

NOTICE AND CALL OF
SPECIAL MEETING

NOTICE IS HEREBY GIVEN as provided by Government Code of the State of California Section 54956 that Mayor Dawn Rowe called a Special Meeting of the Town Council of the Yucca Valley, for Tuesday, November 6, 2012 at 6:00 p.m. at the Yucca Valley Community Center, Yucca Room, 57090 Twentynine Palms Highway, Yucca Valley, California, for the below stated purpose.

AGENDA

(Action may be taken on any of the items listed below)

ROLL CALL: Council Members Abel, Huntington, Lombardo, and Mayor Rowe

DEPARTMENT REPORTS

1. Acceptance of Cyla Wells' Bequest

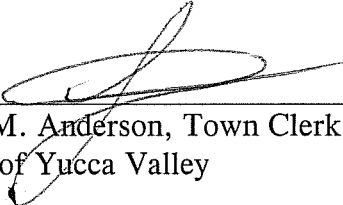
Staff Report

Recommendation:

1. **Accept the bequest from the Cyla Wells estate.**
2. **Direct staff to provide the necessary accounting procedures to ensure that the funds are used to benefit the Yucca Valley Animal Shelter, in accordance with the restrictions placed on the use of funds by the benefactor.**
3. **Direct staff to bring back a recommended expenditure plan that would be consistent with the restrictions placed on use of the funds.**

Action: Move _____ 2nd _____ Voice Vote _____.

ADJOURNMENT



Janet M. Anderson, Town Clerk
Town of Yucca Valley

TOWN COUNCIL STAFF REPORT

To: Honorable Mayor & Town Council
From: Jim Schooler, Community Services Director
Date: November 5, 2012
For Council Meeting: November 6, 2012

Subject: Acceptance of Cyla Wells' bequest

Prior Council Review: None

Recommendation: That the Town Council:

1. Accept the bequest from the Cyla Wells estate,
2. Direct staff to provide the necessary accounting procedures to ensure that the funds are used to benefit the Yucca Valley Animal Shelter, in accordance with the restrictions placed on the use of the funds by the benefactor.
3. Direct Staff to bring back a recommended expenditure plan that would be consistent with the restrictions placed on the use of the funds

Summary: As the successor to the Hi Desert Humane Center, the Town of Yucca Valley's Animal Shelter has received a bequest of \$302,843.77 from the estate of Cyla Wells, a local resident who supported the animal adoption work of the Humane Center. The Council is asked to formally receive the bequest.

Order of Procedure:

Request Staff Report
Request Public Comment
Council Discussion / Questions of Staff
Motion/Second
Discussion on Motion
Call the Question

Discussion: In April, 2012, Town staff received notification that the Hi Desert Humane Center had been named as a beneficiary in the last will and testament of Ms. Cyla Wells, a deceased Yucca Valley resident. Ms. Wells had been a supporter of the Humane Center, a now-defunct agency that carried out the animal adoption functions when the Town's local animal shelter was privately owned and operated as Hi Dez Kennels.

Reviewed By:

Town Manager

Town Attorney

Mgmt Services

Dept Head

___ Department Report

___ Ordinance Action

___ Resolution Action

___ Public Hearing

___ Consent

___ Minute Action

___ Receive and File

___ Study Session

Staff investigated the matter to determine whether the Yucca Valley Animal Shelter could be the rightful recipient of the bequest, based on its presence in the same physical location, its role as the functional successor to Hi Dez Kennels and its continuation of the animal adoptions previously handled by the Humane Center. Melanie Crider, the Town's Animal Care and Control Manager, had formerly served as a board member and the Humane Officer for the Hi Desert Humane Center, providing a wealth of records and information pertaining to the matter.

Following a review of the records, the Town Attorney's office petitioned the court to find the Town of Yucca Valley as the rightful successor to the Hi Desert Humane Center, and as such, entitled to the share of Ms. Wells' estate as designated in her will. The request was uncontested and the court ruled in favor of the Town on August 6th, granting the petition for distribution of \$302,843.77 to the Town for the benefit of the Yucca Valley Animal Shelter. The funds were received the following week, and have been placed in a holding account pending Council acceptance and direction.

Alternatives: None Recommended

Fiscal impact: The recommended action will result in the acceptance of \$302,843.77 for the benefit of the Town's animal shelter.

Attachments: April 25th letter to the Hi Desert Humane Center
Documents settling final account – Cyla Wells estate
Callahan letter re final distribution

TIMOTHY J. CALLAHAN
ATTORNEY AT LAW
8703 TRUXTON AVENUE
LOS ANGELES, CALIFORNIA 90045-3911

(310) 649-2252

April 25, 2012

HI DESERT HUMANE CENTER
56460 Paseo Los Ninos
Yucca Valley, CA 92284

Re: Estate of Cyla Wells

Gentlemen:

Enclosed are a Notice of Hearing and a copy of the Final Account.

I require you to complete the enclosed W-9 Form and return to me. Also please disclose whether you are a charitable organization under the Internal Revenue Code.

If you have any questions, please call me.

Thanks.

Very truly yours,


Timothy J. Callahan

TJC:tc
Encs

1 TIMOTHY J. CALLAHAN
2 BAR NUMBER 47544
3 8703 Truxton Avenue
4 Los Angeles, CA 90045-3911
5 Telephone: (310) 649-2252
6 FAX: (323) 776-5775

SUPERIOR COURT
COUNTY OF SAN BERNARDINO
CLERK

APR 18 2012

W. Allen ...
DCL

7 Attorney for KATHLEEN A. CALLAHAN

8 SUPERIOR COURT OF CALIFORNIA

9 COUNTY OF SAN BERNARDINO

10 -oOo-

11
12 Estate of) Case No. PROPS 1100697
13)
14) CYLA WELLS,) FIRST AND FINAL ACCOUNT,
15)) REPORT OF ADMINISTRATION,
16)) PETITION FOR ORDINARY AND
17)) EXTRAORDINARY EXECUTOR'S
18)) COMMISSIONS, ORDINARY AND
19)) EXTRAORDINARY ATTORNEY'S FEES,
20)) AND FINAL DISTRIBUTION
21)
22) Hearing: MAY 31 2012
23)
24) 9:00 am
25)
26) SIV

27 KATHLEEN A. CALLAHAN, Executor of the Will of the above
28 named decedent, renders to the Court her First and Final Account,
Report of Administration, Petition for Ordinary and Extraordinary
Executor's Commissions, Ordinary and Extraordinary Attorney's
Fees, and Final Distribution as follows:

SUMMARY OF ACCOUNT

CHARGES:

Inventory and Appraisement, No. 1 \$ 640,577.46

1	Inventory and Appraisement, No. 2	<u>16,984.00</u>
2	Total Inventory	\$ 657,561.46
3	Income per Schedule A	<u>3,629.72</u>
4	Total Charges	\$ 661,191.18
5		
6	CREDITS:	
7	Disbursements per Schedule B	\$ 6,506.02
8	Distribution per Report (Paragraph 22)	1,500.00
9	Assets on hand per Schedule C	<u>653,185.16</u>
10	Total Credits	\$ 661,191.18
11		

REPORT

13 1. Decedent died on September 16, 2011, in Yucca Valley,
14 California and was a resident of San Bernardino County,
15 California. Letters Testamentary with full authority to
16 administer the estate under the Independent Administration of
17 Estates Act were issued to petitioner on November 3, 2011, and
18 since then, she has been and now is the Executor of the will of
19 the above-named decedent.
20

21 2. The Accounting covers the period from dated of death to
22 March 31, 2011.
23

24 3. Petitioner has kept all cash in her possession in
25 interest bearing accounts except amounts needed to administer the
26 estate.
27

28 4. The estate has no liabilities described in Probate Code
§ 1063(g).

1 5. No compensation has been paid to the executor or her
2 attorney.

3 6. There are no family or affiliate relationships as
4 described in Probate Code § 1064(a)(4).

5 7. There were no purchases or other changes of form of
6 assets during the accounting, except the Note inventoried as Item
7 3, Inventory and Appraisalment, Partial No. 2, was paid in full in
8 the amount of \$ 7,484.00.
9

10 8. The values of the assets other than cash listed on
11 Schedule D are their appraised values.
12

13 9. Notice of death has been given for the period and in the
14 manner prescribed by law. Within thirty (30) days after
15 completion of publication of the notice of death an affidavit
16 showing due publication in the manner and form required by law
17 was filed with the clerk of this Court. No claims have been
18 filed against the estate, and the time for filing or presenting
19 claims expired on April 3, 2012. Reasonable efforts were made to
20 identify creditors of the decedent and the estate. Petitioner
21 reviewed the decedent's personal papers and mail. No creditors
22 could be identified.
23
24

25 10. Neither Decedent nor her predeceased spouse was
26 receiving Medi-Cal services and notice to THE CALIFORNIA DIRECTOR
27 OF HEALTH SERVICES was not necessary.
28

 11. Neither petitioner nor her attorney knows or has

1 reason to believe that an heir of the decedent is confined in a
2 prison or facility under the jurisdiction of the Department of
3 Corrections and Rehabilitation or confined in any county or city
4 jail, road camp, industrial farm, or other local correctional
5 facility; and no notice was given or required.

7 12. The notice required by Probate Code §9202(c) was served
8 on December 20, 2011, and is on file herein.

9 13. The following Inventories and Appraisements have been
10 filed:

12	Inventory and Appraisalment, Partial No. 1	\$ 640,577.46
13	Inventory and Appraisalment, Partial No. 2	<u>16,984.00</u>
14	Total Inventory	\$ 657,561.46

15 14. The estate consists entirely of the separate property
16 of the decedent.

17 15. A Federal Estate Tax Return and a California Estate Tax
18 Returns were not necessary.

19 20 16. The personal representative has performed all duties
21 required as personal representative. The personal representative
22 is informed and believes and thereon alleges that all creditors
23 of decedent have been paid, all debts of the decedent and of the
24 estate have been paid, and all charges for legal advertising,
25 bond premiums, probate referee's services and costs of
26 administration have been paid except for closing expenses, the
27 commissions, and attorney's fees. The estate is in condition to
28

1 be closed.

2 17. All personal property taxed due and payable by the
3 estate have been paid. All income taxes have been paid or are
4 adequately secured.
5

6 18. Ordinary commissions and fees are calculated on total
7 charges of \$ 661,191.18, and are calculated as follows:

8	\$ 100,000.00	@ 4%	\$ 4,000.00
9	100,000.00	@ 3%	3,000.00
10			
11	<u>461,191.18</u>	@ 2%	<u>9,223.82</u>
12	\$ 661,191.18		\$ 16,223.82

13 19. In addition to the ordinary services said attorney has
14 provided extraordinary services in preparing decedent's final
15 individual income tax returns and will prepare the final
16 fiduciary income tax returns for the estate. Said attorney has
17 expended one (1) hour in the preparation of the individual
18 returns, and estimates he will expend two (2) hours preparing the
19 fiduciary returns. Said attorney is entitled to reasonable
20 compensation therefor at his normal hour rate of \$ 350, and a
21 reasonable amount is \$ 1,050.00 (3 x \$ 350).
22
23

24 20. Petitioner is entitled to extraordinary commissions for
25 her services in regard to the matters for which her attorney is
26 requesting extraordinary fees. She waives her extraordinary
27 commissions on condition that this Account and Petition be
28 approved, allowed and settled as filed.

1 21. Attached hereto as Exhibit "1" is a copy of decedent's
2 will admitted to probate.

3 22. Paragraph Third of Decedent's Will devises her tangible
4 personal property to PATRICIA CALDWELL. Petitioner has
5 distributed said property appraised for \$ 1,500.00 pursuant to
6 Probate Code § 9650 (c) and a receipt is on file.

7 23. Paragraph Fourth of decedent's Will is moot as she had
8 no animals at her death.

9 24. Paragraph Fifth of the Will devises the decedent's
10 mobile home inventoried in the estate to EDITH WINGERT, if she
11 survives decedent, and if she does not, to PATRICIA CALDWELL, if
12 she survives decedent. It also provides that the executor is to
13 pay the costs of ground rent, insurance, taxes, and other fees
14 and assessments relating to said mobile home for one year after
15 the death of decedent, or distribution of said property whichever
16 occurs sooner. The expenses paid for the Mobile Home are set
17 forth on Schedule B, amounting to \$ 3,312.07. Petitioner
18 anticipates she will pay further expenses as incurred and
19 requests authority to pay said expenses.

20 25. EDITH WINGERT predeceased decedent; the mobile home
21 appraised for \$ 8,000.00 should be distributed to PATRICIA
22 CALDWELL.

23 26. Paragraph Sixth of the Will provides:
24
25
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27
28

1 "I leave the residue of my estate in equal shares as
2 follows:

3 A. Two (2) such equal shares in trust for the benefit
4 of RUDOLPH GIBSON.
5

6 B. If PATRICIA CALDWELL survives me, two (2) such
7 equal shares as follows:

8 1. To PATRICIA CALDWELL, if she is not married to
9 STEVEN CALDWELL or STEVEN CALDWELL is deceased.
10

11 2. If PATRICIA CALDWELL is married to STEVEN
12 CALDWELL, to EDITH WINGERT, if she survives me, and if she does
13 not to PATRICIA CALDWELL.

14 C. Five (5) such equal shares to HI DESERT HUMANE
15 CENTER, 56460 Paseo Las Ninas, Yucca Valley, CA 92284.
16

17 D. One (1) such equal share to MORONGO BASIN HUMANE
18 SOCIETY.

19 E. Any shares not effectively disposed of by the
20 provisions of this paragraph shall be added on a prorata basis to
21 the shares that are effectively disposed of by subparagraphs C.
22 and D., and if no share is effectively disposed of by the
23 provisions of this paragraph, my estate shall be distributed to
24 the PEOPLE FOR THE ETHICAL TREATMENT OF ANIMALS (PETA)."
25

26 27. EDITH WINGERT predeceased decedent. PATRICIA CALDWELL
27 and RUDOLPH GIBSON survived decedent, are living and over the age
28

1 of eighteen years. PATRICIA CALDWELL is married to STEVEN
2 CALDWELL.

3 28. Twenty (20) percent should be distributed to PATRICIA
4 CALDWELL, twenty (20) percent should be distributed to TIMOTHY J.
5 CALLAHAN in trust for the benefit of RUDOLPH GIBSON pursuant to
6 the terms set forth in Paragraph Seventh of decedent's Will, ten
7 (10) percent should be distributed to HI DESERT HUMANE CENTER,
8 and fifty (50) percent should be distributed to MORONGO BASIN
9 HUMANE SOCIETY.
10

11 29. RUDOLPH GIBSON is entitled to \$ 1,000.00 per month
12 pursuant to the terms of the trust, the calculation of which is
13 included in the calculation of the proposed distribution set
14 forth on Schedule D of the account.
15

16 30. Petitioner requests she be authorized to withhold
17 \$ 6,000.00 as a reserve for closing costs and for any liabilities
18 including liability for income taxes and property taxes.
19

20 31. Any other property of decedent or his estate not now
21 known or discovered should be distributed twenty (20) percent to
22 PATRICIA CALDWELL, twenty (20) percent to TIMOTHY J. CALLAHAN in
23 trust for the benefit of RUDOLPH GIBSON pursuant to the terms set
24 forth in Paragraph Seventh of decedent's Will, ten (10) percent
25 to HI DESERT HUMANE CENTER, and fifty (50) percent to MORONGO
26 BASIN HUMANE SOCIETY
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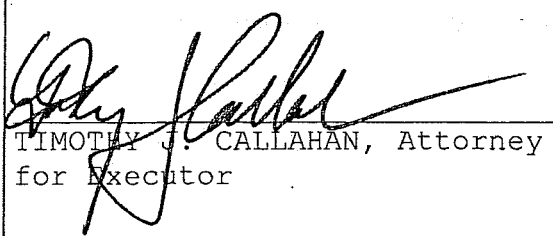
28 32. No one has requested special notice.

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WHEREFORE, Petitioner prays that:

1. The administration of the estate be brought to a close.
2. Her First and Final Account and Report be approved as filed.
3. All acts and proceedings of petitioner as personal representative be confirmed and approved.
4. She be authorized to pay herself \$ 16,223.82 as ordinary executor's commissions.
5. She be authorized and directed to pay her attorney, TIMOTHY J. CALLAHAN \$ 16,223.82 as statutory attorney's fees and \$ 1,050.00 as extraordinary attorney's fees.
6. She be authorized and directed to withhold the sum of \$ 6,000.00 to be used for closing expenses and to pay liabilities, including liabilities for income and property taxes.
7. Distribution of the estate of decedent in petitioner's hands and any other property of decedent or her estate not now known or discovered be made to the persons entitled to it as set forth in the petition.
8. For such other and further orders as may be proper.

Dated: April 5, 2012



 TIMOTHY J. CALLAHAN, Attorney
 for Executor



 KATHLEEN A. CALLAHAN, Executor

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Schedule A

Income

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BBVA Compass AC No. 00001776925586 Interest to 11/3/11	593.32
Union Bank AC No. 4339015465 Interest to 11/3/11	350.25
Chase AC No. 179-0001287700-2 Interest to 11/3/11	3.01
US Bank AC No. AC No. 800769085 Interest to 11/3/11	1,756.61
US Bank AC No. 3-659-0431-8505 Interest to 11/3/11	2.43
US Bank AC No. 3-659-0526-6422 Interest to 11/3/11	.04
Wells Fargo AC No. 30001635877683 Interest to 11/3/11	2.99

Schools First Federal Credit Union

11/30/11	Interest	76.60
12/31/11	Interest	87.98
01/26/12	Interest	12.32
01/31/12	Interest	88.02
02/29/12	Interest	73.22
03/31/12	Interest	<u>78.29</u>

Subtotal Credit Union 416.43

Bank of the West

11/16/11	Interest	12.39
12/15/11	Interest	65.78
01/19/12	Interest	79.29
02/16/12	Interest	58.52
03/15/12	Interest	<u>54.33</u>

1		Subtotal Bank of the West	270.31
2		<u>Wells Fargo Checking</u>	
3	11/30/11	Interest .18	
4			
5	12/31/11	Interest .21	
6	01/31/12	Interest .21	
7	02/29/12	Interest .20	
8		Subtotal Wells Fargo	.80
9		<u>Wells Fargo High Yield Savings</u>	
10			
11	11/30/11	Interest 53.47	
12	12/31/11	Interest 74.01	
13	01/31/12	Interest 74.04	
14	02/29/12	Interest <u>32.01</u>	
15		Subtotal Wells Fargo	233.53
16			
17		Total Interest	3,629.72

Schedule B

Disbursements

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23		<u>Mobile Home Expenses</u>	
24	11/7/2011	6776 SBC Tax Collector 0594-041-20-6-065	202.09
25	11/7/2011	6779 So Cal Edison 2-18-149-4725	24.58
26	11/7/2011	6781 Fairway Mobile Estates	434.59
27	11/11/2011	6782 Fairway Mobile Estates F2700065	443.63
28	12/9/2011	6788 So Cal Edison 2-18-149-4725	7.53

1	12/9/2011	6789	Fairway Mobile Estates	F2700065	421.71
2	12/30/2011	6793	So Cal Edison	2-18-149-4725	5.78
3	12/30/2011	6794	Fairway Mobile Estates	F2700065	442.71
4	2/1/2012	6803	Fairway Mobile Estates	F2700065	432.82
5	2/17/2012	6806	So Cal Edison	2-18-149-4725	11.70
6	3/5/2012	6812	Fairway Mobile Estates	F2700065	431.87
7	4/5/2012	6824	So Cal Edison	2-18-149-4725	6.59
8	4/5/2012	6825	Fairway Mobile Estates	F2700065	<u>446.47</u>
9					
10					
11			Subtotal Mobile Home		3,312.07
12			<u>Administration Expense</u>		
13	9/22/2011	6760	San Bernardino Superior Court, filing		395.00
14	11/4/2011	6766	San Bernardino Recorder	2 death cert	24.00
15	11/7/2011	6777	Metro News, publication		350.00
16	11/7/2011	6778	Bond Services		1,784.00
17	11/7/2011	6780	Patricia Caldwell	Death cert	79.50
18	12/13/2011	6790	San Bernardino Superior Court, ltrs		147.45
19	4/5/2012	6826	Bond Services of California		294.00
20	4/5/2012	6827	Bernard M. Bidard	Referee	<u>120.00</u>
21					
22					
23			Total Disbursements		\$ 6,506.02
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Schedule C

Assets on Hand

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CREDIT UNION ID 01 (Exhibit No. 2)	\$	5.00
CREDIT UNION ID 06 (Exhibit No. 2)		230,499.47
BANK OF THE WEST (Exhibit No. 3)		236,759.84
Less outstanding check		<u>3,000.00</u>
		233,759.84
WELLS FARGO Checking (Exhibit No. 4)		5,000.80
WELLS FARGO High Yield (Exhibit No. 5)		174,426.07
ATTORNEY TRUST ACCOUNT		<u>1,493.98</u>
Total Cash	\$	645,185.16
1976 Golden West Sunnybrook Double wide Mobile Home, Serial Nos, S2345U and S2345X		<u>8,000.00</u>
Total Assets on Hand	\$	653,185.16

Schedule D

Calculation of Distribution

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Cash on hand	\$	645,185.16
Less: Ordinary Commissions	16,223.82	
Ordinary Fees	16,223.82	
Extraordinary Fees	1,050.00	
Reserve	<u>6,000.00</u>	<u>39,497.64</u>
Cash Available	\$	605,687.52

1
2 Calculation of Distribution

3 PATRICIA CALDWELL, 20% 121,137.50
4
5 TIMOTHY J. CALLAHAN, Trustee 20%: 121,137.50
6 Less: \$ 1,000 per month to RUDOLPH GIBSON
7 September 2011 (14/30 x \$ 1,000) 466.67
8 October - April (7 x \$ 1,000) 7,000.00 7,466.67 113,670.83
9 HI DESERT HUMANE CENTER 10% 60,568.75
10 MORONGO BASIN HUMANE SOCIETY 50% 302,843.77
11

12 Recap Distribution

13 PATRICIA CALDWELL \$ 121,137.50
14 TIMOTHY J. CALLAHAN, Trustee 113,670.83
15 RUDOLPH GIBSON 7,466.67
16 HI DESERT HUMANE CENTER 60,568.75
17 MORONGO BASIN HUMANE SOCIETY 302,843.77
18
19 Total Cash Distribution \$ 605,687.52

20 PATRICIA CALDWELL, 1976 Golden West Sunnybrook
21 Double wide Mobile Home, Serial Nos,
22 S2345U and S2345X appraised for \$ 8,000.00.
23
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1 VERIFICATION

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3 I, the undersigned, say: I am the Petitioner in this action
4 and the Executor of the Will of CYLA WELLS, Deceased.

5
6 I have read the foregoing First and Final Account, Report of
7 Administration, Petition for Ordinary and Extraordinary
8 Executor's Commissions, Ordinary and Extraordinary Attorney's
9 Fees, and for Final Distribution, and know its contents. The
10 matters stated in it are true of my own knowledge except as to
11 those matters which are stated on information and belief, and as
12 to those matters I believe them to be true.

13
14 I declare under penalty of perjury under the laws of the
15 State of California that the foregoing is true and correct.

16 Executed on April 5, 2012, at Huntington Beach, California.

17
18
19 
20 KATHLEEN A. CALLAHAN

LAST WILL AND TESTAMENT

OF

CYLA WELLS

Prepared by:

TIMOTHY J. CALLAHAN
Attorney at Law
8703 Truxton Avenue
Los Angeles, California 90045-3978
Telephone (310) 649-2252

I, CYLA WELLS, a resident of the County of San Bernardino, California, declare that this is my Will.

FIRST: I hereby revoke all Wills and Codicils that I have previously made!

SECOND: I am a widow. I have no issue.

THIRD: I give all my jewelry, clothing, household furniture and furnishings, and other tangible articles of a personal nature, or my interest in any such property not otherwise specifically disposed of by this Will or in any other manner, together with any insurance on such property, to PATRICIA CALDWELL, if she survives me.

FOURTH: I give all my all animals to PATRICIA CALDWELL, if she survives me, and if she does not, to EDITH WINGERT. My executor is directed to pay the costs of caring for all animals, including veterinary costs, for a year after my death, or distribution of the animals, whichever occurs sooner.

FIFTH: I give my mobile home located at 55524 Yucca Trail, Space #65, Yucca Valley, CA 92284, together with any insurance on such property, to EDITH WINGERT, if she survives me, and if she does not, to PATRICIA CALDWELL, if she survives me. My executor is directed to pay the costs of ground rent, insurance, taxes, and other fees and assessments relating to said mobile home for

one year after my death, or distribution of said property
whichever occurs sooner.

SIXTH: I leave the residue of my estate in equal shares as
follows:

A. Two (2) such equal shares in trust for the benefit
of RUDOLPH GIBSON.

B. If PATRICIA CALDWELL survives me, two (2) such
equal shares as follows:

1. To PATRICIA CALDWELL, if she is not married to
STEVEN CALDWELL or STEVEN CALDWELL is deceased.

2. If PATRICIA CALDWELL is married to STEVEN
CALDWELL, to EDITH WINGERT, if she survives me, and if she does
not to PATRICIA CALDWELL.

C. Five (5) such equal shares to ELI DESERT HUMANE
CENTER, 56460 Paseo Las Ninas, Yucca Valley, CA 92284.

D. One (1) such equal share to MORONGO BASIN HUMANE
SOCIETY.

E. Any shares not effectively disposed of by the
provisions of this paragraph shall be added on a prorata basis to
the shares that are effectively disposed of by subparagraphs C.
and D., and if no share is effectively disposed of by the
provisions of this paragraph, my estate shall be distributed to
the PEOPLE FOR THE ETHICAL TREATMENT OF ANIMALS (PETA).

SEVENTH: The trust for the benefit of RUDOLPH GIBSON shall be distributed to the trustee hereinafter named to be held, administered and distributed as follows:

A. The trustee shall add income to principal and pay to or apply for the benefit of the RUDOLPH GIBSON the sum of one thousand dollars (\$1,000) per month.

B. On the death of RUDOLPH GIBSON, the trustee may in the trustee's discretion pay the funeral expenses of RUDOLPH GIBSON in an amount not to exceed five thousand dollars (\$5,000). The trust will then terminate and the balance be distributed as follows:

1. If PATRICIA CALDWELL is then living, and she is not married to STEVEN CALDWELL or STEVEN CALDWELL is deceased, to PATRICIA CALDWELL.

2. If PATRICIA CALDWELL is then living, and she is married to STEVEN CALDWELL, to EDITH WINGERT, if she is then living, and if not, to PATRICIA CALDWELL.

3. If PATRICIA CALDWELL is then deceased, in equal shares as follows:

a. Five (5) such equal shares to HI DESERT HUMANE CENTER, 56460 Paseo Las Ninas, Yucca Valley, CA 92284.

b. One (1) such equal share to MORONGO BASIN HUMANE SOCIETY.

c. Any shares not effectively disposed of by the provisions of this paragraph shall be added to the shares that are effectively disposed of by this paragraph, and if no share is effectively disposed of by the provisions of this paragraph, to the PEOPLE FOR THE ETHICAL TREATMENT OF ANIMALS (PETA).

EIGHTH: The following shall apply to all trusts established by this Will:

A. No interest in the principal or income of any trust created by this Will shall be anticipated, assigned or encumbered, or subject to any creditor's claim or to legal process, prior to its actual receipt by the beneficiary.

B. If at any time before full distribution of the trust estate, no other disposition of the property is directed by this instrument, the remaining portion of the trust shall then be distributed to my legal heirs, the identity and respective shares of those heirs to be determined in all respects as though my death had occurred immediately following the event requiring distribution, and shall be determined according to the laws of the State of California in effect on the date of execution of this Will, relating to separate property not acquired from a parent, grandparent or previously deceased spouse.

C. Unless sooner terminated in accordance with other provisions of this Will, each trust created under this Will shall

terminate twenty-one (21) years after the death of the last survivor of RUDOLPH GIBSON, PATRICIA CALDWELL, and EDITH WINGERT. All principal and undistributed income of any trust so terminated shall be distributed to the then income beneficiaries of that trust in the proportions in which they are, at the time of termination, entitled to receive the income; provided, however, that if the rights to income are not then fixed by the terms of the trust, distributions under this clause shall be made, by right of representation, to such issue of mine as are then entitled to receive income payments, or, if there are no such issue of mine, in equal shares to those beneficiaries who are then entitled or authorized to receive income payments.

D. To carry out the purposes of any trust created by this Will and subject to any limitations stated elsewhere in this Will, the trustee is vested with the following powers with respect to the trust estate and any part of it in addition to those powers now or hereafter conferred by law:

1. To continue to hold any property received in trust and to operate at the risk of the trust estate, any business that the trustee receives or acquires under the trust as long as the trustee deems advisable.

2. To manage, control, grant options on, sell (for cash or on deferred payments), convey, exchange, partition, divide, improve and repair trust property.

3. To lease trust property for terms within or beyond the term of the trust and for any purpose, including exploration for and removal of gas, oil and other minerals; and to enter into community oil leases, pooling and unitization agreements.

4. To borrow money and to encumber or hypothecate trust property by mortgage, deed of trust, pledge or otherwise, for the debts of the trust or the joint debts of the trust or the joint debts of the trust and a co-owner of trust property.

5. To carry, at the expense of the trust, insurance of such kinds and in such amounts as the trustee deems advisable to protect the trust estate and the trustee against any hazard.

6. To commence or defend such litigation with respect to the trust or any property of the trust estate as the trustee may deem advisable at the expense of the trust.

7. To compromise or otherwise adjust any claims or litigation against or in favor of the trust.

8. The trustee shall have the power to invest and reinvest all or any part of the trust estate in such common or

preferred stocks, shares of investment trusts and investment companies, bonds, debentures, mortgages, deeds of trust, notes, real estate, or other property as the trustee in the trustee's absolute discretion may select.

9. With respect to securities held in the trust, to have all the rights, powers and privileges of an owner, including, but not by way of limitation, the powers to vote, give proxies, and pay assessments; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, liquidations, sales and leases, and incident to such participation to deposit securities with and transfer title to any protective or other committee on such terms as the trustee may deem advisable; and to exercise or sell stock subscription or conversion rights.

10. Except as otherwise specifically provided in this Will, the determination of all matters with respect to what is principal and income for the trust estate and the apportionment and allocation of receipts and expenses between these accounts shall be governed by the provisions of the California Principal and Income Law from time to time existing. Any such matter not provided for either in this Will or in the Principal and Income Law shall be determined by the trustee in the trustee's discretion.

E. The trustee in the trustee's discretion may make payments to a beneficiary under disability by making payments to the guardian or conservator of his person, to any suitable person with whom he resides who has the care of him, or to a relative of the beneficiary under disability, or the trustee may apply payments directly for the benefit of the beneficiary. The trustee in the trustee's discretion may make payments directly to a beneficiary under disability if in the trustee's judgment the beneficiary under disability is of sufficient age and maturity to spend the money properly.

F. I appoint TIMOTHY J. CALLAHAN as trustee of all trusts created by this Will; if he fails to qualify or cease to act as trustee, I appoint DANIEL V. DUROSS as trustee. The term the "trustee" as used in this Will shall include any trustee named in this Will. No bond shall be required of any trustee named in this Will.

NINTH: Except as otherwise provided in this Will, I have intentionally and with full knowledge of the consequences failed to provide for my heirs.

TENTH: If any beneficiary under this Will in any manner, directly or indirectly, contests this Will or any of its provisions, any share or interest in my estate given to that contesting beneficiary under this Will is revoked and shall be

disposed of in the same manner provided herein as if that contesting beneficiary had predeceased me without issue.

ELEVENTH: I nominate TIMOTHY J. CALLAHAN as executor of this Will. If he fails to qualify or ceases to act as executor I nominate KATHLEEN WOODARD or DANIEL V. DuROSS, in that order, as executor. The term my "executor" as used in this Will shall include any personal representative of my estate. I authorize my executor to sell or lease all or any part of the real or personal property in my estate, at either public or private sale, with or without notice, as the executor, in the executor's discretion, consider necessary for the proper administration and distribution of my estate.

TWELFTH: As used in this Will the masculine, feminine, or neuter gender and the singular or plural number shall each be deemed to include the other whenever the context so indicates.

THIRTEENTH: Except as otherwise provided in this Will, I direct that all death taxes attributable to assets passing under or outside my Will be apportioned among the persons interested in my estate in the manner provided by California and federal law in effect at the time of my death. "Death taxes" includes all estate and inheritance taxes, generation-skipping transfer taxes, Internal Revenue Code section 2032A recapture taxes attributable to excess retirement accumulations and interest and penalties on such taxes. I direct my executor to seek reimbursement for such

taxes paid by my executor from the recipients of property subject to any such tax to the fullest extent permitted by law.

FOURTEENTH: If it becomes necessary to appoint a conservator of my person, I nominate PATRICIA CALDWELL as such conservator. If she fails to qualify or ceases to act as conservator, I nominate TIMOTHY J. CALLAHAN or DANIEL V. DuROSS, in that order, as such conservator.

FIFTEENTH: If it becomes necessary to appoint a conservator of my estate, I nominate TIMOTHY J. CALLAHAN as such conservator. If he fails to qualify or ceases to act as conservator, I nominate DANIEL V. DuROSS as such conservator.

I subscribe my name to this Will this 14th day of April, 2003, at Yucca Valley, California.

Cyila Wells
CYLA WELLS

The foregoing instrument, consisting of eleven (11) pages, including this page, and the following page, was at the date hereof by CYLA WELLS signed as and declared to be her Will in the presence of us who, at her request and in her presence, and in the presence of each other have subscribed our names as witnesses thereto. Each of us observed the signing of the Will by CYLA WELLS and by each other subscribing witnesses and knows that each signature is the true signature of the person whose name was signed.

Each of us is now more than eighteen years of age and a competent witness and resides at the address set forth after his name.

We are acquainted with CYLA WELLS. At this time she is over the age of eighteen years and to the best of our knowledge, she is of sound mind and is not acting under duress, menace, fraud, misrepresentation, or undue influence whatsoever.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 12th, 2003, at Yucca Valley, California.

[Signature]

residing at 7609 Alcestre Ave.

Lee Canyon, CA 90045

[Signature]

residing at 17131 Autumn Circle

Huntington Beach CA 92647



ESTATE OF CYLA WELLS 187
 KATHLEEN ANNE CALLAHAN EXEC 056156
 17131 AUTUMN CIR
 HUNTINGTON BEACH CA 92647-5501

Come for the shred. Stay for the rewards.

Member Rewards Day
Saturday, April 21 in Tustin
9 a.m. – 1 p.m.

Bring your confidential documents and the whole family for a day of fun, learning and celebration.

Plus, visit the Enterprise Used Car Sales Event next door from 9 a.m. to 3 p.m.

Go to schoolsfirstfcu.org/rewardsday for details.

Primary Regular Share Account ID 01

Posting	Effective	Transaction	Balance	Transaction Description
01/01			\$5.00	Balance Forward
03/31			5.00	Ending Balance
				Dividends Paid Year to Date \$0.00

Liquid Advantage Money Market ID 06

Posting	Effective	Transaction	Balance	Transaction Description
01/01			\$230,247.62	Balance Forward
01/26		12.32	230,259.94	Deposit by Check
01/31		88.02	230,347.96	Deposit Dividend Tiered Rate
				Annual Percentage Yield Earned 0.45% from 01/01/12 through 01/31/12
02/29		73.22	230,421.18	Deposit Dividend Tiered Rate
				Annual Percentage Yield Earned 0.40% from 02/01/12 through 02/29/12
03/31		78.29	230,499.47	Deposit Dividend Tiered Rate
				Annual Percentage Yield Earned 0.40% from 03/01/12 through 03/31/12
03/31			230,499.47	Ending Balance
				Dividends Paid Year to Date \$239.53

Year to Date Information

Total Dividends Paid Year to Date	239.53
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HUNTINGTON BEACH OFFICE 00662 PAGE 1 OF 1
6881 WARNER AVENUE
HUNTINGTON BEACH CA 92647 800-488-2265

>022564 7435219 0001 008230 10Z
ESTATE OF CYLA WELLS
KATHLEEN A CALLAHAN EXEC
17131 AUTUMN CIR
HUNTINGTN BCH CA 92647 5501

STATEMENT PERIOD
02/17/12 THROUGH 03/15/12

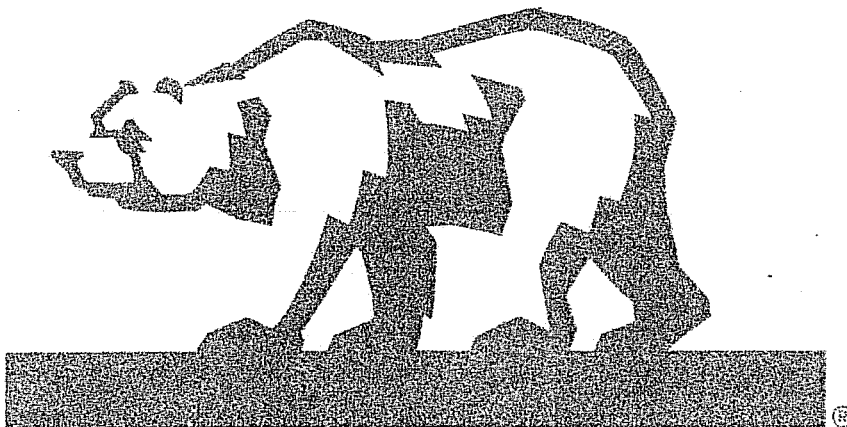
0 ITEMS ENCLOSED

GET A HEAD START ON YOUR TAXES AND UP TO 25% OFF TURBOTAX.
VISIT WWW.BANKOFthewest.com/turbotax FOR DETAILS
ABOUT THIS LIMITED TIME OFFER.

BOTW SAVE TODAY MONEY MARKET ACCOUNT NUMBER 025-815928
INTEREST PAID IN 2011 WAS \$78.17

BEGINNING BALANCE.....	236,705.51	AVERAGE DAILY BALANCE.....	236,707.00
0 DEPOSITS.....	0.00	LOW BALANCE.....	236,705.51
1 CREDITS.....	54.33	YEAR-TO-DATE INTEREST PAID.....	192.14
0 WITHDRAWALS.....	0.00	YEAR-TO-DATE TAX WITHHELD.....	0.00
0 CHECKS.....	0.00	ANNUAL PERCENTAGE YIELD EARNED.....	0.30
ENDING BALANCE.....	236,759.84	INTEREST ACCRUED THIS STATEMENT.....	54.33

DEPOSITS
DATE.....AMOUNT.TRANSACTION DESCRIPTION
03/15 54.33 INTEREST PAID



For Your Protection: Please report any discrepancy within 30 days.

Member FDIC



PMA® Premier Checking Account

Activity summary

Balance on 2/1	5,000.60
Deposits/Additions	0.20
Withdrawals/Subtractions	-0.00
Balance on 2/29	\$5,000.80

Account number: **9973141410**

**ESTATE OF CYLA WELLS
KATHLEEN CALLAHAN PREP**

Wells Fargo Bank, N.A., California (Member FDIC)

Questions about your account: **1-800-742-4932**

Worksheet to balance your account and General Statement Policies can be found towards the end of this statement.

Interest you've earned

Interest earned this month	\$0.20
Average collected balance this month	\$5,000.60
Annual percentage yield earned	0.05%
Interest paid this year	\$0.41
Total interest paid in 2011	\$0.39

Transaction history

<i>Date</i>	<i>Description</i>	<i>Check No.</i>	<i>Deposits/ Additions</i>	<i>Withdrawals/ Subtractions</i>	<i>Ending Daily Balance</i>
	Beginning balance on 2/1				5,000.60
2/29	Interest Payment		0.20		5,000.80
	Ending balance on 2/29				5,000.80
Totals			\$0.20	\$0.00	

For customers with Wells Fargo debit, check or ATM cards issued in IN, MN, OH and SD: Starting February 1, 2012, you can begin to use your card to make purchases where you enter your Personal Identification Number (PIN) to authorize your purchase. Refer to the applicable account agreement for more information, or contact the customer service number on your statement.



Wells Fargo® High Yield Savings

Activity summary

Balance on 2/1	174,394.06
Deposits/Additions	32.01
Withdrawals/Subtractions	- 0.00
Balance on 2/29	\$174,426.07

Account number: 9973141428

ESTATE OF CYLA WELLS
KATHLEEN CALLAHAN PREP

Wells Fargo Bank, N.A., California (Member FDIC)

Questions about your account: 1-800-742-4932

Worksheet to balance your account and General Statement Policies can be found towards the end of this statement.

Interest you've earned

Interest paid on 2/29	\$32.01
Average collected balance this month	\$174,394.06
Annual percentage yield earned	0.22%
Interest paid this year	\$106.05
Total interest paid in 2011	\$127.48

Transaction history

Date	Description	Deposits/ Additions	Withdrawals/ Subtractions	Ending Daily Balance
Beginning balance on 2/1				174,394.06
2/29	Interest Payment	32.01		174,426.07
Ending balance on 2/29				174,426.07
Totals		\$32.01	\$0.00	



TIMOTHY J. CALLAHAN
ATTORNEY AT LAW
8703 TRUXTON AVENUE
LOS ANGELES, CALIFORNIA 90045-3978

(310) 649-2252

August 10, 2012

MILY C. HUNTLEY
ALESHIRE & WYNDER
2361 Rosecrans Avenue, Suite 475
El Segundo, CA 90245

Re: Estate of Cyla Wells

Dar Mily:

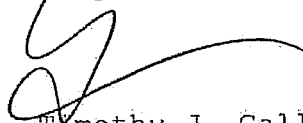
Enclosed is a certified copy of the order of distribution.

The court has ordered distribution to your client of \$ 302,843.77. I enclose checks totaling that amount and a Receipt therefor. You are authorized to deliver the checks to your client on having them sign the receipt and returning it to me.

I also enclose a W-9 Form which your client needs to sign, indicating its name, address, and employer identification number.

If you have any questions, please contact me. Thank you for your cooperation in this matter.

Very truly yours,



Timothy J. Callahan

TJC:lh
Encs.

August 9, 2012
Date

Pay to the Order of The Town of Yucca Valley \$ 202,843.77
Two hundred two thousand eight hundred forty three and 77/100

ISSUED CHECK



Huntington Beach Office
5881 WARNER AVE.
HUNTINGTON BEACH, CA 92647
1-800-488-2265

For

Kathleen A Callahan
Executive

Security Features Details on Back

MP

August 9, 2012
Date

Pay to the Order of The Town of Yucca Valley \$ 100,000.00
One Hundred Thousand

ISSUED CHECK



Wells Fargo Bank, N.A.
California
wellsfargo.com

For

Estate of Cyla Wells

Kathleen A Callahan
Exec

Security Features Details on Back

MP