

IN THE THIRD JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA,

In and For the County of Lander

IN THE MATTER OF THE ESTATE OF
MARTIN FILIPPINI,
Deceased.

No. 1012

Filed September 17, 1951

Helene T. Malloy, Clerk

DECREE SETTLING FIRST ACCOUNT REPORT
AND
FOR PARTIAL DISTRIBUTION

HENRY FILIPPINI, Administrator of the Estate of MARTIN FILIPPINI, deceased, having on the 7th day of August, 1951, rendered and filed herein a first account and report of his administration of said estate, which said account was petitioned for a partial distribution, and said account report and petition this day coming on regularly to be heard, and proof having been made by law, the Court finds:

1. That said account is in all respects true and correct.
2. That due and legal notice to creditors of said estate has been given in the manner and for the time required by law.
3. That the Administrator be and he is hereby authorized to pay the following claims and expenses against said estate, to-wit:

Henry Filippini, Cash advanced for		
Funeral Expenses, Burns Funeral Home	\$2,322.50	
Elko Clinic	30.00	
Lander County taxes	9.30	
	<u> </u>	\$ 2,361.80
Howard E. Browne, Cash advanced for		
Don P. Maestretti,		
posting notice to creditors	2.50	
Battle Mountain Scout,		
publishing notice to creditors	23.20	
State Board of Health,		
Certified Copy of Death certificate	.50	
Battle Mountain Scout,		
publishing of Notice of Hearing on		
Account and Petition for Partial		
Distribution	33.15	
	<u> </u>	\$ 59.35
Helene T. Malloy, Clerk's fees		
to date	-	
Henry Filippini, Administrator's Fees		3,400.85

and said Administrator is authorized and directed to pay to himself said amount.

That a reasonable fee for the Attorney for said Administrator is 4,100.00
and said Administrator is authorized and directed to pay to Howard E. Browne said amount.

Total of authorized payments \$9,922.00

That said Administrator is authorized to pay such other incidental expenses in connection with the administration of said estate as may hereafter arise, making a due account and report to the Court of the same.

4. That the Administrator of said estate has heretofore filed a U. S. Estate Tax return in the matter of the Estate of Martin Filippini, deceased. That, subject to audit, the computed tax according to said return was the sum of \$11,835.17.

That this amount has been paid to the Collector of Internal Revenue on said U.S. Estate Tax return.

That the Administrator has been advised that there is a claimed deficiency in Estate tax in the sum of \$5,614.97, together with interest thereon as provided by law, the said deficiency arising by reason of the necessity that the computation takes into

account the proportionate limitation required in making an allowance for property previously taxed.

That in addition, your Administrator has filed with the Collector of Internal Revenue in connection with said U.S. Estate Tax return a claim for refund in the sum of \$5,200.40. That the settlement of the U.S. Estate Tax return will remain for future consideration, and it will be advisable for said Administrator to retain in the cash assets of said estate a cash balance of not less than \$6,000.00 to take care of any possible Estate Tax deficiency.

5. It is therefore ordered, adjudged and decreed that the first account of said Administrator, including his statement of expenses and disbursements, be and the same is hereby settled, allowed and approved.

It is further ordered, adjudged and decreed that the sum of \$3,400.85 for and on account of commissions allowed by law to the Administrator, and the sum of \$4,100.00 on the account of fees allowed by law to Howard E. Browne, Attorney for the Administrator, be and they are hereby allowed, authorized and directed to be paid.

6. It is further ordered, adjudged and decreed that there to a partial distribution of the asset of said estate as per the request in the petition for partial distribution, except as necessarily modified by reason of the claimed deficiency in the U.S. Estate Tax of the property of said Estate as follows, to-wit:

To DAN FILIPPINI, brother, Beowawe, Nevada.

Lot 10 of Sec. 18 T. 29 N. R. 47 E. M.D.M. 40 Acres, Lander County, Nevada, Appraised at	\$ 200.00
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233 shares of stock of Bank of America Appraised at 26.728 per share	6,227.62
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26 shares of Fallon Flour Mill Appraised at \$50. per share	1,300.00
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one-Fourth of Bonds \$11,650.00	2,912.50
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One-Fourth of R. W. Lemaire Note	1,250.00
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One-Fourth interest of share of Estate of Martin Filippini to Snow Note, One-Fourth of \$2666.07	666.52
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One-Fourth Interest of share of Estate of Martin Filippini to Allen Note, one-Fourth of \$700.00	175.00
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\$12,731.64

An undivided one-fourth interest of undivided one-third interest of the Estate of Martin Filippini in and to:

Certificate #113 for 50 shares Class B Stock, National Loan and Holding Corporation Ltd., a Nevada Corporation, No par value;	No value
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Note and unrecorded mortgage on mining claim in Eureka County, Nevada, from Kimball Elquist, et ux, to Ed Filippini, dated 1/29/43, payable 8 months from date, at 4% interest, in the sum of \$438.06;	No value
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Three (3) unpatented lode mining claims called "Lucky Boy," "Lucky Boy #1," and "Lucky Boy #2," Bullion Mining District, Lander County, Nevada;	No value
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An undivided one-fourth interest of the undivided one-half interest of the Estate of Martin Filippini in and to:

Evening Star
Evening Star Extension
Evening Star Fraction
North Star
Gold Note

Unpatented Lode Mining Claims situate in Mud Springs Mining District, Lander County, Nevada	No value
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Cash in the sum of	\$21,068.36
\$90,000.00 divided by 4 equals \$22,500.00	
Adjustment in cash 68.36	
Less retent for U.S. Estate Tax 1,500.00	

Total value of property to be distributed	\$33,800.00
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To JOE FILIPPINI, brother, Elko, Nevada	
234 shares of stock of Bank of America Appraised at 26.728 per share	\$ 6,254.35
26 shares of Fallon Flour Mill Appraised at \$50. per share	1,300.00
One-Fourth of Bonds \$11,650.00	2,912.50
One-Fourth of R. W. Lemaire Note	1,250.00
One-Fourth interest of share of Estate of Martin Filippini to Snow Note, One-Fourth of \$2666.07	666.52
One-Fourth Interest of share of Estate of Martin Filippini to Allen Note, One-Fourth of \$700.00	175.00
	\$12,558.37

An undivided one-fourth interest of undivided
one-third interest of the Estate of Martin Filippini
in and to:

Certificate #113 for 50 shares Class B Stock, National Loan and Holding Corporation Ltd., a Nevada Corporation, no par value;	No value
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Note and unrecorded mortgage on mining claim in Eureka County, Nevada, from Kimball Elquist, et ux, to Ed Filippini, dated 1/29/43, payable 8 months from date, at 4% interest, in the sum of \$438.06;	No value
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Three (3) unpatented lode mining claims called "Lucky Boy," "Lucky Boy #1," and "Lucky Boy #2," Bullion Mining District, Lander County, Nevada;	No value
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An undivided one-fourth interest of the undivided one-half
interest of the Estate of Martin Filippini in and to:

Evening Star
Evening Star Extension
Evening Star Fraction
North Star
Gold Note

Unpatented Lode Mining claims situate in Mud Springs Mining District, Lander County, Nevada	No value
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Cash in the sum of \$90,000.00 divided by 4 equals \$22,500.00 Adjustment in cash 241.63 Less retent for U.S. Estate Tax 1,500.00-	\$21,241.63
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Total value of property to be distributed	\$33,800.00
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To ANNA FILIPPINI, sister, Beowawe, Nevada.

234 shares of stock of Bank of America Appraised at 26.728 per share	\$ 6,254.35
26 shares of Fallon Flour Mill Appraised at \$50. per share	1,300.00
One-Fourth of Bonds \$11,650.00	2,912.50
One-Fourth of R. W. LeMaire Note	1,250.00
One-Fourth Interest of share of Estate of Martin Filippini to Snow Note, One-Fourth of \$2666.07	666.52
One-Fourth of share of Estate of Martin Filippini to Allen Note, One-Fourth of \$700.00	175.00
	\$12,558.37

An undivided one-fourth interest of undivided one-
third interest of the Estate of Martin Filippini in and to:

Certificate #113 for 50 shares Class B Stock, National Loan and Holding Corporation Ltd., a Nevada Corporation, no par value;	No value
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Note and unrecorded mortgage on mining claim in Eureka County, Nevada, from Kimball Elquist, et ux, to Ed Filippini, dated 1/29/43. payable 8 months from date, at 4% interest, in the sum of \$438.06;	No value
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Three (3) unpatented lode mining claims called "Lucky Boy," "Lucky Boy #1", and "Lucky Boy #2," Bullion Mining District, Lander County, Nevada;	No value
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An undivided one-fourth interest of the undivided one-half
interest of the Estate of Martin Filippini in and to:

Evening Star
Evening Star Extension
Evening Star Fraction
North Star
Gold Note

Unpatented Lode Mining claims situate in Mud Springs Mining District, Lander County, Nevada

No value

Cash in the sum of
\$90,000.00 divided by 4 equals \$22,500.00
Adjustment in cash 241.63
Less retent for U.S. Estate Tax 1,500.00-

\$21,241.63

Total value of property to be distributed

\$33,800.00

To HENRY FILIPPINI, brother, Battle Mountain, Nevada.

234 shares of stock of Bank of America
Appraised at 26.728 per share

\$ 6,254.35

25-3/4 shares Fallon Flour Mill
Appraised at \$50. per share

1,287.50

One-Fourth of Bonds \$11,650.00

2,912.50

One-Fourth of R. W. Lemaire Note

1,250.00

One-Fourth Interest of share of Estate of Martin
Filippini to Snow Note, one-Fourth of \$2666.07

666.51

One-Fourth Interest of share of Estate of Martin
Filippini to Allen Note, One-Fourth of \$700.00

175.00

An undivided one-fourth interest of undivided one-third interest of the Estate of Martin Filippini in and to:

Certificate #113 for 50 shares Class B Stock, National Loan and Holding Corporation Ltd., a Nevada Corporation, no par value

No value

Note and unrecorded mortgage on mining claim in Eureka County, Nevada, from Kimball Elquist, et ux, to Ed Filippini, dated 1/29/43, payable 8 months from date, at 4% interest, in the sum of \$438.06;

No value

Three (3) unpatented lode mining claims called "Lucky Boy", "Lucky Boy #1," and "Lucky Boy #2," Bullion Mining District, Lander County, Nevada;

No value

An undivided one-fourth interest of the undivided one-half interest of the Estate of Martin Filippininin and to:

Evening Star
Evening Star Extension
Evening Star Fraction
North Star
Gold Note

Unpatented Lode Mining claims situate in Mud Springs Mining District, Lander County, Nevada

No value

1940 Ford Deluxe Coupe

200.00

\$12,745.86

Cash in the sum of
\$90,000.00 divided by 4 equals \$22,500.00
Adjustment in cash 54.14
Less retent for U.S. Estate Tax 1,500.00-

\$21,054.14

Total value of property to be distributed

\$33,800.00

Estimated total of cash residue after payment of all claims and expenses

\$97,251.91

Request of distribution of cash to
Dan Filippini \$21,068.36
Joe Filippini 21,241.63
Anna Filippini 21,241.63
Henry Filippini 21,054.14
Total of cash to be distributed

\$84,605.76

Estimated balance in cash

\$ 6,646.15

It is further ordered and decreed that said Administrator HENRY FILIPPINI, be and he is hereby authorized to deliver to Henry Filippini, Jr., those bonds registered in the names of:

Martin Filippini or Henry Filippini, Jr.

which bonds were numbered as follows, and were issued in December 1944 with a maturity value as hereinafter stated:

<u>U. S. E Bonds</u>	<u>Date of Issue</u>	<u>Maturity Value</u>
D11 910 793 E	December, 1944	\$ 500.00
D11 910 794 E	December, 1944	500.00
D11 910 795 E	December, 1944	500.00
D11 910 796 E	December, 1944	500.00

Dated this 17th day of September, 1951.

D. W. Priest
District Judge

CLERK'S OFFICE OF THE THIRD JUDICIAL DISTRICT COURT
Of the State of Nevada, in and for the County of Lander)

I, the undersigned, Clerk of said Court, do hereby certify the foregoing to be a full, true and correct copy of DECREE SETTLING FIRST ACCOUNT REPORT AND FOR PARTIAL DISTRIBUTION, in the matter of the Estate of Martin Filippini, Deceased.

Attest my hand and Seal of said Court, this 17th day of September, A.D. 1951

(SEAL)

Helene T. Malloy Clerk

Filed for record at the request of Howard E. Browne, September 17th., 1951 at 4:15 P.M.

File No. 27474.

Bert Acree
County Recorder.

FRANK B. KEEVER, ET AL

NOTICE OF NON-RESPONSIBILITY

TO WHOM IT MAY CONCERN :

NOTICE IS HEREBY GIVEN that the undersigned, FRANK B. KEEVER, ET AL, are the owners of the mining claims upon which this notice is posted, and said mining claims are situated in the Battle Mountain Mining District, Lander Co unty, Nevada, and are particularly described as follows:

MAYFLOWER, REDEMPTION, sometimes called BENTLEY, HUMBOLDT, AUSTIN, EUREKA, LANDER, COPPER QUEEN EXTENSION #19, COPPER QUEEN EXTENSION #20, and generally known as BENTLEY GROUP, and that the undersigned FRANK B. KEEVER, is Lessee of the mining claims adjoining said Bentley Group and belonging to STANLEY F. O'LEARY and MARGARET O'LEARY, and known as THE FAIRVIEW, sometimes known as FAIR VIEW, MISS NEVADA, MIDDLEMAN, TAMMANY, TAMMANY NO. 1 and TAMMANY FRACTION.

THAT ERNEST R. JEPPEPERSON and ALTA T. JEPPEPERSON are about to begin mining operations under a certain Assignment of Agreement and Modifications, dated September 25, 1951, between E. T. FISHER and LORRAINE B. FISHER, husband and wife, and ERNEST R. JEPPEPERSON and ALTA T. JEPPEPERSON, husband and wife, under which said agreement, Ernest R. Jepperson and Alta T. Jepperson are to furnish all work, labor and materials for the operation and mining of said claims and for any other work upon said claims; and

NOTICE IS HEREBY FURTHER GIVEN that the undersigned Frank B. Kever, Et Al will not be responsible or in any respect liable for or on account of material, supplies or labor used or to be used upon said described mining claims by said Ernest R. Jepperson and Alta T. Jepperson or any of his agents in doing said work, or for any injuries or damages done by said Ernest R. Jepperson and Alta T. Jepperson in the doing of or in connection with the performance of any said work.

Dated: September 25, 1951.

Frank B. Kever
Ruth Sloan Kever
L. C. Kengle
Mary Kengle
H. L. Rosenberry

STATE OF CALIFORNIA)
County of Placer) ss

FRANK B. KEEVER and RUTH SLOANE KEEVER: L. F. KENGLE and MARY KENGLE: and H. L. ROSENBERRY being first duly sworn, deposes and says: That they are the owners and/or Lessees of the within and foregoing said mining claims; that they have read the within and foregoing Notice of Non-Responsibility and know the contents thereof and that the same are true of this own knowledge.

Frank B. Kever
Ruth Sloane Kever
L. F. Kengle
Mary Kengle
H. L. Rosenberry

Subscribed and sworn to before me this 26 day of September, 1951.
(SEAL) Virginia Fleming NOTARY PUBLIC

AFFIDAVIT OF POSTING