

1 **IN THE SUPREME COURT OF THE STATE OF NEVADA**

2 *****

3 NOLA HARBER, as Distribution Trustee
4 of the ERIC L. NELSON NEVADA
5 TRUST dated May 30, 2001

6 Petitioners,

7 vs.

8 EIGHTH JUDICIAL DISTRICT COURT
9 OF THE STATE OF NEVADA, CLARK
10 COUNTY, and THE HONORABLE
11 FRANK P. SULLIVAN, DISTRICT
12 JUDGE

13 Respondents,

14 and

15 ERIC L. NELSON and LYNITA S.
16 NELSON, individually, and LSN
17 NEVADA TRUST dated May 30, 2001,
18 LARRY BERTSCH,

 Real Parties in Interest.

Electronically Filed
Jul 23 2013 03:50 p.m.
Tracie K. Lindeman
Clerk of Supreme Court

CASE NO.63432

19 **REPLY TO ANSWER TO PETITION FOR WRIT OF PROHIBITION**

20 **APPENDIX TO REPLY VOLUME 2**

21 MARK A. SOLOMON, ESQ., NSB 0418
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23 JEFFREY P. LUSZECK, ESQ., NSB 9619
24 E-mail: jluszeck@sdfnvlaw.com
25 **SOLOMON DWIGGINS & FREER, LTD.**
26 9060 W. Cheyenne Avenue
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28 Telephone: (702) 853-5483
 Attorneys for Petitioner, Nola Harber as
 Distribution Trustee of the ELN Nevada Trust

ALPHABETICAL INDEX

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<u>DOCUMENT</u>	<u>NO.</u>	<u>DATE</u>	<u>VOL.</u>	<u>PAGE NOS.</u>
Findings of Fact and Order	3	January 31, 2012	2	
Notice of Filing Income and Expense Reports For Lynita Nelson For the Period of January 1, 2011 Through March 31, 2012	1	May 1, 2012	2	
Notice of Substitution of Distribution Trustee	2	July 16, 2013	2	

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3	Notice of Substitution of Distribution Trustee	July 16, 2013	2	

EXHIBIT 1

EXHIBIT 1

RECEIVED
5/2/12

1 **NOTC**
2 Larry L. Bertsch, CPA, CFF
3 Nicholas S Miller, CFE, CSAR
4 **LARRY L BERTSCH, CPA & ASSOCIATES**
5 265 East Warm Springs Rd., Suite 104
6 Las Vegas, Nevada 89119
7 Telephone: (702) 471-7223
8 Facsimile: (702) 471-7225

9 *Forensic Accountants*

10 **DISTRICT COURT**
11 **CLARK COUNTY, NEVADA**

12 ERIC L. NELSON,

13 Plaintiff,

14 v.

15 LYNITA SUE NELSON,

16 Defendant.


Case No. D-09-411537-D
Dept. O

17 **NOTICE OF FILING INCOME AND EXPENSE REPORTS FOR LYNITA NELSON FOR**
18 **THE PERIOD OF JANUARY 1, 2011 THROUGH MARCH 31, 2012**

19 LARRY L. BERTSCH and NICHOLAS MILLER, FORENSIC ACCOUNTANTS hereby file
20 the Income and Expense Report for Lynita Nelson for the Period of January 1, 2011 Through March
21 31, 2012. Said report is attached hereto as **Exhibit 1**.

22 Dated this 1st day of May, 2012.

23 **LARRY L BERTSCH, CPA & ASSOCIATES**

24 
25 Larry L. Bertsch, CPA, CFF
26 Nicholas S Miller, CFE, CSAR
27 265 East Warm Springs Rd., Suite 104
28 Las Vegas, Nevada 89119

Forensic Accountants

1 **CERTIFICATE OF MAILING**

2 I certify that on the 1st day of May, 2012, I mailed a copy of the NOTICE OF FILING INCOME
3 AND EXPENSE REPORTS FOR LYNITA NELSON FOR THE PERIOD OF JANUARY 1, 2011
4 THROUGH MARCH 31, 2012 to the following at their last known address, by depositing the same
5 in the United States Mail, in Las Vegas, Nevada, first class postage prepaid and addressed as
6 follows:

7
8 Rhonda K. Forsberg, Esq.
9 IVEY FORSBERG & DOUGLAS
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11 Henderson, NV 89012
12 *Attorneys for Plaintiff Eric L. Nelson*

Robert P. Dickerson, Esq.
THE DICKERSON LAW GROUP
1745 Village Center Circle
Las Vegas, NV 89134
Attorneys for Defendant Lynita Sue Nelson

11 Mark A. Solomon, Esq.
12 Jeffery P. Luszeck, Esq.
13 SOLOMON DWIGGINS FREER &
14 MORSE, LTD.
15 9060 W. Cheyenne Avenue
16 Las Vegas, NV 89129
17 *Attorneys for Eric L. Nelson Nevada Trust*

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An employee of Larry L. Bertsch, CPA & Associates

EXHIBIT 1

Source and Application of Funds
For
Lynita Nelson

From January 1, 2011 through March 31, 2012

District Court Family Division

Clark County, Nevada

Case Number: D-09-411537-D

Department O

Report Date: May 1, 2012

Prepared by:

Larry L. Bertsch, CPA, CFF

&

Nicholas Miller, CFE, CSAR, MBA

Lynita Nelson

EXHIBIT A indicates the annual Sources and Applications of case by Lynita Nelson from 2009 through 2012. Amounts in 2012 are subject to change as Forensic Accountants are missing various statements and documents.

EXHIBIT B indicates the monthly Sources and Applications of case by Lynita Nelson for 2011.

EXHIBIT C indicates the monthly Sources and Applications of case by Lynita Nelson for the first three months of 2012. Totals are subject to change as Forensic Accountants are missing various statements and documents.

Forensic Accountants reserve the right to update this report and accompanying schedules upon the production of additional documentation and/or information.

EXHIBIT A

	Jan - Dec 09	Jan - Dec 10	Jan - Dec 11	Jan - Dec 12	TOTAL
Income					
Dividend Income	121.35	51.81	234.68	34.59	442.43
Income Tax Refund	-	-	30,741.05	-	30,741.05
Sale of Investment	317,604.65	876,000.00	484,930.00	150,000.00	1,828,534.65
Unknown Deposit	219,210.56	2,000.00	10,249.95	-	231,460.51
Total Income	536,936.56	878,051.81	526,155.68	150,034.59	2,091,178.64
Expense					
Bank of America	3,172.60	370.98	448.43	-	3,992.01
Bank Service Charge	586.40	930.59	2,304.73	88.00	3,909.72
Cash Withdrawal	185,717.45	39,218.21	5,412.50	1,406.00	231,754.16
Children Payments					
Amanda	-	-	-	115.00	115.00
Aubrey Nelson	328.36	-	-	-	328.36
Carl Nelson	536.00	13,213.72	5,854.00	879.00	20,482.72
Erica Nelson	20.00	94.97	830.00	-	944.97
Garett Nelson	542.10	1,598.40	2,438.71	-	4,579.21
General Items	1,105.59	5,928.59	18,760.11	6,208.38	32,002.67
Total Children Payments	2,532.05	20,835.68	27,882.82	7,202.38	58,452.93
Community Assets					
Taxes	1,380.00	1,549.80	5,127.44	-	8,057.24
Total Community Assets	1,380.00	1,549.80	5,127.44	-	8,057.24
FIA Card Services	3,259.68	1,519.01	-	-	4,778.69
Housing Expenses					
Alarm	377.55	445.45	479.40	119.85	1,422.25
Improvements	14,757.34	33,990.90	1,785.36	-	50,533.60
Lawn Service	8,237.42	22,870.99	16,169.74	1,679.14	48,957.29
Maintenance	3,207.47	14,759.63	25,080.74	2,204.59	45,252.43
Other	5,954.32	4,257.41	743.58	1,084.81	12,040.12
Pest Control	520.00	480.00	520.00	120.00	1,640.00
Pool	3,542.11	3,187.43	1,636.82	758.68	9,125.04
Taxes	13,863.16	5,586.40	5,757.25	-	25,206.81
Utilities	16,290.08	15,746.30	19,008.78	3,724.10	54,769.26
Total Housing Expenses	66,749.45	101,324.51	71,181.67	9,691.17	248,946.80
Interest Expense	929.19	273.08	1,706.54	-	2,908.81
Medical	9,235.82	22,516.25	10,779.12	5,310.94	47,842.13
Payments to Individuals					
Allen Weiss	3,910.00	-	-	-	3,910.00
Total Payments to Individuals	3,910.00	-	-	-	3,910.00

Total Personal Expenses	110,940.47	217,840.22	171,186.55	42,834.60	542,801.84
Professionals					
Anthem Forensics	7,941.00	59,665.50	3,250.50	842.50	71,699.50
Boyce and Gianni LLP	-	1,800.00	700.00	-	2,500.00
Bradshaw Smith & Co (CPA)	-	1,980.00	1,875.00	-	3,855.00
DeBecker Investigations, Inc.	-	-	3,700.00	-	3,700.00
Dukes Dukes Keating	-	5,000.00	18,515.63	-	23,515.63
Jeffrey Burr & Associates	948.00	-	2,062.50	-	3,010.50
Ladner Appraisal Group	-	2,600.00	-	-	2,600.00
Margaret Johanson (Counselor)	1,870.00	2,750.00	2,370.00	1,270.00	8,260.00
Melissa Attanasio	-	57,442.50	27,637.50	6,650.00	91,730.00
Reed Van Boerum	-	14,040.00	-	-	14,040.00
Robert Gaston	-	4,600.00	-	-	4,600.00
Rogers & Haldeman	1,500.00	1,225.00	-	-	2,725.00
The Dicketson Law Group	67,174.20	254,722.09	193,432.40	79,370.90	594,699.59
Total Professionals	79,433.20	405,825.09	253,543.53	88,133.40	826,935.22
Total Expense	467,846.31	812,203.42	549,573.33	154,666.49	1,984,289.55

EXHIBIT B

	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Total
Income													
Dividend Income	21.91	15.50	16.19	16.78	19.46	19.34	21.70	25.19	22.43	21.71	21.24	13.23	234.68
Income Tax Refund	-	-	-	-	-	-	30,741.05	-	-	-	-	-	30,741.05
Sale of Investment	50,000.00	-	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	25,000.00	25,000.00	34,930.00	50,000.00	50,000.00	484,930.00
Unknown Deposit	-	-	-	-	-	-	249.55	5,000.00	-	-	-	-	5,000.00
Total Income	50,021.91	15.50	50,016.19	50,016.78	50,019.46	50,019.34	81,012.70	30,025.19	25,022.43	34,951.71	50,021.24	55,013.23	526,155.68
	50,021.91	15.50	50,016.19	50,016.78	50,019.46	50,019.34	81,012.70	30,025.19	25,022.43	34,951.71	50,021.24	55,013.23	526,155.68
Expense													
Bank of America	364.33	-	-	-	-	15.02	69.08	-	-	-	-	-	448.43
Bank Service Charge	30.00	83.00	5.00	15.00	95.00	64.00	64.00	1,692.73	83.00	70.00	103.00	-	2,304.73
Cash Withdrawal	-	-	1,000.00	500.00	403.00	-	-	-	500.00	1,000.00	500.00	1,509.50	-5,412.50
Children Payments													
Amanda	-	-	-	-	-	-	-	-	-	-	-	-	-
Carli Nelson	-	525.00	4,370.00	500.00	-	290.00	-	60.00	109.00	-	-	-	5,854.00
Erica Nelson	600.00	-	-	-	-	-	-	230.00	-	-	-	-	830.00
Garett Nelson	300.00	-	174.00	768.20	425.92	-	207.65	104.60	-	-	-	458.34	2,438.71
General Items	944.13	884.76	1,559.95	748.90	655.35	614.60	937.07	1,057.76	2,395.20	1,045.83	2,931.07	4,985.48	18,760.11
Total Children Payments	1,844.13	1,409.76	6,103.95	2,017.10	1,081.27	904.60	1,144.72	1,452.36	2,504.20	1,045.83	2,931.07	5,443.82	27,882.82
	1,844.13	1,409.76	6,103.95	2,017.10	1,081.27	904.60	1,144.72	1,452.36	2,504.20	1,045.83	2,931.07	5,443.82	27,882.82
Community Assets													
Taxes	3,349.42	-	-	-	-	9.76	-	-	1,768.26	-	-	-	5,127.44
Total Community Assets	3,349.42	-	-	-	-	9.76	-	-	1,768.26	-	-	-	5,127.44
	3,349.42	-	-	-	-	9.76	-	-	1,768.26	-	-	-	5,127.44
Housing Expenses													
Alarm	39.95	39.95	39.95	39.95	39.95	39.95	39.95	39.95	39.95	39.95	39.95	39.95	479.40
Improvements	-	-	-	-	-	-	-	-	-	1,185.36	120.00	480.00	1,785.36
Lawn Service	-	602.00	297.00	859.70	593.24	7,959.32	52.19	-	320.10	1,034.98	4,115.02	336.19	16,169.74
Maintenance	575.69	1,214.74	310.00	208.14	330.62	939.00	376.86	2,003.05	2,750.87	3,283.08	6,146.73	6,941.96	25,080.74
Other	-	372.43	-	220.00	73.51	-	-	33.39	44.25	-	-	-	743.58
Pest Control	80.00	40.00	40.00	-	80.00	40.00	-	80.00	40.00	-	80.00	40.00	520.00
Pool	365.12	-	120.00	240.00	-	491.70	-	240.00	-	-	180.00	-	1,636.82
Taxes	-	-	-	-	-	-	5,757.25	-	-	-	-	-	5,757.25
Utilities	1,944.40	1,178.41	915.28	731.93	1,290.75	1,256.95	2,010.80	2,073.81	2,057.88	2,239.60	1,520.98	1,787.99	19,008.78
Total Housing Expenses	3,005.16	3,447.53	1,722.23	2,299.72	2,408.07	10,726.92	8,237.05	4,470.20	5,253.05	7,782.97	12,202.68	9,626.09	71,181.67
	3,005.16	3,447.53	1,722.23	2,299.72	2,408.07	10,726.92	8,237.05	4,470.20	5,253.05	7,782.97	12,202.68	9,626.09	71,181.67
Interest Expense		7.41	-	1.77	8.37	701.31	363.58	23.48	545.17	19.94	33.71	1.80	1,706.54
	-	7.41	-	1.77	8.37	701.31	363.58	23.48	545.17	19.94	33.71	1.80	1,706.54
Medical	2,047.03	223.95	1,848.15	560.51	320.85	1,835.17	1,282.43	313.30	544.59	549.51	550.42	703.21	10,779.12
	2,047.03	223.95	1,848.15	560.51	320.85	1,835.17	1,282.43	313.30	544.59	549.51	550.42	703.21	10,779.12
Total Personal Expenses	13,474.39	11,942.79	11,639.78	15,011.73	14,965.41	13,060.32	13,706.91	18,983.66	10,743.20	8,989.19	19,789.23	18,879.94	171,186.55
	13,474.39	11,942.79	11,639.78	15,011.73	14,965.41	13,060.32	13,706.91	18,983.66	10,743.20	8,989.19	19,789.23	18,879.94	171,186.55
Professionals													
Anthem Forensics	-	-	-	-	1,756.50	-	1,494.00	-	-	-	-	-	3,250.50
Boyer and Gianni LLP	200.00	-	-	-	-	-	-	-	-	500.00	-	-	700.00
Bradshaw Smith & Co (CPA)	575.00	-	-	-	650.00	-	-	-	650.00	-	-	-	1,875.00
DeBecker Investigations, Inc.	-	2,250.00	-	-	-	-	-	1,450.00	-	-	-	-	3,700.00
Dukes Dukes Keating	-	-	-	-	8,547.13	5,350.00	-	3,172.50	1,446.00	-	-	-	18,515.63
Jeffrey Burr & Associates	-	-	-	-	-	-	-	2,062.50	-	-	-	-	2,062.50
Margaret Johanson (Counselor)	220.00	-	330.00	220.00	-	170.00	220.00	220.00	-	-	660.00	330.00	2,370.00
Melissa Attanasio	8,997.50	1,270.00	1,440.00	-	6,242.50	-	4,192.50	-	-	1,965.00	2,000.00	1,530.00	27,637.50
The Dickerson Law Group	25,868.19	16,850.44	19,132.46	7,520.26	18,228.88	3,397.60	3,815.78	19,503.18	19,115.61	-	25,000.00	35,000.00	193,432.40
Total Professionals	35,860.69	20,370.44	20,902.46	7,740.26	35,425.01	8,917.60	9,722.28	26,408.18	21,211.61	2,465.00	27,660.00	36,860.00	253,543.53
	35,860.69	20,370.44	20,902.46	7,740.26	35,425.01	8,917.60	9,722.28	26,408.18	21,211.61	2,465.00	27,660.00	36,860.00	253,543.53
Total Expense	64,975.15	32,484.88	43,221.58	28,146.09	54,706.98	36,234.70	34,590.05	53,343.91	43,153.08	21,922.44	63,770.11	73,024.36	549,573.33
	64,975.15	32,484.88	43,221.58	28,146.09	54,706.98	36,234.70	34,590.05	53,343.91	43,153.08	21,922.44	63,770.11	73,024.36	549,573.33

EXHIBIT C

	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Total
Income													
Dividend Income	11.62	10.11	12.86										34.59
Income Tax Refund	-	-	-										-
Sale of Investment	50,000.00	50,000.00	50,000.00										150,000.00
Unknown Deposit	-	-	-										-
Total Income	50,011.62	50,010.11	50,012.86										150,034.59
	50,011.62	50,010.11	50,012.86										150,034.59
Expense													
Bank of America	-	-	-										-
Bank Service Charge	10.00	39.00	-										49.00
Cash Withdrawal	1,406.00	-	-										1,406.00
Children Payments													
Amanda	-	-	115.00										115.00
Carli Nelson	749.00	130.00	-										879.00
Erica Nelson	-	-	-										-
Garett Nelson	-	-	-										-
General Items	1,272.37	2,657.77	2,049.17										5,979.31
Total Children Payments	2,021.37	2,787.77	2,164.17										6,973.31
Community Assets													
Taxes	-	-	-										-
Total Community Assets	-	-	-										-
Housing Expenses													
Alarm	39.95	39.95	39.95										119.85
Improvements	-	-	-										-
Lawn Service	-	743.59	461.57										1,205.16
Maintenance	1,993.25	-	-										1,993.25
Other	10.76	127.26	-										138.02
Pest Control	-	80.00	40.00										120.00
Pool	-	-	-										-
Taxes	-	-	-										-
Utilities	1,141.43	1,140.84	1,185.18										3,467.45
Total Housing Expenses	3,185.39	2,131.64	1,726.70										7,043.73
Interest Expense													
Medical													
	709.99	839.97	3,760.93										5,310.94
Total Personal Expenses	13,157.76	15,013.60	10,713.33										38,884.69
Professionals													
Anthem Forensics	842.50	-	-										842.50
Boyce and Gianni LLP	-	-	-										-
Bradshaw Smith & Co (CPA)	-	-	-										-
DeBecker Investigations, Inc.	-	-	-										-
Dukes Dukes Keating	-	-	-										-
Jeffrey Burr & Associates	-	-	-										-
Margaret Johanson (Counselor)	220.00	550.00	500.00										1,270.00
Meissa Attanasio	-	6,205.00	445.00										6,650.00
The Dickerson Law Group	42,136.69	18,438.03	18,796.18										79,370.90
Total Professionals	43,199.19	25,193.03	19,741.18										88,133.40
Total Expense	63,689.76	46,005.01	38,106.36										147,801.07

EXHIBIT 2

EXHIBIT 2

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9060 WEST CHEYENNE AVENUE
LAS VEGAS, NEVADA 89129
TEL: (702) 853-5483 | FAX: (702) 853-5485

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12 Telephone No.: (702) 853-5483
13 Facsimile No.: (702) 853-5485
14 Attorneys for NOLA HARBER,
15 Distribution Trustee of the ERIC L. NELSON
16 NEVADA TRUST dated May 30, 2001

Electronically Filed
07/16/2013 03:31:12 PM


CLERK OF THE COURT

DISTRICT COURT
COUNTY OF CLARK, NEVADA

12 ERIC L. NELSON,
13 Plaintiff/Counterdefendant,

Case No.: D411537
Dept.: O

14 vs.

15 LYNITA SUE NELSON, LANA MARTIN,
16 as Distribution Trustee of the ERIC L.
17 NELSON NEVADA TRUST dated May 30,
18 2001

Defendants/Counterclaimants.

19 LANA MARTIN, Distribution Trustee of the
20 ERIC L. NELSON NEVADA TRUST dated
21 May 30, 2001,

21 Crossclaimant,

22 vs.

23 LYNITA SUE NELSON,
24

25 Crossdefendant.

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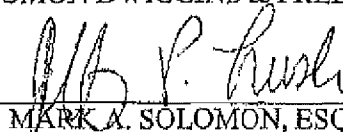
NOTICE OF SUBSTITUTION OF DISTRIBUTION TRUSTEE

Please take notice that on or around June 10, 2013, Lana Martin resigned as Distribution Trustee of the ELN Trust. See Resignation of Current Distribution Trustee of the ELN Trust and Successor Distribution Trustee to Act in that Capacity, attached hereto as Exhibit 1. Pursuant to the Change of Trusteeship for the ELN Trust dated June 8, 2011, Jeffrey Burr, Esq. appointed Nola Harber to serve as the Successor Distribution Trustee of the ELN Trust in the event that Ms. Martin became "deceased, unable or unwilling to serve as the current Distribution Trustee." See Change of Trusteeship for the ELN Trust dated June 8, 2011, attached hereto as Exhibit 2. Ms. Harber has accepted the appointment as Distribution Trustee of the ELN Trust, see Ex. 1, and Eric Nelson, the Investment Trustee, has authorized and delegated Ms. Harber to defend, maintain and pursue any and all actions on behalf of the ELN Trust. See Delegation of Nola Harber, attached hereto as Exhibit 3.

DATED this 16th day of July, 2013.

SOLOMON DWIGGINS & FREER, LTD.

By



MARK A. SOLOMON, ESQ.

Nevada State Bar No. 0418

msolomon@sdfnvlaw.com

JEFFREY P. LUSZECK, ESQ.

Nevada State Bar No. 9619

jluszeck@sdfnvlaw.com

Cheyenne West Professional Centre

9060 West Cheyenne Avenue

Las Vegas, Nevada 89129

Telephone: (702) 853-5483

Facsimile: (702) 853-5485

Attorneys for Nola Harber, Distribution Trustee

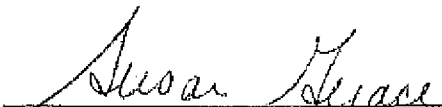
SOLOMON DWIGGINS & FREER, LTD.
9060 WEST CHEYENNE AVENUE
LAS VEGAS, NEVADA 89129
TEL: (702) 853-5483 | FAX: (702) 853-5485

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CERTIFICATE OF MAILING

I HEREBY CERTIFY that pursuant to EDCR 7.26(a), service of the foregoing NOTICE OF SUBSTITUTION OF DISTRIBUTION TRUSTEE was made on this 16th day of July, 2013, by sending a true and correct copy of the same by United States Postal Service, first class postage fully prepaid, to the following at his last known address as listed below:

Robert P. Dickerson, Esq.
Dickerson Law Group
1745 Village Center Circle
Las Vegas, NV 89134


An employee of Solomon Dwiggin & Freer, Ltd.

SOLOMON DWIGGINS & FREER, LTD.
9060 WEST CREYENNE AVENUE
LAS VEGAS, NEVADA 89129
TEL: (702) 853-5483 | FAX: (702) 853-5485

EXHIBIT 1

EXHIBIT 1

RESIGNATION OF CURRENT DISTRIBUTION TRUSTEE OF THE ERIC L. NELSON NEVADA TRUST
AND SUCCESSOR DISTRIBUTION TRUSTEE TO ACT IN THAT CAPACITY

I, Lana Martin, as current Distribution Trustee of the Eric L. Nelson Nevada Trust hereby resign my role as Distribution Trustee of the Eric L. Nelson Nevada Trust as I'm no longer willing to serve in that capacity.

Pursuant to that certain *Change of Trusteeship for the Eric L. Nelson Nevada Trust* dated June 8th, 2011, executed by Jeffrey L. Burr, Esq on behalf of Jeffrey Burr, LTD, as Trust Consultant, I hereby request that per Article 11.2 of such agreement, that NOLA HARBER serve as Successor Distribution Trustee of the Trust.

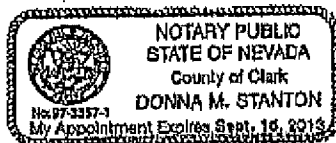
I certify that the foregoing is true and correct and hereby resign as Current Distribution Trustee.



LANA MARTIN

STATE OF NEVADA)
)ss:
COUNTY OF CLARK)

On June 10th, 2013, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared LANA MARTIN personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

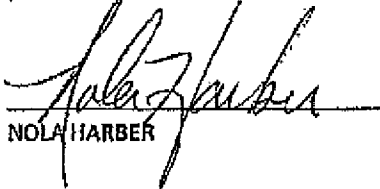
WITNESS my hand and official seal.




Notary Public

ACCEPTANCE BY SUCCESSOR DISTRIBUTION TRUSTEE TO ACT AS CURRENT DISTRIBUTION TRUSTEE

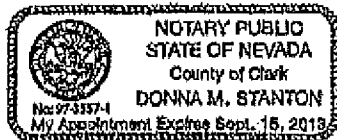
I certify that I have read the *Change of Trusteeship for the Eric L. Nelson Nevada Trust* dated June 8, 2011 and understand the terms and conditions for my service as Distribution Trustee and I accept in all particulars.


NOLA HARBER

STATE OF NEVADA)
)ss:
COUNTY OF CLARK)

On June 10, 2013, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared NOLA HARBER personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within Instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



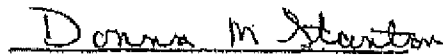

Notary Public

EXHIBIT 2

EXHIBIT 2

**CHANGE OF TRUSTEESHIP
FOR THE
ERIC L. NELSON NEVADA TRUST**

THIS CHANGE OF TRUSTEESHIP, dated June 8, 2011, is made in accordance with ARTICLE XI, Section 11.3, entitled Trust Consultant, as provided in the Trust Agreement, dated May 30, 2001.

Witnesseth:

WHEREAS, ERIC L. NELSON, as Trustor, established the ERIC L. NELSON NEVADA TRUST on May 30, 2001, wherein ERIC L. NELSON is serving as Investment Trustee, NOLA HARBER is serving as Distribution Trustee and JEFFREY BURR, LTD., formerly known as JEFFREY L. BURR, LTD., a Nevada corporation, is serving as Trust Consultant; and

WHEREAS, pursuant to the power reserved to JEFFREY BURR, LTD., as the Trust Consultant, in Section 11.3 of the within referenced Trust Agreement, it is the Trust Consultant's desire to remove LYNITA SUE NELSON as the first nominated Successor Investment Trustee of the within referenced Trust Agreement and to make other Successor Investment Trustee changes; and

WHEREAS, pursuant to the power reserved to JEFFREY BURR, LTD., as the Trust Consultant, in Section 11.3 of the within referenced Trust Agreement, it is the Trust Consultant's desire to remove NOLA HARBER as current Distribution Trustee of the within referenced Trust Agreement and to make other Distribution Trustee changes.

NOW, THEREFORE by executing this Change of Trusteeship, the Trust Consultant hereby makes the following modifications and changes to the current and successor Trusteeship of the ERIC L. NELSON NEVADA TRUST dated May 30, 2001:

I.

Effective immediately, LYNITA SUE NELSON is hereby removed as the Successor Investment Trustee of the Trust and NOLA HARPER is hereby removed as the current Distribution Trustee of the Trust

II.

ARTICLE 11 - PROVISIONS RELATING TO TRUSTEESHIP. Sections 11.1 and 11.2 of this Article 11 shall be deleted in their entirety and the following shall be inserted in their stead:

"11.1 Investment Trustee and Successor Investment Trustee. ERIC L. NELSON is the current Investment Trustee of this Trust. If he should become deceased, unable or unwilling to serve, NOLA HARBER shall serve as Successor Investment Trustee of this Trust. If NOLA HARBER should become deceased, unable or unwilling to serve, CLARENCE NELSON shall serve as Successor Investment Trustee of this Trust. If CLARENCE NELSON should become deceased, unable or unwilling to serve, ALEDA NELSON shall serve as Successor Investment Trustee of this Trust. Except where specific powers are given to the Distribution Trustee as provided herein, wherever the term "Trustee" is used in this Trust, it shall be deemed to mean the Investment Trustee and Successor Investment Trustees as named above.

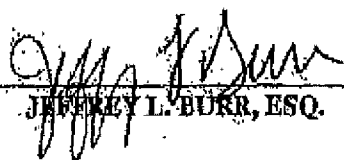
11.2 Distribution Trustee and Successor Distribution Trustee. LANA MARTIN is now appointed to serve as the current Distribution Trustee, effective immediately. If LANA MARTIN should become deceased, unable or unwilling to serve as the current Distribution Trustee, NOLA HARBER shall serve as Successor Distribution Trustee of this Trust. If NOLA HARBER should become deceased, unable or unwilling to serve, CLARENCE NELSON shall serve as Successor Distribution Trustee of this Trust. Notwithstanding the foregoing, upon the death of ERIC L. NELSON or in the event that he should cease to serve as the Investment Trustee hereunder, then the Distribution Trustee shall cease to serve and the administration and distribution of the Trust estate shall thereupon be under the exclusive control of the Investment Trustee(s). In no event shall the Trustor serve as a Distribution Trustee."

III.

THIS CHANGE OF TRUSTEESHIP is made and executed by the Trust Consultant on the day and year first above written.


TRUST CONSULTANT:

JEFFREY BURR, LTD.,
a Nevada corporation

BY: 
JEFFREY L. BURR, ESQ.

ACCEPTANCE BY CURRENTLY APPOINTED DISTRIBUTION TRUSTEE

I certify that I have read the foregoing Change of Trusteeship and the within referenced Declaration of Trust and understand the terms and conditions for my service as current Distribution Trustee and I accept the Declaration of Trust in all particulars.


LANA MARTIN

STATE OF NEVADA)
) ss.
COUNTY OF CLARK)

On June 8, 2011, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared JEFFREY BURR, ESQ. of JEFFREY BURR, LTD., a Nevada corporation, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his authorized

capacity, and that by his signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

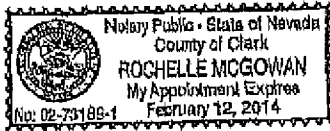


Vanessa Hunter
NOTARY PUBLIC

STATE OF NEVADA)
) ss.
COUNTY OF CLARK)

On June 8, 2011, before me, the undersigned, a Notary Public in and for said County of Clark, State of Nevada, personally appeared LANA MARTIN personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument, the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Rochelle McGowan
NOTARY PUBLIC

EXHIBIT 3

EXHIBIT 3

Delegation of Nola Harber

Due to the conflict of interest that I, ERIC NELSON, have as Investment Trustee of the ERIC L. NELSON NEVADA TRUST dated May 30, 2001, pertaining to the claims asserted by NOLA HARBER, Distribution Trustee of the ERIC L. NELSON NEVADA TRUST dated May 30, 2001, in Clark County District Court Case No. Case No. D-411537, I hereby authorize and delegate NOLA HARBER to defend, maintain and pursue any and all actions on behalf of the ERIC L. NELSON NEVADA TRUST dated May 30, 2001 in relation to such claims. This Delegation is also being made as a result of the fact that the undersigned previously delegated such authority to Lana A. Martin on August 19, 2011, but Ms. Martin has resigned as Distribution Trustee and NOLA HARBER has become the successor Distribution Trustee of the ERIC L. NELSON NEVADA TRUST dated May 30, 2001.

Dated this ___ day of June, 2013.



ERIC L. NELSON, Investment Trustee of the
ERIC L. NELSON NEVADA TRUST dated
May 30, 2001

EXHIBIT 3

EXHIBIT 3

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**DISTRICT COURT
CLARK COUNTY, NEVADA**

Ann K. Johnson
CLERK OF THE COURT

ERIC L. NELSON,)
)
Plaintiff,)
)
vs.)
)
LYNITA NELSON,)
)
Defendant,)

CASE NO.: D-09-411537-D
DEPT. NO.: 0

**FINDINGS OF FACT
AND ORDER**

This Matter having come before this Honorable Court on December 13, 2011, on Counterdefendant/Crossdefendant/Third-Party Defendant Lana Martin, Distribution Trustee of the Eric L. Nelson Nevada Trust's Motion to Dissolve Injunction, Defendant Lynita Nelson's Opposition to Motion to Dissolve Injunction and Countermotion for an Award of Attorney's Fees and Costs and Lana Martin's Reply to Opposition to Motion to Dissolve Injunction and Opposition to Countermotion for an Award of Attorney's Fees and Costs, with Plaintiff, Eric Nelson, appearing and being represented by Rhonda Forsberg, Esq., Defendant, Lynita Nelson, appearing and being represented by Robert Dickerson, Esq., Katherine Provost, Esq. and Josef Karacsonyi, Esq., and Defendant Lana Martin, appearing and being represented by Mark A. Solomon, Esq. and Jeffrey P. Luszeck, Esq., with the Court having reviewed Counterdefendant/Crossdefendant/Third-Party Defendant's Motion, Defendant's Opposition

FRANK R. SULLIVAN
DISTRICT JUDGE
FAMILY DIVISION, DEPT. O
LAS VEGAS NV 89107

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and Countermotion and Counterdefendant/Crossdefendant/Third-Party Defendant's Reply and Opposition to Countermotion, having heard oral argument and being duly advised in the premises, good cause being shown:

THE COURT HEREBY FINDS that on May 18, 2009, pursuant to Eighth Judicial District Court Rule 5.85, this Court issued a Joint Preliminary Injunction (hereinafter "JPI") against Mr. Nelson and Ms. Nelson respectively.

THE COURT FURTHER FINDS that at the hearing held on April 4, 2011, Ms. Nelson made a request that the Court order that any proceeds Mr. Nelson received from his interest in Dynasty Development Group, LLC (hereinafter "Dynasty") or the Silver Slipper Casino (hereinafter "Silver Slipper") be placed in an interest-bearing trust account to be held by his attorney, David Stephens, Esq.

THE COURT FURTHER FINDS that at the April 4, 2011 hearing, neither Mr. Nelson, nor his counsel, objected to the Court placing the "Dynasty Development" and/or "Silver Slipper" proceeds in an interest-bearing trust account.

THE COURT FURTHER FINDS that on June 9, 2011, the Court entered its Order from the April 4, 2011 and such Order contained the following language:

IT IS FURTHER ORDERED that any monies received by Plaintiff, ERIC L. NELSON or any entity owned or controlled by Mr. Nelson, related to his ownership interest in the Silver Slipper Casino/Dynasty Development Group, LLC, shall immediately be turned over to his counsel, David Stephens, Esq., to be placed into and held by Mr. Stephens' (sic) in an interest bearing attorney trust account.

THE COURT FURTHER FINDS that on August 9, 2011, Mr. and Ms. Nelson stipulated to joining the Eric L. Nelson Nevada Trust (hereinafter, "ELN Trust") and the LSN Nevada Trust (hereinafter "LSN Trust") as necessary parties to this divorce action.

FRANK R. SULLIVAN
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF
LAS VEGAS NV 89101

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THE COURT FURTHER FINDS that the ELN Trust desires to obtain One Million Five Hundred Sixty-Eight Thousand Dollars (\$1,568,000) from a transaction involving the Silver Slipper to purchase the Wyoming Downs racetrack.

THE COURT FURTHER FINDS that from the financial records submitted thus far by Mr. Larry Bertsch, the Court-appointed forensic accountant, the ELN Trust has a One Hundred Percent (100%) ownership interest in Dynasty, and Dynasty currently has a Thirty-Four Percent (34%) interest in the Silver Slipper Casino.

THE COURT FURTHER FINDS that Lana Martin, as Distribution Trustee of the Eric L. Nelson Nevada Trust, argues in her Motion that the June 9, 2011 injunction should be dissolved on the following grounds: that the injunction directly affects the interest of Dynasty, an asset wholly owned by the ELN Trust; that the ELN Trust, or more specifically, Lana Martin, was not a party to the action, and as a result thereof, Ms. Nelson failed to provide adequate notice to the ELN Trust; that Ms. Nelson failed to show the requisite elements for injunctive relief; and that the injunction is void on its face because the Court failed to address the duration of the injunction and failed to state its reasons for its issuance.

THE COURT FURTHER FINDS that Ms. Nelson argues in her Opposition that she does not have to meet the requisite elements for injunctive relief as the Court has complete discretion to order injunctive relief in a divorce action, and that the Court is required to make any and all orders necessary to preserve any property pending the Court's ultimate determination as to the property's classification as community or separate.

THE COURT FURTHER FINDS that NRS 33.010 (2) provides that an injunction may be granted when it is evident that the actions of one party will cause irreparable harm to the other party.

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THE COURT FURTHER FINDS that NRC 65 (d) provides that all orders that grant an injunction must specifically address the acts that must be stopped and is binding only upon the parties to the action.

THE COURT FURTHER FINDS that in order for a moving party to obtain preliminary injunctive relief, the moving party must establish that there is a likelihood of success on the merits and that if the non-moving party continued its current course of conduct, the moving party would suffer irreparable harm of which there would be no remedy at law that could adequately redress such harm. *Dept. of Conservation and Natural Resources, Div. of Water Resources v. Foley*, 121 Nev. 77, 80, 109 P.3d 760, 762 (Nev. 2005).

THE COURT FURTHER FINDS that a Court has complete discretion to issue a preliminary injunction, but in the event it issues the injunction, the Court must address the irreparable harm in specific terms to warrant its use of this extraordinary remedy. *Danberg Holdings Nevada, LLC v. Douglas County and its Bd. of County Com'rs*, 115 Nev. 129, 143-44, 978 P.2d 311, 319-20 (Nev. 1999).

THE COURT FURTHER FINDS that at the time it ordered the preliminary injunction with respect to any monies received by Mr. Nelson related to his ownership interest in Dynasty and the Silver Slipper, the ELN Trust and/or its Distribution Trustee, Lana Martin, were not parties to the action as they did not join until August 9, 2011.

THE COURT FURTHER FINDS that while the ELN Trust and/or Lana Martin were not parties to the action at the time that the requested injunctive relief was granted, it is readily apparent that the ELN Trust and Lana Martin were aware of the divorce proceedings and the request for injunctive relief based upon the following: Eric Nelson is a beneficiary of the ELN Trust; Eric Nelson is the Investment Trustee of the ELN Trust; and that six (6) days of

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2 extensive testimony as to the ELN Trust was heard by this Court, commencing on August 31,
3 2010 and concluding on November 22, 2010.

4 THE COURT FURTHER FINDS that while the preliminary injunction issued by this
5 Court impacted the ELN Trust and its ownership interest in Dynasty and the Silver Slipper, the
6 Court did not issue the preliminary injunction pursuant to NRCP 65 (d) as the June 6, 2011
7 Order was simply an extension of the Joint Preliminary Injunction (hereinafter "JPI") that this
8 Court previously issued on May 18, 2009, and, as such, the provisions of NRCP 65 (d) were
9 inapplicable.
10

11 THE COURT FURTHER FINDS that NRCP 65 (f) states: "[t]his rule is not applicable
12 to suits for divorce . . . In such suits, the court may make prohibitive or mandatory orders, with
13 or without notice or bond, as may be just."
14

15 THE COURT FURTHER FINDS that Eighth Judicial District Court Rule (hereinafter,
16 EDCR) 5.20, Preliminary Injunctions and Temporary Restraining Orders, specifically provides
17 that the requirements enumerated in EDCR 2.10, which requires that the moving party must file
18 a Motion and that a hearing must be held on such Motion, do not apply to the Court's issuance
19 of a JPI.

20 THE COURT FURTHER FINDS that EDCR 5.85 provides that the Clerk may issue a
21 JPI that enjoins both parties to the action from taking any action that disposes of community
22 property or *any property which is the subject of a claim of community interest*, except in the
23 usual course of business or for the necessities of life, without the written consent of the parties
24 or the permission of the court.
25

26 THE COURT FURTHER FINDS that while the ELN Trust argues that EDCR 5.85 is
27 inapplicable in the instant matter because a JPI is designed to prevent only the divorcing parties
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2 from taking any of the prohibited actions, the ELN Trust and the assets contained therein are
3 subject to a community interest claim by Ms. Nelson which the Court has yet to rule upon.

4 THE COURT FURTHER FINDS that NRS 125.050 states that the Court is obligated to
5 make any orders that are necessary to preserve the status quo of the property and any other
6 pecuniary interests to ensure that each party receives his and her equitable share of the marital
7 estate.
8

9 THE COURT FURTHER FINDS that the aforementioned Rules (i.e., NRCPP 65 (f),
10 EDCR 5.20, and EDCR 5.85), in conjunction with NRS 125.050, promote a policy of
11 empowering this Court to use injunctive relief to preserve the status quo of the marital estate
12 and to ensure that the value of the marital estate will not be decreased unilaterally as both
13 parties are entitled to an equitable share of the marital estate.

14 THE COURT FURTHER FINDS that in issuing the injunctive relief, even if the Court
15 was to apply the likelihood of success on the merits principle as enunciated in *Dept. of*
16 *Conservation and Natural Resources*, and the irreparable harm provision of NRS 33.010, Ms.
17 Nelson would still prevail.
18

19 THE COURT FURTHER FINDS that it has presided over six (6) days of trial in 2010,
20 wherein Jeffrey Burr, Esq., the attorney who drafted the ELN and LSN Trusts, respectively,
21 testified that Mr. Nelson and Ms. Nelson intended that the ELN Trust and the LSN Trust were
22 formed for purposes of asset protection and were not meant to alter the rights of the parties in
23 the event of a dissolution of marriage.
24

25 THE COURT FURTHER FINDS that while Mr. Nelson's opinion as to whether
26 property is community or separate is not controlling, Mr. Nelson testified that the property held
27 by the ELN Trust was community property, and, as such, supports Attorney Burr's testimony
28

FRANK R. SULLIVAN
DISTRICT JUDGE

FAMILY DIVISION, DEPT. OF
LAS VEGAS NV 89101

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2 that the Trusts were formed for purposes of asset protection and not intended as a distribution
3 of the marital estate.

4 THE COURT FURTHER FINDS that based upon the testimony of Attorney Burr and
5 Mr. Nelson, it appears that Ms. Nelson does have a likelihood of success on the merits with
6 respect to her community interest claims concerning the ELN Trust and the assets held therein.

7 THE COURT FURTHER FINDS that although the ELN Trust asserts that there would
8 be an adequate remedy at law for Ms. Nelson if she were to prevail because money damages
9 could be readily ascertainable, Ms. Nelson would suffer irreparable harm based upon the
10 unique nature and character of the extensive real property contained in the ELN Trust; and the
11 distinct possibility that the assets contained in the ELN Trust could be sold or exchanged for
12 non-performing assets, thereby reducing the overall value of Ms. Nelson's community interest
13 claim and creating a strong likelihood that such value could not be recouped by Ms. Nelson.

14 THE COURT FURTHER FINDS that Lana Martin, as Trustee of the ELN Trust, must,
15 in accordance with its Articles and its fiduciary duties under NRS 163.380, be able to use any
16 funds or assets necessary to defend against any lawsuits, including this divorce action.¹

17 THE COURT FURTHER FINDS that Ms. Nelson is not entitled to attorney's fees as
18 the ELN Trust's Motion to Dissolve Injunction is not deemed to be frivolous.

19 THE COURT FURTHER FINDS that while the ELN Trust argues that it must be able
20 to conduct business in the ordinary course, specifically by allowing Mr. Nelson, as Investment
21 Trustee, to acquire and sell assets like the Wyoming Downs racetrack for the good of the ELN
22 Trust, such argument should not be entertained until the Court renders a determination as to
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28 ¹ NRS 163.380 provides that a person acting in his role as a fiduciary may utilize any income created by the Trust to pay professionals necessary to assist in the administration of the Trust, including attorneys.

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Ms. Nelson's community interest claim against the ELN Trust and the property contained therein.

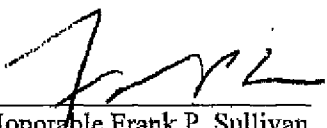
THEREFORE, IT IS HEREBY ORDERED that the ELN Trust's Motion to Dissolve Injunction is denied in its entirety.

IT IS FURTHER ORDERED that any monies received by Eric L. Nelson, or any entity owned or controlled by Mr. Nelson, related to his ownership interest in the Silver Slipper Casino/Dynasty Development Group, LLC, shall remain in his attorney's interest bearing account and that the ELN Trust is otherwise enjoined from using any such monies received from the sale of Dynasty Development Group LLC's interest in the Silver Slipper Casino Venture LLC without an Order from this Court.

IT IS FURTHER ORDERED that Lana Martin, Trustee of ELN Trust, is free to seek leave of this Court to obtain any funds or assets necessary to defend against any lawsuits, including this divorce action, that will have a direct effect on the value of any properties that are contained in the ELN Trust and, as such, are susceptible to a community interest claim.

IT IS FURTHER ORDERED that Ms. Nelson's Countermotion for Attorney's Fees and Costs is denied in its entirety.

Dated this 31st day of January, 2012.


Honorable Frank P. Sullivan
District Court Judge - Dept. O

FRANK P. SULLIVAN
DISTRICT JUDGE
FAMILY DIVISION, DEPT. O
LAS VEGAS NV 89101