

EXHIBIT M

FILED
JUN 27 2013

Alma L. Sullivan
CLERK OF COURT

COPY

EIGHTH JUDICIAL DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ERIC L. NELSON,

Plaintiff,

vs.

LYNITA NELSON,

Defendant.

CASE NO. D-09-411537-D

DEPT. 0

(SEALED)

BEFORE THE HONORABLE FRANK P. SULLIVAN
DISTRICT COURT JUDGE

TRANSCRIPT RE: MOTION

WEDNESDAY, JUNE 19, 2013

1 APPEARANCES:

2 The Plaintiff:
3 For the Plaintiff:

NOT PRESENT
RHONDA FORSBERG, ESQ.
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5 The Defendant:
6 For the Defendant:

LYNITA NELSON
ROBERT DICKERSON, ESQ.
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8 The Trustee:
9 For the ELN Trust:

ROCHELLE MCGOWAN
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(702) 853-5483

1 LAS VEGAS, NEVADA

WEDNESDAY, JUNE 19, 2013

2 P R O C E E D I N G S

3 (THE PROCEEDINGS BEGAN AT 14:37:51)

4
5 THE COURT: This is the time set in the matter of
6 Eric Nelson and Lynita Nelson, case number D-411537. Can we
7 have everybody's appearance for the record? We'll start with
8 our Trust.

9 MR. LUSZECK: Jeff Luszeck, counsel for distribution
10 Trustee of the ELN Trust.

11 THE COURT: Thank you.

12 MS. FORSERG: Good afternoon, Your Honor. Rhonda
13 Forsberg, 9557 on behalf of Eric Nelson.

14 MR. DICKERSON: Your Honor, Bob Dickerson, bar
15 number 945 and Katherine Provost, bar number 8414 on behalf of
16 Lynita Nelson who is present.

17 THE COURT: It's good to see you again, Ms. Lynita.
18 I'm sorry Mr. Eric's not here. It's always a pleasure to see
19 both of the parties. Everybody can sit down and get
20 comfortable. This is on Mr. Dickerson's motion on behalf of
21 Ms. Nelson for motion for payment of funds pursuant to this
22 Court's divorce and decree that was entered by this Court and
23 requested immediate payment.

24 The Court had ordered payment within 30 days of the

1 decree and they request immediate payment concerns that the
2 money if they don't get it, they may never see it.

3 I've also have read ELN Trust and an opposition to
4 the motion for payment of funds pursuant to the Court's
5 decree. And basically a countermotion to stay payments and
6 transfer of pos -- and transfer of other property ordered by
7 this Court pending appeal or resolution to the Nevada Supreme
8 Court for an extraordinary writ -- writ I guess I should say.

9 I have read the paperwork. This is your motion, Mr.
10 Dickerson. I'll give you a chance to highlight or identify
11 anything that you think you want me spend special attention
12 to.

13 MS. FORSERG: Your Honor, one thing before he goes.
14 I just want to make sure -- I wasn't sure if the Court got my
15 joinder to her opposition and then the countermotion for
16 disqualification.

17 THE COURT: No, did -- did you get a copy of that?

18 MR. DICKERSON: Yes, we did.

19 THE COURT: Okay.

20 MR. DICKERSON: It was -- arrived today by email, so

21 --

22 THE COURT: Okay. I didn't have a chance --

23 MR. DICKERSON: -- it really hasn't --

24 THE COURT: -- to review that.

1 MR. DICKERSON: -- finally got served on us.
2 THE COURT: Okay. I haven't had a chance to review
3 that. So what did you file on the joinder?
4 MS. FORSERG: Yes.
5 THE COURT: Okay.
6 MS. FORSERG: We did a joinder and request for
7 disqualification for non -- non-lawyer employee, Your Honor.
8 I actually brought extra copies just in case since it was --
9 THE COURT: Okay. Let me see. Are you ready to
10 address? What do you want --
11 MR. DICKERSON: Yes, we have it. And I --
12 THE COURT: Okay. Want to give me a copy and if
13 everybody is okay to address, we address. If you need more
14 time, I'll give you time to --
15 MR. DICKERSON: I prefer we have an affidavit.
16 MS. FORSERG: And we can always move it to another
17 hearing that you have schedule too, so --
18 THE COURT: Okay. So have you guys --
19 MR. DICKERSON: And if I may.
20 THE COURT: -- all made sure it's for everybody?
21 MR. DICKERSON: This is the affidavit in response to
22 that.
23 MS. FORSERG: I have read that also, Your Honor.
24 THE COURT: Have it?

1 MS. FORSERG: Yeah.

2 THE COURT: Counsel, do you have a position on that
3 as your -- in this one and not --

4 MR. LUSZECK: Well, it doesn't involve --

5 THE COURT: Okay.

6 MS. FORSERG: Yeah.

7 MR. LUSZECK: -- the Trust, Your Honor.

8 THE COURT: All right. I want to make sure
9 everybody is comfortable on that and we'll try to see if we
10 can get everything resolved today. Mr. Dickerson.

11 MR. DICKERSON: Yes, Judge. And -- and I don't know
12 if you want to take time to review that first, but dealing
13 with our motion --

14 THE COURT: Okay.

15 MR. DICKERSON: -- our motion is rather simple.
16 It's set out to specifically in the motion what our request is
17 and the reasons for it. I believe in light of your specific
18 findings of fact and conclusions of law with respect to the --
19 the likelihood that Eric Nelson will not honor any of these
20 Court's orders that -- that it's imperative and -- and I --
21 it's very imperative. I -- I was kind of surprised to see
22 that the -- that the injunction was -- was dissolved
23 immediately at that point in time.

24 I don't know where the funds are. I don't know.

1 I've been attempting to get a hold of Dave Stephens (ph). He
2 has not returned my calls. I don't know if the trust has
3 taken the entire 1.8 million plus all the interest that has
4 been accrued on that over the last year, year and a half that
5 it's -- it's been there.

6 THE COURT: My intent was when I said dissolve it
7 was to order immediate distribution within the 30 days I think
8 -- at least maybe it wasn't as clear as I thought. And I said
9 we'll distribute A, B, C, D, E and then the remaining 500,000
10 to Mr. Nelson. That was my intent.

11 MR. DICKERSON: Well --

12 THE COURT: Not -- that's --

13 MR. DICKERSON: -- my -- my hope was is that that
14 was the intent --

15 THE COURT: Yeah.

16 MR. DICKERSON: -- and my hope was that it would
17 remain with -- with Mr. Stephens and that Mr. Stephens would
18 cut the checks that Your Honor had ordered. I don't know why
19 it -- it would have necessitated a -- a 30 day period. And
20 we're asking that Your Honor order that those monies be
21 released today. Ms. Nelson has no monies available to her.
22 As you see, we've set it -- I believe she has about 19,000.

23 THE COURT: 19,000 in --

24 MR. DICKERSON: She has significant debt.

1 THE COURT: -- credit card bills --

2 MR. DICKERSON: I think it's also --

3 THE COURT: -- about 53,000.

4 MR. DICKERSON: -- ironic and it -- it goes to tell
5 you what we've been dealing with in this case. You know that
6 this -- the case was filed in January of 2009. The parties
7 have been going through divorce problems for years prior to
8 that. They separated in June of 2008. And I think the -- the
9 record reflects that approximately since 2008 at most Lynita
10 Nelson has received about \$30,000 from Eric Nelson.

11 He left her this account roughly \$2,000,000 that she
12 was strictly had to rely upon that. Receives no income from
13 any other source, had to rely on those monies and that money
14 is down to 19,000 which they -- they throw a line in their
15 opposition pointing out that she's gone through the
16 \$2,000,000. That \$2,000,000 was what she used for the
17 purposes of her living expenses which Your Honor has already
18 determined. It's at least \$240,000 a year and she use those
19 money for the purposes of -- of her litigation expenses.

20 And I think it's ironic seeing that, Your Honor she
21 is here and she's not -- she doesn't have the money available
22 for her to go on vacation. And while Eric Nelson is not here,
23 because he's spending two and a half weeks in Thailand with at
24 least three of his children.

1 So in fairness, I mean, something needs to be done
2 to get money to this woman. She's waited a -- a considerable
3 amount of time. And I will simply ask that you enter the
4 order that we've requested. I -- I prepared a proposed order
5 for your consideration for that purpose and it's simply
6 directing it at David -- Dave Stephens still retains those
7 monies, that he is to release \$1,032,742 to Lynita and \$35,258
8 to Larry Bertsch and the -- the balance he can release to Eric
9 Nelson pursuant to -- pursuant to your decree of divorce. And
10 as I mentioned, I do have a proposed order if Your Honor's
11 inclined to sign it.

12 THE COURT: Okay. Counsel?

13 MR. LUSZECK: Your Honor, I don't have much to add
14 other than what's in our opposition in -- in countermotion.

15 THE COURT: You're concerned if I gave the money and
16 paid it and then he was successful on getting me --

17 MR. LUSZECK: Correct.

18 THE COURT: -- overruled that the money would be
19 gone, they wouldn't get it. Is that kind of --

20 MR. LUSZECK: Yeah, I mean we're --

21 THE COURT: -- a little bit --

22 MR. LUSZECK: -- we're essentially concerned that
23 the ELN Trust is going to suffer irreparable harm if the
24 payment has to be made and the property is transferred over

1 from the ELN Trust to the LSN Trust. We are going to file an
2 appeal with the Nevada Supreme Court. We would ask that any
3 type of transfer or payments be stay pending our appeal.

4 I think -- the argument that's been made essentially
5 it's akin to a motion for reconsideration. The allegations
6 that we've heard today and that are in the motion for payment
7 are the same arguments that we've heard before in a trial.
8 There's no new evidence, no new facts, no new law. We think
9 the 30 days is appropriate to give us the -- the Trust ample
10 time to -- to appeal the decision which it's going to do.

11 MR. DICKERSON: Well -- well, there are new facts.
12 There's the facts that you found and you found that she is
13 entitled to that money and it's time that she be paid that
14 money and it's time that she be able to enjoy life like Eric
15 Nelson has been doing since they separated in June of 2008.
16 It's -- it's the only fair way to do it. They -- they ask for
17 a -- Your Honor to issue -- to stay the proceedings.
18 Essentially, they're asking her -- you to allow this woman to
19 be out on the street and not have any money available to her
20 while they decide to pursue the appeal.

21 I'll bring to their attention right now. I mean, if
22 they do file a notice of appeal, they obviously need to file
23 their motion for stay and they're going to have to post a
24 supersedeas bond for the amount of the judgment that you have

1 found in her favor which is well in excess I believe of six,
2 \$7,000,000 that they would have to do.

3 And our intent at that point in time Judge is we
4 will be filing a Honeycutt motion seeking to have you pursue
5 that finding that you made that you find that the trusts are
6 invalid and that they -- and that the trusts are not
7 effective. And -- and that would be our intent as we file in
8 a Honeycutt motion so the supreme court can consider that
9 issue also.

10 THE COURT: And I did look into on anticipation the
11 supersedeas bond that the judgment and the Court would add
12 interest on that, I believe five and a quarter percent
13 interest, I think. Plus I would add two years interest on
14 that, because the supreme court takes a couple years. Plus
15 costs I think could be added. They can be anywhere from 50 to
16 a hundred thousand. So I did look at some of those things
17 that that bond could be kind of costly, but I do respect your
18 right for the Trust to do as they deem appropriate.

19 My issue is do you know if that money's been -- have
20 you -- would your client -- do you know if that money's been
21 distributed? Because my intent was for Mr. Stephens to give
22 that out to her and to give back the trust, but I could have
23 been clearer when I looked at it. I thought it was -- when
24 you're writing anything, it's not clearer than when you look

1 at it. When I looked at -- so I probably should have been
2 very specific, but that's why I try to say this money, this
3 money and then the remaining to Mr. Nelson, because I figured
4 they may have some concerns that the money could dissipate.

5 MR. LUSZECK: Yes. It's my understanding the money
6 has been transferred from the trust account to the ELN Trust.

7 MR. DICKERSON: So they have already --

8 MR. LUSZECK: Do you know if Mr. Nelson -- do you
9 know if Mr. Nelson's got his 500 grand? Do you know if they
10 distributed it and just transferred to the trust?

11 MR. LUSZECK: That I don't know, Your Honor.

12 THE COURT: Okay.

13 MR. DICKERSON: So what they've already done is they
14 have already taken benefits of your judgment and now they're
15 telling after we take the benefits of our judgment we're going
16 to file an appeal. And they can't do that. And they -- they
17 very well have waived their rights to appeal.

18 MR. LUSZECK: I -- I don't think that's true, Your
19 Honor. I believe the order -- the divorce decree has been
20 complied with and I don't think we've waived any rights to
21 appeal.

22 THE COURT: Okay. Yeah. We'll deal with that when
23 it comes. My concern on this case is I thought that there
24 could be possible appeals on that. I felt that -- give people

1 some time.. I did feel that I would try to keep the trust in
2 place in order to provide the protection from creditors, so I
3 didn't want them to lose the intent as I found the intent of
4 their trust which was to protect from creditors on both sides.
5 They didn't want to open up Ms. Lynita either to any attacks
6 by creditors as to her thing through Eric or otherwise. So I
7 did feel on that.

8 I'll deal with those issues about setting aside
9 appropriately with Honeycutt or whatever comes down on that,
10 but I'm very -- the reason I asked you if those monies have
11 been transferred, because if they left the money with Mr.
12 Stephens I wouldn't been as concerned saying they left it
13 there, fine, they're doing it on the up and up. They had
14 concerns on that and they just want to protect that.

15 But I'll be honest with you. My findings on that
16 and your client's got a lot of issues from this Court felt on
17 credibility. I'm not the only judge that founds those issues.
18 Issues about dissipating estates and the bankruptcy estate
19 that I was concerned that this stuff could disappear. So that
20 was my intent.

21 If that money is stayed with Mr. Stephens in his
22 trust, then I'd have been more comfortable saying hey, the
23 money ain't going anywhere. Mr. Stephens -- Attorney Stephens
24 has it. He's an honorable. Money being transferred to Nelson

1 Trust -- to his trust, I'm worried about that, because I think
2 they could get distributions on that. Other ways to get that
3 money out, transfer it to family members as he done to the
4 other property on that. As I made my findings, getting out
5 and had the estate thrown. So I'm troubled by that and the
6 fact that they transferred to the trust. I'm very concerned
7 now.

8 As far as that going, I'm inclined to grant their
9 motion and make that money payable within 24 hours. And as
10 far as that, I'm also would consider if you -- as far as if
11 you want me to -- my concern is for -- for the trust for their
12 appeal purposes, their concern that wait a minute, that money
13 is gone. We give it to Ms. Nelson now. Now you kind of
14 screwed us all because we can't get it back. But the issue is
15 other property. They have two. There's other ways we can do
16 and ought to make -- there's some collateral there if it
17 disappeared over the next two years.

18 But I think -- there's other ways I could protect
19 that if it's appropriate, because there is sizable real estate
20 that could be pledged as collateral if necessary. So I think
21 that there is a remedy. I don't think she's going to go and
22 get rid of all the property in her trust during the pending of
23 the appeal on that, so I'm not so sure that you couldn't get
24 that money back.

1 I think there's collateral there that could be
2 assigned by this Court to cover the million dollars and some
3 change paid to Ms. Nelson so that if you were successful on
4 appeal, they would have collateral. I think I could probably
5 do a -- bond if I needed to to protect that. There's a couple
6 options, I think I could do that, that would solve the trust
7 concern that if they're successful on appeal, that they'd be
8 able to get the money and property back. So did you want to
9 address that specifically, counsel? And I'll have Mr.
10 Dickerson respond or it doesn't --

11 MR. LUSZECK: I mean, I discovery --

12 THE COURT: -- because I'm inclined to order that
13 money released immediately, so I want to give you a chance --

14 MR. DICKERSON: I -- I don't believe though that
15 this is the appropriate time to do this --

16 THE COURT: Well --

17 MR. DICKERSON: -- because they have yet to file the
18 appeal.

19 THE COURT: Appeal and the supersedeas bonds and --

20 MR. LUSZECK: Right.

21 THE COURT: -- everything and address it at that
22 time.

23 MR. LUSZECK: Well --

24 THE COURT: But --

1 MR. LUSZECK: But --

2 THE COURT: -- let me give you a chance.

3 MR. LUSZECK: -- before we go on -- well --

4 THE COURT: Yeah.

5 MR. LUSZECK: -- I don't know that we technically
6 can file an appeal right now, because you filed NRCP 55 -- 59
7 motion which may preclude us from doing that. So we're going
8 to have to seek a writ.

9 THE COURT: Okay.

10 MR. LUSZECK: And first up, before we can seek a
11 writ is seeking a stay from this Court. So procedurally, we
12 had no other choice but to seek this relief from this Court
13 before we file a writ.

14 THE COURT: Okay.

15 MR. DICKERSON: You have to file a writ and a writ
16 would be an improper method when you have a final judgment.
17 There -- there is a relief by an appeal. And as Your Honor
18 pointed out, there is sufficient security with respect to the
19 other property. It's not -- they -- they have -- they've got
20 to transfer that property. That our next motion that comes.
21 They're going to refuse to do that.

22 MR. LUSZECK: Well --

23 MR. DICKERSON: So I would ask that Your Honor enter
24 the order today that we filed an order in open court that the

1 record reflect that it's being served on both counsel at this
2 time and that Lana Martin as the distribution trustee of the
3 ELN Trust that she be directed to distribute those monies in
4 the form of an appropriate cashier's check made payable to
5 both Ms. Nelson and to Larry Bertsch and that Your Honor set
6 this for a status hearing on Monday with ordering that Lana
7 Martin be here if she has refused to pay those fees so that
8 you can hold her in contempt at that point in time if she
9 refuses to honor Court's order.

10 MR. LUSZECK: Your Honor, Mr. Nelson's out of the
11 country and he has to approve any distributions of the
12 distribution --

13 MR. DICKERSON: No.

14 MR. LUSZECK: -- trustee meets.

15 MR. DICKERSON: No.

16 MR. LUSZECK: Further --

17 MS. PROVOST: No.

18 MR. DICKERSON: That's not the argument you made --

19 THE COURT: Wait. Wait. Wait. Let's -- I'm
20 talking now.

21 MR. LUSZECK: Further --

22 THE COURT: That's not according to what they said.
23 And now maybe that might take a thing that -- that he --

24 MR. LUSZECK: Okay.

1 THE COURT: -- came up with said the distribution
2 trustee approved everything, she had to have prove it and not
3 him. He could request the --

4 MR. LUSZECK: Well, no.

5 THE COURT: -- distribution --

6 MR. LUSZECK: I agree --

7 THE COURT: -- but she could approve --

8 MR. LUSZECK: -- but I believe the investment
9 trustee has veto power. Secondly, it's my understanding Lana
10 Martin has resigned as distribution trustee for health reasons
11 and Nola Harbor (ph) is the current distribution trustee.

12 MS. PROVOST: Oh, the sister.

13 MR. DICKERSON: Then they need -- then they need his
14 sister.

15 MR. LUSZECK: And I don't if she has access to the
16 accounts or not. I -- I just don't know.

17 THE COURT: Fair enough. Fair enough.

18 MR. LUSZECK: I understand what you're saying and I
19 understand the concern, but I think having that done within 24
20 hours I don't know if that's feasible.

21 THE COURT: Okay. Did you have -- did you have a
22 proposed order, Mr. Dickerson? Let me see it. Here's what
23 I'm going to do. I'll give you chance on that. I'm going to
24 grant the motion for the immediate release of the funds. I'm

1 going to give you up to the release by Friday, 5:00 o'clock.
2 That gives you two days. That way you can try to get
3 extraordinary relief if necessary. 24 hours is kind of tough,
4 gives you a chance a talk. I -- I believe Thailand has
5 telephones and emails in Thailand I believe they have, so I
6 imagine that it -- Mr. Nelson can be contacted.

7 I have serious concerns with that money being
8 transferred into the trust that that money would dissipate.
9 And that's my concerns on that. If it's still with Mr.
10 Stephens' account, I would have frozen that account, you know,
11 if I needed to on that, but I'm concerned on that.

12 So I am going to grant the motion. I'm denying the
13 motion for stay. I'll give you a chance to -- now you can
14 pursue your extraordinary relief if the supreme court has
15 deemed appropriate. And I will address any issues at that
16 time at the supersedeas bonds or otherwise, whatever needs to
17 be done.

18 This case has been going on for a long time. I
19 respect both parties. I am seriously concerned. Mr. Nelson
20 has been controlling the estate essentially since day one.
21 Now he's losing control of the estate. And no disrespect to
22 him. I expect a lot of problems trying to get payment.
23 That's why I did lump sums with my findings, because I can see
24 this going on til the world ended to be honest. And I do

1 respect people's rights to -- to do all their legal basis and
2 I do respect that.

3 I am going to grant the motion. It's hereby ordered
4 that as follows. Good cause being shown. Well, I guess Mr.
5 Stephens got to change there where it says ordered Dave
6 Stephens to immediately upon present pay Lynita or attorneys.
7 That's -- I think we have to modify that order to simply put
8 it --

9 MR. DICKERSON: But the next -- but the next order
10 covers that --

11 THE COURT: The next covers it, does it?

12 MR. DICKERSON: -- that it's already distributed.

13 THE COURT: Okay. I'll get it going. It's further
14 ordered that if said 1.568 million or any portions thereof has
15 already been transferred to Mr. Nelson to the trust. The ELN
16 Trust is to pay Ms. Nelson the order of this Court. I haven't
17 added up those numbers, but I think that includes the lump sum
18 spousal and the child support. I'll add, again, add it up. I
19 haven't added it up, but I'll go by counsel's --

20 MR. DICKERSON: It said out of the motion, Your
21 Honor.

22 THE COURT: Okay. Of the \$1,032,742 and shall Mr.
23 Bertsch who has been waiting a long time for his fees. 35,280
24 will be that within 48 hours. So let's delineate that within

1 48 hours. The presentation of this order. I'm going to sign
2 it today and get it dated. What's the date today?

3 THE CLERK: The 19th.

4 THE COURT: The 19th. I will initial. Let's get
5 these filed and get them served, get taken care of now. That
6 would give them two business days to get it done. I'm denying
7 the motion for stay as I think this case -- let the supreme
8 court intervene and do what they need to do as they deem
9 appropriate. This case has been ongoing since 2009 January.
10 We've had numerous, numerous motions, numerous, numerous
11 hearings. And I respect the party's right to litigate, but I
12 think it's time that it needs to be resolved and it needs to
13 be off of my desk up to the supreme court and let them handle
14 it as they deem appropriate.

15 I do not believe that the release of those funds put
16 you at any risk from the trust, because I do believe that Ms.
17 Nelson has significant resources that will -- could be able to
18 be collateral if -- if you need that. And so I don't think
19 I've identified any wrongdoing on Ms. Nelson that she would
20 try to get rid of funds and not pay any funds if the supreme
21 court was indeed overturned it and said she was not entitled
22 to said funds. And therefore, that's the basis for the order
23 of this Court. And then we have another -- did you want to
24 deal with this motion we have pending as to --

1 MR. DICKERSON: If you care to -- if you want to
2 review that, yes, and to determine whether you feel you need
3 anything more. I -- we pointed out that the -- the motion is
4 not supported by any affidavit of any person having personal
5 knowledge. It's simply Ms. Forsberg's reliance upon --

6 MS. FORSERG: That's not really true, because --

7 MR. DICKERSON: -- on her --

8 MS. FORSERG: -- I do know Jeanette (ph) --

9 THE COURT: Okay. Why don't --

10 MS. FORSERG: -- worked for Jimmerson.

11 THE COURT: Why don't we take a 10 minute recess,
12 get that order all for you and let me go in the back and read
13 it --

14 MS. FORSERG: That's fine.

15 THE COURT: -- come back until then when we got
16 everybody here.

17 MS. FORSERG: Yes, please.

18 MR. DICKERSON: Okay.

19 MS. FORSERG: Thank you.

20 THE COURT: Counsel, you can hang around or not.
21 You can leave.

22 MR. LUSZECK: Okay. Thank you, Your Honor.

23 THE COURT: Thanks, counsel.

24 MR. DICKERSON: Your Honor, may stick around so that

1 we can for the record to reflect that he has been served with
2 the -- with the order?

3 THE COURT: Okay. She has to -- you got to file it
4 first.

5 MR. DICKERSON: And then was Your Honor inclined to
6 set this matter for a brief hearing in -- on Monday?

7 THE COURT: Absolutely. If they want to get there
8 so we get it resolved, because -- and if it's not distributed,
9 we can have the Nola Harbor or whoever needs to be here for
10 the trust, because Mr. Nelson will still be out do you know if
11 he's --

12 MS. FORSERG: He will be.

13 MR. LUSZECK: I believe so.

14 THE COURT: So when we put on a status check because
15 the payment of the order, that way we'll see if there's
16 anything pending on that just to try to get it resolved for
17 you guys. We'll put on the status check as the Monday
18 afternoon as to payment under the order and that will give you
19 time on that while we're looking at that and I'll go in the
20 back and read these two and come back in --

21 MS. FORSERG: Thank you, Your Honor.

22 THE COURT: -- about 10 minutes.

23 MR. DICKERSON: So your order --

24 THE COURT: Whatever time works --

1 MR. DICKERSON: You order is --
2 THE COURT: -- for counsel, I'm here all the time.
3 MR. DICKERSON: Your order then is to recognize Nola
4 Harbor or -- or whoever the distribution trustee is --
5 THE COURT: Or whoever was the distribution trustee
6 of the ELN Trust.
7 MR. DICKERSON: Here on Monday. And what time on
8 Monday?
9 THE COURT: I will look at one now and see what
10 works counsel. Just look at my calendar and I'll -- whatever
11 time I'm --
12 THE CLERK: I'm still looking.
13 MR. LUSZECK: Your Honor, and I'm going to have to
14 check with her too, because I don't know her schedule --
15 THE COURT: 2:30?
16 MR. LUSZECK: -- is, so --
17 THE COURT: If you need a different time --
18 MR. LUSZECK: -- obviously there may be issues.
19 THE COURT: -- just call counsel and we can --
20 MR. LUSZECK: Okay.
21 THE COURT: -- do -- call my law clerk and we can
22 work it out if they need to be here at --
23 MR. DICKERSON: And -- and --
24 THE COURT: -- 10:00 or 12:00. We'll work something

1 out.

2 MR. DICKERSON: And just one other comment and
3 again, it's -- it's -- well -- because I don't know if Jeff is
4 going to leave.

5 MS. FORSERG: He's not. He's waiting for the order.

6 THE COURT: We'll have him hang around until he gets
7 the order, so we --

8 MR. DICKERSON: But -- but just one other comment
9 for the record is --

10 THE COURT: Let's keep it on the record while we got
11 just so we --

12 MR. DICKERSON: This --

13 THE COURT: -- make sure there's --

14 MR. DICKERSON: This matter is here today based upon
15 the fact that we filed a motion for ex parte relief on the day
16 that Your Honor's findings of fact, conclusions of law and
17 decree of divorce were entered. That day we filed an ex parte
18 and unfortunately it was denied. We anticipated this would
19 happen. And I -- I just respectfully suggest that in the
20 future when you're dealing with an individual such as Eric
21 Nelson, you have to know --

22 MS. FORSERG: Your Honor --

23 MR. DICKERSON: -- that this is going to happen.

24 MS. FORSERG: -- we have to object to this.

1 MR. DICKERSON: This is absolutely going to happen

2 --

3 MS. FORSERG: We object to his statement.

4 MR. DICKERSON: -- and the likelihood we will get
5 these monies by Friday, I -- I -- it -- it will be a surprise.

6 THE COURT: Yeah, well, I did consider when I got
7 the ex parte, I don't do anything ex parte, because it gives
8 the appearance that it's being done. I did have concerns, but
9 I felt that Mr. -- the funds were in the trust fund with the
10 attorney, so I wasn't too worried. Should -- and I maybe
11 should have clarified my order better, so that one's on me.
12 But we'll -- we'll get that money --

13 MR. DICKERSON: Thank you, Your Honor.

14 THE COURT: -- unless the supreme court says
15 otherwise. Thanks, everybody.

16 MR. DICKERSON: And Your Honor, and for the record
17 reflect that I'm providing your -- I'll have your --

18 MR. LUSZECK: Thank you.

19 MR. DICKERSON: -- I'll have your marshal provide a
20 copy to both --

21 THE COURT: The record reflect that the order's been
22 signed by the Court today approving the motion for the
23 immediate disposal -- dispersal to Ms. Nelson within 48 hours.
24 It will be by 5:00 o'clock on close of business on Friday,

1 5:00 o'clock. Copies been served to counsel Mr. Luszeck on
2 behalf of the ELN Trust and to Ms. Forsberg on behalf of Eric
3 Nelson. Thanks, everybody.

4 MR. LUSZECK: Okay. Thank you.

5 MS. FORSERG: Thank you.

6 THE COURT: It's good to see you, Mr. Luszeck.

7 THE MARSHAL: The court's in recess.

8 (Off record)

9 THE MARSHAL: Have a seat, folks.

10 THE COURT: This is recalling the matter of Eric
11 Nelson and Lynita Nelson, case number 411537. This Court took
12 a brief recess so I could read the motion filed on behalf of
13 Mr. Eric Nelson, the joinder in opposition. We've already
14 kind of addressed that at the previous, but this was the
15 motion as far as -- what would we call that, I guess to --
16 trying to -- trying to think what I would call it.

17 MS. FORSERG: Disqualifying?

18 THE COURT: Disqualify a --

19 MS. FORSERG: Sorry.

20 THE COURT: -- non-attorney, a non-attorney from the
21 case on it. I have read that and I did read the points and
22 authorities and the countermotion. I also read the affidavit
23 submitted by Jeanette Lacker (ph). Ms. Forsberg, is there
24 anything you want to add in to the argument or anything?

1 MS. FORSERG: Your Honor, only one. They're both
2 not huge law firms. Jimmerson's wasn't huge, so she had to be
3 involved in things. And Dickerson's isn't huge, because of
4 course most family firms are not. His is -- not everyone's,
5 but that's the only thing, Your Honor.

6 THE COURT: Mr. Dickerson, anything else?

7 MR. DICKERSON: Nothing further, Your Honor.

8 THE COURT: This Court has reviewed that. I did
9 read the affidavit submitted by Jeanette Lackner. She
10 indicated that she had been employed for the Jimmerson Law
11 Firm from I think September 2008 through 2012 was when this
12 case would have been involved. I think the case officially
13 was filed with 2009 if I remember. I don't remember how long
14 Mr. Jimmerson was involved in the case to be honest and when
15 he got out. I'm not sure when he got out of the case.

16 Indicated our main concern was did she acquire
17 confidential information. That was my concern in this case.
18 I do note that both firms are relatively small firms.
19 According to the affidavit, she indicated that during the
20 employment she's been employed since April 1st, 2013, went to
21 Dickerson Law Firm. She did disclose that she had been
22 working for Jimmerson prior. She had another involvement with
23 Michelle Roberts after she left Jimmerson in February 2012
24 through April 2013 and came to work for the Dickerson Law Firm

1 on April 1st.

2 So he said that prior to receiving an offer of
3 employment with -- with Attorney Dickerson's firm she did
4 disclose -- list any cases that she -- if that remained in
5 controversy between the Dickerson Firm and any of her former
6 employers including the Jimmerson Firm. She said she was --
7 she's not aware of when Jimmerson first got retained to the
8 action.

9 In the matter she said during her employment with
10 the Jimmerson Firm she performed very limited work. She did
11 basically her -- she would review files. Her reviewed the
12 files, indicated that the paralegal assigned was Shahana
13 Polsellli and not her. And the legal -- legal assistant
14 assigned to the Nelson case was Jessica Dennis (ph).

15 As she indicated, she did not attend any
16 confidential meetings with Eric Nelson and Mr. Jimmerson when
17 Mr. Jimmerson represented Eric. She also indicated she did
18 quote, I did not participate in any meeting with Mr. Jimmerson
19 or Mr. Nelson or any client for that matter, that such
20 meetings were attended to by the paralegal assigned to that
21 case and not the legal assistance. And the -- and the
22 paralegal in that case had been Shahana Polsellli.

23 She indicated that the only document she worked on
24 was a Plaintiff's first supplemental, NRCP 16.1 disclosure of

1 documents, witnesses and documents. She indicated that would
2 have been initially prepared by Shahana Polselli and annotated
3 by Mr. Jimmerson. And that would have been delivered to her
4 to insert annotations so that she can have it then signed
5 finally by Mr. Jimmerson and then complete their certificate
6 of service and mailing process.

7 She said if there's any other documents that she
8 would have worked on would have been certificates of service
9 prepared by other parties. She indicated that quote, I
10 obtained no confidential information by Mr. Nelson or this
11 matter due to my empl -- my employer as one of Mr. Jimmerson's
12 legal assistants. She said her interactions consisted at the
13 office of saying hello, goodbye if she saw Mr. Nelson come
14 into the office or answer the telephone. She said she quote,
15 never had any telephonic conference or conversation with Mr.
16 Nelson or any associate with Mr. Nelson.

17 Do you feel, counsel, that the -- her putting
18 annotations in to the 16.1 disclosure witnesses and documents
19 would give her access to any confidential information? I'm
20 not sure what that would have been entailed to be honest, but
21 --

22 MS. FORSERG: We would think that -- that it would,
23 Your Honor, but we are not sure that's our concern is, because
24 you're going through all of it. You're interacting with all

1 of this stuff when you're putting together documents for a
2 witness list and everything like that. So that's where --
3 where her -- his concern is.

4 THE COURT: Okay. Well, based on the -- the
5 affidavit and the issue I -- this Court -- based on the
6 information provided at this time, it does -- did not say that
7 she acquired any confidential information about the former
8 client. If you got some more information specific, I'll be
9 glad to look at it. I'm not sure if this citing this 16.1,
10 dis -- disclosure of witnesses and documents means that she
11 reviewed all the documents or have seen those documents. So I
12 do not feel at this time that she -- the non-lawyer employees
13 acquired any confidential information as to Mr. Nelson.

14 I -- I also notice that they did have some screening
15 procedures in place according to the affidavit, that during
16 her employment with Mr. Dickerson she was advised of course
17 she cannot work in any capacity on the Nelson case. And the
18 long, she also informed that she would be screened from any
19 access to any of the work product existing in that Nelson case
20 and was provided with a copy of the Leibowitz (ph)
21 determination ascertained about the screening of non-lawyers
22 or she would risk termination and that she has fully complied
23 with those requirements.

24 I do know that these are both small -- really small

1 law firms. The issue is number one, I do not see any evidence
2 that she did acquire any confidential about a former client
3 and that number two, it looks like they had a screening
4 process that would screen her from access to this case to
5 provide any information on this case in order to screen her
6 from any contact regarding this case or any input to make sure
7 that there was not any unfairness to Mr. Nelson to using the
8 information acquired.

9 And for all those reasons, I am denying the motion
10 at this time. And again, if you have more specifics, I'd be
11 glad to look at it after something more specific. But based
12 on the information provided and the affidavit and opposition
13 too, I do not believe there's any evidence that she acquired
14 any confidential information and furthermore that Mr.
15 Dickerson had a sufficient screening in there to safeguard any
16 -- Mr. Nelson from any disclosure. Do you want to prepare the
17 order on that, Mr. Dickerson? Or do you want --

18 MR. DICKERSON: I --

19 THE COURT: Do you want an order on that or --

20 MR. DICKERSON: Can we certify the minutes as the
21 Court's order.

22 THE COURT: Okay with that or do you want to --

23 MS. FORSERG: Well, as long as the minutes say that
24 we can look at more specifics. That's the only -- my only

1 concern would be --

2 THE COURT: Okay. If you got something that's more
3 specific --

4 MS. FORSERG: -- to make sure that they're --

5 THE COURT: -- you think that their affidavit, I
6 would be glad to look at it.

7 MS. FORSERG: As long as it includes that, we're
8 okay with that, Your Honor, but we just want to make sure that
9 the minutes do include that portion.

10 MR. DICKERSON: Thank you.

11 MS. FORSERG: Thank you, Your Honor.

12 THE COURT: Thank you.

13 THE MARSHAL: Thank you, guys.

14 THE COURT: We'll have the minute order suffice as
15 an order of this Court. Certify that.

16 MS. FORSERG: Thank you, Your Honor.

17 THE COURT: We'll certify that and we'll leave it in
18 your envelope downstairs.

19 MR. DICKERSON: Thank you, Your Honor.

20 MS. PROVOST: Thank you, Your Honor.

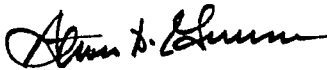
21 THE COURT: Thank you.

22 MS. FORSERG: Thank you.

23 (PROCEEDINGS CONCLUDED AT 15:17:13)

24 * * * * *

EXHIBIT L


CLERK OF THE COURT

0001
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Email: info@dickersonlawgroup.com
Attorneys for LYNITA SUE NELSON

EIGHTH JUDICIAL DISTRICT COURT
FAMILY DIVISION

CLARK COUNTY, NEVADA

ERIC L. NELSON,

Plaintiff/Counterdefendant,

v.

LYNITA SUE NELSON,

Defendant/Counterclaimant.

CASE NO. D-09-411537-D
DEPT NO. "O"

ERIC L. NELSON NEVADA TRUST
dated May 30, 2001, and LSN NEVADA
TRUST dated May 30, 2001,

Necessary Parties (joined in this
action pursuant to Stipulation and
Order entered on August 9, 2011)

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

Necessary Party (joined in this action
pursuant to Stipulation and Order
entered on August 9, 2011)/ Purported
Counterclaimant and Crossclaimant,

v.

1 LYNITA SUE NELSON and ERIC
2 NELSON,

3 Purported Cross-Defendant and
4 Counterdefendant,

5 LYNITA SUE NELSON,

6 Counterclaimant, Cross-Claimant,
7 and/or Third Party Plaintiff,

8 v.

9 ERIC L. NELSON, individually and as the
10 Investment Trustee of the ERIC L. NELSON
11 NEVADA TRUST dated May 30, 2001; the
12 ERIC L. NELSON NEVADA TRUST dated
13 May 30, 2001; LANA MARTIN, individually,
14 and as the current and/or former Distribution
15 Trustee of the ERIC L. NELSON NEVADA
16 TRUST dated May 30, 2001, and as the
17 former Distribution Trustee of the LSN
18 NEVADA TRUST dated May 30, 2001);
19 NOLA HARBER, individually, and as the
20 current and/or former Distribution Trustee
21 of the ERIC L. NELSON NEVADA TRUST
22 dated May 30, 2001, and as the current
23 and/or former Distribution Trustee of the
24 LSN NEVADA TRUST dated May 30, 2001;
25 ROCHELLE McGOWAN, individually;
26 JOAN B. RAMOS, individually; and DOES I
27 through X,

28 Counterdefendant, and/or
Cross-Defendants, and/or
Third Party Defendants.

NOTICE: YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH
THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF
YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION.
FAILURE TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN
TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED
RELIEF BEING GRANTED BY THE COURT WITHOUT HEARING PRIOR TO THE
SCHEDULED HEARING DATE.

EX PARTE APPLICATION FOR ORDER TO SHOW CAUSE WHY ERIC
NELSON SHOULD NOT BE HELD IN CONTEMPT FOR VIOLATIONS OF
JUNE 3, 2013 DECREE OF DIVORCE
AND JUNE 19, 2013 ORDER
AND
MOTION FOR A FINDING OF CONTEMPT, FOR IMPLEMENTATION OF
THE PENALTIES OF CONTEMPT, FOR FEES AND COSTS, AND FOR
OTHER RELATED RELIEF

1 COMES NOW Defendant, LYNITA SUE NELSON ("Lynita"), by and
2 through her counsel, ROBERT P. DICKERSON, ESQ., and KATHERINE L.
3 PROVOST, ESQ., of THE DICKERSON LAW GROUP, and does hereby move this
4 Court for the following relief:

5 1) For the issuance of an Order to Show Cause *ex parte* so as to allow
6 for an evidentiary proceeding on the issue of Eric Nelson's contempt at the time of
7 hearing on the Motion, or if the Court will not issue the Order to Show Cause *ext parte*
8 to issue then to set this Motion on the first available hearing date and issue the Order
9 to Show Cause at that hearing;

10 2) For an Order requiring Plaintiff, ERIC L. NELSON, to Show Cause
11 why he should not be held in Contempt of Court for his violations of this Court's June
12 3, 2013 Decree of Divorce (the "Decree") as specified in this Motion;

13 3) For an Order requiring Plaintiff, ERIC L. NELSON, to Show Cause
14 why he should not be held in Contempt of Court for his violations of this Court's June
15 19, 2013 Decree of Divorce (the "Decree") as specified in this Motion;

16 4) For a finding of contempt for each violation of the Decree and
17 implementation of the penalties for contempt found in NRS 22.010;

18 5) For an Order requiring immediate payment of all child support due
19 and owing to Lynita, together with all applicable penalties and interest due thereon;

20 6) For an Order requiring the turn-over of all rents received by
21 Banone, LLC since June 3, 21013 to Lynita;

22 7) For an Order authorizing Lynita to collect all rents owed to
23 Banone, LLC from June 3, 2013;

24 8) For an Order awarding Lynita her actual attorneys' fees and costs
25 incurred in the preparation of this Motion, in the preparation of any Reply that might
26 become necessary should Eric Nelson oppose this Motion, and as incurred for any
27 hearings for this Motion; and

28 ...

1 9) For such other and further relief as this Court deems just and
2 proper under the circumstances.

3 This Ex Parte Application and Motion is made and based upon the
4 pleadings and papers already on file herein, the Points and Authorities attached hereto,
5 the Declarations submitted in support of this Motion, and any other evidence the
6 Court may adduce at the hearing on this matter.

7 DATED this 10th day of July, 2013.

8 THE DICKERSON LAW GROUP

9
10 By 

ROBERT P. DICKERSON, ESQ.
Nevada Bar No. 000945
KATHERINE L. PROVOST, ESQ.
Nevada Bar No. 008414
1745 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Defendant, LYNITA NELSON

11
12
13
14
15 NOTICE OF MOTION

16 PLEASE TAKE NOTICE that the undersigned will bring the MOTION
17 FOR A FINDING OF CONTEMPT, FOR IMPLEMENTATION OF THE PENALTIES
18 OF CONTEMPT, FOR FEES AND COSTS, AND FOR OTHER RELATED RELIEF
19 on for hearing before the above-entitled Court on the 15th day of
20 August, 2013, at the hour of 11:00 a.m., or as soon thereafter as
21 counsel may be heard.

22 DATED this 10th day of July, 2013.

23 THE DICKERSON LAW GROUP

24
25 By 

ROBERT P. DICKERSON, ESQ.
Nevada Bar No. 000945
KATHERINE L. PROVOST, ESQ.
Nevada Bar No. 008414
1745 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Defendant

1 POINTS AND AUTHORITIES

2 I. FACTUAL STATEMENT

3 As this Court is well aware of the history of this case and the parties
4 involved Lynita will not repeat the same here. On June 3, 2013, this Court issued its
5 Decree of Divorce ("Decree"), which was fifty (50) pages in length and contained
6 extensive and detailed findings and Court Orders. Concerning child support, the
7 specific Decree Orders which are at issue in this Motion are the following:

8 IT IS FURTHER ORDERED that Mr. Nelson shall
9 pay Mrs. Nelson \$2080 in child support for the month of
June 2013 for their children Garrett and Carli.

10 IT IS FURTHER ORDERED that Mr. Nelson shall
11 pay Mrs. Nelson \$1,058 a month in support of their child
12 Carli, commencing on July 1, 2013 and continuing until
Carli attains the age of majority or completes high school,
which ever occurs last.

13 On June 12, 2013 Lynita's counsel sent a letter to Eric's counsel
14 concerning Eric's child support obligations. Exhibit 1. Despite this Court's clear
15 Order as well as counsel's reminder of this obligation, Eric has not paid Lynita either
16 the \$2,080 required to satisfy his June child support obligation or the \$1,058 which
17 was ordered to be paid on July 1, 2013. During the same time period in which Eric
18 failed to satisfy his aforementioned child support obligations he somehow had the
19 monies available to take a three (3) of the parties' children on a two (2) week trip to
20 Thailand. Additionally, he is believed to have received \$500,000 of the \$1,568,000
21 which was previously enjoined in David Stephens' trust account, if not access to the
22 entirety of the \$1,568,000 plus interest accrued thereon, as the same has been received
23 by the Eric L. Nelson Nevada Trust, of which Eric is the Investment Trustee and
24 ultimate controller.

25 In addition to Eric's violations of the specific orders of the Decree
26 concerning child support, Eric has knowingly interfered with and violated this Court's
27 Order concerning the ultimate property division in this action. This Court's Decree
28 awards to Lynita all of the Banone, LLC assets, which is inclusive of the remaining

1 thirteen (13) Las Vegas rental properties¹ located in Las Vegas and at least one (1)
2 bank account held at Bank of America for the deposit of the rents from the Banone,
3 LLC properties. Specifically the Decree states:

4 IT IS FURTHER ORDERED that the following
5 properties shall remain in or be transferred to the LSN
Trust:

6 Banone, LLC \$1,184,236

7 Following this Court's June 3, 2013 award of the Banone, LLC assets to
8 Lynita, Lynita's counsel delivered individually addressed letters, one of which is
9 attached as Exhibit 2, to all of the Banone, LLC tenants. This letter informed the
10 tenants of the change of ownership to the Banone, LLC rental property and instructed
11 for all rents to be paid to Lynita through her counsel's office. After receiving the
12 referenced letter many of the Banone, LLC tenants contacted Lynita and, as instructed,
13 began to take action to have their rental payments paid to Lynita. AS the new
14 landlord, Lynita began to pay for and take care of any tenant maintenance issues. This
15 is exactly what this Court contemplated would occur as confirmed by its findings that
16 "based upon the property distribution that will be addressed hereinafter, Mrs. Nelson
17 will receive some income producing properties (Lindell, Russell Road, some of the
18 Banone, LLC properties)."

19 On July 1, 2013, despite the clear Order of this Court awarding Lynita the
20 Banone, LLC assets, Eric intentionally interfered with Lynita's newly formed
21 landlord/tenant relationships, personally delivering (or delivering through his brother,
22 Cal Nelson) to the Banone, LLC tenants the letter attached as Exhibit 3. Clearly, Eric
23 ...

24
25
26 ¹ There originally were fifteen (15) Banone, LLC rental properties. However, during the
27 pendency of the divorce action, in violation of the Joint Preliminary Injunction, Eric sold two (2) of the
28 Banone, LLC rental properties namely: 2209 Farmouth Circle (sold to employee, Rochelle McGowan's,
parents) for \$88,166 and 5704 Roseridge Avenue (sold to employee Keith Little) for \$63,000. Despite
such sales, these properties remained on Eric's list of Banone, LLC properties and was included by the
Court's expert, Larry Bertsch, in his valuation of the Banone, LLC properties.

1 was aware of the June 7, 2013 letter delivered by Lynita's counsel to the Banone, LLC
2 tenants, as his July 1, 2013 letter, signed personally by him, states:

3 "In response to a letter you may have received about
4 a change of Landlord, please continue to make payments to
5 Banone, LLC in the manner in which you have always paid
6 in the past. BANONE, LLC is still owner of record on your
property and will continue to receive and keep an
accounting of such payments.

7 If you have any questions, please contact Eric Nelson
8 directly at 702-682-8918 or via email at
ericnelson59@gmail.com"

9 While Lynita's counsel has issued a second letter to the Banone, LLC
10 tenants, as a result of Eric's interference, Lynita has received several frantic calls from
11 Banone, LLC tenants concerning their residency. Specifically, tenants have informed
12 Lynita that they are "afraid of getting kicked out if they choose to pay the wrong
13 person." These same tenants have informed Lynita that "Cal and Eric hand delivered
14 the letters and told them to keep paying them." Lynita is attempting to mitigate the
15 damage done by Eric through his most recent interference with this Court's orders by
16 personally contacting and meeting each of the Banone, LLC tenants. One such contact
17 resulted in Lynita learning from a tenant that due to Eric's letter, they believed her
18 attorney's letter was "just a scam." A second tenant informed Lynita that "her elderly
19 mother was so upset about thinking the money was gone and they would lose their
20 home." This same tenant additionally informed Lynita that they believed they were
21 "leasing their home and buying it back." Lynita cannot confirm what representations
22 Eric may or may not have made to the Banone, LLC tenants and as a result it is taking
23 Lynita multiple hours to try to rebuild a trusting relationship with her tenants.

24 On June 19, 2013 this Court held a hearing on Lynita's Motion for
25 Immediate Payment of Funds Belonging to Defendant Pursuant to Court's Decree to
26 Ensure Receipt of Same, and for Immediate Payment of Court Appointed Expert.
27 While Eric did not personally attend the hearing he was represented at the hearing by
28 his attorney, Rhonda Forsberg. At the conclusion of the hearing the Court issued its

1 Order which required the ELN Trust and Eric to pay to Lynita the sum of
2 \$1,032,742.00, within forty-eight (48) hours (by 5:00 p.m. on Friday, June 21, 2013).
3 Specifically, the Order stated:

4 IT IS FURTHER ORDERED that if said
5 \$1,568,000.00, or any portion thereof, has already been
6 transferred to Plaintiff, ERIC NELSON ("Eric"), and/or the
7 ELN Trust, the ELN Trust and Eric shall pay to Lynita or
8 her attorneys the sum of \$1,032,742.00, and shall pay to
9 Larry Bertsch the sum of \$35,258.00, within forty-eight
10 (48) hours of presentation of this Order upon Eric's and the
11 ELN Trust's counsel of record in this matter.

12 This Order was hand delivered to Ms. Forsberg by the Court's Marshal
13 in open court. Despite having received this clear and unambiguous Order, Eric has not
14 paid the monies due to Lynita. Apparently, Eric has once again determined it is
15 appropriate to ignore his Court Ordered obligations to his wife of nearly thirty (30)
16 years and to instead continue his gamesmanship at Lynita's expense. The ELN Trust
17 has obtained a stay from the Nevada Supreme Court of its obligation to make the
18 aforementioned \$1,032,742 payment to Lynita. However, there is no stay of the
19 Court's Order as it applies to Eric's obligation to issue this payment to Lynita.

20 II. LEGAL ANALYSIS

21 A. ERIC MUST BE ORDERED TO SHOW CAUSE WHY HE SHOULD 22 NOT BE HELD IN CONTEMPT OF COURT FOR HIS VIOLATIONS OF 23 THIS COURT'S JUNE 3, 2013 DECREE OF DIVORCE AND JUNE 19, 24 2013 ORDER

25 Nevada Revised Statutes, Section 22.010, enumerates the acts or
26 omissions which constitute contempt, as follows:

27 Acts or omissions constituting contempt. The
28 following acts or omissions shall be deemed contempt:

....

3. Disobedience or resistance to any lawful
writ, order, rule or process issued by the court or
judge at chambers.

....

1 When contempt is committed outside the immediate view and presence
2 of the court, NRS 22.030 and NRS 22.040 govern. NRS 22.030 provides in part:

3 2. If a contempt is not committed in the immediate
4 view and presence of the court or judge at chambers,
5 an affidavit must be presented to the court or judge
6 of the facts constituting the contempt, or a statement
7 of the facts by the masters or arbitrators.

8 NRS 22.040 Issuance of warrants of attachment and commitment:

9 When the contempt is not committed in the
10 immediate view and presence of the court or judge, a
11 warrant of attachment may be issued to bring the person
12 charged to answer, or, without a previous arrest, a warrant
13 of commitment may, upon notice, or upon an order to show
14 cause, be granted; and no warrant of commitment shall be
15 issued without such previous attachment to answer, or such
16 notice or order to show cause.

17 "Generally, an order for civil contempt must be grounded upon one's
18 disobedience of an order that spells out 'the details of compliance in clear, specific and
19 unambiguous terms so that such person will readily know exactly what duties or
20 obligations are imposed on him.'" Southwest Gas Corp. v. Flintkote Co.-U.S. Lime
21 Div., 99 Nev. 127, 131, 659 P.2d 861, 864 (1983), citing Ex Parte Slavin, 412 S.W.2d
22 43, 44 (Tex.1967), see also, System v. Sleeper, 100 Nev. 267, 679 P.2d 1273 (1984);
23 Cunningham v. Eighth Judicial Dist. Court of State of Nev., In and For Clark County,
24 102 Nev. 551, 729 P.2d 1328 (1986). An affidavit must be submitted at a contempt
25 proceeding, Awad v. Wright, 106 Nev. 407, 409, 794 P.2d 713, 715 (1990).

26 For a Court to find that a party is in contempt, that court must find that
27 the party wilfully disobeyed its orders. An order on which judgment of contempt is
28 based must be clear and unambiguous, and must spell out details of the compliance in
clear, specific, and unambiguous terms, so that person will readily know exactly what
duties are imposed on him.² Both the June 3, 2013 Decree of Divorce and June 19,

²See, Cunningham v. Eighth Judicial District of State of Nev., 102 Nev. 551, 729 P.2d 1328 (1986). See also, Southwest Gas Corp. v. Flintkote Co. - U.S. Lime Div., 99 Nev. 127, 659 P.2d 861 (1983).

1 2013 Order are such clear, specific, and unambiguous Orders. Further, this Court has
2 previously admonished Eric that he must comply with all of its orders or face the
3 penalties. *See* June 9, 2011 Order. Such admonishment was issued after Eric violated
4 the then existing temporary protective order which had been issued to protect Lynita
5 from Eric's never ending harassment. This admonishment came along with a specific
6 warning that any further violation of this Court's orders will result in a sentence
7 of twenty-five (25) days incarceration.

8 Eric has ignored this Court's admonishment and the Orders entered by
9 this Court regarding the payments which are due to Lynita and has actively interfered
10 with this Court's orders by his continued contact with the Banone, LLC tenants. Eric's
11 actions are contempt as defined by NRS 22.010 and for same he should be penalized.

12 NRS 22.100 dictates the penalties for contempt, as follows:

13 1. Upon the answer and evidence taken, the court or
14 judge or jury, as the case may be, shall determine whether
the person proceeded against is guilty of the contempt
charged.

15 2. Except as otherwise provided in NRS 22.110, if a
16 person is found guilty of contempt, a fine may be imposed
17 on him not exceeding \$500 or he may be imprisoned not
exceeding 25 days, or both.

18 3. In addition to the penalties provided in subsection 2,
19 if a person is found guilty of contempt pursuant to
20 subsection 3 of NRS 22.010, the court may require the
21 person to pay to the party seeking to enforce the writ, order,
rule or process the reasonable expenses, including, without
of the contempt.

22 Based on his actions to date, it is evident that Eric has no intention of
23 complying with this Court's orders now, or at any time in the future, until he has
24 something to lose. His sole goal in life appears to be to keep Lynita from receiving the
25 benefits of this Court's Decree of Divorce, which would allow her to be self-supporting.
26 While it is questionable if even the threat of incarceration or incarceration itself will
27 cause Eric to become in compliance with this Court's orders, what is clear is that until
28 now Eric has scoffed at his court ordered obligations. Lynita requests that this Court

1 utilize its contempt authority to send a clear message to Eric that he is not above the
2 law, and cannot blatantly and openly disregard the Court's Orders and/or interfere with
3 this Court's orders . Accordingly, the Court should Order Eric to show cause why he
4 should not be held in Contempt of Court for each instance of Contempt identified
5 within this Motion. For each such act of contempt, Eric should be subject to the
6 penalties of NRS 22.010, including imprisonment (25 days per count) and monetary
7 sanctions. (\$500.00 per count).

8 B. ERIC SHOULD BE REQUIRED TO IMMEDIATELY PAY TO LYNITA THE
9 ENTIRETY OF PAST DUE CHILD SUPPORT OWED TOGETHER WITH
10 ALL APPLICABLE INTEREST AND PENALTIES

11 Eric is Court ordered to pay child support to Lynita. In June 2013 Eric
12 was to pay \$2,080 to Lynita as and for child support for their two (2) minor children.
13 Due to the emancipation of one (1) child, Eric's child support obligation decreased as
14 on July 1, 2013. On July 1, 2013 Eric was Court ordered to pay child support to
15 Lynita of \$1,058. Eric has not done so. Accordingly this Court should Order Eric to
16 make immediate payment of his delinquent child support arrears to Lynita, and
17 additionally apply the statutory mandatory penalty for delinquent payment of child
18 support (NRS 125B.095) and interest (NRS 125B.140), as detailed on the attached
19 MLAW Schedule of Arrears attached as Exhibit 4, and brought current to the date of
20 hearing.

21 C. ERIC SHOULD BE IMMEDIATELY ORDERED TO TURN OVER ALL
22 BANONE, LLC RENTS TO LYNITA AND FURTHER ADMONISHED AND
23 FINANCIALLY SANCTIONED FOR HIS INTERFERENCE WITH THIS
24 COURT'S ORDERS CONCERNING BANONE, LLC

25 Eric will not cease to violate this Court's Orders until he understands that
26 there is weight behind them. Eric has collected rents through Banone, LLC which
27 rightfully belong to Lynita. Eric should be ordered to account for all such rents and to
28 turn over the rents to Lynita, without any deductions for alleged expenses. Further,
this Court should enter an Order that cannot be misinterpreted by anyone which
authorizes Lynita to collect all rents due and owing to Banone, LLC as of June 3, 2013.
By the entry of such a clear Order that Lynita can present to the Banone, LLC tenants

1 she should be assured the ability to support herself and any expenses associated with
2 the rental properties awarded to her by the Decree. This Court should additionally
3 utilize its contempt powers to ensure Eric's compliance with its Orders.

4 D. LYNITA SHOULD BE AWARDED THE ENTIRETY OF HER FEES AND
5 COSTS FOR HAVING TO BRING THIS MATTER BEFORE THE COURT


6 Eric's continued disobedience of this Court's Orders has exponentially
7 increased the "bad blood" and expense of this litigation. As this Motion became
8 necessary solely due to Eric's continued refusal to comply with the Court's Orders,
9 Lynita seeks relief under subsection 3 of NRS 22.100, which makes specific provision
10 for payment of reasonable expenses, including without limitation, attorneys' fees,
11 incurred as a result of a party's contemptuous actions. Similarly, authority for an
12 award of attorney's fees in this situation is found at NRS 125.240 which authorizes the
13 Court to enter any order necessary to enforce its own judgments. Based upon the
14 foregoing authority, Lynita requests that the Court issue an Order requiring Eric to pay
15 to Lynita her actual fees and costs incurred in this action. Lynita shall submit a
16 Memorandum of Fees and Costs to this Court following conclusion of the hearing as
17 it will be impossible to determine her total fees and costs until such time.

18 Pursuant to Brunzell v. Golden Gate Nat'l Bank, 85 Nev. 345, 349, 455
19 P.2d 31, 33 (1969), in awarding reasonable fees and costs to Lynita this Court will
20 need to make specific findings regarding the quality of her advocates, the character of
21 the work done in this motion, the work actually performed, and the result. To assist
22 the Court in making such findings, Lynita submits that this motion is only necessary
23 as a result of the behavior of Eric Nelson. Lynita's lead counsel charges a standard
24 hourly fee of \$550.00 for his services. Associate counsel's hourly fee is \$400.00. Both
25 fees are customary and reasonable in this locality for similarly situated persons and
26 cases and the amount of time spent by counsel in their representation of Lynita in this
27 action. Mr. Dickerson has been practicing law for 35 years, with the last 20 plus years
28 devoted to the practice of Family Law. He is a former President of the State Bar of

1 Nevada and Clark County Bar Associations and is AV rated both as to skill and ethics.
2 Ms. Provost has been licensed to practice law in Nevada since 2003. She is a Board
3 Certified Family Law Specialist as designated by the State Bar of Nevada and the
4 current Vice-Chair of the State Bar of Nevada, Family Law Executive Council. Ms.
5 Provost routinely lectures in various the areas of family practice. The Dickerson Law
6 Group is an AV Preeminent rated law firm, the highest level of professional
7 excellence. All attorneys at the firm have extensive trial experience and a reputation for
8 competency in family law litigation. The rates charged by Plaintiff's counsel are
9 reasonable in light of the experience of the law firm and the particular persons involved
10 in this action. These fees are generally in par with those charged in this community.

11 Dated this 10th day of July, 2013.

12 THE DICKERSON LAW GROUP

13 
14 ROBERT P. DICKERSON, ESQ.
15 Nevada Bar No. 000945
16 KATHERINE L. PROVOST, ESQ.
17 Nevada Bar No. 010634
18 1745 Village Center Circle
19 Las Vegas, Nevada 89134
20 (702) 388-8600
21 Attorneys for Defendant
22
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1 6. I have not received any payments from Eric Nelson in satisfaction
2 of this Court's June 19, 2013 Order requiring payment of \$1,032.742 to me by 5:00
3 p.m. on June 21, 2013.

4 7. Following this Court's June 3, 2013 Decree which awarded the
5 Banone, LLC assets to me, my counsel delivered individually addressed letters, one of
6 which is attached as **Exhibit 2** to the Motion, to all of the Banone, LLC tenants. This
7 letter informed the tenants of the change of ownership to the Banone, LLC rental
8 property and instructed for all rents to be paid to me through my counsel's office.
9 After receiving the referenced letter many of the Banone, LLC tenants contacted me
10 and, as instructed, began to take action to have their rental payments paid to me. I
11 also began to take care of any maintenance issues any tenant contacted me about.

12 8. On July 1, 2013, despite the clear Order of this Court awarding me
13 the Banone, LLC assets, Eric intentionally interfered with my newly formed
14 landlord/tenant relationships, personally delivering (or delivering through his brother,
15 Cal Nelson) to the Banone, LLC tenants the letter attached as **Exhibit 3** to the
16 Motion.

17 9. While my counsel has issued a second letter to the Banone, LLC
18 tenants, as a result of Eric's interference, I have received several frantic calls from
19 Banone, LLC tenants concerning their residency. Specifically, tenants have informed
20 me that they are "afraid of getting kicked out if they choose to pay the wrong person."
21 These same tenants have informed me that "Cal and Eric hand delivered the letters and
22 told them to keep paying them." I am attempting to mitigate the damage done by Eric
23 through his most recent interference with this Court's orders by personally contacting
24 and meeting each of the Banone, LLC tenants. One such contact resulted in my
25 learning from a tenant that due to Eric's letter, they believed my attorney's letter was
26 "just a scam." A second tenant informed me that "her elderly mother was so upset
27 about thinking the money was gone and they would lose their home." This same
28 tenant additionally informed me that they believed they were "leasing their home and

1 buying it back." I cannot confirm what representations Eric may or may not have
2 made to the Banone, LLC tenants and as a result it is taking me multiple hours to try
3 to rebuild a trusting relationship with my tenants.

4 I, LYNITA SUE NELSON, declare under penalty of perjury under the law
5 of the State of Nevada that the foregoing is true and correct.

6 Executed on: July 10, 13

7 
LYNITA SUE NELSON

0001

DISTRICT COURT
CLARK COUNTY, NEVADA

ERIC L. NELSON

Plaintiff(s),

-vs-

LYNITA SUE NELSON

Defendant(s).

CASE NO. D411537

DEPT. NO. O

FAMILY COURT
MOTION/OPPOSITION FEE
INFORMATION SHEET
(NRS 19.0312)

Party Filing Motion/Opposition: ☐ Plaintiff/Petitioner ☒ Defendant/Respondent

MOTION FOR OPPOSITION TO Ex Parte Application for Order to Show Cause Why Eric Nelson Should Not Be Held in Contempt for Violations of June 3, 2013 Decree of Divorce and June 19, 2013 Order and Motion for a Finding of Contempt, for Implementation of the Penalties of Contempt, for Fees and Costs, and for Other Related Relief.

Motions and Oppositions to Motions filed after entry of a final order pursuant to NRS 125, 125B or 125C are subject to the Re-open filing fee of \$25.00, unless specifically excluded. (NRS 19.0312)

NOTICE:

If it is determined that a motion or opposition is filed without payment of the appropriate fee, the matter may be taken off the Court's calendar or may remain undecided until payment is made.

Mark correct answer with an "X."

1. No final Decree or Custody Order has been entered. ☐ YES ☒ NO
2. This document is filed solely to adjust the amount of support for a child. No other request is made.
☐ YES ☒ NO
3. This motion is made for reconsideration or a new trial and is filed within 10 days of the Judge's Order
If YES, provide file date of Order: _____
☐ YES ☒ NO

If you answered YES to any of the questions above, you are not subject to the \$25 fee.

Motion/Opposition ☒ IS ☐ IS NOT subject to \$25 filing fee

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Dated this 10th of July, 2002013
Shari Adukas
Printed Name of Preparer

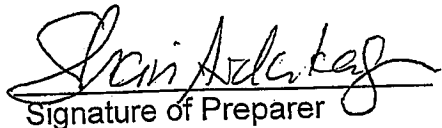

Signature of Preparer

EXHIBIT 1

THE DICKERSON LAW GROUP

ROBERT P. DICKERSON
KATHERINE L. PROVOST
RENA G. HUGHES
JOSEF KARACSONYI

A PROFESSIONAL CORPORATION OF ATTORNEYS AT LAW
HILLS CENTER NORTH BUSINESS PARK
1745 VILLAGE CENTER CIRCLE
LAS VEGAS, NEVADA 89134

AREA CODE (702)
TELEPHONE 388-8600
FAX 388-0210

June 12, 2013

Rhonda K. Forsberg, Esq.
Radford J. Smith, Chtd.
64 N. Pecos Road # 700
Henderson, Nevada 89074
rforsberg@radfordsmith.com

VIA ELECTRONIC MAIL AND
U.S. MAIL

Re: *Nelson v. Nelson, et. al* (Case No. D-09-411537-D)


Dear Rhonda:

As I am certain you are aware, the June 3, 2013 Decree of Divorce issued by the Honorable Frank P. Sullivan established Eric Nelson's ongoing child support obligation for the parties' minor children. As Ordered by the Court, Eric Nelson is to pay to Lynita Clark Nelson \$2,080.00 as and for child support for the month of June 2013. This child support obligation is separate and apart from the significant child support arrears obligation which is to be paid to Ms. Clark Nelson within 30 days of the entry of the Decree. Please advise when your client intends to satisfy his June 2013 child support obligation.

Further, please ensure that the July 2013 child support payment of \$1,058.00 is paid to Ms. Clark Nelson in a timely manner, which is on or before July 1, 2013. Finally, I request that you specifically discuss with your client his ongoing child support obligation of \$1,058.00 per month, due on the 1st of every subsequent month through Carli Nelson's graduation from high school which is anticipated in June 2016 and advise him of the penalties of contempt of court if he fails to timely satisfy his child support obligation.

I thank you for attention and immediate action concerning the issues raised in this letter.

Sincerely,



Katherine L. Provost

cc: Lynita Nelson
Mark A. Solomon, Esq. - Counsel for ELN Nevada Trust u/a/d 5/20/01

EXHIBIT 2

THE DICKERSON LAW GROUP

ROBERT P. DICKERSON
KATHERINE L. PROVOST
RENA G. HUGHES
JOSEF KARACSONYI

A PROFESSIONAL CORPORATION OF ATTORNEYS AT LAW
HILLS CENTER NORTH BUSINESS PARK
1745 VILLAGE CENTER CIRCLE
LAS VEGAS, NEVADA 89134

AREA CODE (702)
TELEPHONE 388-8600
FAX 388-0210

June 7, 2013

Current Tenant
1301 Heather Ridge Rd.
North Las Vegas NV 89031

**VIA CERTIFIED AND
U.S. MAIL**

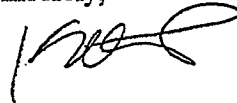
Re: NOTIFICATION OF CHANGE OF LANDLORD

Effective June 3, 2013, the property located at 1301 Heather Ridge Rd., North Las Vegas NV 89031 has come under new ownership. The new property owner is the LSN Nevada Trust. Please note that the change of ownership does NOT affect your lease or occupancy of the premises in any way other than you are now to send all payments due under your lease to the following address:

LSN Nevada Trust
c/o The Dickerson Law Group
1745 Village Center Circle
Las Vegas, Nevada 89134

Please send a copy of your current lease with your June rent payment to the address stated immediately above. If you have already made your June rent payment, please send a copy of your June rent check, along with a copy of your current lease, and information concerning the entity and address to where your June rent payment was delivered to the address stated immediately above to ensure that you are properly credited for the June rent payment. If you do not have a copy of your current lease, please contact the new owner to discuss your continued occupancy of the property. You may also direct all inquiries and questions concerning this change of ownership or any other matter concerning your occupancy of the property to Lynita Clark Nelson at (702) 569-3696.

Sincerely,



On behalf of the
LSN Nevada Trust

EXHIBIT 3

BANONE, LLC

3611 S. Lindell Road, Ste. 201

LAS VEGAS, NV 89103

702.362.3030 tel

702.227.0075 fax

July 1, 2013

Dear Tenant:

In response to a letter you may have received about a change of Landlord, please continue to make payments to Banone, LLC in the manner in which you have always paid in the past. BANONE, LLC is still owner of record on your property and will continue to receive and keep an accounting of such payments.

If you have any questions, please contact Eric Nelson directly at 702-682-8918 or via email at ericnelson59@gmail.com

Sincerely,



Eric Nelson
Manager, Banone, LLC

EXHIBIT K

IN THE SUPREME COURT OF THE STATE OF NEVADA

NOLA HARBER, AS DISTRIBUTION
TRUSTEE OF THE ERIC L. NELSON
NEVADA TRUST DATED MAY 30, 2001,
Petitioner,

vs.

THE EIGHTH JUDICIAL DISTRICT
COURT OF THE STATE OF NEVADA,
IN AND FOR THE COUNTY OF
CLARK; AND THE HONORABLE
FRANK P. SULLIVAN, DISTRICT
JUDGE,
Respondents,
and
ERIC L. NELSON AND LYNITA S.
NELSON, INDIVIDUALLY; LSN
NEVADA TRUST DATED MAY 30, 2001;
AND LARRY BERTSCH,
Real Parties in Interest.

No. 63432

FILED

JUN 26 2013

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY *A. Malone*
DEPUTY CLERK

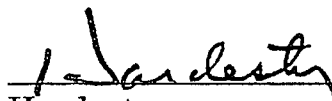
ORDER EXTENDING TEMPORARY STAY


On June 21, 2013, this court entered a temporary stay of the district court's June 19, 2013, order that directed the Eric L. Nelson Nevada Trust to pay the sum of \$1,032,742 to Lynita S. Nelson and the sum of \$35,258 to Larry Bertsch within 24 hours of presentation of the order to counsel for the trust. The June 19, 2013, order accelerated payment of these sums that were originally ordered to be paid under the divorce decree, and which were originally due within 30 days of the June 3, 2013, decree.

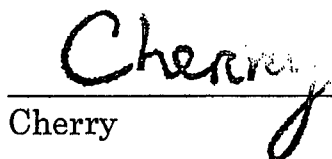
On June 26, 2013, petitioner filed a motion requesting that the temporary stay be extended to the portions of the divorce decree directing payment of these sums. Petitioner contends that the trust may still arguably be required to make the same payments within 30 days of the

June 3, 2013, divorce decree. Having considered the motion, we grant it. Accordingly, we extend the temporary stay to the portions of the June 3, 2013, divorce decree entered in Eighth Judicial District Court Case No. D411537 that directed payment within 30 days from the Eric L. Nelson Nevada Trust in the sum of \$1,032,742 to Lynita S. Nelson and in the sum of \$35,258 to Larry Bertsch.

It is so ORDERED.


Hardesty, J.


Parraguirre, J.


Cherry, J.

cc: Hon. Frank P. Sullivan, District Judge, Family Court Division
Solomon Dwiggins & Freer
Radford J. Smith, Chtd.
Larry Bertsch
Dickerson Law Group
Eighth District Court Clerk

EXHIBIT J

IN THE SUPREME COURT OF THE STATE OF NEVADA

NOLA HARBER, AS DISTRIBUTION
TRUSTEE OF THE ERIC L. NELSON
NEVADA TRUST DATED MAY 30, 2001,
Petitioners,

vs.

THE EIGHTH JUDICIAL DISTRICT
COURT OF THE STATE OF NEVADA,
IN AND FOR THE COUNTY OF
CLARK; AND THE HONORABLE
FRANK P. SULLIVAN, DISTRICT
JUDGE,

Respondents,

and

ERIC L. NELSON AND LYNITA S.
NELSON, INDIVIDUALLY; LSN
NEVADA TRUST DATED MAY 30, 2001;
AND LARRY BERTSCH,
Real Parties in Interest.

No. 63432

FILED

JUN 21 2013

TRACIE K. LINDEMAN
CLERK OF SUPREME COURT
BY *R. Malone*
DEPUTY CLERK

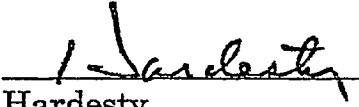
ORDER DIRECTING ANSWER AND GRANTING TEMPORARY STAY

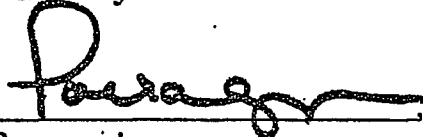
This is an original petition for a writ of prohibition challenging a district court divorce decree and an order directing payment from a self-settled spendthrift trust. Petitioners have also filed an emergency motion for a stay of the order directing payment.

Having reviewed the petition, it appears that petitioners have set forth issues of arguable merit and that petitioners may have no adequate remedy in the ordinary course of law. Therefore, real parties in interest, on behalf of respondents, shall have 15 days from the date of this order to file an answer, including authorities, against issuance of an extraordinary writ. Petitioners shall have 11 days from filing and service of the answer to file and serve any reply.

Having considered the emergency motion to stay the district court's June 19, 2013, order directing payment from the spendthrift trust, we conclude that a temporary stay is warranted to allow for receipt and consideration of any opposition to the stay motion and the answer to the writ petition. We therefore stay the June 19, 2013, order directing payment from the trust in Eighth Judicial District Court Case No. D411537 pending further order of this court.

It is so ORDERED.

 J.
Hardesty

 J.
Parraguirre

cc: Hon. Frank P. Sullivan, District Judge
Solomon Dwiggins & Freer
Radford J. Smith, Chtd.
Larry Bertsch
Dickerson Law Group
Eighth District Court Clerk

EXHIBIT I

1 **NOTC**

2 Larry L. Bertsch, CPA, CFF
3 Nicholas S. Miller, CFE
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 **FAMILY DIVISION**
12 **CLARK COUNTY, NEVADA**

13 ERIC L. NELSON,

14 Plaintiff,

15 v.

16 LYNITA SUE NELSON,

17 Defendant.

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

**NOTICE OF FILING CORRECTED
ASSET SCHEDULE BY OWNERSHIP**

18 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
19 L. BERTSCH, CPA & ASSOCIATES, file the attached Corrected Asset Schedule by Ownership to
20 correct the copy provided in open Court at the hearing on October 11, 2011. A copy of the corrected
21 asset schedule is attached as **Exhibit "A."**

22 DATED this 23 day of December, 2011.

LARRY L. BERTSCH CPA & ASSOCIATES

23 

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

28 *Forensic Accountants*

CERTIFICATE OF SERVICE

I certify that on the 23rd day of December, 2011, I mailed a copy of the foregoing **NOTICE OF FILING CORRECTED ASSET SCHEDULE BY OWNERSHIP** to the following at their last known address, by depositing the same in the United States mail in Las Vegas, Nevada, first class postage prepaid and addressed as follows:

Rhonda K. Forsberg, Esq.
IVEY FORSBERG & DOUGLAS
1070 West Horizon Ridge Parkway, #100
Henderson, NV 89012
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

Mark A. Solomon, Esq.
Jeffery P. Luszeck, Esq.
SOLOMON DWIGGINS FREER &
MORSE, LTD.
9060 W. Cheyenne Avenue
Las Vegas, NV 89129
Attorneys for Eric L. Nelson Nevada Trust

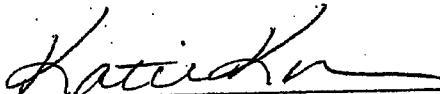

An employee of Larry L. Bertsch, CPA & Associates

EXHIBIT A

Eric Nelson				
		Approximate Cash	1,159,769	As of 3/31/2011
Trust		AZ-29 Gateway Lots	139,500	Agreed Earlier
		Russell Road Property (65%)	4,000,000	Court Accepted
Individually			35,000	Face Value
		Family Members	200,000	Face Value
Banone		Nikki Cvintavich	1,602,171	Costs (Appraisal \$925,000)
		2911 Bella Kathryn Circle (Residence)	1,184,236	Costs
		17 Nevada Rental Properties	629,221	Costs
		21 Arizona Rental Properties	720,761	Face Value
Banone-AZ		Notes Receivable	284,122	Costs
		8 Properties	1,568,000	Settlement
Dynasty		Silver Slipper Casino	607,775	Appraisal
		Mississippi Property (121.23 acres)	12,130,555	
* SEE ATTACHED DISCRIPTION OF LIABILITIES				
Lynita Nelson				
		Approximate Cash	1,071,035	As of 3/31/2011
Trust		7065 Palmyra (Residence)	725,000	Preliminary Appraisal
		AZ-31 Gateway Lots	139,500	Agreed to Value Earlier
		5913 Pebble Beech (Sisters House)	75,000	Agreed to Value Earlier
		Wyoming - 200 acres	405,000	Appraisal
		830 Arnold Ave. Greenville, Miss	40,000	Agreed to Value Earlier
		Mississippi Property - RV Park	559,042	Appraisal
		Mississippi	870,193	Appraisal
		Grotta 16.67% (25.37 acres)	21,204	Appraisal (\$127,226)
			3,905,974	
Eric and Lynita (Each Trust owns 50%)				
Trust			985,000	Appraisal
		Brianhead Cabin	1,145,000	Appraisal
		3611 Lindell (Office Complex)	560,900	Appraisal
		Mississippi Property (Emerald Bay)	2,690,900	

EXHIBIT H

1 **NOTC**

2 Larry L. Bertsch, CPA, CFF
3 Nicholas S. Miller, CFE
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 **FAMILY DIVISION**
12 **CLARK COUNTY, NEVADA**

13 **ERIC L. NELSON,**

14 **Plaintiff,**

15 **v.**

16 **LYNITA SUE NELSON,**

17 **Defendant.**

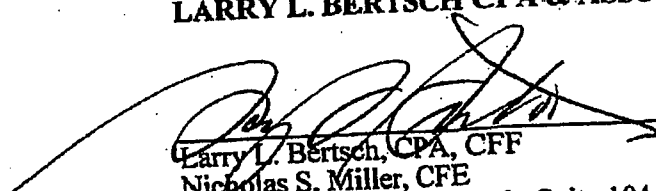
Case No. D-09-411637-D
Dept. O

**NOTICE OF FILING ASSET SCHEDULE
AND NOTES TO ASSET SCHEDULE**

18 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
19 L. BERTSCH, CPA & ASSOCIATES, hereby file as Exhibit "A" their Asset Schedule and Notes to
20 Asset Schedule pursuant to Judge Sullivan's Order in this matter.

21 DATED this 5th day of July, 2011.

LARRY L. BERTSCH CPA & ASSOCIATES

22 
23 Larry L. Bertsch, CPA, CFF
24 Nicholas S. Miller, CFE
25 265 East Warm Springs Rd., Suite 104
26 Las Vegas, Nevada 89119
27 (702) 471-7223 Telephone
28 (702) 471-7225 Facsimile
Forensic Accountants

CERTIFICATE OF SERVICE

I hereby certify that on the 5th day of July, 2011, I mailed a copy of the Notice of Filing Asset Schedule and Notes to Asset Schedule to the following at the last known address, by depositing the same in the United States mail in Las Vegas, Nevada, first class postage prepaid and addressed as follows:

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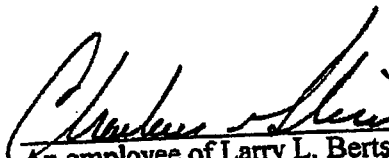

An employee of Larry L. Bertsch, CPA & Associates

Exhibit “A”

Exhibit “A”

Nelson v. Nelson
Asset Schedule

July 5, 2011

Larry L. Bertsch, CPA & Associates

Larry L. Bertsch, CPA, CFF

Nicholas S. Miller, CFE, CSAR, MBA

Nelson v. Nelson
Asset Schedule

	NOTE	Lynita Value	Eric Value	Asset Titled	Income Producing
Real Estate					
7065 Palmyra - Las Vegas, Nevada	1	650,000	910,000	Lynita - Trust	NO
2911 Bella Kathryn Circle - Las Vegas	2	TBD	900,000	Eric Trust - Banone	NO
2911 Bella Kathryn Circle - Las Vegas	2	TBD	175,000	Eric Trust - Banone	NO
AZ-31 Gateway Lots	24	139,500	139,500	Lynita Trust	NO
AZ-29 Gateway Lots	17	139,500	139,500	Eric - Trust	NO
Russell Road Property (65%)	3				YES
Owned by Eric Nelson Auctioneering (50%)	3a	TBD	2,000,000	Eric - Trust	YES
Owned by Eric Nelson Trust (15%)	3b	TBD	2,000,000	Eric - Trust	Unknown
Receivable from CJE & L, LLC	3c	742,368	TBD	Eric - Trust	
Brinhead, Utah	4	2,000,000	2,000,000	Each Trust - 50%	NO
3611 Lindell - Las Vegas	5	TBD	1,400,000	Each Trust - 50%	YES
5913 Pebble Beach	6	75,000	75,000	Lynita - Trust	NO
Wyoming - 200 acres (40%)	7	TBD	800,000	Lynita - Trust	NO
Mississippi Properties					
830 Arnold Ave. (Clay House) - Greenville, Miss.	8	40,000	40,000	Lynita - Trust	YES
MS Bay 200 Acres - allocated	9				
<u>Emerald Bay, LLC (Holding Company)</u>					
Bal Harbour, LLC	9a	45,500	None	Each Trust - 50%	NO
Bay Beach Resorts, LLC	9b	TBD		Each Trust - 50%	NO
Bay Resorts, LLC	9c	TBD		Each Trust - 50%	NO
	9d	TBD		Each Trust - 50%	NO
MS Bay allocated acreage- Lynita Trust					
Lynita Trust - not used	9e	TBD		Lynita - Trust	NO
RV Park	9f	TBD		Lynita - Trust	YES
<u>Dynasty</u>					
Silver Slipper	10	TBD		Eric Trust - Dynasty	YES
MS Bay allocated acreage Titled to Dynasty	10a	TBD		Eric Trust - Dynasty	NO
MS Bay allocated acreage Titled Frank Soris Trust	10b	TBD	937,500	Eric Trust - Dynasty	NO
	10c	TBD	312,500	Eric Trust - Dynasty	NO
<u>Grotta, LLC -- 16.67% interest</u>	11	TBD		Lynita - Trust	NO
Dynasty profit sharing agreement	11a	TBD		Lynita - Trust	NO
MS Bay allocated interest - titled to Grotta, LLC	11b	TBD	16,667	Lynita - Trust	NO
<u>Grotta Financial Partnership</u>	11c				NO
<u>Riverwalk Ent. (Holding Company for Hiaway Casino)</u>	12	Unknown	None	Eric - Trust	NO

TBD = To Be Determined

Notes to Asset Schedule are an integral part of this schedule

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Other Investments

Banone, LLC

4412 Baxter - Las Vegas	13, 13a	62,522	82,522	Eric Trust - Banone	YES
314 Clover Blossom Court - North Las Vegas, Nevada	13	108,705	108,750	Eric Trust - Banone	YES
1301 Heather Ridge - North Las Vegas	13	118,459	118,459	Eric Trust - Banone	YES
6213 Anaconda - Las Vegas	13	81,411	81,411	Eric Trust - Banone	YES
1608 Rusty Ridge Lane - Henderson (Daughters House)	13	77,526	77,526	Eric Trust - Banone	NO
Mesa Vista (5 acres)	13	100,000	100,000	Eric Trust - Banone	NO
Mesa Vista - Lot 68	13	21,229	21,229	Eric Trust - Banone	NO
2209 Farnmouth Circle - Nevada	13	88,166	88,166	Eric Trust - Banone	YES
3301 Terra Bella Drive - Nevada	13	65,013	65,013	Eric Trust - Banone	YES
4133 Compass Rose Way - Nevada	13	67,820	67,820	Eric Trust - Banone	YES
4601 Concord Village Drive - Nevada	13	61,070	61,070	Eric Trust - Banone	YES
4612 Sawyer Ave - Nevada	13	49,304	49,304	Eric Trust - Banone	YES
4820 Marnell Drive - Nevada	13	23,643	23,643	Eric Trust - Banone	YES
5113 Churchill Ave. - Nevada	13	58,070	58,070	Eric Trust - Banone	YES
5704 Roseridge Ave. - Nevada	13	61,510	61,510	Eric Trust - Banone	YES
6301 Cambria Ave. - Nevada	13	68,244	68,244	Eric Trust - Banone	YES
6304 Guadalupe Ave. - Nevada	13	41,599	51,499	Eric Trust - Banone	YES
Mesa Vista - Lot 67 - Arizona (Deeded Back)	14	21,263	21,263	Eric Trust - Banone	NO
1628 W. Darrel Road - Arizona	14	37,882	37,882	Eric Trust - Banone	YES
1830 N. 66th Drive - Arizona	14	24,791	24,791	Eric Trust - Banone	YES
1837 N. 59th Street - Arizona	14	29,050	29,050	Eric Trust - Banone	YES
2220 W. Tonto Street - Arizona	14	30,906	30,906	Eric Trust - Banone	YES
3225 W. Roma Ave. - Arizona	14	31,299	31,299	Eric Trust - Banone	YES
3307 W. Thomas Road - Arizona	14	35,383	35,383	Eric Trust - Banone	YES
3332 N. 80th Lane - Arizona	14	29,924	29,924	Eric Trust - Banone	YES
3415 N. 84th Lane - Arizona	14	35,368	35,368	Eric Trust - Banone	YES
3424 W. Bloomfield Road - Arizona	14	43,084	43,084	Eric Trust - Banone	YES
3631 N. 81st Ave. - Arizona	14	30,063	30,063	Eric Trust - Banone	YES
4141 N. 34th Ave. - Arizona	14	21,804	21,804	Eric Trust - Banone	YES
4541 N 76th Ave. - Arizona	14	32,540	32,540	Eric Trust - Banone	YES
4816 S. 17th Street - Arizona	14	19,633	19,633	Eric Trust - Banone	YES
5014 W. Cypress Street - Arizona	14	30,324	30,324	Eric Trust - Banone	YES
5518 N. 34th Drive - Arizona	14	27,641	27,641	Eric Trust - Banone	YES
6172 W. Fillmore Street - Arizona	14	39,871	39,871	Eric Trust - Banone	YES
6202 S. 43rd Street - Arizona	14	27,772	27,772	Eric Trust - Banone	YES
6720 W. Cambridge Ave. - Arizona	14	32,563	32,563	Eric Trust - Banone	YES
6822 W. Wilshire Drive - Arizona	14	40,477	40,477	Eric Trust - Banone	YES
6901 W. Coolidge Street - Arizona	14	32,583	32,583	Eric Trust - Banone	YES

Banone, LLC - AZ

4838 W Berkeley Rd. - Arizona	15	TBD	32,622	Eric Trust - Banone	YES
8 Homes - Arizona	15	TBD	251,000	Eric Trust - Banone	NO

Banone Nevada Notes Receivable

R & D Custom Builders - DMV Lot 16-17 (secured)	16a	46,463		Eric Trust - Banone	YES
Advantage Construction - MV Lot 37 (secured)		20,081		Eric Trust - Banone	YES
Gerald & Linda Fixsen - MV Lot 52 (secured)		22,838		Eric Trust - Banone	YES
Gerald & Linda Fixsen - MV Lot 53 (secured)		22,838		Eric Trust - Banone	YES
Joe Williams & Sherry Fixsen - MV Lot 54 (secured)		22,838		Eric Trust - Banone	YES
Bidco, Inc. - MV Lot 61 (secured)		21,263		Eric Trust - Banone	YES
Cary & Troy Fixsen - MV Lot 98 (secured)		22,838		Eric Trust - Banone	YES
Amada & Chris Stromberg (secured by Condo in PA)	16b	133,357		Eric Trust - Banone	YES
JB Ramos Trust (secured by 436 Europa Way)	16c	78,000		Eric Trust - Banone	YES
Katherine Stephens (secured by 1601 Knoll Heights)	16d	83,000	63,000	Eric Trust - Banone	YES
Chad Ramos (secured 7933 Dover Shores)	16e	60,000		Eric Trust - Banone	YES
Alicia Harrison (secured by 1025 Academy)		68,620		Eric Trust - Banone	YES
Eric T. Nelson (secured by 8619 W. Mohave - AZ)	16f	95,000		Eric Trust - Banone	YES
Michael & Lyndia Asquith - MV Lot 50 (secured)	16g	23,625		Eric Trust - Banone	NO

TBD = To Be Determined

Notes to Asset Schedule are an integral part of this schedule

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Other Receivables					
Frank Soris (Contingent)	17	TBD	1,000,000	Eric - Trust	YES
Nikki Cvintavich	18	200,000	200,000	Eric Nelson	YES
Family Loans					
Chad Ramos	19	261,675	-	Eric - Trust	Unknown
Jesse Harber	20	47,000	25,000	Eric - Trust	Unknown
Brock Nelson		10,000	10,000	Eric - Trust	Unknown
Autos/Vehicles					
2008 Escalade EXT SUV (Owned) (Eric's)	21	40,475	38,840	Eric - Trust	NO
2007 Mercedes SL 550 (Owned) (Eric's)	21	50,115	42,845	Eric - Trust	NO
2011 Audi (Leased) (Lynita's)		Lease	Lease	Lynita	NO
ATV's and Snowmobiles	21a	TBD	TBD	Unknown	NO
Tax Situation					
2006 Tax Refund (Held by Dave Stephens, Esq.)	22	110,125	110,128	Eric Nelson	NO
Cash & Investment Accounts					
Lynita's Accounts					
Schwab Capstone Capital- 2834 (3/31/2011)	23	1,016,969		Lynita - Trust	
Credit Union I 37214-01 (3/31/2011)	23	5		Lynita - Trust	
Credit Union I 37214-22 (3/31/2011)	23	48,274		Lynita - Trust	
Silver State 3736-01 (3/31/2011)	23	2,020		Lynita Nelson	
Silver State 3736-80 (3/31/2011)	23	3,767		Lynita Nelson	
Eric Accounts					
Bank of America 5010-0976-5829 (3/31/2011)	23		82,781	Eric - Trust	
Bank of America 5010-0716-2754 (3/31/2011)	23		13,685	Eric Trust - Banone	
Bank of America 0050-1157-7064 (3/31/2011)	23		3,533	Eric Trust - Banone	
Bank of America 5010-1100-6958 (3/31/2011)	23		7,439	Eric Trust - EN Auct	
Citi National Bank 363201539 (3/31/2011)	23		84,919	Eric Trust - Banone	
Citi National Bank 363005152 (3/31/2011)	23		4,304	Eric Trust - Dynasty	
Citi National Bank 363250807 (3/31/2011)	23		13,316	Eric Trust - Banone	
Mellon - 10594001700 (3/31/2011)	23		2,757,160	Eric - Trust	
Liabilities					
Frank Soris Contingent Liability	17		(562,981)	Eric - Trust	
Due on Line of Credit (3/31/2011)	23		(1,807,369)	Eric - Trust	

TBD = To Be Determined

Notes to Asset Schedule are an integral part of this schedule

DEF006480

Nelson v. Nelson
Notes to Asset Schedule

July 5, 2011

Larry L. Bertsch, CPA & Associates

Larry L. Bertsch, CPA, CFF

Nicholas S. Miller, CFE, CSAR, MBA

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Larry L. Bertsch, CPA & Associates reserves the right to update this report upon the production of additional documents. The information contained within this report is for use only in the conjunction with the surrounding Clark County District Court case Nelson v Nelson.

Note 1 - 7065 Palmyra

This is the current residence of Lynita Nelson. It has been alleged that improvements have been made to the property in the last two years. The parties do not agree on the value of the Property.

Since there is no agreement on the value of the property, it is recommended an appraisal be made on the property directed by an independent third party.

Note 2 - 2911 Bella Kathryn

This is the current residence of Eric Nelson which includes an adjacent vacant lot for which Eric is conducting improvements. Eric has valued the property as \$900,000 for the residence and \$175,000 for the adjoining lot. Lynita does not agree and her issue is stated below.

According to the detailed records of Eric Nelson, a total amount of \$1,362,612.57 has been spent towards the property which contains the house. The house was initially purchased for \$381,984.00 on 12/28/2009 and improvements have been made to the property as of 06/11/2011 amounting to \$980,628.57.

In reviewing the details of the house improvements on the general ledger kept by Eric Nelson, there was only one payment recorded to a relative, Paul Nelson, in the amount of \$25,000 and designated as contract labor in building the Residence. There were other payments recorded to relatives for reimbursement of materials and supplies used on the building of the residence. None of the reimbursed amount appeared material or not related to the residence. Those reimbursed payments were made to Paul Nelson, Cal Nelson, and to Big Fish, LLC, a company owned by Cal Nelson.

The adjoining lot was purchased on 08/11/2010 for a cost of \$175,000. As of 06/11/2011, improvements have been made towards the lot in the amount of \$64,558.68. In total, the purchase price and additional improvements towards this property amount to \$239,558.68.

Therefore the aggregate costs of the residence and adjoining lot at 06/11/2011 amounts to \$1,602,171.25.

Since there is no agreement on the value it is recommended an appraisal be made of the property directed by an independent third party or a decision that funds expended for the property be the criteria of value.

At issue - Lynita claims Eric has used community funds to build this residence and feels regardless of an appraisal, she should receive 50% on the costs to buy and build the property.

Note 3 - Russell Road Property

History

Property consisting of 3.3 acres at 5220 E. Russell Road was purchased on November 11, 1999 for \$855,945 by the Lynita Nelson Trust and the down payment from Cal Nelson amounting to \$20,000. Lynita then became a 50% partner with Cal Nelson in a partnership named CJE&L, LLC which was formed for the purpose of renting the property to Cal's Blue Water Marine.

Shortly thereafter, CJE&L, LLC obtained a loan from Business Bank of Nevada in the amount of \$3,100,000. The purpose of this loan was to build a building for the operations of Cal's Blue Water Marine, Inc. The loan was to be guaranteed by Clarence and Jeanette, individually as well as their Trust dated May 31, 2001 and also Cal's Blue Water Marine, Inc.

Sometime in 2004, Lynita signed a guarantee on the flooring contract for the inventory of Cal's Blue Water Marine, Inc. On 01/01/2005, Lynita withdrew her guarantee of the flooring contract and in return, Lynita signed an assignment or forfeit of her interest in the partnership to remove her from the property records. (The Examiner has not seen the flooring agreement that was signed by Lynita, although requested - Each of the parties claims the other has the contract). According to the records, the forfeiture of partnership interest was transferred to the capital account of Cal Nelson there being no cash attached to the transaction.

The boat business failed in 2008. At that time, the Bank demanded a \$300,000 pay down to keep the loan in performing status. Eric paid the \$300,000 which was secured by property owned by Cal Nelson and located in Utah.

Eric's purchase of the interest in property

On or about 02/10/2010, Eric Nelson decided to purchase a 65% interest in the property. Eric's 65% interest is said to have cost \$4,000,000; which is comprised of the following amounts:

1) In 2009, Eric purchased an FDIC note on a property in Phoenix commonly known as "Sugar Daddy's" for approximately \$520,000. The source of these funds came from the Line of Credit. The property was sold with proceeds amounting to \$1,520,597.88. Since this was designed as a 1031 exchange, the proceeds were used in 2010 to purchase Eric's interest in the Russell Road Property.

2) As indicated above, Eric had previously paid \$300,000 to pay down the Bank Loan which was secured by property in Utah. In addition, Eric paid off the mortgage on Cal's house amounting to \$400,000. Both amounts were paid from Eric's Line of Credit. These two amounts aggregating \$700,000 were then used as a credit towards the purchase price for Eric's interest.

3) Eric gave a credit amounting to \$522,138.47 which represented future agreements with Cal and the termination of any present verbal partnership agreements. This also included money on rental payments given to Cal.

4) The remaining amount to fulfill the obligation of the purchase price was to borrow \$1,257,263.67 from the Line of Credit in 2010.

Therefore the purchase of Eric's interest is comprised of the following:

Pay down of Bank Loan	\$ 300,000.00
Pay off of personal residence of Cal Nelson	400,000.00
Credit to Cal Nelson for prior payments	522,138.45
Amount to pay Bank Note from Sugar Daddy's	1,520,597.88
Amount to pay Bank Loan from Line of Credit	1,257,263.67
	<u>\$ 4,000,000.00</u>

Therefore the amount of cash contributed directly to the interest in the property by Eric in 2010, amounts to \$2,777,861.55 (1,520,597.88 + 1,257,263.67). The cash reportedly paid off the original loan held by Business Bank of Nevada.

According to CJE&L's tax returns and representations made by Cal Nelson, Cal Nelson's capital account includes \$855,000; which represents the purchase price of the land originally purchased on November 11, 1999 by the Lynita Nelson Trust as well as \$501,529 in leasehold improvements made by Cal's Blue Water Marine. The summary document supporting the leasehold improvements contribution was believed to be at cost and not the net depreciated value. As prior indicated Cal's Blue Water Marine eventually failed in 2008. Since the Business failure in 2008, Cal Nelson has taken distributions from CJE&L of \$11,096 in 2009 and \$73,978 in 2010, aggregating to \$85,074.

The current ownership of the 5220 E. Russell Road property is 50% by Eric Nelson Auctioneering (an asset of the Eric Nelson Trust), 15% by the Eric Nelson Trust and 35% by CJE&L, LLC. (See below).

Note 3a - 50% in Russell Road owned by Eric Nelson Auctioneering

In the purchase of the Russell Road Property, the ownership of 65% of the property purchase from CJE & L, LLC was described above to be \$4,000,000. Eric Nelson says that 50% of the interest was designated to be owned by Eric Nelson Auctioneering and the other 15% by the Eric Nelson Trust.

Note 3b - 15% sale back to Cal Nelson for 15% interest by Eric Trust

The 15% interest is evidenced by a note in the amount of \$2,000,000 the principal amount is due in seven years from 2/3/2010 from Cal Nelson to Eric Nelson Trust. The note is secured by 15% of the real property owned by CJE & L, LLC and 15% of all rents collected from the property will be recognized as interest on the note.

Note 3c - Receivable from CJE & L, LLC amounting to \$742,368.

According to the 2010 tax return of CJE&L, LLC (owned 99% by Nelson Nevada Trust (Cal's Trust) and 1% by Cal Nelson), the company reports a liability in the amount of \$742,368 is due to Eric Nelson Auctioneering (Reported under Eric Trust - Eric Nelson Auctioneering). We have not received information as to the nature of this note.

Because of the controversy on this property, it is recommended that an appraisal of the property be made directed by an independent third party.

At issue, Lynita believes that Cal Nelson has not put any capital into the investment and therefore the amount of this asset is 100% owned solely by Lynita and Eric Nelson.

Also at issue is that Lynita bought the land for \$855,000 and was forced to forfeit her interest through an assignment to Cal Nelson. This issue is over a guarantee made by Lynita on a flooring arrangement on boats for a company owned by Cal Nelson, named Cal's Blue Water Marine.

Subsequent Transaction

The property was sold to the Oasis Baptist Church on 05/27/2011, prior to this transaction, the church held an option to purchase for \$6,500,000. The payments on the note were to begin on 09/01/2011. Until this date, the Oasis Baptist Church was to pay \$17,500 each month for the months of June, July, and August. Then starting on 09/01/2011 the Oasis Baptist Church will pay interest only at 6% on \$6,000,000 for 5 years and then will have a balloon payment due of \$6,500,000.

This contract was amended on 06/15/2011 because the Church could not get an exemption from property taxes unless they own the property. Therefore the original financial arrangement has been amended.

The Oasis Baptist Church needs additional improvements in order to bring their school over to the Russell Road property. In order to do this, they need an additional \$300,000 in funds for improvements to the property. Currently, they are paying \$20,000 per month space rental for them to conduct their school.

As of 06/15/2011, Julie Brown loaned \$300,000 to the Oasis Baptist Church and has a 1st Note/Deed on the property. ✓

A 2nd Note/Deed is placed on the property to recapture all back rents and taxes in the amount of \$295,000. The 2nd Note/Deed is shared 1/3rd to Eric Nelson Auctioneering, 1/3rd to the Eric Nelson Trust and 1/3rd to CJE&L, LLC.

Therefore the remaining amount of \$6,500,000 through subordination has become a 3rd Note/Deed in the favor of shared 1/3rd to Eric Nelson Auctioneering, 1/3rd to the Eric Nelson Trust and 1/3rd to CJE&L, LLC.

The current terms are to pay \$17,500 per month until 09/01/2011 and \$30,000 thereafter. However they may ask that the payments be extended to 12/01/2011 before they begin to pay \$30,000 per month for their purchase of the property.

We understand there is a servicing agreement to collect the mortgage payments. We do not know the entity that the servicing arrangement is contracted.

The servicing agency is an issue with Lynita.

Note 4 - Brianhead, Utah

The property located in Brianhead, Utah includes a cabin on 150 acres. In addition to the property and building, the ownership includes water rights.

Eric originally valued the asset at \$3,000,000 but now believes the property has a value of approximately \$2,000,000. Lynita states the property should bring \$2,000,000 at sale, which is her preference.

It appears there is an agreement on the value of this property. However, there is no agreement on the disposition of the asset. As a result, a third-party appraisal may be required to determine the value either party should pay to buy the other one out.

Note 5 - 3611 Lindell

This property is an office complex. The complex has 13,040 square feet and is the location of Eric Nelson offices. Eric collects the monthly rents as well as pays for the monthly maintenance.

Both income and expenses will be listed in the Sources of Income and Expenses report.

Since there is a disagreement about the value of the office building, it is recommended an appraisal be made of the property by an independent third party.

Note 6 - 5913 Pebble Beach

This property is owned by the LSN Nevada Trust and is occupied by Lynita's sister, Thelma. The mortgage of \$69,000 has been paid off and the property is currently unencumbered. It appears that neither party is interested in the property and may become a non-issue.

Note 7 - Wyoming (200 acres)

This property consists of 200 acres located in Evanston, Wyoming and owned 40% by Lynita's Trust, 50% by Paul Nelson (relative) and 10% by Aleda Nelson (relative). This property could be developed into 84 Lots and are in the name of Equestrian Estates, LLC.

Eric has given a value for Lynita's 40% interest in the property of \$800,000. Lynita has not determined a value,

It is recommended an appraisal be made by an independent third party to obtain a value of the 40% interest.

Note 8 - 830 Arnold Ave.

This is a 1,300 sq. ft. house located in Greenville Mississippi. The house is being rented at \$500 per month and the rent is being collected and deposited into Banone's Bank Account. Eric has valued the property at \$40,000, which is believed to be the initial purchase price of the property.

Because there are so many other issues, it is recommended the purchase price be considered the value based upon the current economic conditions.

Note 9 - MS Bay (200 acres)

This is 200 acres located in Mississippi. The ownership and titles to the property are not clear and need to be addressed. Currently the property is titled as follows:

	<u>Acres</u>
Bal Harbour, LLC (Note 9b)	4.7790560
Bay Harbour Beach Resort, LLC (Note 9c)	2.7996560
Emerald Bay, LLC (note 9a)	0.2217080
Grotta (Note 11)	25.3773880
Lynita Trust - RV Park (Note 9e)	20.6856080
Lynita Trust (Note 9f)	41.0152290
	<u>94.8786450</u>
Dynasty (Note 10b)	91.0927580
Frank Soris Family Trust (Note 10c)	30.1382120
	<u>121.2309700</u>
Total Acres	<u>216.1096150</u>

Note 9a - Emerald Bay, LLC has .221708 acres titled in its name, which was purchased for \$55,000. Emerald Bay, LLC (formally Paradise Bay Mississippi, LLC was formed in 2005 and changed name in 2007) is a holding Company whose purpose was to assemble property of 120

acres about 2 miles from the current Silver Slipper Casino to develop a resort type project. The subsidiaries of the Company were Bal Harbour, LLC, Bay Harbour Beach Resort, Montgage Resort, LLC, Bay Resorts, LLC, and Paradise landing, LLC. This project is not currently operating and is at a standstill.

In 2008 the ownership in this property went from 100% ownership by Eric Trust to an ownership of 50% to Lynita Trust and 50% to Eric Trust.

At issue, Emerald Bay owes Nelson & Associates \$45,500.

The amount due from Emerald Bay, LLC were funds advanced to pay for expenses in the assembling process. Emerald Bay does not have funds and therefore doubtful to repay Nelson & Associates back.

Note 9b - Bal Harbour, LLC has 4.779056 acres titled in its name.

Note 9c - Bay Harbour Beach Resort, LLC has 2.799656 acres titled in its name.

Note 9d - Bay Resorts, LLC currently does not have any ownership in land. This entity operated the RV Resort, had its own Bank Account until the law suit was filed. The Bank Account was closed and the rental income from Silver Slipper was the deposited into Banone.

Note 9e - Lynita Trust has 41.0152290 titled in its name. This property is not being used.

Note 9f - RV Park is owned by Lynita's Trust. The property designated for its use is 20.6856080 acres. The Silver Slipper is leasing this property and pays an amount of approximately \$4,000.00 per month.

Since there are different owners and the property is being used differently, it is recommended either an appraisal for the separate parcels be made or that the entire 200+ acres be appraised altogether, then the value could be allocated to the individual owners. In either case, the appraisal should be directed by an independent party.

Note 10 - Dynasty

Dynasty is an entity that is included in the Eric Nelson Trust consisting of various types of investments as described below.

Note 10a - Silver Slipper (Owned by Dynasty)

Dynasty has a 34% interest in the Silver Slipper Casino. If options were to be exercised, then the interest could increase to 43%.

There is currently a dispute between Eric Nelson and the other partners of the Silver Slipper Casino. In the operating agreement of Silver Slipper is a buyout provision. The other partners are attempting to exercise that provision and have offered \$1,586,000 and are pushing Eric Nelson to accept.

The other partners have filed a law suit in Los Angeles to force Eric Nelson to accept their offer. Eric Nelson is unwilling to accept the current position of the other partners. In order to oppose the other partners, Eric Nelson did put Dynasty into Bankruptcy, filing in Mississippi.

The other partners filed a motion to have the Bankruptcy dismissed as a bad faith filing. It is understood that hearing has taken place and the Bankruptcy has been dismissed. Therefore it is back to defending the law suit filed in Los Angeles.

There are other issues affecting the ownership interest in the Silver Slipper, one of which being that Lynita is not currently licensed by the Mississippi Gaming Authorities and therefore not qualified to own an interest in a gaming property.

It is recommended that a Business Valuation be directed by an independent third party to determine the value of the Silver Slipper and also to determine the value of the percent interest owned by Dynasty.

Note 10b - Dynasty owns 91.092758 acres. There has been a lien of \$1,000,000 placed against the property by BBJ, a lender to Silver Slipper.

Note 10c - This land consisting of 30.1382120 acres was deeded to Frank Soris Family to collateralize the \$1,300,000 owed from the 2002 transaction between Soris and Lynita Trust. (See Note 17 for the Soris transactions). It has been stated that this acreage has been quitclaimed back to Dynasty when the property in Banone was substituted as collateral for the \$1,300,000 note to Soris. The quitclaim has not been recorded.

Eric Nelson stated the value of the property, both what Dynasty owns and the Frank Soris property totaling 121.230970 acres is valued at \$1,250,000.

It is recommended that an appraisal be made of the property owned by Dynasty and the property currently owned by Frank Soris. Such an appraisal should be conducted as recommended in Note 9.

Note 11 - Grotta, LLC

Lynita's Trust owns a 1/6th interest or 16.67% with Eric Nelson's relatives owning the remaining 5/6th interest. Grotta, LLC controls various investments as described below:

Note 11a - Dynasty Profit Sharing Agreement

Eric Nelson states that this Company has an interest in a Profit Sharing agreement whereby Grotta, LLC is to receive 10% of Dynasty's Profits. (No determination has been made to ascertain if that is an investment and/or operating profits). There have been no profits to-date; therefore no payments from Dynasty have ever been made to Grotta, LLC.

Note 11b - Mississippi Land

The Grotta, LLC owns 25.377388 acres of the 200 acres described in Note 9 as MS Bay 200 acres. Eric states the value of that land is approximately \$100,000.

Eric values Lynita's trust ownership in this land at \$16,667. Lynita does not have a separate value for the property owned by Grotta, LLC.

Note 11c - Grotta Financial Partnership

The Grotta Financial Partnership owned land on Flamingo Road in Las Vegas, Nevada, which was condemned for the purpose of using the land to construct the "Beltway". The condemnation was used as an IRS Section 1033 exchange. Cash amounting to \$3,025,000 which was in the Grotta Financial Partnership, was transferred to the Eric Nelson Trust for future investing purposes in order to comply with the IRS Section 1033 exchange provisions. Therefore, the cash on the books of Grotta Financial Partnership was replaced with a Note Receivable to the Eric Nelson Trust. The investments made by Eric Nelson through the Eric Nelson Trust would at this time be included in the current asset schedule.

If the Eric Nelson Trust were to pay Grotta Financial Partnership the amount of \$3,025,000 or any part thereof, it would then create the situation that the amount would become taxable because the transaction would be treated as a loan which does not qualify under the IRS Section 1033 exchange rules.

At issue, there is a Note Receivable in the amount of \$3,025,000 booked on Grotta Financial Partnership financial statements from the Eric Nelson Trust. The transaction contains various issues relating to taxable consequences if paid back.

Note 12 - Hideaway Casino

This was an Investment between Eric Nelson and Steve Bieri. Eric Nelson has not spent community funds in his effort to develop a casino. The investment was not viable and thus failed. Eric states that there may be a law suit against Eric Nelson to the extent of the loss suffered by Mr. Bieri amounting to approximately \$3,000,000.

Note 13 - Banone, LLC (Nevada)

These properties are located in Nevada and titled in the name of Banone, LLC, which is in Eric Nelson Trust. The value indicated on the schedule is the purchase price of the property including repairs thereto. In discussion with Lynita, she appeared to have a willingness to accept those values, with the exception of 4412 Baxter as described below:

Note 13a - 4412 Baxter - According to Lynita, the amount booked for 4412 Baxter is \$20,000 greater than it should be. Lynita claims the proper amount should be \$62,522; instead of \$82,522.

Note 14 - Banone, LLC (Arizona)

These properties are located in Arizona and titled in the name of Banone, LLC which is in Eric Nelson Trust. The value indicated on the schedule is the purchase price of the property including repairs thereto. In discussion with Lynita, she appeared to have a willingness to accept those values.

Note 15 - Banone AZ, LLC

There is one property in Banone AZ, LLC that is income producing. During 2010, 8 additional homes were purchased at a cost of \$251,000; at which time we have not received indication that they are income producing.

Note 16 - Notes Receivable

To date, we have not received copies of the documents relating to the various notes receivable. Eric represented that the notes were secured by property but we have not examined appropriate evidence to determine the validity of the collateral.

a. This note is in default. Roger Nelson is owner of RD Builders. Roger Nelson is not a relative.

b. Amada & Chris Stromberg are the daughter and son-in-law of Eric and Lynita Nelson.

c. JB Ramos Trust is related to an employee of Eric Nelson

d. Niece - At issue by Lynita, Purchased by Banone on 03/02/2010 and questions the down payment of \$20,000 and if that money came from Community Funds.

- e. Chad Ramos is a Nephew to Eric
- f. Eric T. Nelson is a Nephew to Eric
- g. Have received deed in lieu of foreclosure.

Note 17 - Soris Transaction

History

This first transaction commenced in 2002 when Frank Soris made an investment as mortgage holder in the Wyoming operations. Mr. Soris loaned \$2,300,000 to the Lynita Trust on a building that was to be used for Off Track Betting to support a Race Track owned at that time by the Nelson's. The operations in the building were outlawed and the operations had to cease.

The \$2,300,000 was an amount needed by Frank Soris to complete a 1031 exchange (Tax Code provision to defer taxes). The amount actually loaned is \$1,300,000 and a note payable to Lynita's Trust for \$1,000,000. Sometime between the date of the 1031 and 2010, the promissory note was transferred to the Eric L Nelson Nevada Trust. We have not received indication as to why the note was transferred out of Lynita's Trust or if any consideration was given in return for the transfer. Information has been received that interest of \$75,000 was received in 2009 relating to the \$1,000,000 note which is being serviced by U. S. Loan Servicing.

When the Off Track Betting business failed, Mr. Soris insisted on collateral to replace the building in Evanston, Wyoming. Eric Nelson then collateralized the note with property in Phoenix, Arizona. Upon failure of that collateral, Eric Nelson then collateralized the note with property in Mississippi. Since there was ongoing litigation in Mississippi, Mr. Soris again sought collateral for the amount due him. It was then, in early 2010, when Eric made a decision to take the better of the Banone properties in Arizona and transfer those rental properties to the Frank Soris Family Trust.

It was understood from Eric Nelson that there was a deal with Frank Soris that if the properties were to sell in excess of the \$1,300,000, Eric would be entitled to monies from such sales. In documents received there was a written agreement that upon the transfer of the Banone properties, the \$1,000,000.00 note made payable to the Eric L. Nelson Nevada Trust is cancelled and considered satisfied. We have not received further documentation as to why the note was cancelled or satisfied. We have yet to determine which position is current. Of course, if the properties sell for less than \$1,300,000, the concerns of the \$1,000,000 will be dispelled.

Current Situation

The cost of the current twenty properties transferred to Soris has a book value of \$737,018.67. Therefore the aggregate amount of collateral against a debt of \$1,300,000 leaves a contingent liability of \$562,981.33. In addition, Eric has pledged to use 8 lots from his investment in AZ-29 Gateway Lots, but actual lots are to be determined at a later date according to the February 19, 2010 agreement between Soris and Eric Nelson.

The contingent asset may or may not have value if the properties sell for more than \$1,300,000, depending on the outcome of the agreement to share or if the note has been cancelled.

The interest on the \$1,300,000 note is being paid by the rents collected on the properties.

At issue, Lynita believes Eric gave Soris the best properties from Banone. Eric agrees with that statement.

Note 18 - Nikki Cvintavich Note Receivable

This is a loan made by Eric Nelson to Nikki Cvintavich, an employee in Mississippi. This loan has no direct connection to the Mississippi investments. We have not received documentation evidencing if this note is collateralized by any type of property.

Note 19 - Family Loan (Chad Ramos)

This was money given to start several businesses. The businesses have all failed. This money was given to him prior to 01/01/2009 and should be considered as community participation and be eliminated as an issue.

It is recommended that this item be eliminated from any settlement.

Note 20 - Family Loan (Jesse Harber)

We have not received documentation relating to the terms and conditions of this receivable. As a result, we cannot determine a value of the outstanding amounts due or if there was or is any collateral against the receivable.

Note 21 - Autos/Vehicles

The values given by each party was from Kelly Blue Book. It has not been determined what was used as mileage, accessories, or wholesale or retail suggested prices.

Note 21a – Both parties have indicated the presence of several ATVs and snowmobiles.

It is recommended a determination by an independent third party at a selected date determined by the Court.

Note 22 - Tax Situation

It has been understood that the 2006 taxes were filed jointly. Thereafter the Federal Income Tax Returns have been filed as Married filing Separate. It has been stated that a 2006 refund in the approximate amount of \$110,125 is currently held by Eric Nelson's attorney in a separate bank account.

Note 23 – Bank Accounts

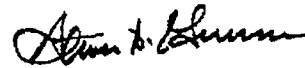
It is recommended that all of the Banking Accounts be brought up to a date determined by the Court and that all transactions be reviewed for subsequent transactions.

Note 24 - AZ-31 Gateway Lots

The property in this account consists of the following:

1. 29 parcels that are titled to the Lynita Trust.
2. 8 parcels where the Lynita Trust has a 25% interest, Harber Investments has a 25% interest, Louis Walter has a 25% interest, and Gary & Margaret Zahlen have a 25% interest.
3. 2 lots that were in foreclosure. As of the date of this report, we have not received documentation relating to the disposition of the foreclosure proceedings.
4. 7 lots from Joan Ramos. Joan Ramos filed bankruptcy and all lots were to be deeded back to Lynita's Trust. As of the date of this report, all seven lots are currently in the name of "Ramos Joan B Trustee".

EXHIBIT G


CLERK OF THE COURT

1 MOT
2 THE DICKERSON LAW GROUP
3 ROBERT P. DICKERSON, ESQ.
4 Nevada Bar No. 000945
5 JOSEF M. KARACSONYI, ESQ.
6 Nevada Bar No. 010634
7 1745 Village Center Circle
8 Las Vegas, Nevada 89134
9 Telephone: (702) 388-8600
10 Facsimile: (702) 388-0210
11 Email: info@dickersonlawgroup.com
12 Attorneys for LYNITA SUE NELSON

8 EIGHTH JUDICIAL DISTRICT COURT
9 FAMILY DIVISION

10 CLARK COUNTY, NEVADA

11 ERIC L. NELSON,
12 Plaintiff/Counterdefendant,
13 v.
14 LYNITA SUE NELSON,
15 Defendant/Counterclaimant.

CASE NO. D-09-411537-D
DEPT NO. "O"

16 ERIC L. NELSON NEVADA TRUST
17 dated May 30, 2001, and LSN NEVADA
18 TRUST dated May 30, 2001,

19 Necessary Parties (joined in this
20 action pursuant to Stipulation and
21 Order entered on August 9, 2011)

22 LANA MARTIN, as Distribution Trustee of
23 the ERIC L. NELSON NEVADA TRUST
24 dated May 30, 2001,

25 Necessary Party (joined in this action
26 pursuant to Stipulation and Order
27 entered on August 9, 2011)/ Purported
28 Counterclaimant and Crossclaimant,

26 v.

1 LYNITA SUE NELSON and ERIC
2 NELSON,

3 Purported Cross-Defendant and
4 Counterdefendant,

5 LYNITA SUE NELSON,

6 Counterclaimant, Cross-Claimant,
7 and/or Third Party Plaintiff,

8 v.

9 ERIC L. NELSON, individually and as the
10 Investment Trustee of the ERIC L. NELSON
11 NEVADA TRUST dated May 30, 2001; the
12 ERIC L. NELSON NEVADA TRUST dated
13 May 30, 2001; LANA MARTIN, individually,
14 and as the current and/or former Distribution
15 Trustee of the ERIC L. NELSON NEVADA
16 TRUST dated May 30, 2001, and as the
17 former Distribution Trustee of the LSN
18 NEVADA TRUST dated May 30, 2001);

19 Counterdefendant, and/or
20 Cross-Defendants, and/or
21 Third Party Defendants.

22 NOTICE: YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH
23 THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF
24 YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE
25 TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10)
26 DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED RELIEF
27 BEING GRANTED BY THE COURT WITHOUT HEARING PRIOR TO THE SCHEDULED
28 HEARING DATE.

29 MOTION FOR PAYMENT OF FUNDS BELONGING TO DEFENDANT
30 PURSUANT TO COURT'S DECREE TO ENSURE RECEIPT OF SAME, AND
31 FOR IMMEDIATE PAYMENT OF COURT APPOINTED EXPERT

32 COMES NOW Defendant, LYNITA SUE NELSON ("Lynita"), by and through
33 her attorneys, ROBERT P. DICKERSON, ESQ., and JOSEF M. KARACSONYI, ESQ.,
34 of THE DICKERSON LAW GROUP, and respectfully moves this Honorable Court for
35 the following relief:

36 1) An Order directing that \$1,032,742.00 and \$35,258.00 be paid directly to
37 Lynita and Court appointed expert, Larry Bertsch ("Mr. Bertsch"), from the
38

1 \$1,568,000.00 being held by David Stephens, Esq. ("Mr. Stephens"), in accordance with
2 this Court's Decree of Divorce entered June 3, 2013;

3 2) In the alternative, if the \$1,568,000.00 has already been transferred by Mr.
4 Stephens to Lana Martin ("Ms. Martin") and the ELN Trust, and/or Plaintiff, Eric
5 Nelson ("Eric"), for an Order directing Ms. Martin and Eric to immediately transfer the
6 sum of \$1,032,742.00 to Lynita and \$35,258.00 to Mr. Bertsch; and

7 3) Any other orders that this Court deems necessary and appropriate.

8 This Motion is made and based upon the records, files and pleadings on file
9 herein, including the Court's June 3, 2013 Decree of Divorce, the Points and Authorities
10 submitted herewith, Lynita's affidavit attached hereto, and such other and further
11 evidence as may be adduced at the hearing of this matter.

12 DATED this 5th day of June, 2013.

13 THE DICKERSON LAW GROUP

14
15 By Robert P. Dickerson
16 ROBERT P. DICKERSON, ESQ.
17 Nevada Bar No. 000945
18 JOSEF M. KARACSONYI, ESQ.
19 Nevada Bar No. 010634
20 1745 Village Center Circle
21 Las Vegas, Nevada 89134
22 Attorneys for LYNITA SUE NELSON
23
24
25
26
27
28

1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I. FACTUAL STATEMENT

3 On June 3, 2013, this Court issued its Decree of Divorce ("Decree"), which was
4 fifty (50) pages in length and contained extensive and detailed findings and Court
5 Orders. In the Decree, Lynita was awarded lump sum alimony in the amount of
6 \$800,000.00, child support arrears in the amount of \$87,775.00, and attorneys' fees in
7 the amount of \$144,967.00 from Eric and the ELN Trust (for a total amount owed to
8 Lynita of \$1,032,742.00). The Court also ordered that Eric and the ELN Trust pay the
9 outstanding balance owed to Mr. Bertsch in the amount of \$35,258.00. All of the
10 aforementioned sums were ordered to be paid within thirty (30) days of the issuance of
11 the Decree from the approximately \$1,568,000.00 which was previously¹ enjoined in
12 Mr. Stephens' trust account.

13 The Court was extremely clear in its Decree that the reason it was awarding lump
14 sum alimony to Lynita, and ordering that the \$1,568,000.00 be used to satisfy such
15 lump sum alimony, child support arrears, and attorneys' fees, was due to the Court's well
16 founded concerns that absent such an Order Lynita would never receive such sums from
17 Eric and/or the ELN Trust. Specifically, the Court concluded that Eric's overall behavior
18 and attitude during the divorce proceedings "illustrate[d] the possibility that he might
19 attempt to liquidate, interfere, hypothecate or give away assets out of the ELN Trust to
20 avoid payment of his support obligations to Mrs. Nelson"

21 The Court's Decree dissolves the injunction freezing the \$1,568,000.00 in Mr.
22 Stephens' trust account, and allows for said monies to be distributed to Eric and the
23 ELN Trust before Eric and the ELN Trust are required to provide Lynita and Mr.
24 Bertsch their respective portions of same. It is feared that Lynita will never receive her
25 portion of said funds, and that instead, Eric and the ELN Trust will refuse to pay Lynita
26 her share, and/or completely dissipate said funds, thereby precluding Lynita from

27 _____
28 ¹ The Court's Decree dissolves the previously issued injunction.

1 possibly ever receiving her lump sum alimony, child support arrears, and attorneys' fees.²
2 The Court's extensive findings detail why such fears are justified, and how such actions
3 are more than a mere possibility. This is exactly the result the Court was attempting to
4 avoid by awarding Lynita lump sum alimony, child support arrears, and attorneys' fees
5 from the \$1,568,000.00 previously frozen by the Court.

6 As the Court is aware, Lynita received very little of the parties' community
7 income, and no child support or maintenance, during the pendency of these proceedings.
8 If Lynita does not receive the \$1,032,742.00 due to her she will suffer irreparable harm,
9 as she has several outstanding obligations and has an immediate need for such funds.
10 Currently, Lynita has approximately \$19,000.00 in her bank accounts, but has
11 outstanding credit card balances of \$53,674.00, current household bills of \$3,130.00,
12 and an outstanding balance for attorneys' fees and costs of over \$140,000.00. If Lynita
13 does not receive the monies awarded to her from the \$1,568,000.00 previously enjoined
14 in Mr. Stephens' trust account she will be unable to support herself and will suffer
15 irreparable financial harm. Lynita previously made several requests for temporary
16 support and maintenance, most recently in her Motion for Temporary Support and to
17 Establish Child Support Orders ("Motion for Support"), filed January 28, 2013 (over
18 four (4) months ago). The hearing on Lynita's Motion for Support was continued and
19 eventually vacated by the Court because the Court intended for the Decree to resolve
20 Lynita's requests, and provide her with any support she required. If the Court does not
21 direct Lynita's monies to be paid directly to her immediately, it is likely that Eric and
22 the ELN Trust will attempt to withhold or dissipate same, thereby attempting to defeat
23 the Court's Orders and intent and further delaying Lynita's receipt of desperately needed
24 monies.

25 ...

26 ...

27
28 ² For the same reasons, it is also feared that Mr. Bertsch will not receive his outstanding balance from the
\$1,568,000.00 previously frozen by the Court.

1 II. LEGAL ANALYSIS

2 Nevada Revised Statutes, Section 125.240 (2013), provides:

3 NRS 125.240 Enforcement of judgment and orders: Remedies. The final
4 judgment and any order made before or after judgment may be
5 enforced by the court by such order as it deems necessary. A receiver
6 may be appointed, security may be required, execution may issue, real or
7 personal property of either spouse may be sold as under execution in other
8 cases, and disobedience of any order may be punished as a contempt.

9 Furthermore, it is well settled that the Court has inherent authority to protect the
10 dignity and decency of its proceedings, and to enforce its decrees. *See, e.g., Halverson v.*
11 *Hardcastle*, 123 Nev. 29, 163 P.3d 428, 440 (2007).

12 It is necessary that the Court issue an Order requiring Mr. Stephens' to
13 immediately pay to Lynita the \$1,032,742.00 she is entitled to from the approximately
14 \$1,568,000.00 being held in Mr. Stephens' trust account, and to pay to Mr. Bertsch the
15 sum of \$35,258.00. In the event Eric and/or the ELN Trust have already received the
16 \$1,568,000.00 in Mr. Stephens' trust account, the Court should issue an Order
17 requiring the ELN Trust and/or Eric to pay Lynita her \$1,032,742.00, and Mr. Bertsch
18 his \$32,258.00, from said funds immediately. Such Orders are necessary to enforce the
19 Court's Decree, and prevent the dissipation of the funds Lynita and Mr. Bertsch are
20 entitled to receive. Without such an Order, the Court's concerns that Lynita may never
21 actually receive her lump sum alimony, child support arrears, and attorneys' fees, or will
22 be delayed in her receipt of same, are likely to be realized.

23 Eric and the ELN Trust have no valid objection to the requests for relief made
24 herein. Lynita is simply requesting receipt of the monies awarded to her in the Court's
25 Decree, and that Mr. Bertsch receive the monies ordered to be paid to him in the
26 Decree, to which Eric and the ELN Trust have no right or interest. If Eric or the ELN
27 Trust oppose these requests it will only make it more clear why such Orders are
28 necessary, and demonstrate further the validity of Lynita's and the Court's concerns that
Eric and/or the ELN Trust will continue to disobey and attempt to defeat the Court's
Orders.

1 III. CONCLUSION

2 For the reasons set forth above in this Motion, Lynita respectfully requests the
3 following relief:

4 1) An Order directing that \$1,032,742.00 and \$35,258.00 be paid directly to
5 Lynita and Mr. Bertsch from the \$1,568,000.00 being held by Mr. Stephens, in
6 accordance with this Court's Decree of Divorce entered June 3, 2013;

7 2) In the alternative, if the \$1,568,000.00 has already been transferred by Mr.
8 Stephens to Ms. Martin and the ELN Trust, and/or Eric, for an Order directing Ms.
9 Martin and Eric to immediately transfer the sum of \$1,032,742.00 to Lynita and
10 \$35,258.00 to Mr. Bertsch; and

11 3) Any other orders that this Court deems necessary and appropriate.

12 Dated this 5th day of June, 2013.

13 Respectfully Submitted by:

14 THE DICKERSON LAW GROUP

15
16 By Robert P. Dickerson
17 ROBERT P. DICKERSON, ESQ.
18 Nevada Bar No. 000945
19 JOSEF M. KARACSONYI, ESQ.
20 Nevada Bar No. 010634
21 1745 Village Center Circle
22 Las Vegas, Nevada 89134
23 Attorneys for LYNITA SUE NELSON
24
25
26
27
28

AFFIDAVIT OF LYNITA SUE NELSON

STATE OF NEVADA }

COUNTY OF CLARK }

I, LYNITA SUE NELSON, declare under penalty of perjury under the law of the State of Nevada that the following statement is true and correct:

1. I am over the age of 18 years. I am the Defendant in this action. I have personal knowledge of the facts contained herein, and I am competent to testify thereto.

2. I am making this affidavit in support of my MOTION FOR PAYMENT OF FUNDS BELONGING TO DEFENDANT PURSUANT TO COURT'S DECREE TO ENSURE RECEIPT OF SAME, AND FOR IMMEDIATE PAYMENT OF COURT APPOINTED EXPERT ("Motion").

3. I have read the Motion prepared by my counsel and swear, to the best of my knowledge, that the facts as set forth therein are true and accurate, save and except any fact stated upon information and belief, and as to such facts I believe them to be true. I hereby reaffirm said facts as if set forth fully herein to the extent that they are not recited herein. If called upon by this Court, I will testify as to my personal knowledge of the truth and accuracy of the statements contained therein.

FURTHER AFFIANT SAYETH NAUGHT.

Lynita Sue Nelson
LYNITA SUE NELSON

Subscribed and sworn to before me
this 5th day of June, 2013.

Shari Aidukas
Notary Public in and for said
County and State.

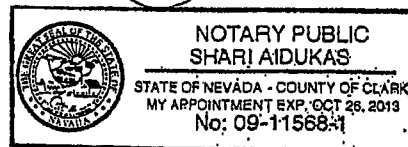


EXHIBIT F

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.

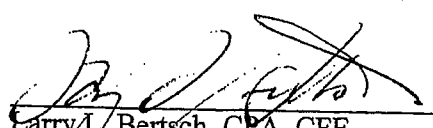
Case No. D-09-411537-D
Dept. O

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

CERTIFICATE OF MAILING

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

Rhonda K. Forsberg, Esq.
IVEY FORSBERG & DOUGLAS
1070 West Horizon Ridge Parkway, #100
Henderson, NV 89012
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

Mark A. Solomon, Esq.
Jeffery P. Luszeck, Esq.
SOLOMON DWIGGINS FREER &
MORSE, LTD.
9060 W. Cheyenne Avenue
Las Vegas, NV 89129
Attorneys for Eric L. Nelson Nevada Trust

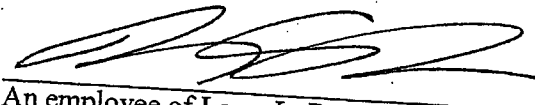

An employee of Larry L. Bertsch, CPA & Associates

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
	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
Carli 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 Dickerson 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
(Bank Deposit)							249.95	5,000.00					10,249.95
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													
Carl Nelson		525.00	4,370.00	500.00		290.00		60.00	109.00				5,854.00
Erica Nelson	600.00						207.65	104.60				458.34	2,438.71
Garet Nelson	300.00		174.00	768.20	425.92		937.07	1,057.76	2,395.20	1,045.83	2,931.07	4,985.48	18,760.11
General Items	944.13	884.76	1,559.96	748.90	655.35	614.60	1,144.72	1,452.36	2,504.20	1,045.83	2,931.07	5,443.82	27,882.82
Total Children Payments	1,844.13	1,409.76	6,103.96	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
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													
Lawn Service		602.00	297.00	859.70	593.24	7,959.32	52.19		320.10	1,185.36	120.00	480.00	1,785.36
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	16,169.74
Other		372.43		220.00	73.51			33.39	44.25				25,080.74
Pest Control	80.00	40.00	40.00		80.00	40.00			40.00		80.00	40.00	743.58
Pool	365.12		120.00	240.00		491.70					180.00		520.00
Taxes							5,757.25						1,636.82
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
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
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
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
Professionals													
Anthem Forensics					1,756.50		1,494.00						3,250.50
Boyce 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 Atanasio	8,997.50	1,270.00			6,242.50	4,192.50				1,965.00	2,000.00		1,530.00
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
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

DEF006918

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													34.59
Dividend Income	11.62	10.11	12.86										-
Income Tax Refund	-	-	-										150,000.00
Sale of Investment	50,000.00	50,000.00	50,000.00										-
Unknown Deposit	-	-	-										150,034.59
Total Income	50,011.62	50,010.11	50,012.86										150,034.59
	50,011.62	50,010.11	50,012.86										-
Expense													-
Bank of America	-	-	-										49.00
Bank Service Charge	10.00	39.00	-										1,406.00
Cash Withdrawal	1,406.00	-	-										-
Children Payments	-	-	115.00										115.00
Amanda	749.00	130.00	-										879.00
Carl Nelson	-	-	-										-
Erica Nelson	-	-	-										-
Garrett Nelson	1,272.37	2,657.77	2,049.17										5,979.31
General Items	2,021.37	2,787.77	2,164.17										6,973.31
Total Children Payments													-
Community Assets	-	-	-										-
Taxes	-	-	-										-
Total Community Assets													-
Housing Expenses	39.95	39.95	39.95										119.85
Alarm	-	-	-										-
Improvements	-	-	461.57										1,205.16
Lawn Service	1,993.25	743.59	461.57										1,993.25
Maintenance	10.76	127.26	-										138.02
Other	-	80.00	40.00										120.00
Pest Control	-	-	-										-
Pool	-	-	-										-
Taxes	1,141.43	1,140.84	1,185.18										3,467.45
Utilities	3,185.39	2,131.64	1,726.70										7,043.73
Total Housing Expenses													-
Interest Expense	-	-	-										-
Medical	709.99	839.97	3,760.98										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	220.00	550.00	500.00										1,270.00
Margaret Johanson (Counselor)	-	6,205.00	445.00										6,650.00
Melissa Attanasio	42,136.69	18,438.03	18,796.18										79,370.90
The Dickerson Law Group	43,199.19	25,193.03	19,741.18										88,133.40
Total Professionals	63,689.70	46,005.01	38,106.36										147,801.07
Total Expense													-

DEF006920

1 **NOTC**

2 Larry L. Bertsch, CPA, CFF

3 Nicholas S. Miller, CFE

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 **FAMILY DIVISION**

12 **CLARK COUNTY, NEVADA**

13 **ERIC L. NELSON,**

14 **Plaintiff,**

Case No. D-09-411537-D

Dept. O

15 **v.**

16 **LYNITA SUE NELSON,**

17 **Defendant.**

**NOTICE OF FILING
INCOME AND EXPENSE REPORTS
FOR LYNITA NELSON**

18 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
19 L. BERTSCH, CPA & ASSOCIATES, hereby file the Income and Expense Report for Lynita
20 Nelson. Said report is attached hereto as Exhibit A.

21 DATED this 28th day of September, 2011.

LARRY L. BERTSCH CPA & ASSOCIATES

22 

Larry L. Bertsch, CPA, CFF

Nicholas S. Miller, CFE

265 East Warm Springs Rd., Suite 104

Las Vegas, Nevada 89119

Forensic Accountants

CERTIFICATE OF SERVICE

I certify that on the 28 day of September, 2011, I mailed a copy of the foregoing
NOTICE OF FILING INCOME AND EXPENSE REPORTS FOR LYNITA NELSON to the
following at their last known address, by depositing the same in the United States mail in Las Vegas,
Nevada, first class postage prepaid and addressed as follows:

Kari T. Molnar, Esq.
WILLICK LAW GROUP
3591 East Bonanza Road, Ste. 200
Las Vegas, NV 89110-2101
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

Mark A. Solomon, Esq.
Jeffery P. Luszeck, Esq.
SOLOMON DWIGGINS FREER
MORSE, LTD.
9060 W. Cheyenne Avenue
Las Vegas, NV 89129
*Attorneys for Eric L. Nelson Nevada
Trust*


An employee of Larry L. Bertsch, CPA & Associates

Exhibit “A”

Lynita Nelson

Income

- Dividend Income – This represents money received through bank accounts as Dividends and/or interest.
- Sale of Investment – This represents monies transferred from Investment account through the sale of investments.
- Unknown deposits – This figure represents deposits within bank accounts for which we currently do not have backup.

Expenses

- Bank of America – This represents payments to Bank of America for which we do not know the basis of said transfer.
- Bank Service Charge – This represents payments for monthly bank fees, wire fees and other bank charges
- Cash Withdrawal – This represents withdrawals made by ATMs, checks made out for "Cash" and other withdrawals for which we need further assistance in determining the basis.
- Children Payments – Represents payments for children's expenses and/or direct payments to said child.
 - Aubrey Nelson – Eric & Lynita's daughter
 - Carli Nelson – Eric & Lynita's daughter
 - Erica Nelson – Eric & Lynita's daughter
 - Garrett Nelson – Eric & Lynita's son
 - General Items – Represents payments for general children expenses
- FIA Card Services – This represents payments made to a company called "FIA Card Services". It is currently unknown as to the basis of said payments
- Housing Expenses – This represents payments towards Lynita's house on Palmyra as well as for other community owned assets.
- Interest Expense – Represents payments for Credit Card interest payments
- Medical – Represents medical related expenses
- Payments to Individuals – Represents payments to individuals for which we seek further documentation.
 - Allen Weiss
 - Bob Gaston
 - Camilla Wells
 - Jose Lainer
 - Margaret Johanson
 - Patricia Lane
- Personal Expenses – Represents payments that identified as personal such as travel, hair & nails, automotive, food and other.
- Professionals – Represents payments for professional services.
- Unknown Check – This represents payments made by check for which we have not received a copy of said check.
- WFFNB – This represents payments made to "WFFNB"

Lynita Nelson

	2009	2010	2011*	TOTAL
Income				
Dividend Income	121.35	51.81	109.04	282.20
Sale of Investment	317,604.65	876,000.00	250,000.00	1,443,604.65
Unknown Deposit	219,210.56	352,000.00	5,000.00	576,210.56
Total Income	536,936.56	1,228,051.81	255,109.04	2,020,097.41
Expense				
Bank of America	3,172.60	370.98	379.35	3,922.93
Bank Service Charge	586.40	930.59	292.00	1,808.99
Cash Withdrawal	185,717.45	389,218.21	6,903.00	581,838.66
Children Payments				
Aubrey Nelson	328.36	-	-	328.36
Carli Nelson	499.00	13,059.00	5,240.00	18,798.00
Erica Nelson	20.00	-	600.00	620.00
Garett Nelson	542.10	125.00	679.00	1,346.10
General Items	1,105.59	1,880.29	115.12	3,101.00
Total Children Payments	2,495.05	15,064.29	6,634.12	24,193.46
FIA Card Services	3,259.68	1,519.01	-	4,778.69
Housing Expenses				
Alarm	377.55	445.45	239.70	1,062.70
Improvements	17,964.81	47,007.97	3,578.19	68,550.97
Lawn Service	8,237.42	21,505.54	10,311.26	40,054.22
Other	5,799.32	3,847.41	785.94	10,432.67
Pest Control	520.00	480.00	280.00	1,280.00
Pool	3,542.11	3,187.43	1,096.82	7,826.36
Taxes	15,243.16	6,725.78	9.76	21,978.70
Utilities	16,290.08	15,746.30	7,317.72	39,354.10
Total Housing Expenses	67,974.45	98,945.88	23,619.39	190,539.72
Interest Expense	929.19	273.08	718.86	1,921.13
Medical	9,235.82	22,516.25	7,810.66	39,562.73
Payments to Individuals				
Allen Weiss	3,910.00	-	-	3,910.00
Bob Gaston	-	2,100.00	-	2,100.00
Camilla Wells	-	65.00	567.00	632.00
Jose Lainer	-	410.00	-	410.00
Margaret Johanson	1,870.00	2,530.00	720.00	5,120.00

*Through 6/30/11

DEF006591

Lynita Nelson

Patricia Lane	155.00	-	-	155.00
Total Payments to Individuals	5,935.00	5,105.00	1,287.00	12,327.00
Total Personal Expenses	110,802.77	219,128.87	81,665.78	411,597.42
Professionals				
Anthem Forensics	7,941.00	58,639.50	1,756.50	68,337.00
Boyce and Gianni LLP	-	1,600.00	200.00	1,800.00
Bradshaw Smith & Co	-	1,980.00	1,225.00	3,205.00
DeBecker Investigations, Inc.	-	-	2,250.00	2,250.00
Dukes Dukes Keating	-	5,000.00	13,897.13	18,897.13
Jeffrey Burr & Associates	948.00	-	-	948.00
Ladner Appraisal Group	-	2,600.00	-	2,600.00
Melissa Attanasio	-	52,977.50	17,950.00	70,927.50
Reed Van Boerum	-	14,040.00	-	14,040.00
Rogers & Haldeman	1,500.00	1,225.00	-	2,725.00
The Dickerson Law Group	67,174.20	254,722.09	90,997.83	412,894.12
Total Professionals	77,563.20	392,784.09	128,276.46	598,623.75
Unknown Check	24,643.21	16,271.30	2,830.00	43,744.51
WFNNB	-	58.37	173.27	231.64
Total Expense	492,314.82	1,162,185.92	260,589.89	1,915,090.63

*Through 6/30/11

DEF006592

	Jan 09	Feb 09	Mar 09	Apr 09	May 09	Jun 09	Jul 09	Aug 09	Sep 09	Oct 09	Nov 09	Dec 09	TOTAL
Income													
Dividend Income	18.22	16.73	21.77	23.21	8.26	4.50	4.59	4.66	4.40	4.84	4.47	5.70	121.35
Sale of Investments			27,000.00		5,187.50	21,000.00	52,425.00	5,357.78	78,575.92	3,058.45	50,000.00	75,000.00	317,604.65
Unknown Deposit	20,900.00	105,491.67	15,479.61		10,000.00	44,874.28						2,465.00	219,210.56
Total Income	20,918.22	105,508.40	42,501.38	23.21	15,195.76	85,878.78	52,429.59	5,362.44	78,580.32	3,063.29	50,004.47	77,470.70	536,936.56
Expense													
Bank of America		563.07								147.02		2,462.51	3,172.60
Bank Service Charge		20.00	2.50		104.90	78.00		39.00	250.00	(235.00)	239.00	88.00	586.40
Cash Withdrawal		6,000.00	1,503.00	6,406.00	105,000.00	21,604.50	2,500.00	5,000.00	203.95	10,000.00	10,000.00	17,500.00	185,717.45
Children Payments													
Aubrey Nelson		155.00	70.00	145.00			95.00		328.36				328.36
Carl Nelson			20.00						34.00				499.00
Erica Nelson							5.00	497.10			5.00		20.00
Garrett Nelson	35.00							17.30	111.54	519.62	144.31	312.82	542.10
General Items							100.00	514.40	473.90	519.62	149.31	312.82	1,105.59
Total Children Payments	35.00	155.00	90.00	145.00			100.00	514.40	473.90	519.62	149.31	312.82	2,495.05
FIA Card Services	84.13			51.19	1,329.46	286.37	943.08	1.45	523.63		40.37		3,259.68
Housing Expenses					41.95	41.95	41.95	41.95	125.85	83.90			377.55
Alarm					5,245.61			530.00	43.91	500.00	126.52	10,838.77	17,964.81
Improvements		200.00	480.00			2,447.20		1,214.27	559.12	297.00	2,226.68		8,237.42
Lawn Service	297.00		767.66	428.49		95.00		4,486.98	563.99	0.15		333.43	5,799.32
Other					319.77	80.00			160.00	40.00	40.00	40.00	520.00
Pest Control	80.00	40.00	40.00		589.09	160.90	1,358.04	144.94	286.70	240.00	120.00	49.39	3,542.11
Pool	120.00	120.00	233.05	120.00				9,646.75	1,865.47	3,730.94			15,243.17
Taxes	1,339.23	283.74	951.37	1,241.51	1,390.75	1,496.99	2,350.66	1,189.87	728.30	3,106.46	1,305.51	905.69	16,290.66
Utilities					7,587.17	4,322.04	3,750.65	17,254.76	4,333.34	7,998.45	3,818.71	12,167.28	67,974.45
Total Housing Expenses	1,836.23	643.74	2,472.08	1,790.00	7,587.17	4,322.04	3,750.65	17,254.76	4,333.34	7,998.45	3,818.71	12,167.28	67,974.45
Interest Expense					241.50	320.51	3.89					363.29	929.19
Medical	6.00	40.00		481.28	4,505.35	672.97	120.00	435.09	985.90	410.72	330.45	1,248.06	9,235.82
Payments to Individuals													
Allen Wells		1,955.00			1,955.00								3,910.00
Margaret Johanson		385.00			330.00	440.00	220.00		165.00		330.00		1,870.00
Patricia Lane									155.00				155.00
Total Payments to Individuals		2,340.00			2,285.00	440.00	220.00		320.00		330.00		5,935.00
Total Personal Expenses	3,996.41	2,171.40	5,494.73	3,105.26	4,359.88	4,002.10	6,022.25	6,141.64	19,862.76	12,396.40	19,015.74	24,234.29	110,802.77

Lynette

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DEF006594

	Jan 10	Feb 10	Mar 10	Apr 10	May 10	Jun 10	Jul 10	Aug 10	Sep 10	Oct 10	Nov 10	Dec 10	TOTAL
Income	4.77	3.29	2.77	3.08	2.96	3.31	3.89	2.29	5.70	5.24	7.09	7.42	51.81
Dividend Income	51,000.00	50,000.00	25,000.00	250,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	50,000.00	876,000.00
Sale of Investment	2,000.00	2,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	150,000.00	50,000.00	50,000.00	50,000.00	50,000.00	352,000.00
Unknown Deposit	51,004.77	52,003.29	25,002.77	300,003.08	50,002.96	50,003.31	150,003.89	200,002.29	50,005.70	100,005.24	150,007.09	50,007.42	1,228,051.81
Total Income	51,004.77	52,003.29	25,002.77	300,003.08	50,002.96	50,003.31	150,003.89	200,002.29	50,005.70	100,005.24	150,007.09	50,007.42	1,228,051.81
Expense					294.18			45.90	30.90				370.98
Bank of America													
Bank Service Charge	46.50	41.50	161.40	39.00	2.50	157.74	209.00	40.00	55.00	44.00	103.95	30.00	930.59
Cash Withdrawal	22,500.00	100.00	5,900.72	200,000.00	603.00	500.00	50,502.50	51,000.00	6,600.00	50,404.50	1,107.49		389,218.21
Children Payments	93.00	30.00			5.00	125.00	6,350.00	80.00	242.00	34.00		6,100.00	13,059.00
Carli Nelson						50.00	5.00						125.00
Garrett Nelson	70.00							260.00	318.24	207.50	352.30		1,880.29
General Items	132.18	127.79	482.28						560.24	241.50	352.30	6,100.00	15,064.29
Total Children Payments	225.18	227.79	482.28		5.00	175.00	6,355.00	340.00	560.24	241.50	352.30	6,100.00	15,064.29
FIA Card Services	892.69		145.05	203.23		64.79		58.81			154.44		1,519.01
Housing Expenses					79.90		79.90		39.95	39.95	39.95	39.95	445.45
Alarm	41.95		83.90										
Improvements	259.21	2,951.06	987.78	3,074.42	9,758.33		452.14	1,726.29	12,626.73	343.13	4,822.72	10,006.16	47,007.97
Lawn Service		1,160.08	81.85	840.94	8,813.25		124.04	9,373.39		116.06	176.67	297.00	21,505.54
Other		376.19		604.44			55.14	185.00	2,531.00		95.64		3,847.41
Pest Control		80.00		120.00	80.00		40.00		40.00		120.00		480.00
Pool			119.96		175.11	1,284.92				480.00			3,187.43
Taxes						177.08		5,586.40			962.30		6,725.78
Utilities	1,742.27	1,074.44	77.93	525.26	1,472.89	722.35	2,347.08	1,316.04	2,947.78	831.47	1,399.09	1,289.70	15,746.30
Total Housing Expenses	3,170.87	5,641.77	1,351.42	5,165.06	20,379.48	2,706.61	3,098.30	18,187.12	18,185.46	1,810.61	7,616.37	11,632.81	98,945.88
Interest Expense	109.43	1.06	2.89	7.69	7.93					66.23	71.18	6.67	273.08
Medical	798.06	8,020.99	345.65	166.57	585.44	1,414.44	190.52	326.36	209.40	4,791.81	5,527.40	139.81	22,516.25
Payments to Individuals													
Bob Gaston				2,100.00									2,100.00
Camilla Wells											65.00		65.00
Jose Lainer	440.00	220.00	330.00	550.00	220.00			330.00	440.00		410.00		410.00
Margaret Johanson	440.00	220.00	330.00	2,650.00	220.00			330.00	440.00		475.00		2,530.00
Total Payments to Individuals	15,608.46	24,834.00	25,170.10	8,463.22	23,225.29	14,634.50	15,405.26	5,397.01	30,741.34	12,962.64	20,783.46	21,903.59	219,128.87
Total Personal Expenses	6,550.50	9,648.00	11,802.00	9,452.50	7,653.50	3,963.00	546.00	9,024.00					58,639.50
Professionals													
Anthem Forensics													

Lynette

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DEF006596

	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	21.77	15.50	16.19	16.78	19.46	19.34							109.04
Sale of Investment	50,000.00		50,000.00	50,000.00	50,000.00	50,000.00							250,000.00
Unknown Deposit		5,000.00											5,000.00
Total Income	50,021.77	5,015.50	50,016.19	50,016.78	50,019.46	50,019.34							255,109.04
Expense													
Bank of America	364.33					15.02							379.35
Bank Service Charge	30.00	83.00	5.00	15.00	95.00	64.00							292.00
Cash Withdrawal	5,000.00		1,000.00	500.00	403.00								6,903.00
Children Payments													
Carl Nelson		80.00	4,370.00	500.00		290.00							5,240.00
Erica Nelson	600.00												600.00
Garrett Nelson	300.00		174.00	205.00									679.00
General Items	115.12												115.12
Total Children Payments	1,015.12	80.00	4,544.00	705.00		290.00							6,634.12
Housing Expenses													
Alarm	39.95	39.95	39.95	39.95	39.95	39.95							239.70
Improvements	575.69	1,214.74	310.00	208.14	330.62	939.00							3,578.19
Lawn Service		602.00	297.00	839.70	593.24	7,959.32							10,311.26
Other		372.43		220.00	73.51	120.00							785.94
Pest Control	80.00	40.00	40.00		80.00	40.00							280.00
Pool	365.12		120.00	240.00		371.70							1,096.82
Taxes						9.76							9.76
Utilities	1,944.40	1,178.41	915.28	731.93	1,290.75	1,256.95							7,317.72
Total Housing Expenses	3,005.16	3,447.53	1,722.23	2,299.72	2,408.07	10,736.68							23,619.39
Interest Expense			7.41	1.77	8.37	701.31							718.86
Medical													
	2,022.03	295.95	1,848.15	873.91	320.85	2,449.77							7,810.66
Payments to Individuals													
Camilla Wells	115.00	80.00	177.00		135.00	60.00							567.00
Margaret Johanson			330.00	220.00		170.00							720.00
Total Payments to Individuals	115.00	80.00	507.00	220.00	135.00	230.00							1,287.00
Total Personal Expenses	14,151.53	13,095.55	10,132.04	15,930.37	15,672.09	12,664.20							81,665.78
Professionals													
Anthem Forepicks					1,756.50								1,756.50
Boyce and Gianni LLP	200.00												200.00
Bradshaw Smith & Co	575.00				650.00								1,225.00
DeBecker Investigations, Inc.		2,250.00											2,250.00
Duke Dukes Keating					8,547.13	5,350.00							13,897.13
Melissa Attanasio	8,997.50	1,270.00	1,440.00		6,242.50								17,950.00
The Dickerson Law Group	25,868.19	16,850.44	19,132.46	7,520.26	18,228.88	3,397.60							90,997.83

Lyson

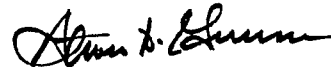
Total Professionals	35,640.69	20,370.44	20,572.46	7,520.26	35,425.01	8,747.60	128,276.46
Unknown Check	25.00	25.00	2,780.00				2,830.00
WFNND	62.37		110.70				173.27
Total Expense	61,431.43	37,484.88	43,221.58	28,086.03	54,467.39	35,898.58	260,389.89

DEF006598

EXHIBIT E

1 BREF
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CLERK OF THE COURT

DISTRICT COURT, FAMILY DIVISION

CLARK COUNTY, NEVADA

11 ERIC L. NELSON,
12 Plaintiff/Counterdefendant,
13 v.
14 LYNITA SUE NELSON,
15 Defendant/Counterclaimant.
16 AND RELATED ACTIONS

CASE NO. D-09-411537-D
DEPT NO. "O"

DEFENDANT'S POST-TRIAL MEMORANDUM ON DIVORCE ISSUES

18 COMES NOW, DEFENDANT, LYNITA SUE NELSON ("Lynita"), by and through her attorneys
19 of THE DICKERSON LAW GROUP, and respectfully submits for the Court's consideration this Post-Trial
20 Memorandum on the divorce issues involved in this matter.

21 DATED this 31st day of August, 2012.

THE DICKERSON LAW GROUP



ROBERT P. DICKERSON, ESQ.
Nevada Bar No. 000945
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Attorneys for Defendant

1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I. INTRODUCTION

3 From the inception of this litigation Plaintiff, Eric Nelson ("Eric"), has waged war against his wife
4 of nearly thirty (30) years, seeking to maintain the same control over her in the termination of their marriage
5 as he did during their marriage. While Eric has consistently been the "wheeler-dealer" businessman,
6 damaging his credibility time and again, playing games with Lynita, her attorneys, and this Court,¹ and
7 forcing Lynita to search for answers and incur increased legal fees, Lynita has borne this assault in the only
8 manner she could, with dignity and fortitude.²

9 Eric initiated this action with the filing of his Complaint for Divorce in May 2009. In the more than
10 three (3) years that have elapsed since that time, he has followed a scorch and burn pattern of litigation,
11 taking systematic actions to reduce the community's liquidity by spending the parties' cash, acquiring new
12 assets in violation of the Joint Preliminary Injunction ("JPI"), and encumbering existing assets.³ While Eric
13 has had the benefit of the use of nearly all of the community's assets and income for the duration of these
14 proceedings, he has refused to voluntarily share the same with Lynita, forcing her to fund her representation
15 in this action from the one account of value at her disposal, her Charles Schwab account. As confirmed by
16 Larry Bertsch, CPA ("Mr. Bertsch"), in 2009 Eric provided Lynita with \$65,505.94 (\$47,922.00 in direct
17 payments, and \$17,583.94 in expenses paid on Lynita's behalf) in community income.⁴ In 2010, Eric
18 provided Lynita with a mere \$13,003.58 (which consisted of only \$2,300.00 in direct payments, and
19 \$10,703.58 in expenses),⁵ and in 2011, with a mere \$10,763.60 (\$5,750.00 in direct payments which were
20 Court Ordered attorneys' fees and mediation fees,⁶ and \$5,013.60 in expenses).⁷ Shockingly, during the first
21

22 ¹ Eric personally has been represented in these proceedings by five (5) different law firms, namely: Ecker & Kainen
23 (Edward Kainen, Esq.); Jimmerson Hansen (James J. Jimmerson, Esq.), Stephens, Gourley & Bywater (David Stephens, Esq.);
24 The Willick Law Group (Marshal Willick, Esq. and Kari Molnar, Esq.); and Forsberg, Douglas & Ivey (Rhonda Forsberg, Esq.).
In addition to these five (5) firms, Eric retained the law firm of Solomon, Dwiggins & Freer (Mark Solomon, Esq. and Jeffrey
Luszeck, Esq.) as counsel for the ELN Trust.

25 ² Lynita has at all times during these proceedings been represented by The Dickerson Law Group.

26 ³ The parties have appeared before the Court numerous times regarding such actions by Eric. Some examples, many
of which are discussed later in this Brief, include the Russell Road transaction, Eric's expenditures on his personal residence on
Bella Kathryn, Eric's sale of Harbor Hills, and Eric's reacquisition of the Wyoming racetrack and encumbrance of same.

27 ⁴ See Mr. Bertsch's Report, admitted into evidence as Defendant's Exhibit GGGGG, and specifically DEF006828.

28 ⁵ See Defendant's Exhibit GGGGG, and specifically DEF006832.

⁶ Without such Orders, Eric would not have given one cent of community funds to Lynita.

⁷ See Defendant's Exhibit GGGGG, and specifically DEF006836.

1 three (3) months of 2012, Eric gave Lynita the nominal sum of \$244.00 (which was simply a reimbursement
2 for unreimbursed medical expenses).⁸ Meanwhile, during the same period of time Eric received personal
3 draws and paid personal expenses totaling \$697,476.29, gave his family members (other than the parties'
4 children) \$3,900,115.29, gave \$407,392.13 to the parties' children (of which \$333,501.46 was given to the
5 adult children) in an effort to buy their love and loyalty and turn them against their mother, and spent
6 \$1,839,494.79 on his personal residence.⁹ There can be no doubt from Eric's actions in this matter, and
7 unwillingness to share community income and assets, that Eric's strategy was simply to starve Lynita out
8 in an effort to force Lynita to accept a settlement designed by Eric to maintain control over her into the
9 future. At the start of this litigation, Lynita had access to approximately \$2 million dollars, today she has
10 less than \$200,000.00 remaining at her disposal; she was forced to deplete every dollar she had on
11 professional fees (which were exponentially increased by Eric's vexatious litigation tactics) and living
12 expenses, without ever being able to replenish same with the large amounts of community income that was
13 received by Eric during the same period of time.

14 As will be discussed throughout this Brief, Eric's unjustifiable and oppressive actions during this
15 litigation cannot be condoned, and Lynita is entitled to an equitable division of community property which
16 compensates her for the harm Eric has tried to cause.¹⁰

17 **II. FACTUAL STATEMENT**

18 Lynita and Eric were married on September 17, 1983, and have been married for nearly thirty (30)
19 years. Eric is fifty-three (53) years old, and Lynita is fifty-one (51) years old. Lynita and Eric have spent
20 almost their entire adult lives together and married. During their lengthy marriage the parties were blessed
21 with five (5) children. Three (3) of the parties' children are now adults. Custody of the remaining two (2)
22 minor children was resolved by the parties' Stipulated Parenting Agreement entered as an Order of this
23 Court on February 8, 2010. By agreement, Lynita has primary physical custody of the minor children, with
24 Eric exercising visitation. Lynita has been a stay-at-home mother and primary care giver for all of parties'

25 ⁸ See Defendant's Exhibit GGGGG, and DEF006847.

26 ⁹ See Defendant's Exhibit GGGGG, and DEF006818.

27 ¹⁰ Adjudication of the parties' community assets will first require a decision on the trust issues frivolously interposed
28 into this action by Eric. Pursuant to the Court's instructions, Lynita is submitting a separate post-trial brief concerning the trust
issues concurrently with this Brief. Accordingly, trust issues are not discussed herein, and this Brief assumes that the Court will
find that all of the property held by the parties, whether individually or in trust, is community property.

1 children for the duration of their lives.¹¹ While Lynita has worked in the home, Eric has worked outside the
2 home and has been the “bread winner.” Specifically, Eric is an extremely skilled businessman whose resumé
3 includes experience as a casino owner, casino investor, land developer, commercial and residential landlord,
4 and auctioneer. Over the nearly thirty (30) years that the parties were married, the parties earned and
5 accumulated substantial assets worth in excess of \$18 million today.

6 A. The Community Property Estate

7 On June 9, 2011, the Court entered an Order appointing Mr. Bertsch and Nicholas Miller, CFE (“Mr.
8 Miller”), “to perform a forensic accounting intended to provide the Court with an accurate evaluation of the
9 parties’ estate.” Such appointment was necessary due to Eric’s continuous movement of the parties’ assets,
10 which made it impossible for anyone, including the Court, to obtain a clear understanding of the community
11 estate. Pursuant to the Court’s assignment, Mr. Bertsch and Mr. Miller spent over one (1) year analyzing
12 and valuing the parties’ assets, and tracking each party’s expenditures. Mr. Bertsch and Mr. Miller created
13 several detailed reports concerning same, all of which were admitted into evidence at trial. The information
14 compiled by Mr. Bertsch and Mr. Miller is extremely thorough and detailed, and provides the Court with
15 all of the financial information needed to adjudicate the parties’ property in this matter. The subparagraphs
16 that follow simply summarize Mr. Bertsch’s and Mr. Miller’s findings concerning the extent of the parties’
17 property, and highlight some of the more important, and egregious transactions by Eric during the course
18 of this litigation.

19 (I) *Bella Kathryn and Russell Road.*

20 Prior to discussing the full extent of the parties’ assets, a discussion of the Bella Kathryn and Russell
21 Road properties is necessary because the values of same should, in equity and fairness, be adjusted to reflect
22 Eric’s misconduct in this matter, and then awarded to Eric.

23 ...

24 ...

25 ...

26
27 ¹¹ Prior to marriage Lynita completed approximately 1 ½ years of college at Brigham Young University, studying
28 horticulture. After marriage, Lynita worked for approximately 2 ½ years as a receptionist, until the parties jointly agreed she
should no longer work, but should stay at home to raise their children. By agreement, Lynita has not worked outside of the home
since 1986.

1 (a) Bella Kathryn

2 During the pendency of this action Eric has spent large amounts of community funds on the
3 acquisition, construction, and improvement of the Bella Kathryn residence despite the existence of the
4 Court's JPI.¹² Attached as Exhibit A is Mr. Bertsch's explanation of the sums Eric spent towards Bella
5 Kathryn through June 11, 2011.¹³ Since that time, Eric has spent additional amounts towards Bella Kathryn,
6 and Mr. Bertsch has updated his reports accordingly. According to Mr. Bertsch's April 23, 2012 Notice of
7 Filing Source and Application of Funds Pursuant to April 10, 2012 hearing, Eric's continued dissipation of
8 community funds into Bella Kathryn has increased to \$1,839,494.79 as of March 31, 2012. See Exhibit B.¹⁴
9 It is unknown how much more community funds Eric has invested into this home since April 1, 2012.

10 Eric's testimony regarding Bella Kathryn has varied throughout trial. Initially, Eric testified that he
11 purchased Bella Kathryn to live in a home near Lynita and the children. Later, when questioned about this
12 purchase being in violation of the JPI, he testified that Bella Kathryn was an investment property purchased
13 in the "normal course of business." Near the conclusion of trial, when asked if he would sell Bella Kathryn
14 at this time, Eric testified that he would not agree to do so – an answer confirming Bella Kathryn was
15 purchased and improved so Eric could have a luxurious home in which to reside, rather than as an
16 investment property. Eric has clearly dumped \$1,839,494.79 into Bella Kathryn in order to create his dream
17 home from community funds, and totally deplete the liquidity of the community estate.

18 Eric has requested the Court to value Bella Kathryn according to the appraisal he insisted be obtained
19 (knowing that such appraised value would never correspond with the community funds he spent on the
20 home). Fortunately, the Court has already made it clear that it is unlikely to entertain such an absurd result:

21 IT IS FURTHER ORDERED that if he desires to do so, Plaintiff [Eric] may order an
22 appraisal of his Bella Kathryn residence (2911 Bella Kathryn Circle), at his expense. The
23 Court has informed Plaintiff that Plaintiff's purchase of this residence and continued use of
24 community funds to improve this residence appears to be a violation of the Joint Preliminary
Injunction and the Court is inclined to assess the cost value against Plaintiff. The cost of
Plaintiff's appraisal, if performed, will be assessed against Plaintiff in the final division of
property."

25 ¹² This action was commenced in May 2009. In December 2009, Eric took \$381,984.00 in community cash to purchase
26 Bella Kathryn at auction. At the time, Eric was residing in the home located at 2721 Harbor Hills Lane ("Harbor Hills"), which
27 Eric had purchased for approximately \$682,392.00 in 2007, shortly before the parties' separated. As confirmed in his trial
testimony, Eric later sold the Harbor Hills home for \$350,000.00 in March 2011. The sale of Harbor Hills is yet another example
of Eric's purposeful violation of this Court's JPI, and dissipation of available liquid and unencumbered assets.

28 ¹³ Included in Defendant's Exhibit GGGGG, and specifically DEF006483.

¹⁴ Included in Defendant's Exhibit GGGGG, and specifically DEF006818.

1 Order entered August 24, 2011. Pursuant to such Order, and in furtherance of fairness and equity, Eric
2 should be awarded the Bella Kathryn property at a value of \$1,839,494.79.

3 (b) 5220 E. Russell Road ("Russell Road")

4 As part of their investigation, Mr. Bertsch and Mr. Miller examined the history and transactions
5 surrounding the Russell Road property. Attached hereto as Exhibit C is the narrative prepared by Mr.
6 Bertsch and Mr. Miller summarizing their results.¹⁵ While it is unnecessary to restate such summary herein,
7 there is one major issue that warrants further discussion, specifically, Cal Nelson's interest in Russell Road.

8 As Mr. Bertsch and Mr. Miller explain, "[The] property consisting of 3.3 acres at 5220 E. Russell
9 Road was purchased on November 11, 1999 for \$855,945 by the Lynita Nelson Trust and the down payment
10 from Cal Nelson amounting to \$20,000." Title to the property was taken solely in the name of Lynita's 1993
11 revocable trust.¹⁶ Although Cal Nelson contributed only \$20,000.00 towards Russell Road, by 2005 he
12 owned 100% of the property through CJE&L, LLC. Eric had Lynita transfer 100% of the property to CJE&L
13 (in separate transactions explained by Mr. Bertsch and Mr. Miller) without any financial consideration.

14 In 2010, in violation of the JPI, Eric paid \$4,000,000.00 (of which \$2,777,861.55 was community
15 liquid cash) to purchase only a 65% interest in Russell Road from Cal Nelson, who obtained the property
16 from the parties virtually for free (if one were to calculate ownership percentages by contributions to the
17 purchase price, Cal Nelson would have a 2.28%¹⁷ interest in same). During these proceedings, and again
18 in violation of the JPI, Eric and Cal Nelson sold Russell Road to Oasis Baptist Church ("Oasis") for
19 \$6,500,000.00. According to Eric's and Cal Nelson's subsequent agreement, Eric is entitled to 66.67% of
20 the \$6,500,000.00, and Cal Nelson is entitled to the remaining 33.33%.¹⁸ In addition, Eric made a
21 \$300,000.00 cash loan of community funds to Oasis for improvements,¹⁹ and Oasis owes an additional
22 \$295,000.00 for past due rents and taxes to Eric and Cal Nelson. Accordingly, the interest in Russell Road
23 is worth \$7,095,000.00, and given the information provided by Mr. Bertsch, this Court should find that

24 ¹⁵ Included in Defendant's Exhibit GGGGG, and specifically DEF006484-DEF006487.

25 ¹⁶ See Defendant's Exhibit UUUU, and specifically Grant, Bargain, Sale Deed 1999112301029, executed on September
26 25, 1999, and recorded on November 23, 1999, contained within said Exhibit.

27 ¹⁷ \$20,000.00 (down payment)/\$875,945.00 (total purchase price).

28 ¹⁸ Included in Defendant's Exhibit GGGGG, and specifically DEF006487.

¹⁹ Eric admitted during his testimony on August 20, 2012, that he is entitled to 100% of the \$300,000.00 loan he made
to Oasis with community funds, but claims to only be entitled to 65% of the \$6,500,000.00 promissory note and the \$295,000.00
second promissory note for back rents and taxes.

1 based on the community funds invested in Russell Road, and lack of contribution by Cal Nelson, Eric and
2 Lynita own a 100% interest in the three (3) Russell Road promissory notes, and award same to Eric at a
3 value of \$7,095,000.00. Even if the Court accepts Eric's position that Lynita's transfer of her 100% interest
4 in Russell Road to Cal Nelson was a "legitimate transaction" (if such a finding is possible without
5 consideration, and notwithstanding Eric's total lack of credibility), and that Eric only has a 66.67% interest
6 in the \$6,500,000.00 promissory note and \$295,000.00 promissory note, and 100% interest in the
7 \$300,000.00 promissory note, Eric should be awarded the parties' interest in the Russell Road promissory
8 notes at a value of \$4,830,226.50 $((\$6,500,000.00 \times .6667) + (\$295,000.00 \times .6667) + \$300,000.00)$.

9 (ii) *The Parties' Assets and Liabilities.*

10 (a) *Assets*

11 Attached hereto as **Exhibit D** is Mr. Bertsch's breakdown of the parties' assets.²⁰ The following is
12 a list of assets and values as compiled by Mr. Bertsch, as well as adjusted values based on the discussions
13 concerning Bella Kathryn and Russell Road above, and the testimony and evidence presented at trial:

14

Asset	Mr. Bertsch's Value	Notes/Adjusted Values
Eric Cash	\$1,159,769 (03/31/12)	\$80,000 (current value)
Eric AZ-29 Gateway lots	\$139,500	
Russell Road Property	\$4,000,000 (65%)	\$7,095,000 (discussed above)
Family Members	\$35,000	
Nikki Cvintavich	\$200,000	
2911 Bella Kathryn	\$1,602,171 (\$925,000 appraisal)	\$1,839,495 (discussed above)
17 Banone Properties (Nevada)	\$1,184,236	
21 Banone Properties (Arizona)	\$629,221	
8 Banone – AZ Properties	\$284,122	
Notes Receivable	\$720,761	
Silver Slipper (cash)	\$1,568,000	
MS Property (121.23 acres)	\$607,775	
Lynita Cash	\$1,071,035 (03/31/12)	\$200,000 (current value)
7065 Palmyra	\$725,000	\$750,000 (appraised value)
Lynita AZ-31 Gateway lots	\$139,500	

27

28 ²⁰ Included in Defendant's Exhibit GGGGG, and specifically DEF006657.

5913 Pebble Beach	\$75,000	
Wyoming - 200 acres	\$405,000	
830 Arnold Ave	\$40,000	
MS Property (RV Park)	\$559,042	
MS Property	\$870,193	
Grotta - 16.67% (25.37 MS acres)	\$21,204	
Brianhead cabin and land	\$985,000	
3611 Lindell	\$1,145,000	
MS Property (Emerald Bay)	\$560,900	
Total Assets	\$18,717,429	\$20,178,249

As can be seen, Mr. Bertsch valued the community estate at \$18,443,307.00. Mr. Bertsch's value of the parties' cash was as of March 31, 2012, however, and the adjusted values for cash are based on each party's testimony at trial. Lynita's testimony regarding her remaining cash was based on the actual numbers obtained from the bank during the August 20, 2012 trial proceedings. Eric, on the other hand, simply estimated that he had \$80,000.00 remaining in his bank account without explanation. It can only be assumed that the vast majority of the \$1,159,769 held in Eric's bank accounts as of March 31, 2012, was expended in advancing the frivolous legal position advocated by the ELN Trust on Eric's behalf. The adjustments to Bella Kathryn and Russell Road are based on the information provided in the previous subsections.

In addition, there is one asset that was not included in Mr. Bertsch's report and the chart above, because same was bought by Eric without anyone's knowledge or approval. As the Court will recall, on December 13, 2011, the parties appeared before this Court on the ELN Trust's Motion to Dissolve Injunction ("Motion to Dissolve"). The Motion to Dissolve sought the release of the \$1,568,000.00 held in David Stephens, Esq.'s trust account. The ELN Trust and Eric requested release of such funds, in part, "for an opportunity to purchase Wyoming Racing LLC, a horse racing track and RV park, for \$440,000.00."²¹ In

...

...

...

...

²¹ Motion to Dissolve Injunction, pg. 6, lines 15-17.

1 fact, Eric and the ELN Trust specifically represented to the Court that the Wyoming property could not be
2 purchased without such funds:

3 [The ELN Trust] has a contract to purchase Wyoming Downs at \$450,000.00 and it needs
4 its proceeds to complete its transaction. It has \$75,000.00 down that's going to be forfeited
under the terms of the contract at least if we don't have the monies to close.

5 [12-13-11 Hearing VTS 13:52:53, by Mr. Solomon]

6 We're not trying to waste money, we're not trying to throw it away, hide it, we're trying to
7 invest it, and invest it for profit.

8 [12-13-11 Hearing VTS 13:53:31, by Mr. Solomon]

9 The Court, obviously not sympathetic to Eric's pleas, and refusing to allow Eric to continue to dissipate
10 community funds and conduct his so called "ordinary course of business," denied the ELN Trust's Motion
11 to Dissolve, reissuing its injunction freezing the \$1,568,000.00 held in Mr. Stephens' trust account.

12 Despite the Court's December 13, 2011 Order, and notwithstanding the representations quoted
13 above, on January 6, 2012, Eric magically concluded the purchase of the property located at 10180 State
14 Highway North, Uinta County, Wyoming 82930 ("Wyoming Downs property"), from Wyoming Racing,
15 LLC ("Wyoming Racing"), expending hundreds of thousands of additional community funds. Eric never
16 informed Lynita, her counsel, or the Court about this purchase.

17 Most alarmingly, just sixty (60) days after completing the purchase of Wyoming Downs (after the
18 Court implicitly denied him permission to do same), the ELN Trust filed its Motion for Payment of
19 Attorneys' Fees and Costs, claiming that it was without any funds to pay its attorneys and experts, again
20 requesting the release of the funds frozen in Mr. Stephen's trust account. Nowhere in said motion did the
21 ELN Trust mention its purchase of Wyoming Downs – (Eric no doubt thought that the purchase of this
22 property was not going to be discovered by Lynita and her counsel).²²

23 Even more shockingly, at the same time as he purchased Wyoming Downs, Eric took a loan against
24 same, cashing out any benefit that could have flowed to the community. The purchase price of the Wyoming
25 Downs property was only \$440,000.00, and Eric had already put a deposit of \$75,000.00 down towards such

26 ²² Lynita will always wonder, given Eric's lack of candor during these proceedings, what other secret transactions of
27 Eric's have gone undiscovered. For example, in January 2012, Eric also transferred two (2) Banone properties (i.e., 2209
28 Farnmouth Circle, Las Vegas, NV, and 5704 Roseridge Ave., Las Vegas, Nevada), to his star witness, Rochelle McGowan's
parents, and his employee, Keith Little. Fortunately, Lynita and her counsel were able to discover these two (2) additional secret
transactions on the eve of second to last day of trial.

1 purchase. Eric borrowed \$700,000.00 against the Wyoming Downs property concurrently upon the purchase
2 of same, thereby cashing out nearly \$335,000.00 in equity that presumably existed in the property at the time
3 of purchase, which was more than enough to pay the fees and costs the ELN Trust sought from Mr.
4 Stephen's trust account. Of course, Eric would not rest until he saw that every liquid dollar of community
5 funds was spent. Fortunately, the Court would not allow the inequity Eric sought, ordered Mr. Bertsch to
6 provide an update of the cash available to Eric and the ELN Trust, and denied the motion for fees and costs.

7 The Wyoming Downs property is still owned by the parties today, held in the name of Dynasty
8 Development Management, LLC,²³ a newly formed entity. Unfortunately, it was impossible for Mr. Bertsch
9 to value the property since Eric hid the reacquisition. The only equitable solution is to equally divide the
10 interest in Wyoming Downs, subject to the condition that Eric be wholly responsible for the encumbrance
11 thereon since he has already received a \$335,000.00 windfall from the property.

12 (b) Liabilities

13 As part of their analysis, Mr. Bertsch and Mr. Miller examined whether the parties had any legitimate
14 liabilities. Attached hereto as **Exhibit E** is their summary regarding liabilities.²⁴ As can be seen, not a single
15 liability was verified by Mr. Bertsch and Mr. Miller. There is one (1) known and documented liability,
16 specifically the encumbrance Eric placed on Wyoming Downs in violation of the Court's JPI. As previously
17 stated, such liability should be awarded to Eric, and Lynita should still be awarded a 50% interest in
18 Wyoming Downs.

19 B. Eric's Dissipation And Waste Of Community Assets

20 As previously stated, Mr. Bertsch and Mr. Miller examined all the parties' expenditures from 2009
21 through March 31, 2012. During the process, they uncovered countless payments by Eric to related
22 individuals (Eric's family members and employees). Attached hereto as **Exhibit F** is a summary of the
23 information concerning such payments contained in Mr. Bertsch's and Mr. Miller's reports (with references
24 to pages in the actual reports where such information can be found). The amount received by each
25 individual in the summary was reduced (from Mr. Bertsch's and Mr. Miller's numbers) for documented loan
26 repayments and income that was supported by a 1099. Also taken out of the equation were any monies paid

27 ²³ To avoid any confusions, Dynasty Development Management, LLC is a distinct and separate entity from Dynasty
28 Development Group, LLC, which has filed for bankruptcy protection.

²⁴ Admitted as Defendant's Exhibit GGGGG, and specifically DEF0014893-DEF14894.

1 for "reimbursements" or "expenses". In addition, the monies received by Cal Nelson related to the Russell
2 Road transaction were deducted from Mr. Bertsch's and Mr. Miller's total calculation of monies given to
3 Cal Nelson by Eric, since such sums were already discussed and accounted for above with respect to the
4 Russell Road property. As can be seen, during the course of these proceedings, Eric has given related
5 individuals \$1,329,065.25 which Eric has failed to document were anything other than gifts and
6 unauthorized dissipations of community funds. Such transfers should be found by this Court to constitute
7 community waste, with Lynita being compensated accordingly.

8 C. Community Earnings During The Course Of This Litigation, and Eric's Expenditure Of Same

9 Attached hereto as Exhibit B, are the consolidated totals of the parties' community earnings and
10 expenditures from 2009 through the first three and one-half (3 ½) months of 2012, compiled by Mr. Bertsch
11 and Mr. Miller. Notwithstanding the fact that Eric completely closed Eric Nelson Auctioneering during this
12 divorce in order to intentionally reduce his income,²⁵ Eric has earned significant sums of money during the
13 pendency of this matter. From January 2009 to April 2012, Eric's net income from rental and interest
14 payments was \$1,024,822.53. Exhibit B. During the same time period, Eric had other sources of income
15 totaling \$13,880,124.60, of which only \$594,500.72 was necessary for Eric's company operating expenses.
16 Exhibit B. The remaining \$13,285,623.88, plus the net rental and interest income of \$1,024,822.53, was
17 completely at Eric's disposal. From this \$14,310,446.41, Eric graciously shared \$89,517.12, or 0.63%, with
18 Lynita (if you can credit Eric with the amounts the Court ordered him to pay). Nevada Revised Statutes,
19 Section 123.225 (2012), provides that "the respective interests of the husband and wife in community
20 property during continuance of the marriage relation are present, existing and equal interests." Apparently
21 Eric's counsel did not advise him of the existence of this statute. In addition, Eric could not find in his
22 \$14,310,446.41 sufficient sums to begin paying Lynita child support for raising their two (2) remaining
23 minor children.

24 **III. LEGAL ANALYSIS**

25 A. Division Of The Parties' Community Property and Debt

26 Attached hereto as Exhibit G and Exhibit H are two (2) proposed property divisions which equally
27 divide the parties' community property. Exhibit G assigns a value of \$7,095,000.00 to the Russell Road

28

²⁵ Eric's 2010 and 2012 Testimony.

1 promissory notes, and Exhibit H assigns the minimum value of \$4,830,226.50 to the Russell Road
2 promissory notes. As discussed in the Factual Statement, the Court should accept one of these two values
3 (although Lynita submits that the \$7,095,000.00 is more fair and equitable under the circumstances). In both
4 proposed property divisions, Eric has been awarded the promissory notes associated with Russell Road, and
5 he can sort out his actual interest in same with his brother Cal as he pleases. In addition, in both proposed
6 property divisions Eric has also been awarded the promissory notes for the Banone Nevada properties he
7 “sold” to Rochelle McGowan’s parents and Keith Little this year in violation of the JPI, and the face value
8 of same have been deducted from the total value of the Banone Nevada properties, the remainder of which
9 should be awarded to Lynita. It is also proposed in both scenarios that Eric be awarded Bella Kathryn at
10 cost, in accordance with this Court’s prior Order. Finally, in each division it respectfully requested that the
11 parties remain 50% joint owners in the Wyoming Downs property since no value could be assigned to same
12 due to Eric’s actions. Lynita respectfully requests that the Court enter judgment in accordance with Exhibit
13 G, but offers Exhibit H as a reasonable alternative should the Court disagree with her position concerning
14 Russell Road.

15 In addition, the divisions of property proposed in Exhibit G and Exhibit H are equal, and do not
16 compensate Lynita for her one-half (½) of the \$1,329,065.25 Eric has given to related individuals during the
17 pendency of this case and failed to document were anything other than gifts and unauthorized dissipations
18 of community funds, the hundreds of thousands of dollars Lynita was forced to expend on Eric’s
19 unreasonable change in positions in this matter concerning the character and ownership of the parties’
20 community property, or the hundreds of thousands of dollars in community funds Eric wasted on such
21 frivolous arguments, which will be discussed in the sections that follow. The property divisions also do not
22 account for a lump sum award of alimony to Lynita, which the Court has indicated it is inclined to award,
23 also discussed below. Accordingly, after the Court makes a decision regarding its equal division of property
24 amongst the parties, the Court should then shift some property awarded to Eric to Lynita to account for these
25 remaining issues.

26 Finally, there are no verified debts to be adjudicated by the Court save and except the encumbrance
27 on the Wyoming Downs property. As set forth in the Factual Statement, such encumbrance should be
28 awarded 100% to Eric since he has already received the benefit of same, with Lynita still enjoying an equal

1 50% interest in Wyoming Downs. Although there are no documented and verifiable debts owed by the
2 parties, Eric has attempted to fabricate a number of debts owed to his family members (as though he has not
3 given them enough of the parties' property already). He has undoubtedly done this in an attempt to convince
4 this Court that there is less community property to award to Lynita, and to gain an unfair advantage in this
5 litigation. He has also done this to begin forming a basis for his family members to sue Lynita in the future
6 over such debts if Eric so directs – certainly Eric is not above such an underhanded strategy. Since Eric has
7 found it appropriate to give away such a large amount of the parties' property to his family members, it
8 would also be appropriate for him to be awarded any debts owed to such family members, and to defend,
9 indemnify and hold Lynita harmless from same. This is the only way to protect Lynita from future,
10 continued harassment and oppression by Eric.

11 B. Eric's Child Support Obligation

12 Pursuant to the parties' Stipulated Parenting Agreement entered into by the parties on October 15,
13 2008, and entered as an Order of this Court on February 8, 2010, Lynita has primary physical custody of the
14 parties' two (2) remaining minor children, Garrett Nelson and Carli Nelson. Eric should be required to pay
15 Lynita monthly child support in an amount not less than twenty-five percent (25%) of his average gross
16 monthly income from all sources, including any passive income and/or business income, prior to the
17 deduction of Eric's purported "business expenses." At a minimum, Eric must be required to pay Lynita
18 \$1,040.00 per month, per child, in accordance with the highest statutory presumptive maximum. Lynita is
19 also entitled to an award of constructive arrears from the time of the parties' separation in February, 2008,
20 to present date. *See* NRS 125B.030.

21 Furthermore, in light of Eric's significant income and earning capacity, Eric should be required to
22 bear certain additional expenses on behalf of the parties' children, including private education expenses for
23 Carli, who is attending Faith Lutheran, medical insurance for both of the parties' minor children, and the
24 children's extracurricular expenses. Lynita and Eric should equally share the costs of any medical, surgical,
25 dental, orthodontic, psychological, and optical expenses of the minor children which are not paid by any
26 medical insurance covering the children. All such costs and expenses should be ordered paid pursuant to
27 the Court's standard "30/30" Rule.

28 ...

1 ...
2 ...
3 C. Lump Sum Alimony

4 NRS 125.510 provides, in pertinent part, as follows:

5 1. In granting a divorce, the court:

6 (a) May award such alimony to the wife or to the husband, in a specified principal sum
7 or as specified periodic payments, as appears just and equitable.

8 In *Sprenger v. Sprenger*, 110 Nev. 855, 859, 878 P.2d 284, 287 (1994), the Nevada Supreme Court
9 enumerated seven factors to be considered in determining the appropriate alimony award:

10 (1) the wife's career prior to marriage; (2) the length of the marriage; (3) the husband's
11 education during the marriage; (4) the wife's marketability; (5) the wife's ability to support
12 herself; (6) whether the wife stayed home with the children; and (7) the wife's award, besides
13 child support and alimony.²⁶

14 The Court has indicated throughout these proceedings that it is inclined to award Lynita lump sum
15 alimony. Certainly the standards and guidelines established by the Nevada Supreme Court and Nevada
16 Legislature support such an award. The parties have been married for nearly thirty (30) years. During their
17 marriage, Eric has been the sole "breadwinner," while Lynita remained at home to care for the parties' five

18 ²⁶ Such factors also are codified in NRS 125.510, which provides as follows:

19 In addition to any other factors the court considers relevant in determining whether to award alimony and the
20 amount of such an award, the court shall consider:

- 21 (a) The financial condition of each spouse;
22 (b) The nature and value of the respective property of each spouse;
23 (c) The contribution of each spouse to any property held [jointly by the parties];
24 (d) The duration of the marriage;
25 (e) The income, earning capacity, age and health of each spouse;
26 (f) The standard of living during the marriage;
27 (g) The career before the marriage of the spouse who would receive the alimony;
28 (h) The existence of specialized education or training or the level of marketable skills attained
by each spouse during the marriage;
(I) The contribution of either spouse as homemaker;
(j) The award of property granted by the court in the divorce, other than child support and
alimony, to the spouse who would receive the alimony; and
(k) The physical and mental condition of each party as it relates to the financial condition, health
and ability to work of that spouse.

1 (5) children. As a result of Eric's earning potential, Lynita and the parties' two (2) remaining minor children
2 have become accustomed to a certain standard of living that cannot be maintained without support from Eric.
3 Lynita leaves this marriage at the age of fifty-one (51). She does not have a college degree, her last college
4 class (horticulture) having been completed prior to her 1983 marriage to Eric. Lynita has not worked outside
5 the home since 1986, and presently has no educational training or skills with which to obtain gainful
6 employment. Her employment history is limited to being a sales clerk at a department store, receptionist
7 at a mortgage company, and runner at a law firm. Undoubtedly, Lynita would have a very difficult time
8 establishing a career at this stage in life. In fact, Eric has even suggested that Lynita is "mentally
9 challenged," which obviously may render her unemployable.

10 Although Lynita should receive property of substantial value at the conclusion of this divorce, absent
11 an award of alimony, in all likelihood she will have to liquidate such property throughout the remainder of
12 her life in order to provide for herself and her minor children. Regardless of what assets the Court
13 determines should be awarded to Eric in light of the issues addressed above, Eric has proven that he has the
14 ability to earn a substantial income; in fact, Eric has openly bragged in his testimony about his business
15 acumen. Lynita does not have the experience, expertise, business connections, and savvy to earn an income
16 that is even closely comparable to Eric's proven earning ability. Further, even if Lynita were to liquidate
17 her property, it is doubtful that such property alone will be sufficient to allow Lynita to live the rest of her
18 life in the standard that the parties were accustomed to during marriage. Eric's ability to earn a substantial
19 living, which ability was established during the course of the parties' marriage, will remain with him for the
20 rest of his life. In essence, Eric is walking away from this marriage with the "career asset" that led to the
21 accumulation of the parties' community wealth. Lynita respectfully requests the Court award her lump sum
22 alimony of not less than \$1,000,000. Such an award is less than 7% of what Eric made during the course
23 of this litigation alone, and only 1.39 times the amount Eric determined the parties required from the ELN
24 and LSN Trusts on an annual basis to support their lifestyle.²⁷

25 ...
26 ...
27 ²⁷ The Court will recall that the evidence presented at trial, and particularly the purported "Minutes" of the ELN and LSN
28 Trusts, demonstrates that Eric determined the parties' needed \$60,000.00 a month, or \$720,000.00 per year, from the trusts to support their lifestyle.

D. Attorneys' Fees: Why Eric Must Be Required To Pay For His Actions

Lynita should be awarded the substantial attorneys' fees and costs she has incurred in this matter, including the fees paid to Melissa Attanasio, CFP, CDFP,²⁸ and Joseph Leunae, CPA.²⁹ Not only would an award of such fees and costs be appropriate under *Sargeant v. Sargeant*, 88 Nev. 223, 227, 496 P.2d 618, 621 (1972), but such fees and costs should unquestionably be awarded pursuant to NRS 18.010(2)(b):

In addition to the cases where an allowance is authorized by specific statute, the court may make an allowance of attorney's fees to a prevailing party:

...
(b) Without regard to the recovery sought, when the court finds that the claim, counterclaim, cross-claim or third-party complaint or defense of the opposing party was brought or maintained without reasonable ground or to harass the prevailing party. The court shall liberally construe the provisions of this paragraph in favor of awarding attorney's fees in all appropriate situations. It is the intent of the Legislature that the court award attorney's fees pursuant to this paragraph . . . to punish for and deter frivolous or vexatious claims and defenses because such claims and defenses overburden limited judicial resources, hinder the timely resolution of meritorious claims and increase the costs of engaging in business and providing professional services to the public.

(Emphasis added): Eric's harassing and groundless positions have been well documented in this action. Eric initiated this action and for nearly two (2) years, up until and including the first six (6) days of trial, took the position that all property held by the ELN and LSN Trusts was community property. Despite being the Investment Trustee for the ELN Trust, and the only person authorized to institute legal action on its behalf, he did nothing to join the ELN Trust to this action, leading all parties and the Court to believe that it would be unnecessary to join the ELN Trust because Eric could simply transfer property from the trust if the Court entered an order dividing the parties' marital property. It was not until Eric sensed that the Court would not grant the relief he requested that he first asserted that the ELN Trust was a necessary party.

Eric then allegedly delegated his authority to take legal action on behalf of the ELN Trust to its Distribution Trustee, Lana Martin, alleging that there was a conflict of interest that prevented him from exercising such powers in this action. Interestingly, Eric never perceived a conflict of interest between

²⁸ Ms. Attanasio is a Certified Financial Planner and Certified Divorce Financial Analyst.

²⁹ Pursuant to NRS 18.005, allowable costs include "reasonable fees of not more than five expert witnesses," and "any other reasonable and necessary expenses incurred in connection with the action." As confirmed by Lynita during her testimony on August 20, 2012, it would not have been possible for Lynita, her attorneys, Mr. Bertsch, or this Court to ever fully understand the extent of the parties' assets given the continuous, convoluted financial finagling devised by Eric to prevent anyone from every fully understanding the parties' financial affairs. Accordingly, 100% of the fees Lynita has been forced to incur to employ the professional services of Ms. Attanasio and Mr. Leunae should be reimbursed to her. Such fees will be presented in the form of an appropriate affidavit and Memorandum of Fees and Costs at the conclusion of briefing as instructed by the Court.

1 himself and the ELN Trust during the first two (2) years of litigation when the parties appeared before this
2 Court on numerous occasions concerning wasteful dissipation and transfers of assets made by Eric from the
3 ELN Trust, without notice, and in violation of the Court's JPI.

4 On August 19, 2012, the ELN Trust filed its pleading requesting declaratory relief from the Court.
5 Despite submitting to the jurisdiction of the Court, and requesting affirmative relief from this Court, the
6 ELN Trust moved to dismiss counterclaims subsequently brought by Lynita alleging that this Court lacked
7 jurisdiction over such claims. The ELN Trust then filed a motion requesting approximately \$200,000.00
8 from funds held by the Court for payment of its attorneys' fees and costs. The Court denied the request,
9 finding that the ELN Trust had sufficient funds available to pay its fees and costs. The ELN Trust later tried
10 to rewrite history, arguing that its request was granted because it needed this Court's permission to pay its
11 fees and costs, even though it had never sought permission during the first two (2) years of litigation to pay
12 all of Eric's fees and costs, and despite the fact that it did not seek permission to purchase the Wyoming
13 Downs property for \$440,000.00 in January 2012, after the Court had already denied a request for release
14 of blocked funds to make such purchase.

15 Most alarmingly, and as the Court is well aware, it was Eric's complete and unreasonable change
16 in positions with respect to the property held in the ELN and LSN Trusts which has caused this matter to
17 continue for two (2) years after the beginning of trial. It is impossible to think of a more vexatious and
18 frivolous claim than a claim which is taken to defeat one's own position in the very same litigation. The
19 aforementioned actions have caused Lynita to incur hundreds of thousand of dollars in attorneys' fees and
20 costs which she should not have been made to incur. Such actions have also unnecessarily consumed a large
21 amount of judicial resources. The gamesmanship and legal maneuvering in this action by Eric and the ELN
22 Trust is exactly the type of litigation abuses the Legislature sought to prevent in enacting NRS 18.010.
23 Accordingly, Lynita should be awarded the attorneys' fees and costs she has incurred in this matter as a
24 result of Eric's and the ELN Trust's vexatious and frivolous legal games, in addition to one-half (½) the fees
25 and costs Eric paid from community funds for such games.

26 Pursuant to *Brunzell v. Golden Gate Nat'l Bank*, 85 Nev. 345, 349, 455 P.2d 31, 33 (1969), in
27 awarding reasonable fees and costs to Lynita this Court will need to make specific findings regarding "(1)
28 the qualities of the advocate: his ability, his training, education, experience, professional standing and skill;

1 (2) the character of the work to be done: its difficulty, its intricacy, its importance, time and skill required,
2 the responsibility imposed and the prominence and character of the parties where they affect the importance
3 of the litigation; (3) the work actually performed by the lawyer: the skill, time and attention given to the
4 work; (4) the result: whether the attorney was successful and what benefits were derived." As the Court has
5 instructed, at the conclusion of post-trial briefing, Lynita's counsel will submit an appropriate affidavit and
6 Memorandum of Fees and Costs detailing the fees and disbursements incurred by Lynita in this action, and
7 offer suggested findings pursuant to *Brunzell*.

8 **IV. CONCLUSION**

9 For the reasons set forth above, the Court should enter an Order denying the relief sought by Eric and
10 the ELN Trust, and awarding Lynita her share of the parties' community property, alimony, child support,
11 and attorneys' fees and costs.

12 DATED this 31st day of August, 2012.

13 THE DICKERSON LAW GROUP

14 

15 ROBERT P. DICKERSON, ESQ.

16 Nevada Bar No. 000945

17 JOSEF M. KARACSONYI, ESQ.

18 Nevada Bar No. 0010634

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20 Nevada Bar No. 008414

21 1745 Village Center Circle

22 Las Vegas, Nevada 89134

23 Attorneys for Defendant

EXHIBIT A

Note 1 - 7065 Palmyra

This is the current residence of Lynita Nelson. It has been alleged that improvements have been made to the property in the last two years. The parties do not agree on the value of the Property.

Since there is no agreement on the value of the property, it is recommended an appraisal be made on the property directed by an independent third party.

Note 2 - 2911 Bella Kathryn

This is the current residence of Eric Nelson which includes an adjacent vacant lot for which Eric is conducting improvements. Eric has valued the property as \$900,000 for the residence and \$175,000 for the adjoining lot. Lynita does not agree and her issue is stated below.

According to the detailed records of Eric Nelson, a total amount of \$1,362,612.57 has been spent towards the property which contains the house. The house was initially purchased for \$381,984.00 on 12/28/2009 and improvements have been made to the property as of 06/11/2011 amounting to \$980,628.57.

In reviewing the details of the house improvements on the general ledger kept by Eric Nelson, there was only one payment recorded to a relative, Paul Nelson, in the amount of \$25,000 and designated as contract labor in building the Residence. There were other payments recorded to relatives for reimbursement of materials and supplies used on the building of the residence. None of the reimbursed amount appeared material or not related to the residence. Those reimbursed payments were made to Paul Nelson, Cal Nelson, and to Big Fish, LLC, a company owned by Cal Nelson.

The adjoining lot was purchased on 08/11/2010 for a cost of \$175,000. As of 06/11/2011, improvements have been made towards the lot in the amount of \$64,558.68. In total, the purchase price and additional improvements towards this property amount to \$239,558.68.

Therefore the aggregate costs of the residence and adjoining lot at 06/11/2011 amounts to \$1,602,171.25.

Since there is no agreement on the value it is recommended an appraisal be made of the property directed by an independent third party or a decision that funds expended for the property be the criteria of value.

At issue - Lynita claims Eric has used community funds to build this residence and feels regardless of an appraisal, she should receive 50% on the costs to buy and build the property.

EXHIBIT B

2009 through 2012 Consolidated Totals

Source & Application of Rental/Interest Income	2009 - 2012 Total	2009 Total	2010 Total	2011 Total	3 1/2 Months of 2012
Sources					
Rental & Interest Income					
Banone Houses	1,394,207.57	392,456.43	494,626.47	382,208.40	124,916.27
Lindell	341,971.35	115,096.00	91,527.35	110,148.00	25,200.00
Note Interest Income	259,633.80	142,126.49	63,529.03	44,183.35	9,794.93
Arnold Rent	14,235.19	4,594.70	2,662.88	5,254.46	1,723.15
RV Park	42,793.09	38,158.09	-	4,635.00	-
Total Rental & Interest Income	2,052,841.00	692,431.71	652,345.73	546,429.21	161,634.35
Applications					
Rental Expenses					
Rental Expenses	499,578.90	329,361.92	78,484.28	69,265.81	22,466.89
Taxes	379,870.15	142,497.18	130,794.78	64,369.94	42,208.25
Lindell Expenses	71,204.27	33,545.67	24,014.40	8,758.25	4,885.95
HOA Fees	34,028.77	14,755.49	14,926.08	3,815.20	532.00
Insurance	43,336.38	24,745.37	17,023.35	1,567.66	-
Total Rental Expenses	1,028,018.47	544,905.63	265,242.89	147,776.86	70,093.09
Income/Loss for Rental/Interest	1,024,822.53	147,526.08	387,102.84	398,652.35	91,541.26
Source & Application of Other Income & Expenses					
Sources					
Related Individuals	419,598.83	267,092.56	24,169.27	116,670.00	11,667.00
Sale of Real Estate	6,250,616.46	3,702,030.75	2,086,354.10	352,231.61	110,000.00
Silver Slipper & Hideaway Income	456,349.27	163,805.29	155,952.85	97,044.01	39,547.12
Redemption of CD	2,504,535.34	2,504,535.34	-	-	-
Eric Nelson	1,060,095.59	998,800.00	60,795.59	300.00	200.00
Other Income	3,188,929.11	2,800,405.97	180,422.24	12,214.65	195,886.25
Total Sources of Income	13,880,124.60	10,436,669.91	2,507,694.05	578,460.27	357,300.37
Applications					
Investments	9,104,348.77	8,846,467.56	257,881.21	-	-
Professionals	809,107.32	72,569.44	303,058.66	423,479.22	10,000.00
Oasis Baptist Church (Russell Road) (Asset)	380,813.99	-	-	380,813.99	-
Eric Nelson Draws and Expenses	697,476.29	200,884.69	256,218.51	193,953.55	46,419.54
Children Expenses	407,392.13	100,902.35	145,566.83	139,363.15	21,559.80
Related Individuals	3,900,115.29	1,336,784.69	2,382,495.36	117,988.04	62,847.20
Company Operating Expenses	594,500.72	305,645.18	136,299.39	128,352.91	24,203.24
Bella Kathryn Improvements & Expenses (Eric's Residence)	1,839,494.79	402,000.00	1,257,047.67	99,866.64	80,580.48
Credit Cards	37,329.59	15,373.37	-	11,000.00	10,956.22
Wyoming Downs (Asset)	80,800.00	-	-	76,000.00	4,800.00
Other Individuals	502,173.52	298,793.02	105,160.27	64,907.11	33,313.12
Soris Enterprises & Larsen Company	443,672.85	199,600.00	179,558.72	63,719.13	795.00
Health/Life Insurance	75,189.41	11,952.01	14,899.85	40,850.45	7,487.10
Lynita Nelson	89,517.12	65,505.94	13,003.58	10,763.60	244.00
Vehicles	26,321.26	10,290.42	5,903.00	8,479.48	1,648.36
Toler Marine, Inc	3,000.00	-	-	3,000.00	-
Other Expenses	28,723.94	23,195.99	3,027.95	-	2,500.00
Total Applications	19,019,976.99	11,889,964.66	5,060,121.00	1,762,537.27	307,354.06
Income/(Loss) for Other Income & Expenses	(5,139,852.39)	(1,453,294.75)	(2,552,426.95)	(1,184,077.00)	49,946.31
Investment Account & Line of Credit					
Deposits from Line of Credit & Mellon Account	7,918,202.04	3,640,000.00	2,997,368.17	1,032,000.00	248,833.87
Payments towards Line of Credit & Mellon Account	6,250,000.00	4,950,000.00	1,050,000.00	250,000.00	-
Net Deposits/(Payments)	1,668,202.04	(1,310,000.00)	1,947,368.17	782,000.00	248,833.87
Net Cash Surplus/(Deficit) for All Sources	(2,446,827.82)	(2,615,768.67)	(217,955.94)	(3,424.65)	390,321.44

EXHIBIT C

Note 3 - Russell Road Property

History

Property consisting of 3.3 acres at 5220 E. Russell Road was purchased on November 11, 1999 for \$855,945 by the Lynita Nelson Trust and the down payment from Cal Nelson amounting to \$20,000. Lynita then became a 50% partner with Cal Nelson in a partnership named CJE&L, LLC which was formed for the purpose of renting the property to Cal's Blue Water Marine.

Shortly thereafter, CJE&L, LLC obtained a loan from Business Bank of Nevada in the amount of \$3,100,000. The purpose of this loan was to build a building for the operations of Cal's Blue Water Marine, Inc. The loan was to be guaranteed by Clarence and Jeanette, individually as well as their Trust dated May 31, 2001 and also Cal's Blue Water Marine, Inc.

Sometime in 2004, Lynita signed a guarantee on the flooring contract for the inventory of Cal's Blue Water Marine, Inc. On 01/01/2005, Lynita withdrew her guarantee of the flooring contract and in return, Lynita signed an assignment or forfeit of her interest in the partnership to remove her from the property records. (The Examiner has not seen the flooring agreement that was signed by Lynita, although requested - Each of the parties claims the other has the contract). According to the records, the forfeiture of partnership interest was transferred to the capital account of Cal Nelson there being no cash attached to the transaction.

The boat business failed in 2008. At that time, the Bank demanded a \$300,000 pay down to keep the loan in performing status. Eric paid the \$300,000 which was secured by property owned by Cal Nelson and located in Utah.

Eric's purchase of the interest in property

On or about 02/10/2010, Eric Nelson decided to purchase a 65% interest in the property. Eric's 65% interest is said to have cost \$4,000,000; which is comprised of the following amounts:

- 1) In 2009, Eric purchased an FDIC note on a property in Phoenix commonly known as "Sugar Daddy's" for approximately \$520,000. The source of these funds came from the Line of Credit. The property was sold with proceeds amounting to \$1,520,597.88. Since this was designed as a 1031 exchange, the proceeds were used in 2010 to purchase Eric's interest in the Russell Road Property.
- 2) As indicated above, Eric had previously paid \$300,000 to pay down the Bank Loan which was secured by property in Utah. In addition, Eric paid off the mortgage on Cal's house amounting to \$400,000. Both amounts were paid from Eric's Line of Credit. These two amounts aggregating \$700,000 were then used as a credit towards the purchase price for Eric's interest.

3) Eric gave a credit amounting to \$522,138.47 which represented future agreements with Cal and the termination of any present verbal partnership agreements. This also included money on rental payments given to Cal.

4) The remaining amount to fulfill the obligation of the purchase price was to borrow \$1,257,263.67 from the Line of Credit in 2010.

Therefore the purchase of Eric's interest is comprised of the following:

Pay down of Bank Loan	\$ 300,000.00
Pay off of personal residence of Cal Nelson	400,000.00
Credit to Cal Nelson for prior payments	522,138.45
Amount to pay Bank Note from Sugar Daddy's	1,520,597.88
Amount to pay Bank Loan from Line of Credit	1,257,263.67
	<u>\$ 4,000,000.00</u>

Therefore the amount of cash contributed directly to the interest in the property by Eric in 2010, amounts to \$2,777,861.55 ($1,520,597.88 + 1,257,263.67$). The cash reportedly paid off the original loan held by Business Bank of Nevada.

According to CJE&L's tax returns and representations made by Cal Nelson, Cal Nelson's capital account includes \$855,000; which represents the purchase price of the land originally purchased on November 11, 1999 by the Lynita Nelson Trust as well as \$501,529 in leasehold improvements made by Cal's Blue Water Marine. The summary document supporting the leasehold improvements contribution was believed to be at cost and not the net depreciated value. As prior indicated Cal's Blue Water Marine eventually failed in 2008. Since the Business failure in 2008, Cal Nelson has taken distributions from CJE&L of \$11,096 in 2009 and \$73,978 in 2010, aggregating to \$85,074.

The current ownership of the 5220 E. Russell Road property is 50% by Eric Nelson Auctioneering (an asset of the Eric Nelson Trust), 15% by the Eric Nelson Trust and 35% by CJE&L, LLC. (See below).

Note 3a - 50% in Russell Road owned by Eric Nelson Auctioneering

In the purchase of the Russell Road Property, the ownership of 65% of the property purchase from CJE & L, LLC was described above to be \$4,000,000. Eric Nelson says that 50% of the interest was designated to be owned by Eric Nelson Auctioneering and the other 15% by the Eric Nelson Trust.

Note 3b - 15% sale back to Cal Nelson for 15% interest by Eric Trust

The 15% interest is evidenced by a note in the amount of \$2,000,000 the principal amount is due in seven years from 2/3/2010 from Cal Nelson to Eric Nelson Trust. The note is secured by 15% of the real property owned by CJE & L, LLC and 15% of all rents collected from the property will be recognized as interest on the note.

Note 3c - Receivable from CJE & L, LLC amounting to \$742,368.

According to the 2010 tax return of CJE&L, LLC (owned 99% by Nelson Nevada Trust (Cal's Trust) and 1% by Cal Nelson), the company reports a liability in the amount of \$742,368 is due to Eric Nelson Auctioneering (Reported under Eric Trust - Eric Nelson Auctioneering). We have not received information as to the nature of this note.

Because of the controversy on this property, it is recommended that an appraisal of the property be made directed by an independent third party.

At issue, Lynita believes that Cal Nelson has not put any capital into the investment and therefore the amount of this asset is 100% owned solely by Lynita and Eric Nelson.

Also at issue is that Lynita bought the land for \$855,000 and was forced to forfeit her interest through an assignment to Cal Nelson. This issue is over a guarantee made by Lynita on a flooring arrangement on boats for a company owned by Cal Nelson, named Cal's Blue Water Marine.

Subsequent Transaction

The property was sold to the Oasis Baptist Church on 05/27/2011, prior to this transaction, the church held an option to purchase for \$6,500,000. The payments on the note were to begin on 09/01/2011. Until this date, the Oasis Baptist Church was to pay \$17,500 each month for the months of June, July, and August. Then starting on 09/01/2011 the Oasis Baptist Church will pay interest only at 6% on \$6,000,000 for 5 years and then will have a balloon payment due of \$6,500,000.

This contract was amended on 06/15/2011 because the Church could not get an exemption from property taxes unless they own the property. Therefore the original financial arrangement has been amended.

The Oasis Baptist Church needs additional improvements in order to bring their school over to the Russell Road property. In order to do this, they need an additional \$300,000 in funds for improvements to the property. Currently, they are paying \$20,000 per month space rental for them to conduct their school.

As of 06/15/2011, Julie Brown loaned \$300,000 to the Oasis Baptist Church and has a 1st Note/Deed on the property. ✓

A 2nd Note/Deed is placed on the property to recapture all back rents and taxes in the amount of \$295,000. The 2nd Note/Deed is shared 1/3rd to Eric Nelson Auctioneering, 1/3rd to the Eric Nelson Trust and 1/3rd to CJE&L, LLC.

Therefore the remaining amount of \$6,500,000 through subordination has become a 3rd Note/Deed in the favor of shared 1/3rd to Eric Nelson Auctioneering, 1/3rd to the Eric Nelson Trust and 1/3rd to CJE&L, LLC.

The current terms are to pay \$17,500 per month until 09/01/2011 and \$30,000 thereafter. However they may ask that the payments be extended to 12/01/2011 before they begin to pay \$30,000 per month for their purchase of the property.

We understand there is a servicing agreement to collect the mortgage payments. We do not know the entity that the servicing arrangement is contracted.

The servicing agency is an issue with Lynita.

Note 4 - Brianhead, Utah

The property located in Brianhead, Utah includes a cabin on 150 acres. In addition to the property and building, the ownership includes water rights.

Eric originally valued the asset at \$3,000,000 but now believes the property has a value of approximately \$2,000,000. Lynita states the property should bring \$2,000,000 at sale, which is her preference.

It appears there is an agreement on the value of this property. However, there is no agreement on the disposition of the asset. As a result, a third-party appraisal may be required to determine the value either party should pay to buy the other one out.

Note 5 - 3611 Lindell

This property is an office complex. The complex has 13,040 square feet and is the location of Eric Nelson offices. Eric collects the monthly rents as well as pays for the monthly maintenance.

Both income and expenses will be listed in the Sources of Income and Expenses report.

Since there is a disagreement about the value of the office building, it is recommended an appraisal by made of the property by an independent third party.

Note 6 - 5913 Pebble Beach

This property is owned by the LSN Nevada Trust and is occupied by Lynita's sister, Thelma. The mortgage of \$69,000 has been paid off and the property is currently unencumbered. It appears that neither party is interested in the property and may become a non-issue.

EXHIBIT D

Eric Nelson				
		Approximate Cash	1,159,769	As of 3/31/2011
Trust		AZ-29 Gateway Lots	139,500	Agreed Earlier
		Russell Road Property (65%)	4,000,000	Court Accepted
Individually		Family Members	35,000	Face Value
		Nikki Cvintavich	200,000	Face Value
Banone		2911 Bella Kathryn Circle (Residence)	1,602,171	Costs (Appraisal \$925,000)
		17 Nevada Rental Properties	1,184,236	Costs
		21 Arizona Rental Properties	629,221	Costs
		Notes Receivable	720,761	Face Value
Banone-AZ		8 Properties	284,122	Costs
Dynasty		Silver Slipper Casino	1,568,000	Settlement
		Mississippi Property (121.23 acres)	607,775	Appraisal
			12,130,555	
* SEE ATTACHED DISCRIPTION OF LIABILITIES				
Lynita Nelson				
		Approximate Cash	1,071,035	As of 3/31/2011
Trust		7065 Palmyra (Residence)	725,000	Preliminary Appraisal
		AZ-31 Gateway Lots	139,500	Agreed to Value Earlier
		5913 Pebble Beech (Sisters House)	75,000	Agreed to Value Earlier
		Wyoming - 200 acres	405,000	Appraisal
		830 Arnold Ave. Greenville, Miss	40,000	Agreed to Value Earlier
		Mississippi Property - RV Park	559,042	Appraisal
		Mississippi	870,193	Appraisal
		Grotta 16.67% (25.37 acres)	21,204	Appraisal (\$127,226)
			3,905,974	
Eric and Lynita (Each Trust owns 50%)				
Trust				
		Brianhead Cabin	985,000	Appraisal
		3611 Lindell (Office Complex)	1,145,000	Appraisal
		Mississippi Property (Emerald Bay)	560,900	Appraisal
			2,690,900	

EXHIBIT E

Utah Cabin - Brianhead Area

Eric reports that there is a verbal agreement with Eric's sister, Nola Harber, and her husband, Paul Harber, to not split up or sale property due to the pond and proximity to the Harber's property. No Value of liability stated

Wyoming Property

Eric reports a liability to Eric's brother and sister, Paul Nelson and Aleda Nelson, respectively, by proof of an operating agreement stating ownership in Wyoming Equestrian Estates, LLC. Agreement provided is not signed by either party. Property is currently titles in the LSN Nevada Trust as 100% owned.

MS Bay (200+ acres in Mississippi)

Eric reports a contingent liability due to wetland issues. No Value is given for liability

Eric reports a contingent liability relating to the Maness lawsuit of \$1,000,000 for slander of title. Letter from Eric's attorney Harold Duke indicates it is his belief the lawsuit is not of true merit. Maness' are currently seeking partial summary judgment.

Eric reports a contingent liability relating to Frank Soris whereby approximately 30 acres are currently titles to Frank Soris Family Trust. Eric represented to us that Frank Soris has deeded this property back to Dynasty but has not been recorded yet. Frank Soris' collateral has since been substituted by 20 homes in the Phoenix Arizona area.

Eric reports that DDJ has a \$1,000,000 lis pendens on Dynasty owned property.

Bob Martin loaned Dynasty \$200,000 and is secured by the 120 acres of Dynasty land

Harold Duke, attorney for Eric Nelson in Mississippi, has a claim for legal fees against Dynasty's 120 acres. No amount of fees has been determined

Cliff McCarlie has a 3% claim against 120 acres of Dynasty's land

Dynasty

Harold Duke, attorney for Eric Nelson in Mississippi, has a \$400,000 claim against Dynasty

DEF0014893

Grotta, LLC has an option as a percentage of ownership of 34% in Silver Slipper for an investment of \$500,000

Paul Nelson has an option as a percentage of ownership of 34% in Silver Slipper for cash call of \$81,000 plus interest in March 2007

Robert and Lana Martin has an option as a percentage of ownership of 34% in Silver Slipper for an investment of \$375,000

Mike Cure has an option as a percentage of ownership of 34% in Silver Slipper

Cliff McCarlie has an option as a percentage of ownership of 34% in Silver Slipper

Banone, LLC

Eric reports an agreement with Cal Nelson for profits from sale of assets/business percentages. A copy of an unsigned agreement has been provided.

Banone-AZ, LLC

Eric reports an agreement with Paul Nelson for profits from sale of assets/business percentages. A copy of an unsigned agreement has been provided.

Soris Transaction

Transferred approximately \$737,000 worth of houses against debt of approximately \$1,360,000. Has a contingent liability of \$623,000 if market value of houses does not meet the \$1,360,000.

Hideaway

Eric reports a threat of a lawsuit of \$3,000,000 by Mr. Bieri. No evidence of lawsuit filing as of 10/11/11

DEF0014894

EXHIBIT F

Related Individual	Total	2009	2010	2011	2012	Bertsch Explanation
		DEF006828-29	DEF006832-33	DEF06836-37	DEF006847-48	DEF006635-6640; DEF006766-70
Aldea Nelson	207,099.52					Aldea Nelson total reduced \$650,000 for documented loan repayments.
Direct Payments		236,468.52	620,631.00	0.00	0.00	1099 for \$23,600 (2009) provided. Reduced Mr. Bertsch's figure accordingly.
Brock Nelson	6,000.00	6,000.00	0.00	0.00	0.00	
Bryce Nelson	56,000.00	48,000.00	8,000.00	0.00	0.00	
Cal Nelson	256,700.00					
Cal's BV/M		126,200.00	0.00	0.00	0.00	1099 for \$32,000 (2009) provided. Reduced Mr. Bertsch's figure accordingly.
Direct Payments		120,000.00	0.00	0.00	10,500.00	Reduced 2010 payment \$1,293,918.17 as included in Russell Road transaction.
Carlene Gutierrez	30,000.00	10,000.00	20,000.00	0.00	0.00	
Chad Ramos	132,875.98					
CNR Real Estate		0.00	39,668.30	0.00	0.00	
Direct Payments		15,782.00	21,050.00	4,292.60	0.00	1099 for \$25,725 (2009) provided. Reduced Mr. Bertsch's figure accordingly.
Chelsee Nelson	15,317.06	9,500.00	5,817.06	0.00	0.00	
Chris Stromberg	36,766.02	0.00	17,252.00	0.00	19,514.02	
Eric T. Nelson	113,088.00					
Direct Payments		34,000.00	55,100.00	23,988.00	0.00	1099 for \$9,000 (2009) provided. Reduced Mr. Bertsch's figure accordingly.
Jesse Harber	28,025.00	25,025.00	0.00	1,000.00	2,000.00	
Kevin Bailey	80,103.00					
Direct Payments		27,424.00	51,000.00	1,679.00	0.00	
Lance Liu	90,489.73	48,000.00	8,000.00	19,811.77	14,677.96	
Paul Nelson	207,236.30					
Direct Payments		74,769.86	55,581.32	30,000.00	14,963.75	
Helath Insurance		14,983.55	16,726.07	0.00	211.75	
Rebecca Slaughtter	3,864.64	0.00	3,000.00	864.64	0.00	
Ryan Nelson	50,500.00					
Direct Payments		27,000.00	18,500.00	5,000.00	0.00	1099 for \$9,000 (2009) provided. Reduced Mr. Bertsch's figure accordingly.
Stacy Liu	15,000.00	10,000.00	5,000.00	0.00	0.00	
Total	1,329,065.25					

EXHIBIT G

Exhibit G - \$6,500,000 Russell

		Asset	Bertsch Report Value	Bertsch Report Notes	Adjustment	Award to Wife	Award to Husband	Notes
Eric Nelson								
		Approximate Cash	1,159,769	As of 3/31/2011	(1,079,769)		80,000	As of 8/20/2012
	Trust	AZ-29 Gateway Lots	139,500	Agreed Earlier			139,500	
		Russell Road Property (100%)	4,000,000	Court Accepted	2,500,000		6,500,000	(1)
		Back Rent/Taxes (100%)			295,000		295,000	(2)
		School/Improvements (100%)			300,000		300,000	(3)
	Individually	Family Members	35,000	Face Value			35,000	
		Nikki Cvintavich	200,000	Face Value			200,000	
	Banone	2911 Bella Kathryn Circle (Residence)	1,602,171	Costs (Appraisal \$925,000)	237,324		1,839,495	As of 3/31/2012
		17 Nevada Rental Properties (15 Actual)	1,184,236	Costs	(121,229)	911,841		(4)
		4412 Baxter, Las Vegas						
		5314 Clover Blossom Court, N Las Vegas						
		1301 Heather Ridge, N Las Vegas						
		6213 Anaconda, Las Vegas						
		1608 Rusty Ridge Lane, Henderson						
		2209 Farmouth Circle, Nevada (sold)					88,166	(5)
		3301 Terra Bella Drive, Nevada						
		4133 Compass Rose Way, Nevada						
		4601 Concord Village Dr, Nevada						
		4612 Sawyer Ave, Nevada						
		4820 Marnell Dr, Nevada						
		5113 Churchill Ave, Nevada						
		5704 Roseridge Ave, Nevada (sold)					63,000	(5)
		6301 Cambria Ave, Nevada						
		6304 Guadalupe Ave, Nevada						
		21 Arizona Rental Properties (23 Actual)	629,221	Costs	121,229	750,450		(4)
		Mesa Vista - Lot 67 (Deeded Back)						
		Mesa Vista (5 acres)						(6)
		Mesa Vista - Lot 68 (Deeded Back)						(6)
		1628 W Darrel Road, Arizona						
		1830 N 66th Drive, Arizona						
		1837 N 59th Street, Arizona						
		2220 W Tonto Street, Arizona						
		3225 W Roma Ave, Arizona						
		3307 W Thomas Road, Arizona						
		3332 N 80th Lane, Arizona						
		3415 N 84th Lane, Arizona						
		3424 W Bloomfield Road, Arizona						
		3631 N 81st Ave, Arizona						
		4141 N 34th Ave, Arizona						
		4541 N 76th Ave, Arizona						
		4816 S 17th Street, Arizona						
		5014 W Cypress Street, Arizona						
		5518 N 34th Drive, Arizona						
		6172 W Fillmore Street, Arizona						
		6202 S 43rd Street, Arizona						
		6720 W Cambridge Ave, Arizona						
		6822 W Wilshire Drive, Arizona						
		6901 W Coolidge Street, Arizona						
		Notes Receivable	720,761	Face Value		625,761		(4a)
		R&D Customer Builders-DMV Lot 16-17 (secured)						
		Advantage Construction - MV Lot 37 (secured)						
		Gerald & Linda Fixsen-MV Lot 52(secured)						
		Gerald & Linda Fixsen-MV Lot 53(secured)						
		Joe Williams & Sherry Fixsen-MV Lot54(secured)						
		Bidco, Inc-MV Lot 61(secured)						
		Cary & Troy Fixsen-MV Lot 98(secured)						
		Amada & Chris Stromberg (secured by Condo In PA)						
		Michael & Lyndia Asquith-MV Lot50 (secured)						
		JB Ramos Trust (secured by 436 Europa Way)						
		Katherine Stephens (secured by 1601 Knoll Heights)						
		Chad Ramos (secured 7933 Dover Shores)						
		Alicia Harrison (secured by 1025 Academy)					95,000	
		Eric T Nelson (secured by 8619 W Mohave AZ)						
	Banone-AZ	8 Properties	284,122	Costs		284,122		
		4838 W Berkeley Rd, Arizona						
		8239 W Avalon Dr, Arizona						
		2014 N 50th Dr, Arizona						
		5901 Clarendon Ave, Arizona						
		8135 W Sells Rd, Arizona						
		6911 W Monte Vista Rd, Arizona						
		1323 W Apache St, Arizona						
		4105 N 109th Dr, Arizona						

Exhibit G - \$6,500,000 Russell

	Asset	Bertsch Report Value	Bertsch Report Notes	Adjustment	Award to Wife	Award to Husband	Notes
	Dynasty	Silver Slipper Casino	1,568,000	Settlement	1,568,000		(7)
		Mississippi Property (121.23 acres)	607,775	Appraisal		607,775	(8)
	Dynasty Dev Mgt LLC	Wyoming Downs Track - 50% - TBD					
		12,130,555					
	*SEE ATTACHED DISCRPTION OF LIABILITIES						
Lynita Nelson							
	Approximate Cash	1,071,035	As of 3/31/2011	(871,035)	200,000		As of 8/20/2012
Trust	7065 Palmyra (Residence)	725,000	Preliminary Appraisal	25,000	750,000		Per Appraisal
	AZ-31 Gateway Lots	139,500	Agreed to Value Earlier		139,500		
	5913 Pebble Beech (Sisters House)	75,000	Agreed to Value Earlier		75,000		
	Wyoming - 200 acres	405,000	Appraisal		405,000		
	830 Arnold Ave. Greenville, Miss	40,000	Agreed to Value Earlier		40,000		
	Mississippi Property- RV Park	559,042	Appraisal		559,042		
	Mississippi	870,193	Appraisal		870,193		
	Grotta 16.67% (25.37 acres)	21,204	Appraisal (\$127,226)		21,204		
	Dynasty Dev Mgt LLC	Wyoming Downs Track - 50% - TBD					(8)
		3,905,974					
Eric and Lynita (Each Trust owns 50%)							
Trust							
	Brianhead Cabin	985,000	Appraisal		985,000		
	3611 Lindell (Office Complex)	1,145,000	Appraisal		1,145,000		(9)
	Mississippi Property (Emerald Bay)	560,900	Appraisal		560,900		
		2,690,900					

Sub Total Assets	18,727,429	1,406,520	9,891,013	10,242,936
Equalization			175,961	(175,961)
Total Assets after Equalization			10,066,974	10,066,974
Attorney/Expert Fees - To Be Determined by Court				
Back Spousal Support - To Be Determined by Court				
Back Child Support			30,016	(30,016)
Waste Claim - \$1,329,065 (divded by 2)			664,532	(664,532)
Sub Total Reimbursements			694,548	(694,548)
Total Assets/Reimbursements exclusive of attorney/expert fees & back spousal supoort			10,761,522	9,372,426

- (1) Larry Bertsch number was court accepted prior to the sale of the property for \$6,500,000. The sale occurred on 5/27/11 to Oasis Baptist Church through a promissory note.
- (2) Per Nick Miller at Larry Bertsch's office, \$295,000 was a paper transaction only for the back rent & taxes. Back taxes of \$33,150 were possibly paid in the \$80,000 closing costs to Old Republic Title on 5/27/11
- (3) Per Eric's testimony on 8/20/12, Eric L Nelson NV Trust loaned \$300,000 to Oasis Baptist Church.
- (4) Property and Notes Receivable listed under Larry L Bertsch Report dated 7/5/11 with bates stamp DEF006477 to DEF006480.
- (4a) At the time of Larry Bertch's report, documentation on the notes were not obtained.
- (5) Both properties have been sold. Need proceeds from the sales.
- (6) Properties were moved from Nevada properties listed under Banone as they are located in Arizona. Adjustments have been made for the changes.
- (7) Cash at Dave Stephens Trust Account
- (8) Dynasty Development Management LLC is a new entity established by Eric during the divorce proceedings.
- (9) Lindell monthly rents number acquired from appraisal, assumes Eric pays \$3,200 a month.

EXHIBIT H

Exhibit H - 2/3 Russell

		Asset	Bertsch Report Value	Bertsch Report Notes	Adjustment	Award to Wife	Award to Husband	Notes
Eric Nelson								
		Approximate Cash	1,159,769	As of 3/31/2011	(1,079,769)		80,000	As of 8/20/2012
	Trust	AZ-29 Gateway Lots	139,500	Agreed Earlier			139,500	
		Russell Road Property (66.67%)	4,000,000	Court Accepted	333,550		4,333,550	(1)
		Back Rent/Taxes (66.67%)			196,677		196,677	(2)
		School/Improvements (100%)			300,000		300,000	(3)
	Individually	Family Members	35,000	Face Value			35,000	
		Nikki Cvintavich	200,000	Face Value			200,000	
	Banone	2911 Bella Kathryn Circle (Residence)	1,602,171	Costs (Appraisal \$925,000)	237,324		1,839,495	As of 3/31/2012
		17 Nevada Rental Properties (15 Actual)	1,184,236	Costs	(121,229)	911,841		(4)
		4412 Baxter, Las Vegas						
		5314 Clover Blossom Court, N Las Vegas						
		1301 Heather Ridge, N Las Vegas						
		6213 Anaconda, Las Vegas						
		1608 Rusty Ridge Lane, Henderson						
		2209 Farmouth Circle, Nevada (sold)					88,166	(5)
		3301 Terra Bella Drive, Nevada						
		4133 Compass Rose Way, Nevada						
		4601 Concord Village Dr, Nevada						
		4612 Sawyer Ave, Nevada						
		4820 Marnell Dr, Nevada						
		5113 Churchill Ave, Nevada						
		5704 Roseridge Ave, Nevada (sold)					63,000	(5)
		6301 Cambria Ave, Nevada						
		6304 Guadalupe Ave, Nevada						
		21 Arizona Rental Properties (23 Actual)	629,221	Costs	121,229	750,450		(4)
		Mesa Vista - Lot 67 (Deeded Back)						
		Mesa Vista (5 acres)						(6)
		Mesa Vista - Lot 68 (Deeded Back)						(6)
		1628 W Darrel Road, Arizona						
		1830 N 66th Drive, Arizona						
		1837 N 59th Street, Arizona						
		2220 W Tonto Street, Arizona						
		3225 W Roma Ave, Arizona						
		3307 W Thomas Road, Arizona						
		3332 N 80th Lane, Arizona						
		3415 N 84th Lane, Arizona						
		3424 W Bloomfield Road, Arizona						
		3631 N 81st Ave, Arizona						
		4141 N 34th Ave, Arizona						
		4541 N 76th Ave, Arizona						
		4816 S 17th Street, Arizona						
		5014 W Cypress Street, Arizona						
		5518 N 34th Drive, Arizona						
		6172 W Fillmore Street, Arizona						
		6202 S 43rd Street, Arizona						
		6720 W Cambridge Ave, Arizona						
		6822 W Wilshire Drive, Arizona						
		6901 W Coolidge Street, Arizona						
		Notes Receivable (Awarded to Husband)	720,761	Face Value			431,141	(4a)
		R&D Customer Builders-DMV Lot 16-17 (secured)						
		Advantage Construction - MV Lot 37 (secured)						
		Gerald & Linda Fixsen-MV Lot 52(secured)						
		Gerald & Linda Fixsen-MV Lot 53(secured)						
		Joe Williams & Sherry Fixsen-MV Lot54(secured)						
		Bidco, Inc-MV Lot 61(secured)						
		Cary & Troy Fixsen-MV Lot 98(secured)						
		Amada & Chris Stromberg (secured by Condo in PA)						
		Michael & Lyndia Asquith-MV Lot50 (secured)						
		Eric T Nelson (secured by 8619 W Mohave AZ)						
		Notes Receivable (Awarded to Wife)				289,620		(4a)
		JB Ramos Trust (secured by 436 Europa Way)						
		Katherine Stephens (secured by 1601 Knoll Heights)						
		Chad Ramos (secured 7933 Dover Shores)						
		Alicia Harrison (secured by 1025 Academy)						
	Banone-AZ	8 Properties	284,122	Costs		284,122		
		4838 W Berkeley Rd, Arizona						
		8239 W Avalon Dr, Arizona						
		2014 N 50th Dr, Arizona						
		5901 Clarendon Ave, Arizona						
		8135 W Sells Rd, Arizona						
		6911 W Monte Vista Rd, Arizona						
		1323 W Apache St, Arizona						

Exhibit H - 2/3 Russell

		Asset	Bertsch Report Value	Bertsch Report Notes	Adjustment	Award to Wife	Award to Husband	Notes
		4105 N 109th Dr, Arizona						
	Dynasty	Sliver Slipper Casino	1,568,000	Settlement		1,568,000		(7)
		Mississippi Property (121.23 acres)	607,775	Appraisal			607,775	
	Dynasty Dev Mgt LLC	Wyoming Downs Track - 50% - TBD						(8)
			12,130,555					
		*SEE ATTACHED DISCRIPTION OF LIABILITIES						
	Lynita Nelson							
		Approximate Cash	1,071,035	As of 3/31/2011	(871,035)	200,000		As of 8/20/2012
	Trust	7065 Palmyra (Residence)	725,000	Preliminary Appraisal	25,000	750,000		Per Appraisal
		AZ-31 Gateway Lots	139,500	Agreed to Value Earlier			139,500	
		5913 Pebble Beech (Sisters House)	75,000	Agreed to Value Earlier			75,000	
		Wyoming - 200 acres	405,000	Appraisal		405,000		
		830 Arnold Ave. Greenville, Miss	40,000	Agreed to Value Earlier			40,000	
		Mississippi Property- RV Park	559,042	Appraisal		559,042		
		Mississippi	870,193	Appraisal		870,193		
		Grotta 16.67% (25.37 acres)	21,204	Appraisal (\$127,226)		21,204		
	Dynasty Dev Mgt LLC	Wyoming Downs Track - 50% - TBD						(8)
			3,905,974					
	Eric and Lynita (Each Trust owns 50%)							
	Trust							
		Brianhead Cabin	985,000	Appraisal		985,000		
		3611 Lindell (Office Complex)	1,145,000	Appraisal		1,145,000		(9)
		Mississippi Property (Emerald Bay)	560,900	Appraisal		560,900		
			2,690,900					

Sub Total Assets	18,727,429	(858,253)	9,300,372	8,568,804
Equalization			(365,784)	365,784
Total Assets after Equalization			8,934,588	8,934,588
Attorney/Expert Fees - To Be Determined by Court				
Back Spousal Support - To Be Determined by Court				
Back Child Support			30,016	(30,016)
Waste Claim - \$1,329,065 (divided by 2)			664,532	(664,532)
Sub Total Reimbursements			694,548	(694,548)
Total Assets/Reimbursements exclusive of attorney/expert fees & back spousal support			9,629,136	8,240,040

- (1) Larry Bertsch number was court accepted prior to the sale of the property for \$6,500,000. The sale occurred on 5/27/11 to Oasis Baptist Church through a promissory note.
- (2) Per Nick Miller at Larry Bertsch's office, \$295,000 was a paper transaction only for the back rent & taxes. Back taxes of \$33,150 were possibly paid in the \$80,000 closing costs to Old Republic Title on 5/27/11.
- (3) Per Eric's testimony on 8/20/12, Eric L Nelson NV Trust loaned \$300,000 to Oasis Baptists Church.
- (4) Property and Notes Receivable listed under Larry L Bertsch Report dated 7/5/11 with bates stamp DEF006477 to DEF006480.
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- (7) Cash at Dave Stephens Trust Account
- (8) Dynasty Development Management LLC is a new entity established by Eric during the divorce proceedings.
- (9) Lindell monthly rents number acquired from appraisal, assumes Eric pays \$3,200 a month.

EXHIBIT D

1 **NOTC**

2 Larry L. Bertsch, CPA, CFF

3 Nicholas S. Miller, CFE

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 **FAMILY DIVISION**
12 **CLARK COUNTY, NEVADA**

13 ERIC L. NELSON,

14 Plaintiff,

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

15 v.

**NOTICE OF FILING SOURCE AND
APPLICATION OF FUNDS PURSUANT
TO APRIL 10, 2012 HEARING**

16 LYNITA SUE NELSON,

17 Defendant.

18 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
19 L. BERTSCH, CPA & ASSOCIATES, file the Source and Application of Funds Pursuant to April
20 10, 2012 Hearing, a copy of which is attached as **Exhibit "1."**

21 DATED this 23 day of April, 2012.

22 **LARRY L. BERTSCH CPA & ASSOCIATES**

23 

24 Larry L. Bertsch, CPA, CFF

25 Nicholas S. Miller, CFE

26 265 East Warm Springs Rd., Suite 104

27 Las Vegas, Nevada 89119

28 *Forensic Accountants*

CERTIFICATE OF SERVICE

I certify that on the 23 day of April, 2012, I mailed a copy of the foregoing **NOTICE OF FILING SOURCE AND APPLICATION OF FUNDS PURSUANT TO APRIL 10, 2012 HEARING** to the following at their last known address, by depositing the same in the United States mail in Las Vegas, Nevada, first class postage prepaid and addressed as follows:

Rhonda K. Forsberg, Esq.
IVEY FORSBERG & DOUGLAS
1070 West Horizon Ridge Parkway, #100
Henderson, NV 89012
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

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



An employee of Larry L. Bertsch, CPA & Associates

EXHIBIT 1

Monthly Source and Application of Funds

Pursuant to April 10, 2012 hearing

On April 10, 2012, the honorable Frank Sullivan requested that Larry L Bertsch and Nicholas Miller submit a monthly source and application of funds to the court no later than April 23, 2012. Pursuant to the court's direction, Larry L Bertsch and Nicholas Miller respectfully submit **EXHIBIT A**, **EXHIBIT B** and **EXHIBIT C**.

The following is a description of each **EXHIBIT** submitted for the following companies:

- Eric L. Nelson Nevada Trust ("ELN NV")
- Emerald Bay Mississippi, LLC ("EBM")
- Dynasty Development Group, LLC ("DDG")
- Eric Nelson Auctioneering, Inc. ("ENA")
- Banone-AZ, LLC ("Banone-AZ")
- Banone, LLC ("Banone")
- Dynasty Development Management, LLC ("DDM")

EXHIBIT A – According to the Peachtree files submitted by Eric Nelson on April 20, 2012, the books and records indicated bank balances totaling \$471,898.56.

EXHIBIT B1 – This exhibit indicates the total Source and Application of funds on an Annual basis. The Exhibit is categorized in the following manner:

Source & Application of Rental/Interest Income - The main source of consistent income to the estate results from the following sources:

- House rentals (Banone, Banone-AZ, Arnold houses)
- Lindell Office Building rental,
- Note Interest
- RV Park

In addition to the income, the rental houses and Lindell Office Building require monthly expenses which are listed under the income section.

Source & Application of Other Income & Expenses – In addition to the Rental Income and Expenses, each company listed above received funds from various other sources and paid various expenses not related to the rental properties.

Investment Account & Line of Credit – Between 2009 and 2012, various companies received funds from the BNY Mellon account and Line of Credit. During the same time frame, various companies made payments to the Investment account and towards the Line of credit as well.

Net Cash Surplus/(Deficit) for All Sources – This figure represents the cash surplus or cash deficit for the entire year.

EXHIBIT B2 – This exhibit indicates the total Source and Application of funds on a monthly basis for the year 2009. This exhibit follows the same layout as described in **EXHIBIT B1**.

EXHIBIT B3 - This exhibit indicates the total Source and Application of funds on a monthly basis for the year 2010. This exhibit follows the same layout as described in **EXHIBIT B1**.

EXHIBIT B4 - This exhibit indicates the total Source and Application of funds on a monthly basis for the year 2011. This exhibit follows the same layout as described in **EXHIBIT B1**.

EXHIBIT B5 – This exhibit indicates the total Source and Application of funds on a monthly basis for the year 2012. This exhibit follows the same layout as described in **EXHIBIT B1**.

EXHIBIT C1 – This exhibit is a more detailed version of the figures contained in **EXHIBIT B2** for 2009. The exhibit is on a consolidated basis.

EXHIBIT C2 – This exhibit is a more detailed version of the figures contained in **EXHIBIT B3** for 2010. The exhibit is on a consolidated basis.

EXHIBIT C3 – This exhibit is a more detailed version of the figures contained in **EXHIBIT B4** for 2011. The exhibit is on a consolidated basis.

EXHIBIT C4 – This exhibit is a more detailed version of the figures contained in **EXHIBIT B5** for 2012. The exhibit is on a consolidated basis.

Larry L. Bertsch, CPA & Associates reserves the right to update this report and Exhibits upon the production of documents and/or evidence relating to the transactions continued in this report.

EXHIBIT A

Bank Account Balances

Bank Name	Last 4 of Acct	Company	Balance	As of
Bank of America	9201	ELN NV	8,978.86	04/20/12
Bank of America	3718	ELN NV	325,569.97	04/20/12
Bank of America	5829	ELN NV	14,100.00	04/20/12
BNY Mellon	1700	ELN NV	4,244.54	03/31/12
City National Bank	2802	Dynasty Development Managemer	71,322.85	04/20/12
Bank of America	7064	Banone-AZ	6,660.00	04/20/12
Bank of America	2799	Banone-AZ	1,489.81	04/20/12
Bank of America	2754	Banone	1,081.80	04/20/12
Bank of America	2780	Banone	30,016.12	04/20/12
Bank of America	4966	ENA	8,434.61	04/20/12
			<u>471,898.56</u>	

EXHIBIT B1

2009 through 2012 Consolidated Totals

Source & Application of Rental/Interest Income		2009 - 2012 Total	2009 Total	2010 Total	2011 Total	3 1/2 Months of 2012
Sources						
Rental & Interest Income						
	Banone Houses	1,394,207.57	392,456.43	494,626.47	382,208.40	124,916.27
	Lindell	341,971.35	115,096.00	91,527.35	110,148.00	25,200.00
	Note Interest Income	259,633.80	142,126.49	63,529.03	44,183.35	9,794.93
	Arnold Rent	14,235.19	4,594.70	2,662.88	5,254.46	1,723.15
	RV Park	42,793.09	38,158.09	-	4,635.00	-
	Total Rental & Interest Income	2,052,841.00	692,431.71	652,345.73	546,429.21	161,634.35
Applications						
Rental Expenses						
	Rental Expenses	499,578.90	329,361.92	78,484.28	69,265.81	22,466.89
	Taxes	379,870.15	142,497.18	130,794.78	64,369.94	42,208.25
	Lindell Expenses	71,204.27	33,545.67	24,014.40	8,758.25	4,885.95
	HOA Fees	34,028.77	14,755.49	14,926.08	3,815.20	532.00
	Insurance	43,336.38	24,745.37	17,023.35	1,567.66	-
	Total Rental Expenses	1,028,018.47	544,905.63	265,242.89	147,776.86	70,093.09
	Income/Loss for Rental/Interest	1,024,822.53	147,526.08	387,102.84	398,652.35	91,541.26
Source & Application of Other Income & Expenses						
Sources						
	Related Individuals	419,598.83	267,092.56	24,169.27	116,670.00	11,667.00
	Sale of Real Estate	6,250,616.46	3,702,030.75	2,086,354.10	352,231.61	110,000.00
	Silver Slipper & Hideaway Income	456,349.27	163,805.29	155,952.85	97,044.01	39,547.12
	Redemption of CD	2,504,535.34	2,504,535.34	-	-	-
	Eric Nelson	1,060,095.59	998,800.00	60,795.59	300.00	200.00
	Other Income	3,188,929.11	2,800,405.97	180,422.24	12,214.65	195,886.25
	Total Sources of Income	13,880,124.60	10,436,669.91	2,507,694.05	578,460.27	357,300.37
Applications						
	Investments	9,104,348.77	8,846,467.56	257,881.21	-	-
	Professionals	809,107.32	72,569.44	303,058.66	423,479.22	10,000.00
	Oasis Baptist Church (Russell Road) (Asset)	380,813.99	-	-	380,813.99	-
	Eric Nelson Draws and Expenses	697,476.29	200,884.69	256,218.51	193,953.55	46,419.54
	Children Expenses	407,392.13	100,902.35	145,566.83	139,363.15	21,559.80
	Related Individuals	3,900,115.29	1,336,784.69	2,382,495.36	117,988.04	62,847.20
	Company Operating Expenses	594,500.72	305,645.18	136,299.39	128,352.91	24,203.24
	Bella Kathryn Improvements & Expenses (Eric's Residence)	1,839,494.79	402,000.00	1,257,047.67	99,866.64	80,580.48
	Credit Cards	37,329.59	15,373.37	-	11,000.00	10,956.22
	Wyoming Downs (Asset)	80,800.00	-	-	76,000.00	4,800.00
	Other Individuals	502,173.52	298,793.02	105,160.27	64,907.11	33,313.12
	Soris Enterprises & Larsen Company	443,672.85	199,600.00	179,558.72	63,719.13	795.00
	Health/Life Insurance	75,189.41	11,952.01	14,899.85	40,850.45	7,487.10
	Lynita Nelson	89,517.12	65,505.94	13,003.58	10,763.60	244.00
	Vehicles	26,321.26	10,290.42	5,903.00	8,479.48	1,648.36
	Toler Marine, Inc	3,000.00	-	-	3,000.00	-
	Other Expenses	28,723.94	23,195.99	3,027.95	-	2,500.00
	Total Applications	19,019,976.99	11,889,964.66	5,060,121.00	1,762,537.27	307,354.06
	Income/(Loss) for Other Income & Expenses	(5,139,852.39)	(1,453,294.75)	(2,552,426.95)	(1,184,077.00)	49,946.31
Investment Account & Line of Credit						
	Deposits from Line of Credit & Mellon Account	7,918,202.04	3,640,000.00	2,997,368.17	1,032,000.00	248,833.87
	Payments towards Line of Credit & Mellon Account	6,250,000.00	4,950,000.00	1,050,000.00	250,000.00	-
	Net Deposits/(Payments)	1,668,202.04	(1,310,000.00)	1,947,368.17	782,000.00	248,833.87
	Net Cash Surplus/(Deficit) for All Sources	(2,446,827.82)	(2,615,768.67)	(217,955.94)	(3,424.65)	390,321.44

EXHIBIT B2

Source & Application of Rental/Interest Income	2009 Total	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Sources													
Rental & Interest Income													
Banana Houses	392,456.43	9,520.00	13,460.00	12,310.00	18,490.00	32,125.00	41,328.50	38,653.60	42,703.76	39,326.00	44,999.00	43,230.00	56,310.00
Lindell	115,096.00	16,940.00	4,130.00	6,860.00	8,060.00	10,060.00	10,530.00	8,930.00	10,173.00	8,173.00	12,530.00	5,130.00	13,380.00
Note Interest Income	142,126.49	12,965.28	13,422.19	31,524.21	15,284.19	9,517.47	10,701.88	9,038.93	7,917.46	7,269.41	7,368.39	8,362.14	8,684.5
Arnold Rent	4,594.70	431.25	450.00	450.00	400.00	450.00	450.00	450.00	303.25	-	310.20	450.00	450.00
RV Park	38,158.09						9,394.95	6,711.60	6,795.10	5,629.69	4,980.00	4,646.75	-
Total Rental & Interest Income	692,431.71	39,856.33	31,462.19	51,214.21	42,234.19	52,152.47	72,405.33	63,784.13	67,892.57	60,398.10	70,187.59	61,818.89	79,025.5
Applications													
Rental Expenses													
Rental Expenses	329,361.92	6,810.05	343.80	20,095.99	40,575.75	57,191.41	42,464.87	43,410.46	30,086.84	29,173.16	24,959.87	12,314.86	21,934.8
Taxes	142,497.18	16,711.84	-	6,296.56	212.19	4,257.11	1,169.57	-	16,708.29	758.93	87,632.17	7,377.35	1,373.0
Lindell Expenses	33,545.67	5,141.43	587.94	6,636.52	684.80	1,946.61	622.63	919.06	5,836.23	7,200.37	7,200.37	2,540.00	1,430.0
HOA Fees	14,755.49	986.55	1,189.41	1,280.83	1,246.79	1,217.44	1,220.83	728.46	1,033.39	1,128.59	2,449.75	900.10	1,423.3
Insurance	24,745.37	2,679.81	659.30	261.80	261.80	811.80	6,094.06	569.51	-	5,249.13	1,814.00	615.44	5,728.7
Total Rental Expenses	544,905.63	32,329.68	2,780.45	34,571.70	42,981.33	63,424.45	51,521.96	45,627.49	53,664.85	36,309.81	124,056.16	23,747.75	31,890.0
Income/Loss for Rental/Interest	147,526.08	7,526.65	28,681.74	16,642.51	(747.14)	(13,271.98)	20,883.37	18,156.64	14,227.72	24,088.29	(53,868.57)	38,071.14	47,135.5
Source & Application of Other Income & Expenses													
Sources													
Related Individuals	267,092.56	-	1,000.00	4,000.00	-	-	3,726.31	35,366.25	3,000.00	-	-	-	220,000.00
Sale of Real Estate	3,702,030.75	56,969.70	33,200.00	50,331.98	3,230.00	5,972.50	248,926.38	379,735.40	55,906.82	4,680.00	874,436.44	771,212.50	1,217,429.03
Silver Slipper & Hideaway Income	163,805.29	-	15,000.00	-	46,975.00	13,000.60	22,500.00	8,584.98	-	28,215.20	10,029.11	12,000.40	7,500.00
Redemption of CD	2,504,535.34	2,404,535.34	-	-	100,000.00	-	-	-	-	-	-	-	-
Eric Nelson	998,800.00	-	-	-	-	-	-	768,000.00	55,000.00	200,000.00	(24,200.00)	-	-
Other Income	2,800,405.97	3,826.30	1,641.43	1,809,376.16	306,552.22	14,966.58	410,119.13	14,252.65	21,584.70	22,164.81	23,115.47	52,554.66	120,251.86
Total Sources of Income	10,436,669.91	2,465,331.34	50,841.43	1,863,708.14	436,757.22	33,939.68	683,271.82	1,205,939.28	135,491.52	255,060.01	883,381.02	835,767.56	1,565,180.89
Applications													
Investments	8,846,467.56	62,440.30	1,116,823.83	2,821,451.58	218,398.14	903,294.62	90,498.47	265,864.96	814,158.86	1,793,027.80	376,500.00	284,000.00	100,000.00
Professionals	72,569.44	3,389.40	-	2,500.00	20,650.00	5,000.00	4,860.00	11,605.00	9,435.45	1,957.00	3,779.22	7,360.80	2,032.57
Oasis Baptist Church (Russell Road) (Asset)	-	-	-	-	-	-	-	-	-	-	-	-	-
Eric Nelson Draws and Expenses	200,884.69	1,726.98	1,854.96	15,565.43	5,294.23	14,102.67	10,428.49	51,067.07	10,040.66	19,786.76	15,727.43	25,500.00	29,790.01
Children Expenses	100,902.35	6,292.12	2,759.50	3,645.30	2,259.91	2,043.52	7,561.48	9,960.68	21,185.79	2,315.43	15,629.26	19,273.02	7,976.34
Related Individuals	1,336,784.69	64,161.60	77,745.57	107,132.92	39,413.14	57,856.62	108,472.54	76,040.51	93,057.24	125,747.79	110,702.38	353,606.96	122,847.42
Company Operating Expenses	305,645.18	16,911.70	18,958.80	18,513.85	27,492.81	19,138.87	25,463.05	27,326.23	17,931.19	21,113.50	45,877.88	30,723.48	36,193.82
Bella Kathryn Improvements & Expenses (Eric's Residence)	402,000.00	-	-	-	-	-	-	-	-	-	-	-	402,000.00
Credit Cards	15,373.37	-	592.19	1,037.06	1,089.39	1,171.76	244.16	231.33	3,369.73	-	1,319.44	3,057.57	3,660.74
Wyoming Downs (Asset)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Individuals	298,793.02	26,173.43	16,098.03	13,563.60	114,544.66	13,239.61	14,304.15	17,829.00	15,162.08	17,150.12	17,351.75	13,661.96	19,714.63
Sorts Enterprises & Larsen Company	199,600.00	20,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00
Health/Life Insurance	11,989.00	1,075.45	1,183.88	1,889.78	930.58	2,241.04	1,017.31	223.64	204.03	1,481.33	111.82	1,481.33	111.82
Gynia Nelson	65,305.94	8,225.79	7,575.54	8,124.52	7,774.40	12,332.76	11,453.09	6,011.82	2,220.14	893.94	-	893.94	-
Vehicles	10,290.72	1,484.47	1,484.47	1,455.63	1,127.69	1,557.14	553.52	328.01	546.21	106.17	524.76	561.17	561.18
Tutor Marine, Inc	-	-	-	-	-	2,746.78	-	7,800.77	834.19	1,678.77	1,375.22	1,257.60	-
Other Expenses	23,195.99	5,609.86	-	1,892.80	-	2,746.78	-	7,800.77	834.19	1,678.77	1,375.22	1,257.60	-
Total Applications	11,889,964.66	217,800.10	1,261,376.77	3,013,072.47	455,274.95	1,051,025.39	291,156.26	490,589.02	1,004,445.57	2,001,528.61	605,199.16	757,677.83	740,788.53
Income/(Loss) for Other Income & Expenses	(1,453,294.75)	2,247,531.24	(1,210,535.34)	(1,149,364.33)	1,482.27	(1,017,085.71)	394,115.56	715,350.26	(868,954.05)	##	278,181.86	78,089.73	824,392.36
Investment Account & Line of Credit													
Deposits from Line of Credit & Mellon Account	3,640,000.00	120,000.00	20,000.00	20,000.00	720,000.00	520,000.00	20,000.00	20,000.00	520,000.00	1,020,000.00	120,000.00	20,000.00	520,000.00
Payments towards Line of Credit & Mellon Account	4,950,000.00	1,650,000.00	500,000.00	500,000.00	500,000.00	200,000.00	200,000.00	200,000.00	-	-	72,731.58	300,000.00	1,727,268.42
Net Deposits/(Payments)	(1,310,000.00)	(1,530,000.00)	(480,000.00)	(20,000.00)	220,000.00	520,000.00	(180,000.00)	20,000.00	520,000.00	1,020,000.00	47,268.42	(280,000.00)	(1,207,268.42)
Net Cash Surplus/(Deficit) for All Sources	(2,615,768.67)	725,058.09	(1,661,833.60)	(1,112,721.82)	220,735.13	(510,357.69)	234,998.93	753,506.90	(334,726.33)	(702,410.31)	271,581.71	(163,839.13)	(335,740.55)

EXHIBIT B3

Source & Application of Rental/Interest Income	2010 Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Sources													
Rental & Interest Income	494,626.47	34,742.00	44,528.00	42,762.00	43,029.47	35,360.47	43,604.38	39,103.16	37,060.00	40,422.00	39,131.99	45,349.00	49,534.00
Banone Houses	91,527.35	10,280.00	2,930.00	9,030.00	4,645.55	8,000.00	8,030.00	9,468.40	8,318.00	7,374.00	6,668.40	8,374.00	8,409.00
Lindell	63,229.03	9,044.76	7,122.30	15,533.92	4,868.26	7,461.24	4,878.91	3,005.88	3,303.94	126.97	2,756.97	3,298.91	2,126.97
Note Interest Income	2,662.88	432.00	430.00	450.00							430.88	450.00	450.00
Arnold Rent													
RV Park													
Total Rental & Interest Income	652,345.73	54,498.76	55,030.30	67,775.92	52,543.28	50,821.71	56,513.29	51,577.44	48,681.94	47,922.97	48,988.24	57,471.91	60,519.97
Applications													
Rental Expenses	78,484.28	31,057.10	8,335.73	9,215.55	2,484.26	3,904.15	3,090.37	10,505.15	3,212.43	3,660.19	1,107.26	1,053.55	858.54
Taxes	130,794.78	13,406.79	11,350.43	40,165.29	319.43	34,058.37	5,013.56	1,040.44	9,750.96	1,224.66	13,588.65	-	816.20
Lindell Expenses	24,014.40	5,813.84	5,931.14	8,613.54	661.02			102.59		950.00	6,789.68	102.59	320.00
HIOA Fees	14,926.08	6,767.63	1,359.30	457.30	1,138.65	596.65	736.65	596.65	326.65	326.65	326.65	1,406.65	866.65
Insurance	17,023.35	3,107.64	615.44	1,932.42	2,136.24	3,490.17	1,596.00	622.60		2,774.92	314.92	-	433.00
Total Rental Expenses	265,242.89	60,281.00	22,254.04	60,384.10	6,739.60	42,049.34	10,456.58	12,867.43	13,290.04	8,936.42	22,127.16	2,562.79	3,294.39
Income/Loss for Rental/Interest	387,102.84	(5,782.24)	32,776.26	7,391.82	45,803.68	8,772.37	46,056.71	38,710.01	35,391.90	38,986.55	26,861.08	54,909.12	57,225.58
Sources & Application of Other Income & Expenses													
Sources													
Related Individuals	24,169.27	837.50	-	1,670.76	-	496.17	496.17	496.17	20,172.50	-	-	-	-
Sale of Real Estate	2,086,354.10	851,822.92	710,073.78	280,055.87	85,411.07	10,800.00	-	13,199.56	7,000.00	121,990.90	-	-	-
Silver Slipper & Hideaway Income	155,952.85	17,930.60	27,583.38	10,679.80	15,636.16	12,551.40	11,250.00	16,483.40	3,920.00	14,863.39	4,065.00	4,630.00	16,359.52
Redemption of CD													
Eric Nelson	60,795.59	5,000.00	-	-	1,029.49	54,766.10	-	-	-	-	-	-	-
Other Income	180,422.24	9,882.25	37,389.47	3,155.71	64,856.33	805.22	800.32	135.00	12,966.64	48,213.77	868.92	756.76	591.85
Total Sources of Income	2,307,694.05	883,473.27	775,046.83	295,562.14	166,933.05	79,418.89	12,546.49	30,314.13	44,059.14	191,068.06	4,933.92	5,386.76	16,951.37
Applications													
Investments	257,881.21	-	-	-	-	-	-	-	-	-	184,931.24	-	72,949.97
Professionals	303,038.66	-	499.06	10,533.66	9,125.98	9,600.00	7,848.18	48,760.08	-	66,138.73	38,350.84	72,325.13	39,877.00
Oasis Baptist Church (Russell Road) (Asset)													
Eric Nelson Draws and Expenses	256,218.51	9,880.85	10,043.32	83,115.67	16,563.66	17,889.63	5,325.23	24,010.52	3,000.00	41,782.55	17,530.27	14,884.67	12,183.14
Children Expenses	145,566.83	10,762.81	20,974.96	15,692.14	6,803.33	8,024.14	8,120.36	8,323.36	13,669.46	34,990.90	7,631.93	7,468.41	1,105.03
Related Individuals	2,382,495.36	1,955,047.780	115,075.010	41,777.030	42,030.090	18,863.080	11,679.820	32,368.580	22,253.490	24,040.480	29,708.440	20,474.340	29,157.220
Company Operating Expenses	136,299.39	16,255.020	12,286.150	14,492.350	12,983.770	6,259.450	9,449.900	10,809.140	7,279.270	11,879.000	11,055.870	11,789.590	11,759.880
Bella Kathryn Improvements & Expenses (Eric's Residence)	1,257,047.67	152,865.98	136,111.36	151,837.31	205,451.53	311,534.04	65,664.51	40,281.28	30,553.60	58,467.73	48,966.47	25,427.97	9,885.89
Credit Cards													
Wyoming Downs (Asset)													
Other Individuals	105,160.27	35,966.660	15,686.820	5,722.110	8,159.440	5,497.290	1,930.700	5,799.330	3,968.900	5,435.850	8,420.000	2,633.170	5,940.000
Sorts Enterprises & Larsen Company	179,538.72	16,300.00	16,577.00	40,207.00	10,300.00	10,300.00	24,394.72	10,300.00	10,300.00	10,300.00	10,300.00	10,300.00	10,000.00
Health/Life Insurance	14,899.85	1,914.25	2,344.99	1,436.50	1,289.65	1,177.83	111.82	2,272.84	-	808.48	1,180.83	1,180.83	1,180.83
Lyntia Nelson Vehicles	13,003.58	2,300.00	1,787.88	893.94	1,002.72	1,002.72	111.50	2,005.44	-	1,002.72	1,002.72	1,002.72	1,002.72
Toler Marine, Inc	5,903.00	455.00	559.00	447.98	1,556.02	-	-	2,101.50	116.00	556.00	-	-	-
Other Expenses	3,027.95	-	1,401.21	689.61	-	678.80	-	-	-	-	-	258.33	-
Total Applications	5,060,121.00	2,241,748.35	353,326.76	366,846.30	315,286.19	390,826.98	134,636.74	187,033.07	93,140.72	255,402.44	359,087.61	167,745.16	195,041.68
Income/(Loss) for Other Income & Expenses	(2,552,426.95)	(1,356,275.08)	421,720.07	(71,283.16)	(148,353.14)	(311,408.09)	(122,090.25)	(156,718.94)	(49,081.58)	(64,334.39)	(354,153.69)	(162,358.40)	(178,090.31)
Investment Account & Line of Credit													
Deposits from Line of Credit & Mellon Account	2,997,368.17	1,902,368.17	20,000.00	20,000.00	20,000.00	295,000.00	220,000.00	20,000.00	20,000.00	20,000.00	220,000.00	120,000.00	120,000.00
Payments towards Line of Credit & Mellon Account	1,050,000.00	250,000.00	200,000.00	600,000.00									
Net Deposits/(Payments)	1,947,368.17	1,652,368.17	(180,000.00)	(580,000.00)	20,000.00	295,000.00	220,000.00	20,000.00	20,000.00	20,000.00	220,000.00	120,000.00	120,000.00
Net Cash Surplus/(Deficit) for All Sources	(217,955.94)	290,310.85	274,496.33	(643,891.34)	(82,549.46)	(7,633.72)	143,966.46	(98,008.93)	6,310.32	(5,347.83)	(107,292.61)	12,550.72	(864.73)

DEF006822

EXHIBIT B4

Source & Application of Rental/Interest Income	2011 Total	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Sources													
Rental & Interest Income	382,208.40	41,777.00	46,235.00	45,674.08	25,167.08	28,944.00	27,529.00	30,684.16	30,872.08	30,431.00	21,690.00	26,090.00	27,115.00
Banone Houses	110,148.00	8,974.00	8,374.00	8,974.00	1,071.00	9,744.00	9,744.00	9,744.00	9,744.00	9,244.00	9,244.00	7,144.00	11,144.00
Lindell	44,183.35	2,756.97	2,630.00	2,883.94	2,756.97	10,388.36	3,874.05	3,176.97	2,756.97	3,216.97	4,504.05	3,914.05	4,374.05
Note Interest Income	5,254.46	432.00	450.00	375.00	437.46	410.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
Arnold Rent	4,635.00	-	-	-	4,635.00	-	-	-	-	-	-	-	-
RV Park	546,429.21	53,939.97	57,689.00	57,907.02	41,070.51	49,486.36	41,597.05	44,055.13	43,823.05	43,341.97	32,838.05	37,598.05	43,082.05
Total Rental & Interest Income													
Applications													
Rental Expenses	69,265.81	4,052.75	-	3,233.90	1,836.62	2,700.00	5,020.33	6,735.93	13,506.07	11,321.86	6,445.81	4,745.94	9,666.60
Rental Expenses	64,369.94	14,950.95	9,420.23	9,327.48	11,001.05	869.47	1,973.56	378.04	7,140.44	1,609.75	7,698.97	-	-
Taxes	8,758.25	1,370.51	-	1,325.88	964.56	397.85	254.36	1,665.05	338.42	205.42	1,708.63	205.42	322.15
Lindell Expenses	3,815.20	446.65	326.65	326.65	326.65	326.65	326.65	326.65	326.65	278.00	268.00	268.00	268.00
HOA Fees	1,567.66	-	-	-	-	200.00	-	291.76	252.15	291.76	140.33	252.16	139.50
Insurance	147,776.86	20,820.86	9,746.88	14,213.91	14,128.88	4,493.97	7,574.90	9,397.43	21,503.73	13,706.79	16,261.74	5,471.52	10,396.25
Total Rental Expenses													
Income/Loss for Rental/Interest													
	398,652.35	33,119.11	47,942.12	43,693.11	26,941.63	44,992.39	34,022.15	34,657.70	22,259.32	29,635.18	16,576.31	32,126.53	32,686.80
Source & Application of Other Income & Expenses													
Sources													
Related Individuals	116,670.00	11,667.00	11,667.00	11,667.00	-	-	11,667.00	11,667.00	11,667.00	11,667.00	11,667.00	11,667.00	11,667.00
Sale of Real Estate	352,231.61	6,250.00	-	345,981.61	-	-	-	10,212.40	-	-	-	-	-
Silver Slipper & Hideaway Income	97,044.01	12,542.41	2,875.00	15,060.31	47,103.89	3,565.00	5,685.00	-	-	-	-	-	-
Redemption of CD	300.00	-	-	-	300.00	-	-	-	-	-	-	-	-
Eric Nelson	12,214.65	150.08	3,659.46	-	100.11	-	4,483.67	660.86	987.63	12.62	74.29	1,813.34	270.59
Other Income	578,460.27	30,609.49	18,201.46	372,708.92	47,504.00	3,565.00	21,837.67	22,540.26	12,654.63	11,679.62	11,741.29	13,480.34	11,937.59
Total Sources of Income													
Applications													
Investments	423,479.22	15,000.00	45,305.18	34,152.83	54,093.85	33,130.84	28,600.38	22,890.06	56,507.38	45,871.13	49,122.89	38,784.68	-
Professionals	380,813.99	-	-	-	-	180,813.99	100,000.00	-	100,000.00	-	-	-	-
Oasis Baptist Church (Russell Road) (Asset)	193,953.55	20,845.50	15,725.24	32,392.60	8,190.02	13,588.36	24,992.21	14,004.17	17,960.01	10,015.43	10,127.24	8,000.00	18,222.77
Eric Nelson Draws and Expenses	139,363.15	7,625.93	3,850.55	2,824.41	36,232.68	10,520.34	1,809.92	37,238.48	11,676.57	4,915.98	11,549.63	7,836.72	3,281.94
Children Expenses	117,988.04	1,812.57	17,271.19	16,734.74	13,260.60	17,766.53	10,861.64	4,139.00	5,228.00	13,870.00	5,168.00	4,131.77	7,752.00
Related Individuals	128,352.91	10,216.32	12,677.34	15,360.14	9,130.00	7,419.85	17,204.84	10,831.91	10,434.76	8,269.48	7,506.85	9,689.37	9,612.05
Company Operating Expenses	99,866.64	4,039.04	8,551.45	5,316.01	381.41	6,934.62	10,863.88	6,058.57	21,700.97	8,047.86	5,249.58	13,294.53	9,428.72
Bella Kathryn Improvements & Expenses (Eric's Residence)	11,000.00	-	-	-	-	-	500.00	-	-	-	500.00	75,000.00	-
Credit Cards	76,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming Downs (Asset)	64,907.11	3,107.00	2,926.00	3,238.80	3,070.73	10,345.65	5,758.86	4,664.63	5,959.26	9,936.99	5,011.19	5,290.00	5,598.00
Other Individuals	63,719.13	300.00	19,764.91	43,654.22	-	-	-	-	-	-	-	-	-
Soris Enterprises & Larsen Company	40,850.45	1,180.83	1,180.83	3,430.69	-	8,820.42	-	-	4,298.40	8,708.62	4,182.00	4,298.40	4,298.40
HealthLife Insurance	10,765.60	1,002.72	1,002.72	1,002.72	1,002.72	349.36	1,023.86	1,316.73	659.45	1,034.16	750.00	519.71	1,025.05
Lynita Nelson	8,479.78	260.66	-	1,184.89	213.54	-	-	-	2,000.00	-	-	-	1,000.00
Varities	3,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Toler Marine, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	1,762,537.27	65,390.57	128,255.41	161,297.49	124,572.83	289,709.96	201,421.59	110,755.59	236,424.80	110,669.65	95,983.27	177,837.18	60,218.93
Total Applications													
Income/(Loss) for Other Income & Expenses													
	(1,184,077.00)	(34,781.08)	(110,053.95)	211,411.43	(77,068.83)	(286,144.96)	(179,583.92)	(88,215.33)	(223,770.17)	(98,990.03)	(84,241.98)	(164,356.84)	(48,281.30)
Investment Account & Line of Credit													
Deposits from Line of Credit & Mellon Account	1,032,000.00	20,000.00	120,000.00	20,000.00	20,000.00	220,000.00	120,000.00	20,000.00	220,000.00	120,000.00	20,000.00	112,000.00	20,000.00
Payments towards Line of Credit & Mellon Account	250,000.00	-	-	250,000.00	-	-	-	-	-	-	-	-	-
Net Deposits/(Payments)	782,000.00	20,000.00	120,000.00	(230,000.00)	20,000.00	220,000.00	120,000.00	20,000.00	220,000.00	120,000.00	20,000.00	112,000.00	20,000.00
Net Cash Surplus/(Deficit) for All Sources													
	(3,424.65)	18,338.03	57,888.17	25,104.54	(10,127.20)	(21,152.57)	(25,561.77)	(33,557.63)	18,489.15	50,645.15	(47,665.67)	(20,230.11)	4,405.46

DEF006824

EXHIBIT B5

Source & Application of Rental/Interest Income Sources	2012 Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Rental & Interest Income													
Barone Houses	124,916.27	27,965.00	36,192.08	31,578.19	29,181.00								
Lindell	25,200.00	6,400.00	6,400.00	6,400.00	5,600.00								
Note Interest Income	9,794.93	3,434.05	2,756.97	2,773.69	810.22								
Arnold Rent	1,723.15	432.00	450.00	391.15	450.00								
RV Park													
Total Rental & Interest Income	161,634.35	38,251.05	45,799.05	41,543.03	36,041.22								
Applications													
Rental Expenses													
Rental Expenses	22,466.89	4,047.69	6,567.06	8,561.06	3,291.08								
Taxes	42,208.25	18,054.08	1,720.48	22,433.69									
Lindell Expenses	4,885.95	3,769.91	603.61	24.63	487.80								
HOA Fees	532.00	367.00	110.00		55.00								
Insurance													
Total Rental Expenses	70,093.09	26,238.68	9,001.15	31,019.38	3,833.88								
Income/Loss for Rental/Interest	91,541.26	12,012.37	36,797.90	10,523.65	32,207.34								
Source & Application of Other Income & Expenses Sources													
Related Individuals	11,667.00	11,667.00											
Sale of Real Estate	110,000.00	15,000.00	95,000.00										
Silver Slipper & Hideaway Income	39,547.12	26,375.12		9,202.00	3,970.00								
Redemption of CD													
Eric Nelson	200.00	200.00											
Other Income	195,886.25	194,336.46	1,504.56	45.23									
Total Sources of Income	357,300.37	247,578.58	96,504.56	9,247.23	3,970.00								
Applications													
Investments													
Professionals	10,000.00			10,000.00									
Oasis Baptist Church (Russell Road) (Asset)													
Eric Nelson Draws and Expenses	46,419.54	5,918.86	30,495.68	10,000.00	5.00								
Children Expenses	21,559.80	5,388.79	7,474.32	8,583.69	113.00								
Related Individuals	62,847.20	8,084.00	23,828.46	18,387.41	12,547.33								
Company Operating Expenses	24,203.24	5,426.93	10,393.96	5,856.26	2,526.09								
Bella Kathryn Improvements & Expenses (Eric's Residence)	80,580.48	20,500.87	36,826.22	10,814.83	12,438.56								
Credit Cards	10,956.22		4,782.29	6,173.93									
Wyoming Downs (Asset)	4,800.00			4,800.00									
Other Individuals	33,313.12	5,366.00	8,435.37	14,165.87	5,345.88								
Soris Enterprises & Larsen Company	795.00	795.00											
Health/Life Insurance	7,487.10	4,449.84		139.50									
Lynnie Nelson	244.00		244.00										
Vehicles	1,648.36	631.53	579.71	497.12									
Toler Marine, Inc													
Other Expenses	2,500.00	2,500.00											
Total Applications	307,354.06	59,061.82	125,897.77	89,418.61	32,975.86								
Income/(Loss) for Other Income & Expenses	49,946.31	188,516.76	(29,393.21)	(80,171.38)	(29,005.86)								
Investment Account & Line of Credit													
Deposits from Line of Credit & Mellon Account	248,833.87	248,833.87											
Payments towards Line of Credit & Mellon Account													
Net Deposits/(Payments)	248,833.87	248,833.87											
Net Cash Surplus/(Deficit) for All Sources	390,321.44	449,363.00	7,404.69	(69,647.73)	3,201.48								

EXHIBIT C1

	Total	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Income													
Intercompany Transfers													
Dynasty Development Group	5,000.00												
Eric Nelson Auctioneering, Inc.	804,349.32	50,000.00					300,332.46				30,000.00	5,000.00	100,000.00
Nelson & Associates				24,016.86	300,000.00								
Banone-AZ, LLC													
Banone, LLC	201,000.00			10,000.00	50,000.00	34,000.00			10,000.00	40,000.00	15,000.00		20,000.00
Emerald Bay Resorts, LLC	6,036.73		2,000.00					282.48	754.25				
Eric Nelson NV Trust	2,701,005.66	930,000.00	302,500.00	665,505.66	110,000.00	110,000.00	13,000.00		50,000.00	300,000.00			
Cashier's Checks (Intercompany)	975,000.00	355,000.00	164,960.00	110,040.00	335,000.00	10,000.00							
Cashier's Checks	50,000.00					50,000.00							
Related Individuals													
Alecia Nelson (Eric's Sister)	220,000.00												220,000.00
Brook Nelson (Eric's Nephew)	3,000.00								3,000.00				
CJE&L, LLC (Cal Nelson)													
Harber Investments LLC (Eric's Sister)	6,092.56		1,000.00	1,000.00			3,726.31	366.25					
Eric T Nelson (Eric's Nephew)	38,000.00			3,000.00				35,000.00					
Eric Nelson (Wells Fargo Account)	998,800.00							768,000.00	55,000.00	200,000.00	(24,200.00)		
Other Income	2,600,000.00			1,800,000.00	300,000.00		400,000.00						100,000.00
Certificate of Deposit	2,504,535.34	2,404,535.34			100,000.00								
Sale of Real Estate	3,702,030.75	56,969.70	33,200.00	50,331.98	7,500.00	5,972.50	248,925.38	379,735.40	55,906.82	4,680.00	874,436.44	771,212.50	1,217,429.00
Holidayway Casino	83,029.11		15,000.00				22,500.00	7,500.00		15,000.00	10,029.11		7,500.00
Silver Slipper Casino	78,776.18							1,084.98		13,215.20		12,000.40	
Rental Income						13,000.00							
Arnold Rent	4,594.70	431.25	450.00	450.00	400.00	450.00	450.00	450.00	303.25		310.20	450.00	450.00
Banone Houses	392,456.43	9,520.00	13,460.00	12,310.00	18,490.00	32,125.00	41,328.50	38,653.60	42,703.76	39,326.00	44,995.00	43,230.00	56,310.50
Lindell	115,096.00	16,940.00	4,130.00	6,860.00	8,060.00	10,060.00	10,530.00	8,930.00	10,173.00	8,173.00	12,530.00	5,130.00	13,580.00
Russell Road													
RV Park	38,158.09						9,394.95	6,711.60	6,795.10	5,629.69	4,980.00	4,646.75	
Interest Income	67,186.37	6,720.27	7,177.18	9,039.18	3,272.46	3,272.46	4,458.87	2,793.92	1,672.45	1,024.40	1,123.38	2,117.13	2,439.93
Sonic Note Interest	74,940.12	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01	6,245.01
IRS Refund	200,005.97	3,826.30	1,641.43	9,316.16	6,552.22	14,966.38	10,119.13	14,232.65	21,584.70	22,164.81	23,115.47	52,554.66	20,251.86
Refunds	440,000.00	20,000.00	20,000.00	20,000.00	220,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
BNY Investment Account	3,200,000.00	100,000.00		500,000.00	500,000.00	500,000.00			500,000.00	1,000,000.00	1,000,000.00		500,000.00
Line of Credit	19,511,493.33	3,980,187.87	771,763.62	2,744,484.87	2,013,391.41	830,092.15	1,096,009.61	1,290,005.89	784,138.34	1,675,458.11	1,118,568.61	922,586.45	2,284,206.40
Total Income													
Expenses													
Eric Nelson	90,500.00			8,000.00		12,500.00	4,000.00	500.00	6,000.00	2,000.00	15,000.00	25,500.00	17,000.00
Direct Payments						1,602.67	6,428.39	50,567.07	4,040.66	17,786.76	727.43		12,790.01
Expenses	110,384.69	1,726.98	1,854.96	7,565.43	5,294.23								
Lyntia Nelson													
Direct Payments	47,922.00	6,000.00	6,000.00	6,000.00	5,000.00	10,000.00	8,000.00	5,742.00	780.00	893.94		893.94	
Expenses	17,381.94	2,225.79	1,175.54	2,124.52	2,774.40	2,332.76	3,451.09	2,693.82	1,440.14		5,995.93	5,770.34	5,788.67
Amanda Stromberg (Eric & Lyntia's Daughter)	28,399.41	936.79		983.30					6,584.87		2,350.00	6,550.00	1,230.00
Aubrey Nelson (Eric & Lyntia's Daughter)	25,682.72					540.60	4,500.00	2,338.40	8,053.72	1,350.00	5,775.00	5,085.00	
Carli Nelson (Eric & Lyntia's Daughter)	14,040.00	1,950.00				1,502.92	721.97	7,622.28	1,276.46	965.43	1,508.33	1,867.68	957.67
Erica Nelson (Eric & Lyntia's Daughter)	27,509.48	3,405.33	2,759.50	2,662.00	2,259.91				5,270.74				
Garrett Nelson (Eric & Lyntia's Son)	5,270.74												
Related Individuals													
Alecia Nelson (Eric's Sister)	260,068.52	950.00			1,900.00		3,139.50		11,978.37	7,919.28	4,090.50	222,562.87	4,977.00
Direct Payments													
Expenses	13,428.37				486.00	90.00			7,652.37	5,200.00			
Nelson Auctioneering	87,921.73	6,375.00	23,600.00	2,750.00	2,750.00		1,837.51		18,675.02	1,837.51	15,210.84	9,210.83	5,675.02
Reimbursement	1,270.00	315.00		630.00									
Brook Nelson (Eric's Nephew)	6,000.00						6,000.00						
Bryce Nelson (Eric's Nephew)	48,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
Cal Nelson (Eric's Brother)													
Cal's Blue Water Marine	158,200.00						30,000.00	32,000.00		51,200.00	15,000.00	15,000.00	15,000.00
Cashier's Checks													
Cal Nelson (Eric's Brother)	120,000.00	10,000.00					10,000.00	15,000.00	15,000.00	5,000.00	5,000.00	20,000.00	25,000.00
Direct Payments													
Expenses	263.60						263.60						
Reimbursement	173,386.87	7,392.74	4,184.61	16,644.85	4,468.06	17,766.55	7,193.28	5,561.87	5,632.74	24,287.12	40,899.22	23,903.72	15,432.11
Carlene G. (Eric's Sister)	10,000.00											5,000.00	5,000.00

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	Total	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Chad Ramos (Eric's Nephew)													
CNR Real Estate													
Direct Payments	41,307.63	3,000.00	3,000.00	3,000.00	4,750.00	2,650.00	2,650.00	2,650.00	3,000.00	3,000.00	3,786.95	3,572.55	6,448.1
Expenses	16,461.01	1,717.08	1,120.36	946.72	1,098.58	3,716.39		1,098.58	1,102.14	1,949.57	1,146.43	1,466.43	1,098.5
Chelsea Nelson (Eric's Niece)													
Chris Stromberg (Eric & Lynita's son-in-law)	9,500.00								1,500.00	2,000.00	2,000.00	2,000.00	2,000.0
Eric T. Nelson (Eric's Nephew)													
Direct Payments	43,000.00	3,000.00	2,000.00	6,000.00		3,000.00	6,230.00	3,000.00	7,000.00	3,000.00	3,000.00	3,000.00	3,750.0
Reimbursement	21,880.86			16,446.29	479.67	479.67	2,061.08	482.83		482.83	482.83	482.83	482.8
Jesse Harber (Eric's Nephew)													
Reimbursement	25,025.00		25,025.00										
Kevin Bailey (Eric's Nephew)													
Direct Payments	27,424.00				3,000.00	5,955.05	44.95	3,000.00	2,424.00	3,000.00	3,000.00	3,000.00	4,000.0
Reimbursement	5,802.68						2,955.05		2,847.63				
Lance Liu (Eric's Brother-in-law)	48,000.00	8,000.00	4,000.00	4,000.00		4,000.00	8,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
Paul Harber (Eric's Brother-in-law)	35,818.83			13,318.83								22,500.00	
Paul Nelson (Eric's Brother)													
Cashier's Checks													
Direct Payments	74,769.86	10,000.00			13,000.00	5,000.00	14,975.00				897.43	5,000.00	25,897.4
Expenses	1,700.00	850.00	850.00										
Health Insurance	14,983.55	1,310.02	1,310.02	1,310.02	1,310.02	3,036.42	1,341.41		1,341.41	2,682.82		1,341.41	
Reimbursement	38,453.86	251.76	2,500.00	22,016.77	1,764.05		761.16	2,247.23	1,403.56	688.66	2,688.03	2,066.32	2,066.3
Rebecca Slaughter (Lynita's Niece)													
Ryan Nelson (Eric's Nephew)													
Direct Payments	36,000.00	3,000.00		6,000.00		3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	6,000.00
Reimbursement	7,918.32		1,155.58	3,169.44	3,430.76	162.54			2,500.00	2,500.00	2,500.00	2,500.00	
Stacy Liu (Eric's Sister)	10,000.00												
Investments	8,846,467.56	62,449.30	1,116,823.83	2,821,451.58	218,398.14	903,294.62	90,498.47	265,864.96	814,158.86	1,793,027.80	376,500.00	284,000.00	100,000.00
Wyoming Downs													
Bella Kathryn													
Improvements	402,000.00												402,000.00
Expenses													
Vehicles	10,290.42	1,484.47	1,484.47	1,455.63	1,127.69	1,557.14	553.52	328.01	546.21	106.17	524.76	561.17	561.18
Health/Life Insurance	11,952.01	1,075.45	1,183.88	1,889.78	930.58	2,241.04	1,017.31	223.64	204.03	1,481.33	111.82	1,481.33	111.82
Travel	9,187.91			1,892.80		2,746.78		771.77	834.19	1,678.77		1,257.60	
BNY Investment Account	600,000.00	100,000.00	500,000.00										
Credit Cards	15,373.37		592.19	1,037.06	1,089.39	1,171.76	244.16	231.33	3,369.73		1,319.44	3,057.57	3,260.74
Line of Credit	4,350,000.00	1,550,000.00			500,000.00		200,000.00				72,731.58	300,000.00	1,727,268.42
Professionals													
Gordon & Silver, Ltd	144.40	144.40											
Kissinger, Bigatel & Brower	10,000.00							10,000.00					
Ecker & Kainer	26,080.00				20,000.00		860.00	1,605.00	3,615.00				
Warner Angle Hallam Jackson	15,034.91						4,000.00		5,820.45		3,779.22		1,435.24
Rogers & Haldeman (Accountant)	650.00				650.00								
William Armstrong, Jr., P.A.													
Blackwells Lawyers & Counselor													
Harold W. Duke, P.A.	5,000.00					5,000.00							
Freudenthal & Bonds, P.C.	595.00	595.00											
James J. Immerson, Esq.													
Jeffrey Burr, LTD.	2,500.00			2,500.00									
Solomon Dwiggen													
Stephens, Gouley & Bywater	1,047.13											449.80	597.33
Willick Law Group													
Ivey Forberg & Douglas													
The Rustforth Firm, LTD													
Mary Lehman													
Gaston Resolution													
Teri Norton, RMR										1,957.00		6,911.00	
Gerey & Associates (Accountant)	10,768.00	1,900.00											
Michael Branch													
Wayne Catalano													
Hass & Haas	750.00	750.00											
Dickerson Law Group													
Melissa Attanasio													
Larry Bertsch, CPA & Associates (Court)													

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	Total	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Intercompany Transfers													
Cashier's Checks	50,000.00	-	-	-	-	50,000.00	-	-	-	-	-	-	-
Cashier's Checks (Intercompany)	975,000.00	355,000.00	164,960.00	110,040.00	335,000.00	100,000.00	200,000.00	-	-	300,000.00	15,000.00	5,000.00	100,000.00
Banone, LLC	2,837,471.11	900,000.00	902,000.00	260,716.86	100,000.00	54,000.00	100,332.46	-	754.25	5,000.00	-	-	20,000.00
Banone-AZ, LLC	225,332.46	-	-	-	100,000.00	-	-	282.48	20,000.00	-	20,000.00	-	-
Dynasty Development Group	65,738.14	-	-	15,505.66	10,000.00	-	-	-	40,000.00	35,000.00	-	-	-
Eric Nelson Auctioneering, Inc.	175,000.00	50,000.00	-	-	50,000.00	-	5,000.00	-	-	-	-	-	-
Eric L. Nelson NV Trust	388,300.00	50,000.00	-	23,300.00	300,000.00	-	13,000.00	-	-	-	10,000.00	-	-
Bay Resorts LLC	25,500.00	-	2,500.00	-	-	10,000.00	-	-	-	-	-	-	-
Rental Expenses													
Russell Road	-	-	-	-	-	-	-	-	-	-	-	-	-
Lindell Expenses	33,545.67	5,141.43	587.94	6,636.52	684.80	1,946.69	622.63	919.06	5,836.23	-	7,200.37	2,540.00	1,430.00
HOA Fees	14,755.49	986.55	1,189.41	1,280.83	1,246.79	1,217.44	1,170.83	728.46	1,033.39	1,128.59	2,449.75	900.10	1,423.00
Insurance	24,745.37	2,679.81	659.30	261.80	261.80	811.80	6,094.06	569.51	-	5,249.13	1,814.00	615.44	5,728.00
Rental Expenses	329,261.92	6,810.05	343.80	20,095.99	40,575.75	57,091.41	42,464.87	43,410.46	30,086.84	29,173.16	24,959.87	12,314.86	21,934.00
Taxes	142,597.18	16,711.84	-	6,296.56	212.19	4,357.11	1,169.57	-	16,708.39	798.93	87,632.17	7,377.35	1,373.00
Operating Expenses													
Utilities	50,397.73	1,590.50	3,028.51	2,997.37	6,183.89	3,277.20	2,975.62	4,731.39	4,400.00	4,383.99	6,423.96	5,105.17	5,300.00
Payroll	92,691.34	5,550.26	8,869.75	4,234.49	7,811.62	8,563.28	8,755.85	7,596.59	8,449.93	4,244.47	7,854.58	8,430.51	12,130.00
Cell Phone	5,695.11	-	376.52	371.24	385.33	1,213.05	881.98	419.16	-	821.49	407.17	-	819.00
Travel	13,421.16	790.50	956.39	4,851.65	1,336.18	-	-	779.00	539.84	1,154.64	2,437.36	-	575.00
Interest Expense	13,859.08	3,300.24	2,019.02	-	-	166.67	693.37	822.22	-	361.11	1,500.00	2,694.34	2,362.00
Other Expenses	129,580.76	5,680.20	3,708.61	6,059.10	11,775.79	5,918.67	12,156.23	12,977.87	4,541.42	10,147.80	27,254.81	14,553.46	14,806.80
Other Individuals													
Briana Ramos	4,000.00	-	2,000.00	-	-	-	-	-	2,000.00	-	-	-	-
David Muir	12,000.00	10,000.00	-	-	-	-	-	2,000.00	-	-	-	-	-
Joseph Chad Lawson (Direct Payments & Reimbursement)	17,154.94	537.55	1,639.03	2,776.93	960.66	1,331.80	1,667.15	1,113.48	1,363.73	2,200.55	1,841.54	875.89	846.60
Keith Little (Direct Payments & Reimbursement)	41,093.91	3,000.00	3,000.00	3,030.67	3,000.00	3,045.23	3,000.00	3,123.32	3,222.64	3,290.57	3,132.21	3,578.07	6,671.00
Lana Martin	7,460.00	1,540.00	1,640.00	1,760.00	720.00	-	-	-	-	800.00	-	-	1,000.00
Rochelle McGowan	1,000.00	-	-	-	-	-	-	-	-	-	-	-	1,000.00
Jose Ricardo Moran	4,992.00	-	-	-	-	-	-	1,800.00	675.00	-	1,870.00	250.00	397.00
Ronald Baird	-	-	-	-	-	-	-	-	-	-	-	-	-
Steve Bieri (Hiddenway)	100,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Cliff McCarlie	11,825.00	800.00	800.00	800.00	800.00	1,000.00	2,600.00	1,750.00	1,000.00	1,975.00	(200.00)	-	500.00
Joan Ramos	30,839.00	1,377.00	3,377.00	-	2,000.00	4,000.00	3,377.00	4,754.00	200.00	2,754.00	4,000.00	2,000.00	3,000.00
Any Abeli	4,287.88	4,287.88	-	-	-	-	-	-	-	-	-	-	-
Ashley Konold	-	-	-	-	-	-	-	-	-	-	-	-	-
Audie Verbrugge	-	-	-	-	-	-	-	-	-	-	-	-	-
Bobby DeBorde	200.00	-	-	-	-	-	-	-	-	-	-	-	200.00
Terel Coones	1,121.00	1,121.00	-	-	-	-	-	-	-	-	-	-	-
Lisa Klein (Direct Payments & Reimbursement)	38,690.58	3,000.00	3,000.00	4,500.00	3,000.00	3,190.58	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	4,000.00
Stewart Larsen	-	-	-	-	-	-	-	-	-	-	-	-	-
Tracy Cavanaugh	-	-	-	-	-	-	-	-	-	-	-	-	-
James Lindell	8,840.71	-	-	-	-	-	-	-	3,340.71	2,500.00	3,000.00	-	-
David Anderson	3,500.00	-	-	-	3,500.00	-	-	-	-	-	-	-	-
David Ramos	7,118.00	510.00	642.00	696.00	564.00	672.00	660.00	288.00	360.00	630.00	708.00	588.00	800.00
Nancy Stewart	1,000.00	-	-	-	-	-	-	-	-	-	-	-	1,000.00
Diego Correa	3,670.00	-	-	-	-	-	-	-	-	-	-	3,370.00	300.00
Other Companies													
Silver Slipper Casino	-	-	-	-	-	-	-	-	-	-	-	-	-
Toler Marine, Inc	2,023.00	-	-	-	-	-	-	2,023.00	-	-	-	-	-
Soris Enterprises	195,600.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00	16,300.00
The Larsen Company	4,000.00	4,000.00	-	-	-	-	-	-	-	-	-	-	-
Taylor Prince LLC	2,804.93	2,804.93	-	-	-	-	-	-	-	-	-	-	-
Joseph Herrera, LLC	2,804.93	2,804.93	-	-	-	-	-	-	-	-	-	-	-
LY Default (Anthony Martin)	5,000.00	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Wyoming Racing, LLC	1,375.22	-	-	-	-	-	-	-	-	-	1,375.22	-	-
Total Expenses	22,127,262.00	3,255,129.78	2,833,617.22	3,457,206.69	1,899,256.28	1,240,449.84	861,010.68	536,498.99	1,118,864.67	2,377,868.42	846,986.90	1,086,425.38	2,619,946.95

DEF006830

EXHIBIT C2

	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Income													
Intercompany Transfers													
Dynasty Development Group	7,000.00	7,000.00											
Eric Nelson Auctioneering, Inc.	20,000.00				20,000.00								
Nelson & Associates													
Banone-AZ, LLC	180,000.00			35,000.00							125,000.00	5,000.00	50,000.00
Banone, LLC	420,500.00	237,000.00		3,552.76							30,000.00	27,500.00	
Emerald Bay Resorts, LLC	3,552.76												
Eric Nelson NV Trust	144,289.69		10,000.00		30,000.00	74,289.69							
Cashier's Checks (Intercompany)	47,500.00												
Cashier's Checks													
Related Individuals													
Alida Nelson (Eric's Sister)													
Brook Nelson (Eric's Nephew)													
CE&L, LLC (Cal Nelson)	21,331.77			1,670.76		496.17	496.17	496.17	20,172.50				
Harbor Investments LLC / Nola Harbor (Eric's Sister)	837.50												
Eric T Nelson (Eric's Nephew)													
Eric Nelson (Wells Fargo Account)	60,795.59	5,000.00			1,029.49	54,766.10							
Other Income													
Certificate of Deposit	14,278.75			14,237.99	40.76								
Sale of Real Estate													
Hideway Casino	2,086,354.10	831,822.92	710,073.78	280,055.87	85,411.07	10,800.00		13,199.56	7,000.00	127,990.90			
Silver Slipper Casino	22,468.38	7,500.00	14,968.38										
Rental Income	133,484.47	10,430.60	12,615.20	10,679.80	13,636.16	12,551.40	11,250.00	16,483.40	3,920.00	14,863.39	4,065.00	4,630.00	16,359.50
Arnold Rent	2,662.88	432.00	450.00	450.00							430.88	450.00	450.00
Banone Houses	494,626.47	34,742.00	44,528.00	42,762.00	43,029.47	35,360.47	43,604.38	39,103.16	37,060.00	40,422.00	39,131.99	43,349.00	49,534.00
Lindell	91,527.35	10,280.00	2,930.00	9,030.00	4,645.55	8,000.00	8,030.00	9,468.40	8,318.00	7,374.00	6,668.40	8,374.00	8,409.00
Russell Road													
RV Park													
Interest Income	44,794.00	2,799.75	7,122.30	3,043.90	4,868.26	7,461.24	4,878.91	3,005.88	3,302.94	126.97	2,756.97	3,298.91	2,126.97
Soris Note Interest	18,735.03	6,245.01		12,490.02									
IRS Refund	106,184.02				58,136.00					48,048.02			
Refunds	59,959.47	9,882.25	23,151.48	6,720.33	805.22		800.32	135.00	12,965.64	165.75	868.92	756.76	391.85
BNY Investment Account	240,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Line of Credit	2,157,368.17	1,882,368.17	20,000.00	20,000.00	20,000.00	275,000.00	200,000.00				200,000.00	100,000.00	100,000.00
Total Income	6,980,250.40	3,105,340.20	845,839.14	436,088.05	269,311.09	519,530.29	289,055.78	131,891.57	123,741.08	366,491.03	428,922.16	215,358.67	247,471.34
Expenses													
Eric Nelson													
Direct Payments	196,323.47	8,000.00	8,000.00	71,123.47	16,000.00	13,700.00		16,000.00			13,000.00	8,000.00	8,000.00
Expenses	59,895.04	1,880.85	2,043.32	11,992.20	563.66	4,189.63	5,325.23	8,010.52	3,000.00	7,282.55	4,539.27	6,884.67	4,183.14
Lynita Nelson													
Direct Payments	2,300.00	2,300.00			1,002.72	1,002.72							
Expenses	10,035.58			893.94				2,005.44		1,002.72	1,002.72	1,002.72	1,002.72
Amanda Stromberg (Eric & Lynita's Daughter)				6,043.66									
Aubrey Nelson (Eric & Lynita's Daughter)	11,781.33		5,743.67		6,090.00	6,900.00	7,250.00	5,275.69	15,000.00	2,200.00	5,000.00	6,000.00	
Carli Nelson (Eric & Lynita's Daughter)	79,381.11	6,000.00	11,775.09	8,492.33				1,498.92		2,242.00			
Erica Nelson (Eric & Lynita's Daughter)	9,850.92	4,135.00	1,950.00	25.00									
Garet Nelson (Eric & Lynita's Son)	15,008.16	627.81	2,108.20	1,131.15	713.33	1,124.14	870.36	1,548.75	669.46	1,832.84	2,631.93	945.16	805.03
Related Individuals													
Alida Nelson (Eric's Sister)													
Direct Payments	620,631.00	620,000.00	631.00										
Expenses	700.00				700.00		2,500.00						
Nelson Auctioneering	8,500.00	1,000.00	5,000.00										
Reimbursement													
Brook Nelson (Eric's Nephew)	8,000.00	4,000.00	4,000.00										
Bryce Nelson (Eric's Nephew)													
Cal Nelson (Eric's Brother)													
Cal's Blue Water Marine													
Cashier's Checks													
Direct Payments	1,293,918.17	1,267,368.17	5,000.00	1,100.00	450.00				20,000.00				
Expenses													
Reimbursement	21,072.13	6,792.23	7,471.41	630.04	1,758.59	184.77	367.43		1,253.49	1,821.38	368.28	424.51	
Carlene G. Nelson (Eric's Sister)	20,000.00	5,000.00	5,000.00	10,000.00									

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	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Chad Ramost (Eric's Nephew)													
CNR Real Estate	39,668.30		10,000.00	21,118.30	3,000.00	4,500.00	1,050.00						
Direct Payments	21,050.00	9,000.00	4,800.00						1,000.00			6,250.00	
Expenses	1,720.24	1,720.24											
Reimbursement	356.00			356.00									
Chelsea Nelson (Eric's Niece)													
Chris Stromberg (Eric & Lynette's son-in-law)	5,817.06	3,000.00	832.38		496.17	496.17		992.34					
Direct Payments	17,252.00							17,252.00					
Eric T. Nelson (Eric's Nephew)													
Direct Payments	55,100.00	8,000.00	13,000.00	3,000.00	3,000.00	3,000.00	2,700.00	2,400.00		5,100.00	3,150.00	2,850.00	8,900.00
Reimbursement	49,269.10	482.83		1,231.28	1,657.47	5,056.82	3,320.52	582.79		2,223.37	13,123.23	9,562.10	12,228.61
Jesse Harber (Eric's Nephew)													
Kevin Bailey (Eric's Nephew)													
Direct Payments	51,000.00	8,000.00	13,000.00	3,000.00	3,000.00	3,000.00	400.00	4,965.99		9,000.00	6,000.00		6,000.00
Reimbursement	9,714.19										4,348.20		
Kiersten Bailey (Eric's Niece)													
Lance Liu (Eric's Brother-in-law)	321.40		321.40										
Paul Harber (Eric's Brother-in-law)	8,000.00	4,000.00	4,000.00										
Paul Nelson (Eric's Brother)	41,902.94	41,902.94											
Cashier's Checks													
Direct Payments	55,381.32	897.43	25,933.89		25,000.00					3,750.00			
Expenses													
Health Insurance	16,726.07		2,682.82	1,341.41	1,587.73	1,587.73	1,341.87	3,175.46		1,587.73	1,587.73	1,587.73	1,587.73
Reimbursement	9,695.44	3,383.94	402.11		1,400.13	1,037.59		3,000.00		558.00	1,131.00		440.80
Rebecca Slaughter (Lynette's Niece)													
Ryan Nelson (Eric's Nephew)													
Direct Payments	18,500.00	8,000.00	10,500.00										
Reimbursement													
Stacy Liu (Eric's Sister)													
Direct Payments	5,000.00	2,500.00	2,500.00										
Investments													
Wyoming Downs	257,881.21										184,931.24		72,949.97
Bella Kaubyn													
Improvements	1,223,519.24	141,032.98	155,619.65	151,178.10	205,205.23	311,204.46	57,187.11	38,799.11	28,779.31	56,298.85	46,422.65	24,092.79	7,696.00
Expenses	33,528.43	11,833.00	491.71	659.21	246.30	329.58	8,477.40	1,482.17	1,774.29	2,168.88	2,543.82	1,332.18	2,189.89
Vehicles	5,903.00	455.00	559.00	447.98	1,556.02		111.50	2,101.50	116.00	558.00			
Health/Life Insurance	14,899.85	1,914.25	2,344.99	1,436.50	1,289.65	1,177.83	111.82	2,273.84		808.48	1,180.83	1,180.83	1,180.83
Travel	3,027.95		1,401.21	689.61		678.80						258.33	
BNY Investment Account	250,000.00	250,000.00											
Credit Cards													
Line of Credit	800,000.00		200,000.00	600,000.00									
Professionals													
Gordon & Silver, Ltd													
Kissinger, Bigatel & Brower													
Ecker & Kainen													
Warner Augie Hallam Jackson	330.36		105.00		225.36								
Rogers & Haldeman (Accountant)	730.00				400.00	(400.00)	700.00			30.00			
William Armstrong, Jr., P.A													
Blackwells Lawvere & Counselor													5,981.00
Harold W Duke PA	6,613.70			632.70									
Freudenthal & Bohndt, P.C.						10,000.00				47,758.62	30,673.08	53,954.63	15,000.00
James Jimmerson, Esq	201,145.41							43,759.08					
Jeffrey Burr, LTD													
Solomon Dwiggens	53,950.19				3,500.62		7,148.18			15,800.11	7,677.76	7,001.50	7,527.00
Stephens, Courtney & Bywater			394.06	4,900.96									
Willick Law Group													
Ivey Forseberg & Douglas													
The Rushforth Firm, LTD													
Mary Lehnman													
Gaston Resolution	10,000.00			5,000.00	5,000.00								
Teri Norton, RMR													
Gorey & Associates (Accountant)	29,389.00							4,101.00		2,550.00		11,369.00	11,369.00
R. Vaughn Gourley, P.C	900.00						900.00						
Michael Branch													
Wayne Catalano													
Haas & Haas													
Dickerson Group													

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	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Melissa Altamasio	-	-	-	-	-	-	-	-	-	-	-	-	-
Larry Bertsch, CPA & Associates (Court)	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Cashier's Checks	47,500.00	-	-	-	-	-	-	-	-	47,500.00	-	-	-
Cashier's Checks (Intercompany)	411,289.69	7,000.00	-	-	30,000.00	94,289.69	-	-	-	175,000.00	20,000.00	50,000.00	-
Banone, LLC	47,500.00	7,000.00	-	35,000.00	-	-	-	-	-	25,000.00	10,000.00	12,500.00	-
Banone-AZ, LLC	56,557.76	7,000.00	-	3,552.76	-	-	-	30,000.00	11,000.00	5,000.00	-	-	-
Dynasty Development Group	10,000.00	-	10,000.00	-	-	-	-	-	-	-	-	-	-
Eric Nelson Auctioneering, Inc.	250,000.00	250,000.00	-	-	-	-	-	-	-	-	-	-	-
Eric L. Nelson NV Trust	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Resorts LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Russell Road	24,014.40	5,881.84	593.14	8,613.54	661.02	-	-	102.59	326.65	950.00	6,789.68	102.59	320.00
Lindell Expenses	14,026.08	6,767.63	1,359.30	457.30	1,138.65	596.65	756.65	596.65	326.65	326.65	326.65	1,406.65	866.65
HOA Fees	17,021.35	3,107.64	615.44	1,932.42	2,136.24	3,490.17	1,596.00	622.60	2,774.92	314.92	1,107.26	1,053.55	433.00
Insurance	78,484.28	31,057.10	8,333.73	9,215.55	2,484.26	3,904.15	3,090.37	10,505.15	3,212.43	3,660.19	1,107.26	1,053.55	858.54
Rental Expenses	130,794.78	13,466.79	11,350.43	40,165.29	319.43	34,038.37	5,013.56	1,040.44	9,750.96	1,224.66	13,588.65	-	816.20
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses	9,961.34	1,247.25	838.29	612.88	1,630.37	485.79	454.47	1,806.95	51.76	682.46	384.13	1,268.70	498.29
Utilities	51,679.93	7,214.87	3,993.14	3,687.17	3,682.86	3,719.86	5,474.05	3,742.53	3,733.86	3,624.72	3,624.72	5,136.99	4,043.14
Payroll	5,944.81	50.00	851.85	911.15	444.66	425.14	413.55	448.59	-	428.43	1,133.57	424.77	413.10
Cell Phone	2,170.15	335.20	-	984.20	-	-	459.48	391.27	-	-	-	-	-
Travel	26,550.84	985.92	452.01	3,103.73	4,654.09	-	1,088.51	2,284.51	2,682.13	2,595.62	2,595.62	2,943.24	3,078.95
Interest Expense	39,992.32	6,421.78	6,148.86	5,193.22	2,571.79	1,628.66	1,559.84	2,135.27	81.52	4,461.26	3,317.83	2,015.89	3,726.40
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-
Briana Ramos	14,382.00	720.00	582.00	594.00	420.00	66.00	-	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
David Muir	9,402.44	1,093.83	1,274.82	628.11	546.44	431.29	930.70	799.33	968.90	935.85	420.00	633.17	740.00
Joseph Chad Lawson (Direct Payments & Reimbursement)	18,613.00	3,500.00	8,000.00	-	2,113.00	5,000.00	-	1,000.00	1,000.00	2,000.00	6,000.00	-	-
Keith Little (Direct Payments & Reimbursement)	19,030.00	-	5,650.00	1,000.00	1,400.00	-	-	-	-	-	-	-	2,000.00
Lana Martin	3,000.00	1,000.00	-	-	-	-	-	-	-	-	-	-	-
Rochelle McGowan	1,750.00	1,750.00	-	-	600.00	-	-	-	-	-	-	-	-
Jess Ricardo Moran	600.00	-	-	-	-	-	-	-	-	-	-	-	-
Ronald Baird	-	-	-	-	-	-	-	-	-	-	-	-	-
Steve Birt (Hideaway)	500.00	-	-	-	-	-	-	-	-	500.00	-	-	-
Cliff McCarlie	7,000.00	2,000.00	-	2,000.00	-	-	-	2,000.00	-	-	-	-	1,000.00
Jean Ramos	-	-	-	-	-	-	-	-	-	-	-	-	-
Amy Arbell	2,102.83	1,902.83	200.00	-	-	-	-	-	-	-	-	-	-
Ashley Konold	1,250.00	-	-	-	1,250.00	-	-	-	-	-	-	-	-
Audie Verbrugge	1,830.00	-	-	-	1,830.00	-	-	-	-	-	-	-	-
Bobby DeBorde	-	-	-	-	-	-	-	-	-	-	-	-	-
Terel Coomes	500.00	-	-	500.00	-	-	-	-	-	-	-	-	-
Lisa Klein (Direct Payments & Reimbursement)	15,000.00	15,000.00	-	-	-	-	-	-	-	-	-	-	-
Stewart Larsen	10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-
Tracy Cavanaugh	-	-	-	-	-	-	-	-	-	-	-	-	-
James Lindell	-	-	-	-	-	-	-	-	-	-	-	-	-
David Anderson	-	-	-	-	-	-	-	-	-	-	-	-	-
David Ramos	200.00	-	-	-	-	-	-	-	-	-	-	-	200.00
Nancy Stewart	-	-	-	-	-	-	-	-	-	-	-	-	-
Diego Correa	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Silver Slipper Casino	-	-	-	-	-	-	-	-	-	-	-	-	-
Toler Marine, Inc	179,558.72	16,300.00	16,557.00	40,207.00	10,300.00	10,300.00	24,394.72	10,300.00	10,300.00	10,300.00	10,300.00	10,300.00	10,000.00
Sorts Enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-
The Larsen Company	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor Prince LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Joseph Herrera, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
LY Default (Anthony Martin)	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming Racing, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	7,198,206.34	2,816,029.35	583,580.80	1,065,782.16	352,025.79	527,166.01	145,093.32	229,900.40	117,430.76	341,838.86	566,214.77	202,807.95	248,336.07

DEF006834

EXHIBIT C3

	Total	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Income													
Intercompany Transfers													
Dynasty Development Group	48,000.00				35,000.00			7,000.00	6,000.00				
Eric Nelson Auctioneering, Inc.	44,000.00								20,000.00	8,000.00		10,000.00	6,000.00
Nelson & Associates	50,000.00											30,000.00	20,000.00
Banone-AZ, LLC	95,000.00	15,000.00						25,000.00	13,000.00	14,000.00	7,000.00	10,000.00	11,000.00
Banone, LLC	363,000.00	16,000.00	32,000.00	40,500.00	58,500.00	100,000.00			113,000.00	3,000.00			
Emerald Bay Resorts, LLC													
Eric Nelson NV Trust													
Related Individuals													
Brock Nelson (Eric's Nephew)													
CJE&L, LLC (Cal Nelson)	116,670.00	11,667.00	11,667.00	11,667.00			11,667.00	11,667.00	11,667.00	11,667.00	11,667.00	11,667.00	11,667.00
Harber Investments LLC / Nola Harber (Eric)													
Eric T Nelson (Eric's Nephew)					300.00								
Eric Nelson	300.00												
Other Income	1,250.00						1,250.00						
Certificate of Deposit													
Sale of Real Estate	352,231.61	6,250.00		345,981.61									
Silver Slipper Casino	97,044.01	12,542.41	2,875.00	15,060.31	47,103.89	3,565.00	5,685.00	10,212.40					
Rental Income													
Arnold Rent	5,254.46	432.00	450.00	375.00	437.46	410.00	450.00	450.00	450.00	450.00	450.00	450.00	450.00
Banone Houses	382,208.40	41,777.00	46,235.00	45,674.08	25,167.08	28,944.00	27,529.00	30,684.16	30,872.08	30,431.00	21,690.00	26,090.00	27,115.00
Lindell	110,148.00	8,974.00	8,374.00	8,974.00	8,074.00	9,744.00	9,744.00	9,744.00	9,744.00	9,244.00	9,244.00	7,144.00	11,144.00
Russell Road													
RV Park	4,635.00				4,635.00								
Interest Income	44,183.35	2,756.97	2,630.00	2,883.94	2,756.97	10,388.36	3,874.05	3,176.97	2,756.97	3,216.97	1,454.05	3,914.05	4,374.05
Sorts Note Interest													
IRS Refund					100.11		3,235.67	660.86	987.63	12.62	74.29	1,813.34	270.59
Refunds	10,964.65	150.08	3,659.46					20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
BNY Investment Account	240,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Line of Credit	792,000.00		100,000.00			200,000.00	100,000.00		200,000.00	100,000.00		92,000.00	
Total Income	2,756,889.48	135,549.46	227,890.46	491,115.94	202,074.51	373,051.36	183,434.72	118,595.39	428,477.68	200,021.59	71,579.34	213,078.59	112,020.64
Expenses													
Eric Nelson													
Direct Payments	115,580.73	16,000.00	8,000.00	8,000.00	8,000.00	9,000.00	9,601.13	8,757.60	8,222.00	8,000.00	8,000.00	8,000.00	16,000.00
Expenses	78,372.82	4,845.50	7,725.24	24,392.60	190.02	4,588.36	15,191.08	5,336.57	9,738.01	2,015.43	2,127.24		2,222.77
Lynita Nelson													
Direct Payments	5,750.00							5,000.00			750.00		
Expenses	5,013.60	1,002.72	1,002.72	3,008.16			922.39		6,480.00		6,435.67	6,525.66	1,000.00
Amanda Stromberg (Eric & Lynita's Daughter)	21,363.72								2,384.14	3,000.00	2,000.00		
Aubrey Nelson (Eric & Lynita's Daughter)	55,273.73	7,050.00	1,000.00	161.30		10,000.00		29,678.29					
Carl Nelson (Eric & Lynita's Daughter)	8,630.00		1,950.00					6,680.00					
Erica Nelson (Eric & Lynita's Daughter)	49,667.75	275.93	900.55	1,463.11	35,932.68	520.34	509.58	580.19	2,062.43	1,315.98	3,113.96	711.06	2,281.94
Garrett Nelson (Eric & Lynita's Son)	4,427.95	300.00		1,200.00	300.00		377.95	300.00	750.00	600.00		600.00	
Related Individuals													
Aleida Nelson (Eric's Sister)													
Direct Payments													
Nelson Auctioneering													
Brock Nelson (Eric's Nephew)													
Cal Nelson (Eric's Brother)													
Cal's Blue Water Marine													
Direct Payments													
Reimbursement	224.84	224.84											
Carl Nelson (Eric's Sister)													

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	Total	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Chad Ramos (Eric's Nephew)	4,292.60	-	-	-	(707.40)	3,500.00	-	-	-	-	-	-	1,500.00
Eric T. Nelson (Eric's Nephew)	23,988.00	-	3,300.00	4,200.00	7,800.00	-	3,150.00	-	-	5,538.00	-	-	-
Reimbursement	23,188.54	-	9,383.46	4,771.55	-	9,033.53	-	-	-	-	-	-	-
Jesse Harber (Eric's Nephew)	1,000.00	-	-	-	1,000.00	-	-	-	-	-	-	-	-
Kevin Bailey (Eric's Nephew)	1,679.00	-	-	-	-	-	1,679.00	-	-	-	-	-	-
Lance Liu (Eric's Brother-in-law)	19,811.77	-	-	-	2,168.00	2,233.00	2,168.00	1,139.00	2,228.00	3,332.00	2,168.00	1,123.77	3,252.00
Paul Harber (Eric's Brother-in-law)	-	-	-	-	-	-	-	-	-	-	-	-	-
Paul Nelson (Eric's Brother)	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	30,000.00	-	3,000.00	3,000.00	-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Health Insurance	7,938.65	1,587.73	1,587.73	4,763.19	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebecca Slaughter (Lynita's Niece)	864.64	-	-	-	-	-	864.64	-	-	2,000.00	-	-	-
Ryan Nelson (Eric's Nephew)	5,000.00	-	-	-	3,000.00	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming Downs	76,000.00	-	-	-	-	-	500.00	-	-	-	500.00	75,000.00	-
Bella Kathryn	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements	69,790.95	1,701.02	749.85	2,682.28	-	4,933.77	10,115.49	4,989.29	17,471.52	6,397.50	194.46	12,680.05	7,875.72
Expenses	30,075.69	2,338.02	7,801.60	2,633.73	381.41	2,000.85	748.39	1,069.28	4,229.45	1,034.16	5,055.12	614.48	1,553.00
Vehicles	8,479.48	260.66	-	1,184.89	213.54	349.36	1,029.86	1,316.73	659.45	1,034.16	886.07	519.71	1,025.05
Health/Life Insurance	40,850.45	1,180.83	1,180.83	3,430.69	-	8,820.42	-	4,522.04	4,298.40	8,708.62	111.82	4,298.40	4,298.40
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Cards	11,000.00	-	-	-	-	-	-	-	-	-	-	11,000.00	-
Line of Credit	250,000.00	-	-	250,000.00	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-
William Armstrong, Jr. P.A.	19,039.00	-	-	-	11,039.00	-	-	-	8,000.00	-	-	-	-
Blackwells Lawyers & Counselor	19,145.06	-	-	-	10,000.00	-	-	8,786.16	358.90	-	-	-	-
Harold W Duke PA	55,000.00	-	15,000.00	10,000.00	10,000.00	-	10,000.00	-	10,000.00	-	-	-	-
Freudenhal & Bonds, P.C.	-	-	-	-	-	-	-	-	-	-	-	-	-
James Jimmerson, Esq	43,532.93	15,000.00	18,532.93	-	-	5,000.00	5,000.00	-	-	1,600.00	45.00	-	-
Jeffrey Burr, LTD.	1,645.00	-	-	-	-	-	-	-	-	-	-	-	-
Solomon Dwiggins	85,912.49	-	-	10,000.00	-	7,032.50	-	6,578.58	8,174.29	11,851.43	10,046.50	32,229.19	-
Stephens, Gourley & Bywater	42,249.00	-	11,772.25	5,432.83	6,304.85	4,461.00	3,600.38	2,758.66	2,579.40	2,579.40	1,204.74	1,555.49	-
Willick Law Group	30,774.44	-	-	-	-	-	-	-	10,000.00	12,420.50	8,553.94	-	-
Ivey Foreberg & Douglas	10,000.00	-	-	-	-	-	-	-	-	-	10,000.00	-	-
The Rushforth Firm, LTD	5,000.00	-	-	-	-	-	-	-	-	5,000.00	-	-	-
Mary Lehman	10,000.00	-	-	-	-	-	-	-	-	10,000.00	-	-	-
Gaston Resolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Teri Norton, RMR	199.80	-	-	-	-	-	-	-	-	199.80	-	-	-
Gerety & Associates (Accountant)	31,089.00	-	-	8,720.00	6,750.00	3,849.00	-	-	-	770.00	6,000.00	5,000.00	-
Michael Branch	35,867.50	-	-	-	-	5,000.00	-	-	17,394.79	-	13,472.71	-	-
Wayne Catalano	7,375.00	-	-	-	-	7,375.00	-	-	-	-	-	-	-
Dickerson Law Group	3,575.00	-	-	-	-	297.92	-	3,277.08	-	-	-	-	-
Melissa Atanasio	1,625.00	-	-	-	-	135.42	-	1,489.58	-	-	-	-	-
Larry Bertsch, CPA & Associates (Court)	21,450.00	-	-	-	10,000.00	-	10,000.00	-	-	1,450.00	-	-	-
Intercompany Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Barone, LLC	237,000.00	15,000.00	-	-	35,000.00	-	-	32,000.00	39,000.00	22,000.00	7,000.00	50,000.00	37,000.00
Banone-AZ, LLC	12,000.00	-	-	9,000.00	-	-	-	-	-	3,000.00	-	-	-
Dynasty Development Group	151,000.00	16,000.00	32,000.00	31,500.00	58,500.00	-	-	-	13,000.00	-	-	-	-
Eric Nelson Auctioneering, Inc.	200,000.00	-	-	-	-	100,000.00	-	-	100,000.00	-	-	-	-
Eric L Nelson NV Trust	-	-	-	-	-	-	-	-	-	-	-	-	-
Bay Resorts LLC	-	-	-	-	-	-	-	-	-	-	-	-	-

	Total	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11
Rental Expenses													
Russell Road	380,813.99	-	-	-	-	180,813.99	100,000.00	-	100,000.00	-	-	-	-
Lindell Expenses	8,758.25	1,370.51	-	1,325.88	964.56	397.85	254.36	1,665.05	338.42	205.42	1,708.63	205.42	322.15
HOA Fees	3,815.20	446.65	326.65	326.65	326.65	326.65	326.65	326.65	326.65	278.00	268.00	268.00	268.00
Insurance	1,567.66	-	-	-	-	200.00	-	291.76	252.15	291.76	140.33	252.16	139.50
Rental Expenses	69,265.81	4,052.75	-	3,233.90	1,836.62	2,700.00	5,020.33	6,735.93	13,506.07	11,321.86	6,445.81	4,745.94	9,666.60
Taxes	64,369.94	14,950.95	9,420.23	9,327.48	11,001.05	869.47	1,973.56	378.04	7,140.44	1,609.75	7,698.97	-	-
Operating Expenses													
Utilities	9,967.87	881.70	732.07	2,139.06	1,487.29	1,563.53	-	649.44	-	885.64	750.51	444.81	433.82
Payroll	44,745.25	3,847.52	3,712.48	3,690.95	3,693.64	-	5,651.11	3,731.50	3,751.96	3,702.02	3,709.02	5,553.03	3,702.02
Cell Phone	5,441.78	432.70	44.97	991.41	-	439.57	892.20	694.28	-	904.07	337.20	-	705.38
Travel	5,732.91	-	4.00	539.16	-	-	4,182.44	352.61	-	-	654.70	-	-
Interest Expense	31,812.74	3,293.25	3,958.77	3,334.89	3,404.35	3,012.28	3,481.39	3,502.41	3,629.35	119.81	229.42	1,913.38	1,933.44
Other Expenses	30,652.36	1,761.15	4,225.05	4,664.67	544.72	2,404.47	2,997.70	1,901.67	3,053.45	2,657.94	1,826.00	1,778.15	2,837.39
Other Individuals													
Briana Ramos	18,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	-	4,000.00	-	-	-
David Muir	-	-	-	-	-	-	-	-	-	-	-	-	-
Joseph Chad Lawson	12,527.28	1,107.00	926.00	1,238.80	1,070.73	1,102.39	1,196.36	977.13	1,197.69	1,136.99	786.19	990.00	798.00
Keith Little	10,300.00	-	-	-	-	2,000.00	1,200.00	600.00	1,200.00	1,800.00	600.00	1,200.00	1,700.00
Lana Martin	10,787.50	-	-	-	-	2,012.50	1,362.50	1,087.50	1,500.00	1,000.00	1,625.00	1,100.00	1,100.00
Rochelle McGowan	4,230.76	-	-	-	-	3,230.76	-	-	-	1,000.00	-	-	-
Lisa Klein	-	-	-	-	-	-	-	-	-	-	-	-	-
Ronald Baird	-	-	-	-	-	-	-	-	-	-	-	-	-
Steve Bieri (Hideaway)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cliff McCarlie	-	-	-	-	-	-	-	-	-	1,000.00	2,000.00	2,000.00	2,000.00
Joan Ramos	9,061.57	-	-	-	-	-	-	-	2,061.57	-	-	-	-
Other Companies													
Toler Marine, Inc	3,000.00	-	-	-	-	-	-	-	2,000.00	-	-	-	1,000.00
Sorts Enterprises	43,954.22	300.00	-	43,654.22	-	-	-	-	-	-	-	-	-
The Larsen Company	19,764.91	-	19,764.91	-	-	-	-	-	-	-	-	-	-
Wyoming Racing, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	2,760,314.13	117,211.43	170,002.29	466,011.40	232,201.71	394,203.93	208,996.49	152,153.02	409,988.53	149,376.44	119,245.01	233,308.70	107,615.18

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EXHIBIT C4

	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
CNR Real Estate	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Chelsea Nelson (Eric's Niece)	-	-	-	-	-	-	-	-	-	-	-	-	-
Chris Stromberg (Eric & Lynia's son-in-law)	19,514.02	2,500.00	10,578.36	6,435.66	-	-	-	-	-	-	-	-	-
Eric T. Nelson (Eric's Nephew)	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Jesse Harber (Eric's Nephew)	2,000.00	-	-	2,000.00	-	-	-	-	-	-	-	-	-
Kevin Bailey (Eric's Nephew)	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Kiersten Bailey (Eric's Niece)	-	-	-	-	-	-	-	-	-	-	-	-	-
Lance Liu (Eric's Brother-in-law)	14,677.96	1,084.00	6,175.80	2,303.16	5,115.00	-	-	-	-	-	-	-	-
Paul Harber (Eric's Brother-in-law)	-	-	-	-	-	-	-	-	-	-	-	-	-
Paul Nelson (Eric's Brother)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cashier's Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	14,963.75	4,500.00	3,500.00	3,500.00	3,463.75	-	-	-	-	-	-	-	-
Expenses	211.75	-	-	211.75	-	-	-	-	-	-	-	-	-
Health Insurance	74.30	-	74.30	-	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebecca Slaughter (Lynia's Niece)	-	-	-	-	-	-	-	-	-	-	-	-	-
Ryan Nelson (Eric's Nephew)	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Stacy Liu (Eric's Sister)	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming Downs	4,800.00	-	-	4,800.00	-	-	-	-	-	-	-	-	-
Bella Kathryn	-	-	-	-	-	-	-	-	-	-	-	-	-
Improvements	69,753.53	16,786.67	34,756.44	6,221.86	11,988.56	-	-	-	-	-	-	-	-
Expenses	10,828.93	3,714.20	2,069.78	4,592.97	450.00	-	-	-	-	-	-	-	-
Vehicles	1,648.36	631.53	519.71	497.12	-	-	-	-	-	-	-	-	-
Health/Life Insurance	7,487.10	4,449.84	2,897.76	139.50	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-	-
BNY Investment Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Cards	10,956.22	-	4,782.29	6,173.93	-	-	-	-	-	-	-	-	-
Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-	-	-
Gordon & Silver, Ltd	-	-	-	-	-	-	-	-	-	-	-	-	-
Kissinger, Bigatel & Brower	-	-	-	-	-	-	-	-	-	-	-	-	-
Ecker & Kalton	-	-	-	-	-	-	-	-	-	-	-	-	-
Warner Angle Hallam Jackson	-	-	-	-	-	-	-	-	-	-	-	-	-
Rogers & Haldeman (Accountant)	-	-	-	-	-	-	-	-	-	-	-	-	-
William Armstrong, Jr., P.A.	-	-	-	-	-	-	-	-	-	-	-	-	-
Blackwells Lawyers & Counselor	-	-	-	-	-	-	-	-	-	-	-	-	-
Harold W Duke PA	-	-	-	-	-	-	-	-	-	-	-	-	-
Freudenthal & Bobbins, P.C.	-	-	-	-	-	-	-	-	-	-	-	-	-
James Jimmerson, Esq	-	-	-	-	-	-	-	-	-	-	-	-	-
Julie Burr, LTD.	-	-	-	-	-	-	-	-	-	-	-	-	-
Solomon Dwiggens	-	-	-	-	-	-	-	-	-	-	-	-	-
Stephens, Goutley & Bywater	-	-	-	-	-	-	-	-	-	-	-	-	-
Willick Law Group	-	-	-	-	-	-	-	-	-	-	-	-	-
Ivey Forchberg & Douglas	-	-	-	-	-	-	-	-	-	-	-	-	-
The Rushforth Firm, LTD	-	-	-	-	-	-	-	-	-	-	-	-	-
Mary Lehman	10,000.00	-	-	10,000.00	-	-	-	-	-	-	-	-	-
Gaston Resolution	-	-	-	-	-	-	-	-	-	-	-	-	-
Teri Norton, RMR	-	-	-	-	-	-	-	-	-	-	-	-	-
Greely & Associates (Accountant)	-	-	-	-	-	-	-	-	-	-	-	-	-
R. Vaughn Goutley, P.C	-	-	-	-	-	-	-	-	-	-	-	-	-
Michael Branch	-	-	-	-	-	-	-	-	-	-	-	-	-
Wayne Cardano	-	-	-	-	-	-	-	-	-	-	-	-	-
Haas & Haas	-	-	-	-	-	-	-	-	-	-	-	-	-
Dickerson Law Group	-	-	-	-	-	-	-	-	-	-	-	-	-
Metissa Allen	-	-	-	-	-	-	-	-	-	-	-	-	-
Larry Bert	-	-	-	-	-	-	-	-	-	-	-	-	-
& Associates (Court)	-	-	-	-	-	-	-	-	-	-	-	-	-

	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Intercompany Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Cashier's Checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Cashier's Checks (Intercompany)	-	-	-	-	-	-	-	-	-	-	-	-	-
Banone, LLC	150,000.00	10,000.00	87,000.00	23,000.00	30,000.00	-	-	-	-	-	-	-	-
Banone-AZ, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Dynasty Development Group Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Erie Nelson Auctioneering, Inc.	-	-	-	-	-	-	-	-	-	-	-	-	-
Erie L Nelson NV Trust	95,000.00	-	95,000.00	-	-	-	-	-	-	-	-	-	-
Bay Resorts LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Russell Road	-	-	-	-	-	-	-	-	-	-	-	-	-
Lindell Expenses	4,853.95	3,769.91	603.61	24.63	487.80	-	-	-	-	-	-	-	-
HOA Fees	532.00	367.00	110.00	-	55.00	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Expenses	22,466.89	4,047.69	6,567.06	8,561.06	3,291.08	-	-	-	-	-	-	-	-
Taxes	42,208.25	18,054.08	1,720.48	22,433.69	-	-	-	-	-	-	-	-	-
Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	1,289.31	312.78	530.72	445.81	-	-	-	-	-	-	-	-	-
Payroll	13,084.56	3,799.90	3,721.40	3,705.25	1,838.01	-	-	-	-	-	-	-	-
Cell Phone	1,597.75	-	1,273.16	324.59	-	-	-	-	-	-	-	-	-
Travel	6.00	-	6.00	-	-	-	-	-	-	-	-	-	-
Interest Expense	925.75	-	925.75	-	-	-	-	-	-	-	-	-	-
Other Expenses	7,299.87	1,314.25	3,936.93	1,380.61	668.08	-	-	-	-	-	-	-	-
Other Individuals	-	-	-	-	-	-	-	-	-	-	-	-	-
Briana Ramos	-	-	-	-	-	-	-	-	-	-	-	-	-
David Muir	-	-	-	-	772.42	-	-	-	-	-	-	-	-
Joseph Chad Lawson (Direct Payments & Reimbursement)	2,340.79	386.00	560.37	422.00	-	-	-	-	-	-	-	-	-
Keith Little (Direct Payments & Reimbursement)	6,450.00	600.00	1,700.00	2,950.00	1,200.00	-	-	-	-	-	-	-	-
Lana Martin	3,975.00	1,200.00	1,175.00	825.00	775.00	-	-	-	-	-	-	-	-
Rochelle McGowan	500.00	-	-	500.00	-	-	-	-	-	-	-	-	-
Jose Ricardo Moran	-	-	-	-	-	-	-	-	-	-	-	-	-
Ronald Baird	-	-	-	-	-	-	-	-	-	-	-	-	-
Steve Bieri (Hiddenway)	-	-	-	-	-	-	-	-	-	-	-	-	-
Steve Bieri	980.00	980.00	-	-	-	-	-	-	-	-	-	-	-
Cliff McCarrie	7,000.00	2,000.00	-	4,000.00	1,000.00	-	-	-	-	-	-	-	-
Joan Ramos	-	-	-	-	-	-	-	-	-	-	-	-	-
Amy Arbelli	-	-	-	-	-	-	-	-	-	-	-	-	-
Ashley Konold	-	-	-	-	-	-	-	-	-	-	-	-	-
Audie Verbrugge	-	-	-	-	-	-	-	-	-	-	-	-	-
Bobby DeBorde	-	-	-	-	-	-	-	-	-	-	-	-	-
Terel Coones	-	-	-	-	-	-	-	-	-	-	-	-	-
Lisa Klein (Direct Payments & Reimbursement)	-	-	-	-	-	-	-	-	-	-	-	-	-
Stewart Larsen	-	-	-	-	-	-	-	-	-	-	-	-	-
Tracy Cavenaugh	-	-	-	-	-	-	-	-	-	-	-	-	-
James Lindell	-	-	-	-	-	-	-	-	-	-	-	-	-
David Anderson	-	-	-	-	-	-	-	-	-	-	-	-	-
David Ramos	-	-	-	-	-	-	-	-	-	-	-	-	-
Nancy Stewart	-	-	-	-	-	-	-	-	-	-	-	-	-
Frank Lamb	12,067.33	-	5,000.00	5,468.87	1,598.46	-	-	-	-	-	-	-	-
Other Companies	-	-	-	-	-	-	-	-	-	-	-	-	-
Silver Slipper Casino	-	-	-	-	-	-	-	-	-	-	-	-	-
Toler Marine, Inc	-	-	-	-	-	-	-	-	-	-	-	-	-
Sonic Enterprises	795.00	795.00	-	-	-	-	-	-	-	-	-	-	-
The Larsen Company	-	-	-	-	-	-	-	-	-	-	-	-	-
Taylor Prince LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
Joseph Herrera, LLC	-	-	-	-	-	-	-	-	-	-	-	-	-
L.V. Default (Anthony Martin)	-	-	-	-	-	-	-	-	-	-	-	-	-
Henderson Capital Group, LLC	2,500.00	2,500.00	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	622,447.15	95,300.50	316,898.92	143,437.99	66,809.74	-	-	-	-	-	-	-	-

DEF006841

1 **NOTC**

2 Larry L. Bertsch, CPA, CFF
3 Nicholas S. Miller, CFE
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*

6 **DISTRICT COURT**
7 **FAMILY DIVISION**
8 **CLARK COUNTY, NEVADA**

9 ERIC L. NELSON,

10 Plaintiff,

11 v.

12 LYNITA SUE NELSON,

13 Defendant.

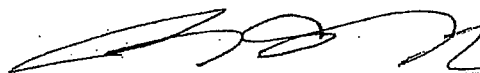
Case No. D-09-411537-D
Dept. O

**NOTICE OF FILING CORRECTED
EXHIBIT C4 TO SOURCE AND
APPLICATION OF FUNDS PURSUANT
TO APRIL 10, 2012 HEARING FILED
APRIL 23, 2012**

14
15 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
16 L. BERTSCH, CPA & ASSOCIATES, file the Notice of Filing Corrected Exhibit C4 to Source and
17 Application of Funds Pursuant to April 10, 2012 Hearing filed with this Court on April 23, 2012. A
18 copy of corrected Exhibit C4 is attached.

19 DATED this 26 day of April, 2012.

20 **LARRY L. BERTSCH CPA & ASSOCIATES**

21 
22 Larry L. Bertsch, CPA, CFF
23 Nicholas S. Miller, CFE
24 265 East Warm Springs Rd., Suite 104
25 Las Vegas, Nevada 89119
26 *Forensic Accountants*

CERTIFICATE OF SERVICE

I certify that on the 26 day of April, 2012, I mailed a copy of the foregoing NOTICE OF FILING CORRECTED EXHIBIT C4 TO SOURCE AND APPLICATION OF FUNDS PURSUANT TO APRIL 10, 2012 HEARING FILED APRIL 23, 2012 to the following at their last known address, by depositing the same in the United States mail in Las Vegas, Nevada, first class postage prepaid and addressed as follows:

Rhonda K. Forsberg, Esq.
IVEY FORSBERG & DOUGLAS
1070 West Horizon Ridge Parkway, #100
Henderson, NV 89012
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

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

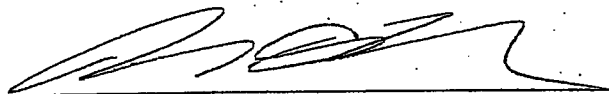

An employee of Larry L. Bertsch, CPA & Associates

EXHIBIT C4

	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Income													
Intercompany Transfers													
Dynasty Development Group Management	75,000.00		75,000.00										
Eric Nelson Auctioneering, Inc.													
Nelson & Associates													
Banone-AZ, LLC	55,000.00	10,000.00	12,000.00	23,000.00	10,000.00								
Banone, LLC	95,000.00		95,000.00										
Emerald Bay Resorts, LLC													
Eric Nelson NY Trust	20,000.00				20,000.00								
Cashier's Checks (Intercompany)													
Cashier's Checks													
Related Individuals													
Alida Nelson (Eric's Sister)													
Brook Nelson (Eric's Nephew)													
CJE&L, LLC (Cal Nelson)	11,667.00	11,667.00											
Harbor Investments LLC (Nola Harbor (Eric's Sister))													
Eric T Nelson (Eric's Nephew)	200.00	200.00											
Eric Nelson													
Other Income	195,656.94	194,336.46	1,275.25	45.23									
Certificate of Deposit													
Sale of Real Estate	110,000.00	15,000.00	95,000.00										
Hideaway Casino													
Silver Slipper Casino	39,547.12	26,375.12		9,202.00	3,970.00								
Rental Income													
Arnold Rent	1,723.15	432.00	450.00	391.15	450.00								
Banone Houses	124,916.27	27,965.00	36,192.08	31,578.19	29,181.00								
Lindell	25,200.00	6,400.00	6,400.00	6,800.00	5,600.00								
Russell Road													
RV Park	9,794.93	3,454.05	2,756.97	2,773.69	810.22								
Interest Income													
Sorin Note Interest													
IRS Refund	229.31		229.31										
Refunds	248,833.87	248,833.87											
BNY Investment Account													
Line of Credit	1,012,768.59	544,663.50	324,103.61	73,790.26	70,011.22								
Total Income													
Expenses													
Eric Nelson	27,500.00		18,000.00	9,500.00									
Direct Payments			12,495.68	500.00	5.00								
Expenses	18,919.54	5,918.86											
Lynita Nelson													
Direct Payments	244.00		244.00										
Expenses													
Amanda Stromberg (Eric & Lynita's Daughter)	14,500.00	5,000.00	3,000.00	6,500.00									
Aubrey Nelson (Eric & Lynita's Daughter)	210.00		210.00										
Carli Nelson (Eric & Lynita's Daughter)	499,895	388.79	3,642.57	783.69	113.00								
Erica Nelson (Eric & Lynita's Daughter)	1,921.75	621.75	1,300.00										
Garett Nelson (Eric & Lynita's Son)													
Related Individuals													
Alida Nelson (Eric's Sister)													
Direct Payments													
Expenses													
Nelson Auctioneering													
Reimbursement													
Brook Nelson (Eric's Nephew)													
Bryce Nelson (Eric's Nephew)													
Cal Nelson (Eric's Brother)													
Cal's Blue Water Marine													
Cashier's Checks	10,500.00	3,500.00	3,500.00	3,500.00	3,500.00								
Direct Payments													
Expenses	905.42		436.84	468.58									
Reimbursement													
Carlene Gutierrez (Eric's Sister)													
Chad Ramos (Nephew)													

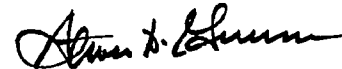
DEF006847

	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
CNR Real Estate													
Direct Payments													
Expenses													
Reimbursement													
Chelsea Nelson (Eric's Niece)													
Chris Stromberg (Eric & Lynia's son-in-law)	19,514.02	2,500.00	10,578.36	6,435.66									
Eric T. Nelson (Eric's Nephew)													
Direct Payments													
Reimbursement	2,000.00			2,000.00									
Jesse Harber (Eric's Nephew)													
Kevin Bailey (Eric's Nephew)													
Direct Payments													
Reimbursement													
Kiersten Bailey (Eric's Niece)													
Lance Liu (Eric's Brother-in-law)	14,677.96	1,084.00	6,175.80	2,303.16	5,115.00								
Paul Harber (Eric's Brother-in-law)													
Paul Nelson (Eric's Brother)													
Cashier's Checks													
Direct Payments	14,963.75	4,500.00	3,500.00	3,500.00	3,463.75								
Expenses													
Health Insurance	211.75			211.75									
Reimbursement	74.30		74.30										
Rebecca Slaughter (Lynia's Niece)													
Ryan Nelson (Eric's Nephew)													
Direct Payments													
Reimbursement													
Stacy Liu (Eric's Sister)													
Investments	4,800.00			4,800.00									
Wyoming Downs													
Bella Kuhn													
Improvements	69,753.53	16,786.67	34,756.44	6,221.86	11,988.56								
Expenses	10,826.95	3,714.20	2,069.78	4,592.97	430.00								
Vehicles	1,648.36	631.53	519.71	497.12									
Health Life Insurance	7,487.10	4,449.34	2,897.76	139.50									
Travel													
BNY Investment Account	10,956.22		4,782.29	6,173.93									
Credit Cards													
Line of Credit													
Professionals													
Gordon & Silver, Ltd													
Kissinger, Bigate & Brower													
Ecker & Kainen													
Warner Anale Hallam Jackson													
Rogers & Haldeman (Accountant)													
William Armstrong, Jr. P.A.													
Blackwells Lawyers & Counselor													
Harold W Duke PA													
Freudenthal & Boland, P.C.													
James J. Immerson, Esq													
Jeffrey Burr, LTD.													
Solomon Dviggens													
Stephens, Courley & Bywater													
Willick Law Group													
Ivey Forsberg & Douglas													
The Rushforth Firm, LTD													
Mary Lehman	10,000.00			10,000.00									
Gaston Resolution													
Teri Norton, RMR													
Greer & Associates (Accountant)													
R. Vaughn Goudley, P.C													
Michael Branch													
Wayne Catalano													
Haus & Haas													
Dickerson Law Group													
Melissa Altamasio													
Larry Bertsch Associates (Court)													

DEF006848

	Total	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
Intercompany Transfers													
Cashier's Checks													
Cashier's Checks (Intercompany)	150,000.00	10,000.00	87,000.00	23,000.00	30,000.00								
Banone, LLC													
Banone-AZ, LLC													
Dynasty Development Group Management													
Eric Nelson Auctioneering, Inc.													
Eric L Nelson NV Trust	95,000.00		95,000.00										
Bay Resorts LLC													
Rental Expenses													
Russell Road													
Lindell Expenses	4,885.95	3,769.91	603.61	24.63	487.80								
HOA Fees	532.00	367.00	110.00		55.00								
Insurance	22,466.89	4,047.69	6,567.06	8,561.06	3,291.08								
Rental Expenses	42,208.25	18,054.08	1,720.48	22,433.69									
Taxes													
Operating Expenses													
Utilities	1,289.31	312.78	530.72	445.81									
Payroll	13,084.36	3,799.90	1,700.00	3,705.25	1,858.01								
Cell Phone	1,597.75		1,273.16	324.59									
Travel	6.00		6.00										
Interest Expense	925.75		925.75										
Other Expenses	7,299.87	1,314.25	3,936.93	1,380.61	668.08								
Other Individuals													
Briana Ramos													
David Muir													
Joseph Chad Lawson (Direct Payments & Reimbursement)	2,340.79	586.00	560.37	422.00	772.42								
Keith Little (Direct Payments & Reimbursement)	6,450.00	600.00	1,700.00	2,950.00	1,200.00								
Lana Martin	3,975.00	1,200.00	1,175.00	825.00	775.00								
Rochelle McGowan	500.00			500.00									
Jose Ricardo Moran													
Ronald Baird													
Steve Biet (Hideaway)													
Cliff McCarle	980.00	980.00											
Jean Ramos	7,000.00	2,000.00		4,000.00	1,000.00								
Amy Arbeli													
Ashley Konold													
Audie Vebrugge													
Bobby DeBorde													
Terel Coomes													
Lisa Klein (Direct Payments & Reimbursement)													
Stewart Larsen													
Tracy Cavanaugh													
James Lindell													
David Anderson													
David Ramos													
Nancy Stewart													
Frank Lamb	12,067.33		5,000.00	5,468.87	1,598.46								
Other Companies													
Silver Slipper Casino													
Toler Marine, Inc													
Sorts Enterprises	795.00	795.00											
The Larsen Company													
Taylor Prince LLC													
Joseph Herrera, LLC													
LV Default (Anthony Martin)													
Henderson Capital Group, LLC	2,500.00	2,500.00											
Total Expenses	622,447.15	95,300.50	316,898.92	143,437.99	66,809.74								

EXHIBIT C



CLERK OF THE COURT

1 ORDR
2 THE DICKERSON LAW GROUP
3 ROBERT P. DICKERSON, ESQ.
4 Nevada Bar No. 000945
5 KATHERINE L. PROVOST, ESQ.
6 Nevada Bar No. 008414
7 1745 Village Center Circle
8 Las Vegas, Nevada 89134
9 Telephone: (702) 388-8600
10 Facsimile: (702) 388-0210
11 Email: info@dickersonlawgroup.com

12 Attorneys for Defendant/Counterclaimant
13 LYNITA SUE NELSON

14 DISTRICT COURT
15 FAMILY DIVISION
16 CLARK COUNTY, NEVADA

17 ERIC L. NELSON,
18 Plaintiff/Counterdefendant,
19 v.
20 LYNITA SUE NELSON,
21 Defendant/Counterclaimant.

22 CASE NO. D-09-411⁵37-D
23 DEPT NO. "Q" L

24 ORDER

25 This matter coming on for hearing on this 2nd day of March 2011, before the
26 Honorable Judge Frank P. Sullivan, upon DEFENDANT's MOTION FOR
27 TEMPORARY SUPPORT, FOR RELEASE OF INFORMATION, FOR AN AWARD
28 OF ATTORNEYS FEES AND RELATED RELIEF; PLAINTIFF's OPPOSITION TO
29 DEFENDANT's MOTION and COUNTERMOTION TO REQUIRE DEFENDANT
30 TO SHARE IN COMMUNITY LIABILITIES, FOR SCHEDULING OF TEN (10)
31 TRAIL DATES CERTAIN IN SEPTEMBER/OCTOBER 2011, FOR CERTAIN
32 RELIEF REGARDING THE "MISSISSIPPI" INVESTMENT, FOR SANCTIONS

1 AND ATTORNEYS FEES AND COSTS; and simultaneously for hearing on
2 DEFENDANT'S EXTENSION OF TPO IN CASE T-11-131443 and PLAINTIFF'S
3 MOTION TO DISSOLVE TPO, and ROBERT P. DICKERSON, ESQ., and
4 KATHERINE L. PROVOST, ESQ., of THE DICKERSON LAW GROUP, appearing
5 on behalf of Defendant, LYNITA NELSON, and Defendant being present; DAVID A.
6 STEPHENS, ESQ., of STEPHENS, GOURLEY & BYWATER, P.C., and JAMES J.
7 JIMMERSON, ESQ., of JIMMERSON HANSEN, P.C., appearing on behalf of
8 Plaintiff, ERIC NELSON, and Plaintiff being present; and the Court having reviewed
9 the pleadings and papers on file herein, and having heard the arguments of counsel and
10 the parties, and good cause appearing, issues the following orders:

11 IT IS HEREBY ORDERED ADJUDGED and DECREED, that the TPO is
12 extended for six (6) months, until September 2, 2011;

13 IT IS FURTHER ORDERED that Plaintiff may pick up the minor child, Carli
14 Nelson, from Las Vegas Day School and may pick up the minor children, Carli and
15 Garrett Nelson, from church located at Monte Cristo and Oakey. The honk and
16 seatbelt rule shall be utilized and enforced.

17 IT IS FURTHER ORDERED that Plaintiff may attend the minor children's
18 sporting events at various locations. However, Plaintiff is not to approach, harass, or
19 confront the Defendant. While attending sporting events Plaintiff is to sit on the
20 opposite side of where Defendant is seated.

21 IT IS FURTHER ORDERED that Plaintiff may contact the children directly via
22 their cell phones or text concerning changes to the children's schedules.

23 IT IS FURTHER ORDERED that all prior orders contained in the TPO,
24 including all orders as to the 100 yards distance to be maintained, stand.

25 IT IS FURTHER ORDERED that the hearing on Defendant's Motion for Order
26 to Show Cause set for March 21, 2011 stands.

27 ...

28 ...

1 ITS IS FURTHER ORDERED that the Court will appoint a forensic accountant
2 to review the financial records at issue in this litigation. Counsel will be notified once
3 the Court has appointed its forensic accountant.

4 IT IS FURTHER ORDERED that Defendant is entitled to all information
5 concerning the "Mississippi" assets, including information relating to the parties'
6 interest in the Silver Slipper casino operations. Defendant may contact and speak with
7 Paul Alanis and any other individual with knowledge of and information pertaining to
8 the "Mississippi" assets.

9 IT IS FURTHER ORDERED that the issues of spousal support and attorneys
10 fees are continued pending the issuance of a report by the Court's appointed forensic
11 accountant.

12 IT IS FURTHER ORDERED that a Return Hearing on the appointment of the
13 Court's forensic accountant is set for hearing on March 21, 2011 at 1:30 p.m.

14 DATED this 24 day of May, 2011.

15
16 
DISTRICT COURT JUDGE 

17 Approved as to Form and Content:

Submitted by:

18 STEPHENS, GOURLEY & BYWATER

THE DICKERSON LAW GROUP

19
20 By 

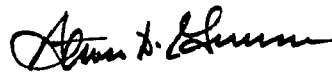
21 DAVID A. STEPHENS, ESQ.
22 Nevada Bar No. 000902
3636 N. Rancho Drive
Las Vegas, Nevada 89130
23 Attorneys for Plaintiff

By 

ROBERT P. DICKERSON, ESQ.
Nevada Bar No. 000945
KATHERINE L. PROVOST, ESQ.
Nevada Bar No. 008414
1745 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Defendant

EXHIBIT B

MOT
THE DICKERSON LAW GROUP
ROBERT P. DICKERSON, ESQ.
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CLERK OF THE COURT

Attorneys for Defendant

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ERIC L. NELSON,

Plaintiff,

v.

LYNITA SUE NELSON,

Defendant.

CASE NO. D-09-411537-D
DEPT. ~~O~~ L

02/22/2011
10:30 AM

NOTICE: YOU ARE REQUIRED TO FILE A WRITTEN RESPONSE TO THIS MOTION WITH THE CLERK OF THE COURT AND TO PROVIDE THE UNDERSIGNED WITH A COPY OF YOUR RESPONSE WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION. FAILURE TO FILE A WRITTEN RESPONSE WITH THE CLERK OF THE COURT WITHIN TEN (10) DAYS OF YOUR RECEIPT OF THIS MOTION MAY RESULT IN THE REQUESTED RELIEF BEING GRANTED BY THE COURT WITHOUT HEARING PRIOR TO THE SCHEDULED HEARING DATE.

MOTION FOR TEMPORARY SUPPORT, FOR RELEASE OF INFORMATION,
FOR AN ORDER ENJOINING ERIC FROM TAKING CERTAIN ACTIONS,
FOR MONITORING BY THIS COURT OR APPOINTMENT OF A RECEIVER,
AND FOR AN AWARD OF ATTORNEYS FEES

COMES NOW Defendant, LYNITA SUE NELSON, by and through her attorneys, ROBERT P. DICKERSON, ESQ., and KATHERINE L. PROVOST, ESQ., of THE DICKERSON LAW GROUP and respectfully moves this Honorable Court for the following relief:

1
2 1.) An order requiring Plaintiff, ERIC L. NELSON ("Eric") to equally divide all income
3 received from the parties' commercial building ("Lindell"), rental properties ("BanOne"), notes
4 receivable ("Notes") and commercial lease ("Russell Road") with Defendant, LYNITA S. NELSON
5 ("Lynita") during the pendency of this action as and for temporary spousal support;

6 2.) An order requiring Eric to sign a written authorization allowing Paul Alanais to
7 release all information relating to the Silver Slipper to Lynita, or if Eric will not do so, a Court Order
8 authorizing such release;

9 3.) An order enforcing the Joint Preliminary Injunction and enjoining Eric from further
10 encumbering any of the parties' assets or negotiating any additional "deals" which have a negative
11 impact on the income to be received during the pendency of this action;

12 4.) An order requiring Eric to pay to The Dickerson Law Group attorneys fees in the
13 amount of \$50,000 for the cost of bringing this motion and the cost of future trial proceedings; and

14 5.) Any other orders that this Court deems necessary and appropriate.

15 This Motion is made and based upon the records, files and pleadings on file herein, the Points
16 and Authorities submitted herewith, the Affidavits submitted in support of this motion, and such
17 other and further evidence as may be adduced at the hearing of this matter.

18 DATED this 18th day of January, 2011.

19 THE DICKERSON LAW GROUP

20
21 By 

22 ROBERT P. DICKERSON, ESQ.
23 Nevada Bar No. 000945
24 KATHERINE L. PROVOST, ESQ.
25 Nevada Bar No. 008414
26 1745 Village Center Circle
27 Las Vegas, Nevada 89134
28 Attorneys for Defendant

1 NOTICE OF MOTION

2 PLEASE TAKE NOTICE that the under signed will bring the foregoing MOTION FOR
3 TEMPORARY SUPPORT, FOR RELEASE OF INFORMATION, FOR AN ORDER ENJOINING
4 ERIC FROM TAKING CERTAIN ACTIONS, FOR MONITORING BY THIS COURT OR
5 APPOINTMENT OF A RECEIVER, AND FOR AN AWARD OF ATTORNEYS FEES on for
6 hearing before the above-entitled Court, on the 22nd day of February 2011, at the
7 hour of 10:30 a.m./p.m., or as soon thereafter as counsel may be heard.

8 DATED this 18th day of January, 2011.

9 THE DICKERSON LAW GROUP

10
11 By 

12 ROBERT P. DICKERSON, ESQ.
13 Nevada Bar No. 000945
14 KATHERINE L. PROVOST, ESQ.
15 Nevada Bar No. 008414
16 1745 Village Center Circle
17 Las Vegas, Nevada 89134
18 Attorneys for Defendant
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1 MEMORANDUM OF POINTS AND AUTHORITIES

2 I. Pertinent Facts

3 Plaintiff, Eric L. Nelson ("Eric") and Defendant, Lynita Sue Nelson ("Lynita") were married
4 on September 17, 1983. They have been married for more than 27 years. During this lengthy
5 marriage the parties have been blessed with five children. Three of the parties' children are now
6 adults. Custody of the remaining two (2) minor children was resolved by the parties' Stipulated
7 Parenting Agreement, signed October 15, 2008 and entered as an Order of this Court February 8,
8 2010. Pursuant to their Parenting Agreement, Lynita has primary physical custody of the minor
9 children, subject to Eric's right of visitation as specified in the Parenting Agreement.

10 As this Court is well versed in the extent of the parties' assets after eight (8) days of trial, and
11 the difficulties counsel has had in attempting to reach an amicable settlement to date, Lynita will
12 refrain from once again reciting such information. Suffice it to say, even after months of discovery,
13 multiple days of mediation with Robert Gaston, multiple days of trial, and two (2) separate efforts
14 by this Court to facilitate settlement, this case remains far from conclusion.

15 As was the case for the duration of the parties marriage, Eric remains in sole control of all
16 but one of the parties' income producing assets. The sole asset which Lynita has any control over
17 and may draw upon being the Charles Schwab/Capstone Capital account which is titled solely in her
18 name. Since the inception of this case Eric alone has had the benefit of accessing and utilizing the
19 income received from the parties' assets. Specifically, Eric has been (or should have been)¹
20 receiving monthly income from the parties' commercial building ("Lindell")², numerous rental
21 properties in Nevada and Arizona ("BanOne")³, Notes receivable ("Notes"), and commercial lease

22
23 1 As this Court is well aware, Eric frequently cuts deals with family members and business partners if such deals benefit
24 him personally. Such deals include allowing family and friends to occupy real property owned by the parties for
significant periods of time without requiring the payment of rent.

25 2 Eric's testimony and exhibits indicate that the total rents received monthly from the Lindell commercial building are
26 \$7,374. However, Eric continues to occupy 3,600 square feet of space in the Lindell commercial building without paying
rent. This Court should attribute a reasonable rent to Eric of \$1,000 per month and include this figure in the total rents
to be equally divided between Eric and Lynita during the pendency of this action.

27 3 Lynita believes the total rents received monthly from the BanOne rental properties are approximately \$27,650. Eric
28 should be required to equally divide all rents received from the BanOne rental properties with Lynita and should provide
Lynita with a detailed monthly accounting of all such rents received.

1 ("Russell Road")⁴. Eric has testified at trial that he has used some of this income to purchase and
2 improve his residence at 2911 Bella Kathryn Circle from the \$382,000 value at time of purchase in
3 December 2009 to the approximately \$1.3 million plus⁵ home it is today. While Eric has utilized
4 community funds to improve his situation, the end result of his actions is to reduce the cash available
5 to the community at the conclusion of this divorce. Further, while Eric has had the benefit of living
6 from income generated by the community, Lynita's sole source of support during these proceedings
7 has been the Charles Schwab/Capstone Capital account which is titled solely in her name. Lynita
8 has received minimal financial support from Eric⁶ since the start of this divorce. Rather, Eric has
9 required her to live from the monies in the Charles Schwab/Capstone Capital account, once again
10 reducing the cash available to the community at the conclusion of this divorce.

11 During the November 16, 2010 trial setting, the Court heard testimony from Paul Alanais,
12 managing partner of the Silver Slipper Casino ("Silver Slipper"), in which the parties maintain an
13 interest. Prior to this court appearance Mr. Alanais had appeared for his deposition and willingly
14 provided Lynita and her counsel with information pertaining to the operation of the Silver Slipper
15 and its finances. However, within days of his trial appearance, Mr. Alanais was instructed by Eric
16 not to share any information with Lynita. Mr. Alanais has informed Lynita that while he is "more
17 than happy to share all current information with [her]" he cannot do so because Eric has "chastized
18 [him] regarding giving information to [her] or [her] attorney, asserting that [she is] not a partner."
19 Mr. Alanais recognizes Lynita and her counsel have a right to know what is going on with the Silver
20 Slipper but feels his hands are tied and he has "been given no alternative at this point by Eric." See
21 **Exhibit A.**

22 Further, in December 2010, Eric, on behalf of Dynasty Development Group, LLC (a
23 community asset) notified Mr. Alanais that he was rejecting the 2011 Annual Plan for the Silver
24

25 4As of January 1, 2011 the total rents received which should have been received monthly under this lease are \$30,000.

26 5 As of the filing of this motion it is unknown how much of the parties' community funds Eric has placed into improving
27 the Bella Kathryn property. The 1.3 million figure included in this motion is as of the last known estimate provided by
28 Eric.

6All financial support from Eric stopped in 2009.

1 Sipper casino. As a result of this rejection, Eric received a Buy/Sell Notice from Mr. Alanais on
2 behalf of the Silver Slipper. See **Exhibit B** attached. The effect of this Buy/Sell Notice is
3 detrimental to the community as it will likely result in the community's interest in the Silver Slipper
4 casino either being purchased for far below its true value or being lost all together. Additionally, as
5 evidenced by Eric's text to Lynita sent January 12, 2011, Eric is now alleging he will be liening
6 assets subject to distribution in this divorce action, up to \$10,000,000 to "take on Paul SS." See
7 **Exhibit C** attached.

8 This Court has seen firsthand Eric's numerous attempts to control every aspect of this divorce
9 and to control Lynita throughout this divorce, just as he controlled her during their marriage. Eric's
10 directive to Mr. Alanais and his continued decision to encumber the parties' assets all in the name
11 of his "normal course of business" is now, in Eric's own words, anticipated to have a "profound
12 effect" on the assets available for division upon conclusion of this divorce action and will further
13 bind Lynita and this Court as attempts to resolve this action continue. This Court's immediate
14 intervention is necessary so as to allow Lynita and her counsel access to vital information regarding
15 community assets, to protect the parties' assets from further dissipation by Eric, and to provide
16 Lynita with a source of income from which she can continue to support herself and the parties'
17 children for the duration of this action as it is clear that this divorce will not soon be over.

18 II. Lynita is Entitled to Temporary Spousal Support

19 Lynita is financially dependent upon Eric and the community's assets for her support. She
20 is without professional skills with which to support herself and is financially unable to support
21 herself or the parties' minor children without access to community assets. Eric has enjoyed sole use
22 of all rental income received from the Lindell commercial building, BanOne rental properties, Notes
23 and Russell Road commercial lease for the duration of these proceedings. Rather than share any of
24 the income he receives with Lynita, Eric utilizes these funds as he alone desires. Lynita has been
25 supporting herself and the parties' minor children by drawing upon the Charles Schwab/Capstone
26 Capital account held in her sole name. As shown on the Financial Disclosure Form submitted by
27 Lynita in support of this motion, Lynita's monthly need to support her lifestyle is arguably
28 \$42,962.11 (inclusive of the attorneys fees she is now being forced to expend due to Eric's inability

1 to settle this case in a fair and equitable manner) or at least \$30,462 (if monthly attorneys fees are
2 taken out of the equation). *See Exhibit D*, final row. This lifestyle is akin to the lifestyle which Eric
3 and Lynita lived and shared at the time of their separation in 2007 and in years prior to their
4 separation. *See Exhibit D*, next to last row.

5 Attached as **Exhibit E** is a spreadsheet prepared by Melissa Attanasio identifying the
6 monthly income the parties' should be receiving from their assets (exclusive of expenses). Attached
7 as **Exhibit F** is a spreadsheet provided by Eric purportedly detailing the Note payments/Rents he has
8 received as of January 12, 2011. A quick comparison of these two documents confirms that Eric has
9 failed to list numerous income producing assets on his spreadsheet, most likely because he does not
10 feel it necessary to either apprise Lynita of this income or to share it with her. While Ms. Attanasio
11 has calculated that Eric has been, or should be receiving monthly income (exclusive of expenses)
12 of \$70,063, Eric's spreadsheet alleges he is only receiving \$1,510 per month.⁷

13 Interestingly, Eric's spreadsheet also indicates that one of the parties' assets, a note receivable
14 to Keith Little, secured by a piece of real property located at 7817 Leavorite was paid off in
15 September 2010, Eric did not mention this at any time to Lynita, her counsel, or Ms. Attanasio, and
16 apparently felt it appropriate to keep the entire \$127,900.90 which he received from Mr. Little for
17 himself. Additionally, while Eric claims to be living off his savings and receiving only \$1,510 per
18 month in income, he has informed Lynita that he is taking the parties' children on a 21 day trip to
19 Europe this summer.

20 Lynita should not be forced to diminish the Charles Schwab/Capstone Capital account any
21 further as it remains one of the few sources of cash which will remain available for the Court to
22 award to Lynita upon conclusion of this divorce. Rather, Eric should be equally dividing the rental
23 income received from the Lindell commercial building, BanOne rental properties, and Russell Road

24 ...

25 ...

26 ...

27

28 ⁷ As of December 31, 2010.

1 commercial lease with Lynita so as to provide her with a temporary source from which to support
2 herself and the parties' children.⁸

3 N.R.S. section 125.040(1), expressly provides, in pertinent part, as follows:

4 1. In any suit for divorce the court may, in its discretion, upon
5 application by either party and notice to the other party, require either party to pay
6 moneys necessary to assist the other party in accomplishing one or more of the
7 following:

8 (a) To provide temporary maintenance for the other party;

9 2. The court may make any order affecting property of the parties, or
10 either of them, which it may deem necessary or desirable to accomplish the purposes
11 of this section. Such orders shall be made by the court only after taking into
12 consideration the financial situation of each of the parties.

13 In light of this statutory authority providing for the payment of "temporary maintenance"
14 during the pendency of a divorce action, the Nevada Supreme Court has given the trial courts a guide
15 to determine a wife's entitlement to an appropriate order awarding her such support. In Engebregson
16 v. Engebregson, 75 Nev. 237, 338 P.2d 75 (Nev. 1959), our Supreme Court, in upholding the trial
17 court's award of temporary support, stated and held as follows:

18 In our opinion, the statute [N.R.S. 125.040] does not limit awards of
19 temporary alimony to those cases where the wife is destitute or practically so. It
20 contemplates such awards when the facts, circumstances, and situation of the parties
21 are such that in fairness to the wife she should be given financial assistance for her
22 support during the pendency of the action.

23 Engebregson, 75 Nev. at 240. In Heim v. Heim, 104 Nev. 605, 763 P.2d 678 (1988), the Nevada
24 Supreme Court further enunciated principles that are helpful in determining the nature of an award
25 of alimony. For example, the Court stated that an award of spousal support "must be fairly related
26 to the 'respective merits' of the parties and to the 'condition in which they will be left by the divorce.'"
27 Heim, 104 Nev. at 608 (emphasis added).

28 Following conclusion of this divorce, whenever that may be, there will be limited cash
available to award Lynita. Lynita does not have the business acumen developed by Eric over many

8 Lynita recognizes that there are certain fixed expenses tied to these assets. Deduction of true fixed expenses prior to equal division of rents is acceptable to Lynita provided she is afforded a detailed monthly accounting of all such expenses. This Court is requested to remain involved and provide oversight for this issue should a dispute later exist concerning the legitimacy of any expense deduction.

1 years and will likely need to support herself post-divorce with income produced by the assets
2 awarded to her upon completion of this divorce. Lynita should be equally sharing in a known
3 income source for her support during the pendency of this case, not diminishing one of the few
4 remaining cash accounts which are left. For this reason Lynita seeks an Order from this Court
5 requiring Eric to equally divide the income received from the Lindell commercial building, BanOne
6 rental properties, and Russell Road commercial lease with her during the pendency of this action as
7 and for temporary spousal support.

8
9 III. Eric Should be Admonished Against Further Interference and Must Be Required to Sign All
Necessary Authorizations to Allow Lynita Access to Information

10 Whether Eric likes it or not, all of the parties' assets, including their interest in the Silver
11 Slipper Casino⁹ are community in nature. To ensure Lynita and her counsel are aware of what is
12 happening with this valuable asset, which Eric himself has indicated is complex in nature and ever
13 evolving, Eric must be required to authorize Paul Alanais to share all information pertaining to the
14 Silver Slipper with Lynita and her counsel. As Eric has unilaterally placed a moratorium on the prior
15 sharing of information by Mr. Alanais and Lynita, Lynita now seeks this Court's intervention and
16 assistance. Lynita respectfully requests that Eric be admonished for interfering with the sharing of
17 information regarding the Silver Slipper and seeks an Order requiring Eric to sign a written
18 authorization allowing Paul Alanais to release all information relating to the Silver Slipper to Lynita,
19 or if Eric will not do so, a Court Order authorizing such release.

20
21 IV. The Joint Preliminary Injunction Should Be Enforced and Eric Should Be Prohibited From
22 Further Encumbering Any of the Parties' Assets or Negotiating any Additional "Deals"
Which Have a Negative Impact on the Income to be Received During the Pendency of this
Action

23 Despite prior admonishment from this Court, Eric continues to do as he pleases with respect
24 to the parties' assets. His justification for his actions, that he is acting "in the normal course of
25 business." In making such decisions as to make deals to once again reduce the rental income
26

27 9 The parties' interest in the Silver Slipper is held through Dynasty Development Group. Eric has recently asserted that
28 he alone has an interest in the Silver Slipper as this asset was his pursuant to his separate property trust. This Court has
previously indicated its belief that all assets of the parties are community and not separate.

1 received from Russell Road (tenant was obligated to pay \$30,000 per month rent as to January 2011
2 but Eric has agreed to reduce the rent to \$17,500) and encumber assets to obtain a \$10,000,000 loan
3 to "take on Paul SS" Eric relies upon the language of the JPI which states as follows:

4 **YOU ARE HEREBY PROHIBITED AND RESTRAINED FROM:**

5 1. **Transferring, encumbering, concealing, selling or otherwise disposing of any of**
6 **your joint, common or community property of the parties, or any property which is the subject**
7 **of a claim of community interest, except in the usual course of business or for the necessities of**
8 **life, without the written consent of the parties or the permission of the court.**

9 While Lynita respects Eric as a successful businessman, Eric continues to make decisions
10 which are detrimental to Lynita and the community all in the name of what he states is the "usual
11 course of business." Lynita can see no justification for once again delaying payment of rents due on
12 the Russell Road property nor for encumbering assets which are subject to division by this Court at
13 the time of divorce so Eric can engage in what can only be classified as a battle of machismo against
14 Mr. Alanais and the other partners of the Silver Slipper casino venture.

15 NRS 125.040 provides, in pertinent part, as follows:

16 1. In any suit for divorce the court may, in its discretion, upon
17 application by either party and notice to the other party, require either party to pay
18 moneys necessary to assist the other party in accomplishing one or more of the
19 following:

- 20 (a) To provide temporary maintenance for the other party;
- 21 (b) To provide temporary support for children of the parties; or
- 22 (c) To enable the other party to carry on or defend such suit.

23 2. *The court may make any order affecting property of the parties, or*
24 *either of them, which it may deem necessary or desirable to accomplish the*
25 *purposes of this section. Such orders shall be made by the court only after taking*
26 *into consideration the financial situation of each of the parties.*

27 (Emphasis added).

28 NRS 33.010 adds, in pertinent part, as follows:

An injunction may be granted in the following cases:

* * *

1 2. When it shall appear by the complaint or affidavit that the
2 commission or continuance of some act, during the litigation, would produce
3 great or irreparable injury to the plaintiff.

4 3. When it shall appear, during the litigation, that the defendant
5 is doing or threatens, or is about to do, or is procuring or suffering to be done,
6 some act in violation of the plaintiff's rights respecting the subject of the
7 action, and tending to render the judgment ineffectual.

8
9 Finally, NRS 125.050 provides as follows:

10 If, after the filing of the complaint, it is made to appear probable to the court
11 that either party is about to do any act that would defeat *or render less effectual any*
12 *order which the court might ultimately make concerning the property or pecuniary*
13 *interests*, the court shall make such restraining order or other order as appears
14 necessary to prevent the act or conduct and preserve the status quo pending final
15 determination of the case.

16 (Emphasis added):

17 Lynita requests that this Court enforce the Joint Preliminary Injunction which is already in
18 place and enjoin Eric from further encumbering any of the parties' assets or negotiating any
19 additional "deals" which have a negative impact on the income to be received during the pendency
20 of this action. Such action is immediately necessary as Eric has breached his fiduciary duties to
21 Lynita and is acting against the best interests of the community. Eric has taken actions which cut
22 off Lynita's access to information regarding the Silver Slipper, has cut (or soon will cut) a "deal" that
23 again reduces community income from Russell Road, and will encumber assets which are subject
24 to equal division at the time the parties' divorce is finalized.

25 IV. The Court Should Personally Monitor Eric's Business Activities of Appoint a Receiver to
26 Act in this Capacity

27 Without action by this Court, Lynita's interest in community assets may be irreparably
28 injured. While Lynita and her counsel have made significant attempts to settle this action during
the past thirty (30) days, and had in fact hoped same was settled just prior to the new year, settlement
no longer appears possible. Eric's actions during this case, and especially during the months of
December 2010 and January 2011, are not in the best interest of the community, and continue to
place Lynita's fifty percent (50%) interest in all community assets at risk. Eric has shown by his
behavior that he can no longer be entrusted with managing the parties' assets without oversight and

1 it is necessary for this court to become involved and provide the oversight necessary to protect
2 Lynita's interest in marital assets, or if the Court will not personally do so, for this Court to appoint
3 a receiver to take control of the community assets presently under Eric's control so as to (1) provide
4 an accurate accounting of all income and expenses to the parties, (2) ensure future management of
5 the assets is conducted in such a manner so as to preserve the assets for equal division by this court,
6 (3) ensure both parties have equal access to information regarding the community assets. Such a
7 remedy is essential to preserve the interests of all parties.

8 1. Standard of Review to Appoint a Receiver

9 Should this Court determine it does not have the time, desire, or resources to personally
10 devote to monitoring Eric's business dealings, the court should appoint a receiver in this case to act
11 in this capacity. The facts of this action indicate that such a remedy is necessary to preserve Lynita's
12 interest in community assets. A receiver may be appointed in actions between partners jointly
13 owning an interest in property which is in danger of being lost, removed, or materially injured. NRS
14 32.010(1).¹⁰ The Nevada Supreme Court also turns to NRS 32.010(6)¹¹ where other equitable
15 remedies may not be sufficient because, without a receiver, the judgment of the court may become
16 meaningless. *Bowler v. Leonard*, 70 Nev. 370, 269 P.2d 833 (1954).

17 In *Bowler*, the parties had conflicts regarding their interests in cattle. *Id.* The court appointed
18 a receiver to safeguard and manage the herd pending the outcome of the case. *Id.* The present case
19 is similar to *Bowler* because Lynita and Eric have conflicts regarding the management of and their
20

21 _____
10NRS 32.010 provides:

22 Cases in which receiver may be appointed. A receiver maybe appointed by the court in which an action is
23 pending, or by the judge thereof:

24 1. In an action . . . between partners or others jointly owning or interested in any property or fund, on
25 application of the plaintiff, or of any party whose right to or interest in the property or fund, or the proceeds thereof, is
26 probable, and where it is shown that the property or fund is in danger of being lost, removed or materially injured.

26 . . .

27 6. In all other cases where receivers have heretofore been appointed by the usages of the courts of equity.

28 ¹¹See footnote 4, which includes NRS 32.010(6). This statutory provision allows this Court, as a court of equity, to
appoint a receiver to protect Lynita from Eric's continued dissipation of the community assets.

1 respective interests in certain community assets. Also, as in *Bowler*, a receiver is needed to
2 safeguard assets pending the outcome of the case. Without a receiver, the community cannot be
3 safeguarded from Eric's continued efforts to endanger community assets without Lynita's knowledge
4 or approval.

5 The courts have taken a very liberal approach towards the appointment of a receiver where
6 one party engages in oppressive action against another party. *Sugarman C. v. Morse Brothers*, 50
7 Nev. 191, 200-01, 255 P. 1010 (1927). In the present case, Eric's conduct of affirmatively blocking
8 Lynita's access to information about community assets, providing incomplete information with
9 respect to the parties' monthly income, taking actions adverse to the community with respect to the
10 community's interest in the Silver Slipper, and threatening to further encumber assets so as to allow
11 Eric to participate in a battle of machismo against Mr. Alanais and the other partners of the Silver
12 Slipper casino venture constitutes oppressive action. Furthermore, this oppressive action is
13 materially injuring Lynita's fifty percent (50%) interest in the community. It cannot be in the best
14 interest of Lynita or the community for Eric to continue to be permitted to act as he has during the
15 past sixty days. Eric's behavior is inexcusable and oppressive.

16 Lynita's interest in the community are best preserved by the active participation of this Court
17 or appointment of a receiver in this case. Without action, Eric will continue to do as he sees fit, to
18 the detriment of Lynita and the community until the time these parties are ultimately divorce, and
19 Lynita may very well have no remedy at that time.

20 2. A Receivership is Appropriate Because Eric's Conduct is Oppressive and Absent
21 Immediate Judicial Intervention, Lynita Has No Adequate Remedy At Law

22 After a complaint is filed, a petition containing sufficient facts to justify the appointment
23 must be filed. *State ex re. Nenzel v. Second Judicial District Court*, 49 Nev. 145, 157, 241 P. 317
24 (1925). In the petition, the applicant must identify the relationship of the applicant to the proposed
25 receivership estate and give the court a factual explanation why a receiver should be appointed. *Id.*

26 Here, Lynita has identified the relationship between herself and Eric. Eric and Lynita have
27 been married in excess of 27 years. Lynita is an equal, fifty percent (50%) owner of all community
28 property which has been acquired during the parties' lengthy marriage.

1 Absent this Court's decision to intervene and personally monitor Eric's business practices,
2 a receiver should be appointed because Eric has systematically acted in a manner so as to restrict
3 Lynita's access to information concerning community assets (specifically prohibiting the sharing of
4 information concerning the Silver Slipper casino), has failed to provide Lynita with full and
5 complete information regarding income generated from the parties' assets, and intends to encumber
6 assets subject to division by this Court at the time these parties are ultimately divorced. This conduct
7 materially injures Lynita's interest in the community and absent a receiver, Lynita will have no
8 adequate remedy to recover her share of existing community assets by the time these parties are
9 ultimately divorced.

10 The appointment of a receiver is discretionary, to be governed by all the circumstances in the
11 case. *Bowler* at 383. The applicant must satisfy the same criteria for obtaining injunctive relief,
12 including the demonstration of reasonable probability of success on the merits. *Nines v. Plante*, 99
13 Nev. 259, 262, 661 P.2d 880 (1983). The applicant must show that legal remedies are inadequate.
14 *State ex. rel. Nenzel v. Second Judicial District Court*, 49 Nev. 145, 160, 241 P. 317 (1925). The
15 applicant should show that the receivership is necessary to preserve assets or preserve the status quo.

16 In the present case, the parties have, during their lengthy marriage, accumulated quite a
17 substantial estate. They have done so for the benefit of each of them personally and for the benefit
18 of their five children. Nevertheless, because of his anger at Lynita and her counsel over these
19 divorce proceedings, Eric is no longer acting rationally and with the best interest of the community
20 in mind. While Lynita retains a fifty percent (50%) interest in all community assets, Eric has
21 engaged in a course of conduct which materially injures that interest. Eric's conduct is offensive,
22 if not oppressive. He presently retains total control over the majority of the community assets and
23 has shown he will no longer act in the best interest of the community.

24 Without a receiver, Eric will continue to act however he desires and there may be no other
25 relief available to Lynita to compensate her for Eric's actions. Eric's actions are not in the best
26 interest of Lynita or the community. Absent this Court's inclination to personally monitor Eric's
27 business dealings, a temporary receiver needs to be appointed immediately. Without a temporary
28 receiver, Eric will continue to act outside of the best interest of the community, and this Court's

1 hands will be tied when trying to divide the remaining asset at the time these parties are ultimately
2 divorced.

3 IV. Lynita Should Be Awarded Attorneys Fees

4 Lynita is entitled to and should be granted an award of attorney's fees to compensate her for
5 having to bring this motion. It is well settled under Nevada law that "[t]he wife must be afforded
6 her day in court without destroying her financial position. This would imply that she should be able
7 to meet her adversary in the courtroom on an equal basis." *Sargeant v. Sargeant*, 88 Nev. 223, 227,
8 495 P.2d 618 (1972). Lynita must be placed in parity with Eric in order to provide a level playing
9 field on which to litigate the issues of this divorce. Eric is capable of paying a lump sum as and for
10 Lynita's attorneys fees incurred by this Motion as well as to allow Lynita to continue to present her
11 case at trial.

12 Eric caused this motion to become necessary by his failure to provide Lynita with any spousal
13 support during the pendency of this action, by his directive to Mr. Alanais to stop sharing
14 information concerning the Silver Slipper with Lynita and her counsel, and by taking actions which
15 are adverse to the best interest of the community. Lynita respectfully requests an award of not less
16 than \$50,000 in attorneys fees to be paid by Eric to The Dickerson Law Group within ten (10) days,
17 with such award being reduced to judgment, collectible by all lawful means should Eric fail to pay
18 same in the allotted ten (10) days. Eric has the ability to satisfy such an Order from the Mellon bank
19 account or Mellon line of credit, both of which remain solely under his control.

20 Dated this 18th day of January, 2011.

21 Respectfully Submitted by:

22 THE DICKERSON LAW GROUP

23
24 By 

25 ROBERT P. DICKERSON, ESQ.
26 Nevada Bar No. 000945
27 KATHERINE L. PROVOST, ESQ.
28 Nevada Bar No. 008414
1745 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Defendant

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ERIC L. NELSON,)

Plaintiff/Petitioner)

CASE NO. D-09-411537-D

-vs-)

DEPT. O

LYNITA SUE NELSON)

Defendant/Respondent)

**FAMILY COURT MOTION/OPPOSITION
FEE INFORMATION SHEET (NRS 19.0312)**

Party Filing Motion/Opposition: ☐ Plaintiff/Petitioner ☒ Defendant/Respondent

Motion for Temporary Support, for Release of Information, for an Order Enjoining Eric from Taking Certain Actions, for Monitoring by This Court or Appointment of a Receiver, and for an Award of Attorneys Fees

**Motions and Oppositions to
Motions filed after entry of final
Decree or Judgment are subject
to the Re-open filing fee of
\$25.00, unless
specifically excluded.
(NRS 19.0312)**

EXCLUDED MOTIONS/OPPOSITIONS



Motions filed before final Divorce/Custody Decree entered
(Divorce/Custody Decree NOT final)



Child Support Modification ONLY



Motion/Opposition for Reconsideration (Within 10 days of Decree)
Date of Last Order _____



Request for New Trial (Within 10 days of Decree)
Date of Last Order _____



Other Excluded Motion _____
(Must be prepared to defend exclusion to Judge)

NOTE: If no boxes are checked, filing fee **MUST** be paid.

☐ Motion/Opp IS subject to \$25.00 filing fee

☒ Motion/Opp IS NOT subject to filing fee

Date: January 21, 2011

Priscilla Baker

Printed Name of Preparer

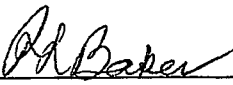

Signature of Preparer

EXHIBIT A

From: Eric Nelson [eric@enlvcorp.com]
Sent: Wednesday, November 24, 2010 9:31 AM
To: palanis@silverslippergaming.com
Cc: Bob Dickerson; 'Attanasio, Melissa G'; Lynita Nelson; 'Joe Leauanae'
Subject: RE: Fw: Board Of Manager's Call 11/24/10

Paul,

Lynita and her counsel and any other professionals have been invited to my office only so I can see their intent on or off the phone. For them to participate is totally against the MS gaming commission rules and regulations as I understand without my consent and the boards.

Any negotiations from any party w/out my full knowledge and written consent I will seek all legal recourse and the MS gaming commission will be hereby notified of what I believe to be fraudulent activity. I remind all parties that Lynita Nelson is a non-licensed, never been licensed, never been investigated by any gaming commission let alone MS. Her involvement prior to this had only been to satisfy information of the Silver Slipper. Again, any negotiations w/ her or communication w/ her or her professionals w/out a court order are strictly adverse to my request.

Again, I have invited Lynita and her professionals to my office so I can tape record and monitor her involvement in this call.

Thank you.

Eric Nelson

From: palanis@silverslippergaming.com [mailto:palanis@silverslippergaming.com]
Sent: Wednesday, November 24, 2010 9:07 AM
To: L. Nelson
Cc: eric@enlvcorp.com
Subject: RE: Fw: Board Of Manager's Call 11/24/10

Lynita I am somewhat confused because yesterday I received an email from Eric instructing me not to talk to you or your legal counsel or share any financial information with you. Now I see that he has invited you to participate in the call this morning. Candidly, I don't know what Eric wants, so I will ask him first thing on the call this morning to clarify his position and ask the other members of the Board if they have any objection to your participating in this call. If Eric agrees and there is no other objection I will ask Eric to email or text you the call-in number, otherwise I assume that you will not be able to participate in the call directly. Paul

----- Original Message -----

Subject: Fw: Board Of Manager's Call 11/24/10
From: "L. Nelson" <tiggrywinkle@cox.net>
Date: Wed, November 24, 2010 2:37 am
To: <palanis@silverslippergaming.com>
Cc: "Bob Dickerson" <bob@dickersonlawgroup.com>, "priscilla baker" <priscilla@dickersonlawgroup.com>

Paul,

Below is an invitation from Eric to include me in the telephonic meeting on Wednesday, November

24th, 10a.m. Due to the holiday I am unable to be present at Eric's office for the meeting. However, I

appreciate the opportunity to listen to the discussion of items being heard.

I appreciate your consideration and ask if your office would facilitate this by ringing me in to the meeting or provide me with the 'call-in' number.

Should you disagree, I ask if you will then please provide me with the notes/minutes of the meeting.

Respectfully,

Lynita Nelson

----- Original Message -----

From: Eric Nelson
To: Lynita Nelson ; bob@dickersonlawgroup.com ; 'Joe Leauanae' ; 'Attanasio, Melissa G'
Sent: Tuesday, November 23, 2010 10:21 AM
Subject: FW: Board Of Manager's Call 11/24/10

Eric invites you to be here at this office for this call. This is a critical conversation. You should be at Eric's office at 10 am if you want to listen in.

From: palanis@silverslippergaming.com [mailto:palanis@silverslippergaming.com]
Sent: Tuesday, November 23, 2010 9:07 AM
To: Jess Ravich; eric@enlvcorp.com; mccarlie@cableone.net; lostrow@silverslippergaming.com
Cc: rmcgowan@enlvcorp.com
Subject: Board Of Manager's Call 11/24/10

I am proposing to have a Board of Managers telephonic meeting on Wednesday, November 24th at 10a.m. Pacific Time. The purpose of the meeting is to discuss and submit for approval the Annual Plan for 2011 (as it must be sent to our lender's before the end of the month) and to discuss and submit for approval the attached Memorandum of Understanding, which creates a forbearance from foreclosure, under certain circumstances and conditions, until 12/31/11.

Please respond today by email to let me know that you will be available for such call. The call-in number remains the same:

Thank you,

Paul

From: L. Nelson [tiggywinkle@cox.net]
Sent: Wednesday, November 24, 2010 10:07 AM
To: Paul Alanis
Cc: Bob Dickerson; priscilla baker
Subject: Fw: Board Of Manager's Call 11/24/10

Hello Paul,

I am very sorry for the confusion. Myself and my counsel received repeated phone calls, emails and texts through the early afternoon to make themselves available for the 'Board of Manager's Call' this morning.

As of a few moments ago, I have been forwarded the email Eric sent you regarding my/our involvement in the meeting. It has been our understanding that we were to be there to 'listen' only as I hope I was clear in my email correspondence with you.

I am unaware at this time of the gaming guidelines of Mississippi at this time as to how they relate to me or my counsel being able to listen in at the meeting. As Eric made it very clear repeatedly that he wanted all of us to be present we of course we were relying on his knowledge of what those guidelines were.

This is the type of behavior I have grown accustomed to. This may be more than what I should state openly, however please be aware that I am very much interested in being able to listen in only on the meeting.

The discussions and information discussed are important for me to be aware of.

I have rec'd an text moments ago, inviting me to a meeting at his office at 10:30. Is that a meeting you would be present with him on the phone ?

Sincerely,

Lynita Nelson

----- Original Message -----

From: palanis@silverflippergaming.com
To: L. Nelson
Cc: eric@enlvcorp.com
Sent: Wednesday, November 24, 2010 9:06 AM
Subject: RE: Fw: Board Of Manager's Call 11/24/10

Lynita I am somewhat confused because yesterday I received an email from Eric instructing me not to talk to you or your legal counsel or share any financial information with you. Now I see that he has invited you to participate in the call this morning. Candidly, I don't know what Eric wants, so I will ask him first thing on the call this morning to clarify his position and ask the other members of the Board if they have any objection to your participating in this call. If Eric agrees and there is no other objection I will ask Eric to email or text you the call-in number, otherwise I assume that you will not be able to participate in the call directly. Paul

----- Original Message -----

Subject: Fw: Board Of Manager's Call 11/24/10
From: "L. Nelson" <tiggywinkle@cox.net>
Date: Wed, November 24, 2010 2:37 am
To: <palanis@silverflippergaming.com>
Cc: "Bob Dickerson" <bob@dickersonlawgroup.com>, "priscilla baker" <priscilla@dickersonlawgroup.com>

Paul,

Below is an invitation from Eric to include me in the telephonic meeting on Wednesday, November 24th, 10a.m. Due to the holiday I am unable to be present at Eric's office for the meeting. However, I appreciate the opportunity to listen to the discussion of items being heard.

I appreciate your consideration and ask if your office would facilitate this by ringing me in to the meeting or provide me with the 'call-in' number.

Should you disagree, I ask if you will then please provide me with the notes/minutes of the meeting.

Respectfully,

Lynita Nelson

----- Original Message -----

From: Eric Nelson
To: Lynita Nelson ; bob@dickersonlawgroup.com ; 'Joe Leauanae' ; 'Attanasio, Melissa G'
Sent: Tuesday, November 23, 2010 10:21 AM
Subject: FW: Board Of Manager's Call 11/24/10

Eric invites you to be here at this office for this call. This is a critical conversation. You should be at Eric's office at 10 am if you want to listen in.

From: palanis@silverslippergaming.com [mailto:palanis@silverslippergaming.com]
Sent: Tuesday, November 23, 2010 9:07 AM
To: Jess Ravich; eric@enlvcorp.com; mccarlie@cableone.net; lostrow@silverslippergaming.com
Cc: rmcgowan@enlvcorp.com
Subject: Board Of Manager's Call 11/24/10

I am proposing to have a Board of Managers telephonic meeting on Wednesday, November 24th at 10a.m. Pacific Time. The purpose of the meeting is to discuss and submit for approval the Annual Plan for 2011 (as it must be sent to our lender's before the end of the month) and to discuss and submit for approval the attached Memorandum of Understanding, which creates a forbearance from foreclosure, under certain circumstances and conditions, until 12/31/11. Please respond today by email to let me know that you will be available for such call. The call-in number remains the same:

Thank you,
Paul

From: tiggYWinkle@cox.net
Sent: Thursday, December 09, 2010 12:49 AM
To: <palanis@silverslippergaming.com>
Subject: Re: Board of Manager's Meeting Minutes

Paul,

Pleasant news your wife's improving and will soon be able to do those things she enjoys.

Thank you for your reply and willingness to work through this process. I will discuss your request with Bob.

Eric and I have a meeting together this Friday with our council.

I am hopeful we will be able to secure the necessary authorization that will allow us to communicate and work together more freely in the future.

I will update you on the outcome in regards to the outcome of the approval.

Sincerely,
Lynita

From iPhone

On Dec 8, 2010, at 5:48 PM, <palanis@silverslippergaming.com> wrote:

Lynita First of all, thank you for the flowers for my wife. They were incredibly beautiful and greatly appreciated. My wife is making an excellent recovery and feeling better every day. A few more weeks and she will be totally back to her normal routine. Thanks for asking.

As to Silver Slipper, I am more than happy to share all current information with you. I feel, however, that I am in a difficult position between you and Eric. He has chastised me regarding giving information to you or your attorney, asserting that you are not a partner. Can you get Eric to agree and to provide me with written authorization to provide you with the information you request? If I receive that, I will immediately provide you whatever you request. I'm sorry that I cannot be more accommodating right now but I have been given no alternative at this point by Eric. Please let me know. Paul

----- Original Message -----

Subject: Board of Manager's Meeting Minutes

From: "L. Nelson" <tiggYWinkle@cox.net>

Date: Wed, December 08, 2010 1:43 am
To: "Paul Alanis" <palanis@silverslippergaming.com>

Hello Paul,

I hope this finds you well and your wife feeling better, especially as we go into the holiday season.

I am writing to request a copy of the minutes from the 'Board of Managers Meeting' held last month.

Also, to make you aware Eric forwarded your email to Gene McCarlie and himself in reference to your disappointment of their disapproval of the 2011 Annual Budget including a possible meeting between the "owners of the Silver Slipper" and Jeff Jacobs.

In light of receiving this information will you also provide information that is related to the referenced matters in your email including any other matters which relate to the Silver Slipper that may not be mentioned that have occurred since the 'Board of Managers Meeting' ?

I am interested in all matters relating to the Silver Slipper.

Respectfully,

Lynita Nelson

EXHIBIT B

DYNASTY DEVELOPMENT GROUP LLC

December 1, 2010

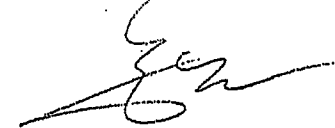
Paul Alanis
Silver Slipper Casino Venture, LLC
150 S. Los Robles Ave #665
Pasadena, Ca 91101

RE: Vote to Approve or Disapprove Silver Slipper 2011 Budget

Dear Paul;

My vote is to reject the budget until many concerns are cleared up. I'll address those concerns in the near future.

Please consider this a no vote for Mr. Gene McCarlie also.



Eric Nelson, Managing Member
Dynasty Development Group LLC

C: Harold Duke, Esq
Gene McCarlie

EN

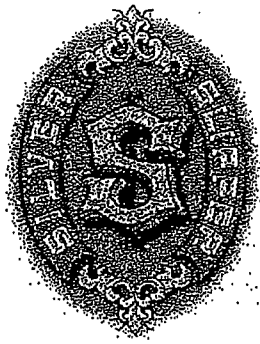
From: Eric Nelson [eric@enlvcorp.com]
Sent: Thursday, December 02, 2010 12:13 PM
To: Lynita Nelson; 'Attanasio, Melissa G'; Bob Dickerson
Subject: FW: Annual Budget/Meeting

From: Paul Alanis [<mailto:palanis@silverflippergaming.com>]
Sent: Wednesday, December 01, 2010 2:09 PM
To: Eric Nelson; Gene McCarlie
Subject: Annual Budget/Meeting

Eric – I am extremely disappointed that you have failed to approve the 2011 Annual Budget. I see no reason why you would not do so. I have nevertheless sent it on the lenders, as required under our Loan Agreement, for their approval and have indicated to them that Dynasty has disapproved the budget.

On another note, we have heard that there may be a meeting occurring tomorrow between the “owners of Silver Slipper” and Jeff Jacobs. I would hope that neither you, nor Gene McCarlie, is planning to have such a meeting and I want you to confirm to me in writing today that no such meeting is planned or will occur. Jeff Jacobs has proven to be our adversary and any meeting that occurred with him without the knowledge and participation of all of the owners of Silver Slipper could be extremely damaging to us. We will hold any of the partners who holds such a meeting responsible for any and all damage occurring as a result of such meeting.

Paul



Via Federal Express

December 14, 2010

Dynasty Development Group, LLC
3611 S. Lindell Road, Suite 201
Las Vegas, NV 89103

Attn: Eric Nelson

Re: Silver Slipper Casino Venture, LLC (the "Company")


Dear Mr. Nelson:


Enclosed is a Notice of Impasse relating to (i) the rejection of the Company's 2011 Annual Plan by yourself and Mr. McCarlie, as members of the Board of Managers of the Company, and (ii) Dynasty Development Group, LLC's ("Dynasty") rejection of the 2011 Annual Plan, as a Voting Member of the Company. As a result of such rejection and the Impasse caused by it, the undersigned, as the voting designees of the remaining Voting Members, all of whom have approved the 2011 Annual Plan, have executed the enclosed notice, which shall also serve as the Buy/Sell Notice as defined in Section 7.1 of the Third Amended and Restated Operating Agreement, as amended (the "Operating Agreement"), of the Company.

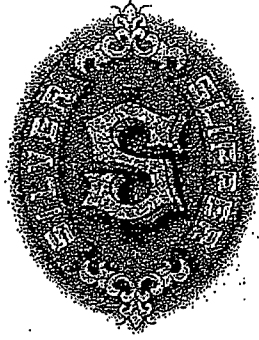
Pursuant to Article 7 of the Operating Agreement, Dynasty must, within the next thirty (30) days, deliver a written notice to the undersigned, setting forth a Stated Value (as defined in the Operating Agreement) for all of the assets of the Company.

Thank you.

Very truly yours,


Paul R. Alanis
Voting Members Designee


Jess M. Ravich
Voting Members Designee



December 14, 2010

To: All Voting Members of Silver Slipper Casino Venture, LLC
The Board of Managers of Silver Slipper Casino Venture, LLC

Dear Board Members and Voting Members:

Please be advised that on Wednesday, November 24, 2010; the Board of Managers of Silver Slipper Casino Venture, LLC (the "Company") approved the 2011 Annual Plan of the Company. On December 6, 2010, the Board submitted the Annual Plan to all of the Voting Members of the Company (through the voting designees) pursuant to the Third Amended and Restated Operating Agreement, as amended (the "Operating Agreement") of the Company.

Please be advised that all of the Voting Members approved the Annual Plan, with the exception of Dynasty Development Group, LLC, which specifically rejected the proposed Annual Plan. Since Dynasty Development Group, LLC, either through its representatives on the Board of Managers or as a Voting Member, did not provide any basis for its objection to the Annual Plan, there appears to be no basis to find common ground to a revision of the Annual Plan. Accordingly, the undersigned are delivering this correspondence as written notice of an Impasse (as defined in the Operating Agreement) and as the Buy/Sell Notice (as defined in the Operating Agreement).

Very truly yours,

A handwritten signature in dark ink, appearing to read "Paul R. Alanis".

Paul R. Alanis
Voting Members Designee

A handwritten signature in dark ink, appearing to read "Jess M. Ravich".

Jess M. Ravich
Voting Members Designee

EXHIBIT C

From: tiggywinkle@cox.net
Sent: Wednesday, January 12, 2011 3:30 PM
To: Bob Dickerson; Katherine Provost; priscilla baker
Subject: For the file :) Email and text from Eric
Attachments: ms_multijurisdictional_gaming_form.pdf; ATT01367.htm; mississippi_gaming_addendum.pdf; ATT01368.htm

Hi lynita. FYI. No one will call David back. I'm heading to Ms. I working on a up to \$10,000,000 guarette of a loan to take on Paul SS. This will have a profound effect on liening of MY assets. Will not be able to give u anything close to what i offer that is free and clear

This is a RED ALERT. Thanks. Letter on office stuff going out soon along with rent roll. This is my normal course of business working close with David. FYI. I'm very calm since 12/31 is over and coming clean with partners. Be nice to talk if only to tell what this means. Better talk to bob or melisa. But it's your life. I'm good. Thanks

Fwd: Mississippi Gaming Applications attached

From iPhone

Begin forwarded message:

From: <eric@enlvcorp.com>
Date: January 12, 2011 10:51:57 AM PST
To: "Lynita Nelson" <tiggywinkle@cox.net>
Cc: "Rochelle McGowan" <rmcgowan@enlvcorp.com>, <eric@enlvcorp.com>
Subject: Mississippi Gaming Applications attached



Lynita,

Eric requested I forward these applications to you.

Joan

EXHIBIT D

Historical Lifestyle Analysis

Information gathered from Accounts for Lyntia Nelson

Exhibit A

Year 2007

Updated 2010

	Jan	Feb	Mar	Apr	May	Jun	July	August	Sep	Oct	Nov	Dec	12 Month Average	Expenses
Shelter: Bedrooms	\$166.89	\$164.90	\$170.39	\$170.39	\$170.39	\$228.33	\$170.39	\$170.39	\$170.39	\$148.88	\$167.17	\$159.63	\$171.35	\$171.35
Cable / Internet	\$136.66	\$136.18	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76	\$137.76
Furniture/Household Items	\$33.00	\$0.00	\$0.00	\$34.00	\$0.00	\$0.00	\$34.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11.33	\$120.00
Garage	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37	\$243.37
Insurance - Homeowner	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00	\$297.00
Landscape Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Mortgage	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Pest Control	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00	\$180.00
Pool Cleaning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Power / Electricity	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39	\$146.39
Property Taxes	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26	\$1,161.26
Repairs and Maintenance	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95	\$41.95
Security Service	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02	\$322.02
Southwest Gas	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Telephone - Home	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00
Total Shelter Expenses	\$12,754.74	\$8,036.64	\$1,296.84	\$8,531.91	\$9,416.42	\$3,271.38	\$4,882.89	\$6,586.93	\$4,931.65	\$8,604.44	\$1,293.87	\$1,576.97	\$6,683.72	\$5,781.14
Transportation Expenses														
Auto Insurance - Auto	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92	\$171.92
Auto Payment - Auto	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53	\$992.53
Auto Insurance - Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auto Payment - Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Auto Payment - Registration	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00
Auto Repair & Misc. Expenses	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93	\$53.93
Auto Registration	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00	\$65.00
Car Rental	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73	\$39.73
Fuel & Oil	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Service Radio	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Vehicle Repairs / Auto Parts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Transportation Expenses	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93	\$1,747.93
Personal Expenses														
ATM / Cash Withdrawals	\$1,502.00	\$1,002.00	\$1,500.00	\$1,070.46	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,518.99	\$1,000.00	\$1,501.40	\$2,000.00	\$1,500.00
Books / Newspapers / Magazines	\$122.08	\$0.00	\$275.08	\$1,114.34	\$0.00	\$0.00	\$268.47	\$728.87	\$64.73	\$0.00	\$11.92	\$58.70	\$152.42	\$432.90
Clothing / Accessories	\$84.10	\$457.66	\$1,202.01	\$29.28	(31.05)	\$817.30	\$395.79	\$2,072.46	\$2,615.39	\$192.50	\$1,241.21	\$1,522.45	\$912.38	\$1,522.45
Doctor / Dentist / Eye Wear / All Healthcare	\$0.00	\$61.91	\$603.68	\$0.00	\$1,955.32	\$3,706.62	\$1,100.00	\$3,947.30	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,100.00
Domestic Helpers	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00	\$55.00
Dry Cleaning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Electronics	\$27.72	\$55.66	\$40.00	\$13.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Entertainment	\$39.00	\$103.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Films	\$434.98	\$1,217.66	\$748.47	\$854.75	\$644.94	\$263.02	\$957.61	\$1,161.53	\$682.46	\$1,182.13	\$1,182.13	\$1,182.13	\$1,182.13	\$1,182.13
Food/Groceries	\$884.12	\$323.20	\$50.00	\$253.25	\$1,099.00	\$332.95	\$2,623.22	\$2,000.93	\$1,019.13	\$2,683.92	\$2,727.06	\$2,727.06	\$2,727.06	\$2,727.06
Gifts	\$45.84	\$0.00	\$0.00	\$131.42	\$31.94	\$0.00	\$398.69	\$53.33	\$234.38	\$268.92	\$214.11	\$0.00	\$0.00	\$0.00
Hobby	\$330.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00
Medical/Health Insurance PPO Premium	\$665.99	\$1,400.00	\$120.00	\$280.00	\$154.62	\$376.80	\$315.00	\$627.99	\$54.00	\$369.57	\$175.24	\$205.00	\$205.00	\$205.00
Personal Grooming	\$465.00	\$0.00	\$175.40	\$197.96	\$60.00	\$43.60	\$170.00	\$0.00	\$307.35	\$310.00	\$310.00	\$310.00	\$310.00	\$310.00
Pets	\$20.00	\$21.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Pharmacy	\$509.01	\$1,083.87	\$413.89	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87	\$1,083.87
Religious	\$121.48	\$635.30	\$210.05	\$449.70	\$1,921.63	\$249.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sports Club	\$0.00	\$17.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Shipping/Mailing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

1/14/2011

For Settlement Purposes Only

Lifestyle Analysis 2 - Nelson, AS

Historical Lifestyle Analysis listed on last page.
Information gathered from Accounts for Lynita Nelson
Lynita Nelson

	\$20,732.84	\$23,164.29	\$19,440.34	\$13,000.00	\$17,011.00	\$-7,777.78
Sub Total Lifestyle Expenses	\$21,223.47					

[illegible]Lifestyleanalysis 2-Nelson.xls

Historical Lifestyle Analysis
Information gathered from Accounts for Lynita Nelson
Lynita Nelson

Exhibit A

	Year 2007												Printed 2010 Expenses
	Jan	Feb	Mar	Apr	May	Jun	July	August	Sep	Oct	Nov	Dec	12 Month Average
One-Time Expenses:													
Furnishings (Home) Term Colls	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,151.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel (Child)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Landscape - Trees	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
MS Attorney/Kleiner	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Attorney Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Lifestyle Expenses with One time Expenses	\$29,212.47	\$26,651.14	\$29,358.46	\$21,181.98	\$29,011.76	\$23,683.08	\$21,048.30	\$34,111.15	\$23,989.02	\$32,079.58	\$24,051.83	\$22,649.92	\$26,648.34
													\$42,902.11

Footnotes:

- (1) Cable/Internet: Set of actual expenses was \$17.42. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (2) Furnishings/Household Items: Set of actual expenses for food and beverages for 2007 was \$4,151.08. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (3) Garbage: Reflects quarterly expenses for Republic Services. Information gathered from client.
- (4) Insurance: Homeowner's: Monthly expenses reflect 2006 annual premium of \$2,318.00. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (5) Landscaping/Maintenance: Monthly standard expense is \$297 monthly. Additional services required in July, Aug, Oct, Nov, and Dec. Not at 2007 record available.
- (6) Security: Reflects monthly expenses for security services. Information gathered from client.
- (7) Pest Control: Monthly average reflect the monthly expenses for pest control services. Information gathered from client.
- (8) Power/Electricity: 2007 records reflect the monthly expenses for electricity. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (9) Property Taxes: Expenses reflect 2006 annual premium of \$2,318.00. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (10) Security Services: Information gathered from client.
- (11) Southern Gas: 2007 records reflect the monthly expenses for gas. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (12) Water: Information gathered from client. Based on information provided by client, average water bill approx \$700 monthly.
- (13) Auto Insurance: Monthly expenses reflect actual monthly car payment amount.
- (14) Auto Registration: 2007 records reflect the monthly expenses for auto registration. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (15) Fuel & Oil: January through June reflect the average expenses between July and December. Information gathered from client.
- (16) Medical Health Insurance: 2007 records reflect the monthly expenses for health insurance. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (17) Personal Services: Monthly average expenses reflect the monthly expenses for personal services. Information gathered from client.
- (18) Stationary Office Supplies: Lifestyle analysis reflects monthly expenses reflect information provided by client.
- (19) Telephone: 2007 records reflect the monthly expenses for telephone. Client received credit from company therefore monthly amount was adjusted to reflect current expenses.
- (20) Children's Expenses: Reflects monthly expenses for children's expenses. Information gathered from client.
- (21) Children's Activities: Activities include sports camps, church camps, horse and pony riding, and other activities. Information gathered from client.
- (22) Children's Allowance: Monthly average amount adjusted to include approx \$500 in children's clothing expenses paid by cash.
- (23) Children's Clothing: Monthly average amount adjusted to include approx \$500 in children's clothing expenses paid by cash.
- (24) Children's Entertainment: Monthly average expenses reflect the monthly expenses for children's entertainment. Information gathered from client.
- (25) Children's Education: Monthly average expenses reflect the monthly expenses for children's education. Information gathered from client.
- (26) Children's Expenses: Other: Monthly average expenses reflect the monthly expenses for children's expenses. Information gathered from client.

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LifestyleAnalysis 2- Nelson.xls

Exhibit A

Historical Lifestyle Analysis

Information gathered from Accounts for Lynn Nelson listed on last page

Lynn Nelson

	Jan	Feb	Mar	Apr	May	Jun	July	August	Sep	Oct	Nov	Dec	12 Month Average	Updated 2010 Expenses
(17) Children - Health Insurance: 2007 data not available. Based on 2009 health expense of \$118.50 for Lynn and children. Estimated children's portion to be \$468.50 per month														
(18) Children - Health Insurance: Monthly expense estimated at \$200 per month. Based on total Call phone bill of approximately \$350 per month. Children's expense of \$204 per month. 2007 data not available														
(19) Children - Telephone (Cell): Based on total Call phone bill of approximately \$350 per month. Children's expense of \$204 per month. 2007 data not available														
(20) Children - Family Vacation: Estimated at \$15,000 per year														
(21) Children - Family Vacation: Estimated at \$15,000 per year														
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(98) Children - Family Vacation: Estimated at \$15,000 per year														
(99) Children - Family Vacation: Estimated at \$15,000 per year														
(100) Children - Family Vacation: Estimated at \$15,000 per year														

Financial information gathered from:

- Bank of America Checking x2730
- Bank of America Checking x9812
- Business Bank/ City National Bank Checking x5132
- Silver State Credit Union Checking x3736
- Bank of America Credit Card x0883
- Gap Credit Card x0013
- Sears Club Credit Card x8449
- Sears Club Credit Card x7332
- Southwest Credit Card x4209
- Wells Fargo Credit Card x0780

Important Disclosures

- Our report is subject to the following assumptions and limiting conditions:
- The Atlantic Diverse Strategic Group has relied on information that has been provided without additional verification (i.e., pension valuations, expected pension income, assets and liabilities, etc.)
- The financial projections and scenarios that are included in this report must be regarded as estimates based on historical and hypothetical data only. They are not intended as a specific portrayal of what will happen in the future.
- This analysis is not intended to provide tax or legal advice. You should consult with your own tax and legal professionals before you make any action that would have income tax or legal consequences.
- All facts and data set forth in this analysis are believed to be true. No further affecting the conclusions have been withheld or omitted.

EXHIBIT E

EXHIBIT C

Nelson vs Nelson
Monthly Income
 (Exclusive of Expenses)

		Wife	Husband
ASSETS			
Real Property			
	7065 Palmyra Ave		
(1)	2721 Harbor Hills, Lane included ↑		2,000
	2911 Bella Kathryn Circle		
	2910 Bella Kathryn Circle included ↑		
(2)	3611 S. Lindell		7,374
(3)	Russell Road Building		11,375
	Brianhead Utah Cabin - (see last page after equalization)		
	Arizona Property		
	28 acre lots		
	1 two-acre lots included ↑		
	2 lots (10 acres) included ↑		
	10 lots (LSN 25%) included ↑		
	2 one acre lots thru foreclosure included ↑		
	8 lots Joan Ramos		
	29 one-acre lot (ELN Trust)		
	Wyoming (200 acres)		
	MS Real Property/Silver Slipper/Hideway		
	830 Arnold Ave (Clay House)		450
	5913 Pebble Beach		
Other Investments			
Banone, NV			
	4412 Baxter		350
	5317 Clover Blossom Ct		1,000
	1301 Heather Ridge Rd		1,200
	6213 Anaconda Street		1,100
	1608 Rusy Ridge Lane		
	Mesa Vista (5 acres)		
	Mesa Vista (lot 68)		
	2209 Farmouth Circle		800
	3301 Terra Bella Drive		1,200
	4133 Compass Rose Way		1,000
	4601 Concord Village Drive		950
	4612 Sawyer Ave		1,000
	4820 Marnell Drive		800
	5113 Churchill Ave		900
	5704 Roseridge Ave		650
	6301 Cambria Ave		1,000
	6304 Guadalupe Ave		800

EXHIBIT C

Nelson vs Nelson
Monthly Income
 (Exclusive of Expenses)

	Wife	Husband
AZ but titled in NV		
1628 W. Darrel Road		14,900
1830 N. 66th Drive		↑
1837 N. 59th Ave		↑
2220 W. Tonto Street		↑
3225 W. Roma Ave		↑
3307 W. Thomas Road		↑
3332 N. 80th Lane		↑
3415 N. 84th Lane		↑
3424 W. Bloomfield Road		↑
3631 N. 81st Ave		↑
4141 N. 34th Ave		↑
4541 N. 76th Ave		↑
4816 S. 17th Street		↑
5014 W. Cypress Street		↑
5518 N. 34th Drive		↑
6172 W. Fillmore Street		↑
6202 S. 43rd Street		↑
6520 W. Palm Lane		↑
6720 W. Cambridge Ave		↑
6822 W. Wilshire Drive		↑
6901 W. Coolidge Street		↑
Mesa Vista (lot 67)		↑
Banone Nevada Real Notes		
R & D Customer Builders		774
Advantage Construction Inc		↑
Gerald & Linda Fixsen Lot 52		↑
Gerald & Linda Fixsen Lot 53		↑
Joe Williams & Sherry Fixsen		↑
Bidoco Inc		↑
Cary & Troy Fixsen		↑
Michael & Lyndia Asquith		↑
Amanda & Chris Stromberg		630
JB Ramos Trust		520
Katherine Stephens		420
Chad Ramos		400
Alicia Harrison		460
Keith Little		
Eric T. Nelson		697

EXHIBIT C

Nelson vs Nelson
Monthly Income
 (Exclusive of Expenses)

		Wife	Husband
Banone AZ			
4838 W. Berkeley Rd			
(4)	Dynasty Development LLC (included above)		4,313
The Grotta Entities (16.67%) Grotta Financial Partnership & Grotta Group LLC			
Grotta Financial Partnership -Note payable to Eric L Nelson NV TR (Lynita gets 100% Approx value: \$3,025,000)			
Other Investments			
Emerald Bay MS LLC			
Emerald Bay MS LLC Note			
Nicki Note			2,000
Riverwalk Entertainment LLC & Hideaway Casino LLC			
Eric Nelson Auctioneering			
Sorris Notes Rental Payments			6,000
Bank & Investment Accts			
Bank of America x1310			
Bank of America x4118			
Bank of Ameica x2798			
Bank of America x4354			
Bank of America x5227			
Wells Fargo x6521			
Wells Fargo x6005			
Mellon Bank x1700			5,000
Mellon Bank x1780			
Bank of America x5829			
Bank of America x2754			
Bank of America x7064			
Bank of America x6958			
Citi National Bank x1539			
Citi National Bank x5152			
Credit Union 1 x7214-0 bal			
Credit Union 1 x7214-0 bal			
Credit Union 1 x6692-22 bal			
Silver State x3736-01 bal			
Silver State x3736-80 bal			
(5)	Charles Schwab x2834 bal as of 12/31/10	3,960	
Tax Returns			
2006 Tax Refund			
2006 Tax Refund			
2008 Tax Refund			
Federal Tax Carry Forward / Silver Slipper Approx. (-\$16 million) awarded to husband			

EXHIBIT C

Nelson vs Nelson
Monthly Income
 (Exclusive of Expenses)

	Wife	Husband
Autos / Vehicles		
2011 Audi / 2010 Expedition (Leased) - Wife		
2009 Escalade EXT SUV		
2007 Mercedes SL 550		
2000 Mercedes CLK 350-Eric gave to R Nelson		
Seven 4-wheel ATVs (1/2 to Lynita, 1/2 to Eric)		
4-6 Snowmobiles (1/2 to Lynita, 1/2 to Eric)		
Eric's Family Loan Receivables		
Chad Ramos		
Jesse Harber		
Brock Nelson		
Miscellaneous Assets		
Eric's Accrued Mgt Fees		
Eric's Future Mgt Fees per month		
Cash / Checks with Lynita		
Money Eric removed from safe		
Children's Property		
Garett's Investment Monies		
Calico Springs Trust (Amanda) \$2,530		
Blush Trust (Aubrey) \$2,530		
Angel Face Trust (Erica) \$2,530		
Stryre Trust (Garett) \$2,530		
Monkey Business TR (Carli) \$2,530		
Household Furniture/Furnishings		
2911 Bella Katheryn Circle		
7065 Palmyra Ave		
Harbor Hills property		
Brianhead property		
Jewelry, Clothing, Personal Items		
Eric's		
Lynita's		
Eric's Community Waste		
Russell Road rental income		
Total Assets	\$ 3,960	\$ 70,063

EXHIBIT C

Nelson vs Nelson
Monthly Income
 (Exclusive of Expenses)

	Wife	Husband
DEBTS		
Credit Cards		
(6) Eric's credit cards		
(6) Lynita's credit cards		
Miscellaneous Debt		
(6) Mellon Line of credit		
(6) Manise Lawsuit Mississippi		
(6) Contingent Tax Liability 2005		
(6) Contingent Grizzly Investment		
(6) Contingent Soris Liability		
(6) Contingent liability Hideaway/Bieri		
Total Debt	\$ -	\$ -
Total Assets Less Debt	\$ 3,960	\$ 70,063
POTENTIAL INCOME		
Potential Silver Slipper Mgt Fees		11,600
Total Income	\$ 3,960	\$ 81,663

Footnotes

- (1) Property is currently not being rented. Anticipated rental income based on current market condition.
- (2) Per Husband total rent of \$7,374 does not include any rental income from the 3600 square foot space the husband occupies
- (3) Rental payment of \$30,000 per month was renegotiated starting January 2011 to \$17,500 a month. Due to parties ownership of 65% the total monthly rental payment is \$11,375.
- (4) RV Park Rents of \$4,313.95. Monthly office expense needs to be deducted - unknown not provided since Oct 2009.
- (5) YTD income from 12/31/2010 Charles Schwab statement was \$47,474.84/12=\$3,956.24
- (6) Monthly expense unknown

EXHIBIT F

as of 1/12/2011

* Russell Road \$17,500 for 6 months/ \$30,000 RINP

Loos to Spred in July 1. 2011

B. S. & PARTNERS

NOTE / RENTAL PAYMENTS
as of 1/12/2011

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EXHIBIT A

DISTRICT COURT
CLARK COUNTY, NEVADA

ERIC L. NELSON,
Plaintiff/Counterdefendant,

vs.

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

Defendant/Counterclaimants.

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

Crossclaimant,

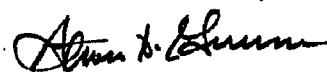
vs.

LYNITA SUE NELSON,

Crossdefendant.

CASE NO.: D-09-411537-D

DEPT. NO.: 0
Electronically Filed
06/03/2013 01:35:50 PM



CLERK OF THE COURT

DECREE OF DIVORCE

This matter having come before this Honorable Court for a Non-Jury Trial in October 2010, November 2010, July 2012 and August 2012, 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 Counter-defendant, Cross-defendant, Third Party Defendant Lana Martin, Distribution

FRANK R. SULLIVAN
DISTRICT JUDGE

FAMILY DIVISION, DEPT. 0
LAS VEGAS NV 89101

1
2 Trustee of the Eric L. Nelson Nevada Trust, being represented by Mark Solomon, Esq., and
3 Jeffrey Luszeck, Esq., good cause being shown:

4 THE COURT HEREBY FINDS that it has jurisdiction in the premises, both as to the
5 subject matter thereof and as the parties thereto, pursuant to NRS 125.010 et seq.

6 THE COURT FURTHER FINDS the Eric Nelson, Plaintiff, has been, and is now, an
7 actual and bona fide resident of the County of Clark, State of Nevada, and has been actually
8 domiciled therein for more than six (6) weeks immediately preceding to the commencement of
9 this action.

10
11 THE COURT FURTHER FINDS that the parties were married September 17, 1983.

12 THE COURT FURTHER FINDS that 5 children were born the issue of this marriage;
13 two of which are minors, namely, Garrett Nelson born on September 13, 1994, and Carli
14 Nelson born on October 17, 1997; and to the best of her knowledge, Lynita Nelson, is not now
15 pregnant.

16
17 THE COURT FURTHER FINDS that the Plaintiff filed for divorce on May 6, 2009.

18 THE COURT FURTHER FINDS that the parties entered into a Stipulated Parenting
19 Agreement as to the care and custody of said minor children on October 15, 2008, which was
20 affirmed, ratified and made an Order of this Court on February 8, 2010.

21 THE COURT FURTHER FINDS that on August 9, 2011, both parties stipulated and
22 agreed that the Eric L. Nelson Nevada (ELN) Trust should be joined as a necessary party to this
23 matter.

24
25 THE COURT FURTHER FINDS that Eric Nelson is entitled to an absolute Decree of
26 Divorce on the grounds of incompatibility.

1
2 THE COURT FURTHER FINDS that during the couple's nearly thirty (30) years of
3 marriage, the parties have amassed a substantial amount of wealth.

4 THE COURT FURTHER FINDS that the parties entered into a Separate Property
5 Agreement on July 13, 1993, with Mr. Nelson being advised and counseled with respect to the
6 legal effects of the Agreement by attorney Jeffrey L. Burr and Mrs. Nelson being advised and
7 counseled as its legal effects by attorney Richard Koch.
8

9 THE COURT FURTHER FINDS that, pursuant to NRS 123.080 and NRS 123.220(1),
10 the Separate Property Agreement entered into by the parties on July 13, 1993, was a valid
11 Agreement.

12 THE COURT FURTHER FINDS that Schedule A of the Separate Property Agreement
13 contemporaneously established the Eric L. Nelson Separate Property Trust and named Mr.
14 Nelson as trustor. The trust included interest in:
15

16 A First Interstate Bank account;
17 A Bank of America account;
18 4021 Eat Portland Street, Phoenix, Arizona;
19 304 Ramsey Street, Las Vegas, Nevada;
20 Twelve (12) acres located on Cheyenne Avenue, Las Vegas, Nevada;
21 Ten (10) acres located on Cheyenne Avenue, Las Vegas, Nevada;
22 1098 Evergreen Street, Phoenix, Arizona;
23 Forty nine (49) lots, notes and vacant land in Queens Creek, Arizona;
24 Forty one (41) lots, notes and vacant land in Sunland Park, New Mexico;
25 Sport of Kings located at 365 Convention Center Drive, Las Vegas, Nevada;
26 A 1988 Mercedes;
27 Forty percent (40%) interest in Eric Nelson Auctioneering, 4285 South Polaris Avenue,
28 Las Vegas, Nevada;
One hundred percent (100%) interest in Casino Gaming International, LTD., 4285
South Polaris Avenue, Las Vegas, Nevada; and
Twenty five percent (25%) interest in Polk Landing.

THE COURT FURTHER FINDS that Schedule B of the Separate Property Agreement
contemporaneously established the Lynita S. Nelson Separate Property Trust and named Mrs.
Nelson as trustor. The trust included interest in:

1
2 A Continental National Bank account;
3 Six (6) Silver State Schools Federal Credit Union accounts;
4 An American Bank of Commerce account;
5 7065 Palmyra Avenue, Las Vegas, Nevada;
6 8558 East Indian School Road, Number J, Scottsdale, Arizona;
7 Ten (10) acres on West Flamingo Road, Las Vegas, Nevada;
8 1167 Pine Ridge Drive, Panguitch, Utah;
9 749 West Main Street, Mesa, Arizona;
10 1618 East Bell Road, Phoenix, Arizona;
11 727 Hartford Avenue, Number 178, Phoenix, Arizona;
12 4285 Polaris Avenue, Las Vegas, Nevada;
13 Metropolitan Mortgage & Security Co., Inc., West 929 Sprague Avenue Spokane,
14 Washington;
15 Apirade Bumpus, 5215 South 39th Street, Phoenix, Arizona;
16 Pool Hall Sycamore, 749 West Main Street, Mesa, Arizona;
17 A Beneficial Life Insurance policy; and
18 A 1992 van

19 THE COURT FURTHER FINDS that on May 30, 2001, the Eric L. Nelson Nevada
20 Trust (hereinafter "ELN Trust") was created under the advice and counsel of Jeffrey L. Burr,
21 Esq., who prepared the trust documents.

22 THE COURT FURTHER FINDS that the ELN Trust was established as a self-settled
23 spendthrift trust in accordance with NRS 166.020.¹

24 THE COURT FURTHER FINDS that all of the assets and interest held by the Eric L.
25 Nelson Separate Property Trust were transferred or assigned to the ELN Trust.

26 THE COURT FURTHER FINDS that on May 30, 2001, the Lynita S. Nelson Nevada
27 Trust (hereinafter "LSN Trust") was created under the advice and counsel of Jeffrey L. Burr,
28 Esq., who prepared the trust documents.

THE COURT FURTHER FINDS that the LSN Trust was established as a self-settled
spendthrift trust in accordance with NRS 166.020.

¹ NRS 166.020 defines a spendthrift trust as "at trust in which by the terms thereof a valid restraint on the voluntary and involuntary transfer of the interest of the beneficiary is imposed. See, NRS 166.020.

1
2 THE COURT FURTHER FINDS that all of the assets and interest held by the Lynita S.
3 Nelson Separate Property Trust were transferred or assigned to the LSN Trust.

4 THE COURT FURTHER FINDS that while the parties may differ as to the reason why
5 the trusts were created, the effect of a spendthrift trust is to prevent creditors from reaching the
6 principle or corpus of the trust unless said creditor is known at the time in which an asset is
7 transferred to the trust and the creditor brings an action no more than two years after the
8 transfer occurs or no more than 6 months after the creditor discovers or reasonably should have
9 discovered the transfer, whichever occurs latest.²

10
11 THE COURT FURTHER FINDS that while spendthrift trusts have been utilized for
12 decades; Nevada is one of the few states that recognize self-settled spendthrift trusts. The
13 legislature approved the creation of spendthrift trusts in 1999 and it is certainly not the purpose
14 of this Court to challenge the merits of spendthrift trusts.

15
16 THE COURT FURTHER FINDS that the testimony of the parties clearly established
17 that the intent of creating the spendthrift trusts was to provide maximum protection from
18 creditors and was not intended to be a property settlement in the event that the parties divorced.

19 THE COURT FURTHER FINDS that throughout the history of the Trusts, there were
20 significant transfers of property and loans primarily from the LSN Trust to the ELN Trust. Such
21 evidence corroborates Mrs. Nelson's testimony that the purpose of the two Trusts was to allow
22 for the ELN Trust to invest in gaming and other risky ventures, while the LSN Trust would
23 maintain the unencumbered assets free and clear from the reach of creditors in order to provide
24 the family with stable and reliable support should the risky ventures fail.

25
26 ...
27
28

² NRS 166.170(1)

1
2 THE COURT FURTHER FINDS that, due to Mrs. Nelson's complete faith in and total
3 support of her husband, Mr. Nelson had unfettered access to the LSN Trust to regularly transfer
4 assets from the LSN Trust to the ELN Trust to infuse cash and other assets to fund its gaming
5 and other risky investment ventures.

6
7 THE COURT FURTHER FINDS that on numerous occasions during these proceedings,
8 Mr. Nelson indicated that the ELN Trust and LSN Trust both held assets that were indeed
9 considered by the parties to be community property.

10 THE COURT FURTHER FINDS that during the first phase of trial held in August
11 2010, Mr. Nelson was questioned ad nauseam by both his former attorney, Mr. James
12 Jimmerson, and by Mrs. Nelson's attorney, Mr. Dickerson, about his role as the primary wage
13 earner for the family.

14
15 THE COURT FURTHER FINDS that on direct examination, when asked what he had
16 done to earn a living following obtaining his real estate license in 1990, Mr. Nelson's lengthy
17 response included:

18 "So that's my primary focus is managing all my assets and Lynita's assets so we
19 manage our *community assets*, and that's where our primary revenue is driven
(emphasis added)."

20 THE COURT FURTHER FINDS that upon further direct examination, when asked why
21 the ELN and LSN Trusts were created, Mr. Nelson responded:

22
23 "In the event that something happened to me, I didn't have to carry life insurance. I
24 would put safe assets into her property in her assets for her and the kids. My assets
25 were much more volatile, much more -- I would say daring; casino properties, zoning
26 properties, partners properties, so we maintained this and these — all these trusts
27 were designed and set up by Jeff Burr. Jeff Burr is an excellent attorney and so I felt
28 comfortable. This protected Lynita and her children and it gave me the flexibility
because I do a lot of tax scenarios, to protect her and the kids and me and we could
level off yearly by putting assets in her trust or my trust depending on the
transaction and protect -- the basic bottom line is to protect her (emphasis added)."

1
2 THE COURT FURTHER FINDS that upon further examination by Attorney Jimmerson
3 inquiring about the status of a rental property located on Lindell Road, Mr. Nelson's response
4 was:

5 "Well, we don't pay rent because we're managing all the assets, so I don't pay
6 myself to pay Lynita because we — it's all *community* (emphasis added)."

7 THE COURT FURTHER FINDS that during cross-examination on October 19, 2010,
8 Mr. Nelson was questioned as to why he closed his auctioning company and his response was:

9 "I was under water these businesses. And for business purposes and to -- to set -- to
10 save as much in our *community* estate, I was forced to lay people off, generate cash flow so
11 Lynita would have the cash flow from these properties in the future (emphasis added)."

12 THE COURT FURTHER FINDS that throughout Mr. Nelson's aforementioned
13 testimony, he either expressly stated that his actions were intended to benefit his and Mrs.
14 Nelson's community estate or made reference to the community.

15 THE COURT FURTHER FINDS that it heard testimony from Mr. Nelson over several
16 days during the months of August 2010, September 2010 and October 2010, in which Mr.
17 Nelson's testimony clearly categorized the ELN Trust and LSN Trust's property as community
18 property.

19 THE COURT FURTHER FINDS that Mr. Nelson's sworn testimony corroborates Mrs.
20 Nelson's claim that Mr. Nelson informed her throughout the marriage that the assets
21 accumulated in both the ELN Trust and LSN Trust were for the betterment of their family unit,
22 and, thus, the community.

23 THE COURT FURTHER FINDS Attorney Burr's testimony corroborated the fact that
24 the purpose of creating the spendthrift trusts was to "supercharge" the protection afforded
25 against creditors and was not intended to be a property settlement.
26
27

28 ...

1
2 THE COURT FURTHER FINDS that Attorney Burr testified that he discussed and
3 suggested that the Nelsons periodically transfer properties between the two trusts to ensure that
4 their respective values remained equal.

5 THE COURT FURTHER FINDS that Attorney Burr further testified that the values of
6 the respective trust could be equalized through gifting and even created a gifting form for the
7 parties to use to make gifts between the trusts.

8 THE COURT FURTHER FINDS that the Minutes from a Trust Meeting, dated
9 November 20, 2004, reflected that all Mississippi property and Las Vegas property owned by
10 the ELN Trust was transferred to the LSN trust as final payment on the 2002 loans from the
11 LSN to the ELN Trust and to "*level off the trusts*" (emphasis added).
12

13 THE COURT FURTHER FINDS that the evidence adduced at trial clearly established
14 the parties intended to maintain an equitable allocation of the assets between the ELN Trust and
15 the LSN Trust.

16 *Fiduciary Duty*
17

18 THE COURT FURTHER FINDS that the Nevada Supreme Court has articulated that a
19 fiduciary relationship exists between husbands and wives, and that includes a duty to "disclose
20 pertinent assets and factors relating to those assets." *Williams v. Waldman*, 108 Nev. 466, 472
21 (1992).

22 THE COURT FURTHER FINDS that Mr. Nelson owed a duty to his spouse, Mrs.
23 Nelson, to disclose all pertinent factors relating to the numerous transfers of the assets from the
24 LSN Trust to the ELN Trust.
25

26 ...

27 ...

1
2 THE COURT FURTHER FINDS that Mrs. Nelson credibly testified that on numerous
3 occasions, Mr. Nelson requested that she sign documentation relating to the transfer of LSN
4 Trust assets to the ELN Trust. Mrs. Nelson further stated that she rarely questioned Mr. Nelson
5 regarding these matters for two reasons: (1) Mr. Nelson would become upset if she asked
6 questions due to his controlling nature concerning business and property transactions; and (2)
7 she trusted him as her husband and adviser.
8

9 THE COURT FURTHER FINDS that Mr. Nelson's behavior during the course of these
10 extended proceedings, as discussed in detail hereinafter, corroborates Mrs. Nelson's assertions
11 that Mr. Nelson exercises unquestioned authority over property and other business ventures and
12 loses control of his emotions when someone questions his authority.
13

14 THE COURT FURTHER FINDS that the evidence clearly established that Mr. Nelson
15 did not regularly discuss the factors relating to the numerous transfers of the assets from the
16 LSN Trust to the ELN Trust with Mrs. Nelson, and, therefore, violated his fiduciary duty to his
17 spouse.
18

19 THE COURT FURTHER FINDS that NRS 163.554 defines a fiduciary as a trustee...or
20 any other person, including an investment trust adviser, which is acting in a *fiduciary capacity*
21 for any person, trust or estate. See, NRS 163.554 (emphasis added).
22

23 THE COURT FURTHER FINDS that NRS 163.5557 defines an investment trust
24 adviser as a person, appointed by an instrument, to act in regard to investment decisions. NRS
25 163.5557 further states:

26 2. An investment trust adviser may exercise the powers provided
27 to the investment trust adviser in the instrument in the best interests of the
28 trust. **The powers exercised by an investment trust adviser are at the
sole discretion of the investment trust adviser and are binding on all other
persons.** The powers granted to an investment trust adviser may include,
without limitation, the power to:

- 1
2 (a) Direct the trustee with respect to the retention, purchase,
3 sale or encumbrance of trust property and the investment and
4 reinvestment of principal and income of the trust.
5 (b) Vote proxies for securities held in trust.
6 (c) Select one or more investment advisers, managers or counselors,
7 including the trustee, and delegate to such persons any of the powers
8 of the investment trust adviser.

9 See, NRS 163.5557 (emphasis added).

10 THE COURT FURTHER FINDS that Mr. Nelson continuously testified as to his role
11 as the investment trustee for both trusts, specifically testifying during cross examination on
12 September 1, 2010, as follows:

13 Q. Now you're the one that put title to those parcels
14 that we've talked about in the name of Dynasty, Bal Harbor,
15 Emerald Bay, Bay Harbor Beach Resorts and (indiscernible)
16 Financial Partnerships. Is that correct?

17 A. I believe so, yes.

18 Q. And you're the one that also put title in the name
19 of -- all the remaining lots in the name of LSN Nevada Trust.
20 Is that true?

21 A. Yes, sir.

22 THE COURT FURTHER FINDS that during his September 1st cross-examination, Mr.
23 Nelson also testified as to the assets located in Mississippi as follows:

24 Q. The height of the market was 18 months ago according
25 to your testimony?

26 A. No, no. But I'm just saying we could have -- the
27 this lawsuit's been pending for a while, sir. We did these
28 deeds mistake -- if you can -- if you reference back to it, it
shows -- shows Dynas -- it's my --

Q. Exhibit -- the Exhibit for the --

A. -- company. It shows Eric Nelson. That's my
company. We put them into Lynita's for community protection,
and she would not cooperate.

1
2
3 Q. You put them --

4 A. Yes, sir.

5 Q. -- into Lynita's?

6 A. Yes, sir --

7 Q. All right. Sir --

8 A. -- for *co -- unity wealth* (emphasis added).

9 THE COURT FURTHER FINDS that while the LSN Trust documents expressly named
10 Mrs. Nelson as investment trust adviser, the evidence clearly established that Mr. Nelson
11 exercised a pattern of continuous, unchallenged investment and property-transfer decisions for
12 both the ELN and the LSN Trusts, thereby illustrating that Mr. Nelson acted as the investment
13 trust adviser of the LSN Trust from its inception.
14

15 THE COURT FURTHER FINDS that the testimony of both parties clearly shows that,
16 pursuant to NRS 163.5557(2)(c), Mrs. Nelson delegated the duties of investment trustee to her
17 husband, Mr. Nelson.
18

19 THE COURT FURTHER FINDS that as the delegated investment trustee for the LSN
20 Trust, Mr. Nelson acted in a fiduciary capacity for Mrs. Nelson.³ Therefore, Mr. Nelson had a
21 duty to "disclose pertinent assets and factors relating to those assets".⁴
22

23 THE COURT FURTHER FINDS that, despite serving as the delegated investment
24 trustee for the LSN Trust, Mr. Nelson did not regularly discuss the pertinent factors relating to
25 the transfer of the assets from the LSN Trust to the ELN Trust, and, as such, violated the
26 fiduciary duty he owed to Mrs. Nelson and to the LSN Trust as the delegated investment trustee
27 to the LSN Trust.
28

³ NRS 163.554.

⁴ *Williams v. Waldman*, 108 Nev. 466, 472 (1992).

1
2 THE COURT FURTHER FINDS that Mr. Nelson, in his dual role as a spouse and as
3 the delegated investment trustee for the LSN Trust, violated the fiduciary duties owed to Mrs.
4 Nelson and the LSN Trust.

5 *Constructive Trust*

6
7 THE COURT FURTHER FINDS that Mr. Nelson's activities as the delegated
8 investment trustee for the LSN Trust in which he transferred numerous properties and assets
9 from the LSN Trust to the ELN Trust, unjustly resulted in the ELN Trust obtaining title to
10 certain properties that the LSN Trust formerly held.

11 THE COURT FURTHER FINDS that a legal remedy available to rectify this unjust
12 result is the Court's imposition of a constructive trust. The basic objective of a constructive
13 trust is to recognize and protect an innocent party's property rights. Constructive trusts are
14 grounded in the concept of equity. *Cummings v. Tinkle*, 91 Nev. 548, 550 (1975).

15
16 THE COURT FURTHER FINDS that the Nevada Supreme Court has held that a
17 constructive trust is proper when "(1) a confidential relationship exists between the parties; (2)
18 retention of legal title by the holder thereof against another would be inequitable; and (3) the
19 existence of such a trust is essential to the effectuation of justice." *Locken v. Locken*, 98 Nev.
20 369, 372 (1982).

21 THE COURT FURTHER FINDS that in *Locken*, the Nevada Supreme Court found that
22 an oral agreement bound a son to convey land to his father, as the father was to make certain
23 improvements to the land. The Court found that even though the father completed an affidavit
24 claiming no interest in the land, this act did not preclude him from enforcing the oral
25 agreement. *Id.*, at 373.
26
27
28

1
2 THE COURT FURTHER FINDS that the *Locken* court found that the imposition of a
3 constructive trust does not violate the statute of frauds as NRS 111.025 states:

4 1. No estate or interest in lands...nor any trust or power over or
5 concerning lands, or in any manner relating thereto, shall be created,
6 granted, assigned, surrendered or declared after December 2, 1861,
7 unless by act or operation of law, or by deed or conveyance, in writing, subscribed by
8 the party creating, granting, assigning, surrendering or
9 declaring the same, or by the party's lawful agent thereunto authorized
10 in writing.

11 2. Subsection 1 shall not be construed to affect in any manner the power
12 of a testator in the disposition of the testator's real property by a last will
13 and testament, **nor to prevent any trust from arising or being extinguished**
14 **by implication or operation of law.**

15 See, NRS 111.025 (Emphasis added).

16 THE COURT FURTHER FINDS that NRS 111.025(2) creates an exception to the
17 statute of frauds that allows for the creation of a constructive trust to remedy or prevent the
18 type of injustice that the statute seeks to prevent.

19 THE COURT FURTHER FINDS that in this case, we clearly have a confidential
20 relationship as the two parties were married at the time of the transfers. In addition, Mr. Nelson
21 acted as the investment trustee for the LSN Trust, which effectively created another
22 confidential relationship between him and Mrs. Nelson as she is the beneficiary of the LSN
23 Trust.

24 THE COURT FURTHER FINDS that while Mr. Nelson argues that no confidential
25 relationship existed between Mrs. Nelson and the ELN Trust, a confidential relationship clearly
26 existed between Mrs. Nelson and Mr. Nelson, who, as the beneficiary of the ELN Trust,
27 benefits greatly from the ELN Trust's acquisition and accumulation of properties.
28

1
2 THE COURT FURTHER FINDS that the ELN Trust's retention of title to properties
3 that the LSN Trust previously held would be inequitable and would result in an unjust
4 enrichment of the ELN Trust to the financial benefit of Mr. Nelson and to the financial
5 detriment of the LSN Trust and Mrs. Nelson.

6 THE COURT FURTHER FINDS that Mrs. Nelson, as a faithful and supporting spouse
7 of thirty years, had no reason to question Mr. Nelson regarding the true nature of the assets that
8 he transferred from the LSN Trust to the ELN Trust.

9
10 THE COURT FURTHER FINDS that Mr. Nelson argues that the imposition of a
11 constructive trust is barred in this instance because Mrs. Nelson benefitted from the creation
12 and implementation of the trust and cites the Nevada Supreme Court ruling in *DeLee v.*
13 *Roggen*, to support his argument. 111 Nev. 1453 (1995).

14 THE COURT FURTHER FINDS that in *DeLee*, the party seeking the imposition of the
15 constructive trust made no immediate demands because he knew that his debtors would lay
16 claim to the property. The court found that a constructive trust was not warranted because the
17 creation of the trust was not necessary to effectuate justice. *Id.*, at 1457.

18
19 THE COURT FURTHER FINDS that unlike *DeLee*, Mrs. Nelson made no demand for
20 the property because Mr. Nelson assured her that he managed the assets in the trusts for the
21 benefit of the community. Consequently, Mrs. Nelson did not have notice that the LSN Trust
22 should reclaim the property.

23 THE COURT FURTHER FINDS that while Mr. Nelson acted as the investment trustee
24 for both the ELN and LSN Trust respectively, the properties never effectively left the
25 community. Consequently, Mrs. Nelson never thought that she needed to recover the
26 properties on behalf of the LSN Trust. Mrs. Nelson was not advised that she was not entitled to
27
28

1
2 the benefit of the assets transferred from the LSN Trust to the ELN Trust under the direction of
3 Mr. Nelson until the ELN Trust joined the case as a necessary party.

4 THE COURT FURTHER FINDS that allowing the ELN Trust to acquire property from
5 the LSN Trust under the guise that these property transfers benefitted the community,
6 effectively deprives Mrs. Nelson of the benefit of those assets as beneficiary under the LSN
7 Trust, and will ultimately result in Mr. Nelson, as beneficiary of the ELN Trust, being unjustly
8 enriched at the expense of Mrs. Nelson.
9

10 THE COURT FURTHER FINDS that, as addressed in detail below, the Court will
11 impose a constructive trust on the following assets: (1) 5220 East Russell Road Property; (2)
12 3611 Lindell Road.

13 THE COURT FURTHER FINDS that as to the Russell Road property, according to the
14 report prepared by Larry Bertsch, the court-appointed forensic accountant, Mr. Nelson, as the
15 investment trustee for the LSN Trust, purchased the property at 5220 E. Russell Road on
16 November 11, 1999, for \$855,945. Mr. Nelson's brother, Cal Nelson, made a down payment of
17 \$20,000 and became a 50% owner of the Russell Road Property despite this paltry
18 contribution.⁵ Cal Nelson and Mrs. Nelson later formed CJE&L, LLC, which rented this
19 property to Cal's Blue Water Marine. Shortly thereafter, CJE&L, LLC obtained a \$3,100,000
20 loan for the purpose of constructing a building for Cal's Blue Water Marine.⁶
21
22

23 THE COURT FURTHER FINDS that in 2004, Mrs. Nelson signed a guarantee on the
24 flooring contract for Cal's Blue Water Marine. She subsequently withdrew her guarantee and
25 the LSN Trust forfeited its interest in the property to Cal Nelson. While Mr. Nelson argues that
26 the release of Mrs. Nelson as guarantor could be consideration, the flooring contract was never
27

28
⁵ Mr. Nelson testified that Cal Nelson also assumed a \$160,000 liability arising from a transaction by Mr. Nelson involving a Las Vegas Casino.

⁶ Defendant's Exhibit GGGGG

1 produced at trial and no value was ever assigned as to Mrs. Nelson's liability. Furthermore, the
2 Declaration of Value for Tax Purposes indicates that it was exempted from taxation due to
3 being a "transfer without consideration for being transferred to or from a trust."⁷ As such, the
4 alleged consideration was never established and appears to be illusory, and, accordingly, the
5 LSN Trust received no compensation from the Russell Road transaction.⁸
6

7 THE COURT FURTHER FINDS that in February 2010, Mr. Nelson purchased a 65%
8 interest in the Russell Road property, with Cal Nelson retaining a 35% interest in the property.
9

10 THE COURT FURTHER FINDS that on May 27, 2011, the Russell Road property was
11 sold for \$6,500,000. As part of the sale, Mr. Nelson testified that the ELN Trust made a
12 \$300,000 loan to the purchaser for improvements to the property, however, a first note/deed
13 was placed in the name of Julie Brown in the amount \$300,000 for such property improvement
14 loan. Due to the ambiguity as to who is entitled to repayment of the \$300,000 loan (ELN Trust
15 or Julie Brown), the Court is not inclined at this time to include such loan into the calculation
16 as to the ELN Trust's interest in the property.
17

18 THE COURT FURTHER FINDS that a second note/deed was placed on the Russell
19 Road property in the amount of \$295,000 to recapture all back rents and taxes.

20 THE COURT FURTHER FINDS that through a series of notes/deeds, the ELN Trust is
21 currently entitled to 66.67% of the \$6,500,000 purchase price and 66.67% of the \$295,000
22 note/deed for rents and taxes. Therefore, the ELN Trust and Mr. Nelson are entitled to
23 proceeds in the amount of \$4,530,227 (\$4,333,550 + \$196,677) from the Russell Road property
24 transaction.⁹
25

26 ...

27 ⁷ Defendant's Exhibit UUUU

28 ⁸ Id.

⁹ Defendant's Exhibit GGGG.

1
2 THE COURT FURTHER FINDS that because the LSN Trust was not compensated for
3 transferring its interest in Russell Road, under the advice and direction of Mr. Nelson, it would
4 be inequitable to allow the ELN Trust to retain its full 66.67% interest in the property to the
5 detriment of the LSN Trust. Therefore, the Court hereby imposes a constructive trust over half
6 of the ELN Trust 66.67% ownership interest in the Russell Road property on behalf of the LSN
7 Trust. As such, the LSN Trust is entitled to a 50% interest of the ELN Trust's 66.67%
8 ownership interest, resulting in the LSN Trust effectively receiving an overall one-third interest
9 in the Russell Road property with a value of \$2,265,113.50 ($\$4,333,550 + \$196,677 \times 1/2$).
10

11 THE COURT FURTHER FINDS that as to the 3611 Lindell property, on August 22,
12 2001, the entire interest in the property was transferred to the LSN trust from Mrs. Nelson's
13 1993 revocable trust.

14 THE COURT FURTHER FINDS that on March 22, 2007, a 50% interest in the Lindell
15 property was transferred to the ELN Trust at the direction of Mr. Nelson without any
16 compensation to the LSN Trust. Review of the Grant, Bargain, Sale Deed allegedly executed
17 by Mrs. Nelson on said date clearly reflects a signature not consistent with Mrs. Nelson's
18 signature when compared to the numerous documents signed by Mrs. Nelson and submitted to
19 this Court. As such, the validity of the transfer of the 50% interest of the LSN Trust to the ELN
20 Trust is seriously questioned.¹⁰
21

22 THE COURT FURTHER FINDS that while Mr. Gerety testified that consideration for
23 the 50% interest being transferred to the ELN Trust was the transfer of the Mississippi property
24 to the LSN, the court did not find such testimony credible as it appears that the transfer of the
25 Mississippi property occurred in 2004, whereas, the Lindell transfer to the ELN Trust was in
26 2007. In addition, the testimony was not clear as to which Mississippi properties were involved
27

28 ¹⁰ Defendant's Exhibit PPPP.

1
2 in the alleged transfer and no credible testimony as to the value of the Mississippi property was
3 presented. Accordingly, any alleged consideration for the transfer of the 50% interest in the
4 Lindell property from the LSN Trust to the ELN Trust is illusory.

5 THE COURT FURTHER FINDS that because the LSN Trust was not compensated for
6 transferring a 50% interest in the Lindell property to the ELN Trust, under the advice and
7 direction of Mr. Nelson, it would inequitable to allow the ELN Trust to retain a 50% interest in
8 the property.
9

10 THE COURT FURTHER FINDS that the Court imposes a constructive trust over the
11 ELN Trust's 50% interest in the Lindell property; therefore, the LSN Trust is entitled to 100%
12 interest in the Lindell property, with an appraised value of \$1,145,000.
13

14 *Unjust Enrichment*

15 THE COURT FURTHER FINDS that to allow the ELN Trust to retain the benefits
16 from the sale of the High Country Inn, which will be addressed hereinafter, to the detriment of
17 the LSN Trust, would result in the unjust enrichment of the ELN Trust at the expense of the
18 LSN Trust.

19 THE COURT FURTHER FINDS that on January 11, 2000, the High Country Inn was
20 initially purchased by Mrs. Nelson's Revocable 1993 Trust.¹¹ While multiple transfer deeds
21 were executed with related parties (e.g. Grotta Financial Partnership, Frank Soris) at the
22 direction of Mr. Nelson, the LSN Trust owned the High Country Inn. On January 18, 2007, Mr.
23 Nelson, as investment trustee for both the ELN Trust and the LSN Trust, was the sole
24 orchestrator of the transfer of the High Country Inn from the LSN Trust to the ELN Trust.
25

26 ...

27 ...

28 ¹¹ The Nelson Trust would later transfer its interest in the High Country Inn to the LSN Trust on 5/30/01.

1
2 THE COURT FURTHER FINDS that on January 19, 2007, the ELN Trust sold the
3 High Country Inn for \$1,240,000 to Wyoming Lodging, LLC, with the proceeds from the sale
4 being placed directly into the bank account of ELN Trust,¹² without any compensation being
5 paid to the LSN Trust.
6

7 THE COURT FURTHER FINDS that in a fashion similar to the Russell Road
8 transaction, the ELN Trust provided no consideration to the LSN Trust. Further, it is quite
9 apparent that Mr. Nelson never intended to compensate the LSN Trust as evidenced by Mr.
10 Nelson's 2007 Tax Return Form, which listed both the sale of "Wyoming Hotel" (High
11 Country Inn) and "Wyoming OTB" (Off Track Betting) on his Form 1040 Schedule D.¹³
12

13 THE COURT FURTHER FINDS that allowing the ELN Trust to retain the benefit of
14 the proceeds from the sale of the High Country Inn would be unjust, and, accordingly, the LSN
15 Trust is entitled to just compensation. As such, an amount equal to the proceeds from the sale,
16 or in the alternative, property with comparable value, should be transferred to the LSN Trust to
17 avoid the ELN Trust from being unjustly enriched.

18 THE COURT FURTHER FINDS that Mr. Nelson created Banone, LLC on November
19 15, 2007, the same year that he sold High Country Inn.¹⁴ The Operating Agreement lists the
20 ELN Trust as the Initial Sole Member of the company, meaning that Banone, LLC is an asset
21 of the ELN Trust and that all benefits received from the managing of this company are
22 conferred to Mr. Nelson, as beneficiary of the ELN Trust.
23
24
25
26

27 ¹² On January 24, 2007, Uinta Title & Insurance wired proceeds in the total amount of \$1,947,153.37 (\$1,240,000
for High Country Inn and \$760,000 for the Off Track Betting Rights) to the ELN Trust's bank account.

28 ¹³ Defendant's Exhibit NNNN.

¹⁴ Plaintiff's Exhibit 10K.

1
2 THE COURT FURTHER FINDS that Banone, LLC, currently holds seventeen
3 Nevada properties worth \$1,184,236.¹⁵

4 THE COURT FURTHER FINDS that equity and justice demands that the LSN Trust
5 receive just compensation in the amount of \$1,200,000 for the sale of the High Country Inn in
6 order to avoid the ELN Trust from being unjustly enriched, and, therefore, the LSN Trust
7 should be awarded the Banone, LLC, properties held by ELN Trust, with a comparable value of
8 \$1,184,236.
9

10 THE COURT FURTHER FINDS that there were additional transfers from the LSN
11 Trust to the ELN Trust, without just compensation, which financially benefitted the ELN Trust
12 to the detriment of the LSN Trust, specifically regarding the Tierra del Sol property,
13 Tropicana/Albertson property and the Brianhead cabin.
14

15 THE COURT FURTHER FINDS that as to the Tierra del Sol property, the entire
16 interest in the property was initially held in Mrs. Nelson's Revocable Trust and was
17 subsequently transferred to the LSN Trust on or about October 18, 2001.

18 THE COURT FURTHER FINDS that the Tierra del Sol property was sold in August 5,
19 2005, for \$4,800,000. Out of the proceeds from the first installment payment, Mr. Nelson had a
20 check issued from the LSN Trust account in the amount of \$677,717.48 in payment of a line of
21 credit incurred by Mr. Nelson against the Palmyra residence, which was solely owned by the
22 LSN Trust. From the proceeds for the second installment payment, the ELN Trust received
23 proceeds in the amount of \$1,460,190.58. As such, the ELN Trust received proceeds from the
24 sale of the Tierra del Sol property despite having no ownership interest in the property.
25

26 ...

27 ...

28 ¹⁵ Defendant's Exhibit GGGGG.

1
2 THE COURT FURTHER FINDS that while Mr. Gerety testified that the ELN Trust
3 paid federal taxes in the amount of \$509,400 and Arizona taxes in the amount \$139,240 for a
4 total of \$648,640 on behalf of the LSN Trust from the proceeds received by the ELN Trust
5 from the sale of the Tierra del Sol property, that would still leave over \$800,000 that the ELN
6 Trust received despite having no ownership interest in the Tierra del Sol property.

7 THE COURT FURTHER FINDS that as to the Tropicana/Albertson's property, the
8 ELN Trust transferred a 50% interest in the property to the LSN Trust in November of 2004 in
9 consideration of an \$850,000 loan to the ELN Trust from the LSN Trust.
10

11 THE COURT FURTHER FINDS that Minutes dated November 20, 2004, reflected that
12 all Mississippi property and Las Vegas property owned by the ELN Trust was transferred to the
13 LSN trust as final payment on the 2002 loans from the LSN to the ELN Trust and to "level off
14 the trusts." It must be noted that in November of 2004 the only Las Vegas property owned by
15 the ELN Trust was the Tropicana/Albertson property.
16

17 THE COURT FURTHER FINDS that in 2007, Mr. Nelson had the LSN Trust deed
18 back the Tropicana/Albertson property to the ELN Trust, without compensation, and then sold
19 the property the same day, resulting in the ELN Trust receiving all the proceeds from the sale
20 of the property in the amount of \$966,780.23.

21 THE COURT FURTHER FINDS that as to the Brianhead cabin, the entire interest was
22 held by the LSN Trust.

23 THE COURT FURTHER FINDS that on May 22, 2007, a 50% interest in the
24 Brianhead cabin was transferred to the ELN Trust at the direction of Mr. Nelson without any
25 compensation to the LSN Trust.
26

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1
2 THE COURT FURTHER FINDS that while Mr. Gerety testified that consideration for
3 the 50% interest in the Brianhead cabin being transferred to the ELN Trust was the transfer of
4 the Mississippi property to the LSN, the court did not find such testimony credible as it appears
5 that the transfer of the Mississippi property occurred in 2004, whereas, the Brianhead cabin
6 transfer to the ELN Trust was in 2007. In addition, the testimony was not clear as to which
7 Mississippi properties were involved in the alleged transfer and no credible testimony as to the
8 value of the Mississippi property was presented. Accordingly, any alleged consideration for the
9 transfer of the 50% interest in the Brianhead cabin property from the LSN Trust to the ELN
10 Trust is illusory.

11
12 THE COURT FURTHER FINDS that the transfers from the LSN Trust to the ELN
13 Trust regarding the Tierra del Sol property, the Tropicana/Albertson property and the
14 Brianhead cabin all financially benefitted the ELN Trust to the financial detriment of the LSN
15 Trust.
16

17 THE COURT FURTHER FINDS that throughout the history of the Trusts, there were
18 significant loans from the LSN Trust to the ELN Trust, specifically: \$172,293.80 loan in May
19 of 2002; \$700,000 loan in October of 2003; \$250,000 loan in December of 2005 which resulted
20 in a total amount of \$576,000 being borrowed by the ELN Trust from the LSN Trust in 2005.

21 THE COURT FURTHER FINDS that while testimony was presented regarding
22 repayments of the numerous loans via cash and property transfers, the Court was troubled by
23 the fact that the loans were always going from the LSN Trust to the ELN Trust and further
24 troubled by the fact that the evidence failed to satisfactorily establish that all of the loans were
25 in fact paid in full.
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1
2 THE COURT FURTHER FINDS that the evidence clearly established that Mr. Nelson
3 exhibited a course of conduct in which he had significant property transferred, including loans,
4 from the LSN Trust to the ELN Trust which benefited the ELN Trust to the detriment of the
5 LSN Trust, and, as such, justice and equity demands that the LSN Trust receive compensation
6 to avoid such unjust enrichment on the part of the ELN Trust.
7

8 *Credibility*

9 THE COURT FURTHER FINDS that during the first six days of trial held in 2010, Mr.
10 Nelson repeatedly testified that the actions he took were on behalf of the community and that
11 the ELN Trust and LSN Trust were part of the community.
12

13 THE COURT FURTHER FINDS that during the last several weeks of trial in 2012, Mr.
14 Nelson changed his testimony to reflect his new position that the ELN Trust and the LSN Trust
15 were not part of the community and were the separate property of the respective trusts.
16

17 THE COURT FURTHER FINDS that Mr. Nelson failed to answer questions in a direct
18 and forthright manner throughout the course of the proceedings.
19

20 THE COURT FURTHER FINDS that Mr. Nelson argued in the Motion to Dissolve
21 Injunction requesting the release of \$1,568,000, which the Court had ordered be placed in a
22 blocked trust account and enjoined from being released, that the ELN Trust "has an opportunity
23 to purchase Wyoming Racing LLC, a horse racing track and RV park, for \$440,000.00;
24 however, the ELN will be unable to do so unless the Injunction is dissolved."
25

26 THE COURT FURTHER FINDS that despite the Court's denial of the request to
27 dissolve the injunction, the ELN Trust via Dynasty Development Group, LLC, completed the
28 transaction and reacquired Wyoming Downs at a purchase price of \$440,000. The completion

1
2 of the purchase, without the dissolution of the injunction, evinced that Mr. Nelson misstated the
3 ELN Trust's financial position, or at the very least was less than truthful with this Court.

4 THE COURT FURTHER FINDS that it should be noted that in an attempt to
5 circumvent this Court's injunction regarding the \$1,568,000, Mr. Nelson had a Bankruptcy
6 Petition filed in the United States Bankruptcy Court, District of Nevada, on behalf of the
7 Dynasty Development Group, LLC, requesting that the \$1,568,000 be deemed property of the
8 Debtor's bankruptcy estate; however, the bankruptcy court found that this Court had exclusive
9 jurisdiction over the \$1,568,000 and could make whatever disposition of the funds without
10 regard to the Debtor's bankruptcy filing.

11 THE COURT FURTHER FINDS that based upon Mr. Nelson's change of testimony
12 under oath, his repeated failure to answer questions in a direct and forthright manner, his less
13 that candid testimony regarding the necessity of dissolving the injunction in order to purchase
14 the Wyoming race track and RV park, and his attempt to circumvent the injunction issued by
15 this Court clearly reflect that Mr. Nelson lacks credibility.

16 THE COURT FURTHER FINDS that United States Bankruptcy Judge, Neil P. Olack,
17 of the Southern District of Mississippi, cited similar concerns as to Mr. Nelson's credibility
18 during a bankruptcy proceeding held on June 24, 2011, regarding Dynasty Development
19 Group, LLC. Specifically, Judge Olack noted that as a witness, Mr. Nelson simply lacked
20 credibility in that he failed to provide direct answers to straight forward questions, which gave
21 the clear impression that he was being less than forthcoming in his responses.¹⁶
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¹⁶ Defendant's Exhibit QQQQQ.

1 THE COURT FURTHER FINDS that Bankruptcy Judge Olack found that the evidence
2 showed that Mr. Nelson depleted the assets of Dynasty on the eve of its bankruptcy filing in
3 three separate transfers, and, subsequently, dismissed the Bankruptcy Petition.¹⁷
4

5 THE COURT FURTHER FINDS that Mr. Nelson's behavior and conduct during the
6 course of these proceedings has been deplorable. This Court has observed Mr. Nelson angrily
7 bursting from the courtroom following hearings.
8

9 THE COURT FURTHER FINDS that Mr. Nelson has repeatedly exhibited
10 inappropriate conduct towards opposing counsel, Mr. Dickerson, including, cursing at him,
11 leaving vulgar voice messages on his office phone and challenging him to a fight in the parking
12 lot of his office.

13 THE COURT FURTHER FINDS that Mr. Nelson's deplorable behavior also included
14 an open and deliberate violation of the Joint Preliminary Injunction that has been in place since
15 May 18, 2009. On 12/28/2009, Mr. Nelson purchased the Bella Kathryn property and
16 subsequently purchased the adjoining lot on 8/11/2010. Currently, with improvements to the
17 properties factored in, a total of \$1,839,495 has been spent on the Bella Kathryn property.
18

19 THE COURT FURTHER FINDS that Mr. Nelson was living in the Harbor Hills
20 residence upon his separation from Mrs. Nelson and could have remained there indefinitely
21 pending the conclusion of these proceedings, however, he chose to purchase the Bella Kathryn
22 residence in violation of the JPI simply because he wanted a residence comparable to the
23 marital residence located on Palmyra.
24

25 ...

26 ...

27
28 ¹⁷ Defendant's Exhibit QQQQ.

1
2 THE COURT FURTHER FINDS that due to Mr. Nelson's willful and deliberate
3 violation of the JPI, the Bella Kathryn property will be valued at its "costs" in the amount of
4 \$1,839,495 and not at its appraised value of \$925,000 as a sanction for Mr. Nelson's
5 contemptuous behavior.
6

7 THE COURT FURTHER FINDS that as to Mr. Daniel Gerety, who testified as an
8 expert witness on behalf of the ELN Trust and Mr. Nelson, he based his report solely on
9 information and documentation provided to him by Mr. Nelson. It appears that Mr. Gerety
10 made no effort to engage Mrs. Nelson or her counsel in the process. In the Understanding of
11 Facts section of his report, Mr. Gerety repeatedly used the phrases "I have been told" or "I am
12 advised".¹⁸ Since Mr. Gerety considered statements from Mr. Nelson and others who were in
13 support of Mr. Nelson, an impartial protocol would dictate that he obtain statements from Mrs.
14 Nelson and her counsel in order to have a full and complete framework to fairly address the
15 issues at hand.
16

17 THE COURT FURTHER FINDS that Mr. Gerety has maintained a financially
18 beneficial relationship with Mr. Nelson dating back to 1998. This relationship, which has netted
19 Mr. Gerety many thousands of dollars in the past and is likely to continue to do so in the future,
20 calls in question his impartiality.
21

22 THE COURT FURTHER FINDS that while Mr. Gerety submitted documentation
23 allegedly outlining every transaction made by the ELN Trust from its inception through
24 September 2011, and "tracing" the source of funds used to establish Banone, LLC, this Court
25 found that Mr. Gerety's testimony was not reliable, and, as such, the Court found it to be of
26 little probative value.
27

28

¹⁸ Intervenor's Exhibit 168.

1
2 THE COURT FURTHER FINDS that as to Rochelle McGowan, she has had an
3 employment relationship with Mr. Nelson dating back to 2001, and was the person primarily
4 responsible for regularly notarizing various documents executed by Mr. and Mrs. Nelson on
5 behalf of the ELN Trust and LSN Trust, respectively.

6 THE COURT FURTHER FINDS that it was the regular practice for Mr. Nelson to
7 bring documents home for Mrs. Nelson's execution and to return the documents the following
8 day to be notarized by Ms. McGowan.

9
10 THE COURT FURTHER FINDS that the testimony of Ms. McGowan indicating that
11 she would contact Mrs. Nelson prior to the notarization of her signature is not credible as the
12 Court finds it difficult to believe that Ms. McGowan would actually contact Mrs. Nelson
13 directly every time prior to notarizing the documents.

14 *Lack of Trust Formalities*

15 THE COURT FURTHER FINDS that the formalities outlined within the ELN Trust and
16 the LSN Trust were not sufficiently and consistently followed. Article eleven, section 11.3, of
17 both trusts provides that Attorney Burr, as Trust Consultant, shall have the right to remove any
18 trustee, with the exception of Mr. Nelson and Mrs. Nelson, provided that he gives the current
19 trustee ten days written notice of their removal.
20

21 THE COURT FURTHER FINDS that Attorney Burr testified that on February 22,
22 2007, at Mr. Nelson's request, he removed Mr. Nelson's employee, Lana Martin, as
23 Distribution Trustee of both the ELN Trust and the LSN Trust and appointed Mr. Nelson's
24 sister, Nola Harber, as the new Distribution Trustee for both trusts. Attorney Burr further
25 testified that he did not provide Ms. Martin with ten days notice as specified in the trusts
26 documents. In June 2011, at Mr. Nelson's request, Attorney Burr once again replaced the
27
28

1
2 Distribution Trustee for the ELN Trust, without providing ten days notice, by replacing Nola
3 Harber with Lana Martin.

4 THE COURT FURTHER FINDS that the ELN Trust and LSN Trust documents require
5 that a meeting of the majority of the trustees be held prior to any distribution of trust income or
6 principal. During the meetings, the trustees must discuss the advisability of making
7 distributions to the ELN Trust Trustor, Mr. Nelson, and the LSN Trust Trustor, Mrs. Nelson. At
8 that time, a vote must take place and the Distribution Trustee must provide an affirmative vote.
9

10 THE COURT FURTHER FINDS that the testimony of Lana Martin and Nola Harber
11 indicate that neither one of them ever entered a negative vote in regards to distributions to Mr.
12 Nelson or Mrs. Nelson. The testimony also reflected that neither one of them ever advised Mr.
13 Nelson or Mrs. Nelson on the feasibility of making such distributions.
14

15 THE COURT FURTHER FINDS that while Ms. Martin and Ms. Harber testified that
16 they had the authority to approve or deny the distributions to Mr. Nelson under the ELN Trust
17 and to Mrs. Nelson under the LSN Trust, that despite literally hundreds of distributions
18 requests, they never denied even a single distribution request. Therefore, Ms. Martin and Ms.
19 Harber were no more than a "rubber stamp" for Mr. Nelson's directions as to distributions to
20 Mr. Nelson and Mrs. Nelson.
21

22 THE COURT FURTHER FINDS that while the ELN Trust produced multiple Minutes
23 of alleged meetings; this Court seriously questions the authenticity of the submitted
24 documentation. Specifically, several of the Minutes were unsigned, the authenticity of the
25 signatures reflected on some of the Minutes were questionable, and several of the Minutes
26 reflected that the meetings were held at the office of Attorney Burr while the testimony clearly
27 established that no such meetings ever occurred at his law office.
28

1
2 THE COURT FURTHER FINDS that Daniel Gerety testified that he had to make
3 numerous adjustments to correct bookkeeping and accounting errors regarding the two trusts by
4 utilizing the entries "Due To" and "Due From" to correctly reflect the assets in each trust.

5 THE COURT FURTHER FINDS that the numerous bookkeeping and accounting
6 errors, in conjunction with the corresponding need to correct the entries to accurately reflect the
7 assets in each trust, raises serious questions as to whether the assets of each trust were truly
8 being separately maintained and managed.

9
10 THE COURT FURTHER FINDS that the lack of formalities further emphasizes the
11 amount of control that Mr. Nelson exerted over both trusts and that he did indeed manage both
12 trust for the benefit of the community.

13 THE COURT FURTHER FINDS that while the Court could invalidate both Trusts
14 based upon the lack of Trust formalities, this Court is not inclined to do so since invalidation of
15 the Trusts could have serious implications for both parties in that it could expose the assets to
16 the claims of creditors, thereby, defeating the intent of the parties to "supercharge" the
17 protection of the assets from creditors.

18
19 *Liabilities*

20 THE COURT FURTHER FINDS that while Mr. Nelson argued that he and the ELN
21 Trust were subject to numerous liabilities, this Court did not find any documented evidence to
22 support such claims except for the encumbrance attached to the newly reacquired Wyoming
23 Downs property.

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1
2 THE COURT FURTHER FINDS that Mr. Bertsch's report addresses several
3 unsupported liabilities alleged by Mr. Nelson. Specifically, Mr. Nelson reported a contingent
4 liability attached to the property located in the Mississippi Bay, however, no value was given to
5 the liability.¹⁹

6
7 THE COURT FURTHER FINDS that the Bertsch report indicated that several of the
8 liabilities were actually options held by subsidiaries that Mr. Nelson owns or options held by
9 relatives of Mr. Nelson, and, as such, were not true liabilities.²⁰

10 THE COURT FURTHER FINDS that while Mr. Nelson represented that a \$3,000,000
11 lawsuit was threatened by a third-party in regards to a transaction involving the Hideaway
12 Casino, no evidence was submitted to the Court that any such lawsuit had in fact been filed.

13 THE COURT FURTHER FINDS that the only verified liability is the loan attached to
14 Wyoming Downs. As mentioned above, Mr. Nelson, via Dynasty Development Group,
15 purchased Wyoming Downs in December 2011 for \$440,000 and subsequently obtained a loan
16 against the property.

17
18 THE COURT FURTHER FINDS that outside of the encumbrance attached to the
19 Wyoming Downs property, the liabilities alleged by Mr. Nelson have not been established as
20 true liabilities and are based on mere speculations and threats.

21 *Community Waste*

22
23 THE COURT FURTHER FINDS that the Nevada Supreme Court case of *Lofgren v.*
24 *Lofgren* addressed community waste and found that the husband wasted community funds by
25 making transfers/payments to family members, using the funds to improve the husband's home
26 and using the funds to furnish his new home. *Lofgren v. Lofgren*, 112 Nev. 1282, 1284 (1996).

27
28 ¹⁹ Defendant's Exhibit GGGGG.

²⁰ Id.

1
2 THE COURT FURTHER FINDS that evidence was adduced at trial that the transfers to
3 Mr. Nelson's family members were to compensate them for various services rendered and for
4 joint-investment purposes, and while some of the family transfers were indeed questionable,
5 Mr. Bertsch, the forensic accountant, testified that 1099s were provided to document income
6 paid and loan repayments to Mr. Nelson's family members.²¹
7

8 THE COURT FURTHER FINDS that transfers to Mr. Nelson's family members appear
9 to have been part of Mr. Nelson's regular business practices during the course of the marriage
10 and that Mrs. Nelson has always been aware of this practice and never questioned such
11 transfers prior to the initiation of these proceedings.

12 THE COURT FURTHER FINDS that Mrs. Nelson failed to establish that the transfers
13 to Mr. Nelson's family members constituted waste upon the community estate.
14

15 THE COURT FURTHER FINDS that as to Mr. Nelson's purchase, improvement and
16 furnishing of the Bella Kathryn residence via the ELN Trust, the ELN Trust and Mr. Nelson are
17 being sanctioned by this Court by valuing such property at "costs" in the amount of \$1,839,495
18 instead of at its appraised value of \$925,000, and, accordingly, it would be unjust for this Court
19 to further consider the Bella Kathryn property under a claim of community waste.

20 *Child Support*

21 THE COURT FURTHER FINDS that Mrs. Nelson is entitled to child support arrears
22 pursuant to NRS 125B.030 which provides for the physical custodian of the children to recover
23 child support from the noncustodial parent.
24
25
26
27

28 ²¹ Mr. Bertsch did not confirm whether or not the 1099s were filed with the IRS as that was not within the scope of his assigned duties.

1
2 THE COURT FURTHER FINDS that the parties separated in September of 2008 when
3 Mr. Nelson permanently left the marital residence, and, therefore, Mrs. Nelson is entitled to
4 child support payments commencing in October 2008.

5 THE COURT FURTHER FINDS that Mr. Nelson's monthly earnings throughout the
6 course of these extended proceedings exceeded the statutory presumptive maximum income
7 range of \$14,816 and places his monthly child support obligation at the presumptive maximum
8 amount which has varied from year to year.
9

10 THE COURT FURTHER FINDS that Mr. Nelson's child support obligation
11 commencing on October 1, 2008 through May 31, 2013, inclusive, is as follows:

12 October 1, 2008 - June 30, 2009 = [(2 children x \$968) x 9 months] = \$17,424
13 July 1, 2009 - June 30, 2010 = [(2 children x \$969) x 12 months] = \$23,256
14 July 1, 2010 - June 30, 2011 = [(2 children x \$995) x 12 months] = \$23,880
15 July 1, 2011 - June 30, 2012 = [(2 children x \$1010) x 12 months] = \$24,240
16 July 1, 2012 - May 31, 2013 = [(2 children x \$1040) x 11 months] = \$22,880
17 **Total = \$111,680**

18 THE COURT FURTHER FINDS that Mr. Bertsch's report indicates that Mr. Nelson
19 has spent monies totaling \$71,716 on the minor children since 2009, to wit:

20 2009: Carli = \$14,000; Garrett = \$5,270;
21 2010: Carli = \$9,850; Garrett = \$29,539;
22 2011: Carli = \$8,630; Garrett = \$4,427
23 **Total = \$71,716**
24
25
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1
2 THE COURT FURTHER FINDS that NRS 125B.080(9) describes the factors that the
3 Court must consider when adjusting a child support obligation. The factors to consider are:

- 4 (a) The cost of health insurance;
5 (b) The cost of child care;
6 (c) Any special educational needs of the child;
7 (d) The age of the child;
8 (e) The legal responsibility of the parents for the support of others;
9 (f) The value of services contributed by either parent;
10 (g) Any public assistance paid to support the child;
11 (h) Any expenses reasonably related to the mother's pregnancy and confinement;
12 (i) The cost of transportation of the child to and from visitation if the custodial parent
13 moved with the child from the jurisdiction of the court which ordered the support
14 and the noncustodial parent remained;
15 (j) The amount of time the child spends with each parent;
16 (k) Any other necessary expenses for the benefit of the child; and
17 (l) The relative income of both parents.

18 THE COURT FURTHER FINDS that, while the information provided to the Court does
19 not itemize the exact nature of the expenditures by Mr. Nelson on behalf of the children, NRS
20 125B.080(9)(k) does provide for a deviation for any other necessary expenses for the benefit of
21 the child.

22 THE COURT FURTHER FINDS that considering the fact that \$71,716 is a relatively
23 large sum of money, it would appear that fairness and equity demands that Mr. Nelson be given
24 some credit for the payments he made on behalf of the children. Therefore, the Court is inclined
25 to give Mr. Nelson credit for \$23,905 (one-third of the payments made on behalf of the
26 children), resulting in child support arrears in the amount of \$87,775.

27 THE COURT FURTHER FINDS that, while Mr. Nelson did spend a rather significant
28 amount of monies on the children dating back to 2009, Mr. Nelson did not provide any monies
whatsoever to Mrs. Nelson in support of the minor children, and, as such, crediting Mr. Nelson
with only one-third of such payments on behalf of the children seems quite fair and reasonable.

1
2 THE COURT FURTHER FINDS that Mrs. Nelson is entitled to current child support in
3 the amount of \$1,040 a month per child commencing June 1, 2013 through June 30, 2013 for a
4 monthly total of \$2,080.

5 THE COURT FURTHER FINDS that subject minor, Garrett, is 18 years old and will be
6 graduating from high school in June of 2013, and, as such, Mr. Nelson's child support
7 obligation as to Garrett ends on June 30, 2013.

8 THE COURT FURTHER FINDS that beginning July 1, 2013, Mr. Nelson's child
9 support obligation as to Carli will be \$1,058 per month.

10
11 *Spousal Support*

12 THE COURT FURTHER FINDS that NRS 125.150 provides as follows:

13 1. In granting a divorce, the court:

- 14 (a) May award such alimony to the wife or to the husband, in a specified principal sum or as
15 specified periodic payments, as appears just and equitable; and
16 (b) Shall, to the extent practicable, make an equal disposition of the community property of the
17 parties, except that the court may make an unequal disposition of the community property in
18 such proportions as it deems just if the court finds a compelling reason to do so and sets forth in
19 writing the reasons for making the unequal disposition

20 THE COURT FURTHER FINDS that the Nevada Supreme Court has outlined seven
21 factors to be considered by the court when awarding alimony such as: (1) the wife's career prior
22 to marriage; (2) the length of the marriage; (3) the husband's education during the marriage; (4)
23 the wife's marketability; (5) the wife's ability to support herself; (6) whether the wife stayed
24 home with the children; and (7) the wife's award, besides child support and alimony. *Sprenger*
25 v. *Sprenger*, 110 Nev. 855, 859 (1974).

26 THE COURT FURTHER FINDS that the Nelsons have been married for nearly thirty
27 years; that their earning capacities are drastically different in that Mr. Nelson has demonstrated
28 excellent business acumen as reflected by the large sums of monies generated through his
multiple business ventures and investments; that Mrs. Nelson only completed a year and a half

1
2 of college and gave up the pursuit of a career outside of the home to become a stay at home
3 mother to the couple's five children; that Mrs. Nelson's career prior to her marriage and during
4 the first few years of her marriage consisted of working as a receptionist at a mortgage
5 company, sales clerk at a department store and a runner at a law firm, with her last job outside
6 of the home being in 1986;
7

8 THE COURT FURTHER FINDS that Mrs. Nelson's lack of work experience and
9 limited education greatly diminishes her marketability. Additionally, Mrs. Nelson solely relied
10 on Mr. Nelson, as her husband and delegated investment trustee, to acquire and manage
11 properties to support her and the children, and, as such, Mrs. Nelson's ability to support herself
12 is essentially limited to the property award that she receives via these divorce proceedings.
13

14 THE COURT FURTHER FINDS that while Mrs. Nelson will receive a substantial
15 property award via this Divorce Decree, including some income generating properties, the
16 monthly income generated and the values of the real property may fluctuate significantly
17 depending on market conditions. In addition, it could take considerable time to liquidate the
18 property, as needed, especially considering the current state of the real estate market. As such,
19 Mrs. Nelson may have significant difficulty in accessing any equity held in those properties.
20

21 THE COURT FURTHER FINDS that conversely, Mr. Nelson has become a formidable
22 and accomplished businessman and investor. Mr. Nelson's keen business acumen has allowed
23 him to amass a substantial amount of wealth over the course of the marriage.
24

25 THE COURT FURTHER FINDS that the repurchase of Wyoming Downs by Mr.
26 Nelson via Dynasty Development Group and his ability to immediately obtain a loan against
27 the property to pull out about \$300,000 in equity, clearly evidences Mr. Nelson's formidable
28 and accomplished business acumen and ability to generate substantial funds through his

1 investment talents. This type of transaction is not atypical for Mr. Nelson and demonstrates his
2 extraordinary ability, which was developed and honed during the couple's marriage, to evaluate
3 and maximize business opportunities and will ensure that he is always able to support himself,
4 unlike Mrs. Nelson.
5

6 THE COURT FURTHER FINDS that based the upon the findings addressed
7 hereinabove, Mrs. Nelson is entitled to an award of spousal support pursuant to NRS 125.150
8 and the factors enunciated in Sprenger²²
9

10 THE COURT FURTHER FINDS that during the marriage, at the direction of Mr.
11 Nelson, Mrs. Nelson initially received monthly disbursements in the amount of \$5,000, which
12 was increased to \$10,000 per month, and ultimately increased to \$20,000 per month dating
13 back to 2004. The \$20,000 per month disbursements did not include expenses which were paid
14 directly through the Trusts.
15

16 THE COURT FURTHER FINDS that based upon the distributions that Mrs. Nelson
17 was receiving during the marriage, \$20,000 per month is a fair and reasonable amount
18 necessary to maintain the lifestyle that Mrs. Nelson had become accustomed to during the
19 course of the marriage.
20

21 THE COURT FURTHER FINDS that based upon the property distribution that will be
22 addressed hereinafter, Mrs. Nelson will receive some income producing properties (Lindell,
23 Russell Road, some of the Banone, LLC properties).
24

25 THE COURT FURTHER FINDS that while the evidence adduced at trial reflected that
26 the Lindell property should generate a cash flow of approximately \$10,000 a month, the
27 evidence failed to clearly establish the monthly cash flow from the remaining properties.
28 However, in the interest of resolving this issue without the need for additional litigation, this

²² Sprenger v. Sprenger, 110 Nev. 855 (1974).

1
2 Court will assign an additional \$3,000 a month cash flow from the remaining properties
3 resulting in Mrs. Nelson receiving a total monthly income in the amount of \$13,000.

4 THE COURT FURTHER FINDS that based upon a monthly cash flow in the amount of
5 \$13,000 generated by the income producing properties, a monthly spousal support award in the
6 amount of \$7,000 is fair and just and would allow Mrs. Nelson to maintain the lifestyle that she
7 had become accustomed to throughout the course of the marriage.
8

9 THE COURT FURTHER FINDS that Mrs. Nelson is 52 years of age and that spousal
10 support payments in the amount of \$7,000 per month for 15 years, which would effectively
11 assist and support her through her retirement age, appears to be a just and equitable spousal
12 support award.
13

14 THE COURT FURTHER FINDS that NRS 125.150(a) provides, in pertinent part, that
15 the court may award alimony in a specified *principal sum* or as specified periodic payment
16 (emphasis added).

17 THE COURT FURTHER FINDS that the Nevada Supreme Court has indicated that a
18 lump sum award is the setting aside of a spouse's separate property for the support of the other
19 spouse and is appropriate under the statute. *Sargeant v. Sargeant*, 88 Nev. 223, 229 (1972). In
20 *Sargeant*, the Supreme Court affirmed the trial court's decision to award the wife lump sum
21 alimony based on the husband short life expectancy and his litigious nature. The Supreme
22 Court, citing the trial court, highlighted that "the overall attitude of this plaintiff illustrates
23 some possibility that he might attempt to liquidate, interfere, hypothecate or give away his
24 assets to avoid payment of alimony or support obligations to the defendant" *Id.* at 228.
25

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1
2 THE COURT FURTHER FINDS that Mr. Nelson's open and deliberate violation of the
3 Joint Preliminary Injunction evidences his attitude of disregard for court orders. The Court also
4 takes notice of Bankruptcy Judge Olack's finding that Mr. Nelson attempted to deplete the
5 assets of Dynasty Development Group on the eve of the bankruptcy filing, raising the concern
6 that Mr. Nelson may deplete assets of the ELN Trust precluding Mrs. Nelson from receiving a
7 periodic alimony award.
8

9 THE COURT FURTHER FINDS that Mr. Nelson has been less than forthcoming as to
10 the nature and extent of the assets of the ELN Trust which raises another possible deterrent
11 from Mrs. Nelson receiving periodic alimony payments.
12

13 THE COURT FURTHER FINDS that, as addressed hereinbefore, the ELN Trust moved
14 this Court to dissolve the injunction regarding the \$1,568,000 because it "has an opportunity to
15 purchase Wyoming Racing LLC, a horse racing track and RV park, for \$440,000.00; however,
16 the ELN will be unable to do so unless the Injunction is dissolved."
17

18 THE COURT FURTHER FINDS that despite the representation to the Court that the
19 injunction needed to be dissolved so that the ELN Trust would be able to purchase Wyoming
20 Downs, less than a month after the hearing, the ELN Trust, with Mr. Nelson serving as the
21 investment trustee, completed the purchase of Wyoming Downs. This leads this Court to
22 believe that Mr. Nelson was less than truthful about the extent and nature of the funds available
23 in the ELN Trust and such conduct on the part of Mr. Nelson raises serious concerns about the
24 actions that Mr. Nelson will take to preclude Mrs. Nelson from receiving periodic spousal
25 support payments.
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2 THE COURT FURTHER FINDS that Mr. Nelson alleged numerous debts and
3 liabilities worth millions of dollars, but forensic accountant, Mr. Bertsch, found that these
4 alleged debts and liabilities were based solely on threats and speculations.

5 THE COURT FURTHER FINDS that Mr. Nelson's practice of regularly transferring
6 property and assets to family members, as highlighted in the transactions involving the High
7 Country Inn and Russell Road properties, contributes to this Court's concern that Mr. Nelson
8 may deplete the assets of the ELN Trust via such family transfers, and, thereby, effectively
9 preclude Mrs. Nelson from receiving a periodic spousal support award.
10

11 THE COURT FURTHER FINDS that Mr. Nelson's overall attitude throughout the
12 course of these proceedings illustrates the possibility that he might attempt to liquidate,
13 interfere, hypothecate or give away assets out of the ELN Trust to avoid payment of his support
14 obligations to Mrs. Nelson, thereby justifying a lump sum spousal support award to Mrs.
15 Nelson based on the factors addressed hereinabove and the rationale enunciated in *Sargeant*.
16

17 THE COURT FURTHER FINDS that calculation of a monthly spousal support
18 obligation of \$7,000 for 15 years results in a total spousal support amount of \$1,260,000 which
19 needs to be discounted based upon being paid in a lump sum. Accordingly, Mrs. Nelson is
20 entitled to a lump sum spousal support award in the amount of \$800,000.

21 THE COURT FURTHER FINDS that the ELN Trust should be required to issue a
22 distribution from the \$1,568,000 reflected in the account of Dynasty Development Group, LLC,
23 and currently held in a blocked trust account pursuant to this Court's injunction, to satisfy Mr.
24 Nelson's lump sum spousal support obligation and to satisfy his child support arrearages
25 obligation.
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2 THE COURT FURTHER FINDS that Mr. Nelson argues that Dynasty Development
3 Group, LLC, is 100% held by the ELN Trust, and, therefore, he has no interest in Dynasty nor
4 the funds reflected in the Dynasty account as all legal interest rests with the ELN Trust.²³

5 THE COURT FURTHER FINDS that various statutes and other sources suggest that
6 the interest of a spendthrift trust beneficiary can be reached to satisfy support of a child or a
7 former spouse.²⁴ Specifically, South Dakota, which also recognizes self-settled spendthrift
8 trust, has addressed the issue in South Dakota Codified Law § 55-16-15 which states:

9
10 Notwithstanding the provisions of §§ 55-16-9 to 55-16-14, inclusive, this chapter does
11 not apply in any respect to any person to whom the transferor is indebted on account of
12 an agreement or *order of court* for the payment of *support* or *alimony* in favor of such
13 transferor's spouse, *former spouse*, or children, or for a *division or distribution of*
14 *property* in favor of such transferor's spouse or former spouse, to the extent of such debt
(emphasis added).

15 Wyoming, which also allows self-settled spendthrift trust, has also addressed the matter
16 through Wyoming Statutes Annotated § 4-10-503(b):

17 (b) Even if a trust contains a spendthrift provision, a person who has a judgment or
18 court order against the beneficiary for child support or maintenance may obtain from a
19 court an order attaching present or future distributions to, or for the benefit of, the
20 beneficiary.

21 THE COURT FURTHER FINDS that, while not binding on this Court, these statutes
22 clearly demonstrate that spouses entitled to alimony or maintenance are to be treated differently
23 than a creditor by providing that the interest of a spendthrift trust beneficiary can be reached to
24 satisfy support of a child or a former spouse.

25 ...

26 ...

27

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²³ NRS 166.130

²⁴ Restatement (Third) of Trust § 59 (2003).

1 THE COURT FURTHER FINDS that in *Gilbert v. Gilbert*, 447 So.2d 299, the Florida
2 Court of Appeals affirmed the district court's order that allowed the wife to garnish the
3 husband's beneficiary interest in a spendthrift trust to satisfy the divorce judgment regarding
4 alimony payments.
5

6 THE COURT FURTHER FINDS that the *Gilbert* court found that while "the cardinal
7 rule of construction in trusts is to determine the intention of the settler and give effect to his
8 wishes . . . there is a strong public policy argument which favors subjecting the interest of the
9 beneficiary of a trust to a claim for alimony."²⁵ The Court went on to state that the dependents
10 of the beneficiary should not be deemed to be creditors as such a view would "permit the
11 beneficiary to have the enjoyment of the income from the trust while he refuses to support his
12 dependents whom it is his duty to support."²⁶ The *Gilbert* court went on to state that a party's
13 responsibility to pay alimony "is a duty, not a debt."²⁷
14

15 THE COURT FURTHER FINDS that there is a strong public policy argument in favor
16 of subjecting the interest of the beneficiary of a trust to a claim for spousal support and child
17 support, and, as such, Mr. Nelson's beneficiary interest in the ELN Trust should be subjected to
18 Mrs. Nelson award of spousal support and child support.
19

20 *Attorney's Fees*

21 THE COURT FURTHER FINDS that NRS 18.010(2)(b) provides, in pertinent part, for
22 the award of attorney's fees to the prevailing party: "when the court finds that the claim,
23 counterclaim, cross-claim or third-party complaint or defense of the opposing party was
24 brought or maintained without reasonable ground or to harass the prevailing party."
25

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27 ²⁵ Id at 301.

²⁶ *Gilbert v. Gilbert*, 447 So.2d 299, 301

²⁷ Id at 301.
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THE COURT FURTHER FINDS that Mr. Nelson, as the Investment Trustee for the ELN Trust, was the person authorized to institute legal action on behalf of the Trust.

THE COURT FURTHER FINDS that Mr. Nelson did not request that the ELN Trust move to be added as a necessary party to these proceedings until almost two years after initiating this action and following the initial six days of trial. It is apparent to this Court that Mr. Nelson was not satisfied with the tenor of the courts preliminary "findings" in that it was not inclined to grant his requested relief, and, consequently, decided to pursue a "second bite at the apple" by requesting that the ELN Trust pursue being added as a necessary party.

THE COURT FURTHER FINDS that adding the ELN Trust as a necessary party at this rather late stage of the proceedings, resulted in extended and protracted litigation including the re-opening of Discovery, the recalling of witnesses who had testified at the initial six days of trial, and several additional days of trial.

THE COURT FURTHER FINDS that Mr. Nelson's position that he had a conflict of interest which prevented him from exercising his authority to institute legal action on behalf of the ELN Trust was not credible as he had appeared before this Court on numerous occasions regarding community waste issues and the transfer of assets from the ELN Trust and the LSN Trust and had never raised an issue as to a conflict of interest.

THE COURT FURTHER FINDS that while both parties were aware of the existence of the ELN and LSN Trusts from the onset of this litigation, and, as such, Mrs. Nelson could have moved to add the ELN Trust as a necessary party, Mr. Nelson had consistently maintained throughout his initial testimony that the assets held in the ELN Trust and the LSN Trusts were property of the community.

1
2 THE COURT FURTHER FINDS that, while this Court fully respects and supports a
3 party's right to fully and thoroughly litigate its position, Mr. Nelson's change in position as to
4 the character of the property of the ELN Trust and LSN Trust in an attempt to get a "second
5 bite of the apple", resulted in unreasonably and unnecessarily extending and protracting this
6 litigation and additionally burdening this Court's limited judicial resources, thereby justifying
7 an award of reasonable attorney fees and costs in this matter.
8

9 THE COURT FURTHER FINDS that in considering whether or not to award
10 reasonable fees and cost this Court must consider "(1) the qualities of the advocate: his ability,
11 his training, education, experience, professional standing and skill; (2) the character of the work
12 to be done: its difficulty, its intricacy, its importance, time and skill required, the responsibility
13 imposed and the prominence and character of the parties where they affect the importance of
14 the litigation; (3) the work actually performed by the lawyer: the skill, time and attention given
15 to the work; (4) the result: whether the attorney was successful and what benefits were
16 derived." *Brunzell v. Golden Gate Nat'l Bank*, 85 Nev. 345, 349 (1969).
17

18 THE COURT FURTHER FINDS Attorney Dickerson has been Mrs. Nelson's legal
19 counsel continuously since September 2009 and is a very experienced, extremely skillful and
20 well-respected lawyer in the area of Family Law. In addition, this case involved some difficult
21 and complicated legal issues concerning Spendthrift Trusts and required an exorbitant
22 commitment of time and effort, including the very detailed and painstaking review of
23 voluminous real estate and financial records. Furthermore, Attorney Dickerson's skill, expertise
24 and efforts resulted in Mrs. Nelson's receiving a very sizeable and equitable property
25 settlement.
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2 THE COURT FURTHER FINDS that upon review of attorney Dickerson's
3 Memorandum of Fees and Costs, this Court feels that an award of attorney fees in the amount
4 of \$144,967 is fair and reasonable and warranted in order to reimburse Mrs. Nelson for the
5 unreasonable and unnecessary extension and protraction of this litigation by Mr. Nelson's
6 change of position in regards to the community nature of the property and his delay in having
7 the ELN Trust added as a necessary party which added significant costs to this litigation.
8

9 THE COURT FURTHER FINDS that while the Court could invalidate the Trusts based
10 upon Mr. Nelson's testimony as to community nature of the assets held by each Trust, the
11 breach of his fiduciary duty as a spouse, the breach of his fiduciary duty as an investment
12 trustee, the lack of Trust formalities, under the principles of a constructive trust, and under the
13 doctrine of unjust enrichment, the Court feels that keeping the Trusts intact, while transferring
14 assets between the Trusts to "level off the Trusts", would effectuate the parties clear intentions
15 of "supercharging" the protection of the assets from creditors while ensuring that the respective
16 values of the Trusts remained equal.
17

18 THE COURT FURTHER FINDS that in lieu of transferring assets between the Trusts
19 to level off the Trust and to achieve an equitable allocation of the assets between the Trusts as
20 envisioned by the parties, the Court could award a sizable monetary judgment against Mr.
21 Nelson for the extensive property and monies that were transferred from the LSN Trust to the
22 ELN Trust, at his direction, and issue a corresponding charging order against any distributions
23 to Mr. Nelson until such judgment was fully satisfied.
24

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2 THE COURT FURTHER FINDS that the Court has serious concerns that Mrs. Nelson
3 would have a very difficult time collecting on the judgment without the need to pursue endless
4 and costly litigation, especially considering the extensive and litigious nature of these
5 proceedings.

6
7 THE COURT FURTHER FINDS that due to Mr. Nelson's business savvy and the
8 complexity of his business transactions, the Court is concerned that he could effectively deplete
9 the assets of the ELN Trust without the need to go through distributions, thereby circumventing
10 the satisfaction of the judgment via a charging order against his future distributions.

11 THE COURT FURTHER FINDS that its concern about Mr. Nelson depleting the assets
12 of the ELN Trust seems to be well founded when considering the fact that Bankruptcy Judge
13 Olack found that Mr. Nelson depleted the assets of Dynasty on the eve of its bankruptcy filing.
14

15 THE COURT FURTHER FINDS that upon review of Mr. Bertsch's Second
16 Application of Forensic Accountants for Allowance of Fees and Reimbursement of Expenses
17 for the Period from April 1, 2012 through July 25, 2012, Mr. Bertsch is entitled to payment of
18 his outstanding fees in the amount of \$35,258.

19 THE COURT FURTHER FINDS that in preparing this Decree of Divorce, the
20 monetary values and figures reflected herein were based on values listed in Mr. Bertsch's
21 report and the testimony elicited from the July and August 2012 hearings.²⁸
22

23 THE COURT FURTHER FINDS that as to the repurchase of Wyoming Downs by the
24 ELN Trust via the Dynasty Development Group, this Court is without sufficient information
25 regarding the details of the repurchase of the property, the value of the property and the
26 encumbrances on the property to make a determination as to the disposition of the property,
27

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²⁸ *Supra*, note 6.

1
2 and, accordingly, is not making any findings or decisions as to the disposition of the Wyoming
3 Downs property at this time.

4 **Conclusion**

5 THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the
6 bonds of matrimony now existing between Eric and Lynita Nelson are dissolved and an
7 absolute Decree of a Divorce is granted to the parties with each party being restored to the
8 status of a single, unmarried person.
9

10 IT IS FURTHER ORDERED that the Brianhead cabin, appraised at a value of \$985,000
11 and currently held jointly by the ELN Trust and the LSN Trust, is to be divided equally
12 between the Trusts.

13 IT IS FURTHER ORDERED that both parties shall have the right of first refusal should
14 either Trust decide to sell its interest in the Brianhead cabin.
15

16 IT IS FURTHER ORDERED that the 66.67% interest in the Russell Road property
17 (\$4,333,550) and the 66.67% interest in the \$295,000 note/deed for rents and taxes (\$196,677)
18 currently held by the ELN Trust, shall be equally divided between the ELN Trust and the LSN
19 Trust.

20 IT IS FURTHER ORDERED that both parties shall have the right of first refusal should
21 either Trust decide to sell its interest in the Russell Road property.
22

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1
2 IT IS FURTHER ORDERED that the following properties shall remain in or be
3 transferred into the ELN Trust:

<u>Property Awarded</u>	<u>Value</u>
Cash	\$ 80,000
Arizona Gateway Lots	\$ 139,500
Family Gifts	\$ 35,000
Gift from Nikki C.	\$ 200,000
Bella Kathryn Property	\$1,839,495
Mississippi Property (121.23 acres)	\$ 607,775
Notes Receivable	\$ 642,761
Banone AZ Properties	\$ 913,343
Dynasty Buyout	\$1,568,000
½ of Brianhead Cabin	\$ 492,500
1/3 of Russell Road (+ note for rents)	\$2,265,113.50 (\$2,166,775 + \$98,338.50)
Total	\$8,783,487.50

13 IT IS FURTHER ORDERED that the following properties shall remain in or be
14 transferred into the LSN Trust:

<u>Property Awarded</u>	<u>Value</u>
Cash	\$ 200,000
Palmyra Property	\$ 750,000
Pebble Beach Property	\$ 75,000
Arizona Gateway Lots	\$ 139,500
Wyoming Property (200 acres)	\$ 405,000
Arnold Property in Miss.	\$ 40,000
Mississippi RV Park	\$ 559,042
Mississippi Property	\$ 870,193
Grotta 16.67% Interest	\$ 21,204
Emerald Bay Miss. Prop.	\$ 560,900
Lindell Property	\$1,145,000
Banone, LLC	\$1,184,236
JB Ramos Trust Note Receivable	\$ 78,000
½ of Brianhead Cabin	\$ 492,500
1/3 of Russell Road (+ note for rents)	\$2,265,113.50 (\$2,166,775 + \$98,338.50)
Total	\$8,785,988.50

1
2 IT IS FURTHER ORDERED that due to the difference in the value between the ELN
3 Trust and the LSN Trust in the amount of \$153,499, the Trusts shall be equalized by
4 transferring the JB Ramos Trust Note from the Notes Receivable of the ELN Trust, valued at
5 \$78,000, to the LSN Trust as already reflected on the preceding page.²⁹

6 IT IS FURTHER ORDERED that the injunction regarding the \$1,568,000 reflected in
7 the account of Dynasty Development Group, LLC, ("Dynasty Buyout") and currently held in a
8 blocked trust account, is hereby dissolved.

9
10 IT IS FURTHER ORDERED that the ELN Trust shall use the distribution of the
11 \$1,568,000, herein awarded to the ELN Trust, to pay off the lump sum spousal support
12 awarded to Mrs. Nelson in the amount of \$800,000. Said payment shall be remitted within 30
13 days of the date of this Decree.

14 IT IS FURTHER ORDERED that Mrs. Nelson is awarded child support arrears in the
15 amount of \$87,775 and that the ELN Trust shall use the distribution of the \$1,568,000, herein
16 awarded to the ELN Trust, to pay off the child support arrears awarded to Mrs. Nelson via a
17 lump sum payment within 30 days of issuance of this Decree.

18
19 IT IS FURTHER ORDERED that the ELN Trust shall use the distribution of the
20 \$1,568,000, herein awarded to the ELN Trust, to pay Mr. Bertsch's outstanding fees in the
21 amount of \$35,258 within 30 days of issuance of this Decree.³⁰

22 IT IS FURTHER ORDERED that the ELN Trust shall use the distribution of the
23 \$1,568,000, herein awarded to the ELN Trust, to reimburse Mrs. Nelson for attorney's fees
24 paid to Attorney Dickerson in the amount of \$144,967 in payment of fees resulting from Mr.
25

26
27 ²⁹ Defendant's Exhibit GGGGG.

28 ³⁰ Second Application of Forensic Accountants for Allowance of Fees and Reimbursement of Expenses for the
Period from April 1, 2012 through July 25, 2012.

1
2 Nelson's unreasonable and unnecessary extension and protraction of this litigation. Said
3 payment shall be remitted to Mrs. Nelson within 30 days of the date of this Decree.

4 IT IS FURTHER ORDERED that the funds remaining, in the amount of approximately
5 \$500,000, from the distribution of the \$1,568,000, herein awarded to the ELN Trust, after the
6 payment of the spousal support, child support arrears, Mr. Bertsch's fees and reimbursement of
7 the attorney fees to Mrs. Nelson, shall be distributed to Mr. Nelson within 30 days of issuance
8 of this Decree
9

10 IT IS FURTHER ORDERED that Mr. Nelson shall pay Mrs. Nelson \$2080 in child
11 support for the month of June 2013 for their children Garrett and Carli.

12 IT IS FURTHER ORDERED that Mr. Nelson shall pay Mrs. Nelson \$1,058 a month in
13 support of their child Carli, commencing on July 1, 2013 and continuing until Carli attains the
14 age of majority or completes high school, which ever occurs last.

15 IT IS FURTHER ORDERED that Mr. Nelson shall maintain medical insurance
16 coverage for Carli.
17

18 IT IS FURTHER ORDERED that any medical expenses not paid by any medical
19 insurance covering Carli shall be shared equally by the parties, with such payments being made
20 pursuant to the Court's standard "30/30" Rule.

21 IT IS FURTHER ORDERED that the parties shall equally bear the private education
22 costs, including tuition, of Carli's private school education at Faith Lutheran.
23

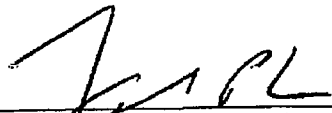
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IT IS FURTHER ORDERED that the parties shall keep any personal property now in their possession and shall be individually responsible for any personal property, including vehicles, currently in their possession.

Dated this 3rd day of June, 2013.


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

FRANK P. SULLIVAN
DISTRICT JUDGE

FAMILY DIVISION, DEPT. O
LAS VEGAS NV 89101

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

2
3 NOLA HARBER, as Distribution Trustee
4 of the ERIC L. NELSON NEVADA
TRUST dated May 30, 2001

5 Petitioners,

6 vs.

7 EIGHTH JUDICIAL DISTRICT COURT
8 OF THE STATE OF NEVADA, CLARK
9 COUNTY, and THE HONORABLE
JUDGE,

10 Respondents,

11 and

12 ERIC L. NELSON and LYNITA S.
13 NELSON, individually, and LSN
NEVADA TRUST dated May 30, 2001,
14 LARRY BERTSCH,

15 Real Parties in Interest.

Electronically Filed
Jul 19 2013 09:53 a.m.
Tracie K. Lindeman
Clerk of Supreme Court

Case No. 63545

16 **OPPOSITION TO EMERGENCY MOTION UNDER NRAP 27(e) FOR**
17 **STAY TO ISSUE BY 5:00 P.M. ON JULY 9, 2013, PENDING**
18 **RESOLUTION OF WRIT PROCEEDINGS**

19 **THE DICKERSON LAW GROUP**

20 ROBERT P. DICKERSON, ESQ.
21 Nevada Bar No. 000945
22 JOSEF M. KARACSONYI, ESQ.
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26 1745 Village Center Circle
27 Las Vegas, NV 89134
28 Telephone: (702) 388-8600
Attorneys for Real Parties in Interest
LYNITA NELSON and the LSN NEVADA
TRUST dated May 30, 2001

1 **I. INTRODUCTION**

2 This is the second proceeding initiated by Petitioner in this Court in less than
3 three (3) weeks. On June 21, 2013, Petitioner filed a Petition for Writ of Prohibition
4 and purported “emergency motion” for stay pending resolution of such Petition for
5 Writ of Prohibition in this Court, Case/Docket Number 63432, addressing the same
6 Decree of Divorce it now challenges in the instant proceeding. Petitioner’s repeated
7 filings in this Court are simply a continuation of the vexatious and abusive litigation
8 tactics that were perpetrated by Real Party in Interest, ERIC L. NELSON (“Eric”),
9 individually, and by and through his sham trust, the Eric L. Nelson Nevada Trust,
10 dated May 30, 2001 (“ELN Trust”), in the District Court proceedings. Such actions
11 have been perpetrated, and continue to be perpetrated, in an attempt to deprive Real
12 Party in Interest, LYNITA S. NELSON (“Lynita”), individually, and as Trustee of the
13 LSN NEVADA TRUST dated May 30, 2001 (“LSN Trust”), of property and income
14 the District Court found was wrongfully taken by Eric during Eric and Lynita’s
15 marriage (Eric and Lynita are collectively referred to herein as the “Parties”), and to
16 starve Lynita out of being able to support herself and pursue justice.

17 **II. STATEMENT OF FACTS AND PROCEDURAL HISTORY**

18 The majority of facts related to the underlying divorce action, which spanned
19 over four (4) years, and encompassed fifteen (15) days of trial, were set forth in the
20 Answer to Petition for Writ of Prohibition, filed by undersigned counsel on July 8,
21 2013 in Case/Docket Number 63432, and will be necessarily again set forth in the
22 Answer to the instant Petition for Writ of Prohibition which is due July 26, 2013.
23 This summary of facts will only highlight some of the more important facts which are
24 relevant to the instant, and latest, request for stay filed by Petitioner.

25 On June 3, 2013, the Honorable Frank P. Sullivan, Eighth Judicial District
26 Court, entered a fifty (50) page Decree of Divorce (“Decree”), which included
27 extensive and detailed factual findings. **Exhibit A.**

1 In the Decree, the District Court, in part, made the following relevant findings:

2 (1) During the first phase of trial, Eric, individually, and as Trustor and
3 Investment Trustee of the ELN Trust, testified repeatedly that the assets held by ELN
4 and LST Trusts were community property and should be divided by the Court.
5 **Exhibit A**, pg. 6, line 7, to pg. 7, line 24.

6 (2) After six (6) days of trial, Eric sought to have the ELN and LSN Trusts
7 joined to the divorce action, not satisfied with the way the proceedings were heading,
8 and in a legal tactic intended to give him a second chance of denying Lynita a large
9 share of the Parties' community assets. **Exhibit A**, pg. 42, lines 2-26.

10 (3) In 2001, Eric and Lynita, upon the advice and counsel of Jeffrey Burr,
11 Esq., created the ELN Trust and LSN Trust. **Exhibit A**, pg. 4, lines 12-15, 20-23.
12 The Parties' testimony "clearly established that the intent of creating the spendthrift
13 trusts was to provide maximum protection from creditors and was not intended to be
14 a property settlement in the event that the parties divorced." **Exhibit A**, pg. 5, lines
15 16-18. Attorney Burr suggested that the Parties periodically level off or equalize the
16 property in the ELN and LSN Trusts. **Exhibit A**, pg. 8, lines 2-4. The Parties
17 intended to maintain an equal allocation of assets between the trusts as reflected in
18 Minutes from a Trust Meeting, dated November 20, 2004, wherein it was stated that
19 property was transferred from the ELN Trust to the LSN Trust, in part, to "level off
20 the trusts." **Exhibit A**, pg. 8, lines 9-16.

21 (3) That on "numerous occasions, [Eric] requested that [Lynita] sign
22 documentation relating to the transfer of LSN Trust assets to the ELN Trust." **Exhibit**
23 **A**, pg. 9, lines 2-4. That Eric violated his fiduciary duties to Lynita as both
24 Investment Trustee and Trust Adviser to the LSN Trust, and as Lynita's husband, by
25 failing to discuss the factors relating to the numerous transfers from the LSN Trust
26 to the ELN Trust. **Exhibit A**, pg. 9, lines 14-17; pg. 11, lines 22-27; pg. 12, lines 2-4.
27 That Eric was able to exercise control over properties in the LSN Trust and ELN
28 Trust, and freely transfer same, under the "guise that [such] property transfers

1 benefitted the community,” and because he “assured [Lynita] that he managed the
2 assets in the trusts for the benefit of the community.” **Exhibit A**, pg. 15, lines 4-9;
3 pg. 14, lines 19-21.

4 (4) That prior to the Parties’ divorce action, millions of dollars worth of
5 properties were taken by Eric from the LSN Trust and transferred to the ELN Trust
6 without compensation, and the retention of same by Eric and the ELN Trust would
7 result in unjust enrichment and injustice. **Exhibit A**, pgs. 12-20.

8 (5) That Eric failed to follow the formalities of the ELN and LSN Trusts,
9 and had complete and unfettered access to the properties contained within such trusts.
10 **Exhibit A**, pg. 27, line 15, to pg. 29, line 12.

11 (6) That Eric lacked credibility, and during the divorce proceedings: (a)
12 “failed to answer questions in a direct and forthright manner,” (b) violated the District
13 Court’s injunction; and (c) “misstated the ELN Trust’s financial position, or at the
14 very least was less than truthful with [the District Court].” In fact, the District Court
15 referenced Eric’s lack of credibility, violation of Orders, and deplorable behavior
16 throughout its Decree, and even included a whole subsection concerning his lack
17 of credibility. **Exhibit A**, pg. 23, line 9, to pg. 25, line 16.

18 Based upon the findings set forth in the Decree, the District Court Ordered an
19 approximately equal division of the properties held in the ELN and LSN Trusts. The
20 District Court’s division of property was accomplished by Ordering properties
21 transferred between the two (2) trusts, and imposing constructive trusts over those
22 properties wrongfully taken by Eric from the LSN Trust, without specifically
23 invalidating the trusts. See generally, **Exhibit A**. The District Court also found that
24 the ELN and LSN Trusts were sham trusts and essentially Eric’s alter egos (based on
25 the findings cited above), and that it would have been wholly justified in invalidating
26 such trusts. **Exhibit A**, pg. 29, lines 13-18; pg. 44, lines 9-17.

27 For the duration of the District Court proceedings, and through today, Eric has
28 had the benefit and use of nearly all of the assets and income which were at issue in

1 this matter, and which Eric maintained were the parties' community property through
2 the first six (6) days of trial. Lynita first requested that the District Court order Eric
3 to provide her with financial support by the filing of her Motion for Temporary
4 Support on January 21, 2011. **Exhibit B**. In such motion, Lynita informed the
5 District Court that the sole asset which she had control over and could draw upon for
6 support and litigation was her Charles Schwab/Capstone Capital investment account.
7 **Exhibit B**, pg. 4, lines 16-18. While Lynita was supporting herself from her
8 investment account, Eric continued to access and utilize all of the income received
9 from the parties' assets, many of which were wrongfully taken from Lynita by Eric
10 by misrepresentation during the parties' marriage, as specifically found by the District
11 Court. **Exhibit B**, pg. 4, line 15; **Exhibit A**, pgs. 9-20. In response to Lynita's request
12 to share in the income produced by the parties' assets, the District Court appointed a
13 forensic accountant, Larry Bertsch, CPA ("Mr. Bertsch"), to trace and document the
14 parties' assets, and deferred ruling on Lynita's request for financial relief. **Exhibit C**,
15 Order entered May 25, 2011.

16 As confirmed by Mr. Bertsch during the divorce trial, in 2009 Eric provided
17 Lynita with \$65,505.94 (\$47,922.00 in direct payments, and \$17,583.94 in expenses
18 paid on Lynita's behalf) in income. In 2010, Eric provided Lynita with a mere
19 \$13,003.58 (which consisted of only \$2,300.00 in direct payments, and \$10,703.58
20 in expenses), and in 2011, with a mere \$10,763.60 (\$5,750.00 in direct payments
21 which were Court Ordered attorneys' fees and mediation fees, and \$5,013.60 in
22 expenses). Shockingly, during the first three (3) months of 2012, Eric gave Lynita
23 the nominal sum of \$244.00 (which was simply a reimbursement for unreimbursed
24 medical expenses). **Exhibit D**, Mr. Bertsch's Notice of Filing Source and Application
25 of Funds Pursuant to April 10, 2012 Hearing, Exhibit B-1, pg. DEF006818.
26 Meanwhile, during the same period of time Eric received personal draws and paid
27 personal expenses totaling \$697,476.29, gave his family members (other than the
28 parties' children) \$3,900,115.29, gave \$407,392.13 to the parties' children (of which

1 \$333,501.46 was given to the adult children), and spent \$1,839,494.79 on his
2 personal residence. **Exhibit D**, Exhibit B-1, pg. DEF006818.

3 At the start of the divorce litigation, Lynita had access to approximately \$2
4 million, but by August 2012 she has less than \$200,000 remaining at her disposal; she
5 was forced to deplete every dollar she had on professional fees (which were
6 exponentially increased by Eric's vexatious litigation tactics) and living expenses,
7 without ever being able to replenish same with the large amount of income that was
8 received by Eric during the same period of time, much of which belonged to Lynita
9 and the LSN Trust as found by the District Court. **Exhibit E**, Defendant's Post-Trial
10 Memorandum, pg. 3, lines 9-13; and generally **Exhibit A**. Specifically from January
11 1, 2009 through March 31, 2013, Lynita incurred \$1,984,289.55 in expenses for her
12 support, for the support of the parties' minor children, and for the defense of the
13 divorce litigation through the liquidation of the only cash available to her. **Exhibit**
14 **F**, Mr. Bertsch's May 1, 2012 Notice of Filing of Income and Expense Reports for
15 Lynita Nelson, Exhibit A attached thereto. By June 5, 2013, Lynita's available cash
16 had dwindled to \$19,000, with current household bills of \$3,130.00, and an
17 outstanding balance for attorneys' fees and costs of over \$140,000 caused by Eric's
18 unreasonable change of positions during the parties' divorce litigation. **Exhibit G**,
19 Defendant's Motion for Payment of Funds, pg. 6, lines 10-12. Unlike the assets titled
20 in the name of the ELN Trust, the assets held in the LSN Trust do not produce income
21 for Lynita. **Exhibit H**, Mr. Bertsch's July 5, 2011 Asset Schedule.

22 On December 23, 2011, Larry Bertsch filed a Corrected Asset Schedule by
23 Ownership confirming the holdings of each party's trust as of March 31, 2012.
24 **Exhibit I**, Mr. Bertsch's December 23, 2011 Asset Schedule. Of the \$3,905,974 in
25 assets identified to be held in the name of the LSN Trust, \$1,052,035 in cash has been
26 exhausted as explained above. This leaves \$2,853,939 in assets accessible to the LSN
27 Trust, none of which can readily be sold, and none of which produce income from
28 which Lynita can continue to support herself and the parties' remaining minor child.

1 Since the June 3, 2013 Decree of Divorce, Lynita has not received almost any
2 of the benefits of the District Court's judgment. Upon the emergency request of
3 Petitioner, this Court granted a temporary stay of the District Court's June 19, 2013
4 Order requiring the ELN Trust to pay Lynita alimony, child support arrears, and
5 attorneys' fees totaling \$1,032,742, from the \$1,568,000 previously enjoined by the
6 District Court. **Exhibit J**, June 21, 2013 Order Directing Answer and Granting
7 Temporary Stay. Such temporary stay was later extended pending an opposition and
8 answer to the ELN Trust's first Petition for Writ of Prohibition. **Exhibit K**, June 26,
9 2013 Order Extending Temporary Stay.

10 **III. LEGAL ANALYSIS**

11 **A. Movant, Nola Harber, Lacks Standing To Maintain The Motions**

12 At all times during the Parties' divorce action, Lana Martin was the named
13 party as Trustee of the ELN Trust, authorized to defend and maintain the District
14 Court proceedings on behalf of the ELN Trust. The instant motion, Petition for Writ
15 of Prohibition, and previously filed motions for emergency stay and Petition for Writ
16 of Prohibition filed in Case/Docket Number 63432, however, were filed by Nola
17 Harber as purported Distribution Trustee of the ELN Trust.

18 NRCP 25(c) provides:

19 (c) Transfer of Interest. In case of any transfer of interest, the action
20 may be continued by or against the original party, **unless the court**
21 **upon motion** directs the person to whom the interest is transferred to be
substituted in the action or joined with the original party. Service of the
motion shall be made as provided in subdivision (a) of this rule.

22 (Emphasis added). Under NRCP 25(c), "the original party continues the action unless
23 the new party in interest is substituted on motion." *Hilbrands v. Far East Trading*
24 *Co.*, 509 F.2d 1321, 1323 (9th Cir. 1975) (interpreting Federal Rules of Civil
25 Procedure, Rule 25(c), the federal counterpart to NRCP 25(c)).¹ To this day there has

26
27 ¹ "Federal cases interpreting the Federal Rules of Civil Procedure 'are strong
28 persuasive authority, because the Nevada Rules of Civil Procedure are based in large
part upon their federal counterparts.'" *Exec. Mgmt., Ltd. v. Ticor Title Ins.*, 118 Nev.

1 never been any motion to substitute Ms. Harber in the place of Ms. Martin.²
2 Accordingly, Ms. Harber does not have standing to maintain the instant Motions.

3 B. Even If Movant Had Standing To Pursue The Motion, A Stay Is Not Supported
4 Legally Or Factually

5 In deciding whether to issue a stay or injunction, the Supreme Court will
6 generally consider the following factors: (1) whether the object of the
7 appeal or writ petition will be defeated if the stay or injunction is
8 denied; (2) whether appellant/petitioner will suffer irreparable or serious
9 injury if the stay or injunction is denied; (3) whether respondent/real
10 party in interest will suffer irreparable or serious injury if the stay or
11 injunction is granted; and (4) whether appellant/petitioner is likely to
12 prevail on the merits in the appeal or writ petition.

13 NRAP 8(c).

14 (1) The object of the writ petition will not be defeated if the requested stay
15 is denied. Although the Petitioner alleges that the object of the writ prohibition is to
16 prevent the District Court from exceeding its jurisdiction, the true object of the writ
17 petition is a finding of error on the part of the District Court in Ordering compliance
18 with the agreement reached by the ELN and LSN Trust, and the Parties, to level off
19 such trusts during marriage, and in the District Court's imposition of a constructive
20 trust over certain properties the District Court found were wrongfully taken by Eric
21 from Lynita and the LSN Trust without compensation, by the breach of Eric's
22 fiduciary duties. If the stay is denied, the object of the petition will not be defeated,
23 as the argument of error can still be advanced.

24 (2) "Although irreparable or serious harm remains part of the stay analysis,
25 this factor will not generally play a significant role in the decision whether to issue
26 a stay." *Mikohn Gaming Corp. v. McCrea*, 120 Nev. 248, 89 P.3d 36, 40 (2004). The
27 ELN Trust will not suffer irreparable or serious injury if the stay is denied, and it is
28 Lynita who will suffer irreparable or serious injury if the stay is granted. Petitioner
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46, 38 P.3d 872, 876 (2002).

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² This remains true even despite the fact that Lynita pointed out this same issue
in her July 8, 2013 Answer to Petition for Writ of Prohibition, and Opposition to
Motions for Emergency Stay, filed in Case/Docket Number 63432.

1 attempts to argue that the transfer of properties to Lynita Ordered in the Decree of
2 Divorce will cause it irreparable harm because Lynita may collect rents from such
3 properties, enter into lease agreements, or sell such properties. At this point in time,
4 however, the District Court has found that the ELN Trust has no valid claim to such
5 properties, and that its retention of such properties would result in unjust enrichment
6 and injustice. If the loss of the ability to collect rents from the properties at issue, to
7 enter into contracts with tenants, and to control the disposition of such properties
8 constitutes irreparable harm, then certainly Lynita and the LSN Trust are irreparably
9 harmed as much as Petitioner. In fact, Lynita will suffer more irreparable harm
10 because she is the one currently entitled to such properties under the Decree of
11 Divorce, and requires the properties to continue supporting herself and funding her
12 legal defense in this matter.

13 (4) Finally, and as will be discussed throughout the Answer to Petition to
14 Writ of Prohibition to be filed in this matter by July 26, 2013, and as was discussed
15 in the Answer to Petition for Writ of Prohibition filed on July 8, 2013 in Case/Docket
16 Number 63432, Petitioner does not have a likelihood of success on the merits of the
17 multiple petitions she has filed with the Court. This factor alone, should result in a
18 denial of the stay:

19 [T]he party opposing the stay motion can defeat the motion by making
20 a strong showing that appellate relief is unattainable. In particular, if the
21 appeal appears frivolous or if the appellant apparently filed the stay
22 motion purely for dilatory purposes, the court should deny the stay.

22 See *McCrea*, 89 P.3d at 40.

23 The instant motion and petition are brought by Nola Harber, who is not a party
24 to this action. This is the second petition for writ of prohibition filed by Nola Harber
25 in less than three (3) weeks, and Petitioner is essentially try to stay the entire Decree
26 of Divorce through the filing of multiple requests for extraordinary writ relief. The
27 filing of multiple petitions, along with the findings of the District Court concerning
28 Eric's litigation tactics during the divorce proceedings, evidence that the multiple

1 requests for stay and for writs are frivolous and filed for the dilatory purposes of
2 continuing to deprive Lynita of the benefit of the property she was awarded, and to
3 prevent Lynita from supporting herself and further funding her pursuit of justice.

4 Moreover, it is indisputable that the Petitioner has a plain, speedy and adequate
5 remedy in the ordinary course of law: an appeal. This Court has “consistently held,
6 ‘on several occasions, that the right to appeal is generally an adequate legal remedy
7 that precludes writ relief.’” *Daane v. Dist. Ct.*, 127 Nev. Adv. Op. 59, 261 P.3d 1086,
8 1087 (2011) (quoting *Pan v. Dist. Ct.*, 120 Nev. 222, 224, 88 P.3d 840, 841 (2004));
9 see also, *Bowler v. Dist. Ct.*, 68 Nev. 445, 453-54, 234 P.2d 593, 598 (1951) (“In
10 *Walcott v. Wells* [citation omitted], this court said: ‘It is a principle which lies at the
11 very foundation of the law of prohibition that the jurisdiction is strictly confined to
12 cases where no other remedy exists; and it has always been held to be a sufficient
13 reason to refuse to issue the writ where it clearly appears that the petitioner therefor
14 has another plain, speedy, and adequate remedy at law.”); see also, *Karow v.*
15 *Mitchell*, 110 Nev. 959, 962, 878 P.2d 978, 981 (1994) (“In this case, [Petitioner’s]
16 appeal from the district court’s order denying his motion to vacate judgment is an
17 adequate remedy in the ordinary course of the law.”).

18 Additionally, Petitioner has not satisfied the legal requirements for issuance of
19 a writ by demonstrating that the District Court exercised judicial functions “in
20 excess” of its jurisdiction. The Petitioner has not claimed that the District Court
21 lacked subject matter jurisdiction over the case, or personal jurisdiction over Ms.
22 Martin to enter the relief contained in the Decree. Instead, Petitioner argues that the
23 District Court exceeded its jurisdiction by Ordering certain properties to be
24 transferred by the ELN Trust to Lynita and the LSN Trust. Such argument is more
25 properly categorized as an argument that the District Court erred in its application of
26 law, than an argument that the District Court exceeded its jurisdiction.

27 Finally, and as set forth in the Answer to Petition for Writ of Prohibition filed
28 on July 8, 2013 in Case/Docket Number 63432, Petitioner is barred from post-

1 judgment relief from the Decree of Divorce as Petitioner has accepted certain benefits
2 afforded by the Decree, and should be collaterally and judicially estopped from
3 obtaining the requested relief.

4 B. Should A Stay Issue A Supersedeas Bond Should Be Required

5 NRCP 62(c) provides:

6 When an appeal is taken the appellant by giving a supersedeas bond may
7 obtain a stay subject to the exceptions contained in subdivision (a) of
8 this rule. The bond may be given at or after the time of filing the notice
9 of appeal. The stay is effective when the supersedeas bond is filed.

10 This Court may condition a party's request for a stay of a judgment on the party's
11 filing of a bond or other appropriate security in the district court. NRAP 8(a)(2)(E).

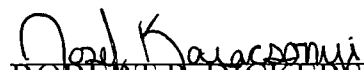
12 The District Court, in the Decree of Divorce and at the June 19, 2013 hearing,
13 has consistently expressed its concerns about whether Eric and the ELN Trust will
14 comply with future orders. See Exhibit A; see also Exhibit M, Transcript from June
15 19, 2013 Hearing, pg. 19, lines 19-24. Absent a bond, it is likely that Lynita will
16 never be able to recover the judgment awarded to her by the Decree of Divorce
17 regardless of the outcome of this writ proceeding or any subsequent appeal.

18 IV. **CONCLUSION**

19 For the reasons set forth above, the Court should deny Petitioner's request for
20 a stay pending a decision on the Petition for Writ of Prohibition.

21 DATED this 18th day of July, 2013.

22 **THE DICKERSON LAW GROUP**

23 
24 ROBERT P. DICKERSON, ESQ.
25 Nevada Bar No. 000945
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Attorneys for Real Parties in Interest
LYNITA NELSON and the LSN NEVADA
TRUST dated May 30, 2001

1 CERTIFICATE OF SERVICE

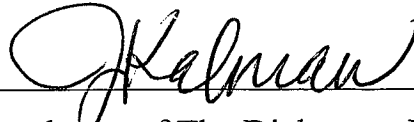
2 I hereby certify that I am an employee of The Dickerson Law Group, and that,
3 on the 18th day of July, 2013, I served a true and correct copies of OPPOSITION
4 TO EMERGENCY MOTION UNDER NRAP 27(e) FOR STAY TO ISSUE BY 5:00
5 P.M. ON JULY 9, 2013, PENDING RESOLUTION OF WRIT PROCEEDINGS via
6 United States Mail, with postage fully prepaid, to:

7
8 RHONDA K. FORSBERG, ESQ.
RADFORD J. SMITH, CHARTERED
9 64 North Pecos Road, Ste. 700
Henderson, Nevada 89074
Attorneys for Plaintiff

10
11 MARK A. SOLOMON, ESQ.
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12 9060 W. Cheyenne Avenue
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Attorneys for Third-Party Defendants

13
14 THE HONORABLE FRANK P. SULLIVAN
Eighth Judicial District Court, Department O
Family Court and Services Building
15 601 N. Pecos Road
Las Vegas, Nevada 89101
Respondent

16
17 LARRY L. BERTSCH
Larry L. Bertsch, CPA & Associates
18 265 E. Warm Springs Road #104
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Real Party in Interest

19
20 

21 An employee of The Dickerson Law Group
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