

Memorandum

San Francisco Police Department



To: Chief Gregory P. Suhr
Chief of Police

From: Christine Fountain *cf*
Office Manager, Chief's Office

Date: March 12, 2015

Subject: Acceptance of Donation

APPROVED YES NO

GREGORY P. SUHR *GR*
Chief of Police

The Law Offices of Witherspoon & Siracusa forwarded a check in the amount of \$54,972.09 to the San Francisco Police Department pursuant to the Order for Final Distribution of the estate of Nguey Woo. The SFPD was listed as a beneficiary in Mr. Woo's will.

Upon your approval, this memo, along with the accompanying documentation, will be forwarded to the Police Commission to be calendared for acceptance by the Commissioners. The Fiscal Unit will complete the required paperwork.

Thank you.

/cf
Attachments

2015 MAR 24 2 51 PM

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.

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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11
12 **SUPERIOR COURT OF THE STATE OF CALIFORNIA**
13 **CITY AND COUNTY OF SAN FRANCISCO**

14 Estate of:
15 NGUEY WOO
16 Deceased.

17 Number: PES-13-297215

18 **RECEIPT ON DISTRIBUTION**

19 I, the undersigned, hereby acknowledge that I am the proper individual to sign this
20 receipt on behalf of the San Francisco Police Department and I hereby acknowledge receipt of
21 \$54,972.09 being a one-ninth (1/9) share of the residue of the estate from Bertha Joung, as
22 Executor of the Will of Nguey Woo, deceased. The distribution made is pursuant to this Court's
23 order filed on February 10, 2015.

24 San Francisco Police Department

25 Date: _____

26 Name: _____

27 Title:

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 administrating 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
630 Smithstone Road Adult
10 Marietta, GA 30067

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

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

17 American Red Cross Charity
National Headquarters
18 Attn: Trusts and Estates
2025 E Street, NW - NW9-069B
19 Washington, DC 20006

20 Salvation Army Charity
180 E. Ocean Blvd. - GSD
21 Long Beach, CA 90802-4709

22 Woo Family Association Beneficiary
23 840 Washington Street
24 San Francisco, CA 94108

25 San Francisco Fire Department Beneficiary
698 - 2nd Street
26 San Francisco, CA 94107
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28

1 San Francisco Police Department
2 850 Bryant St., Room 513
3 San Francisco, CA 94103

Beneficiary

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

- 6 a) To Wai Sin Dell, the decedent's niece; \$65,152.35, being the pecuniary gift of
7 \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014
8 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or
9 \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08
10 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9)
11 share of the any remaining tax reserve and any after discovered property
12 belonging to the decedent or to his estate that is not now known but hereafter
13 discovered;
- 14 b) To Wai Lan Szeto, the decedent's niece; \$65,152.35, being the pecuniary gift of
15 \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014
16 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or
17 \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08
18 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9)
19 share of the any remaining tax reserve and any after discovered property
20 belonging to the decedent or to his estate that is not now known but hereafter
21 discovered;
- 22 c) To Ching Seto, the decedent's nephew; \$65,152.35, being the pecuniary gift of
23 \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014
24 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or
25 \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08
26 being a one-ninth (1/9) share of the residue, together with a one-ninth (1/9)
27 share of the any remaining tax reserve and any after discovered property
28 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;

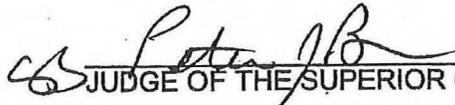
g) To the Woo Family Association: \$65,152.35, being the pecuniary gift of \$10,000 plus \$180.27 being accrued interest for the period October 11, 2014 through January 12, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) commencing on October 11, 2014, until paid) plus \$54,972.08 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

1019

FIRST REPUBLIC BANK
3533 CALIFORNIA STREET
SAN FRANCISCO, CA 94118

11-8166/0210
1/9

2/24/15

*****54,972.09

\$

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

DOLLARS

1

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

PAY TO THE ORDER OF San Francisco Police Department

Security Features Included

[Handwritten Signature]
AUTHORIZED SIGNATURE

MEMO

⑈001019⑈ ⑈321081669⑈ 8000137766⑈

\$180.27 being accrued interest for the period October 11, 2014 through January 27, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) 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 tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;

San Francisco 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 27, 2015, (Interest accrues at the rate of 7% per annum (or \$1.981 per day) 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 tax reserve and any after discovered property belonging to the decedent or to his estate that is not now known but hereafter discovered;

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;

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

proper receipts the Executor may apply for discharge.

[Handwritten Signature]
JUDGE OF THE SUPERIOR COURT
PETER J. BUSCH

ORDERED WITHOUT HEARING