

RICHARD S. MATSON
LAW OFFICE, INC.

COPY

RICHARD S. MATSON

October 23, 2013

Joseph E. Cook, Trustee
The Emma Cook Trust of April 1, 1988
1408 Broadway
Chico, California 95928

**Re: Estate of Dan James Cook, Deceased
Butte County Superior Court Case No. PR-40274**

Dear Mr. Cook:

Thank you for speaking with me today. I represent Bobbie Nell Cook, administrator of the Estate of Dan James Cook, deceased. Enclosed is a copy of the Order for Probate issued in the Estate, and the Letters of Administration issued to Mrs. Cook. Please address all correspondence concerning the Estate's interest in the Trust to my office.

I look forward to receiving information on the assets and liabilities of the Trust for use in connection with the probate of the Estate as beneficiary of the Trust. In particular, I need information about the Trust assets and liabilities as of August 12, 2011, for reporting purposes in the probate.

I understand that you are in the process of preparing accountings for the Trust, and are working on the sale of the real property owned by the Trust, the liquidation of the investments of the Trust, and the eventual distribution of the residue of the Trust according to the terms of the Trust instrument. I look forward to receiving the Trust accountings on behalf of the Estate.

On behalf of Mrs. Cook, please keep me informed of the decisions you plan to make concerning the Trust assets. I recommend that you consult with your accountant and attorney about the income tax consequences of a sale of Trust assets, particularly considering that the recipient of 1/4 of the residue of the trust, the University (CSU Chico) Foundation on behalf of the Scholarship Fund, is a charitable organization, and there are likely opportunities, with appropriate advance planning, to reduce income taxes, thereby increasing the gift to the Scholarship Fund.

Also, Mrs. Cook would like to know, in advance, of the details of your plans to sell Trust assets, as those sales have a direct effect on the Estate's beneficial interest.

1342 THE ESPLANADE, SUITE A • CHICO, CA 95926 • 530-343-5373 • FX 530-343-8581

Joseph E. Cook, Trustee
The Emma Cook Trust of April 1, 1988

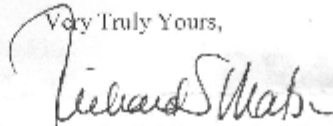
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Thank you for your consideration, and your services as trustee of the Trust. I look forward to hearing from you soon.

Very Truly Yours,



Richard S. Matson

RSM:

Enclosures

cc: Bobbie Nell Cook, Executor

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, title, address, and address)		TELEPHONE AND FAX NOS.	FOR COURT USE ONLY
Richard S. Matson (State Bar # 78858) Richard S. Matson Law Office, Inc. 1342 The Esplanade, Suite A Chico, CA 95926		(530) 343-5373 (530) 343-8581	
ATTORNEY FOR (Name): Bobbie Nell Cook			
SUPERIOR COURT OF CALIFORNIA, COUNTY OF BUTTE			
STREET ADDRESS: 655 Oleander Avenue			
MAILING ADDRESS: 655 Oleander Avenue			
CITY AND ZIP CODE: Chico 95926			
BRANCH NAME: Probate Division			
ESTATE OF (Name): Dan James Cook			
		DECEDENT	
ORDER APPOINTING		ORDER FOR PROBATE	CASE NUMBER
<input type="checkbox"/> Executor		<input type="checkbox"/> Administrator with Will Annexed	PR40274
<input checked="" type="checkbox"/> Order Authorizing Independent Administration of Estate		<input checked="" type="checkbox"/> Administrator <input type="checkbox"/> Special Administrator	
<input checked="" type="checkbox"/> with full authority <input type="checkbox"/> with limited authority			
WARNING: THIS APPOINTMENT IS NOT EFFECTIVE UNTIL LETTERS HAVE ISSUED.			

Superior Court of California
County of Butte
JUL 12 2012
Kimberly Flener, Clerk
By L. STEINBERG Deputy

1. Date of hearing: July 12, 2012 Time: 1:30 Dept./Room: Probate Judge:

THE COURT FINDS

2. a. All notices required by law have been given.
b. Decedent died on (date): August 12, 2011
(1) a resident of the California county named above.
(2) a nonresident of California and left an estate in the county named above.
c. Decedent died
(1) intestate
(2) testate

and decedent's will dated: and each codicil dated:
was admitted to probate by Minute Order on (date):

THE COURT ORDERS

3. (Name): Bobbie Nell Cook
is appointed **personal representative**:
a. executor of the decedent's will
b. administrator with will annexed
c. administrator
d. special administrator
(1) with general powers
(2) with special powers as specified in Attachment 3d(2)
(3) without notice of hearing
(4) letters will expire on (date):
and letters shall issue on qualification.
4. a. **Full authority** is granted to administer the estate under the Independent Administration of Estates Act.
b. **Limited authority** is granted to administer the estate under the Independent Administration of Estates Act (there is no authority, without court supervision, to (1) sell or exchange real property or (2) grant an option to purchase real property or (3) borrow money with the loan secured by an encumbrance upon real property).
5. a. Bond is not required.
b. Bond is fixed at: \$ to be furnished by an authorized surety company or as otherwise provided by law.
c. Deposits of: \$ are ordered to be placed in a blocked account at (specify institution and location): and receipts shall be filed. No withdrawals shall be made without a court order. Additional orders in Attachment 5c.
d. The personal representative is not authorized to take possession of money or any other property without a specific court order.
6. (Name): Jane Dolan is appointed probate referee.

Date: JUL 12 2012

SANDRA L. McLEAN

JUDGE OF THE SUPERIOR COURT

7. Number of pages attached: _____

SIGNATURE FOLLOWS LAST ATTACHMENT

ORDER FOR PROBATE

Probate Code, §§ 9001, 9002

Form Approved by the
Judicial Council of California
DE-140 (Rev. January 1, 1997)
Mandatory Form (01/07/00)

Lexipress® Automated California Judicial Council Forms

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, title, address, and telephone) Richard S. Matson (State Bar # 78858) Richard S. Matson Law Office, Inc. 1342 The Esplanade, Suite A Chico, CA 95926		TELEPHONE AND FAX NO. (530) 343-5373 (530) 343-8581	FOR COURT USE ONLY Superior Court of California County of Butte JUL 12 2012 Kimberly Flener, Clerk By J. STEINBERG Deputy
ATTORNEY FOR (Name) Bobbie Nell Cook SUPERIOR COURT OF CALIFORNIA, COUNTY OF BUTTE STREET ADDRESS: 655 Oleander Avenue MAILING ADDRESS: 655 Oleander Avenue CITY AND ZIP CODE: Chico 95926 BRANCH NAME: Probate Division			
ESTATE OF (Name): Dan James Cook		DECEDENT	
<input type="checkbox"/> TESTAMENTARY <input type="checkbox"/> OF ADMINISTRATION WITH WILL ANNEXED		LETTERS <input checked="" type="checkbox"/> OF ADMINISTRATION <input type="checkbox"/> SPECIAL ADMINISTRATION	CASE NUMBER PR A0274

- LETTERS**
- The last will of the decedent named above having been proved, the court appoints (name):
 - executor.
 - administrator with will annexed.
 - The court appoints (name):
Bobbie Nell Cook
 - administrator of the decedent's estate.
 - special administrator of decedent's estate
 - with the special powers specified in the Order for Probate.
 - with the powers of a general administrator.
 - letters will expire on (date):
 - The personal representative is authorized to administer the estate under the Independent Administration of Estates Act with full authority with limited authority (no authority, without court supervision, to (1) sell or exchange real property or (2) grant an option to purchase real property or (3) borrow money with the loan secured by an encumbrance upon real property).
 - The personal representative is not authorized to take possession of money or any other property without a specific court order.

- AFFIRMATION**
- PUBLIC ADMINISTRATOR: No affirmation required (Prob. Code, § 7821(c)).
 - INDIVIDUAL: I solemnly affirm that I will perform the duties of personal representative according to law.
 - INSTITUTIONAL FIDUCIARY (name):
I solemnly affirm that the institution will perform the duties of personal representative according to law. I make this affirmation for myself as an individual and on behalf of the institution as an officer.
(Name and title):
4. Executed on (date): June 25, 2012
at (place): Chico, California.
- Bobbie Nell Cook*
(SIGNATURE)

WITNESS, clerk of the court, with seal of the court affixed.



Date: JUL 12 2012
KIMBERLY FLENER
Clerk, by
J. STEINBERG
(DEPUTY)



Date:
Clerk, by
(DEPUTY)

CERTIFICATION
I certify that this document is a correct copy of the original on file in my office and the letters issued the personal representative appointed above have not been revoked, annulled, or set aside, and are still in full force and effect.

Form Approved by the Judicial Council of California DE-150 (Rev. January, 1999) Mandatory Form (1/12/00)

LETTERS (Probate)

Probate Code §§ 1001, 8405, 8406, 8544-8546, Code of Civil Procedure, § 20150
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