

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF)
THE ESTATE OF)
YANO J. BONOFEDE,)
Deceased)

No. PR 12-1274

ACCEPTANCE OF APPOINTMENT

The undersigned hereby accepts appointment as Personal Representative of this estate, accepts the duties of said office, and submits personally to the jurisdiction of this Court in any proceeding relating to the estate that may be instituted by any interested person, as defined by the Nebraska Probate Code.

Date: 9-20, 2012.

Mary Lou Garnett
Mary Lou Garnett
7065 Starlite Drive
Omaha, NE 68152
(402) 573-2202

Amy L. Longo, #15990
Ellick, Jones, Buelt, Blazek & Longo, LLP
9290 W. Dodge Road, Suite 303
Omaha, Nebraska 68114-3320
(402) 390-0390
Attorneys for Petitioner

COURT
PROBATE
SEP 24 2012

By _____
CIVIL CLERK
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA



PR 12-1274

LAST WILL AND TESTAMENT

OF

YANO J. BONOFEDE

I, **YANO J. BONOFEDE**, of Omaha, Douglas County, Nebraska, do hereby make, publish and declare this to be my Last Will, and revoke all former wills and codicils made by me.

ARTICLE I

I declare that I am married to **IDA J. BONOFEDE** and have one surviving child, namely: **MARY LOU GARNETT**.

ARTICLE II

I direct all of my just debts and the expenses of my last illness and funeral to be paid out of my estate. I further direct all inheritance, estate and other similar taxes assessed against my taxable estate, or the recipients thereof, whether passing by this will or otherwise, shall be paid out of my residuary estate or in the discretion of my trustee, from my revocable trust, without reimbursement or contribution from any person. Provided, however, that the trustee of my revocable trust shall be required to pay the federal estate taxes by application at face amount of United States government treasury certificates of indebtedness, notes and bonds which are redeemable at par when applied to the payment of federal estate taxes, held at my death as an asset of my trust estate.

SMB
WITNESS

RCA
WITNESS



P00182518C01

Yano Bonofede
YANO J. BONOFEDE, Testator

FILED
COUNTY COURT
PROBATE DIVISION

SEP 21 2012

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

ARTICLE III

I give, devise and bequeath all my personal and household effects (including by way of illustration and not of limitation such items as clothing, jewelry, silverware, household furnishings, furniture, and automobiles, but excluding any such property used in any business in which I may have an interest) together with any insurance policies and claims under such policies, on such property, in accordance with a written statement or list which I intend to leave at my death. If for any reason no such written statement or list is in existence at my death or if any such written statement or list fails to dispose of all of such property effectively, I devise such property, or the portion of it not effectively disposed of, to my wife, Ida J. Bonofede. If my wife does not survive me or predeceases me, then I devise such property, or the portion of it not effectively disposed of, to my daughter, Mary Lou Garnett. If my daughter does not survive me, then to that person or to those persons, including any corporation or corporations, that, at the time of my death, are serving as trustee or trustees under that instrument of trust heretofore executed by me on the 26th day of March, 1997, as amended from time to time, and entitled "YANO J. BONOFEDE REVOCABLE TRUST AGREEMENT" to be added to said trust.

ARTICLE IV

I give, devise and bequeath to my daughter, Mary Lou Garnett, my home at 6321 Country Club Road, Omaha, Douglas County, Nebraska 68152, subject to the right of my spouse, Ida J.

Yano Bonofede
YANO J. BONOFEDE, Testator

SMAB
WITNESS

RCA
WITNESS

Bonofede, to maintain a life estate in said residence until her death, medical incapacity impairing her ability to reside in such home, or her desire and her actual moving to another residence.

ARTICLE V

I hereby give, devise and bequeath the rest, residue, and remainder of my estate, wherever situated or over which I may have a power of appointment, to Ida J. Bonofede of Omaha, Nebraska, as trustee of the trust Agreement dated March 26, 1997, as such trust may be hereafter amended by me during my lifetime. If the foregoing bequest should lapse or fail for any reason, I give such residuary estate to Ida J. Bonofede as trustee, or to the successor trustee, and I direct said trustee to hold, administer and distribute the said trust estate pursuant to the provisions of the "**YANO J. BONOFEDE REVOCABLE TRUST AGREEMENT**", dated March 26, 1997, heretofore executed by me as such provisions now exist, to the same extent, and in the same manner as though the said trust instrument was set forth in this will in full.

ARTICLE VI

In the event that assets of my estate are, by the terms of this will, to become a part of my trust, and if these assets will immediately be distributed upon receipt thereof by my trustee, these assets may be distributed by my personal representative in exactly the same manner as provided in my trust.

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WITNESS

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WITNESS

Yano Bonofede
YANO J. BONOFEDE, Testator

ARTICLE VII

I expressly waive any requirement that the aforementioned trust be submitted to the jurisdiction of any court, that the trustee be appointed or confirmed by any court, that evidence of its appointment of confirmation be filed in any court and that the trustee's account be heard, filed with or allowed by any court. This provision, however, shall not prevent any trust beneficiaries, trustee or personal representative from requesting any procedures waived in this article.

ARTICLE VIII

In the event that my spouse and I shall die under such circumstances that the order of our deaths cannot be established by sufficient evidence, my spouse shall be deemed to have survived me for all purposes.

ARTICLE IX

I hereby nominate and appoint Ida J. Bonofede to be the Personal Representative of my estate. In the event of her death, resignation, refusal or inability to so act or continue to act, then I nominate and appoint my daughter, Mary Lou Garnett, to act in her stead as Personal Representative. In the event Mary Lou Garnett is unable to serve for any reason, then I nominate and appoint my son-in-law, **WILLIAM S. GARNETT**, to serve in her stead. Such Personal Representative shall not be required to give bond. Such Personal Representative shall have the following powers, and any others granted by law, to be exercised without court order or approval.

SMB
WITNESS

RCA
WITNESS

Yano Bonofede
YANO J. BONOFEDE, Testator

1. To retain any property of my estate.
2. To sell any real or personal property of my estate, for cash or on credit, at public or private sale for any purpose; to exchange any property for other property; to grant options to purchase or acquire any such properties; to determine the prices and terms of sales, exchanges and options.
3. To vote any corporate stock that is in my estate, either personally or by proxy and to continue to do so until final distribution of my estate, except to the extent that any shares shall be subject to specific contractual provisions as to disposition on my death, to comply with and conform to such provisions.
4. To borrow money on such terms and conditions as may appear advisable and to encumber any property as security for such borrowing.
5. To make distribution or division of my estate in cash or in kind or both.
6. To enter into any transaction authorized by this Article of my Will or by law with the trustee or Personal Representative of any trust or estate in which my spouse or any of my descendants may have any interest, even though such trustee or representative is also the Personal Representative hereunder.
7. To make, in my Personal Representative's absolute discretion, any election available under federal and state taxing and revenue laws and regulations, which election shall be binding and conclusive upon all parties of interest. In this connection, I specifically authorize my Personal Representative, notwithstanding such Personal Representatives may likewise be a beneficiary and have an interest in such determination, to (i) make any election to claim certain administration and other expenses in the income tax returns of my estate rather than in the estate tax return, and (ii) elect to value my estate under the optional provision of the federal estate laws. No adjustment of any kind shall be required to be made as a consequence of the tax effect of any such election or resulting from the failure to so elect among and between beneficiaries, trusts or other person, whether directly or indirectly affected thereby.
8. To join with my Wife or her estate in the filing of any federal income tax return for any year for which I have not filed such return prior to my death, and to consent to any gifts made by her as being made half by me for the purpose of the federal gift tax laws. Any taxes due on such return, interest, or penalties thereon, any refunds based on joint returns

Yano Bonofede
YANO J. BONOFEDE, Testator

SMB
WITNESS

RCA
WITNESS

shall be allocated in such a manner between my estate and my Wife or her estate, or all of them, as my Personal Representative shall determine, which determination shall be conclusive upon all parties having an interest therein, notwithstanding that my Personal Representative may likewise be a beneficiary or have an interest in such judgment.

I, **YANO J. BONOFEDE**, the Testator, sign my name to this instrument this 11^{TC} day of September, 2004, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed and that I am eighteen years of age or older or am not at this time a minor, and I am of sound mind and under no constraint or undue influence.

Yano J. Bonofede
YANO J. BONOFEDE, Testator

We, Shirley A. Blanchard and Richard C. Aweeder Jr., the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testator signs and executes this instrument as his Last Will and that he signs it willingly, and that he executes it as his free and voluntary act for the purposes therein expressed, and that each of us, in the presence and hearing of the Testator, hereby signs this Will as witness to the Testator's signing, and that to the best of our knowledge the Testator is eighteen years of age or older or is not at this time a minor, and is of sound mind and under no constraint or undue influence.

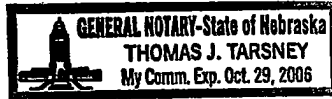
Shirley A. Blanchard of Omaha, Nebraska
WITNESS

R. C. Aweeder Jr. of Omaha Nebraska
WITNESS

STATE OF NEBRASKA)
) ss.
COUNTY OF DOUGLAS)

SUBSCRIBED, sworn to, and acknowledged before me by YANO J. BONOFEDE, the Testator, and subscribed and sworn to before me by Stivley A. Blandford and Richard C. Awender, Jr., witnesses, this 11th day of September, 2004.

(SEAL)



Thomas J. Tarsney
NOTARY PUBLIC

FILED
COUNTY COURT
PROBATE DIVISION

SEP 21 2012

By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

STATE OF	LETTERS OF PERSONAL REPRESENTATIVE	
NEBRASKA		PR 11 (10/92)

**Douglas County Court, Probate Division
1701 Farnam Street, 3-West, Omaha, Nebraska 68183 (402) 444-7152**

**IN THE MATTER OF THE
ESTATE OF:**

Case No.: PR12-1274

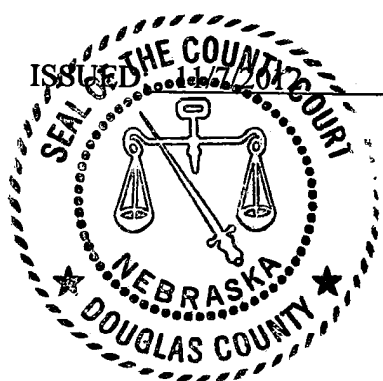
YANO J. BONOFEDE
Deceased

To: MARY LOU GARNETT

WHEREAS, YANO J. BONOFEDE died on February 16, 2012, and on November 7, 2012, you were appointed and have qualified as Personal Representative of the above named decedent by the Judge of this Court.

NOW THEREFORE, your appointment is hereby confirmed, and this Letter of Personal Representative is issued as evidence of such appointment and qualification and authority of said **MARY LOU GARNETT** to do and perform all acts which may be authorized or required by law. You are required to file an inventory within 90 days after your appointment. Limitation(s) of powers specified by will or Court order as of the date of certification of this Letter are as follows:

IN WITNESS WHEREOF, I have placed my signature and the seal of said Court on this 7 day of November.



BY THE COURT *John A. Douglas*
(DIVISION MANAGER)

**FILED
COUNTY COURT
PROBATE DIVISION**

NOV 7 2012

**DOUGLAS COUNTY COURT
OMAHA, NEBRASKA**



IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF)	No. PR 12-1274
THE ESTATE OF)	
)	
YANO J. BONOFEDE,)	SHORT FORM INVENTORY
Deceased)	
)	

Item No.	Description of Asset	Fair Market Value at Date of Death
1.	40 shares of capital stock of United Electrical Supply Company, Inc.	\$ 264,280.00
2.	Sun Life Financial Life Insurance Benefit	<u>\$ 10,018.62</u>
TOTAL:		\$274, 298.62

11-28-12
Date

Mary Lou Garnett
Mary Lou Garnett
Personal Representative

Amy L. Longo, #15990
Ellick, Jones, Buelt, Blazek & Longo, LLP
9290 W. Dodge Road – Suite 303
Omaha, NE 68114-3320
(402) 390-0390

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) Case No. PR 12-1274
)
YANO J. BONOFEDE, Deceased) INHERITANCE TAX RECEIPT

DOUGLAS COUNTY

=====

TREASURER ACCOUNTING

Date: 1/29/2013 3:19 PM
Batch:55125 D044LB1
TR:8 Receipt #:03381656
Estate of: YANO J BONOFEDE
PR/P: 12 / 1274 DOD: 02162012
WALK IN/ATTNY TO DELIV ORIG

Is there a Court Order? NO
BALANCE OWED? UNKNOWN

Inherit Tx Principle	\$896.08
Payment Total:	\$896.08
=====	
Transaction Total:	\$896.08
Check Tendered :	\$896.08

**FILED
COUNTY COURT
PROBATE DIVISION**

APR 24 2013

By: Leslie Douglas
Clerk of Court
**DOUGLAS COUNTY COURT
OMAHA, NEBRASKA**



12-1274

**** DUPLICATE ****

DOUGLAS COUNTY

=====

TREASURER ACCOUNTING

Date: 1/29/2013 3:19 PM
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=====	
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**** DUPLICATE ****

FILED
COUNTY COURT
PROBATE DIVISION
FEB 08 2013
By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA



P00230456C01

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)	PR 12-1274
)	
YANO J. BONOFEDE, Deceased.)	AMENDED INVENTORY
)	
Deceased.)	

The undersigned Personal Representatives hereby certify that the schedules attached hereto are a true and complete inventory of the property owned by the Decedent at the time of death, together with the type and amount of any encumbrance existing with reference to any item. Where applicable, the name and address of appraisers who have appraised items on the Inventory are listed. Attached hereto are the following schedules:

	<u>Total Value at Date of Death</u>
<input type="checkbox"/> Schedule A - Real Estate (located in the State of Nebraska)	\$ _____
<input checked="" type="checkbox"/> Schedule B - Stocks and Bonds	\$ <u>24,528.00</u>
<input type="checkbox"/> Schedule C - Mortgages, Notes and Cash	\$ _____
<input checked="" type="checkbox"/> Schedule D - Insurance Payable to the Estate	\$ <u>10,018.62</u>
<input checked="" type="checkbox"/> Schedule E - Jointly Owned Property*	\$ <u>148,174.50</u>
<input type="checkbox"/> Schedule F - Other Miscellaneous Property	\$ _____
<input checked="" type="checkbox"/> Schedule G - Transfers During Decedent's Life*	\$ <u>109,750.00</u>
<input type="checkbox"/> Schedule H - General Powers of Appointment*	\$ _____
TOTAL	\$ <u>292,471.12</u>
<input type="checkbox"/> Schedule K - Mortgages, Liens and Other Encumbrances (Encumbering any of the items set forth above)	\$ _____

1-28, 2013
Date

Marylou Garnett

Marylou Garnett, Personal Representative

***Non-Probate Property subject to Nebraska inheritance tax.**

NCLE Form



P00216399C01

FILED
COUNTY COURT
PROBATE DIVISION
APR 24 2013
By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

ESTATE OF YANO J. BONOFEDE
SCHEDULE B – STOCKS AND BONDS

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value At Date of Death</u>
1	Yano J. Bonofede Trust Stocks – 40 shares United Electrical Supply Company, Inc. 876/share x .70 x 40	\$ 24,528.00

ESTATE OF YANO J. BONOFEDE
SCHEDULE D – INSURANCE PAYABLE TO ESTATE

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value At Date of Death</u>
1	Sun Life Insurance Benefit	\$ 10,018.62

ESTATE OF YANO J. BONOFEDE
 SCHEDULE E- JOINTLY OWNED PROPERTY

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value At Date of Death</u>
1	6321 Country Club Road with the following legal description: Lot 16, Block Two, Olive Crest Country Estates in Douglas County, as platted, surveyed and recorded, JWROS Ida J. Bonofede, Yano J. Bonofede, and Mary Lou Garnett Joint Yano J. Bonofede (1/3), Ida J. Bonofede (spouse) (1/3), and Mary Lou Garnett (child) (1/3) Total 2012 tax appraised value \$266,300 Decedent's interest	\$ 88,766.67
2	Joint Yano J. Bonofede and Ida J. Bonofede (spouse)	
	a. American Energy, LLC	\$ -0-
	b. Citi Energy	-0-
	c. Forexo	-0-
	d. Cash	
	(1) L Mkt Rt	\$ 12,924.33
	(2) Just Rt	11,245.23
	(3) 12 Mo CD	4,738.27
	(4) 12 Mo CD	30,000.00
	(5) 12 Mo CD	<u>500.00</u>
	SUBTOTAL	\$ 59,407.83
	TOTAL	\$ 148,174.50

ESTATE OF YANO J. BONOFEDE
 SCHEDULE G – TRANSFERS DURING DECEDENT'S LIFETIME

ESTATE OF YANO J. BONOFEDE
 SCHEDULE G – TRANSFERS DURING DECEDENT’S LIFETIME

<u>Item No.</u>	<u>Description</u>	<u>Fair Market Value At Date of Death</u>
1	Real Estate Undivided ½ interest in following lots in King Lake Addition in Lots 1700-1704 (2012-\$1,000) Lots 2318-2322 (2012-\$1,200) Lots 2379-2381 (2012-\$700) Lots 2403-2404 (2012-\$500) Lots 3479-3483 (2012-\$1,200)	500.00 600.00 350.00 250.00 600.00
2	Undivided ½ interest Lot 5, Block 232, Omaha (+ lg Lots 25 feet on vacated Lot 5, except for the West 5 feet of South 66 feet of Lot 5, Block 232, as surveyed, platted and recorded in Douglas County, Nebraska	\$ 15,000.00
3	Undivided ½ interest Lot 8, Block 231, Omaha City Lot, East 18 Feet of the south 66 Feet of Lot 7 and Lot 8, except the North 25 Feet of Lot 8 as surveyed, platted and recorded in Douglas County, Nebraska	<u>\$ 92,450.00</u>
	Real Estate Total	\$109,750.00
	TOTAL TRUST	\$ 109,750.00

FILED
 COUNTY COURT
 PROBATE DIVISION
 APR 24 2013
 By: Leslie Douglas
 Clerk of Court
 DOUGLAS COUNTY COURT
 OMAHA, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)	PR 12-1274
)	
YANO J. BONOFEDE, Deceased.)	AMENDED INVENTORY
)	
Deceased.)	

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TOTAL	\$ <u>292,471.12</u>
<input type="checkbox"/> Schedule K - Mortgages, Liens and Other Encumbrances (Encumbering any of the items set forth above)	\$ _____

1-28, 2013
Date

Marylou Garnett

Marylou Garnett, Personal Representative

***Non-Probate Property subject to Nebraska inheritance tax.**

NCLE Form



P00216399C01

FILED
COUNTY COURT
PROBATE DIVISION
APR 24 2013
By: Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

ESTATE OF YANO J. BONOFEDE
SCHEDULE B – STOCKS AND BONDS

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	SUBTOTAL	\$ 59,407.83
	TOTAL	\$ 148,174.50

ESTATE OF YANO J. BONOFEDE
 SCHEDULE G – TRANSFERS DURING DECEDENT'S LIFETIME

ESTATE OF YANO J. BONOFEDE
 SCHEDULE G – TRANSFERS DURING DECEDENT’S LIFETIME

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3	Undivided ½ interest Lot 8, Block 231, Omaha City Lot, East 18 Feet of the south 66 Feet of Lot 7 and Lot 8, except the North 25 Feet of Lot 8 as surveyed, platted and recorded in Douglas County, Nebraska	<u>\$ 92,450.00</u>
	Real Estate Total	\$109,750.00
	TOTAL TRUST	\$ 109,750.00

FILED
 COUNTY COURT
 PROBATE DIVISION
 APR 24 2013
 By: Leslie Douglas
 Clerk of Court
 DOUGLAS COUNTY COURT
 OMAHA, NEBRASKA

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF) Case No. PR 12-1274
)
 YANO J. BONOFEDE, Deceased) ORDER DETERMINING AND
) ASSESSING INHERITANCE TAX

Upon consideration of the evidence and the Petition for Determination of Inheritance Tax and all supporting documents, if any, filed and incorporated by reference, the Court Finds, Orders and Determines that:

1. Notice has been given to or duly waived by all persons interested in the estate or property of the deceased.
 Mary Lou Garnett has agreed to pay the full inheritance tax and, therefore, notice to interested parties is hereby dispensed with pursuant to Nebraska Revised Statutes Section 77-2018.02(5).
2. The County Attorney for each county in which the property described in the Petition is located has executed and filed with this Court a Waiver of Notice to show cause, or of time and place of hearing, and has entered a Voluntary Appearance on behalf of the County and State of Nebraska.
3. The values set forth in the Petition for Determination of Inheritance Tax and the Inheritance Tax Worksheet accurately reflect the total clear market value of the assets listed therein subject to Nebraska inheritance tax; and that all deductions, credits, allowances, exemptions, and contributions by survivors to jointly-owned property claimed therein, if any, are proper and are hereby allowed.
4. Inheritance tax is hereby assessed against the following-named parties in the amounts specified.

<u>Beneficiary</u>	<u>Tax Due</u>
Mary Lou Garnett	\$ 43.88
William M. Garnett	<u>\$ 852.25</u>
Total	\$ 896.08

FILED
 COUNTY COURT
 PROBATE DIVISION
 APR 24 2013
 By: Lesne Douglas
 Clerk of Court
 DOUGLAS COUNTY COURT
 OMAHA, NEBRASKA



and that said tax is apportioned to the following counties: Douglas County
 and will draw interest at the legal rate prescribed by law commencing Feb. 16, 2013 (twelve [12] months after date of death). The lien of Nebraska inheritance tax shall cease upon payment of the amount of tax as finally determined herein to be due with respect to property described in this proceeding.

5. Court costs are due herein in the amount of \$ _____.



Dated 4/25, 2013.

BY THE COURT: *as per*


County Judge 

FILED
COUNTY COURT
PROBATE DIVISION

APR 24 2013

By Leslie Douglas
Clerk of Court
DOUGLAS COUNTY COURT
OMAHA, NEBRASKA

Prepared and Submitted by:
Amy L. Longo, #15990
Ellick, Jones, Buelt, Blazek & Longo, LLP
9290 W. Dodge Road, Suite 303
Omaha, NE 68114-3320
(402) 390-0390

IN THE COUNTY COURT OF DOUGLAS COUNTY, NEBRASKA

IN THE MATTER OF THE ESTATE OF)
)
)
YANO J. BONOFEDE, Deceased)

No. PR12-1274

SCHEDULE OF DISTRIBUTION

<u>Name and Address of Distributees</u>	<u>Amount of Money</u>	<u>Description of Personal Property or Real Estate Distributed in Kind</u>	<u>If Previously Distributed, Date of Distribution</u>
Ida J. Bonofede	\$ 10,018.62	Personal and Household Effects	
Mary Lou Garnett, Trustee of the Yano J. Bonofede Trust		All the rest, residue and remainder of the estate	
Ellick, Jones, Buelt, Blazek & Longo, LLP		Attorneys Fee and Costs	

Mary Lou Garnett

Mary Lou Garnett, Personal Representative

**FILED
COUNTY COURT
PROBATE DIVISION**
MAY 07 2013
By: Leslie Douglas
Clerk of Court
**DOUGLAS COUNTY COURT
OMAHA, NEBRASKA**

