

After recordation, return
to the following address:

Brian C. McQuaid, Esq.
Maupin, Cox & LeGoy
4785 Caughlin Parkway
Reno, Nevada 89519

The undersigned hereby affirms that the attached document, including any
exhibits, hereby submitted for recording does not contain the personal
information of any person or persons per N.R.S. 239B.030.



Signature of Declarant or Agent

DOC # 0227923

10/16/2014

09:31 AM

Official Record

Recording requested By
MAUPIN, COX & LEGOY

Eureka County - NV

Mike Rebaleati - Recorder

Fee: \$38.00

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Book- 572 Page- 0128



0227923

PERSONAL REPRESENTATIVE'S DEED
CONVEYING INTERESTS IN OVERRIDING ROYALTY

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to the following address:

Brian C. McQuaid, Esq.
Maupin, Cox & LeGoy
4785 Caughlin Parkway
Reno, Nevada 89519

**PERSONAL REPRESENTATIVE'S DEED
CONVEYING INTERESTS IN OVERRIDING ROYALTY**

Without consideration and pursuant to the Order Approving First Interim Accounting, Approving Partial Allowance of Personal Representative's Commission, Approving Attorneys' Fees And Costs, And For Partial Distribution Of Estate entered on July 24, 2014, by the Second Judicial District Court of the State of Nevada, in and for the County of Washoe, In the Matter of the Estate of Gregory A. Wilson, deceased, Case No. PR13-00120, a certified copy of which is attached hereto as "Exhibit A", Timothy K. Wilson, as Personal Representative of the Estate of Gregory A. Wilson, as Grantor, hereby grants, bargains, and conveys to Cheryl Dove Wilson, an unmarried woman, Weimar Institute, a California corporation, Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, and Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson, as Grantees, the real property situated in the Counties of Lander and Eureka, State of Nevada, described below.

I.

RECITALS AND DEFINED TERMS

1.1 Grantor, and others, being the successors in interest to Idaho Mining Corporation, a dissolved corporation (the "Idaho Successors"), were parties to the following conveyances and agreements under which certain net profit interests were converted into overriding royalty interests:

A. Special Warranty Deed Conveying Overriding Royalty Interest dated June 30, 1993, recorded in Book 396, commencing at Page 23 in Lander County, and Book 248, commencing at Page 284 in Eureka County, as corrected by Correction Special Warranty Deed Conveying Overriding Royalty Interest dated August 9, 1993, recorded in Book 400, commencing at Page 328 in Lander County, and in Book 253, commencing at Page 405 in Eureka County (referred to herein as the "Royalty Deed").

B. Special Warranty Deed and Bill of Sale dated June 30, 1993, recorded in Book 396, commencing at Page 160 in Lander County, and in Book 248, commencing at Page 422 in Eureka County, as corrected by Correction Special Warranty Deed and Bill of Sale dated August 9, 1993, recorded in Book 400, commencing at Page 599 in Lander County, and in Book 254, commencing at Page 142 in Eureka County.

C. Special Warranty Deed Conveying Interest in Overriding Royalty from the Idaho Successors to Placer Dome U.S. Inc. and Kennecott Exploration (Australia) Ltd., dated June 30, 1993, recorded in Book 396, commencing at Page 276 in Lander County, and in Book 249, commencing at Page 1 in Eureka County, as corrected by Correction Special Warranty Deed Conveying Interest in Overriding Royalty dated August 9, 1993, recorded in Book 400, commencing at Page 458 in Lander County, and in Book 254, commencing at Page 001 of the Official Records of Eureka County (referred to herein as the "Placer-Kennecott Deed").

D. Memorandum of Surviving Provisions of the Exchange Agreement dated June 30, 1993, recorded in Book 396, commencing at Page 151 in Lander County, and in Book 248, commencing at Page 412 in Eureka County, as corrected by Corrected Memorandum of Surviving Provisions of Exchange Agreement dated August 9, 1993, recorded in Book 400, commencing at Page 589 in Lander County, and in Book 254, commencing at Page 132 in Eureka County.

E. Exchange Agreement dated June 30, 1993 as amended by First Amendment of Exchange Agreement dated August 9, 1993, memoranda of which are recorded as set forth in subparagraph D above.

F. Clarification Agreement between the Cortez Joint Venture, Cortez Gold Mines, Placer Dome U.S. Inc., Kennecott Exploration (Australia), Ltd., Idaho Resources Corporation and the Idaho Successors. This document is dated August 11, 1995 and is recorded in Book 421, commencing at Page 205 in Lander County, and in Book 287, commencing at Page 552, in Eureka County.

G. Special Warranty Deed Conveying an Interest in Overriding Royalty dated September 1, 1999 from the Idaho Successors to Royal Gold, Inc., recorded in Book 468, commencing at page 093 in Lander County (referred to herein as the "Royal Gold Deed").

H. Special Warranty Deed Conveying an Interest in Overriding Royalty dated October 31, 2008 and recorded in Book 482, commencing at page 199 in Eureka County (referred to herein as the "Barrick Deed").

The instruments listed above in 1.1A. through F. are incorporated herein by reference and, hereinafter, referred to collectively as the "Idaho Conversion Documents."

1.2 The rights and interests conveyed to the Idaho Successors by the Idaho Conversion Documents, as diminished by the portion of those rights and interests conveyed by the Idaho Successors under the Placer-Kennecott Deed, the Royal Gold Deed, and the Barrick Deed are referred to in this Deed as the "Royalty Interests." The description of the properties under control of the successor to the Cortez Joint Venture (currently Barrick Cortez, Inc.), (the "Subject Area"), and which are subject to payment of royalties to the Grantor, include all properties within a defined Area of Interest which is described in the Barrick Deed. The Royalty Interests which pertain and attach to

the Subject Area are referred to as the "Subject Interests."

1.3 Wherever the context so requires in this Deed, use of a masculine word form shall include the feminine or neuter forms thereof, use of a singular form shall include the plural and vice versa.

1.4 Timothy K. Wilson was appointed Personal Representative of the Estate of Gregory A. Wilson by order of the Second Judicial District Court of the State of Nevada in and for the County of Washoe, Case No. PR13-00120, on April 25, 2013, and is now qualified and acting in said capacity.

II. **CONVEYANCE**

2.1 Grantor hereby grants, bargains, deeds and conveys to Cheryl Dove Wilson, an unmarried woman, 50% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.2 Grantor hereby grants, bargains, deeds and conveys to Weimar Institute, a California corporation, 25% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.3 Grantor hereby grants, bargains, deeds and conveys to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, 12.5% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.4 Grantor hereby grants, bargains, deeds and conveys to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson, 12.5% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

III. **MISCELLANEOUS**

3.1 This Deed and conveyance is subject to the restraints and obligations imposed upon Grantor by the provisions of the Idaho Conversion Documents, and Grantees takes title to the rights, titles and interests hereby conveyed to it subject to those restraints and obligations, insofar but only insofar as the same relate and pertain to the Subject Area and not to any areas or lands lying outside of the Subject Area.

3.2 Grantor shall promptly notify Barrick Cortez, Inc. that payment of the royalties which would otherwise be payable to Grantor in respect to "Bullion" recovered from "Production" from the Subject Area, commencing with recoveries of Bullion made in October 2014, payment for which is required in November 2014, and all royalties payable to Grantor from the Subject Area thereafter



shall be made 50% to Cheryl Dove Wilson, 25% to Weimar Institute, 12.5% to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, and 12.5% to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson. The terms "Production" and "Bullion" shall have the same meanings as assigned thereto in the Royalty Deed and the Placer-Kennecott Deed.

3.3 The rights and interests conveyed to Grantees by this Deed shall attach and pertain to all of the mining claims, mineral rights and properties described in the Barrick Deed, to any amendments or relocations of the mining claims described in the Barrick Deed and also to any other mining claims, mineral rights, properties or leases which may be or which may have been acquired subsequent to August 9, 1993 and prior to June 1, 2083 within the Subject Area by Cortez Joint Venture and/or Cortez Gold Mines (more fully identified in the Idaho Conversion Documents) or their successors, and which become subject to the provisions of the Idaho Conversion Documents in accordance with the terms thereof.

3.4 Grantor agrees to execute such other documents and give such further assurances, if any become necessary, in order to effectuate and carry out the full intents and purposes of this Deed.

3.5 The provisions of this Deed shall be binding upon and shall inure to the benefit of the Grantor and Grantees and their respective successors, assigns, personal representatives, and heirs.

Dated this 2 day of October, 2014.

Estate of Gregory A. Wilson

By: Timothy K. Wilson
Timothy K. Wilson,
Personal Representative

STATE OF NEVADA

COUNTY OF WASHOE

This Deed was acknowledged before me on the 2nd day of October, 2014, by Timothy K. Wilson as Personal Representative of the Estate of Gregory A. Wilson.



Heather Motta
Notary Public

EXHIBIT A

COPY

EXHIBIT A



0227923

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Document Code 2777

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
IN AND FOR THE COUNTY OF WASHOE

In the Matter of the Estate of

Case No. PR13-00120

Gregory A. Wilson,

Dept. No. PR

Deceased.

Hearing Date: July 24, 2014

Hearing Time: 8:15 a.m.

**ORDER APPROVING FIRST INTERIM ACCOUNTING,
APPROVING PARTIAL ALLOWANCE OF PERSONAL REPRESENTATIVE'S
COMMISSION, APPROVING ATTORNEYS' FEES AND COSTS,
AND FOR PARTIAL DISTRIBUTION OF ESTATE**

The verified Petition of Timothy K. Wilson (the "Petitioner") for approval of the first interim accounting, for partial allowance of his personal representative commissions, for approval of attorneys' fees and costs, and for partial distribution of the estate, came before the Court for hearing this date. The Court has considered the Petition, the requests contained therein, and the evidence in support thereof, and the Court has been fully advised in the premises. Therefore, the Court finds as follows:

1. Notice of Hearing has been given as required by law, and an Affidavit of Mailing has been filed with the Clerk of the Court.
2. Gregory A. Wilson (the "Decedent") died on February 15, 2013, in Placer County, California. The Decedent, at the time of his death, was a resident of Washoe



1 County, Nevada, and left an estate in the State of Nevada subject to probate
2 administration.

3 3. The Decedent's Will dated October 11, 2005 (the "Will"), was admitted to
4 probate by the Order of the Court dated April 25, 2013. However, the Decedent
5 married his surviving spouse, Cheryl Dove, also known as Cheryl Dove Wilson,
6 subsequent to the execution of his Will. As such, in accordance with the Corrected
7 Order entered by the Court on May 31, 2013, the Will was revoked as to Cheryl Dove
8 pursuant to NRS 133.110, and she is therefore the beneficiary of one-half (½) of the
9 Decedent's estate in accordance with NRS 134.050(2). The remaining provisions of
10 the Will remain intact with respect to the other one-half (½) of the Decedent's estate in
11 accordance with NRS 133.110(2).
12

13 4. Petitioner was appointed the Personal Representative of the Decedent's
14 Will and estate, and Letters Testamentary were issued to him on May 3, 2013.
15 Petitioner has been serving in that capacity since appointment. The Order dated April
16 25, 2013, provided for the estate to be administered as a full administration and
17 Petitioner was granted full authority to administer the estate under the Independent
18 Administration of Estates Act.
19

20 5. Notice to Creditors has been published for the period and in the manner
21 prescribed by law, and the time for filing and presenting claims has expired. No claims
22 have been filed against the estate.

23 6. A federal estate tax return was required for the estate and has been
24 timely filed. Due to both the marital and charitable deductions available to the estate,
25 the estate tax return reported no estate tax due. However, the final closing letter has
26



1 not yet been received from the IRS and Petitioner has not been released from
2 responsibility for the same.

3 7. All federal income tax returns due on behalf of the Decedent and the
4 estate as of the date of the Petition have been filed, and the taxes shown due thereon
5 have been paid. Any additional income tax returns due on behalf of the Decedent
6 and/or the estate will be timely filed, and the taxes shown due thereon will be timely
7 paid. The returns that have been filed have not yet been audited, and Petitioner has
8 not yet been released from personal liability for federal income taxes due from the
9 Decedent and the estate. The estate should be distributed subject to any additional
10 income tax liabilities that might be due from the estate.

12 8. Petitioner has filed a Supplemental Inventory (the "Inventory") showing
13 the date of death values of the probate estate to be \$7,441,711.89. Although the
14 Decedent was married at the time of his death, the property of the Decedent's estate
15 consists entirely of the Decedent's separate property.

17 9. Petitioner has filed the first interim accounting for the Decedent's estate
18 covering the period from February 15, 2013, the Decedent's date of death, through
19 December 31, 2013 (the "First Accounting"). The Court finds that the First Accounting
20 is in order and should be approved as filed.

21 10. Petitioner has performed all duties required of him as Personal
22 Representative of the Decedent's estate through the current time. Pursuant to NRS
23 150.020, Petitioner is entitled to general compensation based upon "the whole amount
24 of the estate which has been accounted for" As disclosed in the First Accounting,
25 Petitioner has accounted for an estate in the amount of \$8,318,315.31 through
26

1 December 31, 2013, representing the initial assets on hand as of date of death of
2 \$7,441,711.89 plus total receipts in the amount of \$866,419.58 and gains in the
3 amount of \$10,183.84. Pursuant to NRS 150.050, the Court authorizes partial
4 payment of Petitioner's Personal Representative compensation in the amount of
5 \$100,000.00 for services rendered to date. This amount represents general
6 compensation pursuant to NRS 150.020 and will be credited against the total statutory
7 compensation to be determined upon the filing of the final petition in this matter.
8

9 11. The law firm of Maupin, Cox & LeGoy (the "Law Firm") has performed
10 valuable services for Petitioner and is entitled to reasonable compensation to be paid
11 out of the estate pursuant to NRS 150.060. Through June 20, 2014, the Law Firm has
12 incurred attorneys' fees for services rendered on behalf of Petitioner and the estate in
13 the amount of \$50,052.50 and costs advanced in the amount of \$1,159.79. As such,
14 the Court authorizes and approves payment of attorneys' fees totaling \$50,052.50 and
15 costs advanced totaling \$1,159.79 from the estate as reasonable and appropriate.
16

17 12. Although the estate is not yet in a condition to be closed, the Court finds
18 that a partial distribution of the estate is appropriate at this time. While NRS 151.010
19 permits the Court to require the posting of a bond by the beneficiaries receiving a
20 partial distribution, the Court finds that a bond is not necessary as sufficient cash
21 reserves are proposed to be retained by the estate for final administration purposes.
22

23 13. Pursuant to the Will and the Corrected Order entered by the Court on
24 May 31, 2013, the beneficiaries of the estate are (i) Cheryl Dove as to 50%, (ii)
25 Weimar Institute of Health and Education ("Weimar Institute") as to 25%, and (iii)
26 Timothy K. Wilson, as Trustee for the benefit of his two children, Alexander King



1 Wilson and Madeline Katherine Wilson, as to 12.5% each. The testamentary trust
2 provisions for Alexander King Wilson and Madeline Katherine Wilson are set forth in
3 Article V of the Will, and provide that his or her respective share of the estate is to be
4 retained in trust for his or her benefit until he or she attains the age of 25. Alexander
5 King Wilson and Madeline Katherine Wilson are both currently over the age of 18 but
6 under age 25. In addition, Article III of the Will specifically leaves the Decedent's
7 jewelry, automobiles, and other tangible personal property to Alexander King Wilson
8 and Madeline Katherine Wilson, free of trust. Accordingly, the Court authorizes a
9 partial distribution of the Decedent's estate as described in the following paragraphs.
10

11 14. Included in the estate is the residential real property commonly known as
12 707 Gale Street, Incline Village, Washoe County, Nevada, A.P.N. 125-134-17 (the
13 "Incline Village Residence"), and more specifically described as follows:

14 Lot 2, in Block Z, of INCLINE VILLAGE UNIT NO. 2, as shown on the map
15 thereof, filed in the office of the County Recorder of Washoe County,
16 Nevada, on February 17, 1969.

17 The Incline Village Residence has a current fair market value as of June 11,
18 2014, of \$775,000.00. The Court finds that the Incline Village Residence should be
19 distributed to the Decedent's wife, Cheryl Dove, as part of her 50% share of the estate.

20 15. As a result of the Incline Village Residence being distributed to Cheryl
21 Dove as part of her 50% share of the estate, the Court finds that an equalizing
22 distribution of cash in the amount of \$775,000.00 should be made to the remaining
23 beneficiaries as follows:

24 (i) The sum of \$387,500.00 to Weimar Institute.
25
26



1 (ii) The sum of \$193,750.00 to Timothy K. Wilson, as Trustee of the
2 Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, to be held,
3 administered, and distributed in accordance with Article V of the Will (hereinafter the
4 "Testamentary Trust FBO Alexander").

5 (iii) The sum of \$193,750.00 to Timothy K. Wilson, as Trustee of the
6 Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson, to be held,
7 administered, and distributed in accordance with Article V of the Will (hereinafter the
8 "Testamentary Trust FBO Madeline").
9

10 16. Also included in the estate is a small stock ownership interest in Idaho
11 Resources Corporation, a Nevada corporation, which is also a subchapter S
12 corporation for federal income tax purposes. Accordingly, the permissible shareholders
13 of the corporation are limited by law, and transfers of the Idaho Resources Corporation
14 stock are further governed by the First Amendment to Bylaws of Idaho Resources
15 Corporation. The Court therefore finds that the Decedent's shares of stock in Idaho
16 Resources Corporation should be distributed as follows:

17 (i) 50% to Cheryl Dove, upon her furnishing Petitioner with the
18 appropriate proof of her United States citizenship as required by Idaho Resources
19 Corporation.
20

21 (ii) 25% to Weimar Institute, upon it furnishing Petitioner with the
22 appropriate legal opinion letter that such transfer would not jeopardize the
23 corporation's status as a subchapter S corporation as required by Idaho Resources
24 Corporation.
25
26



1 (iii) 12.5% to Alexander King Wilson and 12.5% to Madeline Katherine
2 Wilson. Since the Testamentary Trust FBO Alexander and the Testamentary Trust
3 FBO Madeline would constitute disqualified shareholders that would result in the
4 termination of Idaho Resources Corporation's subchapter S corporation status, and in
5 light of the relatively small value of the stock ownership interest being transferred to
6 them, the Court finds that the shares of stock should be transferred directly to
7 Alexander King Wilson and Madeline Katherine Wilson, individually and free of trust,
8 upon their furnishing Petitioner with the appropriate proof of their United States
9 citizenship as required by Idaho Resources Corporation.
10

11 17. Pursuant to NRS 143.450 and the Notice of Proposed Action filed June
12 28, 2013, Petitioner has been making preliminary income distributions on a monthly
13 basis to Cheryl Dove as to 50% of the royalty income received by the estate and to
14 Weimar Institute as to 25% of the royalty income received by the estate, with the
15 remaining 25% of the royalty income to be ultimately distributed for the benefit of
16 Alexander King Wilson and Madeline Katherine Wilson having been retained in the
17 estate account with Nevada State Bank. As of the date of the Petition, this
18 undistributed royalty income being held for the benefit of Alexander King Wilson and
19 Madeline Katherine Wilson totals approximately \$178,625.53. Accordingly, the Court
20 finds that \$89,312.76 of this undistributed royalty income should be distributed to the
21 Testamentary Trust FBO Alexander and the remaining \$89,312.76 of this undistributed
22 royalty income should be distributed to the Testamentary Trust FBO Madeline.
23

24 18. As shown on the Inventory, the largest asset of the estate consists of a
25 complicated overriding royalty interest in Cortez Joint Venture, Cortez Mines, in both
26

1 Lander County and Eureka County, Nevada. The Decedent, and others, being the
2 successors in interest to Idaho Mining Corporation, a dissolved corporation (the "Idaho
3 Successors"), were parties to the following conveyances and agreements under which
4 certain net profit interests were converted into overriding royalty interests:

5
6 A. Special Warranty Deed Conveying Overriding Royalty
7 Interest dated June 30, 1993, recorded in Book 396, commencing at Page
8 23 in Lander County, and Book 248, commencing at Page 284 in Eureka
9 County, as corrected by Correction Special Warranty Deed Conveying
10 Overriding Royalty Interest dated August 9, 1993, recorded in Book 400,
11 commencing at Page 328 in Lander County, and in Book 253,
12 commencing at Page 405 in Eureka County (referred to herein as the
13 "Royalty Deed").

14
15 B. Special Warranty Deed and Bill of Sale dated June 30, 1993,
16 recorded in Book 396, commencing at Page 160 in Lander County, and in
17 Book 248, commencing at Page 422 in Eureka County, as corrected by
18 Correction Special Warranty Deed and Bill of Sale dated August 9, 1993,
19 recorded in Book 400, commencing at Page 599 in Lander County, and in
20 Book 254, commencing at Page 142 in Eureka County.

21
22 C. Special Warranty Deed Conveying Interest in Overriding
23 Royalty from the Idaho Successors to Placer Dome U.S. Inc. and
24 Kennecott Exploration (Australia) Ltd., dated June 30, 1993, recorded in
25 Book 396, commencing at Page 276 in Lander County, and in Book 249,
26 commencing at Page 1 in Eureka County, as corrected by Correction
Special Warranty Deed Conveying Interest in Overriding Royalty dated
August 9, 1993, recorded in Book 400, commencing at Page 458 in Lander
County, and in Book 254, commencing at Page 001 of the Official Records
of Eureka County (referred to herein as the "Placer-Kennecott Deed").

D. Memorandum of Surviving Provisions of the Exchange
Agreement dated June 30, 1993, recorded in Book 396, commencing at
Page 151 in Lander County, and in Book 248, commencing at Page 412
in Eureka County, as corrected by Corrected Memorandum of Surviving
Provisions of Exchange Agreement dated August 9, 1993, recorded in
Book 400, commencing at Page 589 in Lander County, and in Book 254,
commencing at Page 132 in Eureka County.

E. Exchange Agreement dated June 30, 1993 as amended by
First Amendment of Exchange Agreement dated August 9, 1993,
memoranda of which are recorded as set forth in subparagraph D above.

1 F. Clarification Agreement between the Cortez Joint Venture,
2 Cortez Gold Mines, Placer Dome U.S. Inc., Kennecott Exploration
3 (Australia), Ltd., Idaho Resources Corporation and the Idaho Successors.
4 This document is dated August 11, 1995 and is recorded in Book 421,
commencing at Page 205 in Lander County, and in Book 287,
commencing at Page 552, in Eureka County.

5 G. Special Warranty Deed Conveying an Interest in Overriding
6 Royalty dated September 1, 1999 from the Idaho Successors to Royal
7 Gold, Inc., recorded in Book 468, commencing at page 106 in Lander
County (referred to herein as the "Royal Gold Deed").

8 H. Special Warranty Deed Conveying an Interest in Overriding
9 Royalty dated October 31, 2008 and recorded in Book 482, commencing
at page 1 in Eureka County (referred to herein as the "Barrick Deed").

10 The instruments listed above in A. through F. are incorporated herein by reference
11 and, hereinafter, referred to collectively as the "Idaho Conversion Documents." The
12 rights and interests conveyed to the Idaho Successors by the Idaho Conversion
13 Documents, as diminished by the portion of those rights and interests conveyed by the
14 Idaho Successors under the Placer-Kennecott Deed, the Royal Gold Deed, and the
15 Barrick Deed are referred to as the "Royalty Interests." The description of the
16 properties under control of the successor to the Cortez Joint Venture (currently Barrick
17 Cortez, Inc.), (the "Subject Area"), and which are subject to payment of royalties to the
18 Decedent, include all properties within a defined Area of Interest which is described in
19 the Barrick Deed. The Royalty Interests which pertain and attach to the Subject Area
20 are referred to as the "Subject Interests."

21
22 19. The Court finds that all of the Decedent's right, title and interest in and
23 under the Subject Interests, being limited to the interests which attach and/or pertain to
24 the Subject Area, should be distributed 50% to Cheryl Dove, 25% to Weimar Institute,
25 12.5% to the Testamentary Trust FBO Alexander, and 12.5% to the Testamentary
26



1 Trust FBO Madeline, in substantially the same form as the Personal Representative's
2 Deed Conveying Interests In Overriding Royalty attached to this Order as "Exhibit 1"
3 and incorporated herein by reference.

4 20. The Court further finds that an additional preliminary distribution of cash
5 in the total amount of \$200,000.00 should be made to the beneficiaries as follows:

- 6 (i) The sum of \$100,000.00 to Cheryl Dove.
7 (ii) The sum of \$50,000.00 to Weimar Institute.
8 (iii) The sum of \$25,000.00 to the Testamentary Trust FBO Alexander.
9 (iv) The sum of \$25,000.00 to the Testamentary Trust FBO Madeline.
10

11 BASED UPON THE FOREGOING, the Court hereby ORDERS the following:

12 A. The First Accounting is settled, allowed, and approved as filed, and all of
13 the acts and transactions of the Petitioner, as the Personal Representative of the
14 Decedent's Will and estate, as disclosed therein and in the Petition, are confirmed and
15 approved.

16 B. Petitioner, as the Personal Representative of the Decedent's Will and
17 estate, has performed valuable services to the estate and is entitled to partial payment
18 of his Personal Representative compensation in the amount of \$100,000.00 for
19 services rendered to date. The partial payment represents general compensation
20 pursuant to NRS 150.020 and shall be credited against the total statutory
21 compensation to be determined and requested upon the filing of the final petition in
22 this matter.
23
24
25
26



1 C. Payment to the law firm of Maupin, Cox & LeGoy of attorneys' fees
2 totaling \$50,052.50 and costs advanced totaling \$1,159.79 for services rendered
3 through June 20, 2014, is approved as reasonable and appropriate.

4 D. The residential real property commonly known as 707 Gale Street,
5 Incline Village, Washoe County, Nevada, A.P.N. 125-134-17, and more specifically
6 described in paragraph 14. above is distributed to Cheryl Dove, as her sole and
7 separate property, as part of her 50% share of the estate.

8 E. That an equalizing distribution of cash in the amount of \$775,000.00 be
9 made to the remaining beneficiaries as follows:
10

11 (i) The sum of \$387,500.00 to Weimar Institute.

12 (ii) The sum of \$193,750.00 to Timothy K. Wilson, as Trustee of the
13 Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson.

14 (iii) The sum of \$193,750.00 to Timothy K. Wilson, as Trustee of the
15 Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson.

16 F. The Decedent's entire right, title, and interest in Idaho Resources
17 Corporation, a Nevada corporation, is distributed as follows:
18

19 (i) 50% to Cheryl Dove, upon her furnishing Petitioner with the
20 appropriate proof of her United States citizenship as required by Idaho Resources
21 Corporation.

22 (ii) 25% to Weimar Institute, upon it furnishing Petitioner with the
23 appropriate legal opinion letter that such transfer would not jeopardize the
24 corporation's status as a subchapter S corporation as required by Idaho Resources
25 Corporation.
26



1 (iii) 12.5% to Alexander King Wilson and 12.5% to Madeline Katherine
2 Wilson, individually and free of trust, upon their furnishing Petitioner with the
3 appropriate proof of their United States citizenship as required by Idaho Resources
4 Corporation.

5 G. That \$89,312.76 of the undistributed royalty income be distributed to
6 Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO
7 Alexander King Wilson, and the remaining \$89,312.76 of the undistributed royalty
8 income be distributed to Timothy K. Wilson, as Trustee of the Gregory A. Wilson
9 Testamentary Trust FBO Madeline Katherine Wilson.
10

11 H. All of the Decedent's right, title and interest in and under the Subject
12 Interests as described in paragraph 18. above, being limited to the interests which
13 attach and/or pertain to the Subject Area as described in paragraph 18. above, is
14 distributed 50% to Cheryl Dove, 25% to Weimar Institute, 12.5% to Timothy K. Wilson,
15 as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson,
16 and 12.5% to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary
17 Trust FBO Madeline Katherine Wilson. Petitioner is authorized to convey such
18 interests in substantially the same form as the Personal Representative's Deed
19 Conveying Interests In Overriding Royalty attached hereto as "Exhibit 1" and
20 incorporated herein by reference.
21

22 I. That an additional preliminary distribution of cash in the total amount of
23 \$200,000.00 be made to the beneficiaries as follows:

- 24 (i) The sum of \$100,000.00 to Cheryl Dove.
25 (ii) The sum of \$50,000.00 to Weimar Institute.
26



1 (iii) The sum of \$25,000.00 to Timothy K. Wilson, as Trustee of the
2 Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson.

3 (iv) The sum of \$25,000.00 to Timothy K. Wilson, as Trustee of the
4 Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson.

5 J. Both the Gregory A. Wilson Testamentary Trust FBO Alexander King
6 Wilson and the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine
7 Wilson shall be held, administered, and distributed in accordance with Article V of the
8 Will.
9

10 DATED this 24 day of July, 2014.

11 IT IS SO RECOMMENDED:

12 
13 PROBATE COMMISSIONER

14 IT IS SO ORDERED:

15 
16 DISTRICT JUDGE

17
18 Respectfully submitted by:

19 Brian C. McQuaid, Esq.
20 Nevada Bar No. 7090
21 Maupin, Cox & LeGoy
22 4785 Caughlin Parkway
23 Reno, Nevada 89519
24 (775) 827-2000

25 Attorneys for the Personal Representative
26



COPY

EXHIBIT "1"



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After recordation, return
to the following address:

Brian C. McQuaid, Esq.
Maupin, Cox & LeGoy
4785 Caughlin Parkway
Reno, Nevada 89519

**PERSONAL REPRESENTATIVE'S DEED
CONVEYING INTERESTS IN OVERRIDING ROYALTY**

Without consideration and pursuant to the Order Approving First Interim Accounting, Approving Partial Allowance of Personal Representative's Commission, Approving Attorneys' Fees And Costs, And For Partial Distribution Of Estate entered on _____, 2014, by the Second Judicial District Court of the State of Nevada, in and for the County of Washoe, In the Matter of the Estate of Gregory A. Wilson, deceased, Case No. PR13-00120, a certified copy of which is attached hereto as "Exhibit A", Timothy K. Wilson, as Personal Representative of the Estate of Gregory A. Wilson, as Grantor, hereby grants, bargains, and conveys to Cheryl Dove, an unmarried woman, Weimar Institute, a California corporation, Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, and Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson, as Grantees, the real property situated in the Counties of Lander and Eureka, State of Nevada, described below.

I.

RECITALS AND DEFINED TERMS

1.1 Grantor, and others, being the successors in interest to Idaho Mining Corporation, a dissolved corporation (the "Idaho Successors"), were parties to the following conveyances and agreements under which certain net profit interests were converted into overriding royalty interests:

A. Special Warranty Deed Conveying Overriding Royalty Interest dated June 30, 1993, recorded in Book 396, commencing at Page 23 in Lander County, and Book 248, commencing at Page 284 in Eureka County, as corrected by Correction Special Warranty Deed Conveying Overriding Royalty Interest dated August 9, 1993, recorded in Book 400, commencing at Page 328 in Lander County, and in Book 253, commencing at Page 405 in Eureka County (referred to herein as the "Royalty Deed").

B. Special Warranty Deed and Bill of Sale dated June 30, 1993, recorded in Book 396, commencing at Page 160 in Lander County, and in Book 248, commencing at Page 422 in Eureka County, as corrected by Correction Special Warranty Deed and Bill of Sale dated August 9, 1993, recorded in Book 400, commencing at Page 599 in Lander County, and in Book 254, commencing at Page 142 in Eureka County.



C. Special Warranty Deed Conveying Interest in Overriding Royalty from the Idaho Successors to Placer Dome U.S. Inc. and Kennecott Exploration (Australia) Ltd., dated June 30, 1993, recorded in Book 396, commencing at Page 276 in Lander County, and in Book 249, commencing at Page 1 in Eureka County, as corrected by Correction Special Warranty Deed Conveying Interest in Overriding Royalty dated August 9, 1993, recorded in Book 400, commencing at Page 458 in Lander County, and in Book 254, commencing at Page 001 of the Official Records of Eureka County (referred to herein as the "Placer-Kennecott Deed").

D. Memorandum of Surviving Provisions of the Exchange Agreement dated June 30, 1993, recorded in Book 396, commencing at Page 151 in Lander County, and in Book 248, commencing at Page 412 in Eureka County, as corrected by Corrected Memorandum of Surviving Provisions of Exchange Agreement dated August 9, 1993, recorded in Book 400, commencing at Page 589 in Lander County, and in Book 254, commencing at Page 132 in Eureka County.

E. Exchange Agreement dated June 30, 1993 as amended by First Amendment of Exchange Agreement dated August 9, 1993, memoranda of which are recorded as set forth in subparagraph D above.

F. Clarification Agreement between the Cortez Joint Venture, Cortez Gold Mines, Placer Dome U.S. Inc., Kennecott Exploration (Australia), Ltd., Idaho Resources Corporation and the Idaho Successors. This document is dated August 11, 1995 and is recorded in Book 421, commencing at Page 205 in Lander County, and in Book 287, commencing at Page 552, in Eureka County.

G. Special Warranty Deed Conveying an Interest in Overriding Royalty dated September 1, 1999 from the Idaho Successors to Royal Gold, Inc., recorded in Book 468, commencing at page 106 in Lander County (referred to herein as the "Royal Gold Deed").

H. Special Warranty Deed Conveying an Interest in Overriding Royalty dated October 31, 2008 and recorded in Book 482, commencing at page 1 in Eureka County (referred to herein as the "Barrick Deed").

The instruments listed above in 1.1A. through F. are incorporated herein by reference and, hereinafter, referred to collectively as the "Idaho Conversion Documents."

1.2 The rights and interests conveyed to the Idaho Successors by the Idaho Conversion Documents, as diminished by the portion of those rights and interests conveyed by the Idaho Successors under the Placer-Kennecott Deed, the Royal Gold Deed, and the Barrick Deed are referred to in this Deed as the "Royalty Interests." The description of the properties under control of the successor to the Cortez Joint Venture (currently Barrick Cortez, Inc.), (the "Subject Area"), and which are subject to payment of royalties to the Grantor, include all properties within a defined Area of Interest which is described in the Barrick Deed. The Royalty Interests which pertain and attach to

the Subject Area are referred to as the "Subject Interests."

1.3 Wherever the context so requires in this Deed, use of a masculine word form shall include the feminine or neuter forms thereof, use of a singular form shall include the plural and vice versa.

1.4 Timothy K. Wilson was appointed Personal Representative of the Estate of Gregory A. Wilson by order of the Second Judicial District Court of the State of Nevada in and for the County of Washoe, Case No. PR13-00120, on April 25, 2013, and is now qualified and acting in said capacity.

II. **CONVEYANCE**

2.1 Grantor hereby grants, bargains, deeds and conveys to Cheryl Dove, an unmarried woman, 50% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.2 Grantor hereby grants, bargains, deeds and conveys to Weimar Institute, a California corporation, 25% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.3 Grantor hereby grants, bargains, deeds and conveys to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, 12.5% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

2.4 Grantor hereby grants, bargains, deeds and conveys to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson, 12.5% of the right, title and interest of Grantor in and under the Subject Interests, being limited to the interests which attach and/or pertain to the Subject Area.

III. **MISCELLANEOUS**

3.1 This Deed and conveyance is subject to the restraints and obligations imposed upon Grantor by the provisions of the Idaho Conversion Documents, and Grantees takes title to the rights, titles and interests hereby conveyed to it subject to those restraints and obligations, insofar but only insofar as the same relate and pertain to the Subject Area and not to any areas or lands lying outside of the Subject Area.

3.2 Grantor shall promptly notify Barrick Cortez, Inc. that payment of the royalties which would otherwise be payable to Grantor in respect to "Bullion" recovered from "Production" from the Subject Area, commencing with recoveries of Bullion made on or after _____, 2014, payment for which is required on or before _____, 2014, and all royalties payable to

Grantor from the Subject Area thereafter shall be made 50% to Cheryl Dove, 25% to Weimar Institute, 12.5% to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Alexander King Wilson, and 12.5% to Timothy K. Wilson, as Trustee of the Gregory A. Wilson Testamentary Trust FBO Madeline Katherine Wilson. The terms "Production" and "Bullion" shall have the same meanings as assigned thereto in the Royalty Deed and the Placer-Kennecott Deed.

3.3 The rights and interests conveyed to Grantees by this Deed shall attach and pertain to all of the mining claims, mineral rights and properties described in the Barrick Deed, to any amendments or relocations of the mining claims described in the Barrick Deed and also to any other mining claims, mineral rights, properties or leases which may be or which may have been acquired subsequent to August 9, 1993 and prior to June 1, 2083 within the Subject Area by Cortez Joint Venture and/or Cortez Gold Mines (more fully identified in the Idaho Conversion Documents) or their successors, and which become subject to the provisions of the Idaho Conversion Documents in accordance with the terms thereof.

3.4 Grantor agrees to execute such other documents and give such further assurances, if any become necessary, in order to effectuate and carry out the full intents and purposes of this Deed.

3.5 The provisions of this Deed shall be binding upon and shall inure to the benefit of the Grantor and Grantees and their respective successors, assigns, personal representatives, and heirs.

Dated this ____ day of _____, 2014.

Estate of Gregory A. Wilson

By: _____
Timothy K. Wilson,
Personal Representative

STATE OF NEVADA

COUNTY OF WASHOE

This Deed was acknowledged before me on the ____ day of _____, 2014, by Timothy K. Wilson as Personal Representative of the Estate of Gregory A. Wilson.

Notary Public

COPY



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CERTIFIED COPY

The document to which this certificate is attached is a full, true and correct copy of the original on file and of record in my office.

DATE: SEP 26 2014

JOEY HASTINGS, Clerk of the Second Judicial District Court in and for the County of Washoe, State of Nevada.

By [Signature] Deputy

STATE OF NEVADA DECLARATION OF VALUE

DOC # DV-227923

10/16/2014

09:31 AM

FOI

Official Record**1. Assessor Parcel Number (s)**

- a) _____
b) _____
c) _____
d) _____

Doc
Box
Date
NotRecording requested By
MAUPIN, COX & LEGOY

Eureka County - NV

Mike Rebaleati - Recorder

2. Type of Property:

- a) ☐ Vacant Land b) ☐ Single Fam Res.
c) ☐ Condo/Twnhse d) ☐ 2-4 Plex
e) ☐ Apt. Bldg. f) ☐ Comm'l/Ind'l
g) ☐ Agricultural h) ☐ Mobile Home
i) ☒ Other

Page 1 of Fee: \$38.00
Recorded By: LH RPTT:
Book- 572 Page- 0128

3. Total Value/Sales Price of Property:

Deed in Lieu of Foreclosure Only (value of property) \$ _____
Transfer Tax Value: \$ _____
Real Property Transfer Tax Due: \$ -0-

\$ (not required if exempt)

4. If Exemption Claimed:

- a. Transfer Tax Exemption, per NRS 375.090, Section: 8
b. Explain Reason for Exemption: This is a conveyance of unpatented mining claims.

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature _____ Capacity Grantor
Signature _____ Capacity Grantee

SELLER (GRANTOR) INFORMATION (Required)	BUYER (GRANTEE) INFORMATION (Required)
Print Name: Timothy K. Wilson, Personal Representative	Print Name: Timothy K. Wilson, Trustee
Address: 490 Genovese Lane City: Reno State: Nevada Zip: 89511	Address: 490 Genovese Lane City: Reno State: Nevada Zip: 89511

COMPANY/PERSON REQUESTING RECORDING

(Required if not the Seller or Buyer)

Print Name: Maupin, Cox & LeGoy

Escrow # N/A

Address: 4785 Caughlin Parkway

City: Reno

State: Nevada

Zip: 89519

(As a Public Record this Form May Be Recorded)