

Witherspoon Siracusa

PRINCIPAL ATTORNEY
Lawrence S. Siracusa
Gerald S. Witherspoon (Retired)

ASSOCIATE ATTORNEYS
Andrew K. Schultz
Avid Eli Alavi

1550 BRYANT STREET, SUITE 725
SAN FRANCISCO, CA 94103

415 552-1814 TEL • 415 552-2158 FAX

LAW CLERK
Daniela Lagoteta
PARALEGALS
Christa Berse
Michael D. Halvorsen
CLERK
Gabriele Quaglia

Date: March 2, 2015
From: Michael D. Halvorsen
To: Beneficiaries of the Estate of Nguey Woo
Regarding: Distribution

Dear Beneficiaries:

I enclose the following:

1. Check representing your distributive share of the estate;
2. Form of Receipt acknowledging you received your distribution share;
3. IRS form W-9;
4. Order for Final Distribution; and
5. Self-addressed stamped envelope.

Please complete the W-9 and the Receipt and return it to me in the enclosed self-addressed stamped envelope.

Pursuant to the Order for Final Distribution the Executor is withholding from distribution a reserve of \$5,000. Once the final taxes are prepared and the return filed the Executor will be in a position to distribute the remaining reserve. We anticipate distributing the remaining reserve within the next six to nine months.

310063-78101

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ck # 1020
\$54,972.09

put it in these Gift
fund until we have
a ARZ from Mark.

1 Avid Eli Alavi (State Bar No. 216728)
2 WITHERSPOON & SIRACUSA
3 1550 Bryant Street, Suite 725
4 San Francisco, CA 94103
5 Telephone (415) 552-1814
6 Fax: (415) 552-2158
7 Email: aalavi@witsir.com

8 Attorneys for Bertha Joung,
9 Executor / Petitioner

F I L E D
Superior Court of California
County of San Francisco

FEB 10 2015

CLERK OF THE COURT
BY: [Signature]
Deputy Clerk

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SUPERIOR COURT OF THE STATE OF CALIFORNIA
CITY AND COUNTY OF SAN FRANCISCO

Estate of:
NGUEY WOO
Deceased.

Number: PES-13-297215

**ORDER FOR FINAL DISTRIBUTION;
SETTLING FIRST AND FINAL ACCOUNT AND
REPORT OF EXECUTOR AND PETITION FOR
ITS SETTLEMENT; AUTHORIZING PAYMENT
OF STATUTORY FEES FOR ORDINARY
SERVICES TO EXECUTOR AND HER
ATTORNEYS; AUTHORIZING RETENTION OF
RESERVE FOR TAXES AND CLOSING
COSTS**

Date: February 10, 2015
Time: 9:00 A.M.
Dept: 204

Bertha Joung, as Executor of the Will of Nguey Woo, deceased, having presented her *First and Final Account and Report of Executor and Petition for its Settlement; Petition for Payment of Statutory Fees for Ordinary Services to Executor and Her Attorneys; Petition to Retain Reserve for Taxes and Closing Costs; and Petition for Final Distribution*, and the same coming on regularly for hearing, the Court finds:

1. **Notice:** Notice of hearing of the petition has been regularly given as prescribed by law.
2. **Allegations:** All of the allegations of the petition are true.

1 3. Period of Account and Report: The period of the account and report begins on
2 October 11, 2013, the date of death of the decedent, and ends on August 31, 2014.

3 4. Date of Death and Residence: Nguey Woo died testate on October 11, 2013, in
4 San Francisco, California, and was, at the time of his death, a resident of that county.

5 5. Appointment of Executor: On December 9, 2013, Petitioner was appointed
6 Executor of the decedent's Will, with full authority under the Independent Administration of
7 Estates Act (IAEA), and qualified as such on that date. Letters Testamentary were issued to her
8 on December 10, 2013. At all times since, Petitioner has been and is now the Executor of the
9 decedent's Will, and her authority under IAEA has not been revoked.

10 6. Estate in Condition to be Closed: Notice of the petition to administer the
11 estate has been published for the period and in the manner prescribed by law, and an affidavit
12 was filed with the Clerk of the Court verifying that publication. More than four months have
13 elapsed since the issuance of Letters of Administration. All known and reasonably ascertain-
14 able creditors of the estate described in Probate Code §9050 received the notice described in
15 Probate Code §9052 or are within the class of creditors described in Probate Code §9054. The
16 time for filing claims has expired and the estate is now in a condition to be closed.

17 7. Disposition of Claims: No claims have been filed with the Court or served on
18 the Executor.

19 8. Payment of Debts and Expenses: All debts of the decedent and of the estate
20 and all expenses of administration have been paid; except closing expenses and the costs of
21 preparing final fiduciary tax returns and paying any tax liability that may be due there, and
22 compensation of petitioner, as Executor, and fees and costs of her attorneys.

23 9. Estate Tax: No federal or California estate tax return has been filed for the
24 estate because the estate was not sufficient to require such a return, and no estate taxes are
25 due.

26 10. Payment of State and Federal Income Taxes: All California and federal
27 income taxes due and payable by the estate have been paid or adequately secured.

28 11. Payment of Personal Property Taxes: There are no personal property taxes

1 due or payable by the estate.

2 12. **Reserve:** Petitioner requested authorization to withhold \$5,000 from distribution
3 as a reserve for payment of closing expenses of the estate, including attorney costs, preparing
4 the final fiduciary tax returns and paying any tax liability that may be due thereon. She further
5 asked that she be authorized to distribute any remaining reserve to the beneficiaries as
6 specified below without further court order.

7 13. **Proposed Distribution:** Distribution should be ordered as specified below.

8 14. **Compensation Allowed:** The Executor and the attorneys for the Executor,
9 Witherspoon & Siracusa, have rendered valuable services to the estate and ordinary
10 compensation should be allowed as ordered below.

11

12 IT IS ORDERED that:

13 1. The administration of the estate be brought to a close;

14 2. As of August 31, 2014, the Executor has in her possession belonging to the
15 estate, after deducting credits to which she is entitled, a balance of \$602,118.06, all of which is
16 in cash. The first and final account covering the period beginning October 11, 2013, and
17 continuing through August 31, 2014, and report of Executor is settled, allowed, and approved
18 as filed;

19 3. All acts and transactions of the Executor relating to matters set forth in the
20 account, report and petition are confirmed and approved;

21 4. Bertha Joung, as Executor of the Will, is authorized to set aside a reserve of
22 \$5,000 for the cost of preparing the final fiduciary tax returns and pay any tax liability that may
23 be due thereon; paying any closing costs, including remaining attorneys' costs, any unused
24 portion of such reserve shall be distributed as indicated below;

25 5. Bertha Joung, as Executor of the Will, is authorized and directed to herself the
26 amount of \$15,239.67 as compensation for ordinary services rendered in administering this
27 estate;

28 6. Bertha Joung, as Executor of the Will, is authorized and directed to pay her

1 attorneys, Witherspoon & Siracusa, the amount of \$15,239.67, as compensation for ordinary
2 services and \$628.08 for costs advanced the estate;

3 6. In accordance with the terms of the will, the estate in the possession of the
4 Executor remaining for distribution shall be distributed to the following beneficiaries of the
5 Estate:

6 Wai Sin Dell Niece
7 34 Turner St Adult
8 Brighton, MA 02135.

9 Wai Lan Szeto Niece
10 630 Smithstone Road Adult
11 Marietta, GA 30067

12 Ching Seto Nephew
13 Flat 2308 Hing Chung House, Adult
14 Mei Chung Court, Shatin, NT
15 Hong Kong

16 Kin Szeto Nephew
17 Room 1108, Block B Hoi Lam House, Adult
18 Hoi Fu Court, 2 Hoi Ting Rd, Mongkok West
19 Kin, Hong Kong

20 American Red Cross Charity
21 National Headquarters
22 Attn: Trusts and Estates
23 2025 E Street, NW - NW9-069B
24 Washington, DC 20006

25 Salvation Army Charity
26 180 E. Ocean Blvd. - GSD
27 Long Beach, CA 90802-4709

28 Woo Family Association Beneficiary
840 Washington Street
San Francisco, CA 94108

San Francisco Fire Department Beneficiary
698 - 2nd Street
San Francisco, CA 94107

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San Francisco Police Department
850 Bryant St., Room 513
San Francisco, CA 94103

Beneficiary

The property to be distributed to the beneficiaries of the estate consists of \$566,010.64, in cash, and it is to be distributed, as follows:

- a) To Wai Sin Dell, the decedent's niece; \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;
- b) To Wai Lan Szeto, the decedent's niece; \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;
- c) To Ching Seto, the decedent's nephew; \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;
- d) To Kin Szeto, the decedent's nephew; \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;
- e) To the American Red Cross: \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;
- f) To the Salvation Army: \$65,152.36, being the pecuniary gift of \$10,000 plus

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\$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.09 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;

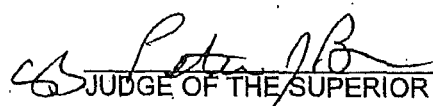
g) To the Woo Family Association: \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of the any remaining tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;

h) To the San Francisco Police Department; \$54,972.09, being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of any remaining tax reserve and any after-discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;

i) To the San Francisco Fire Department; \$54,982.09, being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9) share of any remaining tax reserve and any after-discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered; and

7. Upon filing proper receipts the Executor may apply for discharge.

Date: 2/10/15



JUDGE OF THE SUPERIOR COURT
PETER J. BUSCH

ORDERED WITHOUT HEARING

1 Avid Eli Alavi (State Bar No. 216728)
2 WITHERSPOON & SIRACUSA
3 1550 Bryant Street, Suite 725
4 San Francisco, CA 94103
5 Telephone (415) 552-1814
6 Fax: (415) 552-2158
7 Email: aalavi@witsir.com

8 Attorneys for Bertha Joung,
9 Executor / Petitioner

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12 SUPERIOR COURT OF THE STATE OF CALIFORNIA
13 CITY AND COUNTY OF SAN FRANCISCO

14 Estate of:

15 NGUEY WOO

16 Deceased.

Number: PES-13-297215

RECEIPT ON DISTRIBUTION

17 I, the undersigned, hereby acknowledge that I am the proper individual to sign this
18 receipt on behalf of the San Francisco Fire Department and I hereby acknowledge receipt of
19 \$54,972.09¹ being a one-ninth (1/9) share of the residue of the estate from Bertha Joung, as
20 Executor of the Will of Nguey Woo, deceased. The distribution made is pursuant to this Court's
21 order filed on February 10, 2015.

22 San Francisco Fire Department

23 Date: 03/10/2015

24 Name: Joanne Hayes-White

25 Title: Chief of Department

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27
28 ¹ Although the Order states the San Francisco Fire Department is to receive \$54,982.09, the correct amount of a 1/9 share of the residue of the estate is \$54,972.09. See the amount listed as the 1/9 share of the residue distributed to the other eight beneficiaries listed in the Order for Final Distribution.

ESTATE OF NGUEY WOO
BERTHA JOUNG AS EXECUTOR
3450 SACRAMENTO STREET NUMBER 242
SAN FRANCISCO, CA 94118

FIRST REPUBLIC BANK
3533 CALIFORNIA STREET
SAN FRANCISCO, CA 94118

1020

11-8166/3210
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2/24/15


PAY TO THE ORDER OF: San Francisco Fire Department

\$ ****54,972.09

Fifty-four thousand, nine hundred seventy-two and 09/100*****

DOLLARS

MEMO:



AUTHORIZED SIGNATURE

⑈001020⑈ ⑆321081669⑆ 80001377606⑈

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LINK TO:

CITY AND COUNTY OF SAN FRANCISCO--NFAMIS
TRANSACTION DETAIL INQUIRY

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CRFC15000215 10 09 2015 MAR 2015 03/23/2015 CORSO, MARK

TRANS CODE : 724 RECEIPTS INCREASING DEFERRED REVENUES/LIABILITIES WITH
DOCUMENT REF : NOTEPAD : Y
TRANS DESC. : RECEIVED DONATION FROM ESTATE OF NGUEY WOO
AMOUNT : 54,972.09 DUE DATE : 03/20/2015 SINGLE CHECK :
VENDOR NUMBER :
INDEX CODE : 310063 FIRE-GIFT FUND
SUB-OBJECT :
USER CD :
GRANT / GR DTL : FCGIFT GIFTS
PROJ / PJDTL :
START DATE : END DATE :
G/L / SUBSID : 223 YEACCR SYSTEM GRANT YEAR-END ACCRUALS
BANK NO/ SUBSID : 1431D1 1431D1 FIRE DEPOSITORY
TREAS NUM : 31000146
CURRENCY CODE : CONV DATE : FRGN CURR AMT:
F1-HELP F4-PRIOR F5-NEXT
F9-LINK F11-NOTEPAD F12-APPR HIST
G014 - RECORD FOUND