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AFTER RECORDING, RETURN TO:  
William M. Ganong  
Attorney at Law  
514 Walnut Avenue  
Klamath Falls OR 97601

County of KLAMATH)  
STATE OF OREGON)  
I hereby certify that the within is a  
true and correct copy and the whole  
of the original.  
Clerk of Court  
*[Signature]*  
Date 9.24.14

STATE OF OREGON  
KLAMATH COUNTY  
CLERK OF COURT  
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BY *[Signature]*

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

In the Matter of the Estate        ) Case No. 0704114CV  
of:                                        )  
  ) ORDER APPROVING FINAL ACCOUNT;  
SUSAN THERESE STEWART,                ) DECREE OF FINAL DISTRIBUTION  
  )  
Deceased.                                )  
  )  
  )

The Personal Representative filed the Final Account on  
September 7, 2010 and the Court finds that:

- 1. All Oregon income, inheritance and personal property  
taxes will be paid and appropriate returns filed prior to an  
Order of Discharge being filed herein.
- 2. The Personal Representative is entitled to  
compensation from the Estate for services as provided in ORS  
116.173, however the compensation is waived.
- 3. Remaining unsatisfied claims and expenses of  
administration, including reasonable attorney fees, are:
  - a. Accountant fees in the sum of \$5,000.00.
  - b. Potential tax liability in an unknown nominal  
amount.
  - c. Attorney fees in the sum of \$4,899.50 plus  
expenses in the sum of \$21.00.

4. The remainder of the Estate assets after payment of the claims and expenses set forth above is vested as 100% in Michael J. Murphy, the sole heir of the decedent.

IT IS ORDERED AND DECREED:

1. The Final Account; Petition for Decree of Final Distribution is hereby approved.

2. The Personal Representative is directed to pay the remaining claims and expenses of administration as set forth above.

3. The Personal Representative is allowed the sum of \$4,899.50 plus expenses in the sum of \$21.00 as just and reasonable compensation for his attorney.

4. The Personal Representative is directed to make distribution of the remaining Estate property to the person and in the amount set forth in paragraph 4 above, and said property is hereby vested in said persons in the amount set forth.

DATED this 13 day of September 2010.

*D. Bunch*  
Circuit Court Judge

SUBMITTED BY:  
Michael P. Rudd, OSB #93418  
Brandsness, Brandsness & Rudd P.C.  
of Attorneys for Personal Representative  
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2. ORDER APPROVING FINAL ACCOUNT;  
DECREE OF FINAL DISTRIBUTION

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