Supreme Court Case No. 82314

IN THE SUPREME COURT OF THE STATE C	– _F Electropically Filed Sep 14 2021 11:48 a.m.
IN THE MATTER OF: THE DUCKWORTH FAMILY TRUST, Dated March 12, 2015.	Elizabeth A. Brown Clerk of Supreme Court
KYLA DUCKWORTH Appellants	
CARY DUCKWORTH, TRUSTEE OF THE DU FAMILY TRUST Respondent	CKWORTH
APPELLANT'S OPENING BRIEI	र

Eighth Judicial District Court, Clark County The Honorable Kathleen E. Delaney, Dept. XXVI Probate Case No. P-20-103183-T

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NRAP 26.1 DISCLOSURE

The undersigned counsel of record certifies that the following are persons and entities as described in NRAP 26.1 (a), and must be disclosed. These representations are made in order that the judges of this court may evaluate possible disqualification or recusal:

Appellant Kyla Duckworth is a resident of Clark County Nevada and have been represented by Jerimy Kirschner, Esq. of Jerimy Kirschner & Associates, PLLC in the District Court Matter below.

Respondent Cary Duckworth, Trustee of the Duckworth Family Trust, has been represented by Elizabeth Brickfield. Esq. of Dawson & Lordahl, PLLC and R. Gardner Jolley, Esq. of Jolley Urga Woodbury & Holthus in the District Court Matter below.

Respondent Tara Kassity has been represented by Liane K. Wakayama, Esq. of Haynes Wakayama in the District Court Matter below

Respectfully Submitted
/s/ Jerimy L. Kirschner, Esq.
JERIMY L. KIRSCHNER, ESQ. (NVB# 12012)
Attorney for Appellant

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II.JURISDICTIONAL STATEMENT

This appeal arises from December 9, 2022 order of District Court in a probate matter (the "Probate Order"). The Probate Order involved and disposed of a matter in which the amount controversy equals or exceeds, exclusive of costs, \$10,000, making the Probate Order an independently appealable interlocutory order. *See*, NRS 155.190(1)(n); NRAP 3A(b)(1). In addition, the Probate Order took jurisdiction over the Trust and appointed a trustee, making it separately appealable. *See*, NRS 155.190(1)(h); NRAP3A(b)(1).

Appeals from orders of the kind under NRS 155.190(1) are required be made within 30 days of entry of the order. *See*, NRS 155.190. The Probate Order was entered on December 9, 2020. Appeal was taken from the order on December 31, 2020. As a result, appeal is timely.

III.ROUTING STATEMENT

The matter is presumptive retained by the Appellate Court because it involves trust and estate matters in which the corpus has a value of less than \$5,430,000. *See*, NRAP 17 (b).

IV.STATEMENT OF ISSUES

- Was the Probate Order an interlocutory order subject to appeal under NRS 1. 155.190?
- Was the District Court's interpretation of a foreign legal document, which 2. was never presented to the court, supported by substantial evidence?
- Was the interpretation of the Caveat, a foreign legal document, a question 3. of law?
- Did the District Court error in interpreting the legal effect of a "caveat" 4. filed in a foreign jurisdiction without reference to that jurisdiction's laws?

V.STATEMENT OF THE CASE

The underlying case involves disputes arising from the Duckworth Family Trust, dated March 12, 2015 ("Trust")¹ and its first amendment ("First Amendment")² and second amendment ("Second Amendment")³ (collectively "Amendments") executed in 2019. At the time of the amendments the surviving ("George") grantor George Duckworth had been diagnosed with

¹ App. 0013-0039 ² App. 0059-0064

³ App. 0069-0070

dementia/Alzheimer's and the Amendments were executed just months before George died of End Stage Senile Degeneration of the Brain.⁴

The Amendments changed successor trustees,⁵ made contemporaneous distributions of substantial assets to George's son Cary Duckworth ("Cary")⁶, and gave Cary new powers to disinherit his sister, Appellant Kyla Duckworth ("Kyla")⁷.

The current appeal pertains to a factual finding of the Probate Commissioner ("Commissioner) which was upheld by the District Court. The Commissioner's Factual Finding was that Kyla's filing of a "caveat" in England was the equivalent of a claim upon Trust assets ("Finding #4),8 which allowed invocation of the expanded no-contest provisions added in the Amendments.9 The District Court upheld the ruling despite neither the Commissioner nor District Court having been presented the caveat that was filed in England ("Caveat"). Moreover, the finding was labeled as a factual finding despite it being a question of law, and a finding that was made without reference to English law, which does not interpret a caveat as being a claim upon assets.

⁴ App. 00210

⁵ App. 60, Sec. 9.01

⁶ App. 61, THIRD directive

⁷ App. 0059, ¶1.

⁸ App. 0472, Finding #4

⁹ App. 0059, ¶1.

The underlying matter is currently set for trial on a variety of issues, including whether the Amendments to the Trust are invalid due to incapacity and undue influence, and also as to whether Kyla had violated other terms of the Trust's nocontest clauses.

VI.STATEMENT OF THE FACTS

A. <u>Background</u>

On March 12, 2015, Trustors George Duckworth, age ninety, ("George") and Maureen Duckworth ("Maureen"), age seventy-eight, (Collectively, "Trustors") executed their estate planning which consisted for the Duckworth Family Trust ("Trust")¹⁰ as well as wills and powers of attorney. The Trust and the Trustors' estate planning generally named their three joint children, Cary Duckworth ("Cary"), Tara Kassity ("Tara") and Kyla Duckworth ("Kyla") as joint successor fiduciaries.¹¹ The Trust generally divided the Trustors community property equally, but specifically carved out Maureen's separate property as not being a part of the trust or otherwise subject to division therein.¹² Although a

¹⁰ App. 0013-0039

¹¹ App. 0030, App. 0041. (At the time of the appeal, Kyla only had access to Maureen's estate planning, but later received George's 2015 will and power of attorney which mirrored Maureen's fiduciary selection)

¹² App. 0016, Section 1.06

separate property trust for Maureen was discussed with the attorney drafting their 2015 estate planning, the separate property trust was not created.¹³

From 2016 through the time of his death, trustor George was showing extreme cognitive decline.¹⁴ By 2018, George had been diagnosed by several doctors with dementia/Alzheimer's and was taking Memantine to combat memory issues.¹⁵

From December 2013 through January 2018, Kyla had lived with the Trustors and generally managed the various caregivers that treated the Trustors in the home, as well as ensuring their proper care. During this time, Maureen had promised Kyla that she would get certain portions of Maureen's separate property located in England, including money in a Barclays bank account ("Barclays Account") as well as a piece of real property. Maureen began the process of adding Kyla to the Barclays Account within weeks of executing the Trust in 2015.

On January 31, 2018, Maureen entered a skilled nursing facility and Kyla stayed in the facility with her.¹⁷ Within five days of Maureen's admittance, Cary arranged for George to execute a new will in Cary's home naming Cary and Tara

¹⁶ App. 002 ¶4

¹³ App. 0351 (In an email from Carrie Hurtick, Esq. "We will still have to do a separate Trust for your mother's [Maureen] separate property")

¹⁴ App. 0212, 0214

¹⁵ App. 0218

¹⁷ App. 003, ¶5-6

as his personal representative.¹⁸ Maureen died on June 16, 2018.¹⁹ Within fortyeight hours of Maureen's death, Cary ordered the guards at the gated community George lived in to block Kyla from George's residence.²⁰ Shortly thereafter, Cary moved his own family in.

On or about July 18, 2018, Kyla caused a caveat to be filed for the probate of Maureen in England ("Caveat"). In an October 12, 2018 correspondence between Kyla and Cary's attorney in the fall of 2019, it disclosed Kyla's concerns that her: "father is aged 94, and due to health issues, he has not handled his own affairs for some time. *There appears to be a serious question as to whether the Deceased's husband has capacity to administer the affairs of the Deceased's estate*." Although the letter announced an intention to make a claim upon Maureen's English assets,²² no claim upon those assets was ever made.

On January 23, 2019, less than ten months before George would die of "End Stage Senile Degeneration of the Brain," Cary arranged for George to amend his will and the Trust. The January 23, 2019, estate planning changes consisted of (1) a codicil to his Will ("Codicil"); and (2) the First Amendment to the Duckworth

¹⁸ App. 0050-0057

¹⁹ App. 003 ¶8.

²⁰ App. 0235; See also, App. 0183

²¹ App. 0430, ¶4

²² App. 0431 ¶3

²³ App. 0210

²⁴ App. 0066

Family Trust ("First Amendment").²⁵ At the time Cary arranged for these to be executed, Cary was an express fiduciary operating under the 2018 durable powers of attorney.

The Codicil was simple in that it removed Tara as co-executor of George's estate, leaving Cary with sole control.²⁶ The First Amendment, however, was a significant departure from George's prior estate planning, and immediately transferred the bulk of his wealth to Cary.²⁷ The First Amendment also states that any attempt by Kyla lay claim to Maureen separate property in England would be deemed a "contest" of the Trust and would result in invocation of the Trust's nocontest clause, specifically:

For purposes of the Incontestability provisions of Section 7.02 above, any action commenced in the United Kingdom by a beneficiary of this Trust with respect to property owned there by the deceased Trustor, MAUREEN D. DUCKWORTH, that seeks to have such property (or the proceeds of sale of such property) to be distributed in any manner other than provided for by the intestacy laws of the United Kingdom shall be considered a contest of the provisions of this Trust. Any such action will result in the proponent of such action to no longer be considered a beneficiary of this Trust and shall receive no distribution from this Trust including any distribution of specific assets provided for herein.²⁸

²⁵ App. 0059-0064

²⁶ App. 0068

²⁷ App. 0061-0062 THIRD Directive (The First Amendment provided that George's primary residence located at 1829 Corta Bella Drive, Las Vegas, Nevada 89134 ("Corta Bella Property") which was owned free and clear and was valued at hundreds of thousands of dollars was to be *immediately* transferred to Cary at a twenty percent (20%) discount of its actual value. The amendment also transferred all of the household goods and furnishings to Cary for no consideration.)

²⁸ App. 0059, ¶1

The First Amendment also named Cary the sole successor trustee,²⁹ a position he obtained that same day after George resigned as trustee.

On March 20, 2019, Cary again brought George to an attorney to execute another amendment to the Trust, the Second Amendment. ³⁰ Under the Second Amendment, it sought to treat *inter vivos* transfers that Maureen made from her separate property years before as an "advancement" to Kyla. ³¹

On November 16, 2019, George Duckworth died of End Stage Senile Degeneration of the Brain. ³²

On January 17, 2020, Kyla made a demand upon Cary for an accounting pursuant to NRS 165.141 and expressly demanded that the accounting comport with NRS 165.135.³³ On March 13, 2019, Cary produced an accounting which was materially deficient of NRS 161.135 requirements ("Accounting").³⁴ Within the Accounting it identified advances to Cary for \$178,400.00, and a "loan" to Cary for \$43,646.03.³⁵ Afterwards, Kyla sent a request to Cary asking for information on Trust documents, disclosures of Personal Property values, and explanations for various suspicious charges in the Accounting. ³⁶ Cary was

²⁹ App. 0060

³⁰ App. 0069-0070

³¹ *Id*.

³² App. 00210

³³ App. 0073

³⁴ App. 0079-0107

³⁵ App. 0005, ¶29.

³⁶ App. 0113-0114

unresponsive to the request for additional information and as a result Kyla filed suit seeking to compel a proper accounting.

B. <u>2020 Probate Action</u>

On June 10, 2020, Petitioner initiated this matter to compel a proper accounting of the Trust ("Action").³⁷ In response, Cary moved to invoke the "no-contest" clause against Kyla, in part, on the basis that:

Kyla's legal actions violates the no-contest provisions in at least four different and independent ways....Kyla is claiming 75 % of George's interest in the English Probate that would go to George's Nevada Estate and then transfer to the Trust³⁸

This was based on Kyla's filing of the Caveat in Maureen's English

Probate. In making his request neither Cary nor Kyla had produced the Caveat

filed in England, and Kyla argued that Cary had not presented the English law

on the effect of a Caveat.

On October 6, 2020, the Probate Commissioner ("Commissioner")'s Report and Recommendation ("RAR") was entered ordering Cary to provide additional details in his Accounting.³⁹ The same order also determined there was a contest of the First Amendment and Second Amendment based on incapacity

³⁷ App. 0001-0011

³⁸ App. 0402

³⁹ App. 0471-0474

and undue influence and set the matter for trial,⁴⁰ and also set for trial the question of whether Kyla had violated the no-contest clause of the First and Second Amendments.⁴¹ Despite setting the matters for trial, the RAR found as a fact "[Appellant] hired an English attorney who filed a "Caveat" in the English proceeding⁴² and alleged and claimed that [Appellant] was entitled to the English assets."⁴³

Kyla filed an objection to the RAR on the basis that the Commissioner had not seen the underlying Caveat, had not been briefed on its effect under English law, and that the factual finding was premature because the matter had been set for trial.⁴⁴ The District Court confirmed the Commissioners recommendations on the basis that the Commissioner's findings and conclusions were not clearly erroneous. ⁴⁵

VII.SUMMARY OF THE ARGUMENTS

⁴⁰ App. 0473 ¶3

⁴¹ App. 0472-0473

⁴² The English proceeding refers to the probate for Maureen Duckworth's estate in England.

⁴³ App. 0472, ¶4.

⁴⁴ App. 0476-477

⁴⁵ App. 0547-0548

The District Court's order is one subject to immediate interlocutory appeal. The factual finding in the Appealed Order conclusively resolves the determination as to whether Kyla violated the no-contest clause in the Amendments, even though it sets the same matter for a later trial. The effect would have Kyla lose her beneficial interest under the Trust which exceeds more than \$10,000 on its face.

The District Court did not review the Caveat, a legal document filed in Maureen's English probate, and as such did not have substantial evidence to support its finding. In addition, the interpretation of the Caveat, a foreign legal document, was a question of law and required the District Court to have made its determination with reference to English law. Moreover, English law does not equate a Caveat with a claim upon assets. As a result, the District Court errored, and the result should be reversed and remanded for a determination of the Caveat's effect at the trial scheduled in the matter.

VIII. <u>ARGUMENT</u>

A. The Probate Order Was Subject to Interlocutory Appeal

"This court reviews questions of statutory interpretation de novo." *Matter of Beatrice B. Davis Fam. Heritage Tr.*, 133 Nev. 190, 193, 394 P.3d 1203, 1206 (2017). Certain probate court orders are independent appealable interlocutory orders. *See*, NRS 155.190. Specifically, NRS 155.190(1)(n)

provides for an appeal from "any decision wherein the amount in controversy equals or exceeds, exclusive of costs, \$10,000." In addition, an appeal may be taken within 30 days of entry of an order determining heirship or the persons to whom distribution must be made or trust property must pass or distributing property. *See*, NRS 155.190(1)(k), NRS 155.190(1)(l); *Matter of Estate of Miller*, 111 Nev. 1, 6, 888 P.2d 433, 436 (1995).

"[U]nless appeal is taken within 30 days, an order of the kinds mentioned in NRS 155.190 is not thereafter subject to attack." *Estate of Miller*, 888 P.2d 436 (citing, *Luria v. Zucker*, 87 Nev. 471, 488 P.2d 1159 (1971)).

Herein, the confirmed factual findings in the RAR became conclusive absent appeal, and the factual findings therein unmistakably triggers the amended "no-contest" clause found in the First Amendment. The First Amendment provided that:

For purposes of the Incontestability provisions of Section 7.02 above, any action commenced in the United Kingdom by a beneficiary of this Trust with respect to property owned there by the deceased Trustor, MAUREEN D. DUCKWORTH, that seeks to have such property (or the proceeds of sale of such property) to be distributed in any manner other than provided for by the intestacy laws of the United Kingdom shall be considered a contest of the provisions of this Trust. Any such action will result in the proponent of such action to no longer be considered a beneficiary of this Trust and shall receive no distribution from this Trust including any distribution of specific assets provided for herein.⁴⁶

⁴⁶ Appx. 0059, Section 7.05 Addition (emphasis added).

The RAR in Finding of Fact #4 found:

4. Kyla hired an English attorney who filed a "Caveat" in the English proceeding and alleged and claimed that Kyla was to [sic] entitled to the English assets.⁴⁷

("Finding #4).

Since the Probate Order and its findings become conclusive and not subject to attack after thirty days, the Finding #4 adjudicates the no-contest clause, making its final announcement mere window dressing.

Next, Kyla's interest in the Trust exceeds ten thousand dollars (\$10,000), even if using the reduced interest under the First Amendment.⁴⁸ The loss of this interest exceeds the \$10,000 threshold in NRS 155.190(1)(n), and as such the Probate Order is one subject to interlocutory appeal.

B. The District Court Errored in Confirming the Finding that was not based on substantial evidence, and which violated the best evidence rule.

This Court reviews any "purely legal question in a probate matter de novo and give deference to the district court's findings of fact." *Waldman v. Maini*, 124 Nev. 1121, 1129–30, 195 P.3d 850, 856 (2008). In a matter concerning probate, this Court defers to a district court's findings of fact and will only disturb them if they are not supported by substantial evidence. *Id.* at 856. "Substantial evidence

⁴⁷ Appx. 473, Finding of Fact #4

⁴⁸ App. 0062, Fourth Directive (Kyla was to receive 50% of a home valued at \$360,000)

is evidence that a reasonable mind might accept as adequate to support a conclusion." *Winchell v. Schiff,* 124 Nev. 938, 944, 193 P.3d 946, 950 (2008)

It is a foundational concept that "[t]o prove the content of a writing, recording or photograph, the original writing, recording or photograph is required, except as otherwise provided in this title." *See,* NRS 52.235. This would be especially true in a scenario where a court is being requested to interpret the effect of a legal filing in a foreign jurisdiction.

Herein, the Caveat filed in the English probate of Maureen was not presented to the Commissioner or District Court by any party because it was not then available. At an absolute minimum, the Commissioner and District Court must have reviewed the actual "Caveat" to determine whether it had made a claim upon assets, which it did not. The only reference to a claim upon assets was a letter in which Kyla's English counsel suggested that Kyla "*intends* to lay claim to the Deceased's estate in England," however the letter was sent on October 12, 2018, three months before the First Amendment was executed ("October 12, 2018 Letter"). Moreover, an announcement of future intention does not show the action actually occurring. Finding #4 falls afoul of

⁴⁹ App. 0001-0470; 0475-0546. (The appendix has redundancies from the original filings but reflects the filings of the parties. A review of the record shows no caveat was produced by either side.)

⁵⁰ App. 488, ¶3 (emphasis added)

⁵¹ App. 488 (October 12, 2018); App. 0064 (January 23, 2019)

foundational evidentiary concept, *i.e.* present the document to prove the contents of the document and was made over Kyla's objection to have the actual Caveat be presented to the court.⁵² In all of the briefings, there was no Caveat presented to the Court and as such Finding #4 cannot be based on substantial evidence.

Moreover, Finding #4 runs afoul of the best evidence rule in NRS 52.235. The District Court errored by confirming a finding about a document that was never presented and confirmed over the objection of Kyla that the actual document had to be presented. Furthermore, the "Finding of Fact" listed in the RAR was actually a legal conclusion not a factual finding, as discussed below.

C. The District Court Errored in Confirming a Legal Conclusion About a Foreign Legal Document the Commissioner had Never Seen, Without Considering How that Document Was Treated Under that Country's Laws

This Court reviews any "purely legal question in a probate matter de novo" Waldman v. Maini, 124 Nev. 1121, 1129–30, 195 P.3d 850, 856 (2008). The "legal effect of a document is generally [a] question of law..." N. Nevada Mobile Home Brokers v. Penrod, 96 Nev. 394, 610 P.2d 724 (1980); Nev. Industrial Comm. v. Dixon, 77 Nev. 296, 362 P.2d 577 (1961); Weill v. Lucerne Min. Co., 11 Nev. 200 (1876).

⁵² This same argument raised before the District Court. App. 0476

Herein, the legal effect of the Caveat is a question of law, not of fact. Finding #4 provides the legal effect of a document, the Caveat, without ever having seen it or its terms. The conclusion was made in a vacuum. The document was unavailable at the time of the decisions, however a review of it and English law on the matter should have shown that a caveat alone is not a claim upon assets.

Caveats in estates for England and Wales are governed by the Non Contentious Probate Rules of 1987. *See,* UK Statutory Instrument SI 1987/2024, Sec. 44 Caveats. Therein, a "caveat" is filed when:

"[a]ny person who wishes to show cause against the sealing of a grant may enter a caveat in any registry or sub-registry, and the registrar shall not allow any grant to be sealed."

Id. Sec. 44(1). A grant or probate confirms the authority of executor to administer the estate of someone who has died. Id. Sec. 2(1) ("grant' means a grant of probate or administration and includes, where the context so admits, the resealing of such a grant under the Colonial Probates Acts 1892 and 1927(3)"). Next, a party contesting the caveat may file for a "warning off" and within the warning the states their interest in the estate of the decedent. Id. Sec. 44(5) Afterwards, the original filer of the caveat "who has no interest contrary to that of the person warning, but who wishes to show cause against the sealing of a grant to that person, may within eight days of service of the warning upon him.... issue and serve a summons for directions." Id. Sec. 44(6) (emphasis added)

Kyla filed a caveat for more information about who was attempting to be the representative for her mother's estate; was it her brother or her father seeking the position. The distinction was not academic because Kyla was listed as a first co-personal representative in her mother's US based will *before her father*. Only if a "warning off" was filed would Kyla then file to contest the appointment of the representative or make the claim against assets of the estate. These next steps never occurred, as a result there was never a claim against Maureen's English assets by Kyla as a matter of law. The failure to review the actual Caveat filed by Kyla and the law governing the Caveat is an error of law, and as such it should be remanded down to the lower court.

IX. CONCLUSION

The effect of Finding #4 in the Probate Order triggered the no-contest clause of the First Amendment to the Trust, effectively disinheriting Kyla and causing a loss of over a \$10,000 interest. This caused the order of the probate court to be subject to interlocutory appeal.

Finding #4 pertained to a foreign legal document that was never presented to the District Court or Commissioner. As a result, the finding cannot have been made on the basis of substantial evidence. In addition, the ruling was also an

⁵³ App. 0041.

interpretation of a foreign legal document which is a question of law, not fact.

A review of the law in the jurisdiction in which the Caveat was filed reveals that a caveat filed was not a claim upon assets of that estate. As such, the District

Court committed an error of law.

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I hereby certify that this brief complies with the formatting requirements of

NRAP 32(a)(4), the typeface requirements of NRAP 32(a)(5) and the type of style

requirements of NRAP 32(a)(6) because this brief has been prepared in a

proportionally spaced typeface using Office Word 2013 in size 14 font in Times

New Roman. I further that I have read this brief complies with the page or type-

volume limitations of NRAP 32(a)(7) because, excluding the parts of the brief

exempted by NRAP 32 (a)(7)(C), it is proportionately spaced, has a typeface of

14 points or more and 3263 words.

Finally, I hereby certify that to the best of my knowledge, information, and

belief, it is not frivolous or interposed for any improper purpose. I further certify

that this brief complies with all applicable Nevada Rules of Appellate Procedure,

in particular NRAP 28(e)(1), which requires that every assertion in this brief

regarding matters in the record to be supported by appropriate references to the

record on appeal. I understand that I may be subject to sanctions in the event that

the accompanying brief is not in conformity with the requirements of the Nevada

Rules of Appellate Procedure.

Dated this 14th day of September 2021.

/s/ Jerimy L. Kirschner, Esq.

Attorney for Appellant

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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Jerimy Kirschner & Associates, PLLC, and on September 14, 2021, I caused a copy of the foregoing APPELLANTS OPENING BRIEF to be served through the electronic court filing system, email, or USPS upon the following persons/entities:

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