

(1) Second and Final Account and Supplemental Account and Report of Conservator, (2) for Compensation to Conservator's Attorney and (3) for Distribution of Assets on Death of Conservatee [Prob. C. 2620, 2640 & 2320(c)(4)]

DOD: 11/14/10	TERRI LYNN CURTIS , Conservator, is Petitioner.	<p>NEEDS/PROBLEMS/COMMENTS:</p> <ol style="list-style-type: none"> 1. Need Order. 2. Need copies of bank statements and care facility invoices pursuant to Probate Code § 2620(c). <p>Note: Petitioner may only be discharged and the bond exonerated upon filing of an Ex Parte Petition for Final Discharge and Order.</p>
	Account period: 07/04/07 – 11/14/10	
	Accounting - \$886,507.27	
	Beginning POH - \$692,345.71	
	Ending POH - \$661,998.93	
Cont. from	Subsequent Account period: 11/15/10 – 02/28/11	
<input type="checkbox"/> Aff.Sub.Wit.	Accounting - \$661,998.93	
<input checked="" type="checkbox"/> Verified	Beginning POH - \$661,998.93	
<input type="checkbox"/> Inventory	Ending POH - \$4,588.40	
<input type="checkbox"/> PTC	Conservator - waives	
<input type="checkbox"/> Not.Cred.	Attorney - \$12,539.25	
<input checked="" type="checkbox"/> Notice of Hrg	(itemized for preparation of Petition for appointment as conservator of the person, preparation of the first account and court appearance for same, correspondence re bond, ongoing advice and discussion with petitioner regarding conservatorship matters, assisting conservator after the death of conservatee, preparation of the second account)	
<input checked="" type="checkbox"/> Aff.Mail w/	Attorney costs - \$1,690.00 (for filing fees, service of process, bond premium)	
<input type="checkbox"/> Aff.Pub.		
<input type="checkbox"/> Sp.Ntc.		
<input type="checkbox"/> Pers.Serv.		
<input type="checkbox"/> Conf. Screen		
<input type="checkbox"/> Letters		
<input type="checkbox"/> Duties/Supp		
<input type="checkbox"/> Objections		
<input type="checkbox"/> Video Receipt		
<input type="checkbox"/> CI Report		
<input type="checkbox"/> 2620(c)		
<input type="checkbox"/> Order x		
<input type="checkbox"/> Aff. Posting		
<input type="checkbox"/> Status Rpt		
<input type="checkbox"/> UCCJEA		
<input type="checkbox"/> Citation		
<input type="checkbox"/> FTB Notice	<p>Petitioner prays for an Order:</p> <ol style="list-style-type: none"> 1. Approving, allowing and settling the Second and Final Account; 2. Authorizing the attorney fees and costs; 3. Approving distribution of any remaining assets in the conservatorship after payment of fees and costs be distributed to the heirs and devisees of the Conservatee, upon filing of the appropriate declaration pursuant to Probate Code § 13100. 4. Releasing conservator from liability and exonerating her bond, upon the filing of receipts on behalf of the distributees. 	

Reviewed by: JF
Reviewed on: 12/04/12
Updates:
Recommendation:

File 1 - Cline

(1) First and Final Account and Report of Executor and (2) Petition for Its Settlement, for Allowance of Statutory Fees and Commissions and for (3) Final Distribution Under Will (Prob. C. 11002, 10810, 10800, 11640)

DOD: 10/3/2006		LARRY G. STEWART , Executor, is petitioner.	NEEDS/PROBLEMS/COMMENTS:
		Account period: 10/3/06 – 9/90/12	
		Accounting - \$245,000.00	
Cont. from		Beginning POH - \$245,000.00	
	Aff.Sub.Wit.	Ending POH - \$ 72,531.51	
✓	Verified	Executor (statutory) - \$4,330.00	
✓	Inventory	Attorney (statutory) - \$4,330.00	
✓	PTC	Closing - \$2,500.00	
✓	Not.Cred.	Distribution, pursuant to Decedent's Will and Codicil, is to:	
✓	Notice of Hrg	<ul style="list-style-type: none"> • Bhrittney O'Brien - \$2,283.56 • Derek Strong - \$482.19 • Kyle Brandau - \$1,509.04 • Patricia D. Brandau, in Trust, on behalf of her minor daughter, Bethany Brandau - \$1,509.04 • Shelley A. Phebus, in trust on behalf of her minor daughter, Stacy Phebus - \$1,509.04 • Shelley A. Phebus, in trust on behalf of her minor daughter, Shelley, "Stephanie" Phebus - \$1,509.04 • Patricia D. Brandau - \$1.00 • Richard L. Steward - \$13,142.13 • Linda S. Clark - \$13,142.13 • Larry G. Stewart - \$13,142.13 • Shelley A. Phebus - \$13,142.13 	
✓	Aff.Mail		
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.		
	Conf. Screen		
✓	Letters		
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
✓	9202		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice	N/A	
			Reviewed on: 12/4/12
			Updates:
			Recommendation:
			File 2 – O'Brien

Notice of Motion and Motion to be Relieved as Counsel - Civil

DOD: 1-8-09	MANUEL N. VIERRA , Attorney for Executor James L. Elder, is Petitioner.	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Continued from 10-2-12 at request of counsel. Attorney Vierra served notice of continued hearing on interested parties.</p> <p>Note: Decedent's will dated 12-10-08 devises specific personal property items to various charities and/or organizations, and devises the residue of the estate to the Fresno State University Foundation.</p> <p>Note: The Court will set a status hearing for Executor's Failure to File Petition for Final Distribution on Friday 2-1-13.</p> <p>1. Need Order.</p>
	JAMES L. ELDER was appointed Executor with Full IAEA without bond and Letters issued on 3-3-09.	
Cont. from 100212	Final Inventory and Appraisal filed 2-22-11 reflects a total estate value of \$205,337.78 , including \$66,337.78 cash and real property in Fresno and Tulare Counties.	
Aff.Sub.Wit.		
Verified		
Inventory		
PTC		
Not.Cred.		
<input checked="" type="checkbox"/> Notice of Hrg	Petitioner requests permission to withdraw as attorney of record under California Rule of Professional Conduct Rule 3-700(C) in that he has been unable to carry out his duties effectively because he has been unable to communicate with his client since receiving his letter of August 31, 2011 (attached).	
<input checked="" type="checkbox"/> Aff.Mail		
Aff.Pub.		
Sp.Ntc.		
<input checked="" type="checkbox"/> Pers.Serv.		
Conf. Screen	Petitioner states six (6) letters to his client between 8-9-10 and 7-3-12 (attached), and states the only response received is the client's letter dated 8-31-11.	
Letters		
Duties/Supp		
Objections		
Video Receipt		
CI Report		
9202		
Order	X	
Aff. Posting		
Status Rpt		
UCCJEA		
Citation		
FTB Notice		
		Reviewed by: skc
		Reviewed on: 12-5-12
		Updates:
		Recommendation:
		File 3 - Jaquay

4 Salvador Trujillo (Estate)

Case No. 09CEPR00404

Atty Haight, Rex A (for Petitioner/Administrator Zayda Sally Gallegos)

(1) Waiver of Accounting and Petition for (2) Final Distribution and for (3) Allowance of Statutory Fees and Commissions (Prob. C. 11640, 10810, 10800)

DOD: 1/17/2009		ZAYDA SALLY GALLEGOS , Administrator, is petitioner.	NEEDS/PROBLEMS/COMMENTS:	
		Accounting is waived.		
Cont. from				
	Aff.Sub.Wit.	I & A - \$140,000.00		
✓	Verified	POH - \$ 60,303.23		
✓	Inventory			
✓	PTC	Administrator (statutory) - \$4,600.00		
✓	Not.Cred.			
✓	Notice of Hrg	Attorney (statutory) - \$4,600.00		
✓	Aff.Mail	W/O Closing - \$2,500.00		
	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.	Distribution, pursuant to intestate succession, is to:		
	Conf. Screen			
✓	Letters 6/23/09	Zayda Sally Gallegos - \$16,201.08		
	Duties/Supp	Ruben Trujillo - \$16,201.08		
	Objections	Maria Norma Farley - \$16,201.08		
	Video Receipt			
	CI Report			
✓	9202			
✓	Order			
	Aff. Posting			
	Status Rpt			
	UCCJEA			
	Citation			
✓	FTB Notice			
				Reviewed by: KT
				Reviewed on: 12/4/12
			Updates:	
			Recommendation: SUBMITTED	
			File 4 - Trujillo	

(1) Waiver of Account and First and Final Report of Executor (2) Petition for Allowance of Statutory Fees to Attorney and (3) Final Distribution

DOD: 11/30/2009		LINDA HANSEN and MARY MOSSETTE , Co-Executors, are Petitioners.	<p>NEEDS/PROBLEMS/COMMENTS:</p> <ol style="list-style-type: none"> The beneficiary of this estate is the Decedent's Intervivos Trust. The Executors are also the Co- Trustees of the Trust. Therefore, need proof of service of the Notice of Hearing on the beneficiaries of the Trust pursuant to Probate Code §1208(b) Need proof of service of the Notice of Hearing along with a copy of the Petition on: <ol style="list-style-type: none"> Steven Diebert Heather Kruthers of County Counsel - Pursuant to their Requests for Special Notice. Need Trustee's written acceptance of the trust pursuant to Probate Code §10954(b)(4). Need Declaration of Co- Trustee pursuant to Local Rule 7.12.5 Need Property Tax Certificate. Petition states there were no creditor's claims filed. On 3/21/11 a Creditor's Claim was filed by Ponderosa Telephone in the amount of \$74.23. Petition states expenses remain due and payable, as follows: <ul style="list-style-type: none"> Steven Diebert - \$525.00 Fresno County Public Guardian's Office - \$532.45 - However there prayer does not include payment for these expenses. Need clarification. Petition does not list and describe in detail the property to be distributed. Local Rule 7.12.1. Need Order.
		Accounting is waived.	
Cont. from			
	Aff.Sub.Wit.	I & A - \$489,268.58	
✓	Verified	POH - \$ 13,000.00	
✓	Inventory	Executors - waive	
	PTC	X	
✓	Not.Cred.	Attorney (statutory) - \$12,685.38	
✓	Notice of Hrg		
✓	Aff.Mail	W/	
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.	X	
	Conf. Screen		
✓	Letters	3/2/09	
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
✓	9202		
	Order	X	
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
✓	FTB Notice		

(1) First and Final Report of Administration on Waiver of Account and (2) Petition for Final Distribution, for (3) Allowance of Compensation to Administrator and Attorney for Ordinary Services, and for Fees (Prob. C. 10400-10406, 10954, 11600-11642, 10810)

DOD: 9/27/11		JIMMIE DALE REIS , Administrator, is petitioner.	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>1. Order does not comply with Local Rule 7.6.1. Orders in probate matters must be complete in themselves. Orders shall set forth all matters ruled upon by the court, the relief granted, and the names of the persons, descriptions of property and/or amounts of money affected with the same particularity required in judgments in general civil matters. 7.6.1D Probate Orders shall be drawn so that their general effect may be determined without reference to the petition on which they are based. Need new order</p>
		Accounting is waived.	
		I & A - \$580,968.75	
Cont. from		POH - \$589,711.24	
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified	Administrator (statutory) - \$14,823.98	
<input checked="" type="checkbox"/>	Inventory		
<input checked="" type="checkbox"/>	PTC	Attorney (less than statutory) - \$12,998.98	
<input checked="" type="checkbox"/>	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg	Costs - \$946.00 (filing fees, certified copies, recorder)	
<input checked="" type="checkbox"/>	Aff.Mail	Closing - \$8,743.49	
	W/		
	Aff.Pub.		
	Sp.Ntc.	Petition states the estate is short on cash to pay the expenses of administration. The beneficiaries wish to retain the real property and have agreed to pay the needed cash for payment of the final expenses to cover the shortfall of liquid assets in order to avoid the sale of the real property.	
	Pers.Serv.		
	Conf. Screen		
<input checked="" type="checkbox"/>	Letters	3/5/12	
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
<input checked="" type="checkbox"/>	9202	Marilyn Goddard	
<input checked="" type="checkbox"/>	Order	Ronald Reis	
	Aff. Posting	Joanne Sutphin	
	Status Rpt	Jimmie Dale Reis	
	UCCJEA	Jimmie Dale Reis, as Administrator of the Estate of Henry Reis, Jr.	
	Citation		
<input checked="" type="checkbox"/>	FTB Notice		
			<p>Reviewed by: KT</p> <p>Reviewed on: 12/4/12</p> <p>Updates: 12/10/12</p> <p>Recommendation:</p> <p>File 6 - Reis</p>

(1) First and Final Account and Report of Administrator and (2) Petition for Its Settlement, for Allowance of Compensation to Administrator and Attorneys for Ordinary Services and for (3) Final Distribution

DOD: 02/26/12	ELBERT ROCQUEMORE , Administrator, is Petitioner.	NEEDS/PROBLEMS/COMMENTS:
	Account period: 02/26/12 – 08/31/12	
Cont. from	Accounting - \$265,458.71	
<input type="checkbox"/> Aff.Sub.Wit.	Beginning POH - \$265,000.00	
<input checked="" type="checkbox"/> Verified	Ending POH - \$134,617.31 (all cash)	
<input checked="" type="checkbox"/> Inventory	Administrator - \$8,309.17	
<input checked="" type="checkbox"/> PTC	(statutory)	
<input checked="" type="checkbox"/> Not.Cred.	Attorney - \$8,309.17	
<input checked="" type="checkbox"/> Notice of Hrg	(statutory)	
<input checked="" type="checkbox"/> Aff.Mail w/o	Costs - \$1,498.00 (for filing fees, publication, certified copies, probate referee)	
<input type="checkbox"/> Aff.Pub.	Distribution, pursuant to intestate succession, is to:	
<input type="checkbox"/> Sp.Ntc.	Elbert Rocquemore, Jr. - \$38,833.62	
<input type="checkbox"/> Pers.Serv.	Ruby Janice Owen - \$19,416.84	
<input type="checkbox"/> Conf. Screen	Catherine Elaine Roy - \$19,416.84	
<input type="checkbox"/> Letters 04/30/12	Robin Lee - \$19,416.84	
<input type="checkbox"/> Duties/Supp	Michael Anthony Roy - \$19,416.83	
<input type="checkbox"/> Objections		
<input type="checkbox"/> Video Receipt		
<input type="checkbox"/> CI Report		
<input checked="" type="checkbox"/> 9202		
<input type="checkbox"/> Order		
<input type="checkbox"/> Aff. Posting		
<input type="checkbox"/> Status Rpt		
<input type="checkbox"/> UCCJEA		
<input type="checkbox"/> Citation		
<input checked="" type="checkbox"/> FTB Notice		
		Reviewed by: JF
		Reviewed on: 12/04/12
		Updates:
		Recommendation: SUBMITTED
		File 7 - Rocquemore

Atty Arthur, Susan K., of Walton & Mitchell (for Petitioner Cynthia Campbell)

(1) First and Final Account and Report of Executor and Petition for Its Settlement,
 (2) for Allowance of Compensation for Ordinary Services and (3) for Final
 Distribution [Prob. C. 1095]

DOD: 11/30/2011	CYNTHIA CAMPBELL , Executor, is Petitioner.	NEEDS/PROBLEMS/COMMENTS:
	Account period: 11/30/2011 – 10/29/2012	
	Accounting - \$54,750.00	
Cont. from	Beginning POH - \$54,750.00	
<input type="checkbox"/> Aff.Sub.Wit.	Ending POH - \$54,750.00 <i>(no cash)</i>	
<input checked="" type="checkbox"/> Verified	Executor - waives	
<input checked="" type="checkbox"/> Inventory	Attorney - \$2,190.00 <i>(statutory; to be paid outside probate)</i>	
<input checked="" type="checkbox"/> PTC	Costs - \$1,312.00 <i>(filing fees, probate referee, publication, certified copies; to be paid outside probate)</i>	
<input checked="" type="checkbox"/> Not.Cred.	Distribution pursuant to Decedent's Will and to the Assignments of Beneficiaries' Interest in Estate Property filed 10/31/2012 is to:	
<input checked="" type="checkbox"/> Notice of Hrg	<ul style="list-style-type: none"> • DONALD L. GOFORTH – an undivided 1/3 interest in automobiles, boat, trailers, jewelry, clothing, household furnishings, and books. • CYNTHIA CAMPBELL – an undivided 1/3 interest in automobiles, boat, trailers, jewelry, clothing, household furnishings, books, and 41.3813% interest in real property. • JEANINE SHUMWAY – an undivided 1/3 interest in automobiles, boat, trailers, jewelry, clothing, household furnishings, books, and 41.3813% interest in real property. 	
<input checked="" type="checkbox"/> Aff.Mail W/		
Aff.Pub.		
Sp.Ntc.		
Pers.Serv.		
Conf. Screen		
Letters 052412		
Duties/Supp		
Objections		
Video Receipt		
CI Report		
<input checked="" type="checkbox"/> 9202		
<input checked="" type="checkbox"/> Order		
Aff. Posting		
Status Rpt		
UCCJEA		
Citation		
<input checked="" type="checkbox"/> FTB Notice		
	Reviewed by: LEG	
	Reviewed on: 12/5/12	
	Updates:	
	Recommendation: SUBMITTED	
	File 8 – Goforth	

(1) First and Final Account and Report of Administrator and (2) Petition for Its Settlement, for Allowance of Compensation to Administrator and Attorneys for Ordinary Services and for (3) Final Distribution

Age:		NEEDS/PROBLEMS/COMMENTS: OFF CALENDAR. Calendared in error.
DOD:		
Cont. from		
<input type="checkbox"/>	Aff.Sub.Wit.	
<input type="checkbox"/>	Verified	
<input type="checkbox"/>	Inventory	
<input type="checkbox"/>	PTC	
<input type="checkbox"/>	Not.Cred.	
<input type="checkbox"/>	Notice of Hrg	
<input type="checkbox"/>	Aff.Mail	
<input type="checkbox"/>	Aff.Pub.	
<input type="checkbox"/>	Sp.Ntc.	
<input type="checkbox"/>	Pers.Serv.	
<input type="checkbox"/>	Conf. Screen	
<input type="checkbox"/>	Letters	
<input type="checkbox"/>	Duties/Supp	
<input type="checkbox"/>	Objections	
<input type="checkbox"/>	Video Receipt	
<input type="checkbox"/>	CI Report	
<input type="checkbox"/>	9202	
<input type="checkbox"/>	Order	
<input type="checkbox"/>	Aff. Posting	
<input type="checkbox"/>	Status Rpt	
<input type="checkbox"/>	UCCJEA	
<input type="checkbox"/>	Citation	
<input type="checkbox"/>	FTB Notice	
		Reviewed by: KT
		Reviewed on: 12/4/12
		Updates:
		Recommendation:
		File 9 - Henkel

		BROOKE A. PARICHAN , Trustee, is petitioner.	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>OFF CALENDAR. Request for Dismissal entered on 12/5/12</p>
		<p>Petitioner alleges: The Brooke A. Parichan 2007 Irrevocable Trust was established on 8/24/2007 by ROD PARICHAN and CYNTHIA PARICHAN, as settlors.</p> <p>The Current Trustee and income beneficiary is Brooke A. Parichan. The first contingent beneficiary of the Trust are the issue of Brooke A. Parichan. The second contingent beneficiary of the Trust is REID R. PARICHAN. The third contingent beneficiary of the Trust are the issue of REID R. PARICHAN. Neither Brooke nor Reid currently have any issue. The remote contingent beneficiaries of the trust are EDWINA SMITH, the heirs of CYNTHIA K. PARICHAN, SUSAN PARICHAN-HABILD, TRACI NICOLE PRICE, the issue of TRACY NICOLE PRICE, CHRISTIAN PARICHAN HANSEN, the issue of CHRISTIAN PARICHAN HANSEN, and the heirs of ROD PARICHAN. There are no minor beneficiaries of the Trust.</p> <p>Under Probate Code §15404, if the settlors and all the beneficiaries of an irrevocable trust consent, they may compel modification of the trust. The settlors and all the beneficiaries have consented to the modification of the Trust.</p> <p>Chuck Baker has been appointed as guardian ad litem to represent all the unborn and unascertained beneficiaries.</p>	
Cont. from 111312			
	Aff.Sub.Wit.		
✓	Verified		
	Inventory		
	PTC		
	Not.Cred.		
✓	Notice of Hrg		
✓	Aff.Mail	W/	
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.		
	Conf. Screen		
	Letters		
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
	9202		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice		
Please see additional page			<p>Reviewed by: KT</p> <p>Reviewed on: 12/4/12</p> <p>Updates:</p> <p>Recommendation:</p> <p>File 10 - Parichan</p>

The trust is currently considered to be a "grantor trust" under the federal tax laws. That means that all income taxes generated by the assets of the Trust are taxable to the settlors. The current asset of the Trust is a life insurance policy. Since the growth in a life insurance policy is not taxable, the status of the Trust as a grantor trust has not been a concern. However, the settlors would like to gift other assets to the Trust but do not want to be subject to paying the income taxes generated by the Trust. The income generated by the Trust could be significant and that would cause substantial income tax issues.

Under Section 4.2 of the Trust, the trustee may pay premium payments on life insurance policies from the net income of the Trust. Under Section 677(a)(3) of the Internal Revenue Code, this provision causes the Trust to be a grantor trust. Petitioner requests that the Trust be modified to delete Section 4.2. The income generated by the Trust would then be taxable to the Trust or its beneficiaries.

In addition, Section 4.2 of the Trust currently provides for income distributions to the beneficiary but not principal distributions until the death of the surviving settlor. Again, because the only asset is a life insurance policy there are no principal assets to be distributed until the policy proceeds are paid at the death of the surviving settlor. The distributive provisions under Articles Five and Six are not effective until the death of the surviving settlor. If the settlors gift other assets to the Trust, then there needs to be a provision in the Trust that govern the distribution of principal and income during the lifetimes of the settlors. Petitioner requests that Article Five of the Trust be deleted and Article Six of the Trust be modified so that it governs the distribution of principal and income both during the lifetimes of the settlors and after the death of the surviving settlor. The beneficial interests of the Trust will not change as a result of this proposed modification.

Petitioner prays for an order:

1. Modifying the Trust as set forth in the Petition;
2. For such other orders as the Court may deem proper.

		REID R. PARICHAN, Trustee, is petitioner.	NEEDS/PROBLEMS/COMMENTS: <u>OFF CALENDAR.</u> Request for Dismissal entered on 12/5/12
		Petitioner alleges: The Reid R. Parichan 2007 Irrevocable Trust was established on 8/24/2007 by ROD PARICHAN and CYNTHIA PARICHAN, as settlors. The Current Trustee and income beneficiary is Reid R. Parichan. The first contingent beneficiary of the Trust are the issue of Reid R. Parichan. The second contingent beneficiary of the Trust is Brooke A. Parichan. The third contingent beneficiary of the Trust are the issue of Brooke A. Parichan. Neither Reid nor Brooke currently have any issue. The remote contingent beneficiaries of the trust are EDWINA SMITH, the heirs of CYNTHIA K. PARICHAN, SUSAN PARICHAN-HABILD, TRACI NICOLE PRICE, the issue of TRACY NICOLE PRICE, CHRISTIAN PARICHAN HANSEN, the issue of CHRISTIAN PARICHAN HANSEN, and the heirs of ROD PARICHAN. There are no minor beneficiaries of the Trust. Under Probate Code §15404, if the settlors and all the beneficiaries of an irrevocable trust consent, they may compel modification of the trust. The settlors and all the beneficiaries have consented to the modification of the Trust. Chuck Baker has been appointed as guardian ad litem to represent all the unborn and unascertained beneficiaries. <p style="text-align: center;">Please see additional page</p>	
Cont. from 111312			
	Aff.Sub.Wit.		
✓	Verified		
	Inventory		
	PTC		
	Not.Cred.		
✓	Notice of Hrg		
✓	Aff.Mail	W/	
	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.		
	Conf. Screen		
	Letters		
	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
	9202		
✓	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice		
			Reviewed by: KT Reviewed on: 12/4/12 Updates: Recommendation: File 11 - Parichan

The trust is currently considered to be a "grantor trust" under the federal tax laws. That means that all income taxes generated by the assets of the Trust are taxable to the settlors. The current asset of the Trust is a life insurance policy. Since the growth in a life insurance policy is not taxable, the status of the Trust as a grantor trust has not been a concern. However, the settlors would like to gift other assets to the Trust but do not want to be subject to paying the income taxes generated by the Trust. The income generated by the Trust could be significant and that would cause substantial income tax issues.

Under Section 4.2 of the Trust, the trustee may pay premium payments on life insurance policies from the net income of the Trust. Under Section 677(a)(3) of the Internal Revenue Code, this provision causes the Trust to be a grantor trust. Petitioner requests that the Trust be modified to delete Section 4.2. The income generated by the Trust would then be taxable to the Trust or its beneficiaries.

In addition, Section 4.2 of the Trust currently provides for income distributions to the beneficiary but not principal distributions until the death of the surviving settlor. Again, because the only asset is a life insurance policy there are no principal assets to be distributed until the policy proceeds are paid at the death of the surviving settlor. The distributive provisions under Articles Five and Six are not effective until the death of the surviving settlor. If the settlors gift other assets to the Trust, then there needs to be a provision in the Trust that govern the distribution of principal and income during the lifetimes of the settlors. Petitioner requests that Article Five of the Trust be deleted and Article Six of the Trust be modified so that it governs the distribution of principal and income both during the lifetimes of the settlors and after the death of the surviving settlor. The beneficial interests of the Trust will not change as a result of this proposed modification.

Petitioner prays for an order:

3. Modifying the Trust as set forth in the Petition;
4. For such other orders as the Court may deem proper.

Petition for Appointment of Probate Conservator of the Person (Prob. C. 1820, 1821, 2680-2682)

Age: 50		<p>MARGARET A. YOUNG, sister, is petitioner and requests appointment as Conservator of the person, with medical consent powers.</p> <p>Declaration of Bradley T. Wajda, M.D. 07/09/2012, supports request for medical consent powers.</p> <p>Petitioner states: the proposed conservatee's mother was very ill when she was pregnant with the proposed conservatee. As a result, the proposed conservatee was deprived of oxygen. The proposed conservatee is autistic and developmentally challenged.</p> <p>Court Investigator Julie Negrete's report filed 12/04/2012 states it appears to be in Charles Edward Young's best interest that the conservatorship be GRANTED and that the petitioner, his sister, Margaret A. Young, be appointed as his conservator. It is also recommended that Margaret A. Young be granted medical consent powers pursuant to Probate Code § 2355, as supported by the Capacity Declaration.</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Court Investigator Advised Rights on 11/16/2012.</p> <p>Voting Rights Affected Need Minute Order</p>
Cont. from			
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified		
<input type="checkbox"/>	Inventory		
<input type="checkbox"/>	PTC		
<input type="checkbox"/>	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg		
<input checked="" type="checkbox"/>	Aff.Mail w/		
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.		
<input checked="" type="checkbox"/>	Conf. Screen		
<input checked="" type="checkbox"/>	Letters		
<input checked="" type="checkbox"/>	Duties/Supp		
<input type="checkbox"/>	Objections		
<input checked="" type="checkbox"/>	Video Receipt		
<input checked="" type="checkbox"/>	CI Report		
<input type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input checked="" type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice		
		<p>Reviewed by: KT / LV</p> <p>Reviewed on: 12/04/2012</p> <p>Updates: 12/10/2012</p> <p>Recommendation:</p> <p>File 12 - Young</p>	

Petition for Appointment of Guardian of the Person (Prob. C. 1510)

Marcus age: 8	<u>TEMPORARY EXPIRES 12/11/12</u>		<p>NEEDS/PROBLEMS/COMMENTS:</p> <ol style="list-style-type: none"> 1. Need proof of personal service fifteen (15) days prior to the hearing of the Notice of Hearing along with a copy of the Petition for Appointment of Guardian or consent and waiver of notice or declaration of due diligence for: <ul style="list-style-type: none"> • Father (of Marcus) • David Garcia, Jr. (Father of Matthew) – served by mail on 11/15/2012 Probate Code § 1511 requires personal service. 2. Need proof of personal service fifteen (15) days prior to the hearing of the Notice of Hearing along with a copy of the Petition for Appointment of Guardian or consent and waiver of notice or declaration of due diligence for: <ul style="list-style-type: none"> • Paternal Grandparents (Unknown) <p>Note: A Notice of Hearing with a proof of service by mail was filed on 12/03/2012 showing service on Paternal Grandmother, Katherine Santos on 11/15/2012, and Paternal Grandfather, David Ostos Garcia, Deceased. The proof of service of mailing does not indicate which set of paternal grandparents these are.</p>
Matthew age: 6			
Cont. from	Father (of Marcus): UNKNOWN		
<input type="checkbox"/> Aff.Sub.Wit.	Father (of Matthew): UNKNOWN, (DAVID GARCIA, Jr.) , served by mail on 11/15/2012		
<input checked="" type="checkbox"/> Verified	Mother: MISTY SUE RUSSELL – consents and waives notice.		
<input type="checkbox"/> Inventory	Paternal grandparents: Unknown		
<input type="checkbox"/> PTC	Maternal grandfather: Gerald Russell, served by mail on 11/15/2012		
<input type="checkbox"/> Not.Cred.	Petitioner alleges: The children have resided primarily with the maternal grandparents. They have provided a safe, loving home environment. CPS has encouraged relatives to seek an immediate guardianship as the parents are unable to care for the children at this time. Father is incarcerated and mother has consented.		
<input checked="" type="checkbox"/> Notice of Hrg	Court Investigator Jennifer Daniel's report filed 12/04/2012.		
<input checked="" type="checkbox"/> Aff.Mail			
<input type="checkbox"/> Aff.Pub.			
<input type="checkbox"/> Sp.Ntc.			
<input type="checkbox"/> Pers.Serv.	x		
<input checked="" type="checkbox"/> Conf. Screen			
<input checked="" type="checkbox"/> Letters			
<input checked="" type="checkbox"/> Duties/Supp			
<input type="checkbox"/> Objections			
<input type="checkbox"/> Video Receipt			
<input checked="" type="checkbox"/> CI Report			
<input type="checkbox"/> 9202			
<input checked="" type="checkbox"/> Order			
<input type="checkbox"/> Aff. Posting			
<input type="checkbox"/> Status Rpt			
<input checked="" type="checkbox"/> UCCJEA			
<input type="checkbox"/> Citation			
<input type="checkbox"/> FTB Notice			
			Reviewed by: KT / LV
			Reviewed on: 12/04/2012
			Updates:
			Recommendation:
			File 13 – Flores & Garcia

Petition for Probate of Will and for Letters Testamentary; Authorization to Administer Under IAEA (Prob. C. 8002, 10450)

DOD: 09/22/2012		<p>CECILIA R. SIBLEY, daughter/named executor without bond, is petitioner.</p> <p>Full IAEA – o.k.</p> <p>Will dated: 12/29/2000 Codicil: 08/30/2001</p> <p>Residence: Fresno Publication: The Business Journal</p> <p>Estimated valued of the Estate: Personal property - \$4,000.00 Real property - \$70,000.00 Total: - \$74,000.00</p> <p>Probate Referee: Rick Smith</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Note: If the petition is granted status hearings will be set as follows:</p> <ul style="list-style-type: none"> • Friday, 05/10/2013 at 9:00a.m. in Dept. 303 for the filing of the inventory and appraisal <u>and</u> • Friday, 012/07/2014 at 9:00a.m. in Dept. 303 for the filing of the first account and final distribution. <p>Pursuant to Local Rule 7.5 if the required documents are filed 10 days prior to the hearings on the matter the status hearing will come off calendar and no appearance will be required.</p>
Cont. from			
<input checked="" type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified		
	Inventory		
	PTC		
	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg		
<input checked="" type="checkbox"/>	Aff.Mail w/o		
<input checked="" type="checkbox"/>	Aff.Pub.		
	Sp.Ntc.		
	Pers.Serv.		
	Conf. Screen		
<input checked="" type="checkbox"/>	Letters		
<input checked="" type="checkbox"/>	Duties/Supp		
	Objections		
	Video Receipt		
	CI Report		
	9202		
<input checked="" type="checkbox"/>	Order		
	Aff. Posting		
	Status Rpt		
	UCCJEA		
	Citation		
	FTB Notice		
		Reviewed by: KT / LV	
		Reviewed on: 12/06/2012	
		Updates: 12/07/2012	
		Recommendation: Submitted	
		File 14 - Rago	

(1) Petition for Final Distribution on Waiver of Accounting and for (2) Allowance of Fees (Prob. C. 11600, 10830)

DOD: 2/11/12		<p>CLYDE JAMES JONES, Executor, is petitioner.</p> <p>Accounting is waived.</p> <p>I & A - \$310,000.00 POH - \$320,800.00</p> <p>Executor - waives</p> <p>Attorney (statutory) - \$9,416.00</p> <p>Costs - \$494.00 (filing fee, certified copies, recording fee)</p> <p>Distribution, pursuant to Decedent's Will, is to:</p> <p>Clyde James Jones as trustee of the Bonnie M. Jones Trust, 2000 – real property located at 2891 Holland in Clovis.</p>	<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>1. Need Trustee's written acceptance of the trust pursuant to Probate Code §10694(b)(4).</p> <p>2. Need Declaration of Trustee pursuant to Local Rule 7.12.5</p>
Cont. from			
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified		
<input checked="" type="checkbox"/>	Inventory		
<input checked="" type="checkbox"/>	PTC		
<input checked="" type="checkbox"/>	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg		
<input type="checkbox"/>	Aff.Mail N/A		
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.		
<input type="checkbox"/>	Conf. Screen		
<input checked="" type="checkbox"/>	Letters 4/4/12		
<input type="checkbox"/>	Duties/Supp		
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input checked="" type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input type="checkbox"/>	Citation		
<input checked="" type="checkbox"/>	FTB Notice		
		<p>Reviewed by: KT</p> <p>Reviewed on: 12/4/12</p> <p>Updates:</p> <p>Recommendation:</p> <p>File 15 - Jones</p>	

Request for Hearing about Court Fee Waiver Order

		<p>NEEDS/PROBLEMS/COMMENTS:</p> <p>Confidential matter.</p>
Cont. from		
Aff.Sub.Wit.		
Verified		
Inventory		
PTC		
Not.Cred.		
Notice of Hrg		
Aff.Mail		
Aff.Pub.		
Sp.Ntc.		
Pers.Serv.		
Conf. Screen		
Letters		
Duties/Supp		
Objections		
Video Receipt		
CI Report		
9202		
Order		
Aff. Posting		
Status Rpt		
UCCJEA		
Citation		
FTB Notice		
		Reviewed by: KT
		Reviewed on: 12/5/12
		Updates:
		Recommendation:
		File 16B – Fernandez