

SEP 29 1978
WILMA SCHMIDT, Clerk, Clark Co.

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR CLARK COUNTY

IN THE MATTER OF THE ESTATE)
OF) NO. 17518
JANET R. WINEBERG, Deceased.) ORDER APPROVING INTERIM PARTIAL ACCOUNTING
AND DECREE OF PARTIAL DISTRIBUTION AND ORDER
TO SHOW CAUSE

This matter coming on regularly for hearing on Monday, August 21, 1978, before the Honorable Thomas L. Lodge upon the following

Interim Partial Accounting and Petition for Partial Distribution
filed by James H. Raley, Administrator et al, dbn; and

Objections to Partial Accounting and Petition for Partial Distribution filed by Sella A. Hatfield; and

Objections to Petition for Partial Distribution, Motion to Show Cause Why Final Accounting and Distribution Should not be Made, and Motion for Partial Distribution of Liquid Assets to Donna Mae (Wineberg) Jensen filed by Donna Mae Jensen.

and the following appearing personally in court:

James H. Raley, Administrator et al, d/bn of the Estate of Janet R. Wineberg with his attorney Donald Simpson;

Sella A. Hatfield, a residuary beneficiary of the Estate of Janet R. Wineberg, with her attorney, William H. Dunn:

Anna Mae Jensen, a residuary beneficiary of the Estate of Janet R. Wineberg, with her attorneys Vernon Burda and Michael H. Hicks:

Joyce R. Wineberg, surviving spouse of William J. Wineberg and
Administratrix of the community estate of William J. Wineberg,
with her attorney Dale W. Read,

and evidence being submitted to the Court, and the Court having considered the same and having heard argument of counsel and having heretofore made and entered its Findings of Fact and Conclusions of Law; now, therefore, it is hereby

ORDERED, ADJUDGED AND DECREED:

1. That the Interim Partial Accounting of the administrator et al, dbn, be and the same is hereby approved, and William J. Wineberg the former executor, and James H. Raley, the present administrator et al, dbn, are granted credit for all expenditures reported therein and as set forth in the Findings of Fact on file herein.

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1697



1 2. That the U. S. Estate Tax has been finally determined and
2 fixed in the principal amount of \$565,167.94; and the tax and interest in
3 the total amount of \$625,297.96 have been paid in full.

4 3. That the Inheritance Tax due the State of Washington has been
5 finally determined and fixed in the principal amount of \$186,916.26; and
6 the tax and interest in the total amount of \$269,420.55 have been paid in
7 full.

8 4. That Canadian Estate Tax has been finally determined and fixed
9 in the principal amount of \$76,180.05; and the tax and interest in the total
10 amount of \$110,027.36 (U.S. funds \$107,847.42) have been paid in full.

11 5. That the appraisers' fees and special expenses in the total
12 amount of \$18,033.06 are approved and have been paid in full.

13 6. That the attorneys' and accountants' fees as reported and as
14 paid as set forth in the administrator's account and in the Findings of
15 Fact in the following amounts:

16 a. Donald Simpson, local probate attorney, \$109,200.00, of
17 which \$73,500.00 has been paid;

18 b. Davidson, Duffy & Stout and their successors, tax attorneys,
19 \$101,905.00 which has been paid;

20 c. Other attorneys for miscellaneous services for the estate,
21 \$22,263.36 which have been paid;

22 d. Wilson, Medlar & Tweitmeyer, R. H. Hatfield & Co.,
23 Mickelwait & Brown, Hurdman, Cranstoun, Penney & Co. and Gertz Reifers,
24 accountants, \$98,105.55 which have been paid;
25 be and the same are hereby approved.

26 7. That all creditors' claims have been paid or otherwise dis-
27 posed of and satisfied in accordance with law.

28 8. That the following named persons be and they are hereby
29 adjudged to be the heirs at law of Janet R. Wineberg:

30 William J. Wineberg, husband

31 Sella Ann Hatfield, daughter

32 Janet Ellen Leigh, daughter

Order and Decree

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Donna Mae Jensen, daughter

Additional persons named as beneficiaries in the last will and testament of Janet R. Wineberg are

William Begg, father

Adelaide Begg Beal, sister

Janet Lee Hatfield, granddaughter.

The foregoing constitute all the persons entitled to participate in distribution of this estate.

William Begg died April 13, 1964.

Adelaide Begg Beal died October 14, 1977.

William J. Wineberg died November 15, 1975, and his estate is in probate in this court, Cause No. 23893 for his separate estate and Cause No. 23935 for his community estate.

9. That the specific requests of clothes, jewelry and personal effects and of certain items of household goods and furnishings as provided in paragraphs SECOND, SIXTH, SEVENTH, EIGHTH and NINTH of the will have been satisfied and fulfilled by delivery of such items to the named beneficiaries by William J. Wineberg while acting as executor and such distributions are approved.

10. That the specific devises of land in Grays Harbor County, Washington to the decedent's three daughters and husband, as provided in paragraphs FOURTH and FIFTH (a) of the will, were of property not a part of this probate estate, but were satisfied by distribution in a probate administration conducted in the U. S. Dept. of the Interior, Office of the Examiner of Inheritance.

11. That the trust established by paragraph FIFTH (b) of the will was unfunded. The special bank account in the decedent's name containing funds of William Begg was distributed to the personal representative of the Estate of William Begg, and that distribution is approved.

12. That under paragraph ELEVENTH of the will the beneficiaries of Janet R. Wineberg's one-half interest in the residuary community estate are Sella Ann Hatfield, Janet Ellen Leigh and Donna Mae Jensen, in equal

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1 shares. The other one-half of the community estate was vested in the
 2 surviving spouse William J. Wineberg. Partial distributions were made by
 3 William J. Wineberg as executor and by James H. Raley as administrator, in
 4 total amounts as follows:

5	To Sella Ann Hatfield	\$219,936.40
6	To Janet Ellen Leigh	209,936.40
7	To Donna Mae Jensen	<u>209,936.39</u>
8	Total	\$639,809.19
9	To William J. Wineberg and	
10	to the separate estate of	
	William J. Wineberg	<u>\$578,689.67</u>
11	Differential	\$ 61,119.72

12 Such distributions are approved.

13 13. That the following amounts are charged to the decedent's one-
 14 half of the residuary community estate:

15	Differential in distributions	\$61,119.52
16	U. S. Estate tax	\$565,167.94
17	Washington Inheritance Tax	\$186,916.26
18	Canadian Estate Tax	\$ 73,620.07
19	Portion of attorney fees	<u>\$ 18,762.17</u>
20	Sub-total	\$905,585.96
21	Less account receivable from	
22	Estate of William J. Wineberg	<u>11,082.29</u>
23		\$894,503.67

24 The foregoing charge is subject to change by offsets which may result from
 25 the final accounting in this estate. Assets are retained in this estate
 26 as set forth in the Findings of Fact herein to equalize the two halves of
 27 the residuary estate and to provide for additional administration costs.

28 14. That the administrator's petition for partial distribution
 29 be and the same is hereby approved, and pursuant to the plan of distribution
 30 as set forth in the petition and in the Findings of Fact herein, the follow-
 31 ing assets of the estate be and the same are hereby distributed in the
 32 following proportions:

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1	To Bella Ann Hatfield	16-2/3%
2	To Janet Ellen Leigh	16-2/3%
3	To Donna Mae Jensen	16-2/3%
4	To the separate estate of William	
5	J. Wineberg and to the personal	
	representative thereof	50%.

A. Real Estate:

- (1) Real estate in Clallam County, Washington as described upon Exhibit A-1, attached hereto and by this reference incorporated as part of this decree.
- (2) Real estate in Clark County, Washington, as described upon Exhibit A-2, attached hereto and by this reference incorporated as part of this decree.
- (3) Real estate in Cowlitz County, Washington, as described upon Exhibit A-3 attached hereto and by this reference incorporated as a part of this decree.
- (4) Real estate in Kitsap County, Washington, as described upon Exhibit A-4 attached hereto and by this reference incorporated as a part of this decree.
- (5) Real estate in Klickitat County, Washington, as described upon Exhibit A-5 attached hereto and by this reference incorporated as a part of this decree.
- (6) Real estate in Lewis County, Washington, as described upon Exhibit A-6 attached hereto and by this reference incorporated as a part of this decree.
- (7) Real estate in Lincoln County, Washington, as described upon Exhibit A-7, attached hereto and by this reference incorporated as a part of this decree.
- (8) Real estate in Pacific County, Washington, as described upon Exhibit A-8, attached hereto and by this reference incorporated as a part of this decree.
- (9) Real estate in Pierce County, Washington, as described upon Exhibit A-9, attached hereto and by this reference incorporated as a part

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1 of this decree.

2 (10) Real estate in Skamania County, Washington as described upon
3 Exhibit A-10, attached hereto and by this reference incorporated as a part
4 of this decree.

5 (11) Real estate in Thurston County, Washington, as described
6 upon Exhibit A-11 attached hereto and by this reference incorporated as a
7 part of this decree.

8 (12) Real estate in Wahkiakum County, Washington, as described
9 upon Exhibit A-12, attached hereto and by this reference incorporated as a
10 part of this decree.

11 B. Real Estate Contracts:

12 (1) Title and vendor's interest in contracts to sell real estate
13 in Clark County, Washington, as described upon Exhibit B-1 attached hereto
14 and by this reference incorporated as a part of this decree.

15 (2) Title and vendor's interest in contracts to sell real estate
16 in Cowlitz County, Washington, as described upon Exhibit B-2 attached
17 hereto and by this reference incorporated as a part of this decree.

18 (3) Title and vendor's interest in contracts to sell real estate
19 in Pacific County, Washington, as described upon Exhibit B-3, attached
20 hereto and by this reference incorporated as a part of this decree.

21 (4) Title and vendor's interest in contracts to sell real estate
22 in Skamania County, Washington, as described upon Exhibit B-4, attached
23 hereto and by this reference incorporated as a part of this decree.

24 (5) Title and vendor's interest in contracts to sell real estate
25 in Bonner County, Idaho, as described upon Exhibit B-5, attached hereto
26 and by this reference incorporated as a part of this decree.

27 C. Stocks and Bonds:

- 28 1. 72,967 shares common stock
29 Alta Petroleum, Ltd.
30 2. 1,000 shares, common stock
31 Wineberg Properties, Inc.
32 3. 1,500,000 shares, common stock
Portland Meadows Properties, Inc.
4. 22 shares, common stock

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Pacific Properties, Inc.

(5) 498 shares, common stock
American Guaranty Financial Corp.

(6) 293 shares, common stock
Fred Meyer, Inc.

(7) 121 shares, common stock
Grayson-Robinson Stores, Inc.

(8) 14 shares, common stock
Marathon Oil Co.

(9) 306 shares, common stock
Mile High Kennel Club

(10) 10,350 shares, common stock B
Multnomah Kennel Club

(11) 102 shares, common stock
Northwest Natural Gas Co.

(12) 100 shares, common stock
Safeway Stores

(13) 160 shares, common stock
First Independent Bank

(14) 120 shares, common stock
Southland Racing Corp.

(15) 60 shares, common stock
Yakima Valley Turf Club, Inc.

(16) 100 shares, common stock
Berdix Aviation

(17) 100 shares, common stock
Longview Fibre Co.

(18) 500 shares, common stock
Western Racing Inc.

(19) 8 shares, Class A, common stock
Clark County Dairymen's Cooperative

(20) 1 Finance Fund Certificate
Face value - \$120.99; 5%; 1978
Western Farmer's Association

(21) Collection account for the following bonds:
\$10,000.00 bond; 5%/1973, City of Florence, Alabama
\$15,000.00 bond; 5%/1976, City of Florence, Alabama
\$ 1,000.00 bond; 5% City of Florence, Alabama

Above bonds in possession of First National Bank of
Florence, Alabama, as Agent and Trustee for Outstanding
Bond holders pursuant to Decree of Circuit Court of
Lauderdale County, Alabama, dated 5/22/74.

Principal balance (August 17, 1978):

\$8,257.20

Order and Decree

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- 1 (22) \$7,000.00 - Sinking Fund Subordinated Debentures
2 10 $\frac{1}{2}$ %, due 9/15/85
3 McCrory Corp.
- 4 (23) \$6,000.00 Certificates of Indebtedness
5 Yakima Valley Turf Club, Inc.
- 6 (24) \$5,000.00 Bond 3-3/8% due 1994
7 Kansas Turnpike Authority

8 D. Promissory Notes:

- 9 (1.) Promissory note dated July 3, 1974 from Ray
10 Kittleson and Patricia N. Kittleson, husband
11 and wife, to William J. Wineberg in the
12 principal amount of \$28,200.00 payable at
13 \$500.00 per quarter including interest at
14 8% per annum, first installment 10/15/74.

15 Secured by mortgage of even date on the
16 following described real property in Shoshone
17 County, Idaho:

18 Government Lots 2 & 3, and the SW $\frac{1}{4}$ of
19 the NE $\frac{1}{4}$ and the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of
20 Section 2, Township 4^N, Range 1
21 East of the Boise Meridian.

22 Note and mortgage being paid by Selder and
23 Chopot, Inc.

24 Principal balance of note (August 17, 1978): \$22,016.18

- 25 (2) Promissory note dated March 13, 1973 from
26 Phillip M. Holstein and Stephen J. Marcus to
27 William J. Wineberg individually and as per-
28 sonal representative of the Estate of Janet R.
29 Wineberg in the principal amount of \$24,000.00
30 payable in annual installments of \$2,750.00
31 including interest at 7 $\frac{1}{2}$ % per annum, first
32 installment April 1, 1974.

Secured by real estate mortgage on the
following described real property in Bonner
County, Idaho:

The NW $\frac{1}{4}$ of Section 24, Township 59 North,
Range 1 East of the Boise Meridian

Principal balance of note: \$11,501.88

- (3) Promissory note from Pacific Properties, Inc.
Principal of note paid.

Balance of interest due April, 1977: \$ 6,348.00

E. Cash in the amount of \$42,285.37, representing the increase in the
estate checking account from May 31, 1978 to August 17, 1978, resulting
from contract payments and other income.

F. Other Personal Property:

- (1) Equipment at stables and dairy

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- 1 (2) Equipment at auto court
- 2 (3) Indian and Eskimo artifact collection
- 3 (4) Shell house at Ocean Park, situated on land owned by
- 4 Pacific Properties, Inc.

5 15. That the horse Two Dreams and the two foals from Two Dreams
6 are distributed to Janet Ellen Leigh; and that the administrator is author-
7 ized to deliver the animals to her without consideration.

8 16. That the claim of Joyce R. Wineberg of an equitable lien
9 against Real Property Parcel No. 75, Clark County be and the same is dis-
10 allowed and discharged as a lien against the real property, that it be
11 considered as a claim against the estate of Janet R. Wineberg, and that if
12 it is successful in any part, it shall be paid as an administration cost.

13 17. That the distributions provided for herein, insofar as they
14 are distributions to beneficiaries under the last will and testament of
15 Janet R. Wineberg, shall be and they are hereby adjudged to be free and
16 clear of any claim of the community estate of William J. Wineberg and
17 Joyce R. Wineberg.

18 18. That, as a condition to the distribution of the 500 shares
19 of common stock of Wineberg Properties, Inc. to Sella Ann Hatfield, Janet
20 Ellen Leigh and Donna Mae Jensen, they shall execute and deliver to the
21 personal representative of the Estate of William J. Wineberg their proxies
22 to vote the said stock, such proxies to extend until the federal estate
23 taxes and the Washington inheritance taxes for the Estate of William J.
24 Wineberg are paid and discharged in full or until sooner terminated by
25 order of this court.

26 19. That the \$10,000.00 note obligation of Sella A. Hatfield to
27 this estate and the \$41,333.00 note obligation of Donna Mae Jensen to Wine-
28 berg Properties, Inc. shall be due and payable on or before final closing
29 of this estate and shall bear interest at the rate of 7% per annum from the
30 date of this decree until paid.

31 20. That the approval of the administrator's partial interim
32 accounting by this decree shall not prejudice the right of any party to

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1 take exceptions or make objections to any subsequent or final account herein
2 as to any and all issues and matters which are not finally settled and
3 adjudicated by this decree.

4 2. That the administration of this estate shall continue with
5 respect to all assets retained in the estate; and that the administrator
6 cts, dbn is hereby directed to file a final account in this estate on
7 March 23, 1979, or to then and there show cause why the account has not
8 been filed; and that the administrator cts, dbn is further directed to
9 appear in this court on January 25, 1979, for a report upon and review
10 of progress toward final closing of this estate.

11 Done in Open Court this 29 day of September, 1978.

12 [Signature]
13 [Signature]
14 Judge

15 Presented by:

16 [Signature]
17 Donald Simpson
18 Donald Simpson, Attorney for Administrator

ESTATE OF JANET R. WINEBERG, Deceased

EXHIBIT A-10, Real Estate

PARCEL
NUMBER SKAMANIA COUNTY, WASHINGTON - ~~continued~~ continued

10 One half interest, Balance of Lot 2, Section 12, Township 9 North,
Range 5 East, W.M. (23 a.)

20 Sold and deeded, reserving mineral rights.

Mineral rights as reserved in deed dated December 17, 1965 from William J. Wineberg, executor, to International Paper Co., recorded December 23, 1965, under Skamania County Auditor's File No. 66135 in Book 55, page 196, as amended by deed dated May 27, 1966, recorded January 11, 1967, in Book 56, page 488, under Auditor's File No. 68030 in the following tracts:

A one-half interest in Kangaroo Mining Claims Nos. 1, 2, 3 and 5 in Sections 5, 6, and 8, Township 9 North, Range 6 East, W.M. (82.64 acres)

21 Sold and deeded, reserving mineral rights.

Mineral rights as reserved in deed dated December 17, 1965 from William J. Wineberg, executor, to International Paper Co., recorded December 23, 1965, under Skamania County Auditor's File No. 66135 in Book 55, Page 196, as amended by deed dated May 27, 1966, and recorded January 11, 1967, in Book 56, Page 488, Auditor's File No. 68030, in the following tracts:

A one-half interest in the following mining claims: Mt. Fairy Mines Nos. 1 and 2 in Section 5, Township 9 North, Range 6 East, and Section 32, Township 10 North, Range 6 East, W.M. (41.32 acres)

22 Sold and deeded, reserving mineral rights.

Mineral rights as reserved in deed dated December 17, 1965, from William J. Wineberg, executor, to International Paper Co., recorded December 23, 1965 under Skamania County Auditor's File No. 66135 in Book 55, Page 196, as amended by deed dated May 27, 1966, and recorded January 11, 1967 in Book 56, Page 488 under Auditor's File No. 68030, in the following tracts:

ESTATE OF JANET R. WINEBERG, Deceased

EXHIBIT A-10, Real EstatePARCEL
NUMBERSKAMANIA COUNTY, WASHINGTON - continued

- 22 cont. A one-half interest in the following mining claims:
 Germania Nos. 1 and 2;
 Germania, Jr., Nos. 1 and 2;
 Secundus Nos. 1 and 2;
 Ardentine Nos. 1 and 2;
 Zenith Nos. 1 and 2; and
 Adamantine No. 2; all in Sections 17 and 18, Township 10 North,
 Range 6 East, W.M. (212.27 acres)
- 23 A one-third interest in the following mining claims:
 Chicago No. 1 in Section 29, Township 10 North, Range 6 East, W.M.; and
 Chicago No. 2 in Section 30, Township 10 North, Range 6 East, W.M.
 (39.73 acres)
- 24 Lots 1 and 2; and the South Half of the Northeast Quarter of Section 4,
 Township 2 North, Range 7 East, W.M. (138 acres)
- 35 A one-half interest in part of the shorelands in front of Section 29,
 Township 3 North, Range 8 East, W.M.
- 38 A one-half interest in the Southwest Quarter of the Southwest Quarter of
 Section 23, Township 3 North, Range 9 East, W.M. (40 acres)
- 45 All that part of Lots 4 and 5 lying South of the S.P. & S. R.R. right-of-way,
 in Section 30, Township 3 North, Range 10 East, W.M. (31 acres)
 Subject to flowage easement sold and granted to the United States of
 America
- 48 An undivided one-half interest in the following property:
 The West Half of the Northwest Quarter and the Northwest
 Quarter of the Southwest Quarter of Section 26, Township 3 North,
 Range 7 East of the W.M.
 Subject to an undivided 50% interest therein held in trust for W. S. Hilberg.

ESTATE OF JANET N. WINEBERG, Deceased.

EXHIBIT B-4, Real Estate Contracts, Skamania County

1. Title and vendor's interest in contract dated November 8, 1972 from Dean Vogt and Lois Vogt, husband and wife, sellers, to Peggy M. O'Neil, a married woman, buyer, for the sale and purchase of the following described real estate situated in Skamania County, Washington, to-wit:

The South Half of the South Half of the Southeast Quarter of the Northeast Quarter of Section 28, Township 2 North, Range 6 East, W.M.

(Parcel No. 16, (Part) Skamania County)

Title and vendor's interest deeded and assigned to William J. Wineberg as executor of the Estate of Janet R. Wineberg, deceased, by instrument dated April 16, 1973, and recorded July 30, 1973, in Book 65 at page 540, under Auditor's No. 76409, records of Skamania County, Washington.

2. Title and vendor's interest in contract dated December 8, 1972, from Dean Vogt and Lois Vogt, husband and wife, sellers to Peggy M. O'Neil, a married woman, buyer, for the sale and purchase of the following described real estate situated in Skamania County, Washington, to-wit:

The North Half of the South Half of the Southeast Quarter of the Northeast Quarter of Section 28, Township 2 North, Range 6 East, W.M.

Subject to an easement for a road and for utilities over and across the West 30 feet.

(Parcel No. 16 (part) Skamania County)

Title and vendor's interest deeded and assigned to William J. Wineberg as Executor of the Estate of Janet R. Wineberg, deceased, by instrument dated April 16, 1973, and recorded July 30, 1973, in Book 65 at page 541, under Auditor's No. 76410, records of Skamania County, Washington.

I, Wilma Schmidt, County Clerk of Clallam County, State of Washington, and Ex-Officio Clerk of the Superior Court of Clallam County, State of Washington, said court being _____ Court of Record, do hereby certify that I have compared the foregoing with the original

Order Approving Interim Partial Accounting and Decree of Partial Distribution and Order to Show Cause, together with Exhibits A-10 and B-4 attached thereto and a part thereof which are the Exhibits and the only Exhibits thereto which relate to the real property and real estate contracts on land in Clallam County, Washington.

which still remains on file and of record in my office, and that the same is a true and correct transcript of said original and the whole thereof.

WITNESS my hand and the official Seal of said Superior Court affixed this 5th day of October A.D. 1978

WILMA SCHMIDT

Clerk

By

James J. Baird
Deputy