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Vol. m88 Page 21347
FILED

1988 NOV 22 AM 8:24

CURRY COUNTY COURTS
GOLD BEACH OR.

IN THE CIRCUIT COURT OF THE STATE OF OREGON FOR CURRY COUNTY

In the Matter of the Estate

of VIOLA GOULDIN,

Deceased.

Case No. PR 2965

ORDER APPROVING

SUPPLEMENTAL

FINAL ACCOUNT AND

CLOSING ESTATE

ENTERED

11-22-88

By J.E. #160

This matter coming on to be heard upon the Supplemental Final Account and Petition for Order Closing Estate and the Court now having heard the same finds as follows:

1.

That as shown by the Affidavit of Mailing of Notice of Time for Filing Objections to Supplemental Final Account and Petition to Close Estate, duly made and filed herein by Wm. Ganong, said Wm. Ganong, the Attorney for the Executors of the above entitled Estate, on October 1, 1988, served the Notice of the Time for Filing Objections to the Supplemental Final Account and Petition for Order Closing Estate and a copy of said Supplemental Final Account and Petition for Order Closing Estate, which was filed herein on September 13, 1988, on each of the following persons entitled to receive such Notice and to receive such copy of Supplemental Final Account and Petition for Order Closing Estate under Uniform Trial Court Rule 9.090(4), at each of their respective last known addresses as follows:

Mr. William A. Tingley
596 S.E. Greenway Drive
Gresham, OR 97030

7793A001 12/01/88 REC.
0005

30.01

Mrs. Kristine Tingley Bush
207 S.E. Reef Avenue
Lincoln City, OR 97367

7793A001 12/01/88 PFND
0005

10.01

Rel.:
WM. GANONG (SR.)
LAWYER
OSB No. 48030
P.O. BOX 57
KLAMATH FALLS, OREGON
97601-0003
PHONE: (503) 882-7228

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Mrs. Pamela S. Crown
600 Cherry Drive, No. 7
Eugene, OR 97401-5716

Mrs. Viola M. Vance
P. O. Box 2258
Flournoy, CA 96029

Mrs. Sue Ann Tingley
P. O. Box 792
Lincoln City, OR 97367

Mrs. Dorothy M. Vance
P. O. Box 2258
Flournoy, CA 96029

by depositing a copy of said Notice and a copy of said Supplemental Final Account and Petition for Order Closing Estate in the United States mail at Klamath Falls, Oregon on October 1, 1988, being not less than 20 days before November 1, 1988, the time fixed for filing Objections, in an envelope addressed to each of said persons at his or her address above set forth with postage fully prepaid thereon. That said persons are all of the persons entitled to receive such Notice under said UTCR 9.090 (4). The time fixed for filing Objections to said Supplemental Final Account and Petition for Order Closing Estate has passed and no Objections have been filed herein.

2.

As more particularly itemized in the Receipts and Disbursements set forth in said Supplemental Final Account all of the expenses of administering and closing the Estate have been paid and all of the money which remained in the Estate after said expenses were paid was distributed to the Devisees as provided by the Decree of Final Distribution. The cancelled check for each

1 such payment and distribution has been filed in this Court as a
2 part of the Third and Final Accounting of Vouchers.

3 3.

4 On April 28, 1988, the Executors recorded in Klamath County,
5 Oregon Deed Records their Deed distributing and conveying unto
6 Pamella S. Crown and Viola Marie Vance their respective interests
7 in the Klamath Marsh Ranch and their Deed distributing and
8 conveying unto William A. Tingley and Kristine Tingley Bush their
9 respective interests in the Klamath Marsh Ranch. The Executors
10 also, by Assignment filed on May 5, 1988 with the Oregon Water
11 Resources Department and recorded the same day in Vol. 7 at page
12 1993 of the Miscellaneous Records of the Oregon Water Resources
13 Department, assigned all of the interest of Viola Gouldin and her
14 Estate in and to Water Right Application No. 55558, Permit No.
15 42725 unto Pamella S. Crown, Viola Marie Vance, William A.
16 Tingley and Kristine Tingley Bush. The Executors were informed
17 by letter, dated June 13, 1988, from Thomas E. Shook, Water Right
18 Specialist, Water Resources Department, Salem, Oregon to Wm.
19 Ganong, Sr., Attorney for the Estate, that the State of Oregon
20 Certificate of Water Right 11956 issued with confirmed dates from
21 April 16, 1930 to William Kittredge and recorded in Volume 11 at
22 page 11956 of Oregon State Record of Water Rights Certificates is
23 an appurtenance to the specific place of use upon which the right
24 was established and belongs to the legal owners of the real
25 property and that an assignment of same was not necessary.
26

WM. GANONG (SR.)
LAWYER
OSB No. 48030
P.O. BOX 57
KLAMATH FALLS, OREGON
97601-0003
PHONE: (503) 882-7228

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4.

On May 12, 1988, the Executors recorded in Lane County Official Records in Reel 1513R as 8818544 their Deed distributing and conveying unto Pamella S. Crown the Eugene Condominium.

5.

All of the property and assets remaining in the Estate after the costs of administering and distributing the Estate had been paid, as itemized in said Supplemental Final Account, were distributed unto the Legatees and Devisees entitled to receive the same as provided in the Decree of Final Distribution and the Receipts of Dorothy M. Vance, Sue Ann Tingley, Kristine Tingley Bush, William A. Tingley, Pamella S. Crown, who was formerly Pamella Sue Vance, and Viola Marie Vance, who was also known as Viola M. Meeder, wherein each of said Legatees and Devisees acknowledged Receipt from the Executors of her or his full distributive share of the Estate and of all of the property owned by the Testatrix at the time of her death, have been filed in this Court. Each of said Legatees and Devisees also agreed therein to pay her or his full share of taxes on any income received from the Estate and to refund to the Executors her or his prorata share of any taxes, including interest or penalties, which may hereafter be determined to be payable to the State of Oregon, the State of California or the United States.

6.

The Executors caused a Court certified copy of the Decree of Final Distribution, made and entered herein, to be recorded on

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1 April 21, 1988 in Volume M88 at page 6327 of Klamath County Deed
2 Records in the Office of the County Clerk of Klamath County,
3 Oregon and also to be recorded on May 12, 1988 in Reel 1513R as
4 8818543 of Lane County Official Records in the Office of the
5 County Clerk of Lane County, Oregon.

6 7.

7 The Executors have filed the final Federal Fiduciary Income
8 Tax Return for the Estate with the Internal Revenue Service and
9 have filed the final Oregon Fiduciary Income Tax Return with the
10 Oregon Department of Revenue and have now received and filed
11 herein the Oregon Department of Revenue's final Certificate of
12 Release of Oregon Income Tax Liability.

13 8.

14 The Supplemental Final Account and each transaction,
15 receipt, disbursement and distribution reported therein are true
16 and correct and should be approved.

17 9.

18 The Third and Final Accounting of Vouchers filed herein is
19 true and correct and should be approved.

20 10.

21 This Estate has now been fully administered and distributed
22 and the Court now being fully advised in the premises,

23 It is hereby ORDERED as follows:

- 24 (1) The Supplemental Final Account and Petition for
25 Order Closing Estate and the Third and Final
26 Accounting of Vouchers are each hereby approved.

(2) Ray J. Michels and Don W. Krider, the Executors of this Estate, are hereby discharged and this Estate is hereby closed.

(3) A Certified copy of this Order shall be recorded in the Deed Records of Klamath County and of Lane County as required by ORS 116.223.

Done in open Court this 21 day of November, 1988.

151 **HUGH C. DOWNER, JR.**

Hugh C. Downer, Jr.
Probate Judge

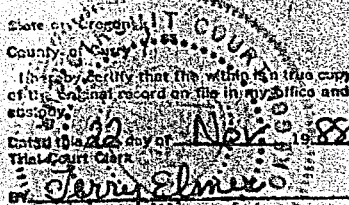
Ray J. Michels
1284 Palmwood
Boulder City, NV 89005
Telephone: 702-293-4034

Don W. Krider
2045 Wantland Street
Klamath Falls, OR 97601
Telephone: 503-884-8871
EXECUTORS

Wm. Ganong (Sr.)
OSB No. 48030
P.O. Box 57
Klamath Falls, OR 97601
Telephone: 503-882-7228
ATTORNEY FOR EXECUTORS

8850343

WM. GANONG (SR.)
LAWYER
OSB No. 48030
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97601-0003
PHONE: (503) 882-7228



State of Oregon,
County of Lane—ss.

I, the County Clerk, in and for the said County, do hereby certify that the within instrument was received for record at

1 DEC 88 9:06

Reel **1546R**

Lane County OFFICIAL Records.
Lane County Clerk

By: John E. Fawcett
County Clerk

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STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Wm. Ganong, Sr. the 15th day of Dec. A.D., 19 88 at 3:57 o'clock PM., and duly recorded in Vol. M88 of Deeds on Page 21347.

FEE \$33.00

Evelyn Biehn - County Clerk

By Pauline M. Muldore