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TITLE OF DOCUMENT

ORDER SETTLING FIRST AND FINAL REPORT OF ADMINISTRATRIX, APPROVAL OF
ATTORNEYS STATUTORY FEES AND COSTS ADVANCED AND ORDER FOR FINAL
DISTRIBUTION ON WAIVER OF ACCOUNTING

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FILED
AND ENTERED

AUG 19 1996

JEANINE BUTLER
CLERK OF THE COURT

[Signature]

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SUPERIOR COURT OF CALIFORNIA, COUNTY OF TEHAMA

o0o

In the Matter of the Estate
of

No. PR 12125

CLIFFORD HAROLD SEWALD, also
known as C. H. SEWALD, and
as CLIFFORD SEWALD,

Deceased.

ORDER SETTLING FIRST AND FINAL
REPORT OF ADMINISTRATRIX,
APPROVAL OF ATTORNEYS STATUTORY
FEES AND COSTS ADVANCED AND
ORDER FOR FINAL DISTRIBUTION ON
WAIVER OF ACCOUNTING.

Date of Hearing: 8/19/96
Time of Hearing: 1:45 p.m.
Department: Probate,
Room 2

ELSIE JEANNETTE SEWALD, as Administratrix of the Estate of
CLIFFORD HAROLD SEWALD (aliases), deceased, having filed his
verified FIRST AND FINAL REPORT OF ADMINISTRATRIX AND PETITION FOR
ITS SETTLEMENT, APPROVAL OF ATTORNEYS STATUTORY FEES AND COSTS
ADVANCED AND FOR FINAL DISTRIBUTION ON WAIVER OF ACCOUNTING, and
same coming on regularly for Hearing, the Petition having been
received in evidence and the Court having considered said Petition;

Page 1 - ORDER SETTLING FIRST AND FINAL REPORT OF ADMINISTRATRIX,
ETC.

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PROBATE BOOK 73 PAGE 6

1 there being no objections filed thereto, the Court finds:

2 1. Notice: Due Notice of the First and Final Report of
3 Administratrix and Petition for its Settlement has been regularly
4 given for the period and in the manner prescribed by law, with the
5 exception of the California Director of Health Services as decedent
6 was not a recipient of Welfare or Medi-Cal benefits prior to his
7 death.

8 2. Report and Petition: All the alleged acts and
9 transactions of the Petitioner, ELSIE JEANNETTE SEWALD, during the
10 period of the Report are truly shown and should be approved and all
11 allegations of the petition for its settlement are true.

12 3. Date of Death: Appointment of Representative:
13 CLIFFORD HAROLD SEWALD (aliases), died intestate on April 25, 1995,
14 in the County of Butte, State of California, and was a resident of
15 the County of Tehama, State of California, on the date of his death.
16 Petitioner qualified as Special Administrator of this Estate on July
17 19, 1995, and qualified as General Administrator and Letters of
18 Administration were issued to said Petitioner on August 22, 1995.
19 At all times since the issuance of Letters of Administration,
20 Petitioner has been and now is the duly qualified and acting
21 Administrator of decedent's Estate.

22 4. Notice of Death: Notice of Death and of Petition
23 to administer Estate has been published for the period and in the
24 manner prescribed by law, and Proof of Publication was filed with
25
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1 the Clerk of this Court on July 28, 1995, showing due publication in
2 the manner and form required by law.

3 5. Creditors' Claims: Reasonable efforts have been made
4 to identify all creditors of the estate, pursuant to California
5 Probate Code §9050. Notice of Administration of Estate was mailed
6 to all known Creditors on August 22, 1995. A Creditor's Claim was
7 filed by Dennis Sewald on December 14, 1995 and was rejected by the
8 Administratrix on December 19, 1995. An Amended Creditor's Claim
9 was filed by Dennis Sewald on February 1, 1996; said Amended
10 Creditor's Claim was rejected by the Administratrix on February 6,
11 1996 and rejected by the Court on February 14, 1996 pursuant to the
12 Court's Minute Order dated February 14, 1996. No other Creditor's
13 Claims have been presented to the Administratrix or filed with this
14 Court. The time for filing and presenting Creditors' Claims expired
15 on December 22, 1995.

16 6. Inventory and Appraisement: A Partial Inventory and
17 Appraisement of the Estate was returned and filed on December 13,
18 1995, showing the value of the probate estate to be One Hundred
19 Sixty-nine Thousand One Hundred Forty-six and 69/100 Dollars
20 (\$169,146.69). A Final Inventory and Appraisement was filed on
21 April 22, 1996 showing additional separate property of decedent of
22 \$4,508.37, which was integrated with Inventory and Appraisement,
23 Partial No. 1, for a total value of \$173,655.06. A Corrected
24 Complete and Final Inventory and Appraisement was filed in this
25
26

1 Estate on July 17, 1996 showing a total corrected value of
2 decedent's community property interest to be \$145,915.48 and
3 separate property to be \$50,855.79, with the total estate assets
4 valued as \$196,771.28.

5 Petitioner alleges that the corrected Inventory and
6 Appraisement totaling One Hundred Ninety-six Thousand Seven Hundred
7 Seventy-one and 28/100 Dollars (\$196,771.28), contains all of
8 decedent's interest in community and separate property.

9 7. Personal Property Taxes: All personal property taxes
10 due and payable by the estate have been paid or provided for.

11 8. Federal Estate Tax: A Federal Estate Tax Return has
12 been filed in this estate showing no Federal Estate Tax due and
13 payable by the Estate. A Federal Estate Tax Closing Letter has not
14 been received.

15 California Death Taxes: There are no California
16 death taxes due and payable by the Estate to the State of
17 California.

18 9. Income Tax: There are no California or Federal
19 Income Taxes due or payable by the Estate.

20 10. Character of Estate Property: The estate property
21 consists of decedent's interest in the community property of
22 decedent and his Surviving Spouse, and decedent's separate property.

23 11. Special Notice: No one has filed a Request for
24 Special Notice in this Estate,
25
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1 12. Status Report: The estate is in a condition to be
2 closed at this time.

3 15. Distribution: All of the assets in the decedent's
4 Estate should be distributed to ELSIE JEANNETTE SEWALD, the sole
5 remaining beneficiary of said Estate.

6 16. Waiver of Accounting: Elsie Jeannette Sewald,
7 Surviving Spouse of decedent and the sole remaining beneficiary of
8 said Estate pursuant to assignments of all other heirs-at-law of
9 decedent, has signed a Waiver of Accounting which is on file herein.

10 17. Commissions and Attorneys Fees: The Executrix should
11 be directed to pay the Law Firm of LITTLEJOHN & WESTFALL, Attorneys
12 at Law, the Statutory Fee provided for by law in the sum of Five
13 Thousand Ninety-two and 20/100 Dollars (\$5,092.20) and costs
14 advanced in the total sum of Five Hundred Nineteen and 23/100
15 Dollars (\$519.23).

16 IT IS HEREBY ORDERED AND ADJUDGED:

17 1. The First and Final Report of Administratrix is
18 approved, allowed and settled as filed;

19 2. All alleged acts and transactions of ELSIE JEANNETTE
20 SEWALD, as Administratrix of the Estate of CLIFFORD HAROLD SEWALD
21 (aliases), deceased, relating to the matters set forth in
22 Petitioner's First and Final Report, are ratified, confirmed and
23 approved;

24 3. Notice of Hearing of Petitioner's First and Final
25
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1 Report of Administrator has been given as required by law;

2 4. No California or federal estate Taxes are due or
3 payable by the estate;

4 5. Administratrix has waived her right to Statutory
5 Commissions for Services rendered to this estate;

6 6. Administratrix is authorized and directed to pay to
7 her Attorneys, the Law Firm of LITTLEJOHN & WESTFALL, as Statutory
8 Attorneys' Fees, the sum of \$5,092.20 and Attorneys' Costs Advanced
9 in the sum of \$519.23.

10 7. This estate is in condition to be closed at this time
11 and should be distributed as follows:

12 All estate assets to be distributed to sole remaining
13 beneficiary, ELSIE JEANNETTE SEWALD, Surviving Spouse of decedent,
14 pursuant to Assignments to ELSIE JEANNETTE SEWALD of the Interests
15 of all other heirs of the Estate on file herein.

16 Decedent's one-half (1/2) interest in
17 the following community property:

18 Cash:

- 19 1. Estate of Clifford H. Sewald, deceased,
20 Certificate of Deposit #50061434 held
with Tri-Counties Bank, Chico, CA
- 21 2. Estate Savings Account #055-251915, held
with Tri-Counties Bank, Chico, CA
- 22 3. Regular Checking Account #055-24-022,
23 held with Tri-Counties Bank, Chico
Branch, Chico, CA, standing in t h e
24 name of E. Jeannette Sewald

25 Miscellaneous Equipment and Machinery of C. H.
26

1 Sewald Dairy, situate in the County of Tehama,
2 State of California:

- 3 1. One Airless Paint Sprayer Model #390-ST,
4 Graco Brand.
- 5 2. One Poly Tank Weed Sprayer; Micro Jet.
- 6 3. Twelve (12) "scrub" cattle located on an
7 80 acre leased parcel of real property
8 adjacent to the Tehama County properties.
- 9 4. 1968 International Tractor 856, Model
10 #856
- 11 5. 1972 International Tractor 966, Model
12 #966, Serial #2510175U01 2397X
- 13 6. 1981 International Tractor #1586, Model
14 #1586
- 15 7. 1948-50 International Dozer, Model
16 #TD182, Serial #G455-285 1745 TD18 Series
17 182
- 18 8. 1963 Framall Tractor, Model H.
- 19 9. 1981 Steiger Tractor Panther III, Serial
20 #149-00033
- 21 10. 1974 New Holland Speedrower, Model #912,
22 Serial #219788
- 23 11. 1974 New Holland Stackcruiser, Model
24 #1048, Serial #3671
- 25 12. Ford Tractor, Model 8N, Block #8N48-03,
26 with stacker unit
13. Haybuster, Model #H1000, Serial #791403 -
Big Bite
14. 1961-1964 Ford Tractor, Model Super
Major
15. New Holland Baler, Model #500, Serial
#495739

- 1 16. 2 Kirby Feed Wagons, approximately 30'
- 2 17. Iturreria Disc
- 3 18. Hay Elevator Hydr-Drive
- 4 19. Ripper, AC Model 630
- 5 20. Hay Rack Pull Type
- 6 21. Sprayer Essick Manf., #RWS-3A, #462889
(Broken)
- 7 22. Scraper, #4863
- 8 23. Grain Elevator, 6" Auger, 25'
- 9 24. Grain Elevator, 8" Auger, 40'
- 10 25. 16' Towner Tenco Disc., #2700244-B131
- 11 26. Disc - T 10' or 12' Disc (No name)
- 12 27. Allis-Chalmers Disc, #2600, Ser. #1570
- 13 28. Post Hole Digger
- 14 29. Land Plane
- 15 30. Drag Harrow #1
- 16 31. Drag Harrow #2
- 17 32. Bear Cat Grainroller
- 18 33. Air Compressor, 3 Hp, #1187-446532
- 19 34. Onan Generator, #15UF-3N10411A, Serial
20 #970988177
- 21 35. Tiller, #RB-84-S-5, Serial #RB-929
- 22 36. 8' Box Scraper 3Pt. Type
- 23 37. Lite Ridger 6 Disc. 3 Pt.
- 24 38. Sprayer, #004MT, #J38848
- 25
- 26

- 1 39. Auger Box (Green)
- 2 40. 2 Fuel Tanks at 300 Gal.
- 3 41. 1978 Bulk Feed Tank 16TO
- 4 42. 18" Homelite Chainsaw (25 yrs.)
- 5 43. 18" Sthil Chainsaw, #020AV (8 Yrs.)
- 6 44. 12" Craftman Electric Chainsaw 2.0/14" (5 Yrs.)
- 7
- 8 45. Lincoln Welder Portable
- 9 46. Cow Buoy (Cow Carry) Blue
- 10 47. 3 pt. Johnson Seed Spreader (Red & Yellow)
- 11 48. Steam Cleaner, #2560-S (Broken)
- 12 49. Murray 12 HP Lawnmower, 0603C
- 13 50. Reddy Space Heater 50,000 BTU
- 14 51. Victor Torch w/Tank & Carts
- 15 52. Black & Decker Grinder, #4474
- 16 53. 10 HP Electric Motor & Pump
- 17 54. Model #DeLaval Pump
- 18 55. 6' Folder Ladder
- 19 56. Poly Tank on Trailer (350) Gal.

20 **Miscellaneous Personal Property:**

- 21 1. Miller Brand Hay Chopper valued at
- 22 \$7,500.00 sold to Elso DeJong in 1994,
- 23 payments of \$500.00 per month commencing
- 24 April 1, 1994 and ending July 1, 1995.
- 25 (This item has been paid off in full.)
- 26 2. American Express Financial Advisors,
- Account #1101 4848 3 001, Mutual Fund;

1 c/o David I. Brown, CFP, 2200 B Douglas
2 Boulevard, STE 200, Roseville, CA 95661-
3 3701, standing in the name of Clifford H.
4 Sewald.

5 3. Miscellaneous Small Tools and Equipment
6 situate in the County of Tehama, State of
7 California, located on C. H. Sewald Dairy
8 real property.

9 4. Miscellaneous hand tools, including a
10 chip saw, materials and small equipment,
11 previously in the possession of Dennis D.
12 Sewald.

13 5. Miscellaneous Office Equipment located on
14 C. H. Sewald Dairy real property situate
15 in the County of Tehama, State of
16 California:

17 6. Contract of sale by and between Wackerman
18 Dairy Inc. and C. H. Sewald Dairy of
19 Orland, 105 Dairy Cows in original amount
20 of \$95,000.00, interest at 8% per annum,
21 for 48 months, beginning at 05/15/92,
22 monthly installments of \$2,319.24.

23 7. Miscellaneous household furniture and
24 furnishings in Tehama County Residence

25 8. Miscellaneous household furniture and
26 furnishings in Glenn County residence

9. Promissory Note dated January 17, 1984,
DORTHA I. SAYLER, Payor, and C. H.
SEWALD, Payee, secured by Trust Deed, in
the principal sum of \$18,600.00, with
interest at the rate of twelve (12%)
percent per annum from January 19, 1984,
with monthly installments of \$266.86 per
month, commencing February 15, 1984,
until paid in full. Trust Deed recorded
January 19, 1984, Book M84, Page 1058, as
document No. 32710, Record of Mortgages
of Klamath County, State of Oregon.
Interest reduced to five (5%) on 7/23/93.

Vehicles:

1. 1992 Honda 4 Wheel Scooter, #TRX-300J, #478TE1405NA404386, Lic. #G17601 (Off Road Vehicle), registered in the name of Elsie Jeannette Sewald.
2. 1988 Honda AT, ID #JH3TE1403JK016927, License No. E73W54, registered in the name of C. H. Sewald.
3. 1993 Chevrolet Pickup, ID No. 2GCEC19K2-P1249762, License No. 473350, registered in the name of Elsie Jeannette Sewald.
4. 1989 Chevrolet Pickup, ID #2GCEC14K1K11-06589, License No. 404125, registered in the name of Elsie Jeannette Sewald.
5. 1984 Ford Sedan, ID No. 1FABP14H7EW2914-55, License No. 1JIH385, registered in the name of Elsie J. Sewald.
6. 1968 SPCNS STKRK Trailer, (4 Horse Trailer) ID #DR997722T, License No. FR9193, registered in the name of Elsie J. Sewald.
7. 1968 SPCHS Car Trailer, I.D. #DR98672-4T, License No. FU8718, Registered in the name of Elsie J. Sewald.

Separate Property of Decedent:


1. Secured Promissory Installment Note with Interest Added by and between Elso or Dita DeJong, Borrowers, and C. H. Sewald, Lender, original principal sum of \$166,657.00, with interest at the rate of six and one-half percent (6 1/2%) per annum, payable in monthly installments of \$1,000.00 each, commencing June 1, 1980 and continuing until payment has been made in full. Note secured by Mortgage recorded in the State of Oregon, County of Klamath, on the 7th day of June, 1990, in Vol. M80 of Mortgages at Page 10414.
2. American Express Financial Advisors, Account #1101 4848 3 001, Mutual Fund;

28856

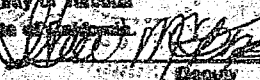
c/o David I. Brown, CFP, 2200 B Douglas
Boulevard, STE 200, Roseville, CA 95661-
3701, standing in the name of Clifford H.
Sewald.

8. Any other property of the Estate not now known or
discovered shall be distributed to ELSIE JEANNETTE SEWALD.

Dated: August 19, 1996


Judge of the Superior Court

STATE OF OREGON
The annexed instrument is a correct
copy of the original on file in my
office. **AUG 19 1996**

Attest:
Certified:
Clerk of the Court in and for the
County of Klamath
State of Oregon
By 
Deputy

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of LittleJohn & Westfall the 13th day
of September A.D., 19 96 at 9:30 o'clock AM., and duly recorded in Vol. M96
of Deeds & Mortgages on Page 28844

FEE \$70.00

5.50/cc

Bernetha G Letsch, County Clerk

By 

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ETC.

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