs) and to find a qualified buyer.
- 11 7. The original PR, [REDACTED] has failed and refused to account to NCPF for all Estate
12 assets and transactions during her tenure as PR. Upon information and belief, significant
13 assets may be unaccounted for.
- 14 8. As of this date, NCPF has been successful in liquidating all of the known Estate assets. As
15 is shown on the Account of Personal Representative attached hereto, the sum of
16 \$203,984.24 is now on deposit with the Navajo County Treasurer and is available for
17 distribution to Decedent's heirs.
- 18 9. Exhibit B to the Account of Personal Representative is NCPF's claim for its services as
19 successor PR in the amount of \$5,732.58. The claim represents only a fraction of the time
20 actually expended by NCPF and the Navajo County Attorney's Office on this Estate. All
21 other creditors' claims have been paid.
- 22 10. Despite the best efforts of NCPF, it has proven impossible to close out this Estate to the
23 mutual satisfaction of the heirs. Without limitation, [REDACTED] alleges that she is
24 entitled to additional compensation for her "services" as PR, and the heirs disagree as to the
25 respective amounts to which they are entitled under the laws of intestate succession (A.R.S.
26 §§ 14-2102 and -2103).
- 27
28

1 11. NCPF has fully discharged its obligations as PR and is, at this point, a disinterested
2 bystander in regard to whatever disputes may exist between the heirs. Hence, it appears to
3 NCPF that an action pursuant to ARS § 14-3931, in the nature of an interpleader, is
4 appropriate at this time.

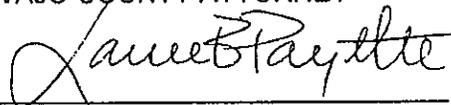
5 WHEREFORE, NCPF petitions the Court to:

- 6
7 A. Set a hearing on this petition and the Account of Personal Representative.
8 B. At said hearing, require [REDACTED] to account for all Estate assets disposed of by her
9 during her tenure as PR; determine the persons entitled to distribution of the Estate and the
10 amount to which each is entitled; settle and approve the Account of Personal
11 Representative; approve NCPF's claim for its services as successor PR; and enter its order
12 directing the final distribution of the Estate and discharging NCPF from further claim or
13 demand of any interested person.
14 C. Enter such other orders or grant such other relief as the Court may deem appropriate.

15 DATED October 15, 2007.

16
17 MELVIN R. BOWERS, JR.
18 NAVAJO COUNTY ATTORNEY

19 By

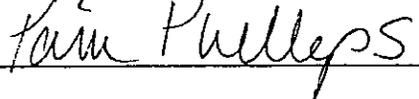


20 LANCE B. PAYETTE
21 Chief Deputy County Attorney
22 Attorneys for Public Fiduciary

23 COPY mailed by first-class mail on the
24 following on October 15, 2007:

25 [REDACTED]
26 [REDACTED]
27 c/o Marshall C. Sanders, Esq.
28 1300 E. Missouri Ave. # D200
Phoenix, AZ 85014-2366

By



ACCOUNT OF PERSONAL REPRESENTATIVE

[Redacted Name]

No. [Redacted Number]

FEBRUARY 11, 2005 to SEPTEMBER 30, 2007

STATE OF ARIZONA)
County of Navajo) ss.

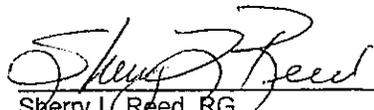
Sherry L. Reed, Navajo County Public Fiduciary (NCPF), upon her oath and pursuant to ARS § 14-5419, hereby certifies this accounting for the above-named estate for the above period as follows:

- The NCPF was appointed as successor personal representative on February 11, 2005.
- Attached hereto as Exhibit A is the NCPF's account for the above period, showing all sums received and disbursed in connection with the protected person's estate during the above period, as well as the property on hand at the close of such period.
- As of the close of such period, the total fair market value of the conservatorship estate assets and the estimated annual income of the conservatorship estate are as follows:

A.	Real property	\$0.00
B.	Cash and bank accounts (County Treasurer)	\$203,984.24
C.	Securities	\$0.00
D.	Tangible personal property	\$0.00
E.	Other	\$0.00
F.	Estimated annual income	\$0.00
<hr/>		
	SUBTOTAL	\$203,984.24
	Less value of restricted assets	\$0.00
<hr/>		
	TOTAL ASSETS SUBJECT TO BOND	\$203,984.24

- Bond is not required. ARS § 14-5411(B) (exception for Public Fiduciary).
- Attached hereto as Exhibit B is a statement of the NCPF's fees and expenses for the above period in the amount of \$5732.58.

DATED 10-10-2007.


Sherry L. Reed, RG
Navajo County Public Fiduciary

SUBSCRIBED AND SWORN to before me on 10-10-07 by Sherry L. Reed, RG, Navajo County Public Fiduciary.


Eileen Rogers
Notary Public

My commission expires: 1-27-08

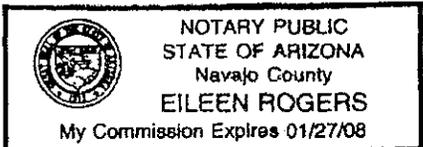


EXHIBIT "A"



FEBRUARY 11, 2005 to SEPTEMBER 30, 2007

ACCOUNT SUMMARY
(Based on attached Schedules)

Beginning Balance Ward Account	\$0.00
Beginning Balance Irrevocable Burial Account	\$0.00
Beginning Personal property value	\$0.00
Beginning Real property value	\$160,000.00
<hr/>	
Total Beginning Balance	\$160,000.00
Income and Interest earned (Schedule 1) <i>Consisting of: Bank Accounts, interest, Ward and Burial Accounts</i>	\$250,320.31
Disbursements/expenses (Schedule 2)	(\$46,336.07)
Personal property during period (Schedule 3)	\$0.00
Real property during period (Schedule 4)	(\$160,000.00)
<hr/>	
Ending Balance Ward Account	\$203,984.24
Ending Balance Irrevocable Burial	\$0.00
Ending Personal property value	\$0.00
Ending Real property value	\$0.00
<hr/>	
Total Ending Balance	\$203,984.24
<hr/>	
TOTAL ESTATE VALUE	\$203,984.24

SCHEDULE 1

RECEIPTS DURING ACCOUNTING PERIOD

SEE ATTACHED REGISTER REPORT FOR DETAILED LISTING

REIMBURSEMENT FOR SHERIFF'S SALE	\$2,000.00
INCOME: PROPERTY SALE	\$241,751.19
INCOME: INTEREST WARD ACCOUNT [REDACTED]	\$5,156.50
REFUND	\$12.62
RENTAL INCOME	\$1,400.00

TOTAL RECEIPTS DURING PERIOD	<u>\$250,320.31</u>
------------------------------	---------------------

TRANSFERS

TOTAL TRANSFERS DURING PERIOD	<u>\$0.00</u>
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SCHEDULE 2

DISBURSEMENTS DURING ACCOUNTING PERIOD

SEE ATTACHED REGISTER REPORT FOR DETAILED LISTING

ADVERTIZING	\$974.29
AUCTION FEES	\$3,746.25
COURT APPROVED LEGAL FEES	\$41,405.53
TAX SERVICE	\$210.00

TOTAL DISBURSEMENTS DURING PERIOD	<u>\$46,336.07</u>
--	---------------------------

10/10/2007

Date	Num	Transaction	Payment	C	Deposit	Balance
04/21/2005		Opening Balance cat: [REDACTED]		R		0.00
04/21/2005	13748	WALMART MONEY ORDER #54153080290 cat: RENT memo: JIM STUART-APRIL		R	350.00	350.00
04/30/2005		Interest Earned cat: Int Inc memo: APRIL		R	0.02	350.02
05/19/2005	13907	US POSTAL MONEY ORDER #92651492... cat: RENT memo: JIM STUART-MAY		R	350.00	700.02
05/31/2005		Interest Earned cat: Int Inc memo: MAY		R	0.32	700.34
06/30/2005		Interest Earned cat: Int Inc memo: JUNE		R	0.68	701.02
07/07/2005	14209	WALMART MONEY ORDER #5415309816 cat: RENT memo: JIM STUART-JUNE		R	350.00	1,051.02
07/31/2005		Interest Earned cat: Int Inc memo: JULY		R	1.35	1,052.37
08/12/2005	14368	WALMART MONEY ORDER #54427531180 cat: Rent Income memo: JIM STUART-JULY		R	350.00	1,402.37
08/31/2005		Interest Earned cat: Int Inc memo: AUGUST		R	1.83	1,404.20
09/30/2005		Interest Earned cat: Int Inc memo: SEPTEMBER		R	0.47	1,404.67
10/06/2005	14661	STEVEN MARTINEZ Ck #3203 memo: AUCTION FEES		R	2,000.00	3,404.67
10/30/2005		Interest Earned cat: Int Inc memo: OCTOBER		R	1.88	3,406.55
11/01/2005	26058	WHITE MOUNTAIN PUBLISHING CO. cat: Ads memo: LEGAL PUBLICATION	974.29	R		2,432.26
11/30/2005		Interest Earned cat: Int Inc memo: NOVEMBER		R	3.06	2,435.32
12/31/2005	INT	INTEREST EARNED cat: Int Inc memo: DECEMBER		R	4.36	2,439.68
01/31/2006		Interest Earned cat: Int Inc memo: JANUARY		R	9.64	2,449.32
02/28/2006		Interest Earned cat: Int Inc memo: FEBRUARY		R	9.80	2,459.12
03/31/2006		Interest Earned cat: Int Inc memo: MARCH		R	5.05	2,464.17

10/10/2007

Date	Num	Transaction	Payment	C	Deposit	Balance
04/30/2006		Interest Earned cat: Int Inc memo: APRIL		R	5.47	2,469.64
05/31/2006		Interest Earned cat: Int Inc memo: MAY		R	7.35	2,476.99
06/30/2006		Interest Earned cat: Int Inc memo: JUNE		R	9.89	2,486.88
07/31/2006		Interest Earned cat: Int Inc memo: JULY		R	9.42	2,496.30
08/31/2006		Interest Earned cat: Int Inc memo: AUGUST		R	10.75	2,507.05
09/30/2006		Interest Earned cat: Int Inc memo: SEPTEMBER		R	6.82	2,513.87
10/31/2006		Interest Earned cat: Int Inc memo: OCTOBER		R	6.23	2,520.10
11/28/2006	17225	BANK OF AMERICA CK [REDACTED] cat: INCOME:PROPERTY SALE		R	80,000.00	82,520.10
11/30/2006		Interest Earned cat: Int Inc memo: NOVEMBER		R	8.24	82,528.34
12/18/2006	31342	JAMES HARRIES cat: LEGAL memo: LEGAL FEES	20,500.00	R		62,028.34
12/19/2006	17316	LANDAMERICA TRANSNATION CK [REDACTED] cat: INCOME:PROPERTY SALE memo: PROPERTY SALE		R	161,751.19	223,779.53
12/30/2006		Interest Earned cat: Int Inc		R	81.49	223,861.02
01/03/2007	31572	Jim Harries cat: LEGAL memo: [REDACTED] Legal Fees Final Payment court...	20,905.53	R		202,955.49
01/30/2007		Interest Earned cat: Int Inc memo: JANUARY		R	314.27	203,269.76
02/01/2007	17522	TRANSNATION CHECK [REDACTED] cat: REFUND memo: PROPERTY TAX REFUND		R	12.62	203,282.38
02/28/2007		Interest Earned cat: Int Inc memo: FEBRUARY		R	509.28	203,791.66
03/28/2007		Interest Earned cat: Int Inc memo: MARCH		R	675.29	204,466.95
04/11/2007	32931	NAVAJO COUNTY SHERIFF cat: AUCTION FEES memo: FEES/COMMISSION	3,746.25	R		200,720.70
04/12/2007	32940	R QUIK TAX cat: Tax Service memo: 2006 TAX RETURN	210.00	R		200,510.70

10/10/2007

Date	Num	Transaction	Payment	C	Deposit	Balance
04/28/2007		Interest Earned cat: Int Inc memo: APRIL		R	580.93	201,091.63
05/31/2007		Interest Earned cat: Int Inc memo: MAY		R	490.86	201,582.49
06/30/2007		Interest Earned cat: Int Inc memo: JUNE		R	804.91	202,387.40
07/31/2007		Interest Earned cat: Int Inc memo: JULY		R	904.21	203,291.61
08/31/2007		Interest Earned cat: Int Inc memo: AUGUST		R	692.63	203,984.24

SCHEDULE 4

REAL PROPERTY

<i>REAL PROPERTY</i>	Beginning Balance	Additions	Reductions	Ending Balance
<i>Claysprings Towsite book 1 of plats, pg 24 Lot 1, block 3</i>	\$160,000.00		(\$160,000.00)	\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
<i>Total Real Property</i>	\$160,000.00	\$0.00	(\$160,000.00)	\$0.00

Narrative Explanations of changes (additions, reductions or liquidation):

Sold real property which is reflected in the accounting.
Amount received in two installments in the amount of \$241,751.19

EXHIBIT "B"

MANAGEMENT CLAIM AGAINST THE ESTATE OF



DATE	DESCRIPTION		TIME	AMOUNT
12/16/04	Received telephone call from Attorney James Harries re: successor PR	DPF	N/C	
12/21/04	Received and reviewed letters faxed from [REDACTED] re concerns	DPF	N/C	
12/27/04	Received telephone call from [REDACTED] re: her letter	DPF	N/C	
1/26/05	Received telephone call from [REDACTED] re: a motion	DPF	N/C	
2/11/05	Hearing RE: appointment as successor PR	FR		\$ 240.00
2/15/05	Office Conference [REDACTED] re our recent appointment & w/documents.	DPF	3.0	\$ 138.00
3/1/05	T/C [REDACTED] re: bringing in additional documents.	DPF	.1	\$ 4.30
3/9/05	T/C w/Jane Quakenbush, real estate agent re: re-listing property for sale	DPF	.3	\$ 13.80
3/9/05	T/C w/Atty Harries RE: letter w/attachments & conversation [REDACTED]	DPF	.3	\$ 13.80
03-10-05	Reviewed letter received from Atty Harries RE: outlining status of judgments	DPF	.25	\$ 11.50
3/10/05	T/C [REDACTED] RE: Estate matters	DPF	.2	\$ 9.20
3/11/05	Consult Fiduciary Attorney RE [REDACTED] Estate matters	DPF	.3	\$ 13.80
3/17/05	T/C w/Nancy Huser RE: Sheriff's sale fees	LS	.05	\$ 1.90
3/17/05	T/C w/Diane Janot of the White Mtn. Independent re advertising fees	LS	.2	\$ 7.60
03/18/05	T/C w/Nancy Huser RE: fees paid by estate for the last sale	DPF	.1	\$ 4.60
03-23-05	Letter to Atty Harries re sheriff's fees that were reimbursed to him.	DPF	.1	\$ 4.60
03-31-05	T/C [REDACTED] RE: phone number where she can be reached.	DPF	N/C	\$ 0.00
04-02-05	Reviewed and responded information from [REDACTED] RE: Estate Matters	DPF	.25	\$ 11.50
04-04-05	Rev'd & reviewed response letter from Atty Harries re reimbursement	DPF	.2	\$ 9.20
04-05-05	Consult Fiduciary legal counsel RE: Estate matters	DPF	N/C	\$ 0.00
04-11-05	Rec'd & responded to [REDACTED] RE: Estate matters	DPF	.1	\$ 4.60
04-11-05	Reviewed Writ RE: Estate Matters	DPF	.1	\$ 4.60
04-11-05	Traveled to Claysprings to inspect the property.	DPF	2.0	\$ 92.00
04-11-05	Consult legal counsel RE: Writ and sheriff's sale fees	DPF	.05	\$ 2.30

04-18-05	Consult legal counsel RE: estate file	DPF	.3	\$ 13.80
04-19-05	Recv'd email from Fiduciary legal counsel RE: proposal for negotiations	DPF	.25	\$ 11.50
04-20-05	Photo development - actual cost			\$ 31.88
04-20-05	Consult legal counsel RE: estate	DPF	.25	\$ 11.50
04-26-05	Recv'd email from [REDACTED] RE: Estate information	DPF	.1	\$ 4.60
04-26-05	Consult legal counsel RE: estate	DPF	.05	\$ 2.30
05-2005	Monthly accounting fee (<i>Opening account, financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
05-02-05	Reviewed paperwork received from [REDACTED] RE: Estate informatopm	DPF	.5	\$ 23.00
05-02-05	T/C w/Atty Steve Bergsten re [REDACTED] whereabouts.	DPF	.2	\$ 9.20
05-02-05	Consult legal counsel RE: phone conference w/Steve Bergsten.	DPF	.1	\$ 4.60
05/10/05	Researched Property Tax Debt <i>went to Treasurers office and pulled debts.</i>	AT	.4	\$ 18.40
05/10/05	Telephone call made to [REDACTED] (866-818-0195) re: property tax debts	AT	.1	\$ 4.60
05-10-05	Rec'd call from [REDACTED] re: records	LS	.05	\$ 2.30
05-18-05	Reviewed letter rec'd from James Stuart RE: rental agreement , repairs to house and boarding horses.	DPF	.1	\$ 4.60
05/23/05	T/C [REDACTED] RE: contact information	DPF	.05	\$ 2.30
06-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
06-07-05	Called and left message for Steve Bergsten	LS	N/C	\$ 0.00
06-09-05	Rec'd call from [REDACTED] re: home	LS	.05	\$ 1.90
06/10/05	Received telephone call from [REDACTED] re: Home.	AT	.1	\$ 4.60
06-14-05	Rec'd msg; returned call to Steve Bergsten RE: Estate matters	DPF	.05	\$ 2.30
6/14/05	Called [REDACTED] RE: relocation plans	DPF	.05	\$ 2.30
06-14-05	Left message on Harold Stephenson's voice mail RE: tele-conference	DPF	N/C	\$ 0.00
06-15-05	Recv'd message from Harold Stephenson RE: meeting via tele-conference	DPF	N/C	\$ 0.00

06-16-05	Telephonic conference w/Steve Bergsten, Harold Stephenson, Lance Payette and DPF re: settlement negotiations re: deed of home	DPF	.8	\$ 36.80
06-20-05	Wrote to James Stuart RE: vacating home by 7-20-06	LS	.05	\$ 2.30
06-23-05	Sent [REDACTED] copy of letter I wrote to James Stuart on 6-20-05	LS	N/C	\$ 0.00
06-23-05	T/C w/James Stewart re deadline date	DPF	.1	\$ 4.60
06-23-05	T/C w/Beatrice Parker re easement	DPF	.2	\$ 9.20
06-23-05	Reviewed email sent from [REDACTED] dated 6/23/05 re concerns w/house	DPF	.05	\$ 2.30
06-23-05	Sent email response to [REDACTED] RE: concerns	DPF	.15	\$ 6.90
07-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
07-11-05	Called Steve Bergsten RE: status on [REDACTED]	LS	.05	\$ 2.30
07-11-05	Rec'd & reviewed email from [REDACTED] RE: boarding horses & well	DPF	.05	\$ 2.30
07-19-05	Recv'd and reviewed email from [REDACTED] re status of settlement	DPF	.05	\$ 2.30
07-20-05	Response email sent to [REDACTED] re my concerns on an extension	DPF	.1	\$ 4.60
07-25-05	Consult Fiduciary legal counsel RE: [REDACTED] Estate	DPF	.1	\$ 4.60
07-25-05	T/C w/Amanda Brewer re horse boarding	DPF	.05	\$ 2.30
07-25-05	Sent email to [REDACTED] RE: Amanda Brewer	DPF	.1	\$ 4.60
07-28-05	Consult Fiduciary legal counsel RE: estate matters	DPF	.25	\$ 11.50
07-29-05	Sent email to [REDACTED] RE: deadline date	DPF	.05	\$ 2.30
07/29-05	T/C w/Steve Bergsten RE: tentative hrg set w/Judge Wing	DPF	.1	\$ 4.60
07-29-05	Consult Fiduciary legal counsel RE: estate matters.	DPF	.05	\$ 2.30
08-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
08-01-05	Reviewed emails sent by [REDACTED] RE: meeting date	DPF	.25	\$ 11.50
08-01-05	Consult Fiduciary legal counsel RE: estate matters RE: Sheriff's Sale	DPF	.5	\$ 23.00
08-01-05	Correspondence w/LS go forward w/SS and NCSO procedures and costs of SS.	DPF	.1	\$ 4.60

08-02-05	Reviewed email sent by LS re cost of SS	DPF	.05	\$ 2.30
8/2/05	Consult Fiduciary legal counsel RE: Sheriff's sale	DPF	.05	\$ 2.30
08-16-05	Reviewed emails sent by Accountant and LS re [REDACTED] questions	DPF	.1	\$ 4.60
08-23-05	Consult Fiduciary legal counsel RE: proposal offer being sent by Atty Bergsten	DPF	.05	\$ 2.30
8/26/05	Conference w/Accountant re payment of July rent	DPF	.05	\$ 2.30
08-30-05	Consult Fiduciary legal counsel RE: re settlement negotiations	DPF	N/C	\$ 0.00
09-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
09-01-05	Requested and received updated title report from Assessor.	LS	.5	\$ 19.00
09-06-05	Consult Fiduciary legal counsel & Sheriff's Dept. RE: status of case	LS	.25	\$ 9.50
09-06-05	Consult Fiduciary legal counsel RE: re confusion on legal descriptions of parcels	DPF	.1	\$ 4.60
09-08-05	Consult Fiduciary legal counsel RE: legal descriptions of the parcels	DPF	.05	\$ 2.30
9/12/05	Ltr to Stewart Title re: legal description problem. [REDACTED] Study file	EM	2.7	\$ 124.20
09-19-05	Called [REDACTED] RE: confirmation of meeting	EM	N/C	\$ 0.00
09-20-05	Reviewed email sent by LS re checking RE: status of Steve Bergsten's offer	DPF	.05	\$ 2.30
09-27-05	I sent a letter to [REDACTED] RE: Sheriff's Levy, Notice of Sale (Oct 25)	EM	.4	\$ 18.40
10-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
10-4-05	Rec'd call from [REDACTED] RE: Payment and sheriff sale	EM	.1	\$ 4.60
10/4/05	Prepare information for Sheriff's Sale	EM	1.1	\$ 50.60
10-5-05	Travel to Claysprings with PF to inspect estate	EM	3.3	\$ 151.80
10-5-05	Letter to [REDACTED] re: transmittal of income	EM	.3	\$ 13.80
10-5-05	T/C Marshall Sanders, new attorney for [REDACTED] re: status of case	EM	.05	\$ 2.30
10-5-05	T/C [REDACTED] re: potential buyers of property, well dispute & other matters.	EM	.05	\$ 2.30
10-21-05	Consult legal counsel RE: Estate	EM	2.5	\$ 115.00
10-25-05	Preparation for sheriff sale/meeting with Fiduciary legal counsel	EM	1.0	\$ 46.00
10/25/05	Attend Sheriff's Sale	EM	2.5	\$ 115.00

10/25/05	Meeting with [REDACTED]	EM	1.0	\$ 46.00
10/25/05	Discussion with Brandon Garvin about eventual sale of property.	DPF	.5	\$ 23.00
11-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
12-2005	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
12/6/05	T/C [REDACTED] RE: estate issues	EM	.2	\$ 9.20
12/7/05	*Visit Claysprings property w/PF to inspect * Met with [REDACTED] RE: estate matters	EM	2.0	\$ 92.00
01-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
02-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
03-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
04-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
4/21/06	T/C from Marshall Sanders, Esq. to discuss sale of property.	EM	.5	\$ 23.00
4/25/06	T/C to [REDACTED] RE: sale of property.	EM	.05	\$ 2.30
4/25/06	Review file to determine estate expenses & proper distribution of proceeds	EM	2.9	\$ 133.40

4/26/06	T/C Jim Harries on accounting & distribution questions.	EM	.05	\$ 2.30
4/26/06	Call to Dan Gugler of Transnation Title.	EM	.05	\$ 2.30
05-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
5/9/06	Correspond w/ Dan Gouglar re: legal description discrepancies.	EM	.5	\$ 23.00
5/9/06	T/C & fax w/ Nancy Huser of Sheriff's Office to prepare deed	EM	.05	\$ 2.30
5/10/06	Examine deed from Sheriff; send to Records Office for filing. Fax Sheriff's Sale & notice documents to Gouglar to review & determine exceptions, if any.	EM	.6	\$ 27.60
06-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
6/20/06	Travel & Inspected property. All was in order.	EM	2.0	\$ 92.00
07-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
7/5/06	T/C Kay Alexander re: purchase of property. T/C Jim Harries.	EM	.4	\$ 18.40
7/11/06	T/C George Alexander re: purchase of [REDACTED] property.	EM	.1	\$ 4.60
7/12/06	Negotiate sale of property to George & Kay Alexander for \$250,000. Closing in 30-60 days. We must resolve well problem.	EM	.5	\$ 23.00
7/13/06	Correspond with Co Atty re: drafting a purchase agreement & well problem.	EM	.1	\$ 4.60
7/13/06	T/C [REDACTED] re: buyers for the property. Attempt to reach Marshall Sanders [REDACTED] lawyer) re: potential sale.	EM	.2	\$ 9.20
7/14/06	Called [REDACTED] RE: Estate	EM	.2	\$ 9.20
7/18/06	T/C Kay Alexander. Fax legal description to buyers lender	EM	.3	\$ 13.80
7/19/06	T/C w/Marshall Sanders, atty for [REDACTED]	EM	.2	\$ 9.20
7/25/06	Correspond with Nanette Pate @ Transnation re: title work.	EM	.2	\$ 9.20
7/31/06	Conf. W/ Brandon Garvin concerning theft of fencing	EM	1.5	\$ 69.00

08-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
08-01-06	Travel to Clay Springs re: check of property	PF	1.0	\$ 50.00
8/1/06	T/C w/ Steve Beshulty. RE: Estate matters	EM	.8	\$ 36.80
8/1/06	Visited [REDACTED] property w/PF.	EM	2.5	\$ 115.00
8/2/06	Meeting w/Steve Beshulte RE: [REDACTED] Estate issues	EM	1.5	\$ 69.00
08-03-06	Call to NCSO re: property loss	PF	.1	\$ 2.50
8/3/06	T/C to Dep. Sam Lujan to initiate criminal investigation	EM	.1	\$ 2.30
8/8/06	Left message on Beshulte's phone to call me re: replacing stolen fencing.	EM	.5	\$ 23.00
8/8/06	T/C from Dep. Sam Lujan of Sheriff's Office	EM	.05	\$ 2.30
8/8/06	Research to find names & address of other owners of well.	EM	1.0	\$ 46.00
8/10/06	T/C from Nissa Juarez of Sheriff's Office re: facts of case	EM	.05	\$ 2.30
08-10-06	Travel to Clay Springs re: check of property - status	PF	2.0	\$ 100.00
8/10/06	Visit estate property w/ PF RE: Estate issues	EM	3.0	\$ 138.00
8/10/06	Call from Sandra Griffith. RE: well concerns	EM	.1	\$ 4.60
8/11/06	Research AZ Dept of Water Resources for all filings re: disputed well.	EM	4.0	\$ 184.00
8/15/06	Prepare incident report of theft and also a loss statement. Delivered the same to Sheriff's office. Review bid from Orta Fence for restoration of fencing.	EM	2.0	\$ 92.00
8/15/06	Spoke with Deputy Lujan RE: property loss	EM	.1	\$ 4.60
8/23/06	Research well rights	EM	2.0	\$ 92.00
09-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
9/12/06	T/C Jim Harries re: well dispute.	EM	.3	\$ 13.80
9/13/06	Correspondence w/ Lance Payette re: well dispute.	EM	.3	\$ 13.80
9/13/06	T/C from Freda Garvin RE: [REDACTED] Estate	EM	.1	\$ 4.60
09-18-06	Office visit by Mrs. Anna Howard re: is still interested in property	PF	.25	\$ 12.50
9/19/06	T/C with Sandra Griffith. RE: [REDACTED] Estate interest	EM	.6	\$ 27.60

9/19/06	T/C Dorothy Ward of Claysprings Cemetery RE: headstone.	EM	.1	\$ 4.60
9/27/06	T/C from Marshall Sanders RE: Estate issues	EM	.1	\$ 4.60
9/28/06	T/C from George Alexander. RE: Estate closure	EM	.1	\$ 4.60
10-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
11-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
11/14/06	T/C to George Alexander RE: Estate issues	EM	.1	\$ 4.60
11/15/06	T/C from George Alexander. RE: Estate issues	EM	.5	\$ 23.00
11/15/06	T/C Marshall Sanders, Esq. to bring him up-to-date	EM	.05	\$ 2.30
11/16/06	Prepared documents for the transaction.	EM	4.0	\$ 184.00
11/16/06	T/C with George Alexander RE: lender and closing issues	EM	.05	\$ 2.30
11/17/06	Met Alexanders at the property to inspect it.	EM	2.7	\$ 124.20
11/28/06	Met with Alexanders in my office to sign contract.	EM	1.0	\$ 46.00
11/28/06	Email to Transnation Title to get closing scheduled.	EM	.1	\$ 4.60
12-2006	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
12/1/06	2 Emails to Transnation (to Mariah & Dan Gouglar) to set up closing.	EM	.5	\$ 23.00
12/1/06	T/C George Alexander to update on situation. Review title commitment.	EM	.05	\$ 2.30
12/5/06	T/C Nanette Pace of Transnation to discuss documents for closing.	EM	.2	\$ 9.20
12/5/06	T/C George Alexander RE: estimate closure date	EM	.2	\$ 9.20
12/12/06	Review closing documents.-- consult Fiduciary Legal counsel	EM	1.2	\$ 55.20
12/15/06	Received check for net proceeds. Discuss payment of James Harries' claim with accountant & Co. Atty.	EM	3.0	\$ 138.00
12/19/06	Met with James Harries RE: Estate Fees	EM	1.5	\$ 69.00
12/19/06	T/C to [REDACTED] to inform of closing on sale of property.	EM	.1	\$ 4.60

12/19/06	T/C w/ Marshall Sanders RE: Estate distribution	EM	.1	\$ 4.60
12/19/06	Consult County legal counsel RE: ██████ Estate	EM	.5	\$ 23.00
01-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
1/3/07	T/C's w/ Harries and Mtg. W/ Harries in my office. Arrange for final payment	EM	2.2	\$ 101.20
1/3/07	T/C Rquick Tax RE: estate tax returns	EM	.05	\$ 2.30
1/3/07	T/C's ██████ re: closing estate & her claim.	EM	.2	\$ 9.20
02-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
03-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
3/13/07	T/C Marshall Sanders re: preparation of proposed distribution.	EM	.05	\$ 2.30
3/13/07	Consult Fiduciary legal counsel RE: status of ██████ Estate	EM	.7	\$ 32.20
04-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
4/3/07	Worked on draft of proposed distribution & final accounting.	EM	2.5	\$ 115.00
4/6/07	Arrange for payment of Sheriff's fees & commissions.	EM	.2	\$ 9.20
4/6/07	Order tax accounting.	EM	NC	\$ 0.00
4/11/07	Discussion with Marshall Sanders, Esq. re: status of case.	EM	.1	\$ 4.60
05-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00

06-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
07-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 25.00
08-2007	Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
8/28/07	Received 8-page accounting from [REDACTED] Reviewed same & discussed with [REDACTED]	EM	1.0	
09-2007	Final Monthly accounting fee (<i>financial investigation, includes receipt of check(s), deposit, Received billings, review, payment of debts, check costs, banking fees, posting, reconciling, filing, taxes, and all related accounting procedures</i>) *The accounting procedure includes the involvement of the various staff, (<i>including management</i>)	FR		\$ 50.00
	Final Representation of Estate		FR	\$ 120.00
SUB TOTAL FOR THE PERIOD OF 02-01-2005 TO 09-30-2007				\$5,732.58
PREVIOUS COURT APPROVED CLAIM(S) AGAINST THE ESTATE				\$ 0.00
PAYMENTS MADE DURING 02-01-2005 TO 09-30-2007				\$ 0.00
TOTAL AMOUNT FORWARD				\$5,732.58

DOCKETED

FEB 21 2008

SUPERIOR COURT

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L. WING
DIVISION: 1

DATE: February 20, 2008
ISSUED BY: MELISSA BUCKLEY

NOTICE

IN THE MATTER OF THE ESTATE OF,

Case No. [REDACTED]

[REDACTED]
Decceased.

After further review of the petition for complete settlement of estate filed by the Navajo County Public Fiduciary (NCPF) and review of the case file, the Court further rules on the NCPF's petition as follows:

1. Approves the NCPF accounting filed with the petition.
2. Grants the claim by NCPF for payment of its services in the amount of \$5,732.58 for its services rendered through October 24, 2007. Since the NCPF has not been released from its appointment in this case, additional claim(s) for payment of services may be made.

The court has read the pleadings and reviewed the case file as related to the following pending pleadings:

1. NCPF's petition for order of complete settlement of estate, filed on October 15, 2007.
2. [REDACTED]'s petition by interested person for final account and distribution of estate, filed November 5, 2007.
3. [REDACTED] petition for release of funds (with) proof of notice, filed January 3, 2008.
4. Responses by NCPF and [REDACTED] to the petition for release of funds, i.e. responses filed on January 3, 2008, and January 14, 2008, respectively.
5. [REDACTED] petition for determination that [REDACTED] is not an heir, petition to disburse funds to the only heir, [REDACTED] (and) waiver of accounting and proof of notice, filed on January 3, 2008. [hereafter: petition for determination]
6. Responses by NCPF and [REDACTED] to the petition for determination, responses filed on January 3, 2008, and January 14, 2008, respectively.

The Court rules on the foregoing pleadings as follows:

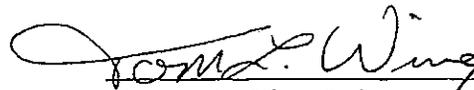
- A. The Court has not and does not make a ruling on the complete settlement of estate (paragraph 1, above) because [REDACTED] has not complied with the court's directive (order) in its December 17, 2007, minute entry as follows: "The Court advised the parties that it will allow [REDACTED] to file her papers on her accounting of any assets of the estate which have not already been administered by the Public Fiduciary....The court further directed [REDACTED] that her papers must be received by the Clerk of the Court on or before January 7, 2008." (Page 2 of minute entry)
- B. The Court rejects and disallows the "waiver" of an accounting which [REDACTED] proffered in her petition for determination at paragraph 9 thereof.
- C. The Court denies the petition for determination by [REDACTED]; and further, the court finds that it is violation of Rule 11, Az. Rules of Civil Procedure. The Court holds that the NCPF and [REDACTED], each, are entitled to an award of their reasonable attorney's fees on their responses to the petition for determination.
- D. The Court denies the petition for release of funds by [REDACTED] based upon the court's ruling above herein.

The Court holds that the NCPF and [REDACTED], each, are entitled to an award of their reasonable attorney's fees on their responses to the petition for release of funds due to the wilful, lengthy and recalcitrant failure of [REDACTED] to comply with the statutory duty to account for the estate of the decedent and failure to comply with the court's directive (order) by January 7, 2008, as set forth in paragraph A, above.

Based upon all of the foregoing, the Court FURTHER ORDERS:

[REDACTED] shall comply with the statutory duty and previous court directives to file a full and proper accounting for the assets of the estate of the decedent, which accounting shall be in the proper format and shall include any and all claim(s) she may have as personal representative during her appointment herein. The accounting and claim(s) shall be filed on or before March 21, 2008. FURTHER, failure to properly and adequately comply with this order may result in a citation and Order to Show Cause why [REDACTED] should not be found in contempt of court.

DATED: February 21, 2008.


Thomas L. Wing, Judge

Copies to: [REDACTED]

Lance Payette
Marshall Sanders 1300 East Missouri Avenue Ste D-200 Phoenix Az 85014

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L WING
CLERK: JUANITA MANN
DEPUTY CLERK: Heather McGalliard
COURT REPORTER: Sue Baquet

DIVISION: I
DATE: July 21, 2008
TIME:

MINUTE ENTRY

JUL 23 2008

IN THE MATTER OF:

Case No. [REDACTED]

Attorneys Present:

Lance Payette, Chief Deputy County Attorney

Marshall Sanders, Attorney for [REDACTED]

Nathan Cooley, Attorney for [REDACTED]

PETITION FOR APPROVAL OF FINAL ACCOUNTING

This is the date set for a Hearing on the Petition for Approval of Final Accounting. The record may reflect the presence of Sherry Reed, Navajo County Public Fiduciary and may further reflect the absence of [REDACTED] and [REDACTED]

The Court advised counsel an objection to the final accounting was filed.

Mr. Cooley advised the Court he believes an evidentiary hearing is necessary and it was his understanding Mr. Sanders intent was to request a continuance in order to depose his client. Mr. Cooley requested a ninety (90) day continuance for the deposition to occur. Mr. Cooley advised the Court he had filed a request for release of funds to cover attorney costs and fees.

Mr. Sanders advised the Court an evidentiary hearing may be necessary and he will need time to present evidence at that hearing. Mr. Sanders requested five (5) hours be allotted for the hearing.

Mr. Payette advised the Court he takes no position on the matter. Mr. Payette further advised the Court they had released \$90,000 in funds and the remaining \$110,000 is being disputed.

The Court advised counsel it will not make a ruling today on the release of funds.

The Court scheduled an evidentiary hearing on the petition for approval of final accounting on **October 30, 2008 at 10:00 a.m. (5 hours allotted)**.

Mr. Sanders advised the Court he can take [REDACTED]'s deposition in California if necessary.

Copies to: Lance Payette, Marshall Sanders 1300 East Missouri Ave Suite D-200 Phoenix, AZ 85014, Nathan Cooley 1744 South Val Vista Drive Suite 217 Mesa, AZ 85204, Public Fiduciary, Cal I

Therefore, the court directs that the former personal representative supplement her motion with the appropriate information as set forth above and provide copy(ies) thereof to those entitled to notice in the case. Those entitled to notice shall have the additional time allowed by civil rules of procedure in which to respond, and if an objection is received, [REDACTED] shall be entitled to file a reply thereto.

Copies to: Lance Payette; Marshall Sanders 1300 East Missouri Avenue Suite D-200
Phoenix Az 85014; Nathan Cooley 1744 South Val Vista Drive Suite 217 Mesa Az
85204; Public Fiduciary

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L WING
CLERK: JUANITA MANN
DEPUTY CLERK: Kassie Parmely
COURT REPORTER: Josie Roper

DIVISION: I
DATE: February 9, 2009
TIME:

MINUTE ENTRY

IN RE THE MATTER OF:

Case No. [REDACTED]

Attorneys Present:

Marshall Sanders, Attorney for [REDACTED],
appearing telephonically

Nathan Cooley, Attorney for [REDACTED]
appearing telephonically

Unscheduled Hearing

This is an unscheduled hearing. Record may reflect the absence of the parties.

Mr. Sanders advised the Court that he would be presenting additional evidence on behalf of defendant [REDACTED] that may settle matters. Mr. Sanders requested a sixty (60) day continuance of the trial date.

Mr. Cooley concurred.

The Court rescheduled the trial for **April 17, 2009 at 9:00 a.m.** with one (1) day allotted.

Copies to: Marshall Sanders 1300 East Missouri Ave. Suite D-200 Phoenix, AZ 85014;
Nathan Cooley 1744 South Val Vista Drive Suite 217 Mesa, AZ 85204;
Public Fiduciary, Cal I

DOCKETED

MAY 15 2009

NAVAJO COUNTY SUPERIOR COURT
JUANITA MANN, CLERK

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA

IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L. WING
CLERK: JUANITA MANN
DEPUTY CLERK: Lynda Sonin
COURT REPORTER: Josie Roper

DIVISION: I
DATE: May 15, 2009
TIME:

MINUTE ENTRY

IN RE THE MATTER OF:

Case No. [REDACTED]

Attorneys Present:

Nate Cooley, Attorney for [REDACTED]

Marshall Sanders, Attorney for [REDACTED]

TRIAL TO THE COURT – DAY TWO

This the date and time set for the continuation of the trial to the Court. The record may reflect the presence of [REDACTED]. The record may reflect the absence of [REDACTED].

The Court and counsel discussed witnesses to be called for today's proceeding. The Court advised counsel it had reviewed the memorandum filed by Mr. Sanders on April 17, 2009 and the response filed on April 27, 2009. The Court advised counsel it will rule at the time exhibits are presented.

Mr. Sanders invoked the rule of exclusion of witnesses.

The prospective witness advised the Court she was aware of the requirements of the rule and exited the courtroom.

[REDACTED] previously sworn, testified on direct.

The Court recessed at 10:27 A.M.

The Court reconvened at 10:42 A.M. The record may reflect the presence of Nate Cooley, Marshall Sanders and [REDACTED].

[REDACTED] testified on direct and cross.

Petitioner's exhibits six (6) – Final Accounting, seven (7) – Copies of Checks, eight (8) – Copy of the [REDACTED] Trust, nine (9) – Copy of Schedule of Trust Property dated January 14, 1998, and ten (10) – Letter to Harold C. Stephenson from James Harries dated November 17, 2009 were marked and admitted.

The Court recessed at 11:43 A.M.

The Court reconvened at 11:45 A.M. The record may reflect the presence of Nate Cooley, Marshall Sanders and [REDACTED].

[REDACTED] testified on cross.

2

Petitioner's exhibits eleven (11) – Copy of Letter dated September 30, 2000, and twelve (12) – Copy of Family News dated September 23, 2000 were marked and admitted.

The Court recessed at 11:57 A.M.

The Court reconvened at 1:20 P.M. The record may reflect the presence of Nate Cooley, Marshall Sanders, and [REDACTED]

Lupe Bray, appearing telephonically, was sworn and testified on direct and cross.

[REDACTED] testified on cross and redirect.

The Court recessed at 1:51 P.M.

The Court reconvened at 1:53 P.M. The record may reflect the presence of Nate Cooley, Marshall Sanders and [REDACTED]

Lee Donahue was sworn and testified on direct, cross, and redirect.

Counsel agreed to present closing arguments in writing.

The Court ordered written closing arguments be filed no later than 5:00 P.M. June 12, 2009. The Court directed counsel the initial written closing arguments are to be limited to the burden of proof of each party. The Court advised counsel they may include any requests regarding attorney's fees in their initial closing argument. The Court ordered responsive pleadings to the initial closing arguments are to be filed no later than 5:00 P.M., June 26, 2009.

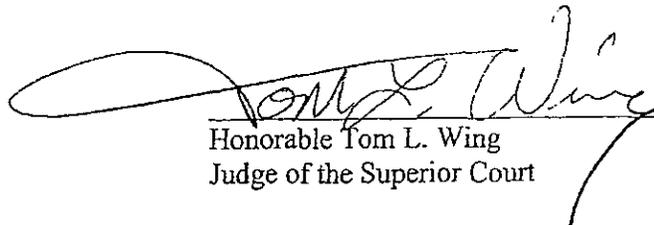
Mr. Cooley requested the Court rule on a prior request for a partial disbursement of funds from the estate to [REDACTED]

Mr. Sanders had no objection to a limited disbursement.

The Court granted Mr. Cooley's request for a partial disbursement of funds.

IT IS ORDERED the Navajo County Public Fiduciary release funds from the estate of [REDACTED] to [REDACTED] in the amount of \$10,000.

The Court advised counsel the partial disbursement will be deducted from any final amount that may be awarded to [REDACTED]


Honorable Tom L. Wing
Judge of the Superior Court

Copies to: Nate Cooley, Marshall Sanders, Public Fiduciary

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L. WING

DATE: August 10, 2009

DIVISION: I

ISSUED BY: Heather Smith

NOTICE

IN THE MATTER OF:

Case No. [REDACTED]

The court has reviewed and considered the pleadings, evidence and written post-hearing closing arguments of counsel. The court makes those findings, including these set forth herein, and renders its decision as follows:

There are two (2) heirs of the estate, [REDACTED] surviving wife, and [REDACTED] surviving adoptive daughter. As heir, [REDACTED] is entitled to one-half (1/2) of the community property interest of the decedent and his surviving wife. As heirs, [REDACTED] each is entitled one one-half (1/2) of the decedent's sole and separate property interest owned at the time of his death.

The evidence does not establish that any property of the estate was the separate property of the decedent at the time of his death. Therefore, each party is entitled to one-half (1/2) of the decedent's estate.

The court makes the following findings related to the administration of the decedent's estate before and during the appointment of petitioner [REDACTED]

1. Estate assets were primarily controlled by the decedent's brother, [REDACTED] [REDACTED] from November 2, 1999, until July 10, 2000, when [REDACTED] was appointed personal representative (hereafter P.R.). During the delay before [REDACTED] appointment as personal representative, it is clear some estate assets

have not been accounted for, not due to fault of [REDACTED] as P.R.

2. As P.R., [REDACTED] did not fail to adequately marshal assets of the estate to the extent that she was able to identify and locate those assets.
3. Notwithstanding the lack of significant income from use of the estate real property, the evidence establishes that as P.R. [REDACTED] used reasonable efforts to protect the real property and its use did not deprive the estate of any significant value in the estate. The court does not find that [REDACTED]'s residency on the property was inappropriate in view of her preparation of the property for sale and preservation of the property value, particularly in view of the efforts of the attorney James Harries to sell the property for a sum far below its value.
4. It is evident to the court that [REDACTED]'s attorney did not adequately advise [REDACTED] as P.R. nor act as attorney for estate in an appropriate and ethical manner as to several aspects of his duties and requirements as an attorney. These failures included, but are not necessarily limited to preservation of the value and sale of the real property, filing a proper inventory and accounting of the estate.
5. As the only other heir of the estate, [REDACTED] did not reasonably seek to intervene in administration of the estate to protect her interest therein and/or to prevent unreasonable loss of or charges to the estate to the extent that she was entitled to do so. Her failures and/or lack of adequate efforts include her late effort to enforce the requirements of an inventory and accountings of the estate and her collaborations and/or those of her attorney in improper acts by the decedent's brother, [REDACTED].
6. As P.R. [REDACTED] used reasonable and appropriate effort to restrain inappropriate acts by her attorney and to prevent loss of estate assets and unwarranted charges to the estate by her attorney. In doing so, the estate did not pay an unwarranted amount of attorney's fees or costs for the services of her attorney, based upon this court's previous acceptance of an agreed settlement with [REDACTED] attorney.
7. The evidence does not establish that as P.R. [REDACTED] intermingled estate funds in a way that depleted the estate funds or resulted in loss of estate funds. From the evidence, it is the court's finding that those records which [REDACTED] maintained and such other records which she provided to the successor personal representative, Navajo County public fiduciary office, were adequate for a reasonable and reliable accounting of estate funds and the proper administration of the estate assets.
8. Based upon the foregoing findings, the court cannot find that [REDACTED]'s failure as P.R. to open a "sequestered account" resulted in a loss of estate assets or

property.

9. The amount of attorney's fees billed by the attorney representing [REDACTED] as P.R. after the release of attorney Harries have been reasonable but those services and the costs thereof have been greater than should have or would have been incurred had the estate been administered with more appropriate actions and in more timely manner, before the release of [REDACTED] as P.R. These unreasonable delays and the associated additional court proceedings, including the trial and post-trial proceedings, would not have been necessary but for the manner and timing of the administration of the estate previous to her release as P.R.
9. [REDACTED] as P.R. should be responsible to pay the costs of a reasonable portion of the reasonable attorney's fees incurred by [REDACTED] following the release of [REDACTED] as P.R. Further, Jane's reasonable attorney's fees incurred from and after should be paid by her and not by the estate.

Based upon the following, the court grants the following orders:

A. The court approves the amended final accounting subject to the following orders on payment of the respective parties' claim for payment of her reasonable attorney's fees and court cost incurred by her current counsel of record:

1. [REDACTED] is entitled to an additional payment from the estate in the amount of \$11,233, which is in addition to the \$9,858.75 previously paid by the Navajo County Public Fiduciary, pursuant to the court's order dated October 24, 2008.
2. [REDACTED] is entitled to total payment from the estate in the amount of \$8,873.

B. The foregoing are the final relief granted in this proceeding.

Copies to: Nathan Cooley, 1744 S. Val Vista Dr., Ste. 201, Mesa, AZ 85204; Marshall Sanders, 1300 E. Missouri Ave., Ste. D-200, Phoenix, AZ 85014

RECEIVED
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BY: _____

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[REDACTED]

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF NAVAJO

In the Matter of the Estate of:
[REDACTED]
Deceased.

Cause Number: [REDACTED]
**MOTION FOR PARTIAL
DISTRIBUTION and NOTICE OF
DISMISSAL OF ATTORNEY OF
RECORD, NATHAN C. COOLEY**
(Expedited Ruling Requested)

[REDACTED] on her own behalf, files this Motion for Partial Distribution and Notice of Dismissal of Attorney of Record, Nathan C. Cooley, and requests that the Court grant this Motion on an expedited basis, as follows:

1. Petitioner hereby applies for a partial distribution from the estate in the amount of \$50,000.00. It is undisputed that the Court ordered that [REDACTED] be paid the approximate amount of \$88,000.00, that [REDACTED] be paid the total amount of \$8,873.00. [REDACTED] understands that the Court granted reasonable attorneys fees and costs, which should be addressed with her attorney.

2. The reason that this Motion must be filed is because although [REDACTED] and apparently all other interested parties, including the Public Fiduciary understood the Court's Minute Entry order, and against the wishes of his client, Nathan C. Cooley filed a Motion for Clarification which has not been ruled on at this time, and it is uncertain when such Motion will be ruled on.

3. [REDACTED] fired her attorney on three separate occasions, and copies of those letters are attached hereto. [REDACTED]'s attorney of record, Nathan C. Cooley refuses to acknowledge that he has been dismissed, and continues to act on behalf of [REDACTED]

1 [REDACTED] against her express wishes. [REDACTED] requests that this Court enter an
2 Order of withdrawal of attorney, Nathan C. Cooley and that the Court records reflect that
3 [REDACTED] now represents herself per se.

4 THEREFORE, for the foregoing reasons, [REDACTED] requests that the Court
5 enter an order as follows:

6 A. Ordering a partial distribution to [REDACTED] in the amount of
7 \$50,000.00; and

8 12. Ordering that Nathan C. Cooley is no longer the attorney of record for [REDACTED]
9 [REDACTED] and that she is now representing herself, pro se.

10 RESPECTFULLY SUBMITTED this 11 day of September, 2009.
11 [REDACTED]
12 [REDACTED]

13 COPY OF THE FOREGOING
14 Filed via U.S. Mail and facsimile to:

15 Navajo County Superior Court
16 Governmental Complex
17 100 East Carter Drive
18 South Highway 77
19 P.O. Box 668
20 Holbrook, AZ 86025

21 Judge Thomas L. Wing
22 Governmental Complex
23 100 East Carter Drive
24 South Highway 77
25 P.O. Box 668
26 Holbrook, AZ 86025

1 COPY OF THE FOREGOING
2 Mailed via U.S. Mail this day
3 of September, 2009, to:

4 Navajo County Public Fiduciary
5 Governmental Complex
6 100 East Carter Drive
7 South Highway 77
8 P.O. Box 668
9 Holbrook, AZ 86025

10 Nathan C. Cooley
11 1744 South Val Vista Drive, Suite 201
12 Mesa, Arizona 85204

13 Marshall Sanders
14 1300 East Missouri Avenue, Suite D200
15 Phoenix, Arizona 85014-2366
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From: Gijanerun@aol.com
To: Gijanerun@aol.com
Cc: leedonahue@gmail.com
Subject: Attorney Client Privledge
Date: Thu, Aug 20, 2009 1:14 am

August 19th 2009

Mr. Cooley

I called the clerk's office today, the recorder's office and Judge Wing's office Heather his assistant informed me yourself and Mr. Sander's were speaking to each other and her about a Motion For Clarification?

Can you imagine for one moment being me ? The last three days you've been on the phone numerous times? I don't think you can.

Did I not make my wishes clear when I said you are not authorized to speak on my behalf to Marshall Sanders for any reason concerning my behalf? Not once have you dealt with Sander's without taking a beating. Now you file a motion on a case that is done and over with?

Judge Wing would have sent you and Mr. Moore a memo to distribute the funds most likely.

Your callousness in going behind my back violating the trust I had in you is rephrehensible. Your services are terminated.

My options now are Fee Arbitration and a formal State Bar Complaint.

I can not tolerate your collaborating with the opposing Attorney clearly from the day you accepted my retainer his interests out weighed mine.

[REDACTED]

>

Did you say the Public Fiduciary Jason Moore did not understand the Judge's ruling from August 10th 2009 and you were filing a Motion for Clarification ?.

It is clear to me. The monies are to be divided to [REDACTED] and myself.

[REDACTED] was awared aproximately nine thousand dollars.

I receive the remainder.

The amount held by the Fiduciary does not matter the final award eight thousand seven hundred something is paid to [REDACTED]
The unpaid matter of two thousand dollars to The Estate for the Sheriff's Sale is payable to [REDACTED] with ten percent interest per year.

On June 6th of 2005.

This matter would be half [REDACTED]'s debt. The interest is ten percent a year making the payment of this loan two thousand seven hundred something dollars

I borrowed the money as it would be paid back from the sale of The Estate. I paid him from the ten thousand awarded me.

The check should be payable to [REDACTED] with ten percent interest.

From: gjanerun@aol.com
To: nate@ncooleylaw.com
Cc: leedonahue@gmail.com
Subject: Estate Matters
Date: Thu, Aug 27, 2009 2:38 am

August 27th, 2009

RE: Estate Matters

Dear Nate:

I am compelled to write this letter regarding your representation and how you have consistently proceeded in this matter. I cannot believe you went against my wishes and filed anything with the Court without consulting me first. I also cannot believe that you ignored my wishes not to contact Sanders, and I gave you those instructions both by e-mail and by telephone. I am specifically referring to the Motion for Reconsideration. I have now had a chance to review the Motion for Reconsideration you filed with the court, and would like to address my concerns.

The first issue addressed in the Motion regards payment of attorney's fees, and as I see it, your only concern is attorney's fees. You do not now, nor have you ever had my interests in mind. Payment of your attorney's fees is an issue that will be addressed between you and me, and it was not necessary to involve the Court in this. Reasonable attorney's fees, in my opinion, are a question that still needs to be addressed, because there are some major questions and concerns regarding your billing. I understand that you think you are entitled to the same percentage as if you had taken this matter on a contingency. You did not have a contingency fee agreement with me, and I don't want even to discuss what you would have been paid if it had been on a contingency. In any event, your attorney's fees will be addressed after we find out about payment of my money from the estate.

From the very beginning, I have requested that you not contact Mr. Sanders, because it further complicates matters. You do not do as I request, and do what you want. I should not be responsible for paying you to do something I have specifically requested that you not do. Further, now that you have filed the Motion with the Court, it could be up to almost 90 days before it is ruled on. This situation could have been handled more expeditiously if you had just submitted a form of Order to the Court, or set up a conference call between you, the Court and Mr. Sanders. Instead you decided to take the long way around and once again go against my wishes.

Again today, I again asked you to address the issue of getting the Public Fiduciary to pay my nephew, [REDACTED]. I cannot count the number of times I have asked you to do this and the number of times you have simply ignored my request. I want you to know that I have documented all of these requests. I don't understand why you will not take simple direction from your client.

I cannot understand why you will not communicate with me prior to filing things with the Court, will not keep me informed as to what you are doing, and make me constantly ask for copies of things that should automatically be sent to me. I am entitled to a copy of everything in the file whether you think I am or not.

I could go on for pages here, but I don't see the point at this time. The main point is that I am dismissing you as my attorney of record. I am prepared to send a copy of this letter to the State Bar, and request fee arbitration from the State Bar as well, unless we can somehow come to a meeting of the minds prior to my doing so. It is not my desire to continue to have to litigate matters that should be working for me, not the opposing side.

If you would like to discuss this, you can either e-mail me or write to me, but please keep in mind that the intention of this letter is to resolve these issues in an amicable and just way, not to argue about what you should or should not have done.

If I do not hear from you within the next 10 business days, I will send a copy of this letter to the State Bar, along with a more formal complaint, and request fee arbitration.

Sincerely,

[REDACTED]

cc
Lee Donahue

From: Gijanerun@aol.com
To: Gijanerun@aol.com
Subject: Fwd: Estate Matters
Date: Sat, Aug 29, 2009 5:54 pm

Attached Message

From: Gijanerun@aol.com
To: nate@ncooleylaw.com
Cc: leedonahue@gmail.com
Subject: Estate Matters
Date: Sat, 29 Aug 2009 8:46:12 PM Eastern Daylight Time

August 28, 2009

RE: Estate Matters

Dear Nate:

I guess this is the norm for you, as you choose to ignore my previous letter wherein I fired you! This is the second notice that you are fired. Like always you just ignore my wishes and do what you want to without my approval.

Now to address your lengthy, but uninformative letter regarding various matter. I still can't believe you think it is okay to call the Court when you now have no authority to do so, as you stated you would do. If you are not representing me you have no rights to call anyone. Do you understand that you are fired? Okay, now I have said it for the third time and I hope I don't have to say it again!

You said yourself on the conference call between yourself, me and Lee, on Tuesday, August 25, 2009 that you had called Sanders three times but that he refused to return your calls. That was indeed, unlike what you stated in your ramblings, against my wishes, when I had told you not to call Sanders.

Now to address the statement that you made that you called Heather, the Judge's Judicial Assistant, and you were only following her directions, why would you ever listen to a J.A. or anyone else when you supposed to be the attorney? Don't you know the law? Do you need direction from someone who is not an attorney? If you did need to consult with someone, don't you have an attorney there in the office

not necessary to involve the Court in this. Reasonable attorney's fees, in my opinion are a question that still needs to be addressed, because there are some major questions and concerns regarding your billing. I understand that you think you are entitled to the same percentage as if you had taken this matter on a contingency. You did not have a contingency fee agreement with me, and I don't want even want to discuss what you would hae ben paid if it had been on a contingency. In any event, your attorney's fees will be addressed afer we find out avout payment of my money from the estate

From the very beginning, I have requested that ou not contact Mr. Sanders, because it further complicates maters. You do not do as I request, and do what you want. I should not be responsible for paying you to do something I have specifically requested that you not do.. Further, now that you have filed the Motion with the Court, it could be up to almost 90 days before it is ruled on. This situation could have been handled more expeditiously if you had just submitted a form of Order to the Court, or set up a conference call between you, the Court and Mr. Sanders. Instead you decided to take the long way around and once again go against my wishes.

Again today, I again asked yuu to address the issue of getting the Public Fiducary to pay my nephew, [REDACTED]. I cannot count the number of times I have asked you to do this and the number of times you have simply egnored my request. I want you to know that I have documented all of these requests. I don't understand why you will not take simple direction from your client.

I cannot understand why you will not communicate with me prior to filing things with the Court, will not keep me informed as to what you are doing, and make me constantly ask for copies of things that should automatically be sent to me. I am entitled to a copy of everything in the file whether you think I am or not.

I could go on for pages here, but I don't see the point at this time. The main point is that I am dismissing you as my attorney of record..I am prepared to send a copy of this letter to the State Bar, and request fee arbitration from the State Bar as well, unless we can somehow come to a meeting of the minds prior to my doing so. It is not my desire to continue to have to litigate matters that should be working for me, not the opposing side.

If you would like to discuss this, you can either e-mail me or write to me, but please keep in mind that the intention of this letter is to resolve these issues in an amicable and just way, not to argue about what you should or should not have done.

If I do not hear from you within the next 10 business days, I will send a copy of this letter to the Stqte Bar, along with a more formal complaint, and request fee arbitration.

Sincerely,

[REDACTED]

cc
Lee Donahue

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L. WING

DATE: September 22, 2009

DIVISION: I

ISSUED BY: Heather Smith

NOTICE

IN THE MATTER OF:

Case No. [REDACTED]

RULING GRANTING CLARIFICATION OF
COURT'S NOTICE DATED
AUGUST 10, 2009

The court has reviewed its rulings as granted in the court's notice dated August 10, 2009. The court is aware of the petitioner [REDACTED]'s motion for partial distribution and notice of dismissal of her attorney of record. However, the court grants the ruling on clarification at this time and before consideration of the petitioner's motion for partial distribution. It does so because the other heir [REDACTED], is entitled to respond to the motion for partial distribution and court finds that the parties are entitled to the ruling herein without further delay. Also, the court has not ruled on the "notice" by [REDACTED] that she has dismissed her attorney, Nathan C. Cooley. The court also permits attorney Cooley to file a response to this latter "notice" pleading before any ruling by the court.

The court issues the following clarifications related to the August 10th notice:

1. There was a clerical/typographical error in paragraph 9 on page 2, which the court corrects as follows:

On the last line thereof, the court inserts the following words between the words "after" and "should": her release as P.R.

2. The ruling was on the amended final accounting only. It was not a ruling on the proposed distribution of the estate. The reason it was not a ruling on the

proposed distribution was that the orders granted in the ruling would affect and alter the amounts of the final distribution of the estate; and the parties are entitled to know the calculations made in the proposed distribution before the court approves the final distribution.

3. The ruling was and is intended to order the amounts of reasonable attorney's fees and court costs incurred by each heir, [REDACTED] and [REDACTED] [REDACTED] which that heir is entitled to be paid from the estate. These awards are stated in paragraphs A(1) and (2) of the ruling.
4. Apparently the attorneys are or were uncertain why the court included paragraph B in its ruling. The court did so as a ruling on any other objection to the accounting and any other dispute on the claim by either heir to the amount such heir will be awarded in the final distribution of the estate. In other words, the court granted no other objection to the claim by either heir to her one-half interest in the net proceeds of the estate to be distributed in the final judgment.
5. Finally, the court reiterates that each heir, [REDACTED] and [REDACTED], shall receive one-half (1/2) of the net proceeds of the estate after the claim of each heir for payment of her attorney's fees and court costs have been paid as set forth in the August 10th notice, and taking into account any distribution from the estate previously made to that heir. As to any previous award by the court on payment of either heir's reasonable attorney's fees and/or costs which has been paid by the estate, that amount does NOT reduce the heir's claim to one-half (1/2) of the estate net proceeds to be distributed in the final judgment.

Copies to: Nathan Cooley, 1744 S. Val Vista Dr., Ste. 201, Mesa, AZ 85204; Marshall Sanders, 1300 E. Missouri Ave., Ste. D-200, Phoenix, AZ 85014; [REDACTED]
[REDACTED]

DOCKETED

OCT 05 2009

SUPERIOR COURT

1 MARSHALL C. SANDERS (SB #14886)
2 Marshall C. Sanders
3 1300 East Missouri Avenue, Suite #D-200
4 Phoenix, AZ 85014
5 (602) 235-9000

6 Attorney for [REDACTED]

7 SUPERIOR COURT OF ARIZONA, COUNTY OF NAVAJO

8
9 In re the Estate of:

Case No.: [REDACTED]

10 [REDACTED]

ORDER

11 Deceased.

12
13
14 The Court having reviewed the pleadings in this matter, having conducted an
15 evidentiary hearing and having read the post-hearing written arguments and closing
16 briefs of the parties makes the following orders:

17 IT IS ORDERED that the Navajo County Public Fiduciary shall pay \$11,233 to
18 Nathan C. Cooley, P.L.C.; \$8,873.00 to [REDACTED], through her attorney which is
19 to be charged to [REDACTED] and which represents attorneys to be paid by [REDACTED]
20 [REDACTED] (in her individual capacity and not as the personal representative of the
21 above-named estate) to [REDACTED]; \$4,437 to [REDACTED] through her
22 attorney; and \$75,563 to [REDACTED] through her attorney.

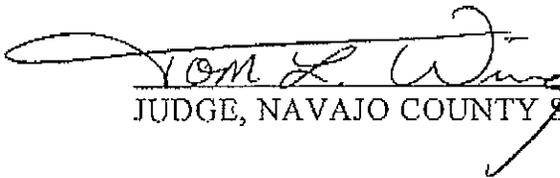
23 IT IS FURTHER ORDERED that to the extent that the Navajo County Public
24 Fiduciary is holding less than \$100,106 than the distributions to each party shall be
25 reduced equally.

26 IT IS FURTHER ORDERED that in the event there is any subsequently
27 discovered property, of whatever nature, of whatever kind and wherever located, such
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property shall be distributed equally to [REDACTED] and [REDACTED]

DATED this 5th day ~~September~~ October 2009.


JUDGE, NAVAJO COUNTY SUPERIOR COURT

cc: Jason Moore
Nathan Looly
Marshall Sanders
10/5/09 HJ

IN THE SUPERIOR COURT OF THE STATE OF ARIZONA
IN AND FOR THE COUNTY OF NAVAJO

JUDGE: THOMAS L. WING

DATE: October 05, 2009

DIVISION: I

ISSUED BY: Heather Smith

NOTICE

IN THE MATTER OF:

[REDACTED]

Case No. [REDACTED]

The court finds within the court file, but not executed nor lodged, a proposed "Order" submitted by [REDACTED]'s attorney, Marshall C. Sanders. The court does not contains a notice of lodging; however, the proposed order contains a proof of service upon counsel for [REDACTED] and also "fax" transmission to that attorney on September 7, 2009.

The court finds no response to the proposed order. However, the Navajo County public fiduciary, by its attorney, filed a notice of partial distribution on September 24, 2009. This notice appears to be based upon the aforesaid proposed order.

Based on the foregoing, as well as a withdrawal pleading filed by [REDACTED]'s attorney on September 28, 2009, the court holds that there is no objection proposed order described above. The court dates, signs and enters the order.

The case is closed.

Copies to: Jason Moore; Nathan Cooley, 1744 S. Val Vista Dr., Ste. 201, Mesa, AZ 85204 (faxed 480-240-1340); Marshall Sanders, 1300 E. Missouri Ave., Ste. D-200, Phoenix, AZ 85014 (faxed 818-368-5345)



THE LAW OFFICE OF
NATHAN C. COOLEY, PLC

1744 S. Val Vista Drive, #201
Mesa, AZ 85204
T 480.214.4741
F 480.240.1340
nate@ncooleylaw.com

SENT VIA E-MAIL TO: Jason.Moore@navajocountyaz.gov

October 13, 2009

Jason Moore
Chief Deputy County Attorney
Navajo County
P.O. Box 668
Holbrook, Arizona

Re: In re Estate [REDACTED]

Dear Jason,

Pursuant to Judge Wing's Order dated October 5, 2009, [REDACTED] is entitled to payment of \$74,259.00 from the Estate of [REDACTED] which funds are currently being held by the Navajo County Public Fiduciary.

Both [REDACTED] and I are requesting that in lieu a single check, the Navajo County Public Fiduciary re-issue two checks both totaling the \$74,259.00 owed from the Estate. Please issue the checks as follows:

- The first check should be made out to [REDACTED] in the amount of \$52,008.14 and may be personally delivered to her as she is in currently in Holbrook, Arizona.
- The second check would be made out to "NATHAN C. COOLEY, P.L.C. – PUBLIC TRUST ACCOUNT" in the amount of \$22,250.86 and should be sent certified mail to my office office at 1744 S. Val Vista Dr., Suite 201, Mesa, AZ 85204.

While [REDACTED] and I understand that a single check (NCPF Check No. [REDACTED]) has already been issued, it should be noted that on Monday, October 12th, I returned to you NCPF Check No. 46296 via FedEx Ground. That check should be delivered to you today (Tuesday) or Wednesday, October 14, 2009 at the latest.

THE LAW OFFICE OF NATHAN C. COOLEY, PLC

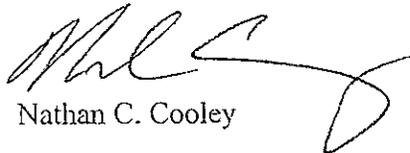
Jason Moore
October 13, 2009
Page 2

Please find included below my signature. Also, please have [REDACTED] sign on the line below. I have explained to her the arrangement described herein and though she is still disputing a portion of my fees, she has indicated that she is agreeable to the two separate checks being issued in accordance with the above instructions.

Please call my office at the telephone number above if you have any questions.

Sincerely,

THE LAW OFFICE OF
NATHAN C. COOLEY, P.L.C.


Nathan C. Cooley

cc: Sherry Reed
ncc

[REDACTED] states as follows:

That she has read and reviewed this letter and, though she is still disputing a portion of Nathan C. Cooley's fees, that she too desires duplicate checks to be issued in accordance with the instructions above.

[REDACTED]