

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.

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.

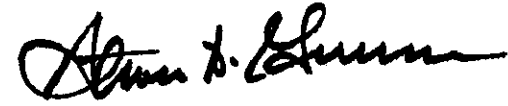
Note 24 - AZ-31 Gateway Lots

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 2

EXHIBIT 2



CLERK OF THE COURT

1 ORDER
2 THE DICKERSON LAW GROUP
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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.

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

22 ORDER

23 This matter coming on for hearing on this 4th day of April 2011, before the
24 Honorable Judge Frank P. Sullivan, for further proceedings on the appointment of the
25 Court's forensic accountant resulting from this Court's March 2, 2011 hearing; on
26 Defendant's MOTION FOR ORDER TO SHOW CAUSE WHY PLAINTIFF
27 SHOULD NOT BE HELD IN CONTEMPT FOR MULTIPLE VIOLATIONS OF
28 COURT'S APRIL 16, 2010 ORDER, FOR PLAINTIFF TO BE ADMONISHED TO
COMPLY WITH THE COURT'S ORDERS, FOR FEES AND COSTS, AND FOR
OTHER RELATED RELIEF and Plaintiff's OPPOSITION TO ORDER TO SHOW

1 CAUSE AND COUNTERMOTION FOR CONTEMPT and relatedly Case T-11-
2 131443, with ROBERT P. DICKERSON, ESQ., of THE DICKERSON LAW GROUP,
3 appearing on behalf of Defendant, LYNITA NELSON, and Defendant being present;
4 and DAVID A. STEPHENS, ESQ., of STEPHENS, GOURLEY & BYWATER, P.C.,
5 appearing on behalf of Plaintiff, ERIC NELSON, and Plaintiff being present; and the
6 Court having reviewed the pleadings and papers on file herein, and having heard the
7 arguments of counsel and the parties, and good cause appearing, issues the following
8 orders:

9 IT IS HEREBY ORDERED ADJUDGED and DECREED that LARRY
10 BERTSCH, CPA and NICHOLAS MILLER, CFE are appointed by this Court to
11 perform a forensic accounting intended to provide the Court with an accurate
12 evaluation of the parties' estate. Counsel for the parties are to meet separately with the
13 Court appointed experts and confirm the areas they desire the experts to review during
14 their evaluation.

15 IT IS FURTHER ORDERED that LARRY BERTSCH, CPA and NICHOLAS
16 MILLER, CFE are entitled to all information concerning the parties' "Mississippi"
17 assets, including information relating to the parties' interest in the Silver Slipper casino
18 operations and may contact and speak with Paul Alanis and any other individual with
19 knowledge of and information pertaining to the "Mississippi" assets.

20 IT IS FURTHER ORDERED that Plaintiff, ERIC L. NELSON, shall pay the
21 initial retainer fees required by Mr. Bertsch and Mr. Miller to perform their evaluation.

22 IT IS FURTHER ORDERED that Mr. Bertsch and Mr. Miller shall provide the
23 Court with an initial written report, in camera, by June 10, 2011.

24 IT IS FURTHER ORDERED that this matter is set for a Status Check for the
25 issuance of an initial report by Mr. Bertsch and Mr. Miller on July 11, 2011 at 9:00
26 a.m.

27 IT IS FURTHER ORDERED that this Court will address the issues of attorneys
28 fees and retroactive spousal support at the July 11, 2011 return hearing.

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

6 IT IS FURTHER ORDERED that the Court will consider appointment of a
7 receiver at the July 11, 2011 return hearing following a review of Mr. Bertsch and Mr.
8 Miller's report.

9 Following evidentiary proceedings on Defendant's Motion for Order to Show
10 Cause, the Court FINDS that Plaintiff's testimony as to the incident on March 8, 2011
11 is not credible. The Court further FINDS that there has been a willful violation of the
12 existing protective order by Plaintiff. Therefore,

13 IT IS FURTHER ORDERED that with respect to the protective order issued in
14 Case T-11-131443, the TPO previously extended to September 2, 2011 is hereby
15 modified to read that Defendant, ERIC L. NELSON, is not allowed at any of the
16 children's upcoming sporting events until further order. All other prior orders of this
17 Court in Case T-11-131443 remain in effect as previously stated.

18 IT IS FURTHER ORDERED that as Plaintiff is found to be in contempt of
19 court for the March 8, 2011 event wherein he was sitting in the general vicinity of the
20 Plaintiff and had parked his vehicle nose to nose with her vehicle, both of which are
21 found to be violations of the existing protective order, Plaintiff is sentenced to ten (10)
22 days in the Clark County Detention Center. Said sentence is suspended pending

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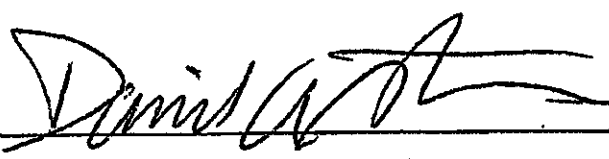
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1 further Order of the Court. Plaintiff is admonished and warned that any further
2 violation of this Court's orders will result in a sentence of twenty-five (25) days
3 incarceration.

4 DATED this 6 day of June, 2011.

5
6 
DISTRICT COURT JUDGE FRANK P. SULLIVAN

7 Approved as to Form and Content: Submitted by:
8 STEPHENS GOURLEY & BYWATER THE DICKERSON LAW GROUP

9
10 By 
11 DAVID A. STEPHENS, ESQ.
12 Nevada Bar No. 000902
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15 Attorneys for Plaintiff

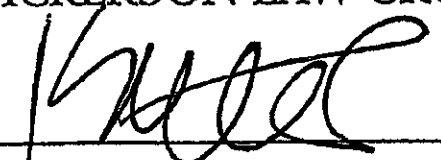
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EXHIBIT 3

EXHIBIT 3

REAL ESTATE PURCHASE AND SALE AGREEMENT

Summary Statement

THIS SUMMARY STATEMENT is a basic terms sheet attached to and made a part of that certain "Real Estate Purchase and Sale Agreement" dated as of the 16th day of November, 2011, by and between the Seller and Purchaser referenced below. The two documents together, along with any and all exhibits, constitute the "Agreement". THE AGREEMENT CONSTITUTES A LEGALLY BINDING DOCUMENT, IF YOU DO NOT UNDERSTAND THE TERMS AND CONDITIONS, CONSULT LEGAL OR OTHER PROFESSIONAL COUNSEL BEFORE SIGNING.

1. DATE OF AGREEMENT: November 16th, 2011
2. SELLER: Wyoming Racing LLC, a Delaware limited liability company
3. PURCHASER: DANIEL DEVELOPMENT MANAGEMENT, LLC, a(n) NEVADA LIMITED LIABILITY COMPANY
4. PROPERTY DESCRIPTION:
 - a) Address: 10180 State Highway North, Uinta County, WY 82930
 - b) Nature of Improvements: Horse Racing Track; Camper Park. Also, see Exhibit "B" for personal property items included with improvements, if any.
5. HIGH BID PRICE: \$ 400,000
6. BUYER'S PREMIUM
(10% of Item 5): \$ 40,000
7. TOTAL PURCHASE PRICE
(Total of Item 5 and Item 6): \$ 440,000
8. INITIAL EARNEST MONEY: \$ 75,000
9. ADDITIONAL EARNEST MONEY
(10% of Item 7, less Item 8): \$ - 0 -
10. INTENTIONALLY DELETED
11. CLOSING DATE: December 16th, 2011
12. TITLE COMPANY: Uinta Title & Insurance Company
13. SELLER'S MAILING ADDRESS: P.O. Box 7209
Bedminster, NJ 07921

with a copy to:

Long Reimer Winegar Beppler, LLP
Attn: Erika M. Nash
P.O. Box 3070
Jackson, WY 83001

14. PURCHASER'S MAILING
ADDRESS:

DYNASTY DEVELOPMENT MANAGEMENT, LLC
3611 S LINDELL ROAD
SUITE 201
LAS VEGAS, NV 89103
(702) 362-3030
BIL NELSON 591@GMAIL.COM

Phone Number:
Email:

15. PURCHASER'S ATTORNEY:

NONE

Phone Number:
Email:

16. AUCTIONEER:

CB Richard Ellis, Inc., by and through its agent,
Craig M. Thomas, Wyoming Broker License #12666
Travis T. Swenson, Wyoming Broker License #10682

17. COOPERATING BROKER:

NONE

FOR PURPOSES OF PARTICIPATING ONLINE IN THE AUCTION: By its execution and delivery of this Agreement, upon completion of the Auction (as defined below), if Buyer's bid to purchase the Property is accepted by Seller as the high bid at the Auction in accordance with Section 19 below, Buyer is willingly and knowingly granting Seller and its duly authorized agents a limited power of attorney (as set forth in Section 21 below) to complete the foregoing Lines 5 through 9 on behalf of Buyer, as Buyer's attorney in fact.

REAL ESTATE PURCHASE AND SALE AGREEMENT

THIS REAL ESTATE PURCHASE AND SALE AGREEMENT ("Agreement") is made and entered into as of this 16th day of November, 2011 by and between the Seller set forth in Item 2 of the Summary Statement and the Purchaser set forth Item 3 of the Summary Statement.

RECITALS

A. Seller is the owner of certain real property more particularly described in **Exhibit "A"** attached hereto (the "**Land**"), and any and all easements and other appurtenances and all buildings, fixtures and other improvements of a permanent nature situated on the Land (collectively, the "**Improvements**"). Said Land and the Improvements are generally described on Line 4 of the preceding Summary Statement which is attached to and incorporated in its entirety into this Agreement (the "**Summary Statement**").

B. Seller desires to sell to Purchaser, and Purchaser desires to purchase from Seller, the Land and the Improvements, together with all of the other property and interests of Seller described in **Section 1** below, subject to the terms and conditions contained herein.

AGREEMENTS

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by both parties, Seller and Purchaser agree as follows:

1. **AGREEMENT FOR PURCHASE AND SALE.** Seller agrees to sell, and Purchaser agrees to purchase, subject to the terms and conditions contained herein, the Land and the Improvements, together with:

(a) (i) all of Seller's right, title and interest in and to all rights of way, tenements, hereditaments, easements, rights, interests, claims, minerals and mineral rights, water and water rights, utility capacity and appurtenances, if any, in any way belonging or appertaining to the Land and the Improvements, and (ii) all of Seller's right, title and interest in and to all adjoining streets, alleys, private roads, parking areas, curbs, curb cuts, sidewalks, landscaping, signage, sewers and public ways (collectively, the "**Appurtenant Rights**"); and

(b) all equipment, fixtures and personal property owned by Seller and located at, or used in connection with the ownership, operation and maintenance of the Land or the Improvements, including without limitation (i) all heating, lighting, air conditioning, ventilating, plumbing and plumbing fixtures, electrical or other mechanical equipment, carpeting, permanent floor coverings, built-in appliances, permanent signs, draperies, smoke/fire detection devices, propane tanks (if any), attached mirrors, all outdoor plants, located at the Land or the Improvements, and (ii) the tools, inventory, supplies, equipment, furniture, furnishings, and personal property listed in **Exhibit "B"** attached hereto, (collectively, the "**Personal Property**"); and

(c) all of Seller's right, title and interest as landlord in and to all leases, tenancies and rental or occupancy agreements granting possessory rights in, on or covering the Land or Improvements, together with all modifications, extensions, amendments and guarantees thereof, and security deposits with respect thereto, including without limitation the leases listed in Exhibit "C" attached hereto (collectively, the "Leases"), if any; and

(d) to the extent assignable, all of Seller's right, title and interest in and to all contracts, agreements, guarantees, warranties and indemnities, written or oral, affecting the ownership, operation, management and maintenance of the Land, Improvements, Appurtenant Rights, Personal Property and Leases, including without limitation the items listed in Exhibit "C" attached hereto (collectively, the "Contracts"), if any; and

(e) to the extent assignable, all of Seller's right, title and interest in and to all (i) plans, models, drawings, specifications, blueprints, surveys, engineering reports, environmental reports and other technical descriptions or materials relating in any way to the Land, Improvements, Appurtenant Rights, Personal Property, Leases or Contracts, and (ii) licenses, franchises, certificates, occupancy and use certificates, permits, authorizations, consents, variances, waivers, approvals and the like from any federal, state, county, municipal or other governmental or quasi-governmental body, agency, department, board, commission, bureau or other entity or instrumentality affecting the ownership, operation or maintenance of the Land or the Improvements, including without limitation the items listed in Exhibit "D" attached hereto (collectively, the "Licenses"), if any; and

(f) to the extent assignable, all of Seller's right, title and interest in and to all tradenames, trademarks, copyrights, service marks, logos, designs, plans, drawings, specifications, goodwill, proprietary software (and documentation thereof), books and records, and other intellectual and intangible property used by Seller in connection with the ownership, operation and maintenance of the Property (as defined below), including without limitation any name set forth on Line 4 of the Summary Statement, if any (collectively, the "Intangibles").

The Land, Improvements, Appurtenant Rights, Personal Property, Leases, Contracts, Licenses and Intangibles and other property described above are collectively referred to herein as the "Property."

2. **PURCHASE PRICE AND EARNEST MONEY.** The purchase price for the Property (the "Purchase Price") shall be the Total Purchase Price set forth in Line 7 of the Summary Statement. The Purchase Price, plus or minus any prorations and adjustments provided for herein, shall be paid in cash or cash equivalent to Seller on the Closing Date (as hereinafter defined). Purchaser has deposited into the Escrow (as hereinafter defined) cash or certified funds in the amount set forth in Line 8 of the Summary Statement as an earnest money deposit (the "Initial Earnest Money"). Within three (3) business days after Seller's acceptance of this Agreement, Purchaser shall deposit additional cash or certified funds in the amount set forth in Line 9 of the Summary Statement to be added to the Initial Earnest Money (collectively, together with any interest earned thereon, net of the costs of investment, the "Earnest Money"). Except as otherwise provided for herein, the Earnest Money shall be non-refundable to Purchaser regardless of whether this transaction closes, and shall be invested in accordance with Seller's direction. All interest earned on the Earnest Money shall be paid to Seller (subject to any agreement concerning

the payment of same as between Seller and Auctioneer). The cost of the investment of the Earnest Money shall be paid from the interest earned thereon before such interest is paid out by Title Company. Upon the closing of the transaction contemplated by this Agreement, the Earnest Money shall be paid to Seller and Purchaser shall receive a credit against the Purchase Price in the amount thereof. If the transaction does not close as further defined herein, the Earnest Money shall be disbursed in accordance with the terms of this Agreement.

3. **CLOSING.**

(a) Subject to terms and conditions of this Agreement, the closing of the transaction contemplated by this Agreement (the "Closing") shall take place on the date set forth on Line 11 of the Summary Statement (the "Closing Date") at the offices of Title Company, or as the parties shall otherwise agree.

(b) If Purchaser completes the Closing within ten (10) business days from the date of this Agreement, Seller shall provide Purchaser with a credit at Closing of three percent (3%) of the Total Purchase Price.

(c) If the Closing occurs after the Closing Date, other than as a result of Seller's default under this Agreement, in addition to other available remedies, the Seller shall be entitled to an additional amount equal to \$500.00 per diem for each day the Closing is delayed, without limitation of any of Seller's rights or remedies hereunder, including Seller's right to insist upon strict adherence to the Closing Date.

4. **ESCROW.** This transaction shall be closed through an escrow established with Title Company in accordance with the deed and money escrow instructions attached hereto as Exhibit "E" (the "Escrow"). Upon the creation of the Escrow, anything herein to the contrary notwithstanding, the transfer and conveyance of the Property, the payment of funds and the delivery of the Conveyance Documents (as defined below) and other documents required to close the transaction contemplated by this Agreement shall be made through the Escrow. At the option of Seller, the Closing shall also take place through a so-called "New York Style" closing, so that the Purchase Price shall be disbursed to the Seller, and the Title Policy will be delivered to Purchaser, on the Closing Date. All escrow costs, including the costs of the Escrow and any New York Style closing fees, shall be divided equally between Purchaser and Seller.

5. **CONVEYANCE.** On the Closing Date, Seller shall transfer and convey title to the Property to Purchaser subject to any and all title exceptions of record or as shown on the Title Commitment (as hereinafter defined), including without limitation real and personal property taxes not yet due and payable (collectively, the "Permitted Exceptions") (provided that Seller agrees to cause to be released at Closing the lien of any mortgage(s) and/or security agreement(s) related to the mortgage financing encumbering the Property), by:

(a) delivering a recordable, stamped special warranty deed, in the form of Exhibit "F-1" attached hereto, subject to the Permitted Exceptions, executed by Seller, that conveys fee simple title to the Land, Improvements and Appurtenant Rights to Purchaser;

(b) delivering a bill of sale, in the form of Exhibit "F-2" attached hereto, executed by Seller, that transfers the Personal Property to Purchaser;

(c) delivering an assignment and assumption, in the form of Exhibit "F-3" attached hereto, executed by Seller, that transfers all of Seller's right, title, and interest in and to the Contracts, the Licenses, the Leases and the Intangibles to Purchaser or its assignee (the "Assignment and Assumption").

The foregoing documents and instruments are collectively referred to herein as the "Conveyance Documents".

6. **TITLE COMMITMENT.** Seller has delivered to Purchaser, at Seller's expense, a current preliminary title commitment (the "Title Commitment") for an owner's title insurance policy issued by the title company identified in Line 12 of the Summary Statement (the "Title Company"), covering title to the Land, Improvements and Appurtenant Rights and showing title in Seller, together with legible copies of each of the documents underlying the title exceptions listed therein.

7. **SURVEY.** Seller has delivered to Purchaser, at Seller's expense, a survey of the Land, Improvements and Appurtenant Rights (the "Survey"), prepared by a land surveyor licensed by the state in which the Land is located.

8. **REPRESENTATIONS AND WARRANTIES; "AS IS" PURCHASE.**

(a) Seller represents and warrants to Purchaser, as of the date hereof and again on the Closing Date, that:

(i) Seller is duly organized, validly existing and in good standing under the laws of the State of its organization. Seller has all necessary power and authority to enter into this Agreement and to consummate all of the transactions contemplated herein. The individuals executing this Agreement on behalf of Seller are duly authorized to execute, deliver and perform this Agreement on behalf of Seller and to bind Seller. This Agreement and all documents to be executed by Seller and delivered to Purchaser hereunder: (A) are and will be the legal, valid and binding obligations of Seller, enforceable in accordance with their terms, (B) do not or will not contravene any provision of Seller's organizational documents or any existing laws and regulations applicable to Seller or the Property and (C) will not conflict with or result in a violation of any agreement, instrument, order, writ, judgment or decree to which Seller is a party or is subject or which governs the Property;

(ii) Except for Seller's agreement with Auctioneer, Seller has entered into no brokerage or leasing commission with respect to the Property.

(b) Purchaser represents and warrants to Seller, now and again on the Closing Date, that: (i) Purchaser has all necessary power and authority to enter into this Agreement and to consummate all the transactions contemplated herein, (ii) the individuals executing this Agreement on behalf of Purchaser are duly authorized to execute, deliver and perform this Agreement on behalf of Purchaser and to bind Purchaser and (iii) this Agreement and all documents to be executed by Purchaser and delivered to Seller hereunder (A) are and will be the legal, valid and binding obligations of Purchaser, enforceable in accordance

with their terms, (B) do not or will not contravene any provision of Purchaser's organizational documents or any existing laws and regulations applicable to Purchaser and (C) will not conflict with or result in a violation of any agreement, instrument, order, writ, judgment or decree to which Purchaser is a party or is subject.

(c) All of the representations and warranties of Seller and Purchaser contained in this Section 8 are material, none shall merge into the deed herein provided for and all shall survive the Closing Date or termination of this Agreement for a period of one (1) year.

(d) The Property is being sold "as-is, where-is," and "with all faults," including all known and unknown faults, and Purchaser acknowledges and agrees that neither Seller nor any of Seller's agents, employees or representatives (including without limitation Auctioneer or any of Auctioneer's agents, employees or representatives) has made any representations or warranties concerning the Property which Purchaser deems to be material to Purchaser's decision to purchase the Property, including without limitation the condition thereof, its fitness for any particular purpose, its physical dimensions, financial information or any financial projections, the status of any leases, the availability of any land use or development entitlements or any utility service. Purchaser acknowledges and agrees that it has an opportunity to inspect the Property, including all personal property and improvements and is relying upon its own inspection of the same, its review of available documentation and such other due diligence as the Purchaser deems advisable, and not on any representations, statements or other assertions by Seller, Auctioneer, Seller's legal counsel, or any of their respective agents, employees or representatives. Purchaser acknowledges that it has been advised to seek legal, financial, construction, air quality, environmental, and/or professional inspection services regarding this purchase.

9. SELLER'S COVENANTS.

From and after the date of this Agreement through the Closing Date, Seller and Seller's agents shall, at Seller's expense:

(a) not enter into any transaction with respect to or affecting the Property which would affect or bind Purchaser following the Closing Date;

(b) not sell, encumber or grant any interest in the Property, or any part thereof, in any form or manner whatsoever or otherwise perform or permit any act which would prevent Seller's full performance of its obligations hereunder; or

(c) not enter into, amend, waive any rights under, terminate or extend any Lease, Contract or License, nor apply any security or other deposits held under any Lease, Contract or License to delinquent rents at any time after the date of this Agreement without prior written notice to Purchaser.

10. DELIVERY OF DOCUMENTS.

(a) On the Closing Date, Seller shall deliver the following documents (the "Closing Documents") to Purchaser, in form and substance reasonably acceptable to Purchaser all duly executed, where appropriate, each of which shall be a condition precedent to Purchaser's obligation to close the transaction contemplated by this Agreement:

- (i) the Conveyance Documents, executed by Seller;
- (ii) an ALTA Statement, executed by Seller;
- (iii) Seller's counterpart of a closing and proration statement, executed by Seller;
- (iv) a certification of nonforeign status satisfying Section 1445 of the Internal Revenue Code, executed by Seller;
- (v) executed counterparts of real estate transfer tax declarations, disclosures or forms executed on behalf of Seller;
- (vi) evidence of Seller's existence and authority to perform its obligations under this Agreement, in form and substance reasonably satisfactory to Purchaser and Title Company;
- (vii) a certified copy of the resolutions or declarations of Seller or the partners of Seller, as applicable, authorizing the transaction contemplated by this Agreement or other satisfactory evidence of authorization;
- (viii) if a New York Style closing is used, (A) a gap undertaking, executed by Seller, and (B) the Title Policy (or the Title Commitment, hand-marked, initialed and dated as of the Closing Date so as to be the equivalent of the Title Policy), in the form and with the endorsements required under Section 6 above;
- (ix) all keys and access cards to, and combinations to locks and other security devices located at, the Property, if applicable;
- (x) any documentation which may be in Seller's possession relating to Intangibles and all of the Leases, Contracts and Licenses, where available, together with a letter from Seller advising the tenants and the other parties under or to the Leases and Contracts (which are being assigned to assumed by Purchaser hereunder) of the assignment of their respective Leases and Contracts to Purchaser or its assignee and in the case of Leases, the manner in which rent is to be paid subsequent to Closing and directing each such tenant to deliver to Purchaser, within a reasonable period after the Closing Date, endorsements of any insurance policies required under the applicable Lease, adding the interest of Purchaser;
- (xi) all letters of credit and other non-cash security deposits for which Purchaser is not receiving a credit under Section 13 below, together with appropriate documents of assignment and amendment running in favor of Purchaser; and

(xii) such other documents, instruments, consents or agreements as may be reasonably requested by (A) Purchaser, in order to consummate this Agreement or (B) Title Company or the escrow agent, in order to issue the Title Policy, and to otherwise consummate the Closing.

(b) On the Closing Date, Purchaser shall deliver the following to Seller, in form and substance reasonably acceptable to Seller, all duly executed where appropriate, each of which shall be a condition precedent to Seller's obligation to close the transaction contemplated by this Agreement:

(i) executed counterparts of the real estate transfer tax declarations described above;

(ii) counterparts of the Assignment and Assumption, executed by Purchaser or its assignee;

(iii) counterparts of the closing and proration statement, executed by Purchaser or its assignee;

(iv) ALTA Statement, executed by Purchaser or its assignee;

(v) the Purchase Price, cash, certified or collected funds, plus or minus prorations and adjustments; and

(vi) such other documents, instruments or agreements as may be reasonably requested by (A) Seller, in order to consummate this Agreement or (B) Title Company or the escrow agent, in order to issue the Title Policy free of any exceptions raised due to the actions of Purchaser or its assignee, and to otherwise consummate the Closing.

11. **FIRE OR CASUALTY.** In the event of material damage to the Property by fire or other casualty prior to the Closing Date in an amount greater than 60% of the Total Purchase Price Seller shall promptly notify Purchaser of such fire or other casualty, and within twenty (20) days after receipt of any such notice, Purchaser may elect, by written notice to be delivered to Seller on or before the sooner of (i) the twentieth (20th) day after Purchaser's receipt of such notice, or (ii) the Closing Date, to either: (a) close the transaction contemplated by this Agreement and receive all insurance claims and proceeds payable to Seller as a result of such fire or other casualty, with the same being paid or assigned to Purchaser at Closing, together with a credit to be applied to the Purchase Price in the aggregate amount of any applicable deductibles under such insurance policies, or (b) terminate this Agreement, and receive a return of the Earnest Money in which case the parties hereto shall have no further obligations hereunder (except for obligations which are expressly intended to survive the termination of this Agreement). In the event of damage to the Property by fire or other casualty prior to the Closing Date in an amount less than 60% of the Total Purchase Price, Seller shall have no obligation to make repairs or restoration to any damaged portion of the Property, and Purchaser shall close the transaction contemplated by this Agreement and (unless Seller shall have repaired such damage or destruction prior to Closing) receive all insurance claims and proceeds when payable to Seller as a result of such fire or other casualty, with the same being paid or assigned to Purchaser at Closing, together with a credit to be applied to the

Purchase Price in the aggregate amount of any applicable deductibles under such insurance policies in an amount not to exceed the cost to repair the damage to the Premises. The provisions of this Section 11 shall survive the termination of this Agreement.

12. **CONDEMNATION.** If, prior to the Closing Date, all or any part of the Property is taken by condemnation or a conveyance in lieu thereof, or if notice of a condemnation proceeding with respect to the Property is received by Seller, Seller shall notify Purchaser of such condemnation or a conveyance in lieu thereof, and within twenty (20) days after receipt of any such notice, Purchaser may elect, by written notice to be delivered to Seller on or before the sooner of (i) the twentieth (20th) day after Purchaser's receipt of such notice, or (ii) the Closing Date, to terminate this Agreement by giving Seller written notice of its intention to do so on or before the Closing Date, in which event the Earnest Money shall be returned to Purchaser, and the parties hereto shall have no further obligations hereunder (except for obligations which are expressly intended to survive the termination of this Agreement). If Purchaser elects to close this transaction notwithstanding such taking or condemnation, Purchaser shall be entitled to any award given to Seller as a result of such condemnation proceedings, with the same being paid or assigned to Purchaser at Closing. The provisions of this Section 12 shall survive the termination of this Agreement.

13. **ADJUSTMENTS AND PRORATIONS.** Adjustments and prorations with respect to the Property shall be computed and determined between the parties as of 12:01 a.m., MST on the Closing Date as follows:

(a) General real estate taxes and special assessments shall be prorated as of the Closing Date based on the then current real estate taxes (if known, based on final real estate tax bills for such period -- and if not known, based on the most recent ascertainable taxes) and the special assessments due and owing prior to Closing, and Seller or Purchaser shall receive a credit at Closing, as appropriate. Without affecting the obligations set forth in this Section 13(a), the prorations for real and personal property taxes shall be equitably prorated on a "net" basis (i.e. adjusted for all tenants' liabilities, if any, for such items). If general real estate taxes or special assessments are not known as of the Closing, the parties agree to reprorate when such amounts become known. All obligations under this Section 13(a) shall survive the Closing.

(b) All rents and other sums receivable from tenants of the Property which were earned and attributable to the period prior to the Closing Date will be retained by Seller to the extent that such rents have been collected on or before the Closing Date. Rents earned and attributable to the period beginning on the Closing Date and thereafter will be paid to Purchaser by the tenants, or credited to Purchaser at Closing (if such rents are received by Seller prior to the Closing Date). All payments from tenants, on account of rent or otherwise, received by Seller after the Closing Date, whether attributable to the period prior to or after the Closing Date, shall be deemed to be held in trust by Seller for Purchaser and shall be promptly delivered to Purchaser by Seller for application as provided in this Section 13(b). All payments from tenants, on account of rent or otherwise, received after the Closing Date by Purchaser and all amounts received from Seller by Purchaser pursuant to the immediately preceding sentence, shall be applied first to rent or other sums due under the Leases attributable to the period beginning on the Closing Date and continuing thereafter, and then to payment to Seller on account of rents which were earned and

attributable to the period prior to the Closing Date but which have not been paid when due ("**Delinquent Rentals**"); provided that in no event shall Purchaser be obligated to make any such payment to Seller on account of Delinquent Rentals which are received by Purchaser on or after the date which is twelve (12) months after the Closing Date, and Purchaser shall be entitled to retain all such amounts. It is hereby agreed that Purchaser shall be entitled to reimburse itself for any costs incurred by Purchaser in collection of Delinquent Rentals prior to the payment to Seller on account of Delinquent Rentals as provided herein. Purchaser shall have no obligation to evict or to pursue any other remedies against tenants owing Delinquent Rentals, and shall have no obligation to collect or attempt to collect Delinquent Rentals; provided that Purchaser shall have no right to, and shall not, compromise or concede any Delinquent Rentals without the prior written consent of Seller. Seller shall have no right to enforce Leases or collect Delinquent Rentals on or after the Closing Date without the prior written consent of Purchaser, which may be withheld in Purchaser's sole discretion, and any such permitted enforcement or collection effort shall be at Seller's sole expense.

(c) On the Closing Date, Seller will deliver to Purchaser in cash, as a credit against the Purchase Price or as an adjustment to the prorations provided for elsewhere in this Section 13, as appropriate, an amount equal to all deposits (including without limitation security, operating expense and tax deposits) made by tenants occupying the Property which have not been applied by Seller pursuant to the Leases, together with interest owing thereon pursuant to the applicable Lease, if any, and together with a listing of the tenants to which such deposits and interest are owing.

(d) All amounts payable, owing or incurred in connection with the Property under the Contracts and Leases to be assumed by Purchaser under the Assignment and Assumption shall be prorated as of the Closing Date. All sums due for such accounts payable which are attributable to the period prior to the Closing Date will be paid by Seller, or if Seller has not received the bill or invoice therefor, or has received but not paid such bill or invoice, prior to the Closing Date, at Purchaser's election, Purchaser will either (i) furnish to Seller such bills or invoices received after the Closing Date for payment by Seller (and Seller shall pay all other such bills or invoices received but not paid prior to Closing) and Purchaser will have no further obligation with respect thereto, or (ii) Purchaser may pay such bill or invoice on behalf of Seller and be entitled to reimbursement thereof by Seller on demand.

(e) Seller shall be entitled to a credit for all transferable utility deposits transferred hereunder, if any. All other utility deposits, if any, may be withdrawn by and refunded to Seller and Purchaser shall make its own replacement deposits for utilities as may be required by the respective utilities involved.

(f) The Earnest Money shall be paid to Seller at Closing and Purchaser shall be entitled to a credit against the Purchase Price in the amount thereof.

(g) All utility charges that are not separately metered to tenants will be prorated to the Closing Date and Seller will obtain a final billing therefor and pay any amounts owing therein for the period prior to the Closing Date. To the extent that utility bills cannot

be handled in the foregoing manner, they shall be prorated as of the Closing Date based on the most recent bills available.

(h) Unless provided otherwise hereinabove, such other items which are customarily prorated in a purchase and sale of the type contemplated hereunder shall be prorated as of the Closing Date.

(i) Except as provided in Section 13 (a) and 13(d) above, all prorations are final and there shall be no reprorations. Notwithstanding the foregoing, each of the provisions of this Section 13 shall survive the Closing.

14. **CLOSING COSTS.** Seller shall pay: (a) any stamp tax, sales tax, documentary transfer tax or other tax imposed on the transfer of the Property, except as expressly provided in the last sentence of this Section 14, (b) the cost of the Title Commitment and the Title Policy thereto, (c) the cost of the Survey, (d) the costs of recording any releases required to release the mortgage lien encumbering the Property, (e) Seller's attorneys' fees and (f) one half of all escrow and New York Style closing fees. Purchaser shall pay: (i) the costs of recording the deed, (ii) Purchaser's attorneys' fees, and (iii) one half of all escrow and New York Style closing fees.

15. **POSSESSION.** Possession of the Property shall be delivered to Purchaser at Closing, free and clear of all liens and claims other than Permitted Exceptions and the rights of the tenants.

16. **DEFAULT.** If Seller defaults hereunder and fails to cure such default within five (5) days after written notice of such default, or if the representations and warranties set forth in this Agreement shall not be true and correct in all material respects on the date of this Agreement and as of the Closing Date, Purchaser shall, in addition to its other rights at law and in equity, have the right to either: (a) terminate this Agreement and receive a return of the Earnest Money, in which event each of the parties hereto shall be relieved of any further obligation to the other arising by virtue of this Agreement (except for obligations which are expressly intended to survive the termination of this Agreement), or (b) pursue specific performance of this Agreement, per the terms of this Agreement. If Purchaser defaults hereunder and fails to cure such default within five (5) days of written notice of such default, this Agreement shall automatically terminate and Seller shall retain such Earnest Money as liquidated damages in full settlement of all claims against Purchaser, being agreed by the parties hereto to constitute compensation for the loss of opportunity suffered by Seller due to such breach, and as Seller's sole and exclusive remedy. The parties agree that the amount of actual damages which Seller would suffer as a result of Purchaser's default would be extremely difficult to determine and have agreed, after specific negotiation, that the amount of the Earnest Money is a reasonable estimate of Seller's damages and is intended to constitute a fixed amount of liquidated damages in lieu of other remedies available to Seller and is not intended to constitute a penalty.

17. **NOTICES.** Any notice, demand, request or other communication which either party hereto may be required or may desire to give under this Agreement shall be in writing and shall be deemed to have been properly given if (a) hand delivered (effective upon delivery), (b) mailed (effective three (3) days after mailing) by United States registered or certified mail, postage prepaid, return receipt requested, (c) sent by a nationally recognized overnight delivery

service (effective one (1) day after delivery to such courier) or (d) sent by facsimile (effective upon confirmation of transmission), in each case, addressed as follows:

IF TO PURCHASER:

In accordance with Line 14 of the Summary Statement,

IF TO SELLER:

In accordance with Line 13 of the Summary Statement,

or to such other or additional addresses as either party might designate by written notice to the other party.

18. BROKERS. Each of Seller and Purchaser represents and warrants to the other that it has not dealt with any brokers, finders or agents with respect to the transaction contemplated hereby other than the Auctioneer set forth in Line 16 of the Summary Statement, and the Cooperating Broker, if any, identified in Line 17 of the Summary Statement (collectively, the "Brokers"). Cooperating Broker shall be paid a commission equal to two percent 2% of the High Bid Price set forth in Item 5 of the Summary Statement, payable solely upon the Closing and the payment of the Total Purchase Price by Purchaser and all fees and other amounts due Auctioneer. Seller shall, on the Closing Date, deliver to Purchaser or Title Company customary affidavits or other documents relating to the absence of broker's liens that could arise in connection with the sale of the Property, if any. Each party agrees to indemnify, defend and hold harmless the other party, its successors, assigns and agents, from and against the payment of any commission, compensation, loss, damages, costs, and expenses (including without limitation attorneys' fees and costs) incurred in connection with, or arising out of, claims for any broker's, agent's or finder's fees of any person claiming by or through such party, other than Brokers. Seller shall pay the fees and commissions of Brokers. The obligations of Seller and Purchaser under this Section 18 shall survive the Closing and the termination of this Agreement.

19. OFFER AND ACCEPTANCE.

(a) Purchaser acknowledges and agrees that this Agreement is executed and delivered by Purchaser pursuant to a "minimum bid" auction conducted on behalf of Seller (the "Auction"). In consideration of Seller's undertaking to sell the Property to Purchaser if this Agreement is accepted by Seller as hereinafter provided and for other good and valuable consideration, the receipt and sufficiency of which is expressly acknowledged by Purchaser, this Agreement constitutes an irrevocable offer by Purchaser to purchase the Property in accordance with this Agreement. In the event the High Bid Price (as set forth in Item 5 of the Summary Statement) is equal to or greater than the minimum bid as stated in the Terms and Conditions of the Auction (the "Minimum Bid"), this offer will be accepted by the Seller.

(b) In the event the High Bid Price is less than the Minimum Bid, then this offer will be taken under consideration by the Seller and cannot be revoked by Purchaser prior to

5:00 p.m. local time (based on the location of the Property), on the fifth (5th) business day following Purchaser's execution and delivery of this Agreement (the "**Irrevocable Deadline**"). This offer shall not be deemed accepted by Seller until executed and delivered by Seller prior to revocation thereof. Notice from Seller to accept or reject Purchaser's offer under this Section may be given pursuant to Section 17 of this Agreement, or by telephone and confirmed at a later date by notice given pursuant to Section 17 of this Agreement. Failure of Seller to notify Purchaser on or prior to the Irrevocable Deadline that Seller accepts or rejects Purchaser's offer shall not constitute acceptance or rejection by Seller of Purchaser's offer, but Purchaser's irrevocable offer shall thereafter become revocable, following which Purchaser may give notice of revocation to Seller.

20. MISCELLANEOUS.

- (a) Time is of the essence of each provision of this Agreement.
- (b) This Agreement and all provisions hereof shall extend to, be obligatory upon and inure to the benefit of the respective heirs, legatees, and permitted successors and assigns of the parties hereto.
- (c) Except as provided herein, this Agreement contains the entire agreement between the parties relating to the transactions contemplated hereby.
- (d) This Agreement shall be governed by and construed in accordance with the laws of the State of Wyoming.
- (e) If any of the provisions of this Agreement or the application thereof to any persons or circumstances shall, to any extent, be deemed invalid or unenforceable, the remainder of this Agreement and the application of such provisions to persons or circumstances other than those as to whom or which it is held invalid or unenforceable shall not be affected thereby.
- (f) This Agreement and any document or instrument executed pursuant hereto may be executed in any number of counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.
- (g) If either party institutes a legal action against the other relating to this Agreement or any default hereunder, the unsuccessful party to such action will reimburse the successful party for the reasonable expenses of prosecuting or defending such action, including without limitation reasonable attorneys' fees and disbursements and court costs. The obligations under this Section 20(g) shall survive the termination of this Agreement.
- (h) This Agreement shall not be construed more strictly against one party than against the other merely by virtue of the fact that the Agreement may have been prepared primarily by counsel for one of the parties.
- (i) The Summary Statement attached to this Agreement is hereby incorporated herein in its entirety and made a part hereof by this reference.

(j) If, under the terms of this Agreement and the calculation of the time periods provided for herein, the Closing Date or any other date to be determined under this Agreement should fall on Saturday, a Sunday, a legal holiday or other date on which banks located in the City in which the offices of the Title Company issuing the Title Policy is located are not open for business, then such date shall be extended to fall on the next business day.

(k) An electronic signature, facsimile, scanned and e-mailed or photocopy signature on this Agreement, any amendment hereto or any notice delivered hereunder shall have the same legal effect as an original signature. Purchaser acknowledges that if signed by electronic signature, this Agreement shall be binding and enforceable pursuant to the Electronic Signatures in Global and National Commerce Act, Title 15, United States Code, Section 7001 et seq., The Uniform Electronic Transaction Act which has been adopted in the State of Wyoming, and any other applicable State laws.

21. **Limited Power of Attorney: On-Line Auction Bidders.** Buyer acknowledges and agrees that Buyer has executed and delivered this Agreement to Seller in advance of the Auction, with the blanks in Section 2.2 (for the High Bid Price, the Buyer's Premium, the Total Purchase Price, and the Additional Deposit/Additional Earnest Money) left incomplete. Buyer hereby appoints Auctioneer and its duly authorized agents, and each of them individually, as Buyer's true and lawful attorneys-in-fact and authorized representatives, with full power of substitution and resubstitution (each such attorney-in-fact and authorized representative being herein referred to as an "Authorized Representative"), for the limited purpose of completing Lines 5 through 9 of this Agreement following the Auction by filling in the High Bid Price, the Buyer's Premium, the Total Purchase Price, and the Additional Deposit/Additional Earnest Money. Notwithstanding the limited power of attorney in favor of Auctioneer, Buyer acknowledges that Auctioneer is acting as the agent of the Seller, subject to Auctioneer's professional responsibilities under applicable law. Buyer does hereby ratify and confirm all such acts and things done or caused to be done by any said Authorized Representative pursuant to this power of attorney. This power of attorney is coupled with an interest and shall be irrevocable until the Irrevocable Deadline.

22. **IN WITNESS WHEREOF**, this Agreement has been executed as of the date first above written.

PURCHASER:

DYNASTY DEVELOPMENT MANAGEMENT, LLC
A NEVADA LIMITED LIABILITY COMPANY

By: _____

Its: _____

Date Offered: 11-16-2011

SELLER: Wyoming Racing, LLC,
a Delaware limited liability company

By: _____

Its: _____

Date Accepted: 11-16-2011

EXHIBIT A

Legal Description of Land

A tract of land in the E1/2 of Section 2 which includes the Wyoming Downs Camper Park Subdivision filed June 2, 1986, instrument R25270 on file in the office of the County Clerk and the NW1/4NE1/4 and the NE1/4NW1/4 of Section 11, Township 16 North, Range 121 West, 6th P.M., Uinta County, Wyoming, said tract being more particularly described as follows:

BEGINNING at the Southeast corner of said Section 2, running thence S 89°34'09" W, 2562.92 feet along the South line thereof; thence S 0°25'51" E, 30.00 feet; thence 89°31'47" W, 102.54 feet to the Easterly right-of-way line of the Wyoming State Highway 89; thence N 4°56'40" W, 30.00 feet along said right-of-way line to the South line of said Section 2; thence N 89°26'38" E, 74.90 feet along said South line to the South one-quarter corner thereof; thence N 1°04'57" W, 3360.20 feet along the North-South centerline of said Section 2; thence N 89°34'09" E, 2626.58 feet to a point on the East line of said Section 2; thence S 0°16'09" E, 704.25 feet along said East line to the East one-quarter corner of said Section 2; thence S 0°34'19" E, 2655.74 feet along the East line thereof to the **POINT OF BEGINNING**.

EXHIBIT B

List of Equipment, Fixtures and Personal Property

All items are "As Is Where Is"

*Buyer is advised to check this list against actual inventory located at property.

**Seller shall not be responsible for missing items. Inventory is as of August 2011, comprised of 4 pages.

Main Floor

Office Area

(4) Office desks

(2) Office chairs

Savin 2555 copier

(2) Two-drawer filing cabinets

Pyramid 4000 time clock

(2) Four-drawer filing cabinet

Dell Computer System, Serial #CCA64M0031086

HP Laser Jet 6P Model #C3980A, Serial #USBB21764

Paper Shredder

Kitchen cabinetry/sink

Wooden Bookshelf

Gerald small refrigerator

(7) 14" TVs

(2) 27" TVs

(9) Standing fans

(3) Floor fans

Vacuum

(6) Office furniture chairs

Display Case

OTB line/Money Room

14 Stools

(2) Decoder racks

Stereo System/amplifier

Safe

Computer System

(4) Calculators

Bill counter

Concession/Bar Areas

Royal 130 CX Cash register

Sharp XE-A102 cash register

Delfield-2 Door, Flat Top Freezer, Model #UC4148, Serial #112107

Wells commercial cooking Two-door warmer Model #Aw-36, Serial #1072

Performance Brown Refrigerator Model #407, Serial #11874

Stainless steel work table (small)

Superior 2-basket deep fryer

Wells Deep Fryer, Model #F1200, Serial #FJ1048

Four basin warming banquet table

True Cabinet refrigeration unit, Model TSSU-48-12, Serial #1-4670623

B-1

CH01/ 25681641.3

One 3-shelve stainless steel Rack
Perlick bar sink—7 basin, includes alcohol holding rack
Radio Shave TV/Hibachi TV
Perlick 2-door refrigeration unit, Model #C506-3E-SC-UL, Serial #274162
2 Basin Bar sink—wooden alcohol holding rack
65 chairs
Rhiem Water Heater, Model #82V40-2, Serial #RH0504R09880
One (3) basin Stainless steel sink/sprayer
Stainless Steel wire rack—3 shelves
Wells 2-burner unit, Model #H-63, Serial #0-7863
2 Stools
Sunbeam Microwave, M#SBM6500W, Serial #0-7863
Dilfield Refrigerator, Model #406, Serial #101698
True 3-door refrigeration unit, Model #TSSU-7218, Serial #1468-2393

Floor Area

(8) 7' folding tables
1 Wooden trash can with condiment dispenser holders
(5) Red tables
10 small TVs in wall
6 TVs Center pole
4 TVs (above grand stand)

Upper Mezzanine

Concession/Bar Areas

Three-basin stainless steel sink
Wells flat iron grill, Model G-24, Serial #4266
Toastermaster, Model 1435, Serial #3-5283-85
Superior 2-baket deep fryer
Heat warmer table/lamp
Wells Cooking equipment, Model #RW3, Serial #TW1672
Stainless steel working table 5' x 2'
McCall Refrigerator and/freezer (2-door) Model #4055S, Serial #M28022
Small commercial refrigerator and freezer, listed 190v
Five-basin bar sink
Stainless steel (3) shelf rack 6'
Stainless steel (2) shelf rack 5'
Stainless steel 7-basin bar sink
Perlick company small refrigerator, Model #C506E-SC-UL, Serial #274153
GE Small Refrigerator, Model #TAX4DNCABL, Serial #MG300925
Stainless steel 3-basin bar sink
Manitowoc ice machine, Model #MQY0454A, Serial #020360259
Sharp Microwave
Toastermaster Model #3B@0A, Serial #A2-733380-72
Small Refrigerator, Model #UR20PE71189, Serial #2834627
Royal 425 CX Cash Register
Bunn coffee Brewer, Model #CWTF15-APS, Serial #CWTF074355

Floor Area

(29) 4' x 2' tables
(88) 24" x 30" tables

(276) red cloth padded/white vinyl chairs
(77) Vinyl stackable chairs
14 bar stools
2 wooden garbage containers/condiment dispenser holders
21 plastic garbage cans
14 hanging TVs

Outside

2 satellites

Horseman's Café

Cafeteria area

McCall Refrigerator, Model #4045F, Serial #M28282
(2) Wooden top working tables
(2) Stainless steel working tables
GE turntable microwave, Model #JES738WJ01, Serial #GH968420U
Bradford white water heater, Model #MI50T6DS13
(18) 36" x 36" tables
53 stackable chairs
Display counter
Royal 587 CX cash register
J & J Snack Foods pretzel display case, Model #2000
Stainless steel desk
Manitowoc Series 6000 ice machine
Vulcan Hart Corp. kettle, Model # EL-40 Serial #14537
Vulcan Hart Corp. flat iron grill
Vulcan Hart Corp. grill Model HEG-72, Serial #L746958
Vulcan 2-baket deep fryer
Salad bar equipment—5 basin
Norlake 4-door refrigeration unit
Stainless steel sink—3 basin
Stainless steel sink w/dishwashing hose
Hand sink
Miscellaneous pots/pans/cookware

Horseman's bookkeeping area

5 desk/chairs
Metal Storage Cabinet—2 door
Wooden bookshelf-4 shelves
(4) 4-drawer filing cabinet
(2) 2-drawer filing cabinet
Desk/working table

Maintenance Sheds

Metal desk
5 jockey statues
Weed sprayer
(2) Shopvacs 12 gal, 4.5 peak HP
EZGO golf cart
Horse trailer
Ford 600 (Starting Gate Truck)
Cashman Equipment Co. Tractor 426 (Backhoe)

B-3

CH01/ 25681641.3

(2) Lawn mowers—will not start
(2) Weed eaters
Extension cord
2 water hoses
Batter charger 85-1250

(5) Cash registers
 Royal 482CX
 Royal 600SX
 Sharp XE-A415
(2) Sharp XE-A205

2 Large ice bins
4 Small ice bins
Pop corn machine
6 beverage carriers
2 picnic coolers
2 Pretzel warmers
4 plastic containers
Misc. cups/lids/straws.

Crows Nest

Kenmore small refrigerator, Model #91282
Love Seat
Two Cenvair Fans, Prod #009292, Serial # 090243144
9 wooden stools
7 small red tables
2 small desks
4 TVs (hanging in upper grandstand)

Jockey's Room

Jockey Scale
9 folding chairs
2 GE clothes dryers
Kenmore clothes washer
GE clothes washer
4 wooden tables
8 stacking chairs
GE refrigerator
RCA TV
Multiple bunk beds/storage boxes
Folding table

EXHIBIT C

List of Leases and Contracts

<u>Contract</u>	<u>Date</u>	<u>Parties</u>	<u>Subject</u>
------------------------	--------------------	-----------------------	-----------------------

N/A or None: for 10180 State Highway North, Uinta County, WY

EXHIBIT D

List of Licenses

N/A or None for: 10180 State Highway North, Uinta County, WY

EXHIBIT E

ESCROW AGREEMENT

THIS ESCROW AGREEMENT is made and entered into on this 16th day of November, 2011, by and among Wyoming Racing, LLC, a Delaware limited liability company ("Seller"), ~~DANIEL DEVEREUX MANAGEMENT, LLC~~ ("Purchaser") and Uinta Title & Insurance, Inc., 1048 Main Street, Evanston, WY 82930 ("Escrow Agent").

RECITALS

A. Seller and Purchaser have entered into that certain Real Estate Purchase and Sale Agreement dated November 16, 2011 ("Agreement"), providing for the sale by Seller of property commonly known as 10180 State Highway North, Uinta County, WY 82930 ("Property").

B. The parties wish to enter into this Escrow Agreement to provide for: (1) the holding and disposition of the earnest money under the Agreement, and (2) the closing of the transaction contemplated by the Agreement (the "Closing").

NOW, THEREFORE, the parties hereto agree as follows:

1. On or before Nov. 16, 2011, Purchaser shall deliver to Escrow Agent funds in the amount of \$ 75,000 (the "Initial Earnest Money"). On or before NOVEMBER 21 2011, Purchaser shall deliver to Escrow Agent funds in the amount of \$ - 0 - (the "Additional Earnest Money") (the Initial Earnest Money, together with the Additional Earnest Money, including any earnings thereon, net of any investment costs, is hereinafter referred to as the "Earnest Money") Escrow Agent shall deliver to Purchaser an acknowledgment of receipt of funds representing the Earnest Money.

2. On or before DECEMBER 16, 2011 at 3:00 p.m. (Mountain Standard Time) ("Closing Date"):

- a. Seller will deposit or will cause to be deposited with the Escrow Agent the following documents:
 - (1) Special Warranty Deed with assumption executed by Seller (the "Deed");
 - (2) Bill of Sale executed by Seller (the "Bill of Sale");
 - (3) Assignment and Assumption (of contracts, licenses, leases and intangibles) executed by Seller (the "Assignment and Assumption");
 - (4) Non-Foreign Affidavit executed by Seller;

- (5) Evidence of Seller's existence and authority to perform its obligations under the Agreement, including resolutions or declarations of Seller or partners of Seller (as applicable); and
 - (6) Evidence of the payment of all broker's fees.
- b. Purchaser will deposit or will cause to be deposited the following documents:
 - (1) Purchaser's counterpart of the Assignment and Assumption executed by Purchaser; and
 - (2) Wire transfer of funds in the amount required to close as shown on the Closing Statement, pursuant to the wire transfer instructions as shown on Schedule 1 attached hereto.
 - c. Purchaser and Seller (or their respective attorneys or authorized agents) will jointly deposit a Closing and Proration Statement (the "Closing Statement") (five originals).

3. When you have received all of the deposits listed in Section 2 above and when you are prepared to issue a First American Title Insurance Company ("Title Company") Owner's Policy of Title Insurance ("Title Policy") having an effective date as of the date the Deed is recorded, in the amount of the Purchase Price and insuring the title of Purchaser in the Property, you are then authorized and instructed to proceed as follows:

- a. Record the Deed.
- b. Pay the disbursements as shown on the Closing Statement from the funds deposited by Purchaser.
- c. Deliver to Purchaser the Title Policy, the recorded Deed, the Bill of Sale, one original of the Assignment and Assumption, two originals of the Closing Statement and copies of all other deposits.
- d. Deliver to Seller one original of the Assignment and Assumption, two originals of the Closing Statement and copies of all other deposits made hereunder.

4. In the event all escrow deposits have not been received herein on or before 5:00 p.m. on November 21, 2011, or if Title Company is not prepared to issue the Title Policy or to comply with the other instructions contained herein on or before 5:00 p.m. on Dec 16, 2011, you are hereby authorized and directed to continue to comply with this Escrow Agreement until you have received a written demand from any party hereto for the return of the deposits made hereunder by said party. Upon receipt of such demand, you are hereby authorized and directed to return to the party making such demand the deposits made by such party without notice to any other party and you may return all remaining deposits to the respective depositors thereof, except that, notwithstanding the terms hereof, (A) joint deposits shall be destroyed, and (B) the Earnest

Money, together with interest earned thereon, shall be retained by you, until you receive a joint instruction executed by Purchaser and Seller. Notwithstanding the foregoing, if the Deed has been recorded, then prior to returning any deposits to Purchaser, you must receive and record a quit claim deed of reconveyance reconveying the Property to the grantor in the Deed deposited by Seller, and Title Company must be prepared to issue an owner's policy of title insurance in the amount stated herein insuring the title of Seller, free and clear of acts done or suffered by or judgments against Purchaser. Seller shall pay for the recording of the reconveyance deeds and the title policy.

5. Escrow Agent shall invest all funds held hereunder in such investments, or types thereof, as shall be designated in writing by Seller. If Seller does not designate any investments, then the funds shall be held by Escrow Agent in an interest bearing account, in a financial institution which has FDIC insurance covering up to \$100,000 of such funds. Interest shall accrue to the benefit of Seller, but shall be credited against the Purchase Price payable by Purchaser at the Closing.

6. It is agreed that the Escrow Agent shall have no obligation or liability hereunder except as a depository to retain the cash which may be deposited with it hereunder and to dispose of the same in accordance with the terms hereof. The Escrow Agent shall be entitled to rely and act upon any written instrument received by it from either party, and if a corporation, purporting to be executed by an officer thereof, and if a limited liability company or partnership, purporting to be executed by a manager, managing member or general partner thereof and shall not be required to inquire into the authority of such officer, manager, managing member or partner or the correctness of the facts stated in said instrument. By acceptance of this agreement, Escrow Agent agrees to use its best judgment and good faith in the performance of any of its obligations and duties under this Agreement and shall incur no liability to any person for its acts or omissions hereunder, except for those acts or omissions which may result from its gross negligence or willful misconduct. Upon disposition by the Escrow Agent, in accordance with the terms hereof, of the cash deposited with the Escrow Agent hereunder, the Escrow Agent shall be fully and finally released and discharged from any and all duties, obligations, and liabilities hereunder.

7. The Escrow Agent shall be reimbursed for any reasonable expenses incurred by it hereunder, including the reasonable fees of any attorneys which it may wish to consult in connection with the performance of its duties hereunder. Such compensation and expenses shall be paid and reimbursed to the Escrow Agent one-half by Purchaser and one-half by Seller.

8. In the event of a dispute between any of the parties hereto as to their respective rights and interests hereunder, the Escrow Agent shall be entitled to hold any and all cash then in its possession hereunder until such dispute shall have been resolved by the parties in dispute and the Escrow Agent shall have been notified by instrument jointly signed by all of the parties in dispute, or until such dispute shall have been finally adjudicated by a court of competent jurisdiction.

9. Any notice which any party may be required or may desire to give hereunder shall be deemed to have been duly given when personally delivered, against receipt therefor signed by the party to whom the notice is given, or with respect to any party other than the Escrow Agent, on the next business day if sent by overnight courier, or on the fourth business day after mailing by

certified or registered mail, postage prepaid, addressed as set forth below, or to such other address as a party hereto may designate by a notice to the other parties. Any notice mailed, sent by facsimile transmission or electronic mail, or given to the Escrow Agent shall be deemed given only when received.

Purchaser: 3611 S. LINCOLL ROAD
SUITE 201
LAS VEGAS, NV 89103
Attention: ERIC NELSON
E-Mail: ERICNELSON59@GMAIL.COM
Fax: (702) 227-0675

Seller: Wyoming Racing LLC, a Delaware limited liability
company
P.O. Box 7209
Bedminster, N.J., 07921
Attention: Joseph C. Bencivenga
E-Mail: _____
Fax: _____

Escrow Agent: Uinta Title & Insurance Inc.
1048 Main Street
Evanston, WY 82930
Attention: _____
E-Mail: _____
Fax: _____

10. The Escrow Agent hereby consents and agrees to all of the provisions hereof, and agrees to accept, as Escrow Agent hereunder, all cash and documents deposited hereunder, and agrees to hold and dispose of said cash and documents deposited hereunder in accordance with the terms and provisions hereof.

11. This Escrow Agreement and all of the provisions hereof shall be binding upon and shall inure to the benefit of the parties hereto and their respective legal representatives, successors and assigns. In the event of conflict between this Escrow Agreement and any subsequent escrow instructions from Escrow Agent, the terms of this Agreement shall control.

12. This Escrow Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be duly executed the day and year first above written.

SELLER

Wyoming Racing, LLC,
a Delaware limited liability company

By: 

Its: Manager (RO)

PURCHASER

DYNASTY DEVELOPMENT MANAGEMENT, LLC
A NEVADA LIMITED LIABILITY COMPANY

By: 

Its: Dynasty

702-682-8918

ESCROW AGENT:

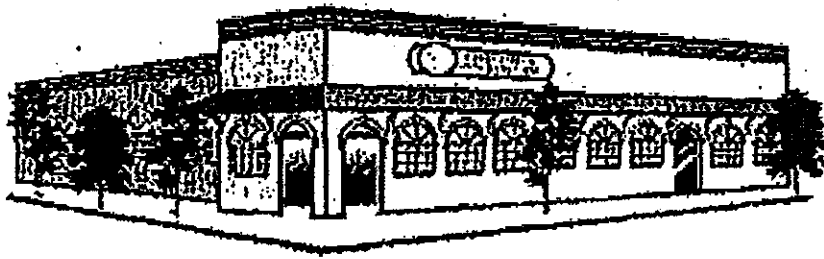
Uinta Title & Insurance Inc.,
a Wyoming corporation

By: _____

Its: Authorized Agent

Schedule 1 to Escrow Agreement

WIRE TRANSFER INSTRUCTIONS



**UINTA TITLE &
INSURANCE, INC.**

1048 Main Street
Evanston, WY 82930
307-789-1777
307-789-8549 FAX

WIRING INSTRUCTIONS

PAYABLE TO: UINTA TITLE & INSURANCE, INC.

BANK: 1ST BANK
 1001 MAIN STREET
 EVANSTON, WY 82930
 307-789-3864

ACCOUNT NO: 75 01799 6

ROUTING NUMBER: 102 300 336

PLEASE REFERENCE THE FOLLOWING:

CUSTOMER NAME:

FILE NUMBER:

ATTENTION:

PLEASE USE THE ABOVE INFORMATION WHEN WIRING FUNDS TO UINTA TITLE & INSURANCE, INC.. PLEASE NOTIFY AT (307) 789-1777 WHEN YOU HAVE SENT YOUR WIRE.

FAX NUMBER: (307)789-5021

**ALL WIRES WILL BE RETURNED IF THE FILE NUMBER
AND/OR NAME(S) ARE NOT INCLUDED**

EXHIBIT F-1

When Recorded, Mail To:

Long Reimer Winegar Beppler, LLP
P.O. Box 3070
Jackson, WY 83001

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is given by Wyoming Racing LLC, a Delaware limited liability company ("Grantor"), to _____, with an address of _____ ("Grantee").

For and in consideration of the sum of Ten and No/100 Dollars (\$10.00) cash, and other good and valuable consideration, the receipt of which is hereby confessed, Grantor hereby conveys and warrants only as against all claiming by, through or under Grantor, all of that certain tract or parcel of land, together with all improvements thereon and rights and appurtenances with respect thereto, situated in the County of Uinta, State of Wyoming and more particularly described as follows:

See Exhibit "A" attached hereto and made a part hereof for all purposes (the "Premises")

SUBJECT HOWEVER, to all reservations, restrictions, exceptions, easements, and rights-of-way of sight and record.

FURTHER, This conveyance is made subject to all matters described on Exhibit "B", Bill of Sale, attached hereto and made a part hereof.

Taxes for the current year have been prorated as of the date hereof, and Grantee has agreed to assume and pay the same per that certain Real Estate Purchase and Sale Agreement, which obligation shall survive closing.

IN WITNESS WHEREOF, the Grantor has hereunto set its hand by its duly authorized officer this ____ day of _____, 2011

Wyoming Racing, LLC
a Delaware limited liability company

By: _____
Its: _____

EXECUTED this ____ day of _____,
2011 to evidence Grantee's agreement to
assume the above-described indebtedness:

[[BUYER]]

THE STATE OF _____)
COUNTY OF _____) ss.

The above and foregoing Special Warranty Deed instrument was acknowledged before me on _____, 2011, by _____, who acknowledged himself to be the _____ of Wyoming Racing, LLC, and that said instrument was signed on behalf of said company by authority of its members and/or managers for the purposes therein contained, and said _____, acknowledged said instrument to be the free act and deed of said company. Witness my hand and official seal.

SEAL

NOTARY PUBLIC

My Commission Expires:

EXHIBIT F-2

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS THAT Wyoming Racing, LLC, a Delaware limited liability company, ("Seller"), in consideration of the sum of Ten and No/100 Dollars (\$10.00), in hand paid, and other good and valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged does hereby bargain, sell, assign, grant, convey, transfer, and set over to _____, a _____ ("Grantee"), the goods, chattels, and personal property described on Schedule 1 attached hereto ("Personal Property"), presently located on the real estate more commonly known as 10180 State Highway North, Uinta County, WY 82930, and more particularly described on Schedule 2 attached hereto ("Real Estate").

Seller executes and delivers this Bill of Sale pursuant to the Real Estate Purchase and Sale Agreement dated as of November _____, 2011 between Seller and Grantee ("Sale Agreement"). Seller hereby covenants and warrants that it is the lawful owner of said Personal Property, except as otherwise provided under the Sale Agreement, that the Personal Property is free from all encumbrances made by Seller, and that Seller will warrant and defend the same against the lawful claims and demands of all persons claiming by, through or under Seller, but against none other. EXCEPT AS OTHERWISE SET FORTH IN ANY OF THE REPRESENTATIONS OR WARRANTIES CONTAINED IN THE SALE AGREEMENT, SELLER HEREBY DISCLAIMS, AND GRANTEE HEREBY WAIVES ANY AND ALL WARRANTIES OF MERCHANTABILITY OR WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE PERSONAL PROPERTY BEING TRANSFERRED BY THIS INSTRUMENT.

EXECUTED this ____ day of _____, 2011.

SELLER:

Wyoming Racing, LLC
a Delaware limited liability company

By: _____
Its: _____

Schedule 1 to Bill of Sale

PERSONAL PROPERTY

All items are "As Is Where Is"

*Buyer is advised to check this list against actual inventory located at property.

**Seller shall not be responsible for missing items. This provision shall survive closing.

Inventory is as of August 2011, comprised of 4 pages.

Main Floor

Office Area

(4) Office desks

(2) Office chairs

Savin 2555 copier

(2) Two-drawer filing cabinets

Pyramid 4000 time clock

(2) Four-drawer filing cabinet

Dell Computer System, Serial #CCA64M0031086

HP Laser Jet 6P Model #C3980A, Serial #USBB21764

Paper Shredder

Kitchen cabinetry/sink

Wooden Bookshelf

Gerald small refrigerator

(7) 14" TVs

(2) 27" TVs

(9) Standing fans

(3) Floor fans

Vacuum

(6) Office furniture chairs

Display Case

OTB line/Money Room

14 Stools

(2) Decoder racks

Stereo System/amplifier

Safe

Computer System

(4) Calculators

Bill counter

Concession/Bar Areas

Royal 130 CX Cash register

Sharp XE-A102 cash register

Delfield-2 Door, Flat Top Freezer, Model #UC4148, Serial #112107

Wells commercial cooking Two-door warmer Model #Aw-36, Serial #1072

Performance Brown Refrigerator Model #407, Serial #11874

Stainless steel work table (small)

Superior 2-basket deep fryer

Wells Deep Fryer, Model #F1200, Serial #FJ1048

Four basin warming banquet table
True Cabinet refrigeration unit, Model TSSU-48-12, Serial #1-4670623
One 3-shelf stainless steel Rack
Perlick bar sink—7 basin, includes alcohol holding rack
Radio Shave TV/Hibachi TV
Perlick 2-door refrigeration unit, Model #C506-3E-SC-UL, Serial #274162
2 Basin Bar sink—wooden alcohol holding rack
65 chairs
Rhiem Water Heater, Model #82V40-2, Serial #RH0504R09880
One (3) basin Stainless steel sink/sprayer
Stainless Steel wire rack—3 shelves
Wells 2-burner unit, Model #H-63, Serial #0-7863
2 Stools
Sunbeam Microwave, M#SBM6500W, Serial #0-7863
Dilfield Refrigerator, Model #406, Serial #101698
True 3-door refrigeration unit, Model #TSSU-7218, Serial #1468-2393

Floor Area

(8) 7' folding tables
1 Wooden trash can with condiment dispenser holders
(5) Red tables
10 small TVs in wall
6 TVs Center pole
4 TVs (above grand stand)

Upper Mezzanine

Concession/Bar Areas

Three-basin stainless steel sink
Wells flat iron grill, Model G-24, Serial #4266
Toastermaster, Model 1435, Serial #3-5283-85
Superior 2-bucket deep fryer
Heat warmer table/lamp
Wells Cooking equipment, Model #RW3, Serial #TW1672
Stainless steel working table 5' x 2'
McCall Refrigerator and/freezer (2-door) Model #4055S, Serial #M28022
Small commercial refrigerator and freezer, listed 190v
Five-basin bar sink
Stainless steel (3) shelf rack 6'
Stainless steel (2) shelf rack 5'
Stainless steel 7-basin bar sink
Perlick company small refrigerator, Model #C506E-SC-UL, Serial #274153
GE Small Refrigerator, Model #TAX4DNCABL, Serial #MG300925
Stainless steel 3-basin bar sink
Manitowoc ice machine, Model #MQY0454A, Serial #020360259
Sharp Microwave
Toastermaster Model #3B@0A, Serial #A2-733380-72
Small Refrigerator, Model #UR20PE71189, Serial #2834627
Royal 425 CX Cash Register
Bunn coffee Brewer, Model #CWTF15-APS, Serial #CWTF074355

Floor Area

(29) 4' x 2' tables
(88) 24" x 30" tables
(276) red cloth padded/white vinyl chairs
(77) Vinyl stackable chairs
14 bar stools
2 wooden garbage containers/condiment dispenser holders
21 plastic garbage cans
14 hanging TVs

Outside

2 satellites

Horseman's Café**Cafeteria area**

McCall Refrigerator, Model #4045F, Serial #M28282
(2) Wooden top working tables
(2) Stainless steel working tables
GE turntable microwave, Model #JES738WJ01, Serial #GH968420U
Bradford white water heater, Model #MI50T6DS13
(18) 36" x 36" tables
53 stackable chairs
Display counter
Royal 587 CX cash register
J & J Snack Foods pretzel display case, Model #2000
Stainless steel desk
Manitowoc Series 6000 ice machine
Vulcan Hart Corp. kettle, Model # EL-40 Serial #14537
Vulcan Hart Corp. flat iron grill
Vulcan Hart Corp. grill Model HEG-72, Serial #L746958
Vulcan 2-baket deep fryer
Salad bar equipment—5 basin
Norlake 4-door refrigeration unit
Stainless steel sink—3 basin
Stainless steel sink w/dishwashing hose
Hand sink
Miscellaneous pots/pans/cookware

Horseman's bookkeeping area

5 desk/chairs
Metal Storage Cabinet—2 door
Wooden bookshelf-4 shelves
(4) 4-drawer filing cabinet
(2) 2-drawer filing cabinet
Desk/working table

Maintenance Sheds

Metal desk
5 jockey statues
Weed sprayer
(2) Shopvacs 12 gal, 4.5 peak HP

EZGO golf cart
Horse trailer
Ford 600 (Starting Gate Truck)
Cashman Equipment Co. Tractor 426 (Backhoe)
(2) Lawn mowers—will not start
(2) Weed eaters
Extension cord
2 water hoses
Batter charger 85-1250

(5) Cash registers
 Royal 482CX
 Royal 600SX
 Sharp XE-A415
 (2) Sharp XE-A205
2 Large ice bins
4 Small ice bins
Pop corn machine
6 beverage carriers
2 picnic coolers
2 Pretzel warmers
4 plastic containers
Misc. cups/lids/straws.

Crows Nest
Kenmore small refrigerator, Model #91282
Love Seat
Two Cenvair Fans, Prod #009292, Serial # 090243144
9 wooden stools
7 small red tables
2 small desks
4 TVs (hanging in upper grandstand)

Jockey's Room
Jockey Scale
9 folding chairs
2 GE clothes dryers
Kenmore clothes washer
GE clothes washer
4 wooden tables
8 stacking chairs
GE refrigerator
RCA TV
Multiple bunk beds/storage boxes
Folding table

Schedule 2 to Bill of Sale

LEGAL DESCRIPTION

A tract of land in the E1/2 of Section 2 which includes the Wyoming Downs Camper Park Subdivision filed June 2, 1986, instrument R25270 on file in the office of the County Clerk and the NW1/4NE1/4 and the NE1/4NW1/4 of Section 11, Township 16 North, Range 121 West, 6th P.M., Uinta County, Wyoming, said tract being more particularly described as follows:

BEGINNING at the Southeast corner of said Section 2, running thence S 89°34'09" W, 2562.92 feet along the South line thereof; thence S 0°25'51" E, 30.00 feet; thence 89°31'47" W, 102.54 feet to the Easterly right-of-way line of the Wyoming State Highway 89; thence N 4°56'40" W, 30.00 feet along said right-of-way line to the South line of said Section 2; thence N 89°26'38" E, 74.90 feet along said South line to the South one-quarter corner thereof; thence N 1°04'57" W, 3360.20 feet along the North-South centerline of said Section 2; thence N 89°34'09" E, 2626.58 feet to a point on the East line of said Section 2; thence S 0°16'09" E, 704.25 feet along said East line to the East one-quarter corner of said Section 2; thence S 0°34'19" E, 2655.74 feet along the East line thereof to the **POINT OF BEGINNING**.

EXHIBIT F-3

ASSIGNMENT AND ASSUMPTION

For and in consideration of the sum of Ten and No/100 Dollars (\$10.00), in hand paid, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Wyoming Racing, LLC, a Delaware limited liability company ("Assignor") hereby sells, transfers, conveys, assigns and sets over unto _____ ("Assignee"), the following described property (collectively, the "Assigned Property"):

(1) All of Assignor's right, title and interest, as lessor, in and to all leases, licenses and other agreements (collectively, "Leases") to occupy all or any portion of the real estate commonly known as 10180 State Highway North, Uinta County, WY 82930, and legally described on Schedule 1 attached hereto (the "Property"), including without limitation, the Leases listed on Schedule 2 attached hereto together with all rents due, or to become due under each such lease, license and agreement on or after the date hereof and all guaranties by third parties of the tenants' obligations thereunder; and

(2) all refundable lease security deposits under the Leases (to the extent sums are being paid to Assignee on the date hereof); and

(3) all of Assignor's right, title and interest in and to all contracts, agreements, guarantees, warranties and indemnities, written or oral, affecting the ownership, operation, management and maintenance of the Property listed on Schedule 3 attached hereto (collectively, the "Contracts"); and

(4) to the extent assignable without the payment of any fee or the incurrence of any obligation, or the execution of any documents (other than this Assignment and Assumption) which create liability or reserve against the Assignor, all of Assignor's right, title and interest in and to all (i) to the extent in Assignor's possession or control, plans, models, drawings, specifications, blueprints, surveys, engineering reports, environmental reports and other technical descriptions or materials relating in any way to the Property, and (ii) licenses, franchises, certificates, occupancy and use certificates, permits, authorizations, consents, variances, waivers, approvals and the like from any federal, state, county, municipal or other governmental or quasi-governmental body, agency, department, board, commission, bureau or other entity or instrumentality affecting the ownership, operation or maintenance of the Property, including without limitation the items listed on Schedule 4 attached hereto; and

(5) to the extent assignable, all of Assignor's right, title and interest in and to all tradenames, trademarks, copyrights, service marks, logos, designs, plans, drawings, specifications, goodwill, proprietary software (and documentation thereof), books and records, and other

intellectual and intangible property used by Assignor in connection with the ownership, operation and maintenance of the Property, including without limitation the name "Wyoming Downs" and "Wyoming Downs Camper Park."

Seller does hereby covenant with Purchaser that at the time of delivery of this Assignment and Assumption, the Leases and Contracts are free from all encumbrances made by Seller other than those to --None Known --, and that Seller will warrant and defend the same against the lawful claims and demands of all persons claiming by, through or under Seller, but against none other. Except as to any representation and warranty expressly set forth in the Real Estate Purchase and Sale Agreement dated November 16th, 2011 between Assignor and Assignee, the Assigned Property is conveyance "as is" and Seller makes no warranty with respect thereto.

EXECUTED this ____ day of _____, 2011.

SELLER:

Wyoming Racing, LLC
a Delaware limited liability company

By: _____
Its: _____

ACCEPTANCE

Assignee hereby accepts the foregoing assignment as of the date hereof and as of such date hereby assumes the performance of all the terms, covenants and conditions of the Assigned Property, including, without limitation, the obligation to return the refundable lease security deposits under the Leases to the extent the same are received as a credit at Closing, with respect to the period from and after the date hereof.

Date: _____

ASSIGNEE:

a _____

By: _____

Its: _____

Schedule 1 to Assignment and Assumption

LEGAL DESCRIPTION

A tract of land in the E1/2 of Section 2 which includes the Wyoming Downs Camper Park Subdivision filed June 2, 1986, instrument R25270 on file in the office of the County Clerk and the NW1/4NE1/4 and the NE1/4NW1/4 of Section 11, Township 16 North, Range 121 West, 6th P.M., Uinta County, Wyoming, said tract being more particularly described as follows:

BEGINNING at the Southeast corner of said Section 2, running thence S 89°34'09" W, 2562.92 feet along the South line thereof; thence S 0°25'51" E, 30.00 feet; thence 89°31'47" W, 102.54 feet to the Easterly right-of-way line of the Wyoming State Highway 89; thence N 4°56'40" W, 30.00 feet along said right-of-way line to the South line of said Section 2; thence N 89°26'38" E, 74.90 feet along said South line to the South one-quarter corner thereof; thence N 1°04'57" W, 3360.20 feet along the North-South centerline of said Section 2; thence N 89°34'09" E, 2626.58 feet to a point on the East line of said Section 2; thence S 0°16'09" E, 704.25 feet along said East line to the East one-quarter corner of said Section 2; thence S 0°34'19" E, 2655.74 feet along the East line thereof to the **POINT OF BEGINNING**.

Schedule 2 to Assignment and Assumption

LIST OF LEASES

N/A or None: for 10180 State Highway North, Uinta County, WY

Schedule 3 to Assignment and Assumption

CONTRACTS

N/A or None: 10180 State Highway North, Uinta County, WY

Schedule 4 to Assignment and Assumption

LICENSES

N/A or None: 10180 State Highway North, Uinta County, WY

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14 Attorneys for LYNITA SUE NELSON

9 EIGHTH JUDICIAL DISTRICT COURT
10 FAMILY DIVISION

11 CLARK COUNTY, NEVADA

12 ERIC L. NELSON,

13 Plaintiff/Counterdefendant,

14 v.

15 LYNITA SUE NELSON,

16 Defendant/Counterclaimant.

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

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

20 Necessary Parties (joined in this
21 action pursuant to Stipulation and
22 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,

27 v.

1 to Mr. Nelson's Complaint for Divorce and Counterclaim and Crossclaim ("Answer") seeking a
2 declaratory judgment that neither Eric L. Nelson nor Lynita S. Nelson have a community property
3 and/or separate property interest therein [in the assets of the ELN Trust]."⁷

4 On September 30, 2011, Ms. Nelson filed a thirty-six (36) page Third-Party Complaint
5 asserting causes of action against Ms. Martin, Ms. Harber, Ms. McGowan and Ms. Ramos, all of
6 whom have nothing to do with this Divorce Proceeding or the issues that made the ELN Trust and
7 LSN Trust necessary parties herein. This Court should dismiss Ms. Nelson's claims on the grounds
8 that said causes of action violate the applicable statute of limitations, and as such, fail to state a claim
9 upon which relief can be granted, and otherwise fail to meet the elements of the relief sought therein.
10 Further, the majority, if not all of Ms. Nelson's claims for relief, fall under the exclusive jurisdiction
11 of the Probate Court.

12 **II. LEGAL ARGUMENT**

13 **A. Motion To Dismiss Standard.**

14 NRCP 12(b)(h)(3) requires the district court to dismiss a case "whenever it appears by
15 suggestion of the parties or otherwise that the court lacks jurisdiction of the subject matter."⁸ Further,
16 dismissal of a complaint is appropriate for "failure to state a claim upon which relief can be granted."⁹
17 "A court can dismiss a complaint for failure to state a claim upon which relief can be granted if the
18 action is barred by the statute of limitations."¹⁰ The primary purpose served by statutes of limitations
19

20 ⁷ See Answer, at ¶ 10, on file herein.

21 ⁸ See *Rosequist v. International Ass'n of Firefighters Local 1908*, 118 Nev. 444, 448,
22 49 P.3d 651, 653 (2002) (where a rule or statute has vested another tribunal with exclusive
23 jurisdiction to hear a matter, dismissal is properly granted due to lack of subject matter jurisdiction
24 "on the face of the complaint.") citing *Girola v. Roussille*, 81 Nev. 661, 663, 408 P.2d 918, 919
(1965).

25 ⁹ NRCP 12(b)(5). See also *Nevada Power Co. v. Haggerty*, 115 Nev. 353, 358, 989
26 P.2d 870, 873 (1999) (in reviewing orders granting motions to dismiss, the Nevada Supreme Court
27 considers whether the challenged pleading sets forth allegations sufficient to establish the elements
28 of a right to relief).

¹⁰ *Bemis v. Estate of Bemis*, 114 Nev. 1021, 1024, 967 P.2d 437, 439 (1998) citing
NRCP 12(b)(5); *Shupe & Yost, Inc. v. Fallon Nat'l Bank*, 109 Nev. 99, 100, 847 P.2d 720, 720

1 is to “[prevent] surprises through the revival of claims that have been allowed to slumber until
2 evidence has been lost, memories have faded, and witnesses have disappeared.”¹¹ It has been stated
3 that:

4 Viewed broadly, ... statutes of limitation embody important public
5 policy considerations in that they stimulate activity, punish
6 negligence, and promote repose by giving security and stability to
7 human affairs. Thus, statutes of limitation rest upon reasons of sound
8 public policy in that they tend to promote the peace and welfare of
9 society, safeguard against fraud and oppression, and compel the
10 settlement of claims within a reasonable period after their origin and
11 while the evidence remains fresh in the memory of the witnesses.¹²

12 In Nevada, “the general rule concerning statutes of limitations is that a cause of action
13 accrues when the wrong occurs and a party sustains injuries for which relief could be sought.”¹³
14 However, “[a]n exception to the general rule has been recognized by this court and many others in
15 the form of the so-called discovery rule.”¹⁴ “Under the discovery rule, the statutory period of
16 limitations is tolled until the injured party discovers or reasonably should have discovered facts
17 supporting a cause of action.”¹⁵ “[A] plaintiff must use due diligence in determining the existence
18 of a cause of action.”¹⁶

19 Dismissal on statute of limitations grounds is appropriate when “uncontroverted evidence
20 irrefutably demonstrates plaintiff discovered or should have discovered the facts giving rise to the
21

22 (1993). See also *In re Amerco Derivative Litig.*, 252 P.3d 681, 703 (Nev. 2011) (“ If the allegations
23 contained in the amended complaint demonstrate that the statute of limitations has run, then
24 dismissal upon the pleadings is appropriate.”).

25 ¹¹ *Petersen v. Bruen*, 106 Nev. 271, 273, 792 P.2d 19, 20 (Nev. 1990) *quoting*
26 *Telegraphers v. Ry. Express Agency*, 321 U.S. 342, 348-349, 64 S. Ct. 582, 586 (1944) (dismissal
27 reversed when no existing statute of limitation barred appellant’s action).

28 ¹² *Id.*, at 106 Nev. at 274, 792 P.2d at 19-20.

¹³ *Bemis*, 114 Nev. at 1024, 967 P.2d at 440.

¹⁴ *Id.*, at 114 Nev. at 1024, 967 P.2d at 440.

¹⁵ *Id.*, at 114 Nev. at 1024, 967 P.2d at 440.

¹⁶ *Id.*, at 114 Nev. at 1025, 967 P.2d at 440.

1 cause of action.”¹⁷ “Statutes of limitations are procedural bars to a plaintiff’s action, and in a tort
2 action such as this, the time limits do not commence and the cause of action does not accrue until
3 the aggrieved party knew, or reasonably should have known, of the facts giving rise to the damage
4 or injury.”¹⁸

5 While the pleadings must be liberally construed in favor of the non-moving party, and the
6 allegations taken as true, dismissal is nonetheless proper where it appears beyond a doubt that the
7 non-moving party could not prove a set of facts that would entitle him or her to relief.¹⁹ Moreover,
8 factual assertions that are nothing more than “legal conclusions” are not entitled to the assumption
9 of truth.²⁰

10 **B. Ms. Nelson’s Claims Are Barred By The Statute Of Limitations.**

11 Chapter 166 of the Nevada Revised Statutes codifies the Spendthrift Trust Act of Nevada.
12

13 ¹⁷ *Id.*, at 114 Nev. at 1025, 967 P.2d at 440.

14 ¹⁸ *G and H Associates v. Ernest W. Hahn, Inc.*, 113 Nev. 265, 272, 934 P.2d 229, 233
15 (Nev. 1997) (claims arising from defects in commercial roof accrued at date of discovery of injury
16 for purpose of statute of limitations). *See also Christensen v. U.S.*, 583 F. Supp. 1539, 1541 (D.C.
17 Nev. 1984) *citing Nichols v. Hughes*, 721 F.2d 657, 659 (9th Cir. 1983) (“In federal court, a cause
18 of action accrues when an injury is discovered.”); *Sorenson v. Pavlikowski*, 94 Nev. 440, 443-444,
19 581 P.2d 851, 853-854 (Nev. 1978) (in legal malpractice action, cause of action accrues when
20 plaintiff sustains damage and discovers, or should discover, his cause of action); *Howard v. Howard*,
69 Nev. 12, 20, 230 P.2d 584, 589 (Nev. 1952) (“the statute of limitations commenced to run from
the date of the discovery of facts which in the exercise of proper diligence would have enabled the
plaintiff to learn of the fraud.”).

21 ¹⁹ *See Buzz Stew, LLC v. City of N. Las Vegas*, 124 Nev. 224, 228, fn 6, 181 P.3d 670,
22 672 (2008) (recognizing the appropriate motion to dismiss standard requires a showing beyond a
doubt).

23 ²⁰ *See Ashcroft v. Iqbal*, 129 S. Ct. 1937, 1950 (2009). *See also In re Verifone*
24 *Securities Litigation*, 11 F.3d 865, 868 (9th Cir.1993) *citing United States ex rel. Chunie Ringrose*,
788 F.2d 638, 643 (9th Cir. 1986), *cert. denied*, 479 U.S. 1009, 107 S. Ct. 650, 93 L. Ed. 2d 705
25 (1986) (“conclusory allegations of law and unwarranted inferences are insufficient to defeat a motion
to dismiss for failure to state a claim.”); *Western Mining Council v. Watt*, 643 F.2d 618, 624 (9th Cir.
26 1981), *cert. denied*, 454 U.S. 1031, 102 S.Ct. 567, 70 L.Ed.2d 474 (1981) (a court does not
27 “necessarily assume the truth of legal conclusions merely because they are cast in the form of factual
28 allegations” in a complaint); *Madera v. State Indus. Ins. System*, 114 Nev. 253, 259, 956 P.2d 117,
121 (1998) (cause of action was properly dismissed because plaintiff failed to make sufficient
allegations to support claim).

1 For purposes of Chapter 166, a spendthrift is defined as “a trust in which by the terms thereof a
2 valid restraint on the voluntary and involuntary transfer of the interest of the beneficiary is
3 imposed.”²¹ “The beneficiary or beneficiaries of such trust shall be named or clearly referred to in
4 the writing. No spouse, former spouse, child or dependent shall be a beneficiary unless named or
5 clearly referred to as a beneficiary in the writing.”²² “A beneficiary of a spendthrift trust has no
6 legal estate in the capital, principal or corpus of the trust estate . . .”²³

7 NRS 166.170 limits the time frame in which a creditor,²⁴ which is defined as “a person who
8 has a claim, may bring an action against a trust advisor,²⁵ trustee and/or spendthrift trust.
9 Specifically, NRS 166.170 provides:

- 10 1. A person may not bring an action with respect to a transfer of
11 property to a spendthrift trust:
 - 12 (a) If the person is a creditor when the transfer is made,
13 unless the action is commenced within:
 - 14 (1) *Two years after the transfer is made; or*
 - 15 (2) *Six months after the person discovers²⁶ or*
16 *reasonably should have discovered the*
17 *transfer, whichever is later.*
 - 18 (b) If the person becomes a creditor after the transfer is
19 made, unless the action is commenced within 2 years
20 after the transfer is made. (*Emphasis added*).

21 ²¹ NRS 166.020.

22 ²² NRS 166.080.

23 ²³ NRS 166.130.

24 ²⁴ See NRS 112.150(4) defines a creditor as “a person who has a claim.”

25 ²⁵ See NRS 166.170(6)(a) defines trust advisor as: “any person, including, without
26 limitation, an accountant, attorney or investment adviser, who gives advice concerning or was
27 involved in the creation of, transfer of property to, or administration of the spendthrift trust or who
28 participated in the preparation of accountings, tax returns or other reports related to the trust.”
(*Emphasis added*).

²⁶ “A person shall be deemed to have discovered a transfer at the time a public record
is made of the transfer, including, without limitation, the conveyance of real property that is recorded
in the office of the county recorder of the county in which the property is located or the filing of a
financing statement pursuant to chapter 104 of NRS.” NRS 166.170(2).

1 NRS 166.170(3)²⁷ and (6),²⁸ require that a creditor prove by “clear and convincing evidence”
2 that the transfer of property was a fraudulent transfer and/or violated the laws of the State of
3 Nevada. This “clear and convincing evidence” standard is also required for claims against a trust
4 advisor.²⁹

5 Further, NRS 166.170(8) strictly prohibits any action against the trustee of a spendthrift trust
6 as follows:

7 Notwithstanding any other provision of law, *no action of any kind*,
8 including, without limitation, an action to enforce a judgment entered
9 by a court or other body having adjudicative authority, *may be*
10 *brought at law or in equity against the trustee of a spendthrift trust*
if, as of the date the action is brought, an action by a creditor with
respect to a transfer to the spendthrift trust *would be barred pursuant*
to this section. (Emphasis added).

11 Ms. Nelson’s claims are time-barred pursuant to NRS 166.170. Indeed, as set forth in the
12 Third-Party Complaint, both the ELN Trust and LSN Trust were created and funded in May 2001,
13 as Ms. Nelson clearly knew.³⁰ Consequently, the statute of limitations began to run in or around
14

15 ²⁷ Under Section 206 of Nevada Senate Bill No. 221, NRS 166.170(3) reads as follows:
16 “[a] creditor may not bring an action with respect to transfer of property to a spendthrift trust unless
17 a creditor can prove by clear and convincing evidence that the transfer of property was a fraudulent
18 transfer pursuant to chapter 112 of NRS or that the transfer violates a legal obligation owed to the
19 creditor under a contract or a valid court order that is legally enforceable by that creditor. In the
20 absence of such clear and convincing proof, the property transferred is not subject to the claims of
the creditor. Proof by one creditor that a transfer of property was fraudulent or wrongful does not
constitute proof as to any other creditor and proof of a fraudulent or wrongful transfer of property
as to one creditor shall not invalidate any other transfer of property.”

21 ²⁸ Under Section 206 of Nevada Senate Bill No. 221, NRS 166.170(6) reads as follows:
22 “[a] person other than a beneficiary or settlor may not bring a claim against a trustee of a spendthrift
23 trust unless the person can show by clear and convincing evidence that the trustee acted in violation
24 of the laws of this State, knowingly and in bad faith, and the trustee’s actions directly caused the
damages suffered by the person. As used in this subsection, “trustee” includes a cotrustee, if any, and
a predecessor trustee.”

25 ²⁹ NRS 166.170(5) provides: “[a] person may not bring a claim against an adviser to
26 the settlor or trustee of a spendthrift trust unless the person can show by clear and convincing
27 evidence that the adviser acted in violation of the laws of this State, knowingly and in bad faith, and
the adviser’s actions directly caused the damages suffered by the person.”

28 ³⁰ See Third-Party Complaint, at ¶¶ 28-29.

1 May 2001, over ten (10) years ago. Pursuant to NRS 166.170, any claim that Ms. Nelson may have
2 had against the ELN Trust should have been brought no later than May 2003, within two (2) years
3 of its creation and funding; however, she failed to do so. As a result, Ms. Nelson's claims against
4 the ELN Trust are barred, and as such, must be dismissed with prejudice.

5 1. Ms. Nelson's Fourth And Fifth Claims For Relief For Breach Of Fiduciary
6 Duty Should Be Dismissed Because Said Claims Are Barred Under NRS
7 166.170(8) And NRS 11.190(3)(d).

8 Ms. Nelson's breach of fiduciary claims against Mr. Nelson, Ms. Martin and Ms. Harber are
9 barred under NRS 166.170(8), which strictly prohibits an "action of any kind . . . brought at law or
10 in equity against the trustee of a spendthrift trust if, as of the date the action is brought, an action
11 by a creditor with respect to a transfer to the spendthrift trust would be barred . . ." As indicated
12 *supra*, both the ELN Trust and LSN Trust were created and funded in May 2001.³¹ Consequently,
13 the statute of limitations began to run in or around May 2001, over ten (10) years ago. Pursuant to
14 NRS 166.170, any claim that Ms. Nelson may have had against the ELN Trust and/or LSN Trust
15 should have been brought no later than May 2003, within two (2) years of its creation and funding;
16 however, she failed to do so. Said failure not only precludes Ms. Nelson's claims against the ELN
17 Trust, but against the Trustees of the ELN Trust and LSN Trust (Mr. Nelson, Ms. Martin and Ms.
18 Harber).

19 Further, Ms. Nelson's claims for breach of fiduciary are additionally barred by NRS
20 11.190(3)(d). "A breach of fiduciary duty is analogous to fraud, and thus, Nevada applies the
21 three-year statute of limitation set forth in NRS 11.190(3)(d)."³² Ms. Nelson contends that the
22 Fourth Claim for Relief stems from the fiduciary relationship that existed between Ms. Nelson and
23 Mr. Nelson when the ELN Trust was created,³³ and that Mr. Nelson breached that duty. As the ELN
24 Trust was created in May 2001, any breach of fiduciary claim against Mr. Nelson should have been
25

26 ³¹ See *id.*, at ¶¶ 28-29.

27 ³² *In re Amerco Derivative Litig.*, 252 P.3d at 703.

28 ³³ See Third-Party Complaint, at ¶ 88.

1 brought no later than May 2004, within three (3) years of its creation and funding.³⁴ Similarly, Ms.
2 Nelson's breach of fiduciary claim against Ms. Martin is also barred by NRS 11.190(3)(d), as Ms.
3 Martin was replaced as Distribution Trustee of the LSN Trust on February 22, 2007, over four (4)
4 years ago.³⁵ Consequently, Ms. Nelson's Fourth and Fifth Claim for Relief should be dismissed.

5 2. Ms. Nelson's Sixth Claim For Relief For Conspiracy And Eighth Claim For
6 Relief For Aiding And Abetting Should Be Dismissed Because Said Claims
 Are Barred Under NRS 166.170 And NRS 11.220.

7 In addition to being barred by NRS 166.170, Ms. Nelson's aiding and abetting and
8 conspiracy claims are also time-barred under NRS 11.220. Aiding and abetting³⁶ and conspiracy
9 are governed by the catch-all provision of NRS 11.220, which provides that an action "must be
10 commenced within four (4) years after the cause of action shall have accrued."³⁷ Ms. Nelson
11 contends that Mr. Nelson, "during the time period October 1, 2001 through the present,"³⁸ conspired
12 with Ms. Martin, Ms. Harbor, Ms. McGowan and Ms. Ramos by directing them to undertake certain
13 actions pertaining to the ELN Trust and LSN Trust to the detriment of Ms. Nelson. Further, Ms.
14 Nelson contends that Ms. Martin, Ms. Harbor, Ms. McGowan and Ms. Ramos aided and abetted
15 Mr. Nelson and knowingly agreed and allowed and substantially assisted Mr. Nelson to undertake
16 such actions.³⁹

17 Despite the fact that the purported actions begun on or around May 2001, Ms. Nelson did
18 not file claims for aiding and abetting and/or conspiracy until September 30, 2011. Said claims are
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20 ³⁴ *See id.*, at ¶ 28.

21 ³⁵ *See id.*, at ¶ 53.

22 ³⁶ *See Dow Chem. Co. v. Mahlum*, 114 Nev. 1468, 1490, 970 P.2d 98, 112 (1998)
23 ("[L]iability attaches for civil aiding and abetting if the defendant substantially assists or encourages
24 another's conduct in breaching a duty to a third person.")

25 ³⁷ *See Flowers v. Carville*, 292 F. Supp. 2d 1225 (D. Nev. 2003) *aff'd*, 161 F. App'x
26 697 (9th Cir. 2006) (holding that public figure's claims of civil conspiracy to defame and hold in false
light against Presidential candidate's wife accrued outside Nevada's four-year statute of limitations).

27 ³⁸ *See Third-Party Complaint*, at ¶¶ 99-101.

28 ³⁹ *See id.*, at ¶¶ 109-110.

1 clearly outside of the four (4) year statute of limitations, and as such, must be dismissed.

2 **C. Ms. Nelson's Sixth Claim For Relief For Conspiracy And Eighth Claim For**
3 **Relief For Aiding And Abetting Should Also Be Dismissed Because Employees**
4 **Cannot Conspire With Each Other.**

5 Ms. Nelson's claim for conspiracy must also be dismissed because agents and employees
6 cannot conspire with each other, and/or their principal or employer where they act in their official
7 capacities on behalf of the principal and/or employer and not as individuals.⁴⁰ Further, many
8 jurisdictions have adopted the intra-corporate conspiracy doctrine, which "recognizes that corporate
9 entities must act through their agents and employees and that this collaborative decision-making
10 process is not conspiratorial when the agents and employees are acting within the scope of their
11 duties."⁴¹

12 Any and all actions undertaken by Ms. Martin and Ms. Harbor were undertaken in their
13 capacities as Trustees of the ELN Trust or LSN Trust and/or employees of the companies owned
14 by the ELN Trust and/or LSN Trust. Further, any and all actions undertaken by Ms. McGowan and
15 Ms. Ramos pertaining to the ELN Trust, if any, were undertaken as employees of the ELN Trust
16 and/or LSN Trust as they have never served as Trustees of the ELN Trust or LSN Trust. It is
17 unclear whether Ms. Nelson's claims against Ms. McGowan and Ms. Ramos arise from her belief
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19 ⁴⁰ See *Collins v. Union Federal Sav. & Loan Ass'n*, 99 Nev. 284, 303, 662 P.2d 610,
20 622 (1983) ("An actionable civil conspiracy is a combination of two or more persons who, by some
21 concerted action, intend to accomplish some unlawful objective for the purpose of harming another
22 which results in damage."). See also *Diaz v. Allstate Ins. Group*, 185 F.R.D. 581, 591 (C.D.
23 Cal., 1998) ("[A] corporation cannot 'conspire' with its agents, employees, or officers") (citations
24 omitted); *Bliss v. Southern Pac. Co.*, 212 Or. 634, 643-644 (1958) ("A corporation cannot conspire
25 with itself any more than a private individual can, and it is the general rule that the acts of the agent
26 are the acts of the corporation. *Nor is it alleged affirmatively, expressly, or otherwise, that these*
officers, agents, and employees were actuated by motives personal to themselves. Obviously, they
were acting only for the defendant corporation.") (*emphasis added*) (citation omitted); *May v. Santa*
Fe Trail Transportation Co., 189 Kan. 419, 424 (1962) (agents and employees of a corporation
cannot conspire with their corporate principal or employer where they act in their official capacities
on behalf of the corporation and not as individuals for their individual advantage).

27 ⁴¹ *United States v. Summit Healthcare Ass'n, Inc.*, 2011 WL 814898 (D. Ariz. Mar. 3,
28 2011) (motion to dismiss granted because the intra-corporate conspiracy doctrine bars plaintiff's
claims).

1 that they are/were trust “advisors” under NRS 166.170(10)(a),⁴² as her sole allegations against Ms.
2 McGowan and Ms. Ramos are that they both served as bookkeepers, notarized documents and
3 served as a registered agents.⁴³

4 Ms. Nelson does not contend, nor can she, that Ms. Martin, Ms. Harbor, Ms. McGowan and
5 Ms. Ramos have acted other than in their official capacity as Trustees of the ELN Trust or LSN
6 Trust and/or employees of the companies owned by the ELN Trust and/or LSN Trust. To the
7 contrary, Ms. Nelson contends that Ms. Martin⁴⁴ and Ms. Harber⁴⁵ are the former Distribution
8 Trustees of the LSN Trust and ELN Trust and/or employees of companies owned by the ELN Trust
9 and/or LSN Trust. Further, Ms. Nelson contends that Ms. McGowan⁴⁶ and Ms. Ramos⁴⁷ are
10 employees of entities owned by the ELN Trust and/or LSN Trust, serving both as bookkeeper, and
11 upon information and belief, the notary public on several documents for Mr. Nelson; however, it
12 is unclear what Ms. Nelson contends they did wrong. As such, Mr. Nelson, Ms. Martin, Ms.
13 Harbor, Ms. McGowan and Ms. Ramos cannot have, regardless of their actions/inactions,
14 “conspired together,” and the Sixth and Eighth Claims for Relief must be dismissed.

15 **D. Ms. Nelson’s Seventh Claim For Relief For Concert Of Action Should Be**
16 **Dismissed Because The Third-Party Defendants Did Not Engage In A**
Inherently Dangerous Activity With A Known Risk Of Harm.

17 For the same reasons that a civil conspiracy claim cannot be sustained against Mr. Nelson,
18 Ms. Martin, Ms. Harbor, Ms. McGowan and Ms. Ramos, Ms. Nelson’s claim for concert of action
19 cannot stand. Indeed, concert of action resembles the tort of civil conspiracy in that both causes of
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21 ⁴² An “advisor” means “any person, including, without limitation, an accountant,
22 attorney or investment adviser, who gives advice concerning or was involved in the creation of,
23 transfer of property to, or administration of the spendthrift trust or who participated in the
preparation of accountings, tax returns or other reports related to the trust.” NRS 166.170(10)(a).

24 ⁴³ See Third-Party Complaint, at ¶ 21

25 ⁴⁴ See *id.*, at ¶ 19.

26 ⁴⁵ See *id.*, at ¶ 20.

27 ⁴⁶ See *id.*, at ¶ 21.

28 ⁴⁷ See *id.*, at ¶ 22.

1 action require an agreement to engage in tortuous conduct; however, for a concert of action, the
2 tortfeasors must agree to “engage in conduct that is inherently dangerous or poses a substantial risk
3 of harm to others”⁴⁸ as “[t]he purpose of the concert of action theory is to deter antisocial or
4 dangerous behavior.”⁴⁹ “Mere joint negligence, or an agreement to act jointly, does not suffice.”⁵⁰
5 Such inherently dangerous conduct includes reckless driving,⁵¹ shooting high-powered rifles⁵² and
6 drag racing.⁵³

7 Ms. Nelson’s Seventh Claim for Relief should be dismissed in its entirety because the Third-
8 Party Complaint does not cite facts that Mr. Nelson, Ms. Martin, Ms. Harbor, Ms. McGowan or Ms.
9 Ramos participated in an “inherently dangerous activity” with a “known risk of harm.” Indeed, the
10 Third-Party Complaint merely relies upon Ms. Nelson’s self-serving allegations that Mr. Nelson
11 directed and controlled the distribution of income and assets to and from ELN Trust and the LSN
12 Trust from May 30, 2011 through at least early 2011, and Mr. Nelson and or one or more of Mr.
13 Nelson’s co-conspirators, Ms. Martin, Ms. Harber, Ms. McGowan and Ms. Ramos, acted in concert
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15 ⁴⁸ *GES, Inc. v. Corbitt*, 117 Nev. 265, 271, 21 P.3d 11, 15 (2001) (concert of action
16 claim was inappropriate because parties were merely negligent in relying upon each other to perform
17 certain acts).

18 ⁴⁹ *See Juhl v. Airington*, 936 S.W. 2d 640, 645 (Tex. 1996) (concert of action theory did
19 not provide basis for recovery against protesters defendants’ conduct was simply not the type of
20 highly dangerous, deviant, or anti-social group activity which was likely to cause serious injury or
death to a person or certain harm to a large number of people.).

21 ⁵⁰ *See GES*, 117 Nev. at 271, 21 P.3d at 15.

22 ⁵¹ *See Cobb v. Indian Springs, Inc.*, 258 Ark. 9, 522 S.W.2d 383 (1975) (person who
23 urged driver to “see what his car could do” was held liable under a “concert of action” theory for
encouraging the reckless driving that caused the plaintiff’s injuries).

24 ⁵² *See Kuhn v. Bader*, 89 Ohio App. 203, 101 N.E.2d 322, 329–30 (1951) (two
25 individuals who were target shooting with a high-powered rifle at a gravel pile were both liable
under a “concert of action” theory when a ricocheting bullet struck the plaintiff).

26 ⁵³ *See Santiago v. Sherwin-Williams Co.*, 794 F. Supp. 29, 31 (D. Mass. 1992) aff’d sub
27 nom. *Santiago v. Sherwin Williams Co.*, 3 F.3d 546 (1st Cir. 1993) (“The classic paradigm of
28 concerted action is a drag race where one driver is the cause-in-fact of plaintiff’s injury and the
fellow racer is also held liable for the injury.”)

1 and knowingly agreed and allowed and substantially assisted Mr. Nelson to take such actions.⁵⁴
2 Even if true, the aforementioned activities are not inherently dangerous, nor do they pose a known
3 risk of harm. Therefore, Ms. Nelson cannot establish concert of action liability over Mr. Nelson,
4 Ms. Martin, Ms. Harbor, Ms. McGowan or Ms. Ramos, and as such, the Seventh Claim for Relief
5 should be dismissed.

6 **E. Ms. Nelson's First, Second And Third Claims For Relief Should Be Dismissed**
7 **Because Nevada Does Not Recognize Alter Ego Claims Against A Self-Settled**
8 **Spendthrift Trust.**

9 "The alter ego doctrine has a long and contentious history."⁵⁵ "[T]he alter ego doctrine and
10 its result of piercing the corporate veil is "like lightning, it is rare, severe, and unprincipled."⁵⁶
11 Pursuant to NRS 78.747, a stockholder, director or officer may be individually liable for a debt or
12 liability of a corporation if the stockholder, director or officer act as the alter ego of the corporation.
13 A stockholder, director or officer acts as the alter ego of a corporation if:

- 14 (a) The corporation is influenced and governed by the
15 stockholder, director or officer;
- 16 (b) There is such unity of interest and ownership that the
17 corporation and the stockholder, director or officer are
18 inseparable from each other; and
- 19 (c) Adherence to the corporate fiction of a separate entity would
20 sanction fraud or promote a manifest injustice.⁵⁷

21 NRS 78.747 does not extend alter ego liability to trusts, specifically a self-settled spendthrift
22 trust. Ms. Nelson's First,⁵⁸ Second⁵⁹ and Third⁶⁰ Claims for Relief seek a declaratory judgment
23 pursuant to NRS 78.747 that the ELN Trust should be pierced, and that the assets held therein are
24 community assets of Mr. Nelson and Ms. Nelson. These claims fail to state a claim upon which
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26 ⁵⁴ See Third-Party Complaint, at ¶¶ 103-104.

27 ⁵⁵ *In re Giampietro*, 317 B.R. 841, 846 (Bankr. D. Nev. 2004).

28 ⁵⁶ *Id.* at, 317 B.R. at 846.

⁵⁷ NRS 78.747(2).

⁵⁸ See Third-Party Complaint, at ¶¶ 8-9 and 76.

⁵⁹ See *id.*, at ¶¶ 8-9 and 81.

⁶⁰ See *id.*, at ¶¶ 8-9 and 85.

1 relief can be granted because the relief sought clearly exceeds the scope of NRS 78.747. Further,
2 unlike NRS 78.747, Chapter 166 allows the ELN Trust to be for Mr. Nelson's personal benefit and
3 for Mr. Nelson to manage the same.

4 Assuming arguendo that NRS 78.747 applies to the self settled spendthrift trusts, the First,
5 Second and Third Claim for Relief should still be dismissed because said claims are barred by NRS
6 166.170⁶¹ and a declaratory judgment would not terminate the uncertainty or controversy giving rise
7 to Ms. Nelson's claims. In Nevada, courts may refuse to render or enter a declaratory judgment or
8 decree where such judgment or decree, if rendered or entered, would not terminate the uncertainty
9 or controversy giving rise to the proceeding."⁶² Ms. Nelson seeks a declaratory judgment stating
10 that the ELN Trust is an illusory sham trust and Mr. Nelson's alter ego pursuant to NRS 78.747;⁶³
11 however, such a declaration "would not terminate the uncertainty or controversy giving rise" to Ms.
12 Nelson's claims. Indeed, even if this Court were to find Ms. Nelson's allegations are true, which
13 they are not, the controversy would not be terminated because the question of whether her claims
14 are time-barred would still remain. For these reasons, Ms. Nelson's First, Second and Third Claims
15 for Relief, which seek declaratory judgments should be dismissed.

16 **F. Ms. Nelson's Ninth Claim For Relief For Constructive Trust Should Be**
17 **Dismissed Because The Elements To Establish A Constructive Trust Have Not**
Been Met And A Constructive Trust Is A Remedy.

18 Ms. Nelson's claim for a constructive trust should be dismissed, as a constructive trust is
19 a remedy that is available upon first establishing liability.⁶⁴ "A constructive trust is a remedial
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21 ⁶¹ As indicated *supra*, pursuant to NRS 166.170, Ms. Nelson's claims are barred
22 because she failed to file bring suit within two (2) years after the transfers were made to the ELN
Trust.

23 ⁶² NRS 30.080. *See also: Aetna Cas. & Sur. Co. v. Rasa Management Co., Inc.*, 621
24 F. Supp. 892, 893 (D.C. Nev. 1985) ("a declaratory judgment should not be entered unless it disposes
25 of a controversy and serves a useful purpose."); *El Capitan Club v. Fireman's Fund Ins. Co.*, 89
Nev. 65, 68, 506 P.2d 426, 428 (Nev. 1973) ("It is true that a court may refuse to enter a declaratory
26 judgment where to do so would not terminate the controversy giving rise to the action.").

27 ⁶³ *See Third-Party Complaint*, at ¶¶ 83-85.

28 ⁶⁴ *See State Farm Mut. Auto. Ins. Co. v. Jafbro's Inc.*, 109 Nev. 926, 928, 860 P.2d 176,
178 (Nev. 1993) ("It is axiomatic that a court cannot provide a remedy unless it has found a

1 device by which the holder of legal title to property is held to be a trustee of that property for the
2 benefit of another who in good conscious is entitled to it.”⁶⁵ A constructive trust exists when: “(1)
3 a confidential relationship exists between the parties; (2) retention of legal title by the holder thereof
4 against another would be inequitable; and (3) the existence of such a trust is essential to the
5 effectuation of justice.”⁶⁶ In *Locken*, “a close familial relationship of trust and confidence existed
6 between the parties at the time of their agreement, and the son abused that confidential relationship
7 at the expense of his father.”⁶⁷ The Nevada Supreme Court affirmed an award of a constructive
8 trust because “under the circumstances, it would be manifestly inequitable to judicially countenance
9 continued retention of legal title to the property in the son.”⁶⁸

10 In the instant case, the Third-Party Complaint is devoid of any allegations that a confidential
11 relationship existed between the ELN Trust, who actually owns the assets, and Ms. Nelson. In
12 addition, the retention of the ELN Trust’s assets are equitable under the circumstances as transfer
13 of the assets owned by the ELN Trust occurred over ten (10) years ago, and Ms. Nelson did not seek
14 an ownership interest in the same until after this Divorce Proceeding was initiated. Accordingly,
15 Ms. Nelson’s claim for a constructive trust should be dismissed.

16 **G. Ms. Nelson’s Tenth Claim For Relief For Injunctive Relief Is Improper**
17 **Because Ms. Nelson Has Failed To Show A Likelihood Of Success On The**
18 **Merits Or An Irreparable Injury.**

18 Ms. Nelson’s injunctive relief claim should be dismissed because she failed to show a
19 likelihood of success on the merits and her purported injury is not irreparable. “Injunctive relief
20
21
22

23 wrong.”).

24 ⁶⁵ *Locken v. Locken*, 98 Nev. 369, 372, 650 P.2d 803, 805-806 (Nev. 1982).

25 ⁶⁶ *Id.*

26 ⁶⁷ *Id.*

27 ⁶⁸ *Id.* See also *DeLee v. Roggen*, 111 Nev. 1453, 1457, 907 P.2d 168, 170 (Nev. 1995)
28 (holding justice did not require the creation of a trust to preserve interest in the property).

1 is extraordinary relief.”⁶⁹ A Court has authority to grant injunctive relief where the moving party
2 can show (1) a likelihood of success on the merits and (2) a reasonable probability that the moving
3 party will suffer irreparable⁷⁰ injury for which compensatory damages is an inadequate remedy if
4 the conduct of the parties against whom the injunction is being sought is allowed to continue.⁷¹

5 As set forth above, Ms. Nelson has failed to show a likelihood of success on the merits, as
6 her claims are barred by the statute of limitations. Further, Ms. Nelson’s claim for injunctive relief
7 is inappropriate, because compensatory damages are ascertainable and an adequate remedy at law.⁷²
8 Indeed, the value of the ELN Trust is known and/or is readily ascertainable; therefore, compensation
9 can “atone” for any alleged damages.⁷³ Consequently, Ms. Nelson’s claim for injunctive relief
10 should be dismissed.

11 **H. The ELN Trust Should Be Dismissed From This Matter Because It Is Not A**
12 **Natural Person.**

13 Ms. Nelson erroneously listed the ELN Trust as a party to this litigation. A party to
14 litigation is either a natural or an artificial person and the ELN Trust is neither.⁷⁴ Indeed, “[i]t is the
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16

17 ⁶⁹ See *Department of Conservation and Natural Resources, Div. of Water Resources*
18 *v. Foley*, 121 Nev. 77, 80, 109 P.3d 760, 762 (Nev. 2005) (holding that parties were not entitled to
a preliminary injunction).

19 ⁷⁰ See *No. One Rent-A-Car v. Ramada Inns, Inc.*, 94 Nev. 779, 781, 587 P.2d 1329,
20 1331 (1978) (Nevada Supreme Court held that preliminary injunction was inappropriate because
21 money damages is an adequate remedy for the vindication of appellant's right); *A.O. Smith Corp. v.*
22 *F.T.C.*, 530 F.2d 515, 525 (3rd Cir. 1976) (defining “irreparable injury” as harm “of a peculiar nature,
23 so that compensation in money cannot atone for it”); *Danielson v. Local 275, Laborers Intern. Union*
of North America, AFL-CIO, 479 F.2d 1033, 1037 (3rd Cir. 1973) (“Irreparable injury is suffered
where monetary damages are difficult to ascertain or are inadequate.”).

24 ⁷¹ See NRS 33.010. See also *Camco, Inc. v. Baker*, 133 Nev. 512, 516, 936 P.2d 829,
831 (Nev. 1997) quoting *Dixon v. Thatcher*, 103 Nev. 414, 415, 742 P.2d 1029, 1029 (Nev. 1987)

25 ⁷² See *Danielson*, 479 F.2d at 1037.

26 ⁷³ See *A.O. Smith Corp.*, 530 F.2d at 525.

27 ⁷⁴ See *Causey v. Carpenters S. Nevada Vacation Trust*, 95 Nev. 609, 610, 600 P.2d 244,
28 245 (1979).

1 trustee, or trustees, rather than the trust itself that is entitled to bring suit.”⁷⁵ In *Causey*, the Eighth
2 Judicial District Court, entered summary judgment for Carpenters Joint Trust Funds, and defendants
3 appealed.⁷⁶ The Supreme Court held that summary judgment in favor of Carpenters Joint Trust
4 Funds was a nullity and, hence, was subject to being set aside in that Carpenters Joint Trust Funds
5 was neither a natural nor an artificial person and only a trustee or trustees was entitled to bring
6 suit.⁷⁷

7 Just like in *Causey*, the ELN Trust is not a natural or artificial person, and as such, cannot
8 sue or be sued. Accordingly, this Court should dismiss the ELN Trust as a party to this litigation
9 and any and all claims against the ELN should proceed through the Distribution and/or Investment
10 Trustee.

11 **I. This Court Should Also Dismiss The Third-Party Complaint Because It Sounds**
12 **In Fraud And Fails To Meet The Pleading Requirement Under NRCP 9(b).**

13 “In all averments of fraud or mistake, the circumstances constituting fraud or mistake shall
14 be stated with particularity. Malice, intent, knowledge, and other condition of mind of a person may
15 be averred generally.”⁷⁸ “This heightened pleading requirement is a response to the ‘great harm
16 to the reputation of a business firm or other enterprise a fraud claim can do.’”⁷⁹ “Thus ‘a plaintiff
17 claiming fraud or mistake must do more pre-complain investigation to assure that the claim is
18 responsible and supported, rather than defamatory and extortionate.’”⁸⁰

19 “The circumstances that must be detailed include averments to the time, the place, the
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21 ⁷⁵ See *id.*, at 95 Nev. at 610, 600 P.2d at 245.

22 ⁷⁶ See *id.*, at 95 Nev. at 610, 600 P.2d at 245.

23 ⁷⁷ See *id.*, at 95 Nev. at 610, 600 P.2d at 245.

24 ⁷⁸ NRCP 9(b).

25 ⁷⁹ *Borsellino v. Goldman Sachs Group, Inc.*, 477 F.3d 502, 507 (7th Cir. 2007) (district
26 court’s dismissal of complaint was justified when plaintiff refused to submit amended pleadings after
27 the district court indicated that the original complaint was deficient).

28 ⁸⁰ *Borsellino*, 477 F.3d at 507.

1 identity of the parties involved, and the nature of the fraud or mistake.”⁸¹ “The circumstances
2 constituting the alleged fraud must be ‘specific enough to give defendants notice of the particular
3 misconduct.’”⁸²

4 Further, “Rule 9(b) does not allow a complaint to merely lump multiple defendants together
5 but require[s] plaintiffs to differentiate their allegations suing more than one defendant . . . and
6 inform each defendant separately of the allegations surrounding his alleged participation in the
7 fraud.”⁸³

8 Although certain claims may not require an element of fraud, a plaintiff may nonetheless
9 be subject to the particularity requirement set forth in NRCP 9(b) if a complaint “sounds in fraud.”⁸⁴
10 Where a plaintiff alleges a unified course of fraudulent conduct and relies entirely on that course
11 of conduct as the basis of its complaint, the complaint is said to sound in fraud and the complaint
12 as a whole must satisfy the particularity requirements of Rule 9(b).⁸⁵ Indeed, “fraud can be averred
13 by specifically alleging fraud, or by alleging facts that necessarily constitute fraud (even if the word
14 “fraud” is not used.)”⁸⁶

15 Here, the Third-Party Complaint sounds in fraud as it is based on Ms. Nelson’s unfounded
16 allegations that Mr. Nelson made numerous misrepresentations and omissions in the creation and
17 funding of the ELN Trust,⁸⁷ and has undertaken numerous other acts to defraud Ms. Nelson in her

18 ⁸¹ *Brown v. Kellar*, 97 Nev. 583-584, 636 P.2d 874 (1981).

19 ⁸² *G.K. Las Vegas, Ltd. P’ship v. Simon Prop. Group, Inc.*, 460 F. Supp. 2nd 1246, 1257
20 (D. Nev. 2006) (court found that plaintiff failed to meet the threshold requirement of alleging fraud
21 against individual defendants).

22 ⁸³ *Swartz v. KPMG LLP*, 476 F.3d 756, 764-765 (9th Cir. 2007) (in the context of a fraud
23 suit involving multiple defendants, a plaintiff must, at a minimum, identify the role of each
24 defendant in the alleged fraudulent scheme).

25 ⁸⁴ *See Rubke v. Capitol Bancorp Ltd.*, 460 F. Supp. 2d 1124, 1134 (N.D. Cal. 2006)
(holding that if a complaint sounds in fraud it must comply with Rule 9(b)).

26 ⁸⁵ *See Vess v. Ciba-Geigy Corp. USA*, 317 F.3d 1097, 1103 (9th Cir. 2003).

27 ⁸⁶ *See Vess*, 317 F.3d 1097 at 1105.

28 ⁸⁷ *See Third-Party Complaint*, at ¶¶ 29, 31 and 63.

1 purported community property interest in assets owned by the ELN Trust.⁸⁸ The Third-Party
2 Complaint alleges a unified course of allegedly fraudulent conduct and relies on said course of
3 conduct as the basis for each and every claim for relief against Mr. Nelson, Ms. Martin, Ms. Harber,
4 Ms. McGowan and Ms. Ramos. However, the Third-Party Complaint fails to plead the necessary
5 averments as required by NRCP 9(b). Indeed, the Third-Party Complaint fails to state with
6 particularity what statements, if any, Mr. Nelson made to Ms. Nelson regarding the creation of the
7 ELN Trust and LSN Trust,⁸⁹ the assets that Ms. Nelson contends were inappropriately distributed,⁹⁰
8 and/or the actions/inactions of Ms. Martin, Ms. Harber, Ms. McGowan and Ms. Harber.

9 As a result of the foregoing, this Court should dismiss the Third-Party Complaint, or
10 alternatively, order Ms. Nelson to amend the Third-Party Complaint so as to comply with NRCP
11 9(b).

12 **J. This Court Lacks Jurisdiction To Hear The Majority, If Not All, Of The**
13 **Claims For Relief Asserted In Ms. Nelson's Third-Party Complaint.**

14 Pursuant to NRS 164.015 and EDCR 4.01 only the Probate Court has "exclusive jurisdiction
15 of proceedings initiated by the petition of an interested person concerning the internal affairs of a
16 nontestamentary trust [including those proceedings concerning] the administration and distribution
17 of trusts, the declaration of rights and the determination of other matters involving trustees and
18 beneficiaries of trusts[.]"

19 This Court lacks jurisdiction over all matters concerning the internal affairs of a trust.
20 Pursuant to NRS 164.015, only the Probate Court has "exclusive jurisdiction of proceedings
21 initiated by the petition of an interested person concerning the internal affairs of a nontestamentary
22 trust. Proceedings which may be maintained under this section are those concerning the
23 administration and distribution of trusts, the declaration of rights and the determination of other
24 matters involving trustees and beneficiaries of trusts," Moreover, EDCR 4.01 provides that

26 ⁸⁸ See *id.*, at ¶¶ 72-108.

27 ⁸⁹ See *id.*, at ¶¶ 29, 31 and 63.

28 ⁹⁰ See *id.*, at ¶¶ 55-56.

1 “[t]he rules of Part IV govern the practice of all proceedings under Title 12 of NRS and all of Title
2 13 of NRS except Chapters 159, 160 and 161.”⁹¹

3 Here, the majority, if not all, of Ms. Nelson’s Claims for Relief fall under the exclusive
4 jurisdiction of the Probate Court as they concern internal “matters concerning the ELN Trust and
5 LSN Trust,” which can only be brought pursuant to NRS §§ 164.010 and 164.015. Pursuant to NRS
6 3.223, this Court does have authority to address whether the ELN Trust and LSN Trust have any
7 community and/or separate property because that is a third-party claim by Ms. Nelson against the
8 ELN Trust; however, this Court does not have subject matter to decide whether the Investment
9 Trustee and/or Distribution Trustee breached their fiduciary duties, conspired and/or aided and
10 abetted with each other, because those are matters concerning the internal affairs of the ELN Trust
11 and/or LSN Trust. Accordingly, this Court should dismiss the Third-Party Complaint so that any
12 and all matters that do not pertain to whether the assets owned by the ELN Trust or LSN Trust are
13 community or separate property can be heard by the Probate Judge as required by rule and statute.

14 **IV. CONCLUSION**

15 For the reasons set forth above, this Court should the Motion to Dismiss.

16 DATED this 3rd day of November, 2011.

17 SOLOMON DWIGGINS FREER & MORSE, LTD.

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23 NEVADA TRUST dated 5-30-01 and former
24 Distribution Trustee of the LSN NEVADA TRUST
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25 and as former Distribution Trustee of the ERIC L.
NELSON NEVADA TRUST dated 5-30-01
26 and former Distribution Trustee of the LSN
NEVADA TRUST dated 5-30-01; ROCHELLE
MCGOWAN; and JOAN RAMOS

27 ⁹¹ EDCR 4.16 further provides that the probate judge may hear whichever contested
28 matters the judge shall select.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that pursuant to EDCR 7.26(a), service of the foregoing **MOTION**
TO DISMISS was made on this 3rd day of November, 2011, by sending a true and correct copy of
the same by United States Postal Service, first class postage fully prepaid, to the following at his
last known address as listed below:

Rhonda K. Forsberg, Esq.
Ivery, Forsberg & Douglas
1070 W. Horizon Ridge Parkway, # 100
Henderson, NV 89012

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


An employee of SOLOMON DWIGGINS FREER & MORSE, LTD.

MOFI

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ERIC L. NELSON
Plaintiff/Petitioner

-VS-

LYNITA SUE NELSON
Defendant/Respondent

CASE NO. D-411537

DEPT. 0

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

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

MOTION ~~FOR~~/OPPOSITION TO DISMISS

Notice

**Motions and Oppositions to
Motions filed after entry of
final Decree or Judgment
(pursuant to NRS 125,
125B & 125C)
are subject to the Re-open
Filing Fee of \$25.00, unless
specifically excluded.
(See 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: November 7, 2011

JEFFREY P. LUSZEK
Printed Name of Preparer

[Signature]
Signature of Preparer

1 NEOJ
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, Lynita Sue Nelson

13 DISTRICT COURT
14 FAMILY DIVISION

15 CLARK COUNTY, NEVADA

16 ERIC L. NELSON,

17 Plaintiff/Counterdefendant,

18 v.

19 LYNITA SUE NELSON,

20 Defendant/Counterclaimant.

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

21 NOTICE OF ENTRY OF ORDER

22 TO: ERIC L. NELSON, Plaintiff; and

23 TO: MARK SOLOMON, ESQ., of SOLOMON DWIGGINS FREER & MORSE,
24 Attorneys for Plaintiff:

25 TO: RHONDA K. FORSBERG, ESQ., of IVEY, FORSBERG & DOUGLAS,
26 Attorneys for Plaintiff:

27 ...

28 ...

...


...

...

1
2 PLEASE TAKE NOTICE that an Order August 24, 2011 Hearing was entered
3 in the above-entitled matter on November 09, 2011, a copy of which is attached
4 hereto.

5 DATED this 14th day of November, 2011.

6 THE DICKERSON LAW GROUP

7
8 By 
9 ROBERT P. DICKERSON, ESQ.
10 Nevada Bar No. 000945
11 KATHERINE L. PROVOST, ESQ.
12 Nevada Bar No. 008414
13 1745 Village Center Circle
14 Las Vegas, Nevada 89134
15 Attorneys for Defendant

16 CERTIFICATE OF MAILING


17 I HEREBY CERTIFY that I am serving via U.S. Mail, a true and correct copy of
18 the foregoing NOTICE OF ENTRY OF ORDER FROM AUGUST 24, 2011
19 HEARING to the following at their last known address on this 14th day of
20 November, 2011.

21 Rhonda K. Forsberg, Esq.
22 Ivey, Forsberg & Douglas
23 1070 W. Horizon Ridge Pkwy
24 Suite 100
25 Henderson, NV 89102

26 Mark Solomon, Esq.
27 Solomon Dwiggins Freer & Douglas
28 9060 W. Cheyenne Ave.
Las Vegas, NV 89129

29
30 
31 An employee of The Dickerson Law Group

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CLERK OF THE COURT

1 ORDER
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 LYNITA SUE NELSON

11 EIGHTH JUDICIAL DISTRICT COURT
12 FAMILY DIVISION

13 CLARK COUNTY, NEVADA

15	ERIC L. NELSON,)	
16)	
16	Plaintiff/Counterdefendant,)	
17	v.)	
18	LYNITA SUE NELSON,)	CASE NO. D-09-411537-D
19)	DEPT NO. "O"
20	Defendant/Counterclaimant.)	
21	<hr/>		
21	ERIC L. NELSON NEVADA TRUST)	
22	dated May 30, 2001, and LSN NEVADA)	
23	TRUST dated May 30, 2001,)	
24	Necessary Parties (joined in this)	
25	action pursuant to Stipulation and)	
26	Order entered on August 9, 2011))	
27	<hr/>		
28	LANA MARTIN, as Distribution Trustee of)	
	the ERIC L. NELSON NEVADA TRUST)	
	dated May 30, 2001,)	

1)
2 Necessary Party (joined in this action)
3 pursuant to Stipulation and Order)
4 entered on August 9, 2011)/ Purported)
5 Counterclaimant and Crossclaimant,)
6)
7 v.)
8)
9)
10 LYNITA SUE NELSON and ERIC)
11 NELSON,)
12)
13 Purported Cross-Defendant and)
14 Counterdefendant,)
15)
16 LYNITA SUE NELSON,)
17)
18 Counterclaimant, Cross-Claimant,)
19 and/or Third Party Plaintiff,)
20)
21 v.)
22)
23 ERIC L. NELSON, individually and as the)
24 Investment Trustee of the ERIC L. NELSON)
25 NEVADA TRUST dated May 30, 2001; the)
26 ERIC L. NELSON NEVADA TRUST dated)
27 May 30, 2001; LANA MARTIN, individually,)
28 and as the current and/or former Distribution)
Trustee of the ERIC L. NELSON NEVADA)
TRUST dated May 30, 2001, and as the)
former Distribution Trustee of the LSN)
NEVADA TRUST dated May 30, 2001);)
NOLA HARBER, individually, and as the)
current and/or former Distribution Trustee)
of the ERIC L. NELSON NEVADA TRUST)
dated May 30, 2001, and as the current)
and/or former Distribution Trustee of the)
LSN NEVADA TRUST dated May 30, 2001;)
ROCHELLE McGOWAN, individually;)
JOAN B. RAMOS, individually; and DOES I)
through X,)
28)

1 Counterdefendant, and/or)
 2 Cross-Defendants, and/or)
 3 Third Party Defendants.)
 4 }

5 ORDER - AUGUST 24, 2011 HEARING

6 This matter coming on for hearing on this 24th day of August 2011, before the
 7 Honorable Judge Frank P. Sullivan, for a Status Check/Follow-up on Reports.
 8 ROBERT P. DICKERSON, ESQ., and KATHERINE L. PROVOST, ESQ., of THE
 9 DICKERSON LAW GROUP, appearing on behalf of Defendant, LYNITA NELSON,
 10 and Defendant being present; KARIT. MOLNAR, ESQ., of WILLIACKLAW GROUP,
 11 appearing on behalf of Plaintiff, ERIC NELSON, and Plaintiff being present; and
 12 MARK P. SOLOMON, ESQ. of SOLOMON, DWIGGINS, FREER & MORSE, LTD.,
 13 appearing on behalf of LANAMARTIN, Distribution Trustee of the ERIC L. NELSON
 14 NEVADA TRUST, who was not present; and the Court's appointed forensic
 15 accountant, LARRY BERTSCH, appearing and providing testimony concerning his
 16 services in this action. The Court having reviewed the pleadings and papers on file
 17 herein, and having heard the arguments of counsel and the parties, and good cause
 18 appearing, issues the following orders:

19 IT IS HEREBY ORDERED ADJUDGED and DECREED, that Ms. Molnar's
 20 request for additional time to review the Order from the August 3, 2011 hearing is
 21 DENIED. If counsel believes the Order is wrong they may file a motion to modify the
 22 Order.

23 IT IS FURTHER ORDERED that discovery shall be reopened as to the Trust
 24 issues and the Court will establish a scheduling order at the next hearing. Mr.
 25 Dickerson and Mr. Solomon shall conduct a conference call prior to the next hearing
 26 to discuss discovery in an effort to agree upon a pre-trial scheduling order.

27 IT IS FURTHER ORDERED that Plaintiff's time with the children is his time
 28 with the children and Defendant's time with the children is her time, based on the

1 existing Parenting Agreement. Both parents shall abide by the existing four (4) hour
2 first right of refusal contained in the existing Parenting Agreement. The Court shall
3 appoint a Parenting Coordinator to assist the parties with their parenting conflicts and
4 shall notify the parties by separate order.

5 IT IS FURTHER ORDERED that the Court is not inclined to further extend the
6 TPO issued in Case T-11-131443 and the TPO shall expire on September 2, 2011.

7 IT IS FURTHER ORDERED that a NO CONTACT Order is hereby issued and
8 shall become effective September 2, 2011, with counsel to submit a written Order
9 containing the parameters of the No Contact Order for entry by the Court.

10 IT IS FURTHER ORDERED that Mr. Bertsch and Mr. Miller shall not be
11 utilized as mediators in this action, as that is not their role as defined by the Court.

12 IT IS FURTHER ORDERED that the Brian Head, Utah property shall be
13 appraised, both as one unit for sale, and as separate parcels, to determine which is most
14 marketable. If any purchase contract is contemplated it shall be submitted to the Court,
15 who will ensure that the contract is for a bona fide sale, prior to approving any sale of
16 the property.

17 IT IS FURTHER ORDERED that Mr. Dickerson's office may have limited
18 contact with Mr. Alanis for a status check into the California proceedings and buy-out
19 of the parties interest in the Silver Slipper casino. Counsel and Defendant shall not
20 participate in any negotiations with Mr. Alanis.

21 IT IS FURTHER ORDERED that Plaintiff shall deposit the children's trust
22 checks by 5:00 p.m. on September 2, 2011, unless the parties otherwise agree.
23 Defendant shall provide the trust checks to Plaintiff.

24 IT IS FURTHER ORDERED that Mr. Bertsch shall provide his fee application
25 at the next court hearing.

26 ...

27 ...

28 ...


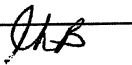
1 IT IS FURTHER ORDERED that a Status Check is set for hearing on October
2 11, 2011 at 1:30 p.m.

3 DATED this 7 day of November, 2011.

4

5

6


DISTRICT COURT JUDGE 
FRANK P. SULLIVAN

7

Approved as to Form and Content:

Submitted by:

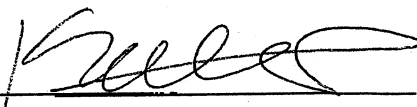
8

IVEY, FORSBERG & DOUGLAS

THE DICKERSON LAW GROUP

9

10 By Signature refused

By 

11 RHONDA K. FORSBERG, ESQ.
12 Nevada Bar No. ~~009869~~ 009557
1020 W Horizon Ridge Pkwy #100
Henderson, Nevada 89012
Attorneys for Plaintiff

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

13

14

15

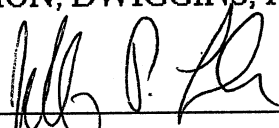
Approved as to Form and Content:

16

SOLOMON, DWIGGINS, FREER & MORSE, LTD

17

18

By  #9019 For

19

MARK A. SOLOMON, ESQ.
Nevada Bar No. 000418
9060 W. Cheyenne Avenue
Las Vegas, Nevada 89129
Attorneys for LANA MARTIN

20

21

22

23

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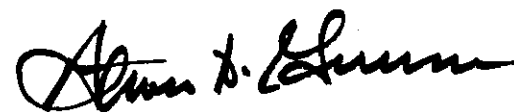
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27

28

1 **MDSM**
MARK A. SOLOMON, ESQ.
2 Nevada State Bar No. 0418
E-mail: msolomon@sdfnvlaw.com
3 JEFFREY P. LUSZECK
Nevada State Bar No. 9619
4 E-mail: jluszeck@sdfnvlaw.com
SOLOMON DWIGGINS FREER & MORSE, LTD.
5 Cheyenne West Professional Centre
9060 W. Cheyenne Avenue
6 Las Vegas, Nevada 89129
Telephone No.: (702) 853-5483
7 Facsimile No.: (702) 853-5485
8 *Attorneys for LANA MARTIN, Distribution*
Trustee of the ERIC L. NELSON
9 *NEVADA TRUST dated May 30, 2001*

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CLERK OF THE COURT

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

13 ERIC L. NELSON,

14 Plaintiff/Counterdefendant,

15 vs.

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

18 Defendants/Counterclaimants.

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

) **HEARING DATE: 02/23/12**
) **HEARING TIME: 9:00 a.m.**

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

21 Crossclaimant,

22 vs.

23 LYNITA SUE NELSON,

24 Crossdefendant.

26 **MOTION TO DISSOLVE INJUNCTION**

27 Lana Martin, Distribution Trustee of the ERIC L. NELSON NEVADA TRUST dated May 30,
28

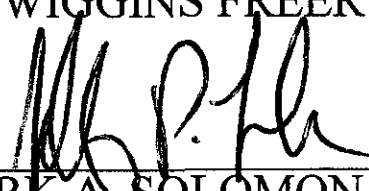
2001 ("TRUST"), by and through her counsel, Solomon Dwiggins Freer & Morse, Ltd., hereby move this Court for an order dissolving this Court's Order entered on June 9, 2011, enjoining any monies received from the sale of Dynasty Development Group LLC's interest in Silver Slipper Casino Venture LLC.

This Motion is based on the Memorandum of Points and Authorities which follows and on all documents and papers filed herein.

DATED this 29th day of November, 2011.

SOLOMON DWIGGINS FREER & MORSE, LTD.

By:


MARK A. SOLOMON, ESQ.
Nevada State Bar No. 0418
JEFFREY P. LUSZECK
Nevada State Bar No. 9619
Cheyenne West Professional Centre'
9060 West Cheyenne Avenue
Las Vegas, Nevada 89129

1 **NOTICE OF HEARING**

2 **TO:** Lynita S. Nelson;

3 **TO:** Robert P. Dickerson, Esq., Counsel for Lynita S. Nelson.

4 **TO:** Eric L. Nelson;

5 **TO:** Rhonda K. Forsberg, Esq., Counsel for Eric L. Nelson

6 **PLEASE TAKE NOTICE** that the undersigned will bring the above **MOTION TO**
7 **DISSOLVE INJUNCTION** on for hearing before the above entitled Court on the 23rd day of
8 February, 2012, at the hour of 9:00 a.m., or as soon thereafter as counsel can be heard.

9 DATED this 29th day of November, 2011.

10 **SOLOMON DWIGGINS FREER & MORSE, LTD.**

11
12 By 

13 MARK A. SOLOMON, ESQ.

14 Nevada Bar No. 0418

15 JEFFREY P. LUSZECK, ESQ.

16 Nevada Bar No. 9619

17 Cheyenne West Professional Centre'

18 9060 W. Cheyenne Avenue

19 Las Vegas, Nevada 89129

20 Telephone: (702) 853-5483

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. STATEMENT OF THE FACTS**

3 On May 30, 2001, the ELN Trust was established by Mr. Nelson. The ELN Trust is a single
4 settlor trust established pursuant to NRS 166 for the benefit of Mr. Nelson and his five children.¹ The
5 ELN Trust is irrevocable and “may not be altered, amended or revoked.”² The ELN Trust was funded
6 by assets that were wholly owned by the ERIC L. NELSON SEPARATE PROPERTY TRUST dated
7 July 13, 1993.³ The ELN Trust is a separate and distinct legal entity, and neither Eric L. Nelson nor
8 Lynita S. Nelson have a legal estate in the capital, principal or corpus of the ELN Trust. The assets
9 of the ELN Trust, include, but are not limited to a 100% ownership interest of Dynasty Development
10 Group, LLC (“Dynasty”), which in turn owns a 34% membership interest in Silver Slipper Casino
11 Venture LLC (“Silver Slipper”).⁴ The Silver Slipper owns and operates the Silver Slipper Casino in
12 Hancock County, Mississippi.

13 On February 14, 2011, Ms. Nelson filed a Motion for Order to Show Cause Why Plaintiff
14 Should Not be Held in Contempt for Multiple Violations of Court’s April 16, 2010 Order, For
15 Plaintiff to be Admonished to Comply With the Court’s Orders, For Fees and Costs, and For Other
16 Related Relief (“Motion for Order to Show Cause”), wherein she sought a finding of contempt for
17 Mr. Nelson’s purported violation of this Court’s April 16, 2010, Behavior Order. Noticeably absent
18 from the Motion for Order to Show Cause is any reference to the ELN Trust, Dynasty and/or the
19 Silver Slipper.

20 Despite the fact that the Motion for Order to Show Cause is silent regarding the ELN Trust,
21 Dynasty and/or Silver Slipper, near the end of the April 4, 2011, hearing on Ms. Nelson’s Motion for
22

23 ¹ See Motion to Join Necessary Party; or in the Alternative; to Dismiss Claims against
24 the Eric L. Nelson Nevada Trust dated May 30, 2011 (“Motion to Join Necessary Party”), at p. 3, ll.
25 5-7, on file herein.

26 ² *Id.*, at p. 3, ll. 8-11.

27 ³ See *id.*

28 ⁴ See Notice of Filing Asset Schedule and Notes to Asset Schedule, attached hereto as
Exhibit 1.

1 Order to Show Cause, Ms. Nelson's Counsel expressed⁵ his concern that Mr. Nelson would be
2 receiving in excess of \$1,500,000.00 from the "Silver Slipper Transaction."⁶ Further, Ms. Nelson's
3 Counsel requested that to the extent that Mr. Nelson received any money as a result of his ownership
4 interest in Dynasty and/or the Silver Slipper, that said funds be tendered to Mr. Nelson's Counsel to
5 be held in trust in an interest bearing account.⁷ At no point during the hearing did Ms. Nelson's
6 Counsel inform this Court that it was Dynasty, an asset wholly owned by the ELN Trust, not Mr.
7 Nelson, which owned an interest in Silver Slipper, and as such was entitled to the proceeds from the
8 Silver Slipper Transaction.

9 Although the issues pertaining to the ELN Trust's interest in Silver Slipper and/or the Silver
10 Slipper Transaction were never briefed by Mr. Nelson and Ms. Nelson, and virtually no oral argument
11 was presented regarding the same, this Court ordered that any proceeds that Mr. Nelson received for
12 his ownership interest in Dynasty or the Silver Slipper be placed in Mr. Nelson's Counsel's trust
13 account for an indefinite period of time. Specifically, this Court's Order on the Motion for Order to
14 Show Cause filed June 9, 2011 (hereinafter referred to as "Injunction"), provides in part:

15 IT IS FURTHER ORDERED that any monies received by Plaintiff, ERIC
16 L. NELSON or any entity owned or controlled by Mr. Nelson, related to
17 his ownership interest in the Silver Slipper Casino/Dynasty Development
18 Group, LLC, shall be immediately turned over to his counsel, David
19 Stephens, Esq., to be placed into and held by Mr. Stephens' in an interest
20 bearing attorney trust account.⁸

21 The Injunction is inaccurate on its face as Mr. Nelson has no ownership interest in either
22 Dynasty or Silver Slipper, and the money received from the Silver Slipper Transaction belongs to

23 ⁵ See April 4, 2011, Video Transcript at 1:52:43.

24 ⁶ The "Silver Slipper transaction" is subject to litigation in the case entitled *Paul R.*
25 *Alanis, et al. v. Eric Nelson, et al.*, United States District Court, Central District of California Case
26 No. CV11-02583. In short, the Plaintiffs sought an order to enforce a Members Buy/Sell Purchase
Notice to purchase Dynasty's interest in Silver Slipper for \$1,568,000.00.

27 ⁷ See April 4, 2011, Video Transcript at 1:52:43.

28 ⁸ See Order, attached hereto as **Exhibit 2**.

1 Dynasty, which is owned by the ELN Trust.⁹

2 On August 9, 2011, Mr. Nelson and Ms. Nelson entered into a Stipulation and Order wherein
3 the ELN Trust was joined as a necessary party, and on August 19, 2011, Ms. Martin, Distribution
4 Trustee of the ELN Trust, filed an Answer to Mr. Nelson's Complaint for Divorce and Counterclaim
5 and Crossclaim ("Answer") seeking a declaratory judgment that neither Mr. Nelson nor Ms. Nelson
6 have a community property and/or separate property interest in the assets of the ELN Trust.¹⁰

7 On October 27, 2011, \$1,568,000.00, was deposited in a blocked trust account opened by Mr.
8 Nelson's Counsel in the name of the ELN Trust, and since that time, Mr. Nelson has been unable to
9 access said funds in his capacity as Investment Trustee of the ELN Trust.

10 The Injunction enjoins the Investment Trustee or Distribution Trustee from using the assets,
11 which belong to the ELN Trust, for purposes that are contemplated by the terms of the trust,
12 including, but not limited to, using the proceeds from Silver Slipper Transaction to: (1) defend against
13 Mr. Nelson and Ms. Nelson's claims of community and separate property, which is specifically
14 allowed under Article XII, Section 12.6; and (2) to invest and reinvest trust assets in the Trustees sole
15 discretion under Article XII, Section 12.1(f). Of note, the ELN Trust, via its interest in Dynasty, has
16 an opportunity to purchase Wyoming Racing LLC, a horse racing track and RV park, for
17 \$440,000.00;¹¹ however, the ELN Trust will be unable to do so unless the Injunction is dissolved.

18 **II. LEGAL ARGUMENT**

19 **1. The Injunction Must be Dissolved Because Ms. Nelson Failed to Comply with** 20 **EDCR 5.20.**

21 Requests for injunctions must "be strictly complied with."¹² Indeed, "[g]reat care must be
22 used in the granting of interlocutory or final injunctive relief because of the extraordinary nature of

23 ⁹ See Ex. 1.

24 ¹⁰ See Answer, at ¶ 10, on file herein.

25 ¹¹ See Real Estate Purchase and Sale Agreement, attached hereto as **Exhibit 3**.

26 ¹² *Commercial Sec. Bank v. Walker Bank & Trust Co.*, 456 F.2d 1352, 1356 (10th Cir.
27 1972)(restraining order was vacated because the order was not in compliance with FRCP 65(b) and
28 (d), nor was security posted as required by FRCP. 65(c)).

1 that remedy.”¹³ Here, Ms. Nelson failed to comply with the most rudimentary requirements of EDCR
2 5.20, which include, but are not limited, placing the ELN Trust on notice that she would be seeking
3 an injunction at the April 4, 2011, hearing or posting security. For the reasons set forth below, the
4 Injunction must be dissolved.

5 A. The Injunction Must be Dissolved Because the ELN Trust Was Not a Party to
6 the Aforementioned Matter When the Injunction was Issued.

7 EDCR 5.20 limits injunctions and/or restraining orders to “parties to the action.” “Courts of
8 equity have long observed the general rule that a court may not enter an injunction against a person
9 who has not been made a party to the case before it.”¹⁴ Said rule is consistent with the policy that
10 “[j]udgments at law or decrees in equity affecting the rights of parties to property cannot affect the
11 rights of third parties not before the court.”¹⁵ Indeed, “[t]he consistent constitutional rule has been
12 that a court has no power to adjudicate a personal claim or obligation unless it has jurisdiction over
13 the person of the defendant.”¹⁶ “Without a proper basis for jurisdiction, or in the absence of proper
14 service of process, the district court has no power to render any judgment against the defendant’s
15 person or property unless the defendant has consented to jurisdiction or waived the lack of process.”¹⁷

16 The Injunction violates EDCR 5.20 because it was entered months before the ELN Trust was
17

18 ¹³ See *id.*

19 ¹⁴ *Additive Controls & Measurement Systems, Inc. v. Flowdata, Inc.*, 96 F.3d 1390,
20 1394 (Fed.Cir.1996). See also *In re Infant Formula Antitrust Litigation*, MDL 878 v. *Abbott*
21 *Laboratories*, 72 F.3d 842, 842-43 (11th Cir.1995) (court lacks subject matter jurisdiction to issue
22 preliminary or permanent injunction against non-party); *In Alemite Mfg. Corp. v. Staff*, 42 F.2d 832,
832-833 (2nd Cir.1930) (holding that district court was not authorized to issue an injunction against
non-party to the underlying action).

23 ¹⁵ *Rutherford v. Union Land & Cattle Co.*, 47 Nev. 21, 213 P. 1045, 1047 (1923).

24 ¹⁶ *In re Janssen*, 213 B.R. 558, 566 (B.A.P. 8th Cir. 1997) (court conclude that the IRS
25 may not, as it claims, reach the assets titled in REJ in order to satisfy the individual tax liabilities of
26 the party, for the simple reason that REJ has not been named as a party in these proceedings)
(citation omitted).

27 ¹⁷ *SEC v. Ross*, 504 F.3d 1130, 1138-39 (9th Cir.2007) (court held that the district court
28 lacked jurisdiction to enter disgorgement order over money held by a nonparty who had allegedly
violated securities laws but had not been personally served or named in a summons and complaint).

1 named a party in this matter. As indicated *supra*, the Injunction was entered on June 9, 2011, which
2 is months before the ELN Trust answered Mr. Nelson's Complaint for Divorce and Counterclaim and
3 Crossclaim on August 19, 2011. Consequently, this Court lacked jurisdiction to enjoin assets
4 belonging to the ELN Trust, and as such, the Injunction must be dissolved.

5 B. Ms. Nelson Failed to Provide Sufficient Notice to the ELN Trust that She was
6 Seeking a Preliminary Injunction Against the Same.

7 In addition to failing to name the ELN Trust a proper party to this matter, Ms. Nelson failed
8 to provide notice to the ELN Trust that she would be seeking an injunction at the April 4, 2011,
9 hearing. In Nevada, an application to a court for an order shall typically "be made in writing, shall
10 state with particularity the grounds therefor, and shall set forth the relief or order sought."¹⁸ "The
11 requirement of a written motion stating the grounds with particularity is intended to guarantee that
12 the adverse party be informed not only of its pendency, but also the basis upon which the movant
13 seeks the order."¹⁹ Further, pursuant to EDCR 2.10(a) "[a] motion for a preliminary injunction must
14 be made upon the notice required by Rule 2.20(b), unless an order fixes a shorter notice," and EDCR
15 2.20(b) requires motions to contain "a notice of motion setting the same for hearing on a day when
16 the district judge to whom the case is assigned is hearing civil motions in the ordinary course."

17 EDCR 5.20(c) also requires that a motion for preliminary injunction be "supported by an
18 affidavit upon personal knowledge setting forth in detail the facts in justification of such relief."

19 Ms. Nelson failed to notify the ELN Trust of her intention to seek an injunction by requesting
20 the proceeds from the Silver Slipper Transaction be enjoined at the April 4, 2011, hearing. Indeed,
21 Ms. Nelson's Motion for Order to Show Cause failed to state that she was seeking any relief against
22 the ELN Trust, Dynasty and/or the Silver Slipper, and it was not until the end of the April 4, 2011,
23

24
25 ¹⁸ See NRCP 7(b)(1).

26 ¹⁹ *Monroe, Ltd. v. Cent. Tel. Co., S. Nevada Div.*, 91 Nev. 450, 453, 538 P.2d 152, 154
27 (1975). See also *United Pac. Ins. Co. v. St. Denis*, 81 Nev. 103, 106, 399 P.2d 135, 137 (1965)
28 (court recognized that NRCP 7(b) requires that a motion must state with particularity the grounds
therefor and set forth the relief sought, and in this instance, the third-party defendant, was not
advised as to what contentions it had to meet).

1 hearing that her Counsel requested an injunction.²⁰ The aforementioned actions/inactions did not
2 provide the ELN Trust with sufficient notice to defend its interest in the funds received from the
3 Silver Slipper Transaction. As such, this Motion should be granted in its entirety.

4 C. The Injunction Is Improper Because Ms. Nelson Has Failed To Show A
5 Likelihood Of Success On The Merits Or An Irreparable Injury.

6 “Injunctive relief is extraordinary relief.”²¹ A Court has authority to grant injunctive relief
7 where the moving party can show: (1) a likelihood of success on the merits; and (2) a reasonable
8 probability that the moving party will suffer irreparable²² injury for which compensatory damages is
9 an inadequate remedy if the conduct of the parties against whom the injunction is being sought is
10 allowed to continue.²³ “[I]n the absence of testimony or exhibits establishing the material allegations
11 of the complaint, the temporary restraining order should be dissolved and the application for a
12 preliminary injunction denied.”²⁴

13 Ms. Nelson failed to show a likelihood of success on the merits at the April 4, 2011, hearing.
14 The discussion regarding the Silver Slipper Transaction lasted less than 5 minutes and was limited
15 to Ms. Nelson’s Counsel expressing his “concern” regarding the Silver Slipper Transaction. No
16 evidence and/or testimony regarding said transaction was introduced and/or considered by this Court.
17 As set forth in detail in the ELN Trust’s Motion to Dismiss,²⁵ Ms. Nelson cannot show a likelihood
18 of success on the merits because her claims against the ELN Trust are barred by the statute of

19
20 ²⁰ See April 4, 2011, Video Transcript at 1:52:43.

21 ²¹ See *Department of Conservation and Natural Resources, Div. of Water Resources*
22 *v. Foley*, 121 Nev. 77, 80, 109 P.3d 760, 762 (Nev. 2005) (holding that parties were not entitled to
a preliminary injunction).

23 ²² See *No. One Rent-A-Car v. Ramada Inns, Inc.*, 94 Nev. 779, 781, 587 P.2d 1329,
24 1331 (1978) (Nevada Supreme Court held that preliminary injunction was inappropriate because
money damages is an adequate remedy for the vindication of appellant's right).

25 ²³ See NRS 33.010. See also *Camco, Inc. v. Baker*, 133 Nev. 512, 516, 936 P.2d 829,
26 831 (Nev. 1997) quoting *Dixon v. Thatcher*, 103 Nev. 414, 415, 742 P.2d 1029, 1029 (Nev. 1987)

27 ²⁴ *Coronet Homes, Inc. v. Mylan*, 84 Nev. 435, 437, 442 P.2d 901, 902 (1968).

28 ²⁵ See Motion to Dismiss, pp 7-11, on file herein.

1 limitations under NRS 166.170.

2 Additionally, Ms. Nelson failed to articulate how she would suffer irreparable injury if the
3 injunction was not issued. “Irreparable injury is suffered where monetary damages are difficult to
4 ascertain or are inadequate.”²⁶ Injunctions are not upheld where the claimed injury merely constitutes
5 a loss of money.²⁷ Since the value of cash proceeds received by the ELN Trust is known and/or is
6 readily ascertainable, money damages will redress Ms. Nelson’s claim of entitlement to the proceeds
7 from the Silver Slipper Transaction. Consequently, Ms. Nelson’s purported injury is not
8 “irreparable.” As such, the Injunction is improper and must be dissolved.

9 D. The Injunction is Indefinite in Duration and Fails to Set Forth the Reasons for
10 Issuance.

11 “Every order granting an injunction and every restraining order shall set forth with specificity
12 the reasons for its issuance, and shall describe in reasonable detail, and not by reference to the
13 complaint or other document, the act or acts sought to be restrained.”²⁸ “The consequence of the
14 failure of an injunction to comply with the applicable rules are also quite dramatic.”²⁹ Indeed, the
15 Nevada Supreme Court has held that a:

16 preliminary injunction issued by a trial court of this state is void, not
17 merely voidable, unless the court or judge issuing the same sets forth
18 in the order the reasons for its issuance, is specific in its terms and

19 ²⁶ *Danielson v. Local 275, Laborers Intern. Union of North America, AFL-CIO*, 479
20 F.2d 1033, 1037 (3rd Cir. 1973). *See also A.O. Smith Corp. v. F.T.C.*, 530 F.2d 515, 525 (3rd Cir.
21 1976) (defining “irreparable injury” as harm “of a peculiar nature, so that compensation in money
22 cannot atone for it”); *In re Arthur Treacher’s Franchisee Litig.*, 689 F.2d 1137, 1145 (3d Cir. 1982)
23 (we have never upheld an injunction where the claimed injury constituted a loss of money, a loss
24 capable of recoupment in a proper action at law).

25 ²⁷ *See Danielson*, 479 F.2d at 1037.

26 ²⁸ EDCR 5.20(i)(1). *See also* EDCR 5.20(i)(3) (“Orders granting a preliminary
27 injunction or temporary restraining orders must fix the time within which the restraining order, if
28 any, and all pleadings, affidavits and briefs in support of the restraining order and the motion for
preliminary injunction must be served on the adverse party, and the time for filing of the adverse
party’s opposition, counter-affidavits and briefs.”).

29 ²⁹ *Reich v. ABC/York-Estes Corp.*, 64 F.3d 316, 320 (7th Cir. 1995) (holding the failure
to comply with 65(d) renders the order issued by the district court not an injunction and places the
party under no obligations).

describes in reasonable detail, not by reference to the complaint or other documents, the act or acts sought to be restrained.³⁰

The Injunction issued by this Court does not: (1) set forth the reasons for issuance; and (2) does not describe in detail the act or acts sought to be restrained. To the contrary, the Injunction merely states that "any monies received by Plaintiff Eric L. Nelson . . . related to his ownership interest in the Silver Slipper Casino/Dynasty Development Group, LLC, shall be immediately turned over to his Counsel. . ."³¹ This description does not meet the specific requirements of EDCR 5.20(i)(1) (*i.e.* the reasons for the issuance of the Injunction or the act or acts sought to be restrained). Consequently, the Injunction is void and must be dissolved.

III. CONCLUSION

For the reasons set forth above, this Court should the Motion to Dissolve Injunction.

DATED this 29th day of November, 2011.

SOLOMON DWIGGINS FREER & MORSE, LTD.

By: 

MARK A. SOLOMON, ESQ., NSB #0418
JEFFREY P. LUSZECK, ESQ., NSB # 9619
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9060 West Cheyenne Avenue
Las Vegas, Nevada 89129
*Attorneys for LANA MARTIN, Distribution
Trustee of the ERIC L. NELSON
NEVADA TRUST dated May 30, 2001*

³⁰ *Webster v. Steinberg*, 84 Nev. 426, 430, 442 P.2d 894, 896 (1968) (injunction was dissolved because the Nevada Supreme Court was unable to say from the record what reasons were relied upon by the lower court in imposing the restraint). See also

³¹ See Ex. 1.

MOFI

DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA

ERIC L. NELSON

Plaintiff/Petitioner

-VS-

LYNITA SUE NELSON

Defendant/Respondent

CASE NO.

D-411537

DEPT.

0

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

Party Filing Motion/Opposition:

☐ Plaintiff/Petitioner

☒ Defendant/Respondent

MOTION FOR/OPPOSITION TO

DISSOLVE INJUNCTION

Notice

**Motions and Oppositions to
Motions filed after entry of
final Decree or Judgment
(pursuant to NRS 125,
125B & 125C)
are subject to the Re-open
Filing Fee of \$25.00, unless
specifically excluded.
(See 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:

November 29, 2001

JEFFREY P. LUSZEK

Printed Name of Preparer

[Signature]
Signature of Preparer

EXHIBIT 1

EXHIBIT 1

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-09-411637-D
Dept. O

15 v.

16 **LYNITA SUE NELSON,**

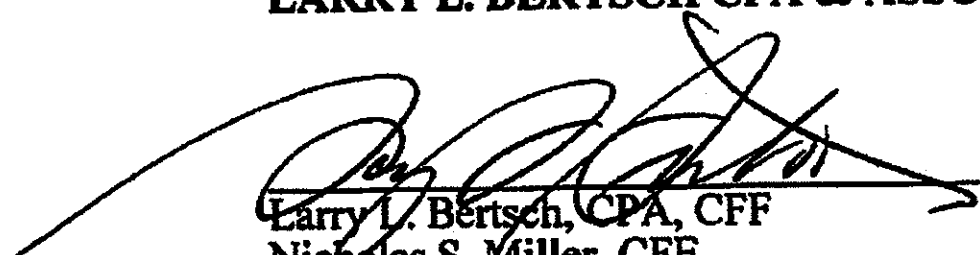
17 Defendant.

**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.

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 (702) 471-7223 Telephone
(702) 471-7225 Facsimile
Forensic Accountants

1 **CERTIFICATE OF SERVICE**

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

6 David A. Stephens, Esq.
7 STEPHENS, GOURLEY & BYWATER
8 3636 N. Rancho Drive
9 Las Vegas, NV 89130
10 *Attorneys for Plaintiff Eric L. Nelson*

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

11 
12 An employee of Larry L. Bertsch, CPA & Associates
13
14
15
16
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19
20
21
22
23
24
25
26
27
28

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
<u>Real Estate</u>					
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
<u>Russell Road Property (65%)</u>	3				
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	YES
Receivable from CJE & L, LLC	3c	742,368	TBD	Eric - Trust	Unknown
Brianhead, 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
<u>Mississippi Properties</u>					
830 Arnold Ave. (Clay House) - Greenville, Miss.	8	40,000	40,000	Lynita - Trust	YES
<u>MS Bay 200 Acres - allocated</u>	9				
<u>Emerald Bay, LLC (Holding Company)</u>	9a	45,500	None	Each Trust - 50%	NO
Bal Harbour, LLC	9b	TBD		Each Trust - 50%	NO
Bay Beach Resorts, LLC	9c	TBD		Each Trust - 50%	NO
Bay Resorts, LLC	9d	TBD		Each Trust - 50%	NO
<u>MS Bay allocated acreage- Lynita Trust</u>					
Lynita Trust - not used	9e	TBD		Lynita - Trust	NO
RV Park	9f	TBD		Lynita - Trust	YES
<u>Dynasty</u>	10	TBD		Eric Trust - Dynasty	
Silver Slipper	10a	TBD		Eric Trust - Dynasty	YES
MS Bay allocated acreage Titled to Dynasty	10b	TBD	937,500	Eric Trust - Dynasty	NO
MS Bay allocated acreage Titled Frank Soris Trust	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 Hiwayway Casino)</u>	12	Unknown	None	Eric - Trust	NO

TBD = To Be Determined

Notes to Asset Schedule are an integral part of this schedule

Other Investments						
Banone, LLC						
4412 Baxter - Las Vegas	13,13a	62,522	82,522	Eric Trust - Banone	YES	
5314 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 Farmouth 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

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 1 37214-01 (3/31/2011)	23	5		Lynita - Trust		
Credit Union 1 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

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.

1 59. On multiple dates between August 30, 2011 and present, ERIC testified
2 before this Court and repeatedly asserted he has managed all assets in ERIC
3 NELSON'S ALTER EGO TRUST and all assets held in the LSN TRUST.

4 60. Until early 2009, LYNITA has never directed or managed any aspect of
5 the LSN TRUST. Rather, LYNITA relied upon ERIC to direct and manage all assets
6 held by the LSN TRUST.

7 61. LYNITA, upon information and belief, and on that basis alleges, that
8 there exists and at all time mentioned herein existed a unity of interest and effective
9 ownership between ERIC and ERIC NELSON'S ALTER EGO TRUST and the LSN
10 TRUST, such that any individuality or separateness between ERIC and ERIC
11 NELSON'S ALTER EGO TRUST and the LSN TRUST ceased to exist.

12 62. LYNITA, upon information and belief, and on that basis alleges, that
13 ERIC invested trust assets of both Trusts with third parties that ERIC controlled and
14 directed, or in which ERIC held a direct financial interest, for ERIC's own benefit.

15 63. LYNITA, upon information and belief, and on that basis alleges, that
16 ERIC directed one or more of the co-conspirators to distribute trust assets from both
17 Trusts to individuals and entities who were not beneficiaries of either trust, for ERIC's
18 own benefit.

19 64. ERIC, in his capacity as Investment Trustee of ERIC NELSON'S ALTER
20 EGO TRUST, has over funded and ignored the formalities of ERIC NELSON'S ALTER
21 EGO TRUST, and with the assistance of one or more of the co-conspirators, has
22 operated both Trusts as his own personal piggy bank.

23 65. Adherence to the fiction of a separate existence between ERIC and ERIC
24 NELSON'S ALTER EGO TRUST and the LSN TRUST would sanction fraud and
25 permit injustice as it would inhibit LYNITA from receiving her equal share of the
26 community assets created during the parties' lengthy marriage.

27 ...

28 ...

1 66. Since the initiation of this divorce litigation, ERIC has continued to assert
2 the assets of ERIC NELSON'S ALTER EGO TRUST are his personal assets and are
3 subject to division in this Instant Divorce Action.

4 67. Since the initiation of this divorce litigation, ERIC has continued to assert
5 the assets of the LSN TRUST are LYNITA's assets and are subject to division in this
6 Instant Divorce Action.

7 68. ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST are illusory,
8 sham trusts as they are being used by ERIC to secrete community property from
9 LYNITA in an effort to minimize the assets LYNITA will receive upon conclusion of
10 this Instant Divorce Action.

11 69. LYNITA, upon information and belief, and on that basis alleges, that
12 ERIC's actions since the start of this Instant Divorce Action has drained ERIC
13 NELSON'S ALTER EGO TRUST and the LSN TRUST of nearly all liquidity, in an
14 effort to entice LYNITA to settle this action. ERIC's actions further demonstrate his
15 game playing, and establish that proper trust formalities have not been followed with
16 respect to ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST, justifying
17 piercing the veil of ERIC NELSON'S ALTER EGO TRUST.

18 70. LYNITA, upon information and belief, and on that basis alleges, that
19 separate ledgers and business records have not been maintained for ERIC NELSON'S
20 ALTER EGO TRUST and the LSN TRUST, or have been maintained on the same
21 accounting software used and maintained by ERIC's other entities. ERIC's
22 commingling of the ledgers for ERIC NELSON'S ALTER EGO TRUST and the LSN
23 TRUST and ERIC's personal entities and assets further support LYNITA's allegations
24 that ERIC has exerted influence and control over the co-conspirators and ERIC
25 NELSON'S ALTER EGO TRUST and the LSN TRUST' business affairs, and its lack
26 of a separate identity.

27 71. The above referenced activities all demonstrate that (1) ERIC is directing
28 and controlling the activities of ERIC NELSON'S ALTER EGO TRUST and the LSN

1 TRUST; (2) ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST's
2 operational formalities are not being followed, and in fact are being directly
3 contravened; (3) ERIC broke the sanctity of ERIC NELSON'S ALTER EGO TRUST
4 and the LSN TRUST by withdrawing or directing trust assets for his own benefit; (4)
5 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST are nothing more than
6 sham illusory trusts and ERIC's alter ego used in an attempt to minimize the assets
7 LYNITA will receive upon conclusion of this Instant Divorce Action.

8 **FIRST CLAIM FOR RELIEF**
9 **(VEIL-PIERCING AGAINST ERIC AND**
10 **ERIC NELSON'S ALTER EGO TRUST)**

11 72. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
12 through 71 of this Pleading as if fully set forth herein.

13 73. ERIC's actions demonstrate that ERIC NELSON'S ALTER EGO TRUST
14 was influenced, directed, controlled and governed by ERIC.

15 74. There has been such unity of interest and ownership between ERIC and
16 ERIC NELSON'S ALTER EGO TRUST that one is inseparable from the other.

17 75. The facts show that adherence to the fiction of ERIC NELSON'S ALTER
18 EGO TRUST as a separate trust entity would, under the circumstances, sanction fraud
19 and promote injustice.

20 76. Pursuant to NRS 78.747, LYNITA seeks a declaratory judgment that the
21 veil of ERIC NELSON'S ALTER EGO TRUST should be pierced, and that the assets
22 held in ERIC NELSON'S ALTER EGO TRUST are the community assets of ERIC and
23 LYNITA, and that such assets should be divided in resolution of this Instant Divorce
24 Action. Moreover, LYNITA has been required to employ the services of her attorneys
25 to protect her interests as set forth in this Pleading and file and prosecute this Pleading
26 on her behalf, and LYNITA thus is entitled to and should be awarded the reasonable
27 attorneys' fees and costs of suit she has incurred and will continue to incur in this
28 action.

...

1 **SECOND CLAIM FOR RELIEF**
2 **(REVERSE VEIL-PIERCING AGAINST ERIC AND**
3 **ERIC NELSON'S ALTER EGO TRUST)**

4 77. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
5 through 76 of this Pleading as if fully set forth herein.

6 78. ERIC's actions demonstrate that ERIC NELSON'S ALTER EGO TRUST
7 was influenced, directed, controlled and governed by ERIC.

8 79. There has been such unity of interest and ownership between ERIC and
9 ERIC NELSON'S ALTER EGO TRUST that one is inseparable from the other.

10 80. The facts show that adherence to the fiction of ERIC NELSON'S ALTER
11 EGO TRUST as a separate trust entity would, under the circumstances, sanction fraud
12 and promote injustice.

13 81. Pursuant to NRS 78.747, LYNITA seeks a declaratory judgment that the
14 veil of ERIC NELSON'S ALTER EGO TRUST should be pierced, and that the assets
15 held in ERIC NELSON'S ALTER EGO TRUST are the community assets of ERIC and
16 LYNITA, and that such assets should be divided in resolution of this Instant Divorce
17 Action. Moreover, LYNITA has been required to employ the services of her attorneys
18 to protect her interests as set forth in this Pleading and file and prosecute this Pleading
19 on her behalf, and LYNITA thus is entitled to and should be awarded the reasonable
20 attorneys' fees and costs of suit she has incurred and will continue to incur in this
21 action.

22 **THIRD CLAIM FOR RELIEF**
23 **(DECLARATORY RELIEF - ALTER EGO VEIL-PIERCING AGAINST**
24 **ERIC AND ERIC NELSON'S ALTER EGO TRUST)**

25 82. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
26 through 81 of this Pleading as if fully set forth herein.

27 83. ERIC's actions demonstrate his control over ERIC NELSON'S ALTER
28 EGO TRUST and the assets held in the Trust, including the distribution of assets of
ERIC NELSON'S ALTER EGO TRUST for his own personal benefit.

...

1 84. ERIC's direct and indirect control and direction of ERIC NELSON'S
2 ALTER EGO TRUST's investments and disbursements invalidate any spendthrift
3 aspect of the Trust and demonstrate that ERIC NELSON'S ALTER EGO TRUST is
4 an illusory sham trust and is ERIC's alter ego designed to protect his assets from
5 division with LYNITA as part of the resolution of this Instant Divorce Action.

6 85. Pursuant to NRS 78.747, LYNITA seeks a declaratory judgment that
7 ERIC NELSON'S ALTER EGO TRUST is an illusory sham trust and ERIC's alter ego,
8 and that the assets held in ERIC NELSON'S ALTER EGO TRUST are the community
9 assets of ERIC and LYNITA, and that such assets should be divided in resolution of this
10 Instant Divorce Action. Moreover, LYNITA has been required to employ the services
11 of her attorneys to protect her interests as set forth in this Pleading and file and
12 prosecute this Pleading on her behalf, and LYNITA thus is entitled to and should be
13 awarded the reasonable attorneys' fees and costs of suit she has incurred and will
14 continue to incur in this action.

15
16 **FOURTH CLAIM FOR RELIEF**
(BREACH OF FIDUCIARY DUTY AGAINST ERIC)

17 86. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
18 through 85 of this Pleading as if fully set forth herein.

19 87. A fiduciary duty arises from the existence of the marital relationship
20 precipitating a duty to create and sustain community assets and disclose factors which
21 may effect community assets.

22 88. A fiduciary relationship existed between ERIC and LYNITA when ERIC
23 NELSON'S ALTER EGO TRUST was created.

24 89. As a result of this fiduciary relationship ERIC was bound to act in good
25 faith and with due regard to the interests of LYNITA who remained his wife and the
26 mother of his five children. ERIC had an obligation to not act in any manner so as to
27 destroy or injure the community assets or to injure LYNITA's ability to receive at least
28 her one-half (1/2) share, if not more, of the parties' community property.

1 90. As a proximate cause of ERIC's breach of his fiduciary duty to LYNITA,
2 LYNITA has sustained actual damage in excess of \$10,000.00. Moreover, LYNITA has
3 been required to employ the services of her attorneys to protect her interests as set
4 forth in this Pleading and file and prosecute this Pleading on her behalf, and LYNITA
5 thus is entitled to and should be awarded the reasonable attorneys' fees and costs of
6 suit she has incurred and will continue to incur in this action.

7 **FIFTH CLAIM FOR RELIEF**
8 **(BREACH OF FIDUCIARY DUTY AGAINST**
 LANA MARTIN AND NOLA HARBER)

9 91. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
10 through 90 of this Pleading as if fully set forth herein.

11 92. A fiduciary duty is deemed to exist when one party is bound to act for
12 the benefit of the other party. Such a relationship imposes a duty of utmost good faith.

13 93. A fiduciary relationship existed between LYNITA and LANA when LANA
14 assumed the position as Distribution Trustee of the LSN TRUST.

15 94. A fiduciary relationship existed between LYNITA and NOLA when NOLA
16 assumed the position as Distribution Trustee of the LSN TRUST.

17 95. As a result of this fiduciary relationship, LANA and NOLA were
18 individually bound to act in good faith and with due regard to the interests of LYNITA
19 who was a beneficiary of the LSN TRUST. LANA and NOLA individually had an
20 obligation to not act in any manner adverse to LYNITA or in any way which would
21 destroy or injure the LYNITA or LYNITA's ability to benefit from the existence of the
22 LSN TRUST.

23 96. LANA and NOLA each individually breached their fiduciary duty to
24 LYNITA by aligning themselves with ERIC and acting as ERIC directed, even when
25 such actions were to the detriment of LYNITA and the LSN TRUST.

26 ...

27 ...

28 ...

1 97. As a proximate cause of LANA and NOLA's individual breach of their
2 fiduciary duty to LYNITA, LYNITA has sustained actual damage in excess of
3 \$10,000.00. Moreover, LYNITA has been required to employ the services of her
4 attorneys to protect her interests as set forth in this Pleading and file and prosecute this
5 Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the
6 reasonable attorneys' fees and costs of suit she has incurred and will continue to incur
7 in this action.

8 **SIXTH CLAIM FOR RELIEF**
9 **(CONSPIRACY AGAINST ERIC, LANA, NOLA,**
 ROCHELLE, AND JOAN)

10 98. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
11 through 97 of this Pleading as if fully set forth herein.

12 99. ERIC directed and controlled the distribution of income and assets to and
13 from ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST from May 30,
14 2001 through at least early 2011. ERIC's actions were committed to the detriment of
15 LYNITA, the LSN TRUST, and the community estate. Such acts include but are not
16 limited to the release of thousands of dollars of trust income to ERIC and other third
17 parties, including ERIC's family members (Cal Nelson, Paul Nelson, Chad Ramos,
18 Ryan Nelson, and others) during the time period October 1, 2001 through the present.
19 ERIC directed and controlled the release of trust assets to fund ERIC's personal
20 expenditures; directed and controlled the purchase of assets with community funds
21 only to later direct that title to such assets be held in the name of ERIC NELSON'S
22 ALTER EGO TRUST or an entity wholly controlled by ERIC NELSON'S ALTER EGO
23 TRUST rather than in ERIC's personal name; to shield the assets from creditors and
24 from distribution by this Court as part of this Instant Divorce Action, inclusive of the
25 transaction involving the Russell Road property which has been discussed throughout
26 this Instant Divorce Action; and directed and controlled the transfer of assets between
27 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST without compensation
28 or for less than fair market value compensation to avoid the reach of third party

creditors, inclusive of the transfer of certain real property parcels in Mississippi and the transfer of the real property located on Harbor Hills Avenue from the LSN TRUST to ERIC NELSON'S ALTER EGO TRUST, which ERIC thereafter sold for less than fair market value during the litigation of this Instant Divorce Action.

100. ERIC and one or more his named co-conspirators, LANA, NOLA, ROCHELLE, and JOAN, conspired and knowingly agreed and consented to ERIC's actions and assisted ERIC to take such actions.

101. ERIC and one or more of ERIC's co-conspirators, LANA, NOLA, ROCHELLE, and JOAN, knowingly and substantially assisted ERIC in fraudulently conveying assets out of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST, ignoring the spendthrift nature of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST, to the detriment of LYNITA, the LSN TRUST, and the community estate. LYNITA, upon information and belief, and on that basis alleges, that while the co-conspirators actions were directed and controlled by ERIC, each co-conspirators was aware of her role in assisting ERIC to the detriment of LYNITA, the LSN TRUST, and the community estate.

101. As a proximate cause of such actions by ERIC, LANA, NOLA, ROCHELLE, and JOAN, LYNITA has sustained actual damage in excess of \$10,000.00. Moreover, LYNITA has been required to employ the services of her attorneys to protect her interests as set forth in this Pleading and file and prosecute this Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the reasonable attorneys' fees and costs of suit she has incurred and will continue to incur in this action.

SEVENTH CLAIM FOR RELIEF
(CONCERT OF ACTION AGAINST ERIC, LANA, NOLA,
ROCHELLE, AND JOAN)

102. LYNITA repeats and re-alleges all matters asserted in paragraphs 1 through 101 of this Pleading as if fully set forth herein.

...

1 103. ERIC directed and controlled the distribution of income and assets to and
2 from ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST from May 30,
3 2001 through at least early 2011. ERIC's actions were committed to the detriment of
4 LYNITA, the LSN TRUST, and the community estate. Such acts include but are not
5 limited to the release of thousands of dollars of trust income to ERIC and other third
6 parties, including ERIC's family members (Cal Nelson, Paul Nelson, Chad Ramos,
7 Ryan Nelson, and others) during the time period October 1, 2001 through the present.
8 ERIC directed and controlled the release of trust assets to fund ERIC's personal
9 expenditures; directed and controlled the purchase of assets with community funds
10 only to later direct that title to such assets be held in the name of ERIC NELSON'S
11 ALTER EGO TRUST or an entity wholly controlled by ERIC NELSON'S ALTER EGO
12 TRUST rather than in ERIC's personal name; to shield the assets from creditors and
13 from distribution by this Court as part of this Instant Divorce Action, inclusive of the
14 transaction involving the Russell Road property which has been discussed throughout
15 this Instant Divorce Action; and directed and controlled the transfer of assets between
16 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST without compensation
17 or for less than fair market value compensation to avoid the reach of third party
18 creditors, inclusive of the transfer of certain real property parcels in Mississippi and the
19 transfer of the real property located on Harbor Hills Avenue from the LSN TRUST to
20 ERIC NELSON'S ALTER EGO TRUST, which ERIC thereafter sold for less than fair
21 market value during the litigation of this Instant Divorce Action.

22 104. ERIC and one or more of ERIC's co-conspirators, LANA, NOLA,
23 ROCHELLE, and JOAN, acted in concert and knowingly agreed and allowed and
24 substantially assisted ERIC to take such actions.

25 105. ERIC and one or more of ERIC's co-conspirators, LANA, NOLA,
26 ROCHELLE, and JOAN, knowingly and substantially assisted ERIC in fraudulently
27 conveying assets out of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST,
28 ignoring the spendthrift nature of ERIC NELSON'S ALTER EGO TRUST and the

1 LSN TRUST, to the detriment of LYNITA, the LSN TRUST, and the community
2 estate. LYNITA, upon information and belief, and on that basis alleges, that while the
3 co-conspirators actions were directed and controlled by ERIC, each co-conspirators was
4 aware of her role in assisting ERIC to the detriment of LYNITA, the LSN TRUST, and
5 the community estate.

6 106. As a proximate cause of such actions by ERIC, LANA, NOLA,
7 ROCHELLE, and JOAN, LYNITA has sustained actual damage in excess of
8 \$10,000.00. Moreover, LYNITA has been required to employ the services of her
9 attorneys to protect her interests as set forth in this Pleading and file and prosecute this
10 Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the
11 reasonable attorneys' fees and costs of suit she has incurred and will continue to incur
12 in this action.

13 **EIGHTH CLAIM FOR RELIEF**
14 **(AIDING AND ABETTING AGAINST ERIC, LANA, NOLA,**
15 **ROCHELLE, AND JOAN)**

16 107. LYNITA repeats and re-alleges all matters asserted in paragraphs 1
17 through 106 of this Pleading as if fully set forth herein.

18 108. ERIC directed and controlled the distribution of income and assets to and
19 from ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST from May 30,
20 2001 through at least early 2011. ERIC's actions were committed to the detriment of
21 LYNITA, the LSN TRUST, and the community estate. Such acts include but are not
22 limited to the release of thousands of dollars of trust income to ERIC and other third
23 parties, including ERIC's family members (Cal Nelson, Paul Nelson, Chad Ramos,
24 Ryan Nelson, and others) during the time period October 1, 2001 through the present.
25 ERIC directed and controlled the release of trust assets to fund ERIC's personal
26 expenditures; directed and controlled the purchase of assets with community funds
27 only to later direct that title to such assets be held in the name of ERIC NELSON'S
28 ALTER EGO TRUST or an entity wholly controlled by ERIC NELSON'S ALTER EGO
TRUST rather than in ERIC's personal name; to shield the assets from creditors and

1 from distribution by this Court as part of this Instant Divorce Action, inclusive of the
2 transaction involving the Russell Road property which has been discussed throughout
3 this Instant Divorce Action; and directed and controlled the transfer of assets between
4 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST without compensation
5 or for less than fair market value compensation to avoid the reach of third party
6 creditors, inclusive of the transfer of certain real property parcels in Mississippi and the
7 transfer of the real property located on Harbor Hills Avenue from the LSN TRUST to
8 ERIC NELSON'S ALTER EGO TRUST, which ERIC thereafter sold for less than fair
9 market value during the litigation of this Instant Divorce Action.

10 109. ERIC and one or more of ERIC's co-conspirators, LANA, NOLA,
11 ROCHELLE, and JOAN, aided and abetted ERIC and knowingly agreed and allowed
12 and substantially assisted ERIC to take such actions.

13 110. ERIC and one or more of ERIC's co-conspirators, LANA, NOLA,
14 ROCHELLE, and JOAN, knowingly and substantially assisted ERIC in fraudulently
15 conveying assets out of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST,
16 ignoring the spendthrift nature of ERIC NELSON'S ALTER EGO TRUST and the
17 LSN TRUST, to the detriment of LYNITA, the LSN TRUST, and the community
18 estate. LYNITA, upon information and belief, and on that basis alleges, that while the
19 co-conspirators actions were directed and controlled by ERIC, each co-conspirators was
20 aware of her role in assisting ERIC to the detriment of LYNITA, the LSN TRUST, and
21 the community estate.

22 111. As a proximate cause of such actions by ERIC, LANA, NOLA,
23 ROCHELLE, and JOAN, LYNITA has sustained actual damage in excess of
24 \$10,000.00. Moreover, LYNITA has been required to employ the services of her
25 attorneys to protect her interests as set forth in this Pleading and file and prosecute this
26 Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the
27 reasonable attorneys' fees and costs of suit she has incurred and will continue to incur
28 in this action.

NINTH CLAIM FOR RELIEF
(CONSTRUCTIVE TRUST AGAINST ERIC AND
ERIC NELSON'S ALTER EGO TRUST)

112. LYNITA repeats and re-alleges all matters asserted in paragraphs 1 through 111 of this Pleading as if fully set forth herein.

113. For the reasons set forth above, the assets, income, profits, rents, and fees received by ERIC or any of ERIC's intricate web of entities, including ERIC NELSON'S ALTER EGO TRUST, belong, in good conscious, to the ERIC and LYNITA and are subject to division by this Court in this Instant Divorce Action.

114. For the reasons set forth above, all of ERIC NELSON'S ALTER EGO TRUST's assets, including its interest in any third-party entity and real property, belong, in good conscious, to the ERIC and LYNITA and are subject to division by this Court in this Instant Divorce Action.

115. ERIC NELSON'S ALTER EGO TRUST has wrongfully asserted ownership and dominion over ERIC and LYNITA's assets and ERIC has retained control of such assets, their revenues, or other proceeds for himself to the detriment of LYNITA and the community estate.

116. In equity, a constructive trust in favor of LYNITA and the community estate should be imposed over all of ERIC NELSON'S ALTER EGO TRUST's assets and over all of the revenues, fees, profits, rents, other proceeds generated, and real property which are in the possession or control of ERIC, ERIC NELSON'S ALTER EGO TRUST, or in the possession or control of other entities or instrumentalities which are owned or controlled, directly or indirectly, by ERIC and/or ERIC NELSON'S ALTER EGO TRUST. Moreover, LYNITA has been required to employ the services of her attorneys to protect her interests as set forth in this Pleading and file and prosecute this Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the reasonable attorneys' fees and costs of suit she has incurred and will continue to incur in this action.

...

**TENTH CLAIM FOR RELIEF
(INJUNCTIVE RELIEF AGAINST ERIC AND
ERIC NELSON'S ALTER EGO TRUST)**

117. LYNITA repeats and re-alleges all matters asserted in paragraphs 1 through 116 of this pleading as if fully set forth herein.

118. The above referenced allegations demonstrate that ERIC and the co-conspirators are ready, willing, and able to dissipate the assets of ERIC NELSON'S ALTER EGO TRUST for improper expenditures on ERIC's behalf and for excessive and extravagant personal expenditures on behalf of ERIC NELSON'S ALTER EGO TRUST (such as continued funding of improvements to the Bella Kathryn property and ERIC's personal vendetta through litigation against Paul Alanis, Jess Ravitch, the Manesses and any other third person whom ERIC believes has wronged him) all to the detriment of LYNITA and the community estate.

119. LYNITA and the community estate face the prospect of immediate, severe, and irreparable injury should ERIC be allowed to continue his current course of conduct with respect to ERIC NELSON'S ALTER EGO TRUST. By way of example only, the injuries include the threat of complete dissipation of the Mellon bank account and line of credit to fund litigation, assets which rightfully belong to LYNITA and the community estate. Given ERIC's continuing conduct with respect to ERIC NELSON'S ALTER EGO TRUST, LYNITA and the community estate lack adequate remedies at law to address ERIC's wrongful conduct. As such, LYNITA seeks the entry of a temporary restraining order, preliminary injunction, and permanent injunction. Moreover, LYNITA has been required to employ the services of her attorneys to protect her interests as set forth in this Pleading and file and prosecute this Pleading on her behalf, and LYNITA thus is entitled to and should be awarded the reasonable attorneys' fees and costs of suit she has incurred and will continue to incur in this action.

...

...

1 WHEREFORE, LYNITA SUE NELSON requests judgment as follows:

2 1. That ERIC NELSON'S ALTER EGO TRUST take nothing by Fugitive
3 Pleading filed by ERIC NELSON'S ALTER EGO TRUST;

4 2. Finding that the veil between ERIC L. NELSON and ERIC NELSON'S
5 ALTER EGO TRUST be pierced and that ERIC NELSON'S ALTER EGO TRUST be
6 found to be ERIC's alter ego;

7 3. Declaring that ERIC NELSON'S ALTER EGO TRUST is an illusory sham
8 trust and not a valid spendthrift trust, and that the assets of ERIC NELSON'S ALTER
9 EGO TRUST are LYNITA and ERIC's community property, and that the same is
10 subject to division by this Court in the Instant Divorce Action;

11 4. Imposing a constructive trust on any property of the ERIC NELSON'S
12 ALTER EGO TRUST that came into the possession, custody, or control of ERIC, and
13 over all of the revenues, fees, profits, rents, other proceeds generated, and real property
14 which are in the possession or control of ERIC L. NELSON, ERIC NELSON'S ALTER
15 EGO TRUST, or in the possession or control of other entities or instrumentalities
16 which are owned or controlled, directly or indirectly, by ERIC or ERIC NELSON'S
17 ALTER EGO TRUST;

18 5. Entering a temporary restraining order, preliminary injunction, and
19 permanent injunction barring ERIC and ERIC NELSON'S ALTER EGO TRUST from
20 disposing of any assets held in ERIC NELSON'S ALTER EGO TRUST or the LSN
21 TRUST;

22 6. Awarding judgment against ERIC, ERIC NELSON'S ALTER EGO
23 TRUST, LANA MARTIN, NOLA HARBER, ROCHELLE McGOWAN, and JOAN B.
24 RAMOS, jointly and severally, for all damages sustained by LYNITA and the
25 community estate by the conduct described herein in an amount in excess of \$10,000,
26 to be proven at trial;

27 ...


28 ...

1 7. For an award to LYNITA of the reasonable attorneys fees and costs of suit
2 she has incurred and will continue to incur in this action; and

3 8. For such other and further relief as the Court deems proper.

4 DATED this 30th day of September, 2011.

5 THE DICKERSON LAW GROUP

6
7 By 
8 ROBERT P. DICKERSON, ESQ.
9 Nevada Bar No. 000845
10 KATHERINE L. PROVOST, ESQ.
11 Nevada Bar No. 008414
12 1745 Village Center Circle
13 Las Vegas, Nevada 89134
14 Attorneys for LYNITA SUE NELSON

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1 **NOTC**

Larry L. Bertsch, CPA, CFF

2 Nicholas S. Miller, CFE

LARRY L. BERTSCH, CPA & ASSOCIATES

3 265 East Warm Springs Rd., Suite 104

Las Vegas, Nevada 89119

4 Telephone: (702) 471-7223

Facsimile: (702) 471-7225

5 *Forensic Accountants*

6
7 **DISTRICT COURT**

8 **FAMILY DIVISION**

9 **CLARK COUNTY, NEVADA**

10 **ERIC L. NELSON,**

11 **Plaintiff,**

12 **v.**

13 **LYNITA SUE NELSON,**

14 **Defendant.**

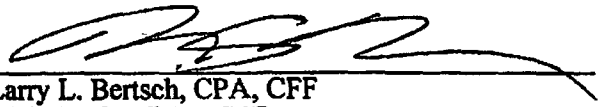
Case No. D-09-411537-D
Dept. O

**NOTICE OF FILING
A SUMMARY APPRAISAL REPORT OF
+202.50 ACRES OF
AGRICULTURAL/RESIDENTIAL LAND
(UINTA COUNTY, WYOMING)**

15
16 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
17 L. BERTSCH, CPA & ASSOCIATES, hereby file a Summary Appraisal Report of +202.50 Acres of
18 Agricultural/Residential Land located in Uinta County, Wyoming. Said Appraisal is attached hereto
19 as **Exhibit A.**

20 DATED this 3 day of October, 2011.

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

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

26 *Forensic Accountants*

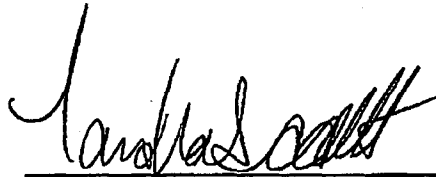
CERTIFICATE OF SERVICE

I certify that on the 3 day of October, 2011, I mailed a copy of the foregoing
**NOTICE OF FILING A SUMMARY APPRAISAL REPORT OF ±202.50 ACRES OF
AGRICULTURAL/RESIDENTIAL LAND (UINTA COUNTY, WYOMING)** 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”

VAN DRIMMELEN & ASSOCIATES, INC.
REAL ESTATE APPRAISERS & CONSULTANTS

A SUMMARY APPRAISAL REPORT OF
±202.50 ACRES OF AGRICULTURAL/RESIDENTIAL LAND

LOCATED

T 16 R 121 SEC 2 PT NE ¼,
UINTA COUNTY, WYOMING

OWNER OF RECORD

LSN NEVADA TRUST

PREPARED FOR

LARRY L. BERTSCH, CPA & ASSOCIATES
c/o MR. LARRY L. BERTSCH
265 E. WARM SPRINGS RD. #104
LAS VEGAS, NV 89119

PREPARED BY

ERIC VAN DRIMMELEN
CERTIFIED GENERAL APPRAISER

DATE OF INSPECTION

SEPTEMBER 6, 2011

DATE OF VALUATION

SEPTEMBER 6, 2011

DATE OF REPORT

SEPTEMBER 30, 2011



VAN DRIMMELEN & ASSOCIATES, INC.
REAL ESTATE APPRAISERS & CONSULTANTS

VAN DRIMMELEN & ASSOCIATES, INC.
REAL ESTATE APPRAISERS & CONSULTANTS

September 30, 2011

Larry L. Bertsch, CPA & Associates
Mr. Larry L. Bertsch
265 E. Warm Springs Rd. #104
Las Vegas, NV 89119

Re: A summary appraisal report of ± 202.50 acres of agricultural/residential land located at T 16 R 121 Sec 2 PT NE $\frac{1}{4}$, Uinta County, Wyoming. Appraiser's File #45jl0911ev).

Dear Mr. Bertsch,

At your request, I have prepared a summary appraisal report, addressing the fee simple market value "As Is" of ± 202.50 acres of agricultural/residential land. After inspecting the subject property, pertinent market data was gathered and used for a comparative analysis. This was done to formulate an opinion of the market value – As Is. An appraisal analysis was completed in accordance with Standards Rule 1 of the Uniform Standards of Professional Practice (USPAP).

The results of the appraisal have been prepared as a summary appraisal report, which is intended to comply with the reporting requirements set forth under Standards Rule 2-2(b) of USPAP. As such, it presents a summary discussion of the data, reasoning, and analyses that were used in the appraisal process to develop an opinion of market value. Finally, the attached appraisal report conforms with and is subject to the Uniform Standards of Professional Appraisal Practice (USPAP), the Code of Professional Ethics, and the Standards of Professional Appraisal Practice of the Appraisal Institute.

Specifically, the attached appraisal conforms to the following guidelines:

- a) Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) (12 U.S.C. 3331 et seq.); and
- b) The regulations adopted by the Office of the Comptroller of the Currency pursuant to Title XI, including, without limitations, the appendix thereto consisting of excerpts from the Uniform Standards of Professional Appraisal Practice (USPAP), adopted by the Appraisal Foundation (12 CFR Part 34, Subpart C);

Mr. Larry L. Bertsch
September 30, 2011
Page 2

The use of the attached report, by the client or by a third party, will mean acceptance of all assumptions and limiting conditions contained in the Letter of Transmittal, Preface, and attached report. The appraisers are not responsible for unauthorized use of the report.

As demonstrated within the attached appraisal report, I have concluded the following:

RECONCILED MARKET VALUE	
Market Value – As Is (Fee Simple) (Date of Inspection/Effective Date As Is: September 6, 2011)	\$405,000

The value provided is subject to the general assumptions and limiting conditions, and specific extraordinary assumptions stated in the attached report. It is important that the reader of this report review and understand all general and specific assumptions and limiting conditions. This letter must remain attached to the report in order for the value opinion set forth to be considered valid.

Brokers active in the subject market indicate that exposure time (i.e., the length of time the subject property would have to be exposed for sale in the market had it sold at the market value concluded in this analysis as of the date of this valuation) would have been 6 to 18 months. The estimated marketing time (i.e., the amount of time it would likely take to sell the subject property if exposed in the market beginning on the date of this valuation) is estimated within a 6 to 18 month period.

The report has been prepared primarily for your use. As is customary in assignments of this nature, neither our names, company name, nor the material submitted may be included in any prospectus, in newspaper publicity, or as part of any printed material; or used in offerings or representations with the sale of securities or participation interests to the public.

Your attention is invited to the attached appraisal report, which outlines in detail the data collected and the methods used to formulate an opinion of the market value of the above-indicated interest on the above-described property. It has been a pleasure to work with you on this assignment. Please do not hesitate to contact me with any questions concerning the information contained herein or for assistance with other appraisal needs. I can be reached at 801.483.3000.

RECEIVED
10/11/11

NOTC

Larry L. Bertsch, CPA, CFF
Nicholas S. Miller, CFE
LARRY L. BERTSCH, CPA & ASSOCIATES
265 East Warm Springs Rd., Suite 104
Las Vegas, Nevada 89119
Telephone: (702) 471-7223
Facsimile: (702) 471-7225

Forensic Accountants

**DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA**

ERIC L. NELSON,

Plaintiff,

v.

LYNITA SUE NELSON,

Defendant.

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

**NOTICE OF SUBMISSION OF
FIRST BILLING FOR FEES AND
EXPENSES OF FORENSIC
ACCOUNTANTS**

Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY L. BERTSCH, CPA & ASSOCIATES, hereby submits their first billing for fees and expenses as forensic accountants appointed in the above-entitled matter. Said billing is attached hereto as **Exhibit A.**

DATED this 6 day of October, 2011.

LARRY L. BERTSCH CPA & ASSOCIATES



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 6th day of October, 2011, I mailed a copy of the foregoing
**NOTICE OF SUBMISSION OF FIRST BILLING FOR FEES AND EXPENSES OF
FORENSIC ACCOUNTANTS** 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*

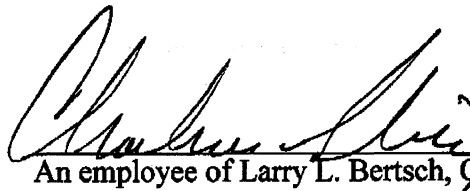

An employee of Larry L. Bertsch, CPA & Associates

Exhibit “A”

Larry L. Bertsch, CPA, LLP

265 E. Warm Springs #104

Las Vegas, NV 89119

Tel: (702) 471-7223 Fax: (702) 471-7225

www.llbcpa.com

Invoice

Invoice Date: Oct 5, 2011

Invoice Num: 5536

Billing Through: Sep 30, 2011

NELSON V. NELSON
LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)****Professional Services:**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
4/4/2011	Nicholas S. Miller	Court hearing Court hearing on case. Met with LLB regarding case specifics and logistics of how to proceed.	4.20	\$125.00	\$525.00
4/4/2011	Larry L Bertsch	Meeting Went to Family Court hearing on Nelson v. Nelson for the asset discussion.	2.50	\$225.00	\$562.50
4/4/2011	Larry L Bertsch	Meeting Met with Eric Nelson and Nick Miller to discuss the books and records he has available.	1.50	\$225.00	\$337.50
4/5/2011	Nicholas S. Miller	Transcript/DVD Picked up transcript/DVD from family court and transferred to network.	1.00	\$125.00	\$125.00
4/5/2011	Larry L Bertsch	Telephone Telephone calls with Dave Stephens and Dickerson.	0.40	\$225.00	\$90.00
4/6/2011	Larry L Bertsch	Receivership Reviewed documents sent by Eric Nelson's office.	0.40	\$225.00	\$90.00
4/8/2011	Larry L Bertsch	Review Reviewed asset documents supplied by Eric Nelson .	1.20	\$225.00	\$270.00
4/13/2011	Nicholas S. Miller	Meeting Met with LLB regarding meeting on 4/14/11.	0.50	\$125.00	\$62.50
4/13/2011	Larry L Bertsch	Telephone Telephone call with Eric Nelson re: irrevocable trust.	0.50	\$225.00	\$112.50
4/14/2011	Malori Monroe	Administrative Copied documents for Nick.	0.20	\$45.00	\$9.00
4/14/2011	Nicholas S. Miller	Meeting	2.50	\$125.00	\$312.50

Larry L. Bertsch, CPA, LLP

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Invoice**Invoice Date:** Oct 5, 2011**Invoice Num:** 5536**Billing Through:** Sep 30, 2011NELSON V. NELSON
LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)**

		met with Ms. Nelson and her attorneys/accountants. Organized documents received from meeting.			
4/14/2011	Larry L Bertsch	Accounting Services	2.50	\$225.00	\$562.50
		Reviewed concerns with Dickerson, Ms. Nelson, and three consultants.			
4/14/2011	Larry L Bertsch	Telephone	0.40	\$225.00	\$90.00
		Telephone conversation with Eric Nelson as to when the issues will be discussed; must study documents received.			
4/20/2011	Nicholas S. Miller	Meeting	1.50	\$125.00	\$187.50
		Prepare 1st request for production of documents for Eric Nelson. sent email to Eric and his counsel.			
4/21/2011	Nicholas S. Miller	Meeting	2.20	\$125.00	\$275.00
		Prepared for and met with Eric Nelson and his staff regarding case.			
4/21/2011	Nicholas S. Miller	Meeting	2.50	\$125.00	\$312.50
		Reviewed information needed as evidence to support assets for case with Eric Nelson and associates.			
4/22/2011	Nicholas S. Miller	Telephone	0.50	\$125.00	\$62.50
		Phone call from Eric. Discussed with LLB			
4/22/2011	Larry L Bertsch	Telephone	0.60	\$225.00	\$135.00
		Telephone call with Eric Nelson re: production of records; also called Dave Stephens about clients' cooperation. Received call from Eric Nelson that he would fully cooperate.			
4/25/2011	Nicholas S. Miller	Meeting	2.50	\$125.00	\$312.50
		Prepare for and attend meeting at Neslon's office.			

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NELSON V. NELSON
LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON:) - Managed by (Larry L Bertsch)****Professional Services:**

Date	Employee	Description	Hours	Rate	Amount
4/25/2011	Larry L Bertsch	Meeting Prepared for and had meeting with Eric Nelson to discuss obtaining information needed on assets.	2.50	\$225.00	\$562.50
5/3/2011	Larry L Bertsch	Meeting Discussion with Miller re: no information received from Nelson.	0.30	\$225.00	\$67.50
5/3/2011	Larry L Bertsch	Telephone Telephone call from Eric Nelson to discuss records; made appointment to meet on Thursday to go over records.	0.30	\$225.00	\$67.50
5/5/2011	Larry L Bertsch	Meeting Met with Eric Nelson and staff on information of rentals and Russell Road documents.	1.00	\$225.00	\$225.00
5/5/2011	Nicholas S. Miller	Meeting Prepared for and met with Eric Nelson regarding documents.	1.00	\$125.00	\$125.00
5/10/2011	Nicholas S. Miller	Review Reviewed CD of 4/4/11 hearing regarding report dates and judge's concerns. Spoke with LLB regarding same.	2.50	\$125.00	\$312.50
5/10/2011	Larry L Bertsch	Telephone Telephone call with Gerety on the flow of funds from Eric Nelson.	0.30	\$225.00	\$67.50
5/11/2011	Larry L Bertsch	Review Reviewed documents related to the Russell Road property.	1.20	\$225.00	\$270.00
5/12/2011	Nicholas S. Miller	Meeting	4.20	\$125.00	\$525.00

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		Prepare for and meet with Eric regarding Russell Road Property. Went to property in addition to Eric's residence to view property.			
5/12/2011	Larry L Bertsch	Meeting	4.50	\$225.00	\$1,012.50
		Discussion of detail relating to the transactions of the Russell Road property. Also physically viewed the property and the residences of Lynita and Eric.			
5/25/2011	Nicholas S. Miller	Telephone	0.50	\$125.00	\$62.50
		Phone call from Melissa regarding case			
5/26/2011	Larry L Bertsch	Telephone	0.20	\$225.00	\$45.00
		Call to Dan Gerety on cash flow of Eric Nelson; has not completed. I will call again tomorrow.			
5/26/2011	Larry L Bertsch	Research	1.00	\$225.00	\$225.00
		Reviewed documents and notes on Russell Road property.			
5/26/2011	Nicholas S. Miller	Organize asset chart	4.50	\$125.00	\$562.50
		Continue to organize spreadsheet for Nelson assets.			
5/27/2011	Larry L Bertsch	Research	2.00	\$225.00	\$450.00
		Reviewed documents on Russell Road property.			
5/27/2011	Nicholas S. Miller	Meeting	5.50	\$125.00	\$687.50
		Met with Eric regarding status as well as continue work on organizing assets.			
5/27/2011	Larry L Bertsch	Meeting	3.00	\$225.00	\$675.00
		Preparation for and meeting with Eric Nelson, Dan Gerety, and Nelson employees mainly for the understanding of the Russell Road property, status of Banone, and the understanding of the need for a complete listing of assets.			

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LAS VEGAS, NV

NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)**Professional Services:**

Date	Employee	Description	Hours	Rate	Amount
5/28/2011	Larry L Bertsch	Accounting Services Reviewed documents and changed notes based upon 5/27/11 meeting.	2.00	\$225.00	\$450.00
5/28/2011	Larry L Bertsch	Accounting Services Set up schedules listing all assets from Eric's records.	2.00	\$225.00	\$450.00
5/29/2011	Nicholas S. Miller	Meeting Met with LLB regarding case issues as well as assets.	0.70	\$125.00	\$87.50
5/29/2011	Larry L Bertsch	Accounting Services Reviewed informaton from forensic accounting to make an investigation of the differences.	2.00	\$225.00	\$450.00
6/1/2011	Nicholas S. Miller	Meeting Worked on schedules for meeting, met with Eric at his place.	3.50	\$125.00	\$437.50
6/1/2011	Larry L Bertsch	Meeting Went to Eric Nelson's office to obtain documents for assets and to go over assets to understand where they all are located.	3.00	\$225.00	\$675.00
6/5/2011	Nicholas S. Miller	Organize Soris notes Organized notes for Soris deal	1.00	\$125.00	\$125.00
6/6/2011	Nicholas S. Miller	Organize spreadsheet Continue work on listing assets with APN and information.	2.00	\$125.00	\$250.00
6/6/2011	Larry L Bertsch	Accounting Services Reviewed documents to determine properties for Eric Nelson in connection with the issues of Lynita.	2.50	\$225.00	\$562.50
6/7/2011	Nicholas S. Miller	Asset list	7.20	\$125.00	\$900.00

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NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)

		Work on asset list, enter parcel information for Mississippi properties, Wyoming Parcels, Arizona Properties.			
6/7/2011	Larry L Bertsch	Accounting Services Reviewed documents to determine properties of Eric Nelson in connection with issues raised by Lynita.	1.70	\$225.00	\$382.50
6/7/2011	Larry L Bertsch	Accounting Services Reviewed documents for meeting with Eric on 6/8 to prepare the report to be filed on Friday, 6/10.	6.00	\$225.00	\$1,350.00
6/8/2011	Nicholas S. Miller	Meeting Met wit Eric regarding properties. Worked on property schedules regarding AZ gateway lots.	7.50	\$125.00	\$937.50
6/8/2011	Larry L Bertsch	Accounting Services Reviewed and recorded information for the filing of the court report on the assets of the parties in the case.	1.50	\$225.00	\$337.50
6/8/2011	Larry L Bertsch	Accounting Services Reviewed documents and made notes; also met with Eric Nelson and Rochelle at his office.	6.50	\$225.00	\$1,462.50
6/9/2011	Nicholas S. Miller	Meeting Prepared for and met with Lynita and Melissa. Updated schedules from prior days meeting as well as current meeting.	7.20	\$125.00	\$900.00
6/9/2011	Larry L Bertsch	Meeting Prepared for and attended meeting with Lynita and Melissa to go over assets and value of cash.	7.00	\$225.00	\$1,575.00
6/9/2011	Larry L Bertsch	Telephone	1.00	\$225.00	\$225.00

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NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)

Telephone calls to Stephenson and Dickerson
to continue report; also called Judges
Chambers to ask for more time to file report.

6/10/2011	Nicholas S. Miller	Review	6.10	\$125.00	\$762.50
		Worked on scanning of documents received from Eric and Lynita from past couple of meetings. Extracted information from Peachtree files.			
6/10/2011	Larry L Bertsch	Accounting Services Made list of assets and values to start Court Report.	4.00	\$225.00	\$900.00
6/11/2011	Larry L Bertsch	Accounting Services Reviewed new documents to assemble report; issues of Russell Road, Sorris note, residence costs, and Mississippi operations.	2.00	\$225.00	\$450.00
6/12/2011	Larry L Bertsch	Accounting Services Continued review of new data from Eric Nelson.	4.00	\$225.00	\$900.00
6/13/2011	Larry L Bertsch	Accounting Services Reviewed documents for Court Report.	2.50	\$225.00	\$562.50
6/13/2011	Larry L Bertsch	Telephone Telephone call with Eric Nelson re: CJE & L, LLC tax return for 2005-2010, if available; also discussed Sorris transaction.	0.50	\$225.00	\$112.50
6/13/2011	Larry L Bertsch	Accounting Services Reviewed five years of tax returns for CJE & L, LLC for 2001-2005.	1.00	\$225.00	\$225.00
6/14/2011	Larry L Bertsch	Accounting Services Assembled documents for meeting with Eric on 6/15.	2.00	\$225.00	\$450.00
6/15/2011	Larry L Bertsch	Accounting Services Worked on data to review with Eric Nelson prior to him going away for two weeks.	2.50	\$225.00	\$562.50
6/15/2011	Larry L Bertsch	Meeting	4.00	\$225.00	\$900.00

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NELSON V. NELSON (NELSON V. NELSON:) - Managed by (Larry L Bertsch)

		Meeting with Eric Nelson to go over issues of Mississippi, Sorris, Russell Road, line of credit, and other assets.			
6/17/2011	Larry L Bertsch	Telephone	0.40	\$225.00	\$90.00
		Telephone calls to Judge Sullivan's chambers and to Dickerson to tell them that the report of the assets is not yet available.			
6/20/2011	Larry L Bertsch	Telephone	0.50	\$225.00	\$112.50
		Telephone call with Eric on 341(a) hearing on Dynasty Bankruptcy.			
6/22/2011	Larry L Bertsch	Review	2.00	\$225.00	\$450.00
		Reviewed notes with Eric and wrote report for court.			
6/23/2011	Nicholas S. Miller	Organize Income & Expenses	6.50	\$125.00	\$812.50
		Continue work on Income & Expenses for ELN Trust			
6/23/2011	Larry L Bertsch	Accounting Services	1.50	\$225.00	\$337.50
		Studied documents on Mississippi and wrote notes to financial report for the court report.			
6/23/2011	Larry L Bertsch	Meeting	0.50	\$225.00	\$112.50
		Discussion with Miller on review of assets and on on the determination of income and expenses.			
6/23/2011	Larry L Bertsch	Meeting	1.00	\$225.00	\$225.00
		Discussion with Miller on the analysis of the revenues and expenses since January 1, 2009.			
6/24/2011	Nicholas S. Miller	Organize Income & Expenses	5.50	\$125.00	\$687.50
		Continue work on Income & Expenses for ELN Trust			
6/24/2011	Larry L Bertsch	Review	2.00	\$225.00	\$450.00
		Reviewed notes of information needed to complete report.			
6/24/2011	Larry L Bertsch	Accounting Services	0.50	\$225.00	\$112.50

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LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)**

Note to assets, especially on the residences of the parties; need to revise for new information.

6/24/2011	Larry L Bertsch	Research	0.60	\$225.00	\$135.00
		Additional research on Russell Road, summary of the 2008 tax return.			
6/24/2011	Larry L Bertsch	Organizational Setup	0.90	\$225.00	\$202.50
		Document assembly, especially on the Russell Road transactions; there were recent charges and new information.			
6/24/2011	Larry L Bertsch	Meeting	1.00	\$225.00	\$225.00
		Discussion with Miller on the schedule of incomes and expenses. Also, records of a Receivable due from Cal to see funds distributed to him.			
6/25/2011	Larry L Bertsch	Accounting Services	4.00	\$225.00	\$900.00
		Wrote Real Asset portion of the Examiner's Report.			
6/26/2011	Nicholas S. Miller	Meeting	0.50	\$125.00	\$62.50
		Met with LLB regarding Nelson concerns and questions.			
6/26/2011	Larry L Bertsch	Review	7.00	\$225.00	\$1,575.00
		Reviewed documents and wrote report for the court; prepared for meeting with Cal Nelson et al to occur on Monday afternoon.			
6/27/2011	Nicholas S. Miller	Meeting	3.50	\$125.00	\$437.50
		Met with Cal and Eric's office staff regarding report and Cal's Marine transaction.			
6/27/2011	Larry L Bertsch	Meeting	2.00	\$225.00	\$450.00
		Preparation for meeting with Cal Nelson and his accountant to understand the Russell Road property.			
6/27/2011	Larry L Bertsch	Meeting	3.50	\$225.00	\$787.50

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NELSON V. NELSON (NELSON V. NELSON:) - Managed by (Larry L Bertsch)

		Meeting with Cal Nelson, Paul Nelson, Nancy (from Cal Nelson's office), and Rochelle and Lana from Eric's office; discussed Russell Road with Cal Nelson. After that, discussion was held with Lana and Rochelle on questions relating to other properties.			
6/27/2011	Larry L Bertsch	Accounting Services	3.00	\$225.00	\$675.00
		Made changes to report and changed documents from today's meeting with Eric Nelson's personnel.			
6/28/2011	Nicholas S. Miller	Meeting	8.20	\$125.00	\$1,025.00
		Worked on Asset write-up and Mississippi properties. Met with Lynita and Melissa regarding report.			
6/28/2011	Larry L Bertsch	Meeting	4.50	\$225.00	\$1,012.50
		Preparation for and meeting with Melissa Attanasio and Lynita Nelson about the court report. Discussion of issues.			
6/29/2011	Larry L Bertsch	Accounting Services	1.00	\$225.00	\$225.00
		Read deposition of Eric Nelson relating to the bankruptcy of Dynasty.			
6/29/2011	Larry L Bertsch	Telephone	0.30	\$225.00	\$67.50
		Called Judge Sullivan to explain that asset schedules will be filed on July 5, 2011, and that the income schedules should be filed by July 7, 2011.			
6/30/2011	Larry L Bertsch	Meeting	0.30	\$225.00	\$67.50
		Discussion of the 200 acres and the Soris relationship.			
6/30/2011	Nicholas S. Miller	Review	2.50	\$125.00	\$312.50
		Continue review of financial records for Nelson companies			

Larry L. Bertsch, CPA, LLP

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NELSON V. NELSON
LAS VEGAS, NV

NELSON V. NELSON (NELSON V. NELSON;) - Managed by (Larry L Bertsch)

7/1/2011	Nicholas S. Miller	Review	5.20	\$125.00	\$650.00
		Continue review of financial data for Banone, LLC for court report.			
7/1/2011	Larry L Bertsch	Meeting	3.00	\$225.00	\$675.00
		Discussion with Rochelle and Lana about 25 acres in Soris, MS and note for \$3.25 million on the Grotta books. Also worked on comments made by Lynita and worked on report to be filed on Tuesday.			
7/2/2011	Nicholas S. Miller	Review	5.80	\$125.00	\$725.00
		Continue work on reviewing financial transactions for Banone			
7/2/2011	Larry L Bertsch	Review	2.20	\$225.00	\$495.00
		Reviewed and summarized all tax returns for CJE&L, LLC for the Russell Road property.			
7/2/2011	Larry L Bertsch	Accounting Services	1.20	\$225.00	\$270.00
		Wrote-up additional information on Russell Road property.			
7/2/2011	Larry L Bertsch	Review	2.50	\$225.00	\$562.50
		Reviewed bank account to find reporting schedules to provide information on the cash receipts and cash disbursements.			
7/2/2011	Larry L Bertsch	Accounting Services	3.00	\$225.00	\$675.00
		Worked on the allocation of the MS Bay 200 acres.			
7/2/2011	Larry L Bertsch	Accounting Services	3.00	\$225.00	\$675.00
		Worked on final draft of report to be filed on Tuesday.			
7/3/2011	Nicholas S. Miller	Review	2.50	\$125.00	\$312.50
		Continue work on Banone financial transactions for court report.			
7/3/2011	Larry L Bertsch	Accounting Services	5.00	\$225.00	\$1,125.00
		Worked on the final court report on the definition of Nelson v. Nelson assets.			

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Professional Services:

Date	Employee	Description	Hours	Rate	Amount
7/4/2011	Nicholas S. Miller	Review Review Asset report and correct various parts. review with LLB.	4.20	\$125.00	\$525.00
7/4/2011	Larry L Bertsch	Accounting Services Finished the asset portion of the report to be filed with the court.	2.00	\$225.00	\$450.00
7/5/2011	Malori Monroe	Correspondence Enveloped and mailed Accountant's report to attorneys.	0.10	\$45.00	\$4.50
7/5/2011	Nicholas S. Miller	Review continue going through Banone transactions for income and expenses.	5.60	\$125.00	\$700.00
7/5/2011	Larry L Bertsch	Accounting Services Finished court report on assets and filed with the Family Court.	1.50	\$225.00	\$337.50
7/6/2011	Nicholas S. Miller	Review Continue work on Banone income and expenses.	5.50	\$125.00	\$687.50
7/7/2011	Nicholas S. Miller	Review Finish rough draft of Banone, LLC income and expenses.	6.50	\$125.00	\$812.50
7/8/2011	Malori Monroe	Correspondence Delivered arrangement to Attanasio's office.	0.90	\$45.00	\$40.50
7/8/2011	Nicholas S. Miller	Review Correct and finish draft of Banone, LLC income and expenses to be filed with court.	7.20	\$125.00	\$900.00
7/8/2011	Larry L Bertsch	Accounting Services Prepared schedules of receipts and disbursements for Banone.	1.00	\$225.00	\$225.00
7/9/2011	Nicholas S. Miller	Review	5.50	\$125.00	\$687.50

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LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON:) - Managed by (Larry L Bertsch)**

Work on Dynasty Development Income & Expenses					
7/10/2011	Nicholas S. Miller	Review	3.20	\$125.00	\$400.00
Work on Dynasty Development Group Income and Expenses.					
7/11/2011	Malori Monroe	Correspondence	0.10	\$45.00	\$4.50
Mailed court reports for Larry.					
7/11/2011	Nicholas S. Miller	Review	1.50	\$125.00	\$187.50
Finish up Dynasty and work with LLB on filing reports with court.					
7/12/2011	Nicholas S. Miller	Review	5.50	\$125.00	\$687.50
Continue to work on Banone-Az P&L.					
7/13/2011	Nicholas S. Miller	Review	6.20	\$125.00	\$775.00
Prepare for and attend court hearing. continue work on Banone AZ P&L					
7/13/2011	Larry L Bertsch	Meeting	1.50	\$225.00	\$337.50
Prepared for court in making outline to bring case to a close.					
7/13/2011	Larry L Bertsch	Meeting	3.00	\$225.00	\$675.00
Attended court hearing on status.					
7/13/2011	Larry L Bertsch	Meeting	2.00	\$225.00	\$450.00
Discussion and plans of liquidation and steps to comply with the court's plan.					
7/14/2011	Nicholas S. Miller	Review	4.50	\$125.00	\$562.50
Finish 2010 Banone-Az P&L, work on 2011.					
7/15/2011	Nicholas S. Miller	Meeting	4.50	\$125.00	\$562.50
Met with Eric Nelson regarding liquidation, finished Banone-Az, LLC P&L					
7/15/2011	Larry L Bertsch	Meeting	4.50	\$225.00	\$1,012.50
Preparation and meeting with Eric Nelson to discuss liquidation plan.					

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LAS VEGAS, NV**NELSON V. NELSON (NELSON V. NELSON:) - Managed by (Larry L Bertsch)**

<u>Date</u>	<u>Employee</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
7/15/2011	Larry L Bertsch	Review Reviewed Banone AZ of receipts and disbursements and will file with the court on Monday.	0.40	\$225.00	\$90.00
7/16/2011	Nicholas S. Miller	Review Work on P&L for ELN NV Trust	1.50	\$125.00	\$187.50
7/17/2011	Nicholas S. Miller	Review Work on P&L for ELN NV Trust	2.50	\$125.00	\$312.50
7/18/2011	Nicholas S. Miller	Review Finish up and adjust entries for filing of ELN NV Trust.	2.50	\$125.00	\$312.50
7/19/2011	Nicholas S. Miller	Miscellaneous Work with Rochelle regarding peachtree backups for two other companies. Speak with Melissa A regarding meeting.	1.00	\$125.00	No Charge
7/25/2011	Nicholas S. Miller	Meeting Met with Lynita regarding liquidation.	3.50	\$125.00	\$437.50
7/25/2011	Larry L Bertsch	Meeting with Eric Nelson Discussion with Eric Nelson about update and also about meeting on the development of Plan of Liquidation.	0.30	\$225.00	\$67.50
7/25/2011	Larry L Bertsch	Meeting with Lynita Meeting with Lynita to discuss plan of liquidation.	3.50	\$225.00	\$787.50
7/26/2011	Nicholas S. Miller	Telephone Telephone call with Eric regarding Wed meeting	0.50	\$125.00	\$62.50
7/26/2011	Larry L Bertsch	Telephone	0.50	\$225.00	\$112.50

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Telephone conference with Eric Nelson and discussed the needs and wants of Lynita and to discuss our meeting with him tomorrow.

7/26/2011	Larry L Bertsch	Review Mississippi Litigation Read all of the material provided on the litigation in Mississippi.	3.00	\$225.00	\$675.00
7/27/2011	Nicholas S. Miller	Meeting Met with Eric regarding liquidation.	4.00	\$125.00	\$500.00
7/27/2011	Larry L Bertsch	Meeting with Eric Nelson Meeting with Eric Nelson and Rochelle and Lana on plan of liquidation.	4.00	\$225.00	\$900.00
7/28/2011	Nicholas S. Miller	Meeting Prepare for and meet with Lynita regarding liquidation.	4.00	\$125.00	\$500.00
7/28/2011	Larry L Bertsch	Meeting with Lynita Meeting with Lynita to go over the plan of liquidation.	4.00	\$225.00	\$900.00
8/1/2011	Larry L Bertsch	Meeting with Eric Nelson Discussion with Eric Nelson about the transaction relating to Wyoming Property.	0.50	\$225.00	\$112.50
8/2/2011	Larry L Bertsch	Telephone to Paul Alanis Telephone call to Paul Alanis and did get call back from his attorney Bruce Friedman. He will be sending me the Summary Judgment and Financials to better understand the Mississippi situation.	1.00	\$225.00	\$225.00
8/2/2011	Larry L Bertsch	Review notes and data Review notes and data to prepare for Court Hearings this afternoon.	0.80	\$225.00	\$180.00
8/3/2011	Larry L Bertsch	Telephone with Eric Nelson	1.00	\$225.00	\$225.00

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		Telephone conference with Eric Nelson before Court Hearing to discuss some open issues as the law suit and Wyoming Property. Also confirmed his position on settlement items.			
8/3/2011	Larry L Bertsch	Administrative Finish outline to prepare for the Court Hearing in afternoon.	0.70	\$225.00	\$157.50
8/3/2011	Larry L Bertsch	Meeting with Eric Nelson Meeting with Eric Nelson after the Court Hearing.	1.00	\$225.00	\$225.00
8/3/2011	Larry L Bertsch	Meeting in Court Travel to and from Family Court and attend Hearing and give presentation as to status of the Plan of Liquidation.	2.50	\$225.00	\$562.50
8/3/2011	Larry L Bertsch	Meeting Meeting and discussion with Katherine Provost after the Court Hearing.	1.00	\$225.00	\$225.00
8/4/2011	Larry L Bertsch	Meeting with Eric Nelson Meeting with Eric Nelson and Lana to discuss issues on the division of property.	2.50	\$225.00	\$562.50
8/9/2011	Larry L Bertsch	Review CA copies Received copies of filing before Central District Court of California by Pecos Law Group, attorneys for Lynita Nelson. Filed on 8/3/2011	0.40	\$225.00	\$90.00
8/10/2011	Nicholas S. Miller	Review Emerald Bay Finish Emerald Bay report on income and expenses.	3.50	\$125.00	\$437.50
8/11/2011	Nicholas S. Miller	Meeting	5.20	\$125.00	\$650.00

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		Spoke with Eric relating to liquidation. Met with Lynita regarding same. Work on Eric Nelson Auctioneering.			
8/11/2011	Larry L Bertsch	Telephone with Eric Nelson Telephone call with Eric Nelson, issues were mainly on Russell Road, Utah Cabin, his residence, and debt on land in Mississippi.	1.00	\$225.00	\$225.00
8/11/2011	Larry L Bertsch	Meeting with Lynita Nelson Meeting with Lynita to discuss the plan of liquidation mainly Russell Road, Wyoming, and Utah Cabin.	1.00	\$225.00	\$225.00
8/12/2011	Nicholas S. Miller	Organize Nelson Auctioneering Finish up Nelson Auctioneering receipts and disbursements. Work on reconciliation of inter-company accounts.	8.80	\$125.00	\$1,100.00
8/12/2011	Larry L Bertsch	Administrative Open Bank Account for the money received from Stephens in order to spend as the Court directs.	1.00	\$225.00	\$225.00
8/13/2011	Nicholas S. Miller	Review Finish up Eric Nelson Auctioneering receipts and disbursements.	1.50	\$125.00	\$187.50
8/13/2011	Larry L Bertsch	Meeting Discuss the bank accounts and status in their consolidation. Also discussion of related bank accounts.	0.70	\$225.00	\$157.50
8/13/2011	Larry L Bertsch	Meeting Discussions and research on appraisals needed to start the plan of liquidation.	0.50	\$225.00	\$112.50
8/14/2011	Larry L Bertsch	Review Court Orders Received the entered Court Orders and was comparing with information in files.	2.00	\$225.00	\$450.00
8/15/2011	Nicholas S. Miller	Organize Lynita's accounts	4.00	\$125.00	\$500.00

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Work on Lynita Nelson's bank statements.					
8/15/2011	Renette Bagasani	Accounting Services	2.40	\$75.00	\$180.00
Analysis of Lynita Sue Nelson's Charles Schwab account 2009-2010					
8/15/2011	Larry L Bertsch	Meeting with Renette	0.30	\$225.00	\$67.50
Discussion with Renette on schedule needed for Lynita brokerage account.					
8/15/2011	Larry L Bertsch	Meeting with Miller	0.40	\$225.00	\$90.00
Discussion with Miller on his conversation with Eric Neslon on update of information. Also review of appraisers for the different properties.					
8/16/2011	Renette Bagasani	Accounting Services	3.60	\$75.00	\$270.00
Completed analysis, discussed analysis with LLB and NSM on Lynita's brokerage accounts.					
8/16/2011	Nicholas S. Miller	Lynita's accounts	6.20	\$125.00	\$775.00
Continue work on Lynita's bank accounts.					
8/16/2011	Larry L Bertsch	Review	0.50	\$225.00	\$112.50
Review appraisal contacts with Miller and ask for contracts to get the valuations moving.					
8/16/2011	Larry L Bertsch	Telephone	0.80	\$225.00	\$180.00
Telephone call with Eric Nelson to get the latest status on the Mississippi law suit. We also discussed his opinion on each property.					
8/17/2011	Nicholas S. Miller	Lynita's accounts	6.50	\$125.00	\$812.50
Continue work on Lynita's bank accounts.					
8/18/2011	Nicholas S. Miller	Review	6.50	\$125.00	\$812.50
Reviewed Banone adjustments and reviewed Rochelle's comments.					

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8/19/2011	Nicholas S. Miller	Cut checks	1.00	\$125.00	\$125.00
		Cut checks and signed engagements for approvals.			
8/23/2011	Larry L Bertsch	Telephone call with Eric Nelson	0.50	\$225.00	\$112.50
		Telephone call with Eric Nelson to inform us that his attorney has filed to enforce Trust. The Motion has been filed with Judge Sullivan. Also gave us information on Mississippi and recent developments.			
8/24/2011	Nicholas S. Miller	Meeting	3.50	\$125.00	\$437.50
		Court hearing			
8/24/2011	Larry L Bertsch	COURT	3.50	\$225.00	\$787.50
		Prepare for Court Hearing and prepare schedules.			
8/24/2011	Larry L Bertsch	COURT	3.50	\$225.00	\$787.50
		Travel to attend Court Hearing and give report of status since last hearing.			
8/25/2011	Nicholas S. Miller	Review	3.00	\$125.00	\$375.00
		Continue work on Lynita's Credit Card transactions.			
8/26/2011	Nicholas S. Miller	Review	7.50	\$125.00	\$937.50
		Continue to input Lynita's credit card information.			
8/29/2011	Nicholas S. Miller	Review	4.50	\$125.00	\$562.50
		Continue to review Lynita's credit card statements.			
8/29/2011	Larry L Bertsch	Meeting	0.50	\$225.00	\$112.50

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		Discussion with Miller on the revenues classification of Lynita and status of Eric's schedule of disbursements. Also scheduled appraisals which will start tomorrow at Lindell and procedure for appraisal on Bella Kathryn and how funds will be obtained for the payment of Eric's residence.			
8/30/2011	Nicholas S. Miller	Meeting	3.20	\$125.00	\$400.00
		Met with appraiser at Lindell. Met with Eric regarding Mississippi and Wyoming property. Mailed documents to both appraisers.			
8/31/2011	Nicholas S. Miller	Review	3.50	\$125.00	\$437.50
		Continue to input Lynita's Credit Card records. Speak with appraiser for Utah property and Palmyra property.			
9/1/2011	Nicholas S. Miller	Review	1.80	\$125.00	\$225.00
		Continue to input Lynita credit card transactions			
9/3/2011	Nicholas S. Miller	Review	3.60	\$125.00	\$450.00
		Continue to go through Lynita's credit card statements. Update chart of statements needed.			
9/4/2011	Nicholas S. Miller	Review	2.50	\$125.00	\$312.50
		Finish up Lynita's credit card statements			
9/6/2011	Nicholas S. Miller	Review	4.20	\$125.00	\$525.00
		Work on corrections to Banone and Banone-Az reports			
9/6/2011	Larry L Bertsch	Review	0.50	\$225.00	\$112.50
		Review Lynita schedules and also summaries after reclassification for Eric Nelson.			

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9/7/2011	Nicholas S. Miller	Review	6.50	\$125.00	\$812.50
		Continue corrections on Banone, Banone-AZ and Dynasty Development Group. Went to Palmyra house for appraisal.			
9/8/2011	Nicholas S. Miller	Review	5.80	\$125.00	\$725.00
		Finish write-up on Dynasty			
9/9/2011	Nicholas S. Miller	Review	5.20	\$125.00	\$650.00
		Work on write-up of transactions for Banone and Banone-AZ.			
9/10/2011	Nicholas S. Miller	Review	2.70	\$125.00	\$337.50
		Finish up adjustments to Banone and Banone-AZ and finish write-up of transactions			
9/11/2011	Nicholas S. Miller	Review	0.80	\$125.00	\$100.00
		Start on ELN Trust			
9/14/2011	Nicholas S. Miller	Meeting	1.50	\$125.00	\$187.50
		Met appraiser at Eric's house.			
9/14/2011	Larry L Bertsch	Examinations	0.50	\$225.00	\$112.50
		Received the appraisal on the Mississippi property. Discussed the appraisal on the Bella Kathryn property. Received word of the Court decision in Los Angeles.			
9/16/2011	Nicholas S. Miller	Telephone	0.50	\$125.00	\$62.50
		Work on meeting times for Utah cabin and appraisal.			
9/18/2011	Larry L Bertsch	Examinations	3.00	\$225.00	\$675.00
		Review the Court Order relating to the law suit by members of Silver Slipper to purchase the interest of another. Information needed for determining value in current Court case.			

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9/25/2011	Nicholas S. Miller	Examinations	1.80	\$125.00	\$225.00
		Work on Lynita's credit card and bank transactions.			
9/27/2011	Larry L Bertsch	Examinations	0.70	\$225.00	\$157.50
		Review of analysis of the expenses for Lynita and in same form and prepared to be filed with the Court tomorrow.			
9/27/2011	Nicholas S. Miller	Examinations	2.50	\$125.00	\$312.50
		Finish up on Lynita's initial financial report.			
9/29/2011	Nicholas S. Miller	Examinations	1.00	\$125.00	\$125.00
		Finish report on MS Bay and Dynasty for 9/30/11 meeting.			
9/30/2011	Larry L Bertsch	Examinations	1.00	\$225.00	\$225.00
		Meeting with Eric Nelson to discuss liabilities, discuss the Silver Slipper law suit and current status, the status of the appraisals, the final explanations of expenses, and his Irrevocable Trust.			
9/30/2011	Nicholas S. Miller	Examinations	1.00	\$125.00	\$125.00
		Prepare for and meet with Eric and Rochelle.			

Total Service Amount: \$84,011.00

Reimbursable Expenses:

8/30/2011 Tandra Scott Postage & Delivery

\$2.00

Total Expenses: \$2.00

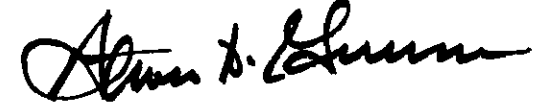
Retainer Applied: (\$20,000.00)

Amount Due This Invoice: \$64,013.00

This invoice is due upon receipt

1 **MDSM**
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8 Attorneys for LANA MARTIN, Individually and as
Distribution Trustee of the ERIC L. NELSON
9 NEVADA TRUST dated May 30, 2001 and former
Distribution Trustee of the LSN NEVADA TRUST
10 dated May 30, 2001; NOLA HARBER, Individually
and as former Distribution Trustee of the ERIC L.
11 NELSON NEVADA TRUST dated May 30, 2001
and former Distribution Trustee of the LSN NEVADA
12 TRUST dated May 30, 2001; ROCHELLE MCGOWAN;
and JOAN RAMOS
13

14 **DISTRICT COURT**

15 **CLARK COUNTY, NEVADA**

16 ERIC L. NELSON,

17 Plaintiff/Counterdefendant,

18 vs.

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

21 Defendants/Counterclaimants.
22

) Case No. D-411537

) Dept. No. O

) HEARING DATE: 12 / 12 / 11

) HEARING TIME: 1 : 30 PM

1 LANA MARTIN, Distribution Trustee of the)
 2 ERIC L. NELSON NEVADA TRUST dated)
 May 30, 2001,)
 3 Crossclaimant,)
 4 vs.)
 5 LYNITA SUE NELSON,)
 6 Crossdefendant.)

7
 8 **MOTION TO DISMISS**

9 Counterdefendants/Crossdefendants/Third-Party Defendants Lana Martin, Individually,
 10 Distribution Trustee of the Eric L. Nelson Nevada Trust dated May 30, 2001 ("ELN Trust"), and
 11 former Distribution Trustee of the LSN Nevada Trust dated May 30, 2001; Nola Harber, Individually,
 12 former Distribution Trustee of the Eric L. Nelson Nevada Trust dated May 30, 2001, and former
 13 Distribution Trustee of the LSN Nevada Trust dated May 30, 2001; Rochelle McGowan; and Joan
 14 B. Ramos (hereinafter collectively referred to as "Third-Party Defendants), by and through their
 15 Counsel of Record, Solomon Dwiggins Freer & Morse, Ltd., hereby move this Court for an order
 16 dismissing Lynita S. Nelson's Claims for Relief Against Eric L. Nelson Nevada Trust dated May 30,
 17 2011, Lana Martin, Nola Harber, Rochelle McGowan, Joan B. Ramos and Does I through X
 18 (hereinafter collectively referred to as "Third-Party Complaint") from this divorce proceeding on
 19 grounds that Ms. Nelson's claims for relief: (1) violate the applicable statute of limitations, and as
 20 such, fail to state a claim upon which relief can be granted; (2) fail to meet the elements of the relief
 21 sought therein; and (3) fall under the exclusive jurisdiction of the Probate Court.

22 ///

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24 ///

25 ///

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27 ///

28 ///

1 This Motion is based on the Memorandum of Points and Authorities which follows and on
2 all documents and papers filed herein.

3 DATED this 3rd day of November, 2011.

4 SOLOMON DWIGGINS FREER & MORSE, LTD.

5
6 By: 

MARK A. SOLOMON, ESQ.

Nevada State Bar No. 0418

JEFFREY P. LUSZECK

Nevada State Bar No. 9619

Cheyenne West Professional Centre'

9060 West Cheyenne Avenue

Las Vegas, Nevada 89129

11
12 **NOTICE OF HEARING**

13 **TO:** Lynita S. Nelson;

14 **TO:** Robert P. Dickerson, Esq., Counsel for Lynita S. Nelson.

15 **TO:** Eric L. Nelson;

16 **TO:** Rhonda K. Forsberg, Esq., Counsel for Eric L. Nelson

17 **PLEASE TAKE NOTICE** that the undersigned will bring the above **MOTION TO**
18 **DISMISS** on for hearing before the above entitled Court on the 12th day of December,
19 2011, at the hour of 1 : 30 PM a.m/p.m., or as soon thereafter as counsel can be heard.

20 DATED this 3rd day of November, 2011.

21
22 **SOLOMON DWIGGINS FREER & MORSE, LTD.**

23
24 By: 

MARK A. SOLOMON, ESQ.

Nevada Bar No. 0418

JEFFREY P. LUSZECK, ESQ.

Nevada Bar No. 9619

Cheyenne West Professional Centre'

9060 W. Cheyenne Avenue

Las Vegas, Nevada 89129

Telephone: (702) 853-5483

1 **I. STATEMENT OF THE FACTS**

2 On May 30, 2001, the ELN Trust was established by Mr. Nelson. The ELN Trust is a single
3 settlor trust established pursuant to NRS 166 for the benefit of Mr. Nelson and his five children.¹

4 The ELN Trust is irrevocable and “may not be altered, amended or revoked.”² The ELN Trust
5 was funded by assets that were wholly owned by the ERIC L. NELSON SEPARATE PROPERTY
6 TRUST dated July 13, 1993.³ The ELN Trust names Mr. Nelson as the Investment Trustee, and Lana
7 Martin as the Distribution Trustee. Because of Mr. Nelson’s potential conflict with respect to issues
8 presented in this case concerning the ELN Trust, on August 19, 2011, he delegated his powers and
9 duties as Investment Trustee as they may concern this case to Ms. Martin as Distribution Trustee.

10 On or about May 30, 2001, the LSN Trust was created by Ms. Nelson.⁴ The LSN Trust names
11 Mr. Nelson as the Investment Trustee, and Ms. Martin as the Distribution Trustee.

12 On May 6, 2009, Mr. Nelson filed his Complaint for Divorce.⁵ Although Ms. Nelson has
13 arguably asserted a community property interest in assets held by the ELN Trust throughout the
14 pendency of the Divorce Proceeding, she failed to name the ELN Trust as a necessary party.

15 On or around June 24, 2011, Mr. Nelson, individually, filed the Motion to Join Necessary
16 Party, seeking to join the ELN Trust as a necessary party to the aforementioned action.⁶

17 On August 9, 2011, Mr. Nelson and Ms. Nelson entered into a Stipulation and Order wherein
18 the ELN Trust and LSN Trust were joined as necessary parties.

19 On August 19, 2011, Ms. Martin, as Distribution Trustee of the ELN Trust, filed an Answer
20

21 ¹ See Motion to Join Necessary Party; or in the Alternative; to Dismiss Claims against
22 the Eric L. Nelson Nevada Trust dated May 30, 2011 (“Motion to Join Necessary Party”), at p. 3, ll.
23 5-7, on file herein.

24 ² *Id.*, at p. 3, ll. 8-11.

25 ³ *See id.*

26 ⁴ *See* Third-Party Complaint, at ¶ 28-29.

27 ⁵ *See id.*, at ¶ 57.

28 ⁶ *See* Motion to Join Necessary Party, on file herein.

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
A SUMMARY APPRAISAL REPORT OF
A TWO-STORY OFFICE BUILDING
(3611 LINDELL ROAD, LAS VEGAS, NV)**

18 Larry L. Bertsch, CPA, CFF, and Nicholas S. Miller, CFE, of the accounting firm of LARRY
19 L. BERTSCH, CPA & ASSOCIATES, hereby file a Summary Appraisal Report of a Two-Story
20 Office Building located at 3611 Lindell Road, Las Vegas, Nevada. Said appraisal is attached hereto
21 as Exhibit A.

22 DATED this 14 day of September, 2011.

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

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

Forensic Accountants

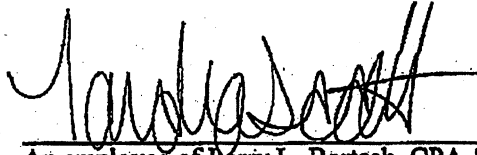
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CERTIFICATE OF SERVICE

I hereby certify that on the 14 day of September, 2011, I mailed a copy of the **NOTICE OF FILING A SUMMARY APPRAISAL REPORT OF A TWO-STORY OFFICE BUILDING (3611 LINDELL ROAD, LAS VEGAS, NV)** 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:

David A. Stephens, Esq.
STEPHENS, GOURLEY & BYWATER
3636 N. Rancho Drive
Las Vegas, NV 89130
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



An employee of Larry L. Bertsch, CPA & Associates

Exhibit “A”

**A Summary Appraisal Report
of a Two-Story Office
Building**

Presently Owned By:
**Eric L. Nelson Nevada
Trust and LSN Nevada
Trust**

Located At:
**3611 Lindell Road, Las
Vegas, Clark County,
Nevada**

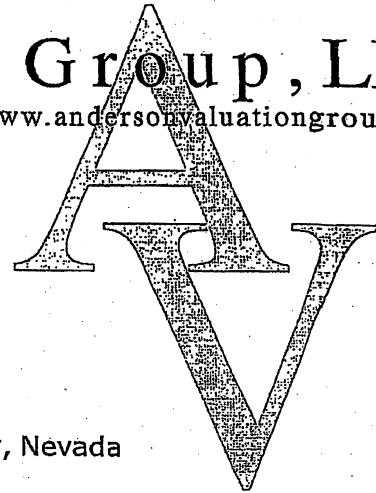
For the Purpose Of:
**Developing an As Is
Market Value Opinion of
the Subject Property, in
Leased Fee and Fee
Simple Interest, as of
August 30, 2011**

Date of Appraisal Report:
September 6, 2011

File Number
318-11

Anderson Valuation Group, LLC

www.andersonvaluationgroup.com



September 6, 2011

Mr. Larry L. Bertsch CPA and Associates, LLP
On Behalf of District Court, Family Division, Clark County, Nevada
Case Number D-09411537-D
c/o Mr. Nick Miller
265 East Warm Springs Road, #104
Las Vegas NV 89119

File No: 318-11
Tax ID: 75-3174818

Dear Mr. Miller:

In compliance with your request and authorization, we have prepared a summary appraisal report of a two story office building located at 3611 Lindell Road, Las Vegas, Clark County, Nevada. The Clark County Assessor identifies the subject property as Parcel Number 163-13-205-001, and this property is in the ownership of Eric L. Nelson Nevada Trust and LSN Nevada Trust.

As developed and improved, the subject property includes a total net rentable area of 13,040 square feet and is presently 100% occupied by eight individual tenants. The majority of the existing tenants/occupants leases expire within the next \pm three months and for this reason, we have forecasted a market rental rate for these suites. Two suites are leased through year 2013 (Suite Numbers 101 and 102) and the rent generated by these two suites is considered to be at or near a market level. Therefore, the leased fee and fee simple interest of the subject property is considered to be the same or synonymous. The lease terms for the subject property are modified gross, whereas the property owner/landlord is responsible for paying real estate taxes, building insurance, maintenance and repairs, common utilities, management, etc.

Data supporting the analysis, valuation and descriptive details are included within the body of this report. We have developed an *as is* market value opinion of the subject property in leased fee/fee simple interest, considered synonymous, as of August 30, 2011, at:

One Million One Hundred Forty Five Thousand Dollars
(\$1,145,000.00)

1601 S Rainbow Blvd, Ste 230 | Las Vegas, Nevada 89146 | 702.307.0888 | fax 702.307.0894

Mr. Larry L. Bertsch CPA and Associates, LLP
On Behalf of District Court, Family Division, Clark County, Nevada
Case Number D-09411537-D
c/o Mr. Nick Miller
September 6, 2011
Page Two

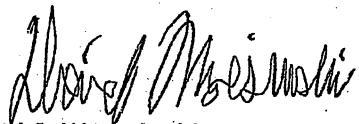
This summary appraisal has been prepared with the intent to comply with Standards Rule 2-2(b) of the *Uniform Standards of Professional Appraisal Practice* (USPAP) as adopted by the Appraisal Foundation. This report is also being prepared with the intent to comply with the *Code of Professional Ethics of the Appraisal Institute*.

The intended users of this report include the client, Larry L. Bertsch CPA and Associates, LLP as well as District Court, Family Division, Clark County, Nevada. The intended use of this appraisal report is for potential divorce settlement. No other use or users of this appraisal report are intended nor authorized.

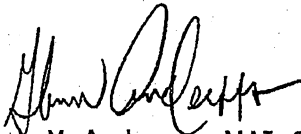
This Letter of Transmittal must be used in conjunction with the following enclosed descriptive details, appraisal procedures and analysis and is, therefore, not considered a report standing on its own merit.

Thank you for giving us the opportunity to appraise this property for you.

Sincerely,
Anderson Valuation Group, LLC



David J. Wrzesinski
Certified General Appraiser
Nevada License No A.0006577-CG
Expiration Date: March 31, 2012



Glenn M. Anderson, MAI, SRA
Certified General Appraiser
Nevada License No A.0000555-CG
Expiration Date: January 31, 2012

GMA/DJW:dm

Anderson Valuation Group, LLC

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Addenda

Appraiser's Qualifications
Rent Roll
Historic Income and Expense Information

Summary of Salient Facts**Property Location:**

The subject property has a physical address of 3611 Lindell Road, Las Vegas, Clark County, Nevada. The Clark County Assessor identifies the subject property as Parcel Number 163-13-205-001.

Zip Code:

89103

Census Tract Number:

2935

Property Owner/Seller:

Eric L. Nelson Nevada Trust and LSN Nevada Trust

Lot Size:

.98 Net Acres or 42,689 square feet

Improvements:

Constructed in or around 1997, the subject property consists of an average quality two-story multi-tenant commercial office building. The subject building is concrete tilt up construction finished with concrete stucco. The roofline is generally flat, finished with built up composition and additionally, some mansard type roof lines finished with concrete tile are noted. Windows and doors include dual pane glass set in aluminum/metal frames. The subject property includes an exterior staircase and an elevator, providing access between the first and second floors.

The subject property is presently demised into eight individual suites and the rent roll tenant/summary on the following page outlines the individual tenants and their suite sizes.

<u>Suite No</u>	<u>Tenant Name</u>	<u>Size/Sq Ft</u>
101	Dr Stock	1,600
102	JMS Business Cons.	800
103	Smart Investments	800
104/105	Freswater Holdings	1,440
106	Odor Masters	800
107	New Life Church	1,600
108	New Life Church	2,800
201	Owner Occupied Suite*	3,200
TOTALS		13,040

Onsite improvements for the subject property include asphalt paving for onsite parking/driveways, concrete flatwork, drought tolerant landscaping which includes trees, shrubbery, decorative rock and an automatic irrigation system. Additionally, ±23 parking spaces are covered with aluminum T-shade construction. Further, a covered porch along the front or northerly elevation for the first floor is noted.

A more complete description of the subject improvements can be found in the body of this report.

Highest and Best Use:

The highest and best use of the subject property has been concluded by us as being consistent with the current development and use as a two story commercial office building. As vacant land, it is our opinion the site would be held as a vacant speculative investment until office market conditions improve.

Effective Date of Report:

September 6, 2011

Effective Date of Valuation/Last Date of Inspection:

August 30, 2011

Property Rights Appraised:

Leased fee and fee simple interest, considered synonymous

Value Approach Indications – As Is:

Cost Approach..... N/A
Income Capitalization Approach\$1,145,000.00
Sales Comparison Approach.....\$1,110,000.00

Market Value Opinion:

The *as is* market value opinion has been concluded by us, in leased fee/fee simple interest, considered synonymous, as of August 30, 2011, at:

\$1,145,000.00

Purpose and Use of the Appraisal

The purpose of this appraisal report is to develop an opinion of the market value of the subject property, *as is*, in both leased fee and fee simple interest, which in the case of the subject is considered the same or synonymous.

The intended use of this appraisal report is for possible divorce settlement purposes. The intended users of this report include the client, Larry L. Bertsch CPA and Associates, LLP and additional intended users include the District Court, Family Division of Clark County, Nevada. No other use or users of this appraisal report are intended nor authorized.

Definitions

Assignment:

- An agreement between an appraiser and a client to provide a valuation service;
- The valuation service that is provided as a consequence of such an agreement.

Client, Defined:

The party or parties who engage an appraiser (by employment or contract) in a specific assignment.

Comment:

The client identified by the appraiser in an appraisal, appraisal review, or appraisal consulting assignment (or in the assignment work file) is the party or parties with whom the appraiser has an appraiser-client relationship in the related assignment and may be an individual, group or entity.

Fee Simple Ownership, Defined:

The absolute ownership unencumbered by any other interest or estate subject only to the four powers of government.

Highest and Best Use, Defined:

The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible and that results in the highest value. The four criteria the highest and best use must meet

are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

Intended Use, Defined:

The use or uses of an appraiser's reported appraisal, appraisal review or appraisal consulting assignment opinions and conclusions, as identified by the appraiser based on communication with the client at the time of the assignment.

Intended User, Defined

The client and any other part of identified by name or type, as users of the appraisal, appraisal review or appraisal consulting report by the appraiser on the basis of communication with the client at the time of the assignment.

Market Value, Defined:

The following definition of market value is used by agencies that regulate federal financial institutions in the United States:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- Buyer and seller are typically motivated;
- Both parties are well informed or well advised, and acting in what they consider their own best interests;
- A reasonable time is allowed for exposure in the open market;
- Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
- The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.¹

Reasonable Exposure Time, Defined:

The estimated length of time the property interest being appraised would have been offered on the market **prior** to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based upon an analysis of past events assuming a competitive and open market.

Exposure time is always presumed to precede the effective date of the appraisal.

¹ Federal Register, vol. 55, no. 163, August 22, 1990, pp 34228 & 34229

Reasonable Marketing Time, Defined:

The reasonable marketing time is an estimate of the amount of time it might take to sell a property interest in real estate at the estimated market value level during the period immediately **after** the effective date of an appraisal.

Scope of Work, Defined

The type and extent of research and analyses in an assignment.

1 **RCCM**
2 **WILICK LAW GROUP**
3 **MARSHAL S. WILICK, ESQ.**
4 Nevada Bar No. 002515
5 3591 E. Bonanza Road, Suite 200
6 Las Vegas, NV 89110-2101
7 Phone (702) 438-4100; Fax (702) 438-5311
8 email@willicklawgroup.com
9 Attorney for Plaintiff/Counterdefendant,

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9/21/11

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**DISTRICT COURT
FAMILY DIVISION
CLARK COUNTY, NEVADA**

ERIC L. NELSON,

Plaintiff/Counterdefendant,

vs.

LYNITA SUE NELSON, LANA MARTIN, as
Distributor Trustee of the Eric L. Nelson Nevada Trust
dated May 30, 2001,

Defendant/Counterclaimants.

LANA MARTIN, as Distributor Trustee of the Eric L.
Nelson Nevada Trust dated May 30, 2001,

Counterclaimant,

vs.

LYNITA SUE NELSON,

Counterdefendant.

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

DATE OF HEARING: n/a
TIME OF HEARING: n/a

REPLY TO COUNTERCLAIM AND ANSWER TO CROSS-CLAIM

Plaintiff, Eric L. Nelson, by and through his attorneys, the WILICK LAW GROUP, for his
answer to the Counterclaim and Cross-claim on file herein admits, denies, and alleges as follows:

1. Eric admits the allegations contained within paragraphs 1, 2, 4, 5, 6, 8, 9, and 10 .

2. Eric is without sufficient information with which to admit or deny the allegations contained within paragraphs 3.

3. Eric denies the allegations contained within paragraphs 11 and 12.

4. As it contains no allegations, Eric cannot admit or deny paragraph 7.

DATED this 19th day of September, 2011.

Respectfully Submitted By:
WILLICK LAW GROUP

Kari T. Molnar
MARSHAL S. WILLOCK, ESQ.
Nevada Bar No. 002515
KARI T. MOLNAR, ESQ.
Nevada Bar No. 009869
3591 East Bonanza Road, Suite 200
Las Vegas, Nevada 89110-2101
Attorneys for Plaintiff


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VERIFICATION

I, Eric L. Nelson, am the Plaintiff/Counterdefendant in the above-entitled action. I have read the foregoing *Reply to Counterclaim and Answer to Cross-claim*, know the contents thereof, and the same is true of my own knowledge, except as to those matters therein contained stated upon information and belief, and as to those matter, I believe them to be true.

I declare under penalty of perjury, under the laws of the State of Nevada (NRS 53.045 and 28 U.S.C. § 1746), that the foregoing is true and correct.

EXECUTED this 19 day of September, 2011.


ERIC L. NELSON

CERTIFICATE OF SERVICE

I HEREBY CERTIFY service of the foregoing was to be made on this 14th day of September, 2011, pursuant to NRCP 5(b), by depositing a copy of same in the United States Mail in Las Vegas, Nevada, postage prepaid, addressed as follows:

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

Robert P. Dickerson, Esq.
DICKERSON LAW GROUP
1745 Village Center Circle
Las Vegas, Nevada 89134
Attorneys for Defendant


Employee of the WILICK LAW GROUP

P:\wp13\NELSONERIC\FF10291.WPD

RECEIVED
9/27/11

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
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.

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

23 

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*

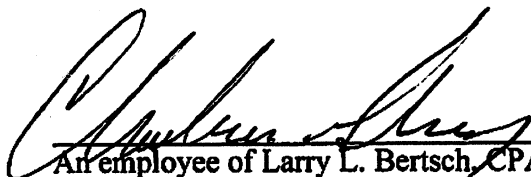

An employee of Larry L. Bertsch, CPA & Associates

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

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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

Lynita Nelson

	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 Investment	-	-	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	64,874.28	-	-	-	-	-	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	-	-	-	-	-	-	-	-	328.36	-	-	-	328.36
Carli Nelson	-	155.00	70.00	145.00	-	-	95.00	-	34.00	-	-	-	499.00
Erica Nelson	-	-	20.00	-	-	-	-	-	-	-	-	-	20.00
Garett Nelson	35.00	-	-	-	-	-	5.00	497.10	-	-	5.00	-	542.10
General Items	-	-	-	-	-	-	-	17.30	111.54	519.62	144.31	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													
Alarm	-	-	-	-	41.95	41.95	41.95	41.95	125.85	83.90	-	-	377.55
Improvements	-	200.00	480.00	-	5,245.61	-	-	530.00	43.91	500.00	126.52	10,838.77	17,964.81
Lawn Service	297.00	-	767.66	428.49	-	2,447.20	-	1,214.27	559.12	297.00	2,226.68	-	8,237.42
Other	-	-	-	-	319.77	95.00	-	4,486.98	563.99	0.15	-	333.43	5,799.32
Pest Control	80.00	40.00	40.00	-	-	80.00	-	-	160.00	40.00	40.00	40.00	520.00
Pool	120.00	120.00	233.05	120.00	589.09	160.90	1,358.04	144.94	286.70	240.00	120.00	49.39	3,542.11
Taxes	-	-	-	-	-	-	-	9,646.75	1,865.47	3,730.94	-	-	15,243.16
Utilities	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	16,290.08
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 Weiss	-	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	24,234.20	110,802.77

Lynita Nelson

Professionals													
Anthem Forensics	-	-	-	-	-	-	-	-	2,500.00	-	-	5,441.00	7,941.00
Jeffrey Burr & Associates	-	-	-	-	500.00	-	-	448.00	-	-	-	-	948.00
Rogers & Haldeman	-	-	-	-	-	-	-	-	-	-	1,500.00	-	1,500.00
The Dickerson Law Group	-	-	-	-	-	28,203.56	-	10,656.59	-	10,364.19	-	17,949.86	67,174.20
Total Professionals	-	-	-	-	500.00	28,203.56	-	11,104.59	2,500.00	10,364.19	1,500.00	23,390.86	77,563.20
Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
Unknown Check	300.50	716.00	22,913.00	-	382.00	152.01	-	174.70	-	-	-	5.00	24,643.21
Total Expense	6,258.27	12,649.21	32,475.31	11,978.73	126,295.26	60,082.06	13,659.87	40,665.63	29,453.48	41,601.40	35,423.58	81,772.02	492,314.82

	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													
Dividend 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
Sale of Investment	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
Unknown Deposit	-	2,000.00	-	50,000.00	-	-	100,000.00	150,000.00	-	-	50,000.00	-	352,000.00
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													
Bank of America	-	-	-	-	294.18	-	-	45.90	30.90	-	-	-	370.98
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													
Carli Nelson	93.00	30.00	-	-	5.00	125.00	6,350.00	80.00	242.00	34.00	-	6,100.00	13,059.00
Garett Nelson	-	70.00	-	-	-	50.00	5.00	-	-	-	-	-	125.00
General Items	132.18	127.79	482.28	-	-	-	-	260.00	318.24	207.50	352.30	-	1,880.29
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													
Alarm	41.95	-	83.90	-	79.90	-	79.90	-	39.95	39.95	39.95	39.95	445.45
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	522.26	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	1,127.44	-	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	166.37	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	-	-	-	-	-	-	-	-	-	-	410.00	-	410.00
Margaret Johanson	440.00	220.00	330.00	550.00	220.00	-	-	330.00	440.00	-	-	-	2,530.00
Total Payments to Individuals	440.00	220.00	330.00	2,650.00	220.00	-	-	330.00	440.00	-	475.00	-	5,105.00
Total Personal Expenses	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
Professionals													
Anthem Forensics	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

Lynita Nelson

Boyce and Gianni LLP	-	-	-	-	-	-	-	-	-	1,600.00	-	-	1,600.00
Bradshaw Smith & Co	-	-	-	-	-	-	-	-	-	1,000.00	-	980.00	1,980.00
Dukes Dukes Keating	-	5,000.00	-	-	-	-	-	-	-	-	-	-	5,000.00
Ladner Appraisal Group	-	-	-	-	-	1,300.00	-	1,300.00	-	-	-	-	2,600.00
Melissa Attanasio	-	11,035.00	-	10,540.00	-	8,917.50	6,375.00	-	10,500.00	1,485.00	-	4,125.00	52,977.50
Reed Van Boerum	-	7,000.00	5,240.00	-	1,800.00	-	-	-	-	-	-	-	14,040.00
Rogers & Haldeman	-	-	-	25.00	-	-	-	-	-	1,200.00	-	-	1,225.00
The Dickerson Law Group	-	-	25,678.99	14,225.83	7,000.00	20,000.00	33,000.00	35,952.45	35,000.00	49,512.50	14,625.56	19,726.76	254,722.09
Total Professionals	6,550.50	32,683.00	42,720.99	34,243.33	16,453.50	30,217.50	43,338.00	37,798.45	54,524.00	54,797.50	14,625.56	24,831.76	392,784.09
Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-
Unknown Check	-	-	-	2,527.75	-	-	-	1,123.43	-	-	12,620.12	-	16,271.30
WFNNB	-	-	-	-	-	58.37	-	-	-	-	-	-	58.37
Total Expense	50,341.69	71,770.11	76,610.50	253,465.65	61,776.32	49,928.95	119,098.58	114,647.08	111,346.34	125,118.79	63,437.27	64,644.64	1,162,185.92

	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
	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
Garett 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
	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	859.70	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
	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
	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	15,950.37	15,672.09	12,664.20	-	-	-	-	-	-	81,665.78
	14,151.53	13,095.55	10,132.04	15,950.37	15,672.09	12,664.20	-	-	-	-	-	-	81,665.78
Professionals													
Anthem Forensics	-	-	-	-	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
Dukes 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

Lynita Nelson

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
WFNNB	62.57	-	110.70	-	-	-	-	-	-	-	-	-	173.27
Total Expense	61,431.43	37,484.88	43,221.58	28,086.03	54,467.39	35,898.58	-	-	-	-	-	-	260,589.89

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CLERK OF THE COURT

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)

LYNITA SUE NELSON'S:

(1) ANSWER TO CLAIMS OF
THE ERIC L. NELSON NEVADA
TRUST; AND

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,

(2) CLAIMS FOR RELIEF
AGAINST ERIC L. NELSON, ERIC
L. NELSON NEVADA TRUST
dated May 30, 2001, LANA
MARTIN, NOLA HARBER,
ROCHELLE McGOWAN, JOAN B.
RAMOS, and DOES I through X
(WHETHER DESIGNATED AS A
COUNTERCLAIM, CROSS-CLAIM,
AND/OR THIRD PARTY
COMPLAINT)

v.
LYNITA SUE NELSON and ERIC
NELSON,

Purported Cross-Defendant and
Counterdefendant,

1 LYNITA SUE NELSON,
2 Counterclaimant, Cross-Claimant,
3 and/or Third Party Plaintiff,

4 v.

5 ERIC L. NELSON, individually and as
6 the Investment Trustee of the ERIC L.
7 NELSON NEVADA TRUST dated May
8 30, 2001; the ERIC L. NELSON
9 NEVADA TRUST dated May 30, 2001;
10 LANA MARTIN, individually, and as the
11 current and/or former Distribution
12 Trustee of the ERIC L. NELSON
13 NEVADA TRUST dated May 30, 2001,
14 and as the former Distribution Trustee of
15 the LSN NEVADA TRUST dated May
16 30, 2001); NOLA HARBER,
17 individually, and as the current and/or
18 former Distribution Trustee of the ERIC
19 L. NELSON NEVADA TRUST dated
20 May 30, 2001, and as the current and/or
21 former Distribution Trustee of the LSN
22 NEVADA TRUST dated May 30, 2001;
23 ROCHELLE McGOWAN, individually;
24 JOAN B. RAMOS, individually; and
25 DOES I through X,

26 Counterdefendants, and/or
27 Cross-Defendants, and/or
28 Third Party Defendants.

18
19 LYNITA SUE NELSON'S ANSWER
20 TO CLAIMS OF THE ERIC L. NELSON NEVADA TRUST

21 COMES NOW LYNITA SUE NELSON ("LYNITA"), by and through her
22 attorneys, ROBERT P. DICKERSON, ESQ., and KATHERINE L. PROVOST, ESQ.,
23 of THE DICKERSON LAW GROUP, and as and for her Answer to the Claims for
24 Relief filed against her by LANA MARTIN, as the purported Distribution Trustee of
25 the ERIC L. NELSON NEVADA TRUST dated May 30, 2011 ("ERIC NELSON'S
26 ALTER EGO TRUST"), by way of the pleading filed in this action by ERIC
27 NELSON'S ALTER EGO TRUST on or about August 19, 2011, entitled "Answer to
28 Complaint for Divorce and Counterclaim and Cross-Claim" ("the Fugitive Pleading
...

1 filed by ERIC NELSON'S ALTER EGO TRUST"), admits, denies, alleges, and states
2 as follows:

3 1. LYNITA admits the allegations of paragraphs 1 and 2 of the Fugitive
4 Pleading filed by ERIC NELSON'S ALTER EGO TRUST. In this regard, LYNITA
5 specifically admits that both she and her husband, Eric L. Nelson, are residents of
6 Clark County, Nevada.

7 2. Answer to paragraphs 3, 4, and 5 of the Fugitive Pleading filed by ERIC
8 NELSON'S ALTER EGO TRUST, LYNITA is without sufficient knowledge or
9 information to form a belief as to the truth of the allegations contained in said
10 paragraphs, and on that basis generally and specifically denies each and every allegation
11 contained therein.

12 3. LYNITA generally and specifically denies the allegations of paragraph 6
13 of the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST.

14 4. Answer to paragraph 7 of the Fugitive Pleading filed by ERIC NELSON'S
15 ALTER EGO TRUST, LYNITA repeats her above answers to paragraphs 1 through 6
16 of the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST to the same
17 extent as if the same were set forth herein in full.

18 5. Answering paragraph 8 of the Fugitive Pleading filed by ERIC NELSON'S
19 ALTER EGO TRUST, LYNITA admits that all of the assets owned by ERIC
20 NELSON'S ALTER EGO TRUST are community property and as such, are subject to
21 division by the Court in the instant divorce action, Case No. D-09-411537-D, entitled
22 "ERIC L. NELSON, Plaintiff/Counterdefendant v. LYNITA SUE NELSON, Defendant/
23 Counterclaimant" (the "Instant Divorce Action"). LYNITA further admits that
24 throughout the pretrial and trial proceedings in the Instant Divorce Action, Eric L.
25 Nelson also has admitted and acknowledged that all of the assets owned by ERIC
26 NELSON'S ALTER EGO TRUST are his and LYNITA's community property, and that
27 the same are subject to division by the Court in the Instant Divorce Action. In this
28 regard, Eric L. Nelson has admitted and acknowledged, both tacitly, actively, and

1 otherwise, that he has treated ERIC NELSON'S ALTER EGO TRUST as his alter ego,
2 and that his and LYNITA's intent throughout their marriage has always been that all
3 of the assets owned by ERIC NELSON'S ALTER EGO TRUST are their community
4 property.

5 6. LYNITA generally and specifically denies the allegations of paragraphs 9,
6 10, 11, and 12 of the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO
7 TRUST.

8 In addition to the above answers, based upon information and belief and
9 pending further investigation and discovery, LYNITA alleges the affirmative defenses
10 set forth below in this ANSWER TO CLAIMS OF THE ERIC L. NELSON NEVADA
11 TRUST. LYNITA reserves the right to amend this ANSWER TO CLAIMS OF THE
12 ERIC L. NELSON NEVADA TRUST to identify any and all statutory and/or
13 decisional authorities supporting some or all of the Affirmative Defenses referenced
14 below. LYNITA does not otherwise waive and specifically reserves the right to assert
15 additional Affirmative Defenses based on statutory and decisional authorities and
16 equitable doctrine and further reserves the right to amend, correct, or add to these
17 Affirmative Defenses based upon subsequent investigation and discovery.

18
19 **FIRST AFFIRMATIVE DEFENSE**
(Failure to State a Cause of Action)

20 The Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST fails to
21 state facts sufficient to constitute a cause of action against LYNITA.

22
23 **SECOND AFFIRMATIVE DEFENSE**
(Wrongful Acts of ERIC NELSON'S ALTER EGO TRUST)

24 To the extent that any or all occurrences, happenings, injuries, and/or damages
25 alleged in the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST were
26 proximately caused and/or contributed to by the wrongful acts and/or omissions of
27 ERIC NELSON'S ALTER EGO TRUST, ERIC NELSON'S ALTER EGO TRUST is
28 precluded from obtaining judgment against LYNITA.

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THIRD AFFIRMATIVE DEFENSE
(Authority)

Based upon its information and belief, and subject to discovery in this action, LYNITA alleges that ERIC NELSON'S ALTER EGO TRUST is barred from any recovery based upon the lack of authority for LANA MARTIN to assert any claims on behalf of ERIC NELSON'S ALTER EGO TRUST.

FOURTH AFFIRMATIVE DEFENSE
(Consent)

To the extent ERIC NELSON'S ALTER EGO TRUST failed to object to the litigation of this divorce action, and based on the actions of Eric L. Nelson, ERIC NELSON'S ALTER EGO TRUST has assented, accepted, and acquiesced to the action as litigated, and by such consent is precluded from obtaining any relief against LYNITA.

FIFTH AFFIRMATIVE DEFENSE
(Waiver, Estoppel, Laches and Unclean Hands)

Based upon its information and belief, and subject to discovery in this action, LYNITA alleges that ERIC NELSON'S ALTER EGO TRUST is barred from any recovery on the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST based upon the doctrines of waiver, estoppel, laches, and unclean hands.

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1 LYNITA SUE NELSON'S CLAIMS FOR RELIEF AGAINST
2 ERIC L. NELSON, ERIC L. NELSON NEVADA TRUST dated May 30, 2001,
3 LANA MARTIN, NOLA HARBER,
4 ROCHELLE McGOWAN, JOAN B. RAMOS,
5 and DOES I through X
6 (WHETHER DESIGNATED AS A COUNTERCLAIM, CROSS-CLAIM, AND/OR
7 THIRD PARTY COMPLAINT)

8 COMES NOW LYNITA SUE NELSON ("LYNITA"), by and through her
9 attorneys, ROBERT P. DICKERSON, ESQ., and KATHERINE L. PROVOST, ESQ.,
10 of THE DICKERSON LAW GROUP, and as and for her claims for relief against ERIC
11 L. NELSON, ERIC L. NELSON NEVADA TRUST dated May 30, 2001, LANA
12 MARTIN, NOLA HARBER, ROCHELLE McGOWAN, JOAN B. RAMOS, and DOES
13 I through X, and whether designated as a Counterclaims, Cross-claims, and/or Third
14 Party Complaint, respectfully alleges and states as follows:

15 INTRODUCTION AND NATURE OF THE ACTION
16 BEING FILED BY LYNITA SUE NELSON

17 1. On or about August 9, 2011, the Court in this instant divorce action,
18 Case No. D-09-411537-D, entitled "ERIC L. NELSON, Plaintiff/Counterdefendant v.
19 LYNITA SUE NELSON, Defendant/ Counterclaimant" (the "Instant Divorce Action"),
20 entered an Order pursuant to the Stipulation of ERIC L. NELSON and LYNITA SUE
21 NELSON, joining the ERIC L. NELSON NEVADA TRUST dated May 30, 2001
22 ("ERIC NELSON'S ALTER EGO TRUST") and the LSN NEVADA TRUST dated
23 May 30, 2001 (the "LSN TRUST") as necessary parties to this action.

24 2. On or about August 19, 2011, a fugitive pleading entitled "Answer to
25 Complaint for Divorce and Counterclaim and Cross-Claim" was filed in this Instant
26 Divorce Action by LANA MARTIN, purporting to be the Distribution Trustee of the
27 ERIC NELSON'S ALTER EGO TRUST ("the Fugitive Pleading filed by ERIC
28 NELSON'S ALTER EGO TRUST").

 3. This Pleading is being filed by LYNITA SUE NELSON pursuant to NRC
 13 and/or NRC 14. The claims for relief alleged in this Pleading being filed by
 LYNITA SUE NELSON are being filed, and have become necessary, because of the

1 filing of the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO TRUST.

2 Regardless of whether it is considered and/or designated as a Counterclaim, Cross-
3 Claim, and/or Third Party Complaint, this Pleading is intended to allege claims for
4 relief against the following individuals and trusts:

5 A. ERIC L. NELSON, individually and as the Investment Trustee of
6 ERIC NELSON'S ALTER EGO TRUST ("ERIC");

7 B. ERIC NELSON'S ALTER EGO TRUST;

8 C. LANA MARTIN, individually, and as the current and/or former
9 Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST,
10 and as the former Distribution Trustee of the LSN TRUST
11 ("LANA");

12 D. NOLA HARBER, individually, and as the current and/or former
13 Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST,
14 and as the current and/or former Distribution Trustee of the LSN
15 TRUST ("NOLA");

16 E. ROCHELLE McGOWAN, individually ("ROCHELLE");

17 F. JOAN B. RAMOS, individually ("JOAN"); and

18 G. DOES I through X.

19 4. As a result of the filing of the Fugitive Pleading filed by ERIC NELSON'S
20 ALTER EGO TRUST in this Instant Divorce Action, a ripe case in controversy exists
21 between LYNITA and ERIC regarding their community property, and between
22 LYNITA and ERIC NELSON'S ALTER EGO TRUST regarding LYNITA's and ERIC's
23 community property being held in ERIC NELSON'S ALTER EGO TRUST. Further,
24 LYNITA has now had to assert claims against ERIC L. NELSON, individually and as
25 the Investment Trustee of ERIC NELSON'S ALTER EGO TRUST; ERIC NELSON'S
26 ALTER EGO TRUST; LANA MARTIN, individually, and as the current and/or former
27 Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST, and as the former
28 Distribution Trustee of the LSN TRUST; NOLA HARBER, individually, and as the

1 current and/or former Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST,
2 and as the current and/or former Distribution Trustee of the LSN TRUST;
3 ROCHELLE McGOWAN, individually; JOAN B. RAMOS, individually; and DOES
4 I through X, to ensure all claims and controversies are resolved in once action.

5 5. Approximately twenty-seven (27) months after ERIC filed his Complaint
6 for Divorce in this Instant Divorce Action, ERIC has caused ERIC NELSON'S ALTER
7 EGO TRUST to file the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO
8 TRUST in this action denying the existence of ERIC's and LYNITA's community
9 property interest in all the assets held in ERIC NELSON'S ALTER EGO TRUST.

10 6. ERIC has asserted his management and control over ERIC NELSON'S
11 ALTER EGO TRUST and the LSN TRUST in his sworn testimony before this Court
12 on multiple occasions. ERIC has confirmed the existence of ERIC's and LYNITA's
13 community property and/or separate property interest in both trusts through his sworn
14 testimony before this Court. From May 30, 2001 until at least early 2011, ERIC has
15 influenced, directed, and controlled all aspects of both ERIC NELSON'S ALTER EGO
16 TRUST and the LSN TRUST.

17 7. LYNITA respectfully files this Pleading and asserts the claims for relief in
18 this Pleading to hold ERIC and those acting in concert with ERIC accountable for their
19 abusive conduct designed to deprive LYNITA of her rightful access to community
20 assets. ERIC's newly devised effort to attempt to shield community assets from
21 distribution by this Court as part of this Instant Divorce Action by now claiming that
22 all the assets being held in his illusory sham ERIC NELSON'S ALTER EGO TRUST
23 that he has dominated and controlled at all times should be recognized for its true
24 nature and found to be void by the Court.

25 8. LYNITA asserts the claims for relief in this Pleading to establish that both
26 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST are ERIC's alter ego and
27 that ERIC has used the trusts to improperly shield community assets from distribution
28 by this Court as part of this Instant Divorce Action.

1 9. As a matter of law and equity, ERIC's abusive conduct compels piercing
2 the veil of ERIC NELSON'S ALTER EGO TRUST, and determining that all of the
3 assets, profits, gains, and interests belong to ERIC NELSON'S ALTER EGO TRUST
4 and the LSN TRUST are the community property of ERIC and LYNITA, and that the
5 same are subject to division by this Court in this Instant Divorce Action.

6 10. ERIC did not engage in this massive abuse of Nevada's trust laws alone.
7 LANA MARTIN, ERIC's employee, close friend, and co-conspirator, served as the
8 Distribution Trustee for ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST
9 for approximately six years. Likewise, NOLA HARBER, ERIC's sister and co-
10 conspirator, served as the Distribution Trustee for ERIC NELSON'S ALTER EGO
11 TRUST and the LSN TRUST for approximately four years. In their capacity as the
12 Distribution Trustee for ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST,
13 both LANA and NOLA individually, under ERIC's direction and control, abused the
14 protections afforded by Nevada's trust laws, and their fiduciary duties to ERIC
15 NELSON'S ALTER EGO TRUST, the LSN TRUST, and LYNITA, to the benefit of
16 ERIC, and to the detriment of LYNITA and the community. Similarly, ROCHELLE
17 McGOWAN, ERIC's employee and close friend, and JOAN B. RAMOS, ERIC's
18 employee and close friend, conspired with ERIC, LANA, and NOLA to violate Nevada's
19 trust laws to the benefit of ERIC and detriment of LYNITA and the community.

20 11. ERIC controlled and directed LANA and NOLA's conduct as Distribution
21 Trustee of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST. For
22 example, ERIC directed the release of thousands of dollars of trust income to ERIC
23 and other third parties, including ERIC's family members (Cal Nelson, Paul Nelson,
24 Chad Ramos, Ryan Nelson and others) during the time period October 1, 2001
25 through the present, to fund ERIC's and ERIC's family members' personal
26 expenditures. ERIC further directed the creation of Distribution Authorization forms
27 purporting to distribute trust income from the LSN TRUST to LYNITA, which was
28 never actually received by LYNITA. ERIC's directives were never scrutinized or

1 questioned by either LANA or NOLA; rather, both LANA and NOLA, at all times while
2 acting in the capacity of Distribution Trustee of ERIC NELSON'S ALTER EGO
3 TRUST and the LSN TRUST, performed exactly as ERIC directed.

4 12. ERIC directed and controlled all of the co-conspirators actions with
5 respect to ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST, and all the
6 trust assets, since the creation of ERIC NELSON'S ALTER EGO TRUST and the LSN
7 TRUST. For example, ERIC dictated or handwrote notes of the asset transfers, and
8 loans he desired to be performed by ERIC NELSON'S ALTER EGO TRUST and the
9 LSN TRUST, and would pass his dictation and/or notes of such actions to one or more
10 of the named co-conspirators, who would create the necessary deeds, loan documents,
11 promissory notes, agreements or other documents necessary to effectuate ERIC's
12 directives, create written documents confirming ERIC's directives, and draft and sign
13 all checks required to perform as directed by ERIC. ERIC's directives were never
14 scrutinized or questioned by any of the named co-conspirators; rather all named co-
15 conspirators performed exactly as ERIC directed.

16 13. LANA, ROCHELLE, and JOAN, at all times relevant hereto have served
17 as ERIC's "right hand" person with respect to ERIC's entities, ERIC NELSON'S
18 ALTER EGO TRUST, and the LSN TRUST. In their individual capacities, as an
19 employee of any one of ERIC's entities, they each handled ERIC's books and records
20 and day to day operations (under ERIC's direction and control), acted as the registered
21 agent for any one of ERIC's entities (under ERIC's direction and control), and/or acted
22 as the notary public for ERIC's entities, including notarizing documents related to
23 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST.

24 14. Upon information and belief, and following a period of discovery focused
25 on ERIC NELSON'S ALTER EGO TRUST, the LSN TRUST, and the actions of ERIC
26 and his co-conspirators related to ERIC NELSON'S ALTER EGO TRUST and the LSN
27 TRUST, LYNITA will be able to demonstrate that ERIC is controlling both trusts as
28 illusory sham trusts to shield assets from distribution by this Court as part of this

1 Instant Divorce Action. For example, ERIC purchased assets with community funds,
2 and directed title to such assets be held in the name of ERIC NELSON'S ALTER EGO
3 TRUST or an entity wholly controlled by ERIC NELSON'S ALTER EGO TRUST,
4 rather than in ERIC's personal name, to shield the assets from third-party creditors,
5 and now asserts the claims made in the Fugitive Pleading filed by ERIC NELSON'S
6 ALTER EGO TRUST to attempt to avoid the distribution of such assets by this Court
7 as part of this Instant Divorce Action. One such transaction being the transaction
8 involving the Russell Road property which has been discussed throughout this Instant
9 Divorce Action. ERIC further directed the transfer of assets between ERIC NELSON'S
10 ALTER EGO TRUST and the LSN TRUST without compensation or for less than fair
11 market value compensation to avoid the reach of third-party creditors, and to now
12 assert the claims made in the Fugitive Pleading filed by ERIC NELSON'S ALTER EGO
13 TRUST to attempt to avoid the distribution of such assets by this Court as part of this
14 Instant Divorce Action. Such transfers include the transfer of certain real property
15 parcels in Mississippi and the transfer of the real property located on Harbor Hills
16 Avenue from the LSN TRUST to ERIC NELSON'S ALTER EGO TRUST, which ERIC
17 thereafter sold for less than fair market value during the litigation of this Instant
18 Divorce Action. While a period of discovery has already been performed in this Instant
19 Divorce Action, such discovery did not focus on ERIC NELSON'S ALTER EGO
20 TRUST, the LSN TRUST, and ERIC's and his co-conspirators' actions related to ERIC
21 NELSON'S ALTER EGO TRUST and the LSN TRUST; the reason being because for
22 the first twenty-seven (27) months this Instant Divorce Action has been pending, ERIC
23 did not assert any claims other than that all of the assets created or obtained during the
24 parties' marriage were community assets subject to equal division by this Court in this
25 Instant Divorce Action.

26 ...

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1 15. Upon information and belief, and following a period of discovery focused
2 on ERIC NELSON'S ALTER EGO TRUST and ERIC's and his co-conspirators' actions
3 related to ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST, LYNITA will
4 be able to demonstrate that ERIC designed transfers from ERIC NELSON'S ALTER
5 EGO TRUST to drain ERIC NELSON'S ALTER EGO TRUST of liquidity and from
6 the LSN TRUST to ERIC NELSON'S ALTER EGO TRUST to deprive LYNITA and
7 the community of income and property in this Instant Divorce Action. ERIC's
8 dissipation of assets in both Trusts so as to hinder distribution by this Court's as part
9 of this Instant Divorce Action include ERIC's drain of the Mellon Bank account and
10 Mellon line of credit of approximately 1.4 million dollars to improve the Bella Kathryn
11 property.

12 16. As early as June 2003, ERIC and/or LANA recognized issues existed with
13 respect to ERIC's and her actions with respect to ERIC NELSON'S ALTER EGO
14 TRUST and sent an email to Jeffrey Burr, Esq., the attorney who originally drafted
15 ERIC NELSON'S ALTER EGO TRUST, addressing some of these issues. Specifically
16 LANA admitted to holding "special meetings" concerning ERIC NELSON'S ALTER
17 EGO TRUST and questioned the propriety of these meetings and the appropriateness
18 of her acting as the Distribution Trustee for both ERIC NELSON'S ALTER EGO
19 TRUST and the LSN TRUST.

20 17. In order to prevent manifest injustice, the veil surrounding ERIC
21 NELSON'S ALTER EGO TRUST and its financial relationships with other entities
22 controlled and directed by ERIC must be lifted. LYNITA brings this action to pierce
23 the veil of ERIC NELSON'S ALTER EGO TRUST because ERIC NELSON'S ALTER
24 EGO TRUST, as well as the LSN TRUST, is ERIC's alter ego; thus, LYNITA seeks a
25 declaration from this Court that ERIC NELSON'S ALTER EGO TRUST and the LSN
26 TRUST are illusory sham trusts whose assets belong to ERIC, LYNITA, and the
27 community estate and are subject to division as part of these divorce proceedings.
28 LYNITA also requests that this Court ensure that ERIC's co-conspirators (LANA

1 MARTIN, NOLA HARBER, ROCHELLE McGOWAN, and JOAN B. RAMOS),
2 without whom ERIC could not have instituted and maintained his scheme to deny
3 LYNITA her lawful share of the parties' community assets, be held liable for their
4 wrongful conduct.

5 PARTIES

6 18. ERIC L. NELSON and LYNITA SUE NELSON are residents of Clark
7 County, Nevada. ERIC and LYNITA are husband and wife, as alleged in ERIC's
8 Complaint for Divorce and LYNITA's Answer and Counterclaim filed months ago in
9 this Instant Divorce Action. ERIC is the Investment Trustee of ERIC NELSON'S
10 ALTER EGO TRUST.

11 19. LANA MARTIN ("LANA"), is a resident of Clark County, Nevada.
12 LANA is an employee of ERIC. Upon information and belief, LANA is the former
13 Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST; however, LANA
14 claims to be the current Distribution Trustee of ERIC NELSON'S ALTER EGO
15 TRUST. LANA also is the former Distribution Trustee of the LSN TRUST. LANA
16 is intricately involved in many of ERIC's entities serving both as bookkeeper, and upon
17 information and belief, the notary public on several documents for ERIC, ERIC
18 NELSON'S ALTER EGO TRUST, and the LSN TRUST. LANA assisted ERIC in
19 creating and maintaining his intricate web of entities, including ERIC NELSON'S
20 ALTER EGO TRUST. When being referred to jointly along with the other co-
21 conspirators, which shall specifically include LANA, NOLA, ROCHELLE, and JOAN,
22 LANA is intended to be included in as one of the co-conspirators when the term "co-
23 conspirators" is used in this Pleading.

24 20. NOLA HARBER ("NOLA"), is a resident of Clark County, Nevada,
25 presently absent from the state while serving a voluntary mission for the Church of
26 Jesus Christ of Latter Day Saints in Laie, Hawaii. NOLA is the sister of ERIC. Upon
27 information and belief, NOLA is the current Distribution Trustee of ERIC NELSON'S
28 ALTER EGO TRUST. If NOLA is not the current Distribution Trustee of ERIC

1 NELSON'S ALTER EGO TRUST, she is the former Distribution Trustee of ERIC
2 NELSON'S ALTER EGO TRUST. NOLA also is either the current, one of the current,
3 or the former Distribution Trustee of the LSN TRUST. NOLA assisted ERIC in
4 maintaining his intricate web of entities, including ERIC NELSON'S ALTER EGO
5 TRUST. When being referred to jointly along with the other co-conspirators, which
6 shall specifically include LANA, NOLA, ROCHELLE, and JOAN, NOLA is intended
7 to be included in as one of the co-conspirators when the term "co-conspirators" is used
8 in this Pleading.

9 21. ROCHELLE McGOWAN ("ROCHELLE"), is a resident of Clark County,
10 Nevada. ROCHELLE is an employee of ERIC. ROCHELLE is intricately involved in
11 many of ERIC's entities serving both as bookkeeper, and upon information and belief,
12 the notary public on several documents for ERIC, ERIC NELSON'S ALTER EGO
13 TRUST, and the LSN TRUST, and she is the registered agent for several of ERIC's
14 entities. ROCHELLE assisted ERIC in creating and maintaining his intricate web of
15 entities, including ERIC NELSON'S ALTER EGO TRUST. When being referred to
16 jointly along with the other co-conspirators, which shall specifically include LANA,
17 NOLA, ROCHELLE, and JOAN, ROCHELLE is intended to be included in as one of
18 the co-conspirators when the term "co-conspirators" is used in this Pleading.

19 22. JOAN B. RAMOS ("JOAN"), is a resident of Clark County, Nevada.
20 JOAN is an employee of ERIC. JOAN is intricately involved in many of ERIC's entities
21 serving both as bookkeeper, and upon information and belief, the notary public on
22 several documents for ERIC, ERIC NELSON'S ALTER EGO TRUST, and the LSN
23 TRUST. JOAN assisted ERIC in creating and maintaining his intricate web of entities,
24 including ERIC NELSON'S ALTER EGO TRUST. When being referred to jointly
25 along with the other co-conspirators, which shall specifically include LANA, NOLA,
26 ROCHELLE, and JOAN, JOAN is intended to be included in as one of the co-
27 conspirators when the term "co-conspirators" is used in this Pleading.

28 ...

23. The ERIC L. NELSON NEVADA TRUST dated May 30, 2001 is referred to in this pleading as “ERIC NELSON’S ALTER EGO TRUST”. The LSN NEVADA TRUST dated May 30, 2001 is referred to in this pleading as the “LSN TRUST”. When both trusts are being joint referred to they may be referred to as “the Trusts” or “both Trusts.”

JURISDICTION AND VENUE

24. All named parties are subject to the jurisdiction and venue of this Court.

25. This Court has jurisdiction, and LYNITA has standing, pursuant to Chapters 125, 153, and 166 of the Nevada Revised Statutes.

26. ERIC NELSON'S ALTER EGO TRUST, by its entry to this case and failure to assert any jurisdictional challenge, has assented to this Court's entry of final orders in this proceeding.

27. This Court may enter a final judgment herein pursuant to NRS 125.130, subject to review by the Nevada Supreme Court. Also, ERIC's wrongful conduct has caused and will cause irreparable injury to LYNITA and the community estate, and given ERIC's continued wrongdoing with respect to ERIC NELSON'S ALTER EGO TRUST, LYNITA lacks adequate remedies at law to address ERIC's wrongful conduct. As such, LYNITA seeks the entry of a temporary restraining order, preliminary injunction, and permanent injunction.

ADDITIONAL FACTS

28. On or about May 30, 2001, ERIC caused ERIC NELSON'S ALTER EGO TRUST to be formed. At that time ERIC named himself as the Investment Trustee of ERIC NELSON'S ALTER EGO TRUST and named LANA as the Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST.

29. On or about May 30, 2001, ERIC caused the LSN TRUST to be formed. At that time ERIC instructed LYNITA to name LYNITA as the Investment Trustee of the LSN TRUST and ERIC named LANA as the Distribution Trustee of the LSN TRUST. Trusting her husband to protect her and the community as he had repeatedly

1 promised to do, LYNITA signed all paperwork presented to her to create the LSN
2 TRUST.

3 30. ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST are
4 purportedly Nevada spendthrift trusts. In reality, at all times, ERIC NELSON'S
5 ALTER EGO TRUST, as well as the LSN TRUST, was the alter ego of ERIC. ERIC's
6 unity of interest with ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST
7 is such that their separate personality ceased to exist. ERIC used ERIC NELSON'S
8 ALTER EGO TRUST and the LSN TRUST assets as his own, and recognizing the
9 separate existence of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST
10 would result in a manifest fraud and injustice.

11 31. ERIC has provided sworn testimony before this court that at the time
12 ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST were created, ERIC
13 NELSON'S ALTER EGO TRUST and the LSN TRUST were created for asset
14 protection purposes. Specifically, in the event something happened to ERIC, ERIC did
15 not have to carry life insurance. ERIC would put safe assets into the LSN TRUST for
16 LYNITA and the parties' children and the much more volatile assets into ERIC
17 NELSON'S ALTER EGO TRUST. Both Trusts were created by Jeffrey Burr, Esq. and
18 maintained to provide ERIC flexibility in his management of the assets and address of
19 tax scenarios. ERIC admits to managing both Trusts and that the intent was to level
20 off ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST annually by putting
21 assets in ERIC NELSON'S ALTER EGO TRUST or the LSN TRUST depending on
22 the transaction and to bottom line – protect LYNITA. At no time did ERIC state the
23 creation of ERIC NELSON'S ALTER EGO TRUST and the LSN TRUST were to limit
24 either his or LYNITA's right to receive at least an equal division of assets upon a
25 dissolution of their marriage or to remove any asset from the realm of community
26 property created during the parties' marriage by the creation or use of ERIC
27 NELSON'S ALTER EGO TRUST and the LSN TRUST. In fact, Jeffrey Burr, Esq.,
28 testified in the Instant Divorce Action on November 22, 2010, and by his testimony

1 confirmed that the sole intent of both ERIC and LYNITA at the time of the creation
2 of the Trusts was to protect their community assets from third-party creditors, and it
3 was not intended to create separate property for either ERIC or LYNITA. In fact, Mr.
4 Burr confirmed that it was the intent of both ERIC and LYNITA for the assets held in
5 each Trust to continue to be the parties' community property.

6 32. LYNITA, upon information and belief, and on that basis alleges, that all
7 of the acts set forth in this Pleading alleged to have been done by ERIC and/or one or
8 more of the co-conspirators, were, where applicable, authorized, approved, and/or
9 ratified by one another in breach of each individual's fiduciary duties to another and
10 to the detriment of LYNITA.

11 33. LYNITA, upon information and belief, and on that basis alleges, that
12 where applicable, ERIC and/or one or more of the co-conspirators, have been, at all
13 material times, acting within the scope of their relationship to one another and with
14 the full knowledge, consent, authority, ratification and/or permission of the other
15 named persons.

16 34. LYNITA, upon information and belief, and on that basis alleges, that
17 where applicable, ERIC, and/or one or more of the co-conspirators, knowingly and
18 substantially assisted, encouraged, conspired with, authorized, requested, commanded,
19 ratified, and/or recklessly tolerated the statements and actions of each other in order
20 to engage in a scheme to defraud LYNITA of her interest in community assets and the
21 community estate.

22 35. Pursuant to the terms of Section 2.1 of ERIC NELSON'S ALTER EGO
23 TRUST, ERIC and ERIC's five living children are named as beneficiaries of ERIC
24 NELSON'S ALTER EGO TRUST. Pursuant to Article IV of ERIC NELSON'S ALTER
25 EGO TRUST, LYNITA is named as a beneficiary of ERIC NELSON'S ALTER EGO
26 TRUST.

27 36. Pursuant to the terms of Section 2.1 of the LSN TRUST, LYNITA and
28 LYNITA's five living children are named as beneficiaries of the LSN TRUST.

1 37. Both Trusts have identical language concerning the use of trust income,
2 veto rights of the Trustor, powers of the Investment Trustee, and powers of the
3 Distribution Trustee.

4 38. Pursuant to the terms of Section 3.1 of both Trusts, the income of each
5 Trust income is to be used

6 "to manage, invest and reinvest same, to collect the income thereof, and
7 to pay over or apply the net income and/or principal thereof, and in such
8 amounts and proportions, including all to the exclusion of the others,
9 and at such time or times as the Trustees, in their sole and absolute
10 discretion, shall determine, to or for the benefit of such one or more
members of the class consisting of the Trustor, the Trustor's issue and
other beneficiaries named herein or as described in Section 2.1 above,
until the death of Trustor."

11 39. Pursuant to the terms of Section 3.3 of both Trusts, the Trustor, during
12 the Trustor's lifetime, retains a veto right over "any payment or application of income
13 or principal to any beneficiary other than the Trustor . . .," and may direct that the
14 Distribution Trustee "shall not make and/or authorize the intended payment or
15 application to the intended beneficiary."

16 40. Pursuant to the terms of Section 3.3 of both Trusts,

17 "any decision to make a distribution to the Trustor may not be made by
18 the Trustor, even though the Trustor may be serving as a Trustee
19 hereunder. Prior to any distribution to the Trustor of either income or
20 principal of Trust estate, a meeting of the majority of the Trustees, which
21 majority must also include the Distribution Trustee, shall be held. At
22 such meeting the Trustees shall discuss the advisability of making a
distribution of the Trust estate to the Trustor. Upon vote of the
Distribution Trustee and a majority of the other Trustees in attendance
at such meeting, which vote must in all events include the affirmative
vote of the Distribution Trustee, the Trustee may authorize and carry out
the distribution of Trust income and/or principal to the Trustors."

23 41. Pursuant to the terms of Section 3.4 of both Trusts,

24 "In the event any distribution of any of the Trust estate shall be made to
25 the Trustor, and if such distribution is not previously authorized by the
26 Trustees in the manner as required pursuant to Section 3.3 above, then
27 such distribution made to the Trustor shall be void and the Distribution
Trustee shall have a lien against the Trust estate distributed to the
Trustor and such lien shall also extend if necessary to make the Trust
estate whole, to any and all other assets of the Trustor."

28 ...

1 42. The powers afforded to the Investment Trustee by the Trusts are as set
2 forth in Section 12.1 of both Trusts. The Investment Trustee has no other powers over
3 the Trust assets other than as specifically set forth in Section 12.1 of the Trusts.

4 43. Pursuant to the terms of Section 12.2 of both Trusts, the "Distribution
5 Trustee shall have the power to authorize distribution of principal and/or income to the
6 beneficiaries hereunder at times and in amounts as determined in the sole discretion
7 of the Distribution Trustee, subject only to the veto power vested in the Trustor,
8 according to the standards set forth in Section 3.1 above."

9 44. LYNITA, upon information and belief, and on that basis alleges, that
10 LANA is intertwined with ERIC and ERIC's entities, including being ERIC's employee,
11 an investor in at least one of ERIC's entities, and a close friend and confidant of ERIC.
12 LANA's legal bills incurred in this action are presently being paid by assets held in
13 ERIC NELSON'S ALTER EGO TRUST, in violation of thee terms of ERIC
14 NELSON'S ALTER EGO TRUST.

15 45. LYNITA, upon information and belief, and on that basis alleges, that
16 LANA, in her capacity as Distribution Trustee of ERIC NELSON'S ALTER EGO
17 TRUST, has made repeated distributions of trust assets in violation of the specific
18 terms of the Trust.

19 46. LYNITA, upon information and belief, and on that basis alleges, that
20 ERIC has controlled LANA's actions as Distribution Trustee of ERIC NELSON'S
21 ALTER EGO TRUST since the creation of the Trust, that LANA has breached her
22 duties as Distribution Trustee of the Trust, and has had no independent authority to
23 exercise the powers afforded to the Distribution Trustee by the Trust, but has
24 performed exactly as ERIC instructed.

25 47. LYNITA, upon information and belief, and on that basis alleges, that
26 since the creation of ERIC NELSON'S ALTER EGO TRUST, trust assets have been
27 inappropriately distributed to ERIC and third parties in violation of the terms of the
28 ...

1 Trust; trust assets have been sold in violation of the terms of the Trust; and trust assets
2 have been transferred to other entities in violation of the terms of the Trust.

3 48. On February 22, 2007, at ERIC's request, LANA was replaced by NOLA
4 as the Distribution Trustee for ERIC NELSON'S ALTER EGO TRUST. NOLA is
5 ERIC's sister and is intertwined with ERIC and ERIC's entities.

6 49. LYNITA, upon information and belief, and on that basis alleges, that
7 ERIC has controlled NOLA's actions as Distribution Trustee of ERIC NELSON'S
8 ALTER EGO TRUST since the creation of the Trust, that NOLA has breached her
9 duties as Distribution Trustee of the Trust, and has had no independent authority to
10 exercise the powers afforded to the Distribution Trustee by the Trust, but has
11 performed exactly as ERIC instructed.

12 50. LYNITA, upon information and belief, and on that basis alleges, that
13 NOLA is the current Distribution Trustee of ERIC NELSON'S ALTER EGO TRUST.

14 51. LYNITA, upon information and belief, and on that basis alleges, that
15 ERIC has controlled LANA's actions as Distribution Trustee of the LSN TRUST since
16 its creation, that LANA has breached her duties as Distribution Trustee of the LSN
17 TRUST, and has had no independent authority to exercise the powers afforded to the
18 Distribution Trustee by the LSN TRUST, but has performed exactly as ERIC
19 instructed.

20 52. LYNITA, upon information and belief, and on that basis alleges, that
21 since the creation of the LSN TRUST, trust assets have been inappropriately
22 distributed to ERIC and third parties in violation of the terms of the LSN TRUST;
23 trust assets have been sold in violation of the terms of the LSN TRUST; and trust
24 assets have been transferred to other entities in violation of the terms of the LSN
25 TRUST.

26 53. On February 22, 2007, at ERIC's request, LANA was replaced by NOLA
27 as the Distribution Trustee for the LSN TRUST. NOLA is ERIC's sister and is
28 intertwined with ERIC and ERIC's entities.

1 54. LYNITA, upon information and belief, and on that basis alleges, that
2 ERIC has controlled NOLA's actions as Distribution Trustee of the LSN TRUST since
3 her appointment as Distribution Trustee of the LSN TRUST, that NOLA has breached
4 her duties as Distribution Trustee of the LSN TRUST, and has had no independent
5 authority to exercise the powers afforded to the Distribution Trustee by the LSN
6 TRUST, but has performed exactly as ERIC instructed.

7 55. LYNITA, upon information and belief, and on that basis alleges, that
8 since the creation of ERIC NELSON'S ALTER EGO TRUST, without adequate
9 consideration, trust assets have been inappropriately distributed to ERIC and third
10 parties in violation of the terms of ERIC NELSON'S ALTER EGO TRUST; without
11 adequate consideration, trust assets have been sold in violation of the terms of ERIC
12 NELSON'S ALTER EGO TRUST; and without adequate consideration, trust assets
13 have been transferred to other entities in violation of the terms of ERIC NELSON'S
14 ALTER EGO TRUST.

15 56. LYNITA, upon information and belief, and on that basis alleges, that
16 since the creation of the LSN TRUST, without adequate consideration, trust assets
17 have been inappropriately distributed to ERIC and third parties in violation of the
18 terms of the LSN TRUST; without adequate consideration, trust assets have been sold
19 in violation of the terms of the LSN TRUST; and without adequate consideration, trust
20 assets have been transferred to other entities in violation of the terms of the LSN
21 TRUST.

22 57. On May 6, 2009, ERIC filed his Complaint for Divorce against LYNITA.
23 However, ERIC has engaged in "divorce planning" since at least 2003.

24 58. On multiple dates between August 30, 2011 and present, ERIC testified
25 before this Court and repeatedly asserted all assets held by ERIC NELSON'S ALTER
26 EGO TRUST and the LSN TRUST are community assets owned by ERIC and
27 LYNITA and merely titled in the name of ERIC NELSON'S ALTER EGO TRUST and
28 the LSN TRUST.

IN THE SUPREME COURT OF THE STATE OF NEVADA

MATT KLABACKA, Distribution Trustee
of the Eric L. Nelson Nevada Trust dated
May30, 2001,

Appellant/Cross Respondent.

vs.

LYNITA SUE NELSON, Individually and in
her capacity as Investment Trustee of the
LSN NEVADA TRUST dated May 30,
2001; and ERIC L. NELSON, Individually
and in his capacity as Investment Trustee of
the ELN NEVADA TRUST dated May 30,
2001;

Respondents/Cross-Appellants.

MATT KLABACKA, as Distribution
Trustee of the Eric L. Nelson Nevada Trust
dated May30, 2001,

Appellants,

vs.

ERIC L. NELSON; LYNITA SUE
NELSON, INDIVIDUALLY; AND LSN
NEVADA TRUST DATED MAY 30, 2001,

Respondents.

Supreme Court Case No. 66772

**District Court Case No. D-09-
411537**

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**RECORD ON APPEAL
VOLUME 8**

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Supreme Court Case 66772 Consolidated with 68292 In the Matter of: Klabacka v. Nelson et al.

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10	02/16/2012	Notice of Filing Source and Application of Funds for Banone-AZ, LLC	2362 – 2389
11	04/11/2012	Notice of Filing Source and Application of Funds for Dynasty Development Group, LLC	2645 – 2677
9	12/08/2011	Notice of Filing Source and Application of Funds for Eric L. Nelson Nevada Trust	2060 - 2095
11	04/23/2012	Notice of Filing Source and Application of Funds Pursuant to April 10, 2012 Hearing	2678 – 2709
8	10/03/2011	Notice of Filing Summary Appraisal Report of +202.50 Acres of Agricultural/Residential Land (Uinta County, Wyoming)	1854 - 1859
8	10/06/2011	Notice of Submission of First Billing for Fees and Expenses of Forensic Accountants	1860 -1884
11	04/09/2012	Opposition to Countermotion for Receiver, Additional Injunction and Fees and Costs	2630 – 2642
21	08/23/2013	Opposition to Imposition of Charging Order and Appointment of Receiver	5043 – 5066
10, 11	03/26/2012	Opposition to Motion for Payment of Attorneys' Fees and Costs, and Countermotion for Receiver, Additional Injunction, and Fees and Costs	2495 – 2594
20	06/18/2013	Opposition to Motion for Payment of Funds Belonging to Defendant Pursuant to Court's Decree to Ensure Receipt of the Same, and for Immediate Payment of Court Appointed Expert; and Countermotion to Stay Payments and Transfer Property Pending Appeal and/or Resolution to the Nevada Supreme Court for an Extraordinary Writ	4799 – 4812
16	07/20/2012	Opposition to Motion in Limine to Exclude to Exclude from Trial the Testimony and Report of Daniel T. Gerety, CPA, Layne T. Rushforth, Esq. and Any Purported Experts Testimony Regarding the Interpretation of Law, and Application of Facts to Law; to Strike the Eric L. Nelson Nevada Trusts' Pre-Trial Memorandum; and Counter-Motion to Continue Trial and for Attorneys' Fees and Costs	3803 – 3838

8, 9	12/01/2011	Opposition to Motion to Dismiss and Countermotion for an Award of Attorneys' Fees and Costs	2000 - 2040
9	12/07/2011	Opposition to Motion to Dissolve Injunction and Countermotion for an Aware of Attorneys' Fees and Costs	2041 - 2059
30	07/11/2012	Order entered in Case D-09-411537-D	7471 - 7479
20	06/19/2013	Order for Payment of Funds Pursuant to June 3, 2013 Decree of Divorce	4847 - 4850
30	08/09/2011	Order in Case No. D-09-411537-D	7400 - 7402
6	11/17/2010	Partial Transcript, Non-Jury Trial, November 17, 2010	1256 - 1435
6	11/22/2010	Partial Transcript, Non-Jury Trial, November 22, 2010	1436 - 1499
6, 7	11/22/2010	Partial Transcript, Non-Jury Trial, November 22, 2010	1500 - 1605
21	09/27/2013	Plaintiff Eric Nelson's Response to Lynita's Response to Court Ordered Accountings Provided by Eric Nelson	5242 - 5246
19	08/31/2012	Post-Trial Brief of Eric L. Nelson Nevada Trust Dated May 30, 2001	4551 - 4610
30	01/28/2005	Promissory Note in favor of Lana Martin	7488
30	01/28/2005	Promissory Note in favor of Robert A. Martin	7489
29	09/25/1999	Real Estate Records for 5220 E. Russell Road, Las Vegas, Nevada (UUUU)	7017 - 7049
	06/06/2013	Receipt of Copy regarding Motion for Payment of Funds Belonging to Defendant Pursuant to Court's Decree to Ensure Receipt of the Same, and for Immediate Payment of Court Appointed Expert	4753 - 4754
8	09/19/2011	Reply to Counterclaim and Answer to Cross - Claim	1802 - 1805
24, 25	01/14/2015	Reply to ELN Trust's Opposition to Defendant's Motion to Enforce the June 3, 2013 Decree of Divorce, Address Issues Relating to Property Awarded to Defendant in the Divorce, and for Related Relief and Eric Nelson's Opposition to Defendants Motion to Enforce June 3, 2013 Decree of Divorce, Address Issues Relating to Property Awarded to Defendant in the Divorce, and for Related Relief and Opposition to Eric Nelson's Countermotion	5941 - 6076
11	05/22/2012	Reply to Limited Objection to Application of Forensic Accountants for Allowance of Fees and Reimbursement of Expenses for the period from April 4, 2011 through March 31, 2012 filed by the Eric L. Nelson Nevada Trust and Reply to Limited Objection to Application of Forensic Accountants for Allowance of Fees and Reimbursement of Expenses for the period from April 4, 2011 through March 31, 2012 filed by Eric Nelson	2713 - 2738
22	10/14/2013	Reply to Opposition to Countermotion/Petition for Appointment of Authorized Trustee and for Fees and Costs	5255 - 5265

20	07/11/2013	Reply to Opposition to Defendant's Motion to Amend or Alter Judgement, for Declaratory and Related Relief and Joinder to Opposition	4851 – 4869
21	08/30/2013	Reply to Opposition to Imposition of Charging Order and Appointment of Receiver and Requests for Injunction and Fees and Costs	5067 – 5087
11	04/04/2012	Reply to Opposition to Motion for Payment of Attorneys' Fees and Costs	2595 – 2623
9	12/09/2011	Reply to Opposition to Motion to Dismiss and Countermotion for An Aware of Attorneys' Fees and Costs	2096 - 2123
9	12/09/2011	Reply to Opposition to Motion to Dissolve Injunction and Opposition to Countermotion for an Aware of Attorneys Fees and Costs	2124 -2139
22	10/15/2013	Reply to Plaintiff Eric Nelson's Response to Court Order Accountings	5266 - 5287
27, 28, 29	07/05/2012	Report of Gerety & Associates (Admitted as Intervenor Trial Exhibit 168)	6550 – 7014
21	08/30/2013	Response to Court Order Accountings Provided by Eric Nelson	5088 – 5147
19	09/28/2012	Response to Defendant Lynita S. Nelson's Post-Trial Memorandum on Trust Issues	4628 – 4657
29	01/21/2002	Soris Original Mortgage – (Wyoming Property) – (Admitted as Nelson Exhibit 41C)	7050 – 7068
8	08/24/2011	Summons directed to Eric Nelson	1779 -1782
8	08/24/2011	Summons directed to Lynita Sue Nelson	1783 -1786
11	04/05/2012	Supplement to Opposition to Motion for Payment of Attorneys' Fees and Costs, and Countermotion for Receiver, Additional Injunction, and Fees and Costs	2624 – 2629
	10/08/2012	Supplement to Verified Memorandum of Attorneys' Fees and Costs	4658 – 4682
26, 27	05/30/2001	The Eric L. Nelson Nevada Trust (Admitted as Intervenor Trial Exhibit 86)	6475 – 6508
12	07/06/2012	The Eric L. Nelson Nevada Trust's Pretrial Memorandum	2783 – 2849
26	07/13/1993	The Eric L. Nelson Separate Property Trust (Admitted as Intervenor Trial Exhibit 7)	6313 – 6341
26	05/30/2001	The LSN Nevada Trust (Admitted as Intervenor Trial Exhibit 25)	6395 - 6433
26	07/13/1993	The Nelson Trust (Admitted as Intervenor Trial Exhibit 5)	6283 - 6311
20, 21	08/01/2013	Transcript Re: All Pending Motions	4991 – 5039
21	09/05/2013	Transcript Re: All Pending Motions	5154 – 5229
22	10/21/2013	Transcript Re: All Pending Motions	5288 – 5347
25	01/26/2015	Transcript RE: All Pending Motions	6077 – 6225
22, 23	06/04/2014	Transcript RE: Decisions	5495 – 5552

20	06/19/2013	Transcript Re: Motion	4813 – 4846
20	07/22/2013	Transcript Re: Motion	4876 – 4990
10	02/23/2012	Transcript regarding Decision	2390 – 2424
10	01/31/2012	Transcript relating to Motion	2273 – 2361
4	10/19/2010	Transcript, Non-Jury Trial, October 19, 2010	849 – 990
4, 5, 6	10/20/2010	Transcript, Non-Jury Trial, October 20, 2010	991 – 1255
1, 2	08/30/2010	Transcript, Non-Jury Trial, Volume 1 from August 30, 2010	40 – 258
2	08/31/2010	Transcript, Non-Jury Trial, Volume 2 from August 31, 2010	259 - 441
2, 3	08/31/2010	Transcript, Non-Jury Trial, Volume 3 from August 31, 2010	442 – 659
3,4	09/01/2010	Transcript, Non-Jury Trial, Volume 4 from September 1, 2010	660 –848
13, 14	07/17/2012	Trial Transcript Re: Non-Jury Trial	3181 – 3406
14, 15	07/18/2012	Trial Transcript Re: Non-Jury Trial	3407 – 3584
22	05/30/2014	Trial Transcript RE: Non-Jury Trial	5348 – 5494
15	07/19/2012	Trial Transcript Re: Non-Jury Trial – Vol. I	3585 – 3714
16	07/23/2012	Trial Transcript Re: Non-Jury Trial – Vol. I	3839 – 3943
17	07/24/2012	Trial Transcript Re: Non-Jury Trial – Vol. I	4050 – 4187
18	07/25/2012	Trial Transcript Re: Non-Jury Trial – Vol. I	4279 – 4447
15, 16	07/19/2012	Trial Transcript Re: Non-Jury Trial – Vol. II	3715 – 3802
16, 17	07/23/2012	Trial Transcript Re: Non-Jury Trial – Vol. II	3494 -4049
17, 18	07/24/2013	Trial Transcript Re: Non-Jury Trial – Vol. II	4188 – 4278
18, 19	07/25/2012	Trial Transcript Re: Non-Jury Trial – Vol. II	4448 -4514
12, 13	07/16/2012	Trial Transcript Volume I	2930 – 3120
13	07/16/2012	Trial Transcript Volume II	3121 – 3180
26	02/17/2009	Trust Agreement of the Total Amendment and Restatement of the Nelson Trust (Admitted as Intervenor Trial Exhibit 14)	6351 – 6381
30	03/31/2011	Trust Ownership-Distribution Report of Larry Bertsch (Admitted as Exhibit GGGGG at Tab 9)	7397 – 7399
19	09/28/2012	Verified Memorandum of Attorneys' Fees and Costs	4611 – 4627

- Paul Nelson - Represents payments made directly to Paul Nelson, which is Eric's Brother.
 - Direct payments - These payments include amounts paid directly to Paul Nelson.
 - Expenses - Represents payments towards expenses relating to Paul Nelson.
- Ryan Nelson - Represents payments made directly to Ryan Nelson, which is Eric's Nephew.

Other

- Credit Cards - This account represents payments made to credit card companies.

Professionals

- Gordon & Silver, LTD. - Represents payments to this law firm.
- Ecker & Kainen - Represents payments to this law firm.
- Harold Duke - Represents payments to this law firm.
- Stephens, Gourley & Bywater - Represents payments to this law firm.
- Warner Angle Hallam Jackson - Represents payments to this law firm.
- Rogers & Haldeman (Accountant) - Represents payments to this Accounting firm.
- Gerety & Associates (Accountant) - Represents payments to this Accounting firm.

Intercompany

- Banone, LLC - Represents payments made to this entity.
- Banone-AZ, LLC - Represents payments made to this entity.
- Eric Nelson Auctioneering, Inc. - Represents payments made to this entity.
- Eric L Nelson NV Trust - Represents payments made to this entity.

Rental Expenses

- Oasis Baptist Church - Represents payments made to the Oasis Baptist Church which bought the Russell Road building.
- Utilities - Represents utility payments for rental properties.
- Insurance - Represents payments made for insuring the rental properties.
- Rental Expenses - Represents maintenance and/or improvements to the rental properties.
- Taxes - Represents taxes paid on the rental properties.

Operating Expenses

- Interest Expense - Represents interest payments made towards the Line of Credit.
- Other Expenses - Represents expenses associated with operating the various businesses Eric maintains. Includes office supplies, licenses, signs for the rentals, and other fees.

Other Individuals - Represents payments to unknown individuals (unless indicated below)

- Amy Arbeli
- Audie Verbrugge
- Bobby DeBorde
- Lana Martin - Employee of Eric Nelson & Associates
- Terel Coomes
- Keith Little

- Joseph Chad Lawson
- Lisa Klein
- Stewart Larsen
- Tracy Cavanaugh
- James Lindell
- David Anderson

Other Companies

- Taylor Prince LLC – Represents payments made towards this company.
- Joseph Herrera, LLC - Represents payments made towards this company.
- LV Default (Anthony Martin) - Represents payments made towards this company.
- Raster Media, LLC - Represents payments made towards this company.

Eric Nelson Auctioneering
For the period of 1/1/09 through 5/31/11

Income

Intercompany Transfers	285,000.00
Sale of Assets	1,046,369.08
Refunds	22,037.22
Line of Credit	<u>100,000.00</u>
Total Income	1,453,406.30

Expenses

Eric Nelson	37,627.62
Lynita Nelson	5,742.00
Amanda Stromberg (Eric & Lynita's Daughter)	3,501.90
Aubrey Nelson (Eric & Lynita's Daughter)	8,988.40
Erica Nelson (Eric & Lynita's Daughter)	803.50
Related Individuals	224,786.34
Credit Cards	16,333.06
Professionals	50,638.36
Intercompany Transfers	824,349.32
Rental Expenses	163,417.53
Operating Expenses	63,279.66
Other Individuals	128,974.58
Other Companies	<u>45,619.86</u>
Total Expenses	1,574,062.13

Eric Nelson Auctioneering

	Total	2009	2010	2011*
Income				
Intercompany Transfers				
Eric L Nelson NV Trust	90,000.00	80,000.00	10,000.00	-
Banone, LLC	195,000.00	95,000.00	-	100,000.00
Sale of Assets	1,046,369.08	946,838.89	93,280.19	6,250.00
Refunds	22,037.22	16,858.50	5,178.72	-
Line of Credit	100,000.00	100,000.00	-	-
Total Income	1,453,406.30	1,238,697.39	108,458.91	106,250.00
Expenses				
Eric Nelson	37,627.62	37,627.62	-	-
Lynita Nelson	5,742.00	5,742.00	-	-
Amanda Stromberg (Eric & Lynita's Daughter)	3,501.90	3,501.90	-	-
Aubrey Nelson (Eric & Lynita's Daughter)	8,988.40	8,988.40	-	-
Erica Nelson (Eric & Lynita's Daughter)	803.50	803.50	-	-
Related Individuals				
Aleda Nelson (Eric's Sister)				
Direct Payments	25,999.52	25,368.52	631.00	-
Expenses	14,128.37	13,428.37	700.00	-
Nelson Auctioneering	58,121.65	49,621.65	8,500.00	-
Cal Nelson (Eric's Brother)				
Cal's Blue Water Marine	30,000.00	30,000.00	-	-
Direct Payments	450.00	-	450.00	-
Chad Ramos (Eric's Nephew)				
CNR Real Estate	22,500.00	-	22,500.00	-
Direct Payments	39,560.29	24,138.63	15,421.66	-
Expenses	15,326.51	7,977.93	7,348.58	-
Eric T. Nelson (Eric's Nephew)	6,000.00	6,000.00	-	-
Paul Nelson (Eric's Brother)				
Direct Payments	3,000.00	-	-	3,000.00
Expenses	1,700.00	1,700.00	-	-
Ryan Nelson (Eric's Nephew)	8,000.00	8,000.00	-	-
Credit Cards	16,333.06	16,333.06	-	-
Professionals				
Gordon & Silver, LTD.	144.40	144.40	-	-
Ecker & Kainen	26,080.00	26,080.00	-	-
Harold Duke	5,000.00	5,000.00	-	-
Stephens, Gourley & Bywater	1,398.69	1,004.63	394.06	-
Warner Angle Hallam Jackson	15,365.27	15,034.91	330.36	-
Rogers & Haldeman (Accountant)	680.00	650.00	30.00	-
Gerety & Associates (Accountant)	1,970.00	-	-	1,970.00
Intercompany Transfers				
Banone, LLC	320,716.86	300,716.86	20,000.00	-
Banone-AZ, LLC	100,332.46	100,332.46	-	-
Dynasty Development Group	20,000.00	20,000.00	-	-
Eric L Nelson NV Trust	383,300.00	383,300.00	-	-
Rental Expenses				
Oasis Baptist Church	100,000.00	-	-	100,000.00
Utilities	3,134.17	1,616.39	1,517.78	-

* Through May 31, 2011

See Accompanying Notes

Eric Nelson Auctioneering

	Insurance	8,085.00	7,885.00	100.00	100.00
	Rental Expenses	50,901.98	47,701.98	3,200.00	-
	Taxes	1,296.38	590.29	706.09	-
	Operating Expenses				
	Interest Expense	480.40	166.67	313.73	-
	Other Expenses	62,799.26	51,860.07	10,464.69	474.50
	Other Individuals				
	Amy Arbeli	4,287.88	4,287.88	-	-
	Audie Verbrugge	1,250.00	-	1,250.00	-
	Bobby DeBorde	1,830.00	-	1,830.00	-
	Lana Martin	3,000.00	-	3,000.00	-
	Terel Coomes	1,121.00	1,121.00	-	-
	Keith Little	46,313.27	36,200.27	10,113.00	-
	Joseph Chad Lawson	141.14	141.14	-	-
	Lisa Klein	33,690.58	33,190.58	500.00	-
	Stewart Larsen	15,000.00	-	15,000.00	-
	Tracy Cavanaugh	10,000.00	-	10,000.00	-
	James Lindell	8,840.71	8,840.71	-	-
	David Anderson	3,500.00	3,500.00	-	-
	Other Companies				
	Taylor Prince LLC	2,804.93	2,804.93	-	-
	Joseph Herrera, LLC	2,804.93	2,804.93	-	-
	LV Default (Anthony Martin)	5,000.00	5,000.00	-	-
	Raster Media, LLC	35,010.00	35,010.00	-	-
	Total Expenses	1,574,062.13	1,334,216.68	134,300.95	105,544.50

* Through May 31, 2011

See Accompanying Notes

Eric Nelson Auctioneering

	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													
Eric L Nelson NV Trust	80,000.00	50,000.00							30,000.00				
Banone, LLC	95,000.00				50,000.00				10,000.00	35,000.00			
Sale of Assets	946,838.89	56,969.70	33,200.00		300,000.00		400,000.00		15,000.00		16,535.00	73,553.00	51,581.19
Refunds	16,858.50			600.00	3,230.00	5,972.50	1,926.00	450.00		4,680.00			
Line of Credit	100,000.00										100,000.00		
Total Income	1,238,697.39	106,969.70	33,200.00	600.00	353,230.00	5,972.50	401,926.00	450.00	55,000.00	39,680.00	116,535.00	73,553.00	51,581.19
Expenses													
Eric Nelson	37,627.62	645.98											
Lynita Nelson	5,742.00							5,742.00		2,481.64		25,500.00	9,000.00
Amanda Stromberg (Eric & Lynita's Dao	3,501.90	936.79					2,339.51				225.60		
Aubrey Nelson (Eric & Lynita's Daughter	8,988.40						3,000.00	988.40				5,000.00	
Erica Nelson (Eric & Lynita's Daughter)	803.50				502.50	301.00							
Related Individuals													
Aleida Nelson (Eric's Sister)													
Direct Payments	25,368.52	950.00		1,900.00	2,551.00		1,302.00		8,303.37	6,081.78	2,253.00	725.37	1,302.00
Expenses	13,428.37				486.00	90.00			7,652.37	5,200.00			
Nelson Auctioneering	49,621.65	6,375.00		2,750.00	2,750.00				15,000.00		13,373.33	7,373.32	2,000.00
Cal Nelson (Eric's Brother)													
Cal's Blue Water Marine	30,000.00						30,000.00						
Direct Payments													
Chad Ramos (Eric's Nephew)													
CNR Real Estate													
Direct Payments	24,138.63	3,000.00	3,000.00		4,750.00					581.00	3,786.95	3,572.55	5,448.13
Expenses	7,977.93	1,098.58	1,098.58	160.13		2,276.90					1,146.58	1,098.58	1,098.58
Eric T. Nelson (Eric's Nephew)	6,000.00	3,000.00		3,000.00									
Paul Nelson (Eric's Brother)													
Direct Payments													
Expenses	1,700.00	850.00	850.00										
Ryan Nelson (Eric's Nephew)	8,000.00	3,000.00		3,000.00									2,000.00
Credit Cards	16,333.06	3,237.62			1,821.56	1,338.55	2,161.32	1,772.09	2,186.25		2,684.57		1,131.10
Professionals													
Gordon & Silver, LTD.	144.40	144.40											
Ecker & Kainen	26,080.00				20,000.00		860.00	1,605.00	3,615.00				
Harold Duke	5,000.00					5,000.00							
Stephens, Gourley & Bywater	1,004.63											449.80	554.83
Warner Angle Hallam Jackson	15,034.91						4,000.00		5,820.45		3,779.32		1,435.24
Rogers & Haldeman (Accountant)	650.00				650.00								
Gerety & Associates (Accountant)													
Intercompany Transfers													
Banone, LLC	300,716.86			716.86			200,000.00						100,000.00
Banone-AZ, LLC	100,332.46						100,332.46						
Dynasty Development Group	20,000.00										20,000.00		
Eric L Nelson NV Trust	383,300.00	50,000.00		23,300.00	300,000.00						10,000.00		
Rental Expenses													
Oasis Baptist Church													
Utilities	1,616.39	872.93					250.00					493.46	
Insurance	7,885.00	100.00				550.00					1,814.00		5,421.00
Rental Expenses	47,701.98	6,400.00			3,200.00	3,200.00	3,200.00	6,400.00		11,041.36	8,415.62	2,720.00	3,125.00
Taxes	590.29											343.71	246.58
Operating Expenses													
Interest Expense	166.67					166.67							
Other Expenses	51,860.07	2,647.08	2,284.12	2,955.32	1,716.48	1,367.44	1,540.23	6,396.75	3,836.32	2,493.62	14,623.66	2,626.95	9,372.10

Eric Nelson Auctioneering

	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
Other Individuals	-												
Amy Arbeli	4,287.88	4,287.88											
Audie Verbrugge	-												
Bobby DeBorde	-												
Luna Martin	-												
Torel Coomes	1,121.00	1,121.00											
Keith Little	36,200.27	3,000.00		3,030.67	3,000.00	3,045.23	3,000.00	3,123.52	3,000.00	3,290.57	3,132.21	3,078.07	5,500.00
Joseph Chad Lawson	141.14										141.14		
Lisa Klein	33,190.58	3,000.00		3,000.00	3,000.00	3,190.58	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Stewart Larson	-												
Tracy Cavanaugh	-												
James Lindell	8,840.71								3,340.71	2,500.00	3,000.00		
David Anderson	3,500.00				3,500.00								
Other Companies	-												
Taylor Prince LLC	2,804.93	2,804.93											
Joseph Herrera, LLC	2,804.93	2,804.93											
LV Default (Anthony Martin)	5,000.00							5,000.00					
Raster Media, LLC	35,010.00						8,760.00	6,250.00		5,000.00	10,000.00	5,000.00	
Total Expenses	1,334,216.68	100,277.12	7,232.70	43,812.98	347,927.54	20,526.37	363,745.52	40,277.76	55,754.47	41,669.97	101,375.88	60,981.81	150,634.56

Eric Nelson Auctioneering

	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													
Eric L Nelson NV Trust	10,000.00		10,000.00										
Banone, LLC	-												
Sale of Assets	93,280.19	25,549.00	34,351.19	6,580.00	9,000.00	10,800.00			7,000.00				
Refunds	5,178.72			60.96	5,117.76								
Line of Credit	-												
Total Income	108,458.91	25,549.00	44,351.19	6,640.96	14,117.76	10,800.00	-	-	7,000.00	-	-	-	-
Expenses													
Eric Nelson	-												
Lynita Nelson	-												
Amanda Stromberg (Eric & Lynita's Dau	-												
Aubrey Nelson (Eric & Lynita's Daughte	-												
Erica Nelson (Eric & Lynita's Daughter)	-												
Related Individuals													
Aleda Nelson (Eric's Sister)	-												
Direct Payments	631.00		631.00										
Expenses	700.00				700.00								
Nelson Auctioneering	8,500.00	1,000.00	5,000.00				2,500.00						
Cal Nelson (Eric's Brother)	-												
Cal's Blue Water Marine	-												
Direct Payments	450.00				450.00								
Chad Ramos (Eric's Nephew)	-												
CNR Real Estate	22,500.00			18,000.00	1,500.00	3,000.00							
Direct Payments	15,421.66	9,621.66	4,800.00						1,000.00				
Expenses	7,348.58	1,098.58										6,250.00	
Eric T. Nelson (Eric's Nephew)	-												
Paul Nelson (Eric's Brother)	-												
Direct Payments	-												
Expenses	-												
Ryan Nelson (Eric's Nephew)	-												
Credit Cards	-												
Professionals	-												
Gordon & Silver, LTD.	-												
Ecker & Kainen	-												
Harold Duke	-												
Stephens, Gourley & Bywater	394.06		394.06										
Warner Angle Hallam Jackson	330.36		105.00		225.36								
Rogers & Haldeman (Accountant)	30.00									30.00			
Gereiv & Associates (Accountant)	-												
Intercompany Transfers	-												
Banone, LLC	20,000.00					20,000.00							
Banone-AZ, LLC	-												
Dynasty Development Group	-												
Eric L Nelson NV Trust	-												
Rental Expenses	-												
Oasis Baptist Church	-												
Utilities	1,517.78	1,517.78											
Insurance	100.00				100.00								
Rental Expenses	3,200.00	3,200.00											
Taxes	706.09		706.09										
Operating Expenses	-												
Interest Expense	313.73		313.73										
Other Expenses	10,464.69	5,535.85	1,192.81	1,311.79	1,089.04	85.20	250.00		150.00				850.00

Eric Nelson Auctioneering

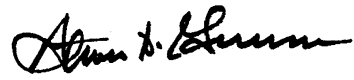
	Total	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10
Other Individuals	-												
Amy Arbeli	-												
Audie Verbrugge	1,250.00				1,250.00								
Bobby DeBorde	1,830.00				1,830.00								
Lana Martin	3,000.00		3,000.00										
Terrel Coomes	-												
Keith Little	10,113.00	3,000.00			2,113.00	5,000.00							
Joseph Chad Lawson	-												
Lisa Klein	500.00			500.00									
Stewart Larsen	15,000.00	15,000.00											
Tracy Cavenagh	10,000.00	10,000.00											
James Lindell	-												
David Anderson	-												
Other Companies	-												
Taylor Prince LLC	-												
Joseph Herrera, LLC	-												
LV Default (Anthony Martin)	-												
Raster Media, LLC	-												
Total Expenses	134,300.95	49,973.87	16,142.69	19,811.79	9,257.40	28,085.20	2,750.00	-	1,150.00	30.00	-	6,250.00	850.00

Eric Nelson Auctioneering

	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													
Eric L Nelson NV Trust	-												
Banone, LLC	100,000.00				100,000.00								
Sale of Assets	6,250.00	6,250.00											
Refunds	-												
Line of Credit	-												
Total Income	106,250.00	6,250.00	-	-	100,000.00	-	-	-	-	-	-	-	-
Expenses													
Eric Nelson	-												
Lynita Nelson	-												
Amanda Stromberg (Eric & Lynita's Daughter)	-												
Aubrey Nelson (Eric & Lynita's Daughter)	-												
Erica Nelson (Eric & Lynita's Daughter)	-												
Related Individuals													
Aleda Nelson (Eric's Sister)	-												
Direct Payments	-												
Expenses	-												
Nelson Auctioneering	-												
Cal Nelson (Eric's Brother)	-												
Cal's Blue Water Marine	-												
Direct Payments	-												
Chad Ramos (Eric's Nephew)	-												
CNR Real Estate	-												
Direct Payments	-												
Expenses	-												
Eric T. Nelson (Eric's Nephew)	-												
Paul Nelson (Eric's Brother)	-												
Direct Payments	3,000.00			3,000.00									
Expenses	-												
Ryan Nelson (Eric's Nephew)	-												
Credit Cards	-												
Professionals	-												
Gordon & Silver, LTD.	-												
Becker & Kainen	-												
Harold Duke	-												
Stephens, Gourley & Bywater	-												
Warner Angle Halam Jackson	-												
Rogers & Haldeman (Accountant)	-												
Gerety & Associates (Accountant)	1,970.00			1,970.00									
Intercompany Transfers	-												
Banone, LLC	-												
Banone-AZ, LLC	-												
Dynasty Development Group	-												
Eric L Nelson NV Trust	-												
Rental Expenses													
Oasis Baptist Church	100,000.00				100,000.00								
Utilities	-												
Insurance	100.00				100.00								
Rental Expenses	-												
Taxes	-												
Operating Expenses	-												
Interest Expense	-												
Other Expenses	474.50	62.50			412.00								

Eric Nelson Auctioneering

		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
		-												
	Other Individuals	-												
	Any Arbeli	-												
	Audie Verbrugge	-												
	Bobby DeBorde	-												
	Lana Martin	-												
	Terel Coomes	-												
	Keith Little	-												
	Joseph Chad Lawson	-												
	Lisa Klein	-												
	Stewart Larsen	-												
	Tracy Cavanaugh	-												
	James Lindell	-												
	David Anderson	-												
		-												
	Other Companies	-												
	Taylor Prince LLC	-												
	Joseph Herrera, LLC	-												
	LV Default (Anthony Martin)	-												
	Rasler Media, LLC	-												
		-												
	Total Expenses	105,544.50	62.50	-	4,970.00	100,512.00	-	-	-	-	-	-	-	-


CLERK OF THE COURT

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 EMERALD BAY RESORTS, LLC**

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 Emerald Bay
20 Resorts, LLC. Said report is attached hereto as **Exhibit A**.

21 DATED this 15 day of August, 2011.

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*

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 15 day of August, 2011, I mailed a copy of the Notice of
3 **Filing Income and Expenses Reports for Emerald Bay Resorts** to the following at the last known
4 address, by depositing the same in the United States mail in Las Vegas, Nevada, first class postage
5 prepaid and addressed as follows:

6 David A. Stephens, Esq.
7 STEPHENS, GOURLEY & BYWATER
8 3636 N. Rancho Drive
Las Vegas, NV 89130
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

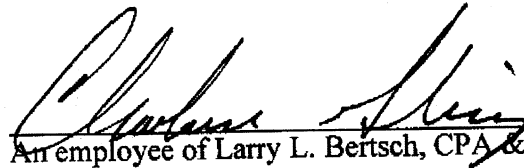
9
10
11 
12 An employee of Larry L. Bertsch, CPA & Associates
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Exhibit “A”

Emerald Bay Resorts, LLC

Income

Intercompany Transfers

- Eric Nelson Auctioneering, Inc - This account represents deposits from Eric Nelson Auctioneering, Inc.

Other Income

- RV Park Rental Income – This account represents deposits from the Silver Slipper Casino.
- Refunds - This account represents income from refunds.

Expenses

- Eric Nelson – This amount represents payments for Eric Nelson.
- Lynita Nelson - This amount represents payments to Lynita Nelson.

Related Individuals

- Cal Nelson - Represents payments made directly to Cal Nelson, which is Eric's Brother.
 - Reimbursements - Represents payments made to Cal Nelson in order to reimburse him for expenses associated with various projects.

Professionals

- Haas & Haas – Represents payments to this law firm.

Intercompany

- Banone, LLC – Represents payments to Banone, LLC.
- Dynasty Development Group - Represents payments to Dynasty Development Group.
- Eric Nelson Auctioneering, Inc - Represents payments to Eric Nelson Auctioneering, Inc.

Community Asset Expenses

- Insurance – Represents payments made for insuring the rental properties.
- Rental Expenses – Represents maintenance and/or improvements to the rental properties.
- Taxes – Represents taxes paid on the rental properties.

Operating Expenses

- Other Expenses – Represents expenses associated with operating the various businesses Eric maintains. Includes office supplies, licenses, signs for the rentals, and other fees.

Other Individuals – Represents payments to unknown individuals (unless indicated below)

- Cliff McCarlie
- Joan Ramos
- Jose Ricardo Moran
- Joseph Chad Lawson

Other Companies

- Silver Slipper Casino – Represents payments to Silver Slipper Casino

Emerald Bay MS, LLC
For the period of 1/1/09 through 5/31/11

Income

Intercompany Transfers	25,500.00
Rental Income	31,362.99
Refunds	453.55
Total Income	<u>57,316.54</u>

Expenses

Eric Nelson	3,000.00
Lynita Nelson	
Related Individuals	10,236.25
Professionals	750.00
Intercompany	9,589.49
Community Asset Expenses	22,360.86
Operating Expenses	4,694.15
Other Individuals	13,904.12
Other Companies	2,023.00
Total Expenses	<u>66,557.87</u>

Emerald Bay MS, LLC

		Total	2009	2010	2011*
Income					
	Intercompany Transfers				
	Eric Nelson Auctioneering, Inc.	25,500.00	25,500.00	-	
	Rental Income			-	
	RV Park	31,362.99	31,362.99	-	
	Refunds	453.55	442.04	11.51	
	Total Income	57,316.54	57,305.03	11.51	-
Expenses					
	Eric Nelson	3,000.00	3,000.00	-	
	Lynita Nelson	-	-	-	
	Related Individuals				
	Cal Nelson (Eric's Brother)			-	
	Reimbursement	10,236.25	10,236.25	-	
	Professionals				
	Haas & Haas	750.00	750.00	-	
	Intercompany				
	Banone, LLC	754.25	754.25	-	
	Dynasty Development Group	3,835.24	282.48	3,552.76	
	Eric Nelson Auctioneering, Inc.	5,000.00	5,000.00	-	
	Community Asset Expenses				
	Insurance	1,596.00	1,596.00	-	
	Rental Expenses	17,518.74	17,518.74	-	
	Taxes	3,246.12	3,246.12	-	
	Operating Expenses				
	Other Expenses	4,694.15	4,670.35	23.80	
	Other Individuals				
	Cliff McCarlie	4,950.00	4,950.00	-	
	Joan Ramos	2,200.00	200.00	2,000.00	
	Jose Ricardo Moran	6,742.00	4,992.00	1,750.00	
	Joseph Chad Lawson	12.12	12.12	-	
	Other Companies				
	Silver Slipper Casino	2,023.00	2,023.00	-	
	Total Expenses	66,557.87	59,231.31	7,326.56	-

* Through June 16, 2011

See Accompanying Notes

Emerald Bay MS, LLC

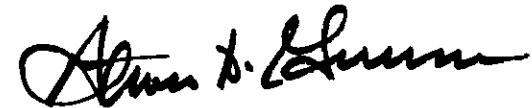
		Total	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09
Income														
Intercompany Transfers														
Eric Nelson Auctioneering, Inc.		25,500.00		2,500.00			10,000.00	13,000.00						
Rental Income														
RV Park		31,362.99						9,394.95	6,711.60		5,629.69	4,980.00	4,646.75	
Refunds		442.04					152.04	290.00						
Total Income		57,305.03	-	2,500.00	-	-	10,152.04	23,684.95	6,711.60	-	5,629.69	4,980.00	4,646.75	-
Expenses														
Eric Nelson		3,000.00						1,000.00		2,000.00				
Lynita Nelson														
Related Individuals														
Cal Nelson (Eric's Brother)														
Reimbursement		10,236.25					10,236.25							
Professionals														
Haas & Haas		750.00	750.00											
Intercompany														
Banone, LLC		754.25							282.48	754.25				
Dynasty Development Group		282.48												
Eric Nelson Auctioneering, Inc.		5,000.00						5,000.00						
Community Asset Expenses														
Insurance		1,596.00						1,596.00						
Rental Expenses		17,518.74						5,030.00	3,302.99	2,205.35	1,235.00	535.40	210.00	5,000.00
Taxes		3,246.12	3,246.12											
Operating Expenses														
Other Expenses		4,670.35	12.45	51.46	94.78	19.51	1,971.50	22.81	16.59	12.41	13.64	12.40	32.00	2,410.80
Other Individuals														
Cliff McCarlie		4,950.00					600.00	2,600.00	750.00	1,000.00				
Joan Ramos		200.00								200.00				
Jesse Ricardo Moran		4,992.00							1,800.00	675.00		1,870.00	250.00	397.00
Joseph Chad Lawson		12.12					12.12							
Other Companies														
Silver Slipper Casino		2,023.00							2,023.00					
Total Expenses		59,231.31	4,008.57	51.46	94.78	19.51	12,819.87	15,248.81	8,175.06	6,847.01	1,248.64	2,417.80	492.00	7,807.80

Emerald Bay MS, LLC

		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														
Eric Nelson Auctioneering, Inc.		-												
Rental Income														
RV Park		-												
Refunds		11.51			11.51									
Total Income		11.51	-	-	11.51	-	-	-	-	-	-	-	-	-
Expenses														
Eric Nelson		-												
Lynita Nelson		-												
Related Individuals														
Cal Nelson (Eric's Brother)		-												
Reimbursement		-												
Professionals		-												
Haas & Haas		-												
Intercompany		-												
Banone, LLC		-												
Dynasty Development Group		3,552.76			3,552.76									
Eric Nelson Auctioneering, Inc.		-												
Community Asset Expenses		-												
Insurance		-												
Rental Expenses		-												
Taxes		-												
Operating Expenses		-												
Other Expenses		23.80	12.41	11.39										
Other Individuals		-												
Cliff McCarlie		-												
Joan Ramos		2,000.00			2,000.00									
Jose Ricardo Moran		1,750.00	1,750.00											
Joseph Chad Lawson		-												
Other Companies		-												
Silver Slipper Casino		-												
Total Expenses		7,326.56	1,762.41	11.39	5,552.76	-	-	-	-	-	-	-	-	-

1 **ANS**
2 **MARK A. SOLOMON, ESQ.**
3 **Nevada State Bar No. 0418**
4 **E-mail: msolomon@sdfnlaw.com**
5 **JEFFREY P. LUSZECK**
6 **Nevada State Bar No. 9619**
7 **E-mail: jluszeck@sdfnlaw.com**
8 **SOLOMON DWIGGINS FREER & MORSE, LTD.**
9 **Cheyenne West Professional Centre**
10 **9060 W. Cheyenne Avenue**
11 **Las Vegas, Nevada 89129**
12 **Telephone No.: (702) 853-5483**
13 **Facsimile No.: (702) 853-5485**
14
15 **Attorneys for Lana Martin, Distribution Trustee**
16 **of the ERIC L. NELSON NEVADA TRUST**
17 **dated May 30, 2001**

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CLERK OF THE COURT

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

13 **ERIC L. NELSON,**) **Case No. D-411537**
14 **Plaintiff/Counterdefendant,**) **Dept. No. O**
15 **vs.**)
16 **LYNITA SUE NELSON, LANA MARTIN,**)
17 **as Distribution Trustee of the ERIC L.**)
18 **NELSON NEVADA TRUST dated May 30,**)
19 **2001**)
20 **Defendants/Counterclaimants.**)

21 **LANA MARTIN, Distribution Trustee of the**)
22 **ERIC L. NELSON NEVADA TRUST dated**)
23 **May 30, 2001,**)
24 **Crossclaimant,**)
25 **vs.**)
26 **LYNITA SUE NELSON,**)
27 **Crossdefendant.**)

28 **ANSWER TO COMPLAINT FOR DIVORCE AND COUNTERCLAIM AND CROSS-CLAIM**

Lana Martin, Distribution Trustee of the ERIC L. NELSON NEVADA TRUST dated May

1 30, 2001 ("TRUST"), by and through her counsel, Solomon Dwiggins Freer & Morse, Ltd.,
2 Answers Plaintiff Eric L. Nelson's Complaint for Divorce as follows:

3 1. The TRUST lacks knowledge or information sufficient to form a belief as to the truth
4 or falsity of the allegations contained in Paragraphs I, II, III, IV, V, VI, VII, VIII, X, XII, XIII and
5 XIV.

6 2. As to Paragraph IX, the TRUST denies that the assets belonging to the TRUST are
7 the "community property of the parties."

8 3. As to Paragraph XI, the TRUST denies that the assets belonging to the TRUST are
9 the "separate property of the parties."

10 **AFFIRMATIVE DEFENSES**

11 1. The Complaint fails to state a claim on which any relief can be granted against the
12 TRUST and should therefore be dismissed.

13 2. The Causes of Action are barred by the statute of limitations.

14 3. The Causes of Action are barred by the doctrine of laches and/or any other equitable
15 defense.

16 4. The Parties have waived any potential claims against the TRUST.

17 5. Pursuant to NRCP 11, all possible affirmative defenses may not have been alleged
18 herein insofar as sufficient facts were not available after reasonable inquiry upon the filing of this
19 Answer, and therefore, the TRUST reserves his right to amend the Answer to assert additional
20 affirmative defenses as subsequent investigation warrants.

21 **COUNTERCLAIM AND CROSS-CLAIM**

22 Lana Martin, Distribution Trustee of the ERIC L. NELSON NEVADA TRUST dated May
23 30, 2001 ("TRUST"), by and through her counsel, Solomon Dwiggins Freer & Morse, Ltd., hereby
24 complains against Eric L. Nelson and Lynita S. Nelson as follows:

25 1. Upon information and belief, Counterdefendant Eric. L. Nelson, is a resident of
26 Clark County, Nevada.

27 2. Upon information and belief, Crossdefendant Lynita S. Nelson, is a resident of Clark
28 County, Nevada.

1 3. Counterclaimant/Cross-Claimant, Lana Martin, Distribution Trustee of the TRUST,
2 is a resident of Clark County, Nevada.

3 4. On May 30, 2001, the TRUST was established by Eric L. Nelson. The Eric L.
4 Nelson Trust is a single-settlor spendthrift trust established pursuant to NRS 166 for the benefit of
5 Eric L. Nelson and his five children.

6 5. The TRUST is irrevocable and "may not be altered, amended or revoked." The
7 TRUST was funded, in part, by assets that were wholly owned by the ERIC L. NELSON
8 SEPARATE PROPERTY TRUST dated July 13, 1993.

9 6. The TRUST is a separate and distinct legal entity, and neither Eric L. Nelson nor
10 Lynita S. Nelson have a legal estate in the capital, principal or corpus of the TRUST.

11 **FIRST CLAIM FOR RELIEF**

12 7. Counterclaimant/Cross-Claimant repeats and realleges each and every allegation
13 contained in the preceding paragraphs of this Counterclaim/Cross-Claim, incorporates them by
14 reference, and further alleges as follows:

15 8. Upon information and belief, Eric L. Nelson and/or Lynita S. Nelson contend that
16 some or all of the assets owned by the TRUST are community property and/or separate property,
17 and as such, are subject to division in the instant divorce proceeding.

18 9. A ripe case in controversy exists between Counterclaimant/Cross-Claimant and Eric
19 L. Nelson and Lynita S. Nelson regarding their community property and/or separate property
20 interest, if any, in the TRUST.

21 10. Pursuant to NRS 30.040, Counterclaimant/Cross-Claimant seeks a declaratory
22 judgment that the TRUST is a valid self-settled spendthrift trust duly established pursuant to NRS
23 166, and that neither Eric L. Nelson nor Lynita S. Nelson have a community property and/or
24 separate property interest therein.

25 11. As a result of the allegations herein, Counterclaimant/Cross-Claimant has been
26 compelled to retain the services of counsel in order to institute and prosecute these proceedings, and
27 to retain expert consultants and witnesses as reasonably necessary to prove its case, thus entitling
28 Counterclaimant/Cross-Claimant to an award of attorneys' fees and costs in amounts to be

1 established at the time of trial.

2 12. Counterclaimant/Cross-Claimant is entitled to recover damages, including but not
3 limited to, attorneys' fees, statutory interest, and any costs expended in pursuit of this
4 Counterclaim/Cross-Claim.

5 **WHEREFORE**, Counterclaimant/Cross-Claimant pray for judgment as follows:

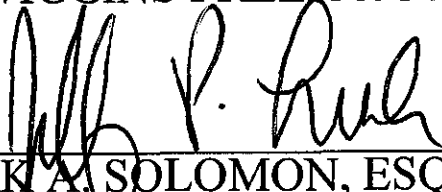
6 1. For a declaratory judgment that the ERIC L. NELSON NEVADA TRUST dated May
7 30, 2001, is a valid self-settled spendthrift trust duly established pursuant to NRS 166, and that
8 neither Eric L. Nelson nor Lynita S. Nelson have a community property and/or separate property
9 interest therein;

10 2. For reasonable attorneys' fees and costs incurred in the prosecution of this matter;
11 and

12 3. For such order and further relief as this Court deems just and proper.

13 DATED this 19th day of August, 2011.

14 SOLOMON DWIGGINS FREER & MORSE, LTD.

15 By: 
16 MARK A. SOLOMON, ESQ.
17 Nevada State Bar No. 0418
18 JEFFREY P. LUSZECK
19 Nevada State Bar No. 9619
20 Cheyenne West Professional Centre'
21 9060 West Cheyenne Avenue
22 Las Vegas, Nevada 89129
23 Attorneys for Lana Martin, Distribution Trustee
24 of the ERIC L. NELSON NEVADA TRUST
25
26
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28

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that pursuant to EDCR 7.26(a), service of the foregoing **ANSWER TO COMPLAINT FOR DIVORCE AND COUNTERCLAIM AND CROSS CLAIM** was made on this 19 day of August, 2011, by sending a true and correct copy of the same by United States Postal Service, first class postage fully prepaid, to the following at his last known address as listed below:

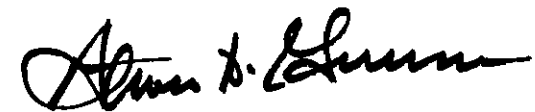
David A. Stephens, Esq.
Stephens, Gourley & Bywater
3636 N. Rancho Drive
Las Vegas, NV 89130

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


An employee of SOLOMON DWIGGINS FREER & MORSE, LTD.

1 **IAFD**
2 **MARK A. SOLOMON, ESQ.**
3 Nevada State Bar #0418
4 msolomon@sdfnlaw.com
5 **JEFFREY P. LUSZECK, ESQ.**
6 Nevada State Bar #9619
7 jluszeck@sdfnlaw.com
8 **SOLOMON DWIGGINS FREER & MORSE, LTD.**
9 9060 W. Cheyenne Avenue
10 Las Vegas, Nevada 89129
11 Telephone: (702) 853-5483
12 Facsimile: (702)853-5485
13 Attorneys for Lana Martin, Distribution Trustee
14 of the ERIC L. NELSON NEVADA TRUST
15 dated May 30, 2001

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CLERK OF THE COURT

11 **DISTRICT COURT**
12
13 **CLARK COUNTY, NEVADA**

14 ERIC L. NELSON,
15
16 Plaintiff/Counterdefendant,

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

17 vs.

) **INITIAL APPEARANCE FEE**
) **DISCLOSURE (NRS CHAPTER 19)**

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

21 Defendants/Counterclaimants.

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

24 Crossclaimant,

25 vs.

26 LYNITA SUE NELSON,

27 Crossdefendant.

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

☐ \$ 217.00

☐ \$ 30.00

☐ Total of Continuation Sheet Attached

TOTAL REMITTED: (Required)	\$217.00
----------------------------	----------

DATED this 19 day of August, 2011

MARK A. SOLOMON, ESQ.

Nevada State Bar #0418

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9060 W. Cheyenne Avenue

Las Vegas, Nevada 89129

Telephone: (702) 853-5483

Facsimile: (702)853-5485

**Attorneys for Lana Martin, Distribution Trustee
of the ERIC L. NELSON NEVADA TRUST
dated May 30, 2001**

1 ACSR
MARK A. SOLOMON, ESQ.
2 Nevada State Bar No. 0418
E-mail: msolomon@sdfnvlaw.com
3 JEFFREY P. LUSZECK
Nevada State Bar No. 9619
4 E-mail: jluszeck@sdfnvlaw.com
SOLOMON DWIGGINS FREER & MORSE, LTD.
5 Cheyenne West Professional Centre
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6 Las Vegas, Nevada 89129
Telephone No.: (702) 853-5483
7 Facsimile No.: (702) 853-5485

8 Attorneys for Lana Martin, Distribution Trustee
of the ERIC L. NELSON NEVADA TRUST
9 dated May 30, 2001

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

13 ERIC L. NELSON,
14 Plaintiff/Counterdefendant,

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

15 vs.

ACCEPTANCE OF SERVICE

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

18 Defendants/Counterclaimants.

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

21 Crossclaimant,

22 vs.

23 LYNITA SUE NELSON,

24 Crossdefendant.

25
26 **ACCEPTANCE OF SERVICE**

27 I, MARSHALL S. WILICK, ESQ., declare under penalties of perjury of the State of
28 Nevada:

1 That I am the attorney for ERIC L. NELSON, Counterdefendant in the above-captioned
2 matter, and I am authorized to accept service on behalf of ERIC L. NELSON. On this date, I
3 personally accepted service of a copy of the Summons and Counterclaim on ERIC L.
4 NELSON's behalf.

5 DATED this 23rd day of August, 2011.

6 WILICK LAW GROUP

7
8 Marshall S. Willick for
9 MARSHALL S. WILICK, ESQ. 9869
10 Nevada State Bar No. 002515
11 3591 E. Bonanza, #200
12 Las Vegas, Nevada 89110
13 Telephone No.: (702) 438-4100
14 Facsimile No.: (702) 438-5311
15 Attorney for Counterdefendant, Eric L. Nelson
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21
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23
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25
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1 **SUMM**

2 MARK A. SOLOMON, ESQ.

3 Nevada State Bar No. 0418

4 E-mail: msolomon@sdfnvlaw.com

5 JEFFREY P. LUSZECK

6 Nevada State Bar No. 9619

7 E-mail: jluszeck@sdfnvlaw.com

8 **SOLOMON DWIGGINS FREER & MORSE, LTD.**

9 Cheyenne West Professional Centre

10 9060 W. Cheyenne Avenue

11 Las Vegas, Nevada 89129

12 Telephone No.: (702) 853-5483

13 Facsimile No.: (702) 853-5485

14 Attorneys for Lana Martin, Distribution Trustee

15 of the ERIC L. NELSON NEVADA TRUST

16 dated May 30, 2001

17 **DISTRICT COURT**

18 **CLARK COUNTY, NEVADA**

19 ERIC L. NELSON,

20 Plaintiff/Counterdefendant,

21 vs.

22 LYNITA SUE NELSON, LANA MARTIN,
23 as Distribution Trustee of the ERIC L.
24 NELSON NEVADA TRUST dated May 30,
25 2001

26 Defendants/Counterclaimants.

) Case No. D-411537

) Dept. No. O

27 **SUMMONS - DOMESTIC**

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

29 Crossclaimant,

30 vs.

31 LYNITA SUE NELSON,

32 Crossdefendant.

33 **SUMMONS**

34 **TO THE COUNTERDEFENDANT:**

35 **ERIC L. NELSON**

1 **NOTICE! YOU HAVE BEEN SUED. THE COURT MAY DECIDE AGAINST YOU**
2 **WITHOUT YOUR BEING HEARD UNLESS YOU RESPOND WITHIN 20 DAYS.**
3 **READ THE INFORMATION BELOW.**

4 **TO THE COUNTERDEFENDANT:** A civil Counterclaim has been filed by the
5 Counterclaimant against you for the relief set forth in the Counterclaim.

6 1. If you intend to defend this lawsuit, within 20 days after this Summons is served
7 on you, exclusive of the day of service, you must do the following:

- 8 a. File with the Clerk of this Court, whose address is shown below, a formal
9 written response to the Complaint in accordance with the rules of the
10 Court, with the appropriate filing fee.
- 11 b. Serve a copy of your response upon the attorney whose name and address
12 is shown below.

13 2. Unless you respond, your default will be entered upon application of the
14 Plaintiff(s) and this Court may enter a judgment against you for the relief demanded in the
15 Counterclaim, which could result in the taking of money or property or other relief requested in
16 the Counterclaim.

17 3. If you intend to seek the advice of any attorney in this matter, you should do so
18 promptly so that your response may be filed on time.

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1 4. The State of Nevada, its political subdivisions, agencies, officers, employees,
2 board members, commission members and legislators, each have 45 days after service of this
3 Summons within which to file an Answer or other responsive pleading to the Counterclaim.

4 DATED this 23 day of August, 2011.

5 Submitted by:

6
7 **SOLOMON DWIGGINS FREER & MORSE, LTD.**

CLERK OF THE COURT
STEVEN D. GRIERSON

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9
10 
11 MARK A. SOLOMON, ESQ., NSB #0418
12 JEFFREY P. LUSZECK, ESQ., NSF # 9619
13 SOLOMON DWIGGINS & FREER
14 9060 W. Cheyenne Avenue
Las Vegas, NV 89129
Telephone: (702) 853-5483
Facsimile: (702) 853-5485

PENNY DISTRICT COURT
Deputy Clerk
Regional Justice Center
200 Lewis Avenue
Las Vegas, Nevada 89155

AUG 23 2011

Family Courts and Services Center
601 North Pecos Road
Las Vegas, NV 89101

Regional Justice Center
200 Lewis Avenue
Las Vegas, NV 89101

1 STATE OF NEVADA)
2)
3 COUNTY OF CLARK)

SS:

AFFIDAVIT OF SERVICE

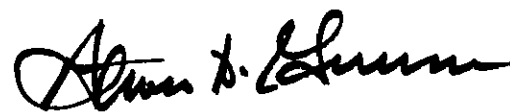
4 _____ BEING FIRST DULY SWORN SAYS: That at all times
5 herein Affiant was over the age of 18 years, and not a party to or interested in the proceeding
6 which this affidavit is made. That Affiant received this Summons and Answer to Complaint
7 For Divorce and Counterclaim and Crossclaim on the _____ day of _____,
8 2011, and served the same on the _____ day of _____, 2011, by delivering a
9 copy with the witness at: (state address):
10 _____
11 _____
12 _____

14 _____
15 Signature of Affiant

16 Sandra Savage
17 Process Server R-U51664
18 The Advantage Group
706 South 8th Street
Las Vegas, NV 89101
LICENSE 631

19 **SUBSCRIBED and SWORN** to before me this _____ day of _____, 2011.

20 _____
21 NOTARY PUBLIC in and for said County and
22 State.
23
24
25
26
27
28



CLERK OF THE COURT

SUMM

MARK A. SOLOMON, ESQ.

Nevada State Bar No. 0418

E-mail: msolomon@sdfnvlaw.com

JEFFREY P. LUSZECK

Nevada State Bar No. 9619

E-mail: jluszeck@sdfnvlaw.com

SOLOMON DWIGGINS FREER & MORSE, LTD.

Cheyenne West Professional Centre

9060 W. Cheyenne Avenue

Las Vegas, Nevada 89129

Telephone No.: (702) 853-5483

Facsimile No.: (702) 853-5485

Attorneys for Lana Martin, Distribution Trustee

of the ERIC L. NELSON NEVADA TRUST

dated May 30, 2001

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

Defendants/Counterclaimants.

Case No. D-411537

Dept. No. O

SUMMONS - DOMESTIC

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

Crossclaimant,

vs.

LYNITA SUE NELSON,

Crossdefendant.

SUMMONS

TO THE CROSSDEFENDANT:

LYNITA SUE NELSON

NOTICE! YOU HAVE BEEN SUED. THE COURT MAY DECIDE AGAINST YOU WITHOUT YOUR BEING HEARD UNLESS YOU RESPOND WITHIN 20 DAYS. READ THE INFORMATION BELOW.

TO THE CROSSDEFENDANT: A civil Crossclaim has been filed by the Crossclaimant against you for the relief set forth in the Complaint.

1. If you intend to defend this lawsuit, within 20 days after this Summons is served on you, exclusive of the day of service, you must do the following:

- a. File with the Clerk of this Court, whose address is shown below, a formal written response to the Complaint in accordance with the rules of the Court, with the appropriate filing fee.
- b. Serve a copy of your response upon the attorney whose name and address is shown below.

2. Unless you respond, your default will be entered upon application of the Plaintiff(s) and this Court may enter a judgment against you for the relief demanded in the Crossclaim, which could result in the taking of money or property or other relief requested in the Crossclaim.

3. If you intend to seek the advice of any attorney in this matter, you should do so promptly so that your response may be filed on time.

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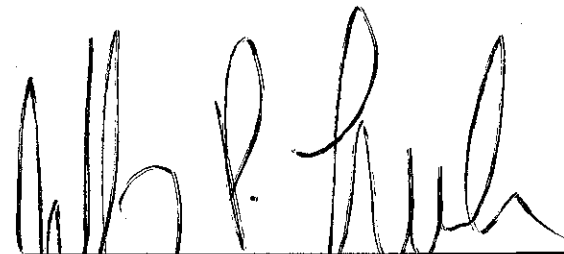
///


1 4. The State of Nevada, its political subdivisions, agencies, officers, employees,
2 board members, commission members and legislators, each have 45 days after service of this
3 Summons within which to file an Answer or other responsive pleading to the Crossclaim.

4 DATED this 23 day of August, 2011.

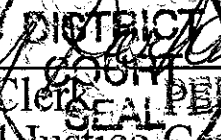
5 Submitted by:

6
7 **SOLOMON DWIGGINS FREER & MORSE, LTD. CLERK OF THE COURT**
8 **STEVEN D. GRIERSON**

9
10 
11 MARK A. SOLOMON, ESQ., NSB #0418
12 JEFFREY P. LUSZECK, ESQ., NSF # 9619
13 SOLOMON DWIGGINS & FREER
14 9060 W. Cheyenne Avenue
Las Vegas, NV 89129
Telephone: (702) 853-5483
Facsimile: (702) 853-5485

10 
11 Deputy Clerk **PENNY SARKISSIAN**
12 Regional Justice Center
200 Lewis Avenue
Las Vegas, Nevada 89155
13 Family Courts and Services Center
601 North Pecos Road
Las Vegas, NV 89101
14
15 Regional Justice Center
200 Lewis Avenue
Las Vegas, NV 89101
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AUG 23 2011



1 STATE OF NEVADA)
2)
3 COUNTY OF CLARK)

SS:

AFFIDAVIT OF SERVICE

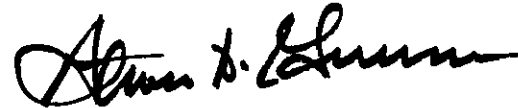
4 _____ BEING FIRST DULY SWORN SAYS: That at all times
5 herein Affiant was over the age of 18 years, and not a party to or interested in the proceeding
6 which this affidavit is made. That Affiant received this Summons and Answer to Complaint
7 For Divorce and Counterclaim and Crossclaim on the _____ day of _____,
8 2011, and served the same on the _____ day of _____, 2011, by delivering a
9 copy with the witness at: (state address):
10 _____
11 _____
12 _____
13 _____
14 _____

Signature of Affiant

Sandra Savage
Process Server R-U51664
The Advantage Group
706 South 8th Street
Las Vegas, NV 89101
LICENSE 631

18 **SUBSCRIBED and SWORN** to before me this _____ day of _____, 2011.
19

20 _____
21 **NOTARY PUBLIC** in and for said County and
22 State.
23
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27
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CLERK OF THE COURT

1 **ACSR**
2 MARK A. SOLOMON, ESQ.
3 Nevada State Bar No. 0418
4 E-mail: msolomon@sdfnvlaw.com
5 JEFFREY P. LUSZECK
6 Nevada State Bar No. 9619
7 E-mail: jluszeck@sdfnvlaw.com
8 **SOLOMON DWIGGINS FREER & MORSE, LTD.**
9 Cheyenne West Professional Centre
10 9060 W. Cheyenne Avenue
11 Las Vegas, Nevada 89129
12 Telephone No.: (702) 853-5483
13 Facsimile No.: (702) 853-5485
14
15 Attorneys for Lana Martin, Distribution Trustee
16 of the ERIC L. NELSON NEVADA TRUST
17 dated May 30, 2001

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

13 ERIC L. NELSON,

14 Plaintiff/Counterdefendant,

15 vs.

16 LYNITA SUE NELSON, LANA MARTIN,
17 as Distribution Trustee of the ERIC L.
18 NELSON NEVADA TRUST dated May 30,
19 2001

20 Defendants/Counterclaimants.

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

15 **ACCEPTANCE OF SERVICE**

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

21 Crossclaimant,

22 vs.

23 LYNITA SUE NELSON,

24 Crossdefendant.

25 **ACCEPTANCE OF SERVICE**

26 I, ROBERT P. DICKERSON, ESQ., declare under penalties of perjury of the State of

27 Nevada:
28

1 That I am the attorney for LYNITA SUE NELSON, Crossdefendant in the above-
2 captioned matter, and I am authorized to accept service on behalf of LYNITA SUE NELSON.
3 On this date, I personally accepted service of a copy of the Summons and Crossclaim on
4 LYNITA SUE NELSON's behalf.

5 DATED this 23rd day of August, 2011. @ 3:30 p.m.

6 THE DICKERSON LAW GROUP

7
8 
9 ROBERT P. DICKERSON, ESQ. 8414 for

10 Nevada State Bar No. 008414

11 1745 Village Center Circle

12 Las Vegas, Nevada 89134

13 Telephone No.: (702) 388-8600

14 Facsimile No.: (702) 388-0210

15 Attorney for Crossdefendant, Lynita Sue Nelson
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