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IN THE CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

In Re: Belita Kathryn Williams, Deceased
Fiduciary Number FI-2008-0000790

Commissioner's Report
of Debts and Demands

To the Honorable Judges of the Circuit Court of Fairfax County, Virginia:

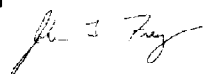
At the request of Frederick J. Tansill, attorney for William Williams, the undersigned gave the notice required under Virginia Code § 64.1-171, setting May 28, 2009, at 1:00 p.m. at the office of your commissioner in Fairfax, Virginia, as the time and place for receiving proof of debts and demands against the estate of Belita Kathryn Williams. At the said time and place, Tim Murphy, attorney for the estate, appeared on behalf of the estate. Frederick J. Tansill appeared in order to substantiate the claim of William Williams against said estate. No other person appeared to offer proof of any debts or demands against the estate.

William Williams filed a claim against the estate with your commissioner for an unspecified sum. The undersigned provided notice of the hearing to William Williams, a copy of which is attached hereto as Exhibit 1. No other claimant filed a claim with your commissioner against said estate; however, the estate provided your commissioner with a list of additional claimants, a copy of which is attached hereto as Exhibit 2.

William Williams is the father of the decedent, who died intestate and without issue. The fiduciary, Betty Ann Carter, is the decedent's mother. At the hearing, counsel for Mr. Williams indicated that his claim was for his one-half interest in the estate as a beneficiary of the decedent. The estate is insolvent and unable to pay its debts; therefore, there will be no distribution to beneficiaries of the estate. The claim of William Williams to one-half of the residuary estate is allowed; however, the estate will not have any assets available for distribution to Mr. Williams or any other heirs.

Wells Fargo Bank did not file a claim with your commissioner; however, the estate included that claim among the claims against the estate. The estate disputes the claims of Wells Fargo Bank. The estate did not provide Wells Fargo Bank notice of the original hearing date. The Virginia Code requires notice to the holder of any disputed claims. At the request of Tim Murphy, your commissioner convened the hearing on the above date and continued the same until July 22, 2009 at 10:00 a.m., in order to allow

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the estate time to provide notice to Wells Fargo Bank of the hearing and of the estate's intention to dispute both claims brought by Wells Fargo Bank against the estate. The estate provided Wells Fargo Bank with notice of the hearing on July 22, 2009, and of its intent to dispute both claims, a copy of which is attached hereto as Exhibit 3. Wells Fargo Bank did not appear on that date and did not offer any proof of its demands against the estate. Therefore, the claims of Wells Fargo Bank against the estate are denied in their entirety.

The estate is insolvent and unable to fully pay all claims against the estate. The estate did not provide notice of the hearing to the additional claimants it identified to your commissioner; however, no notice is required unless the estate disputes such claims. The estate does not dispute the other claims against the estate and all such claims, excluding the Wells Fargo Bank claims, are allowed and are to be satisfied pursuant to Virginia Code § 64.1-157 according to the priorities set forth in the statute.

Pursuant to Virginia Code § 64.1-157, all administrative expenses should be satisfied as priority 1 claims. In an effort to preserve property of the estate, the executor made mortgage payments totaling \$2,307.28, water and power bill payments totaling \$512.91, and a payment to Superior Pest Management for pest control services in the amount of \$238.00. The executor also made payments to Able Moving and Storage totaling \$4,182.17 for the removal and storage of the decedent's personal property until such time as it could be sold for the payment of creditors of the estate. "One of the foremost duties of an executor is to preserve the value of estate property during administration." *Friedberg v. Hague Park Apartments Ltd. Partnership*, 61 Va. Cir. 589, 2001 WL 34157592 at *6 (Norfolk 2001); *See generally* 31 AM. JUR. 2d, *Executors and Administrators* § 497. Your commissioner is satisfied that these payments were proper administrative expenses of the estate. Therefore, your commissioner finds that Betty Carter should be reimbursed \$7,240.36 for such expenses as priority 1 administrative expenses.

Betty Carter's claim for reimbursement for funeral expenses exceeds the statutory maximum accorded priority under Virginia Code § 64.1-157(3).¹ Therefore, the first \$2,000.00 of said claim should be satisfied as a

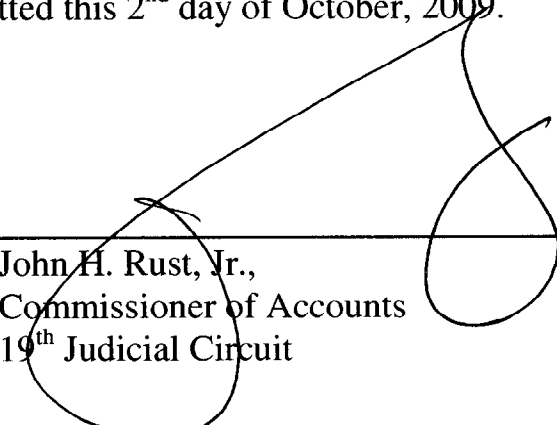
¹ Effective July 1, 2008, the legislature amended Va. Code 64.1-157(3) increasing the maximum statutory allowance for funeral expenses from \$2,000 to \$3,500. In your commissioner's opinion, the new allowance

priority 3 claim; the balance should be treated as a priority 9 claim. The claims of the Internal Revenue Service and the County of Fairfax should be treated as priority 4 claims with preference under federal law.

The claims of Emergency Medicine Associates, Reston Hospital Center, Reston Association, and Fairfax County Fire and Rescue are medical and hospital expenses of the decedent's last illness; the first \$400 for each hospital and nursing home and the first \$150 of each person furnishing medical services or goods for the decedent's last illness should be satisfied as a priority 5 claim. The remaining balance of each claim should be satisfied as a priority 9 claim.

All other claims are to be treated as priority 9 claims and should be satisfied at their pro rata share of the balance of the estate.

Respectfully submitted this 2nd day of October, 2009.



John H. Rust, Jr.,
Commissioner of Accounts
19th Judicial Circuit

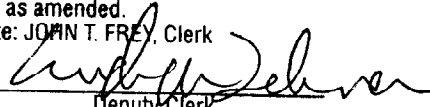
Commissioner's Fee for this Report	\$ 350.00	
<u>Publication costs</u>	<u>\$ 10.00</u>	
Total Amount Due	\$ 360.00	- UNPAID

cc: Tim Murphy, Esquire
William Williams
All Known Claimants

I, JOHN T. FREY, Clerk of the Circuit Court of Fairfax County, Virginia, do hereby certify that the foregoing Account or Report has been filed in my office for more than fifteen days, and that no exceptions have been filed thereto, and the same is now recorded pursuant to the provisions of §§26-33 and 26-35 of the Code of Virginia, as amended.

Teste: JOHN T. FREY, Clerk

10/21/09
Date

By: 
Deputy Clerk

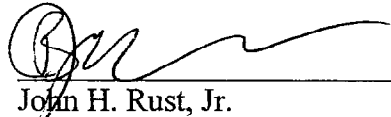
should apply to claims for funeral expenses that accrue after July 1, 2008. See Va. Code. § 1-239. In this case, the claim accrued prior to July of 2008. Therefore, the previous allowance should apply.

IN THE OFFICE OF THE COMMISSIONER OF ACCOUNTS
CIRCUIT COURT OF FAIRFAX COUNTY, VIRGINIA

IN RE: Estate of Belita Katheryn Williams,)
Deceased) NOTICE
Fiduciary No. FI-2008-0000790)

Pursuant to the provisions of §64.1-171 of the Code of Virginia, 1950, as amended, notice is hereby given that the undersigned Commissioner of Accounts has appointed the 28th day of May, 2009, at 1:00 P.M., at his office at 10555 Main Street, Suite #500, Fairfax, Virginia, as the time and place for receiving proof of debts and demands against the estate of Belita Katheryn Williams, at the request of Frederick J. Tansill, attorney for heir at law William Williams.

Given under my hand as Commissioner of Accounts this 8th day of April, 2009.



John H. Rust, Jr.
Commissioner of Accounts for
Fairfax County, Virginia

By: jlt

JHRJ:jlt

EX.1

**SCHEDULE OF DEBTS AND DEMANDS
COMMONWEALTH OF VIRGINIA**

Fiduciary No. 2008-0000790

Circuit Court of Fairfax County, Virginia
Estate of Belita K. Williams, Deceased

Date of decedent's death February 13, 2008

Type of Fiduciary: Executor Administrator of intestate Administrator, c.t.a. Curator

Name of Fiduciary Betty Carter

Mailing address 13010 Strathaven Circle, Fort Washington, Maryland 20744

Day telephone 301-203-8565

Hearing Date: May 28, 2009

Schedule of Debts and Demands

<u>COMPANY</u>	<u>ACCOUNT NUMBER</u>	<u>BALANCE DUE</u>	<u>TOTAL</u>
Costs and Expenses of Administration:			
Betty Carter, Executor commissions		TBD	
Tim Murphy, Attorney fees		TBD	
Banner Williams Appraisers		300.00	
Betty Carter - Bonding fee		100.00	400.00
Funeral Expenses.			
Betty Carter - Funeral expenses (25,115.24)		3,500.00	3,500.00
Medical and Hospital Expenses:			
Emergency Medicine Associates	3426752-3886691/6690	1,364.00	
Reston Hospital Center	8906779	253.30	
Reston Association	13191	725.40	
Fairfax County Fire and Rescue	080440520	415.00	2,757.70
Debts due Commonwealth			
County of Fairfax Personal Property Tax	101323698	176.59	176.59
All other Claims			
Capital One	5178052677967495	559.72	
Comcast	15011 368624-03-9	622.81	
QVC	6045761040413701	910.54	
Verizon	0000642260288 56Y	216.58	
HSBC Card Services	4217942000969240	1,861.17	
Crossings Book Club Account	62053069175/802635508	74.76	
Wells Fargo Bank, NA.	0149607384	302,320.00	
Wells Fargo Bank, NA.	65003730271998	57,843.22	
Betty Carter, Funeral Expenses		21,615.24	
Betty Carter, Dominion Power		483.13	
Betty Carter, Fairfax Water		29.78	
Betty Carter, Superior Pest Management		238.00	
Betty Carter, Able Moving & Storage		4,182.17	
Betty Carter Wells Fargo Mortgage		1,931.11	
Betty Carter Wells Fargo Mortgage		376.17	393,264.40
<i>WILLIAM WILLIAMS</i>		<i>\$ 1.00</i>	
Grand total:			400,098.69

I (We) certify that this is a true and accurate Schedule of Debts and Demands of this estate.

Date 5/28/09

Fiduciary's Signature *Betty Carter*
Betty Carter

Murphy's Law Firm, LLC

Attorney at Law
108 Lagrange Avenue
La Plata, MD 20646-9592
301.392.1957 Tel
301.609.7510 fax

June 11, 2009

Wells Fargo Bank, NA.
P.O. Box 54780
Los Angeles, CA 90054

Re: Proof of Debts and Demands
Estate of Belita K. Williams
Fiduciary No. FI-2008-0000790
Loan # 0149607384
Property address: 1527 Poplar Grove Drive, Reston, VA 20194

To Whom It May Concern:

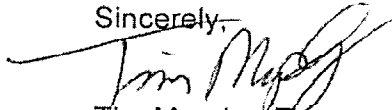
The Estate of Belita K. Williams, by and through its attorney, Tim Murphy, Esq., hereby disputes your claim and disallow your claim in full regarding the above encumbrances.

Pursuant to the provisions of Wills and Decedent's Estates §64.1-171 – 64.1-179 of the code of Virginia we are here by giving you notice to inform claimants of:

1. Your right to attend and present your case;
2. Your right to obtain another date for the hearing if the commissioner of accounts finds the initial date inappropriate;
3. The fact that you will be bound by any adverse ruling;
4. Your right to file exceptions with the judge in the event of an adverse ruling.

An evidentiary hearing has been continued until July 22, 2009 at 10:00 A.M. at the office of the Commissioner of Accounts at 10555 Main Street, Suite #500, Fairfax, Virginia 22030.

Sincerely,


Tim Murphy, Esq.