

IN THE SUPREME COURT OF THE STATE OF NEVADA

IN THE MATTER OF THE INTER  
VIVOS TRUST OF ROBERT L.  
COATES.

No. 40769

**FILED**

DEC 22 2004

BY *[Signature]*  
JENNIFER M. BLOOM  
CLERK OF SUPREME COURT  
DEPUTY CLERK

HELEN HAWTHORNE,  
Appellant,  
vs.  
WELLS FARGO BANK,  
Respondent.

ORDER OF AFFIRMANCE

Appeal from a district court order granting summary judgment. Eighth Judicial District Court, Clark County; Mark W. Gibbons, Judge.

FACTS AND PROCEDURAL HISTORY

On April 26, 1985, with the assistance of attorney Thomas Stark, Robert Coates established the Robert L. Coates Trust (the "Trust"). Mr. Coates named himself as trustee and declared all of the Trust assets as his separate property. The Trust was funded, in part, with 10,740 shares of Weyerhaeuser stock. The express terms of the Trust granted the trustee the sole discretionary power to hold, invest, and reinvest the trust assets. The same day that Mr. Coates executed the Trust, he wrote Stark a letter confirming that the attorney had advised him of the tax disadvantages of the Trust as it was written and that Stark had advised him of alternate ways that the Trust could be drawn that would result in more favorable tax treatment. Nevertheless, Mr. Coates insisted that the Trust be executed in the manner drafted. This letter also relieved Stark of any responsibility for any adverse tax consequences.

Also, on April 26, 1985, Robert Coates' wife, Mrs. Helen Coates, executed a will that transferred her clothing, jewelry, personal effects and tangible property to Mr. Coates, with the residue of her estate to go to the Trust upon her death.

On November 23, 1998, Mrs. Coates died. In June 1999, Mr. Coates filed a petition to set aside her estate to the Trust without formal administration. The petition stated that Mrs. Coates' estate consisted of approximately \$29,500. The district court granted the petition on June 18, 1999.

On June 3, 1999, First Security Trust of Nevada accepted appointment as the successor trustee after Mr. Coates became incapacitated. On April 11, 1999, he died. Pursuant to a trust amendment, the Trust divided into four sub-trusts at Mr. Coates' death: two for the benefit of Helen Coates Hawthorne, and one each for Heather Hawthorne and Christopher Hawthorne. On May 2, 2000, First Security filed a federal estate tax return on behalf of Mr. Coates' estate reflecting an estate tax burden in excess of \$400,000.

Wells Fargo acquired First Security on October 25, 2000, and therefore became trustee of the Trust. In letters dated February 20, 2002, the three beneficiaries executed consents removing Wells Fargo as trustee. These letters stated that Wilmington Trust Company accepted the appointment as successor trustee and requested that Wells Fargo transfer the Trust assets to Wilmington.

On May 2, 2002, Wells Fargo filed a petition entitled "Petition to Confirm Present Trustee and for Approval of its Resignation on the Condition of the Appointment of a Successor Trustee." In this petition, Wells Fargo asserted that, in accordance with the powers of the Trust and

in the interest of the beneficiaries, it had reduced the proportion of Weyerhaeuser stock in the respective trusts from 20 percent to 5 percent. The petition further noted that Hawthorne objected to the sale of Weyerhaeuser stock and that Wells Fargo attempted to contact Wilmington to confirm its appointment as successor trustee, but received no response.<sup>1</sup>

In the petition, Wells Fargo sought court approval of its resignation as trustee upon the appointment of a successor trustee and sought a release from all liability relating to the Trust. The beneficiaries filed an objection to the petition on June 6, 2002. Attached to this objection were two affidavits from Helen Hawthorne asserting that Wells Fargo's failure to file an estate tax return on Mrs. Coates' estate caused Mr. Coates' estate to pay excessive estate taxes, and that Wells Fargo breached its fiduciary duty by selling the vast majority of the Weyerhaeuser stock.

Wells Fargo moved for summary judgment on July 5, 2002, and Helen Hawthorne filed an opposition on July 22, 2002. At a hearing on August 1, 2002, and over Wells Fargo's objection, the district court granted the beneficiaries additional time, pursuant to NRCP 56(f), to conduct discovery regarding their objection to the summary judgment motion. The district court continued the matter until November 4, 2002. At the November 4, 2002 hearing, the district court once again granted the

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<sup>1</sup>The record confirms that as of June 7, 2002, Wilmington had not accepted appointment as successor trustee. On this date, Wilmington sent Hawthorne's attorney a letter stating that it was prepared to serve as successor trustee, subject to a court order that it would have no responsibility for the acts or omissions of predecessor trustees.

beneficiaries additional time to file an affidavit from an attorney or CPA alleging that Wells Fargo breached its fiduciary duty with respect to its handling of the Trust. The district again continued the matter until December 5, 2002.

At the December 5, 2002 hearing, the district court granted Wells Fargo's motion for summary judgment and directed that Wells Fargo's attorney fees and costs be borne by the Trust. The final order was filed December 11, 2002. Hawthorne appeals.

### DISCUSSION

This court conducts a de novo review of a district court order granting summary judgment.<sup>2</sup> "Summary judgment is appropriate when the pleadings, depositions, answers to interrogatories, admissions, and affidavits on file show that there exists no genuine issue as to any material fact and that the moving party is entitled to judgment as a matter of law."<sup>3</sup> A genuine issue of material fact exists if, based on the evidence, a reasonable jury could return a verdict for the non-moving party.<sup>4</sup>

"When a motion for summary judgment is made and supported as required by NRC 56, the non-moving party may not rest upon general allegations and conclusions, but must, by affidavit or otherwise, set forth specific facts demonstrating the existence of a genuine

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<sup>2</sup>Pegasus v. Reno Newspapers, Inc., 118 Nev. 706, 713, 57 P.3d 82, 87 (2002).

<sup>3</sup>Id.

<sup>4</sup>Id.

factual issue.”<sup>5</sup> While all reasonable inferences must be drawn in favor of the non-moving party, the documentation presented by the non-movant must be comprised of admissible evidence.<sup>6</sup> The non-moving party “is not entitled to build a case on the gossamer threads of whimsy, speculation and conjecture.”<sup>7</sup> If “a party fails to carry his burden under Rule 56(f), postponement of a ruling on a motion for summary judgment is unjustified.”<sup>8</sup>

The decision to admit or exclude evidence rests within the sound discretion of the trial court and this court will not disturb the trial court’s decision unless it is manifestly wrong.<sup>9</sup> An expert opinion “may not be the result of guesswork or conjecture”<sup>10</sup> and the trial court may properly exclude an expert opinion that is based upon assumptions rather than facts.<sup>11</sup>

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<sup>5</sup>Id. (citing NRCP 56(e)).

<sup>6</sup>Id. at 713-14

<sup>7</sup>Id. (quoting Posadas v. City of Reno, 109 Nev. 448, 452, 851 P.2d 438, 441-42 (1993)).

<sup>8</sup>Bakerink v. Orthopaedic Associates, Ltd., 94 Nev. 428, 431, 581 P.2d 9, 11 (1978) (quoting Willmar Poultry Co. v. Morton-Norwich Products, 520 F.2d 289, 297 (8th Cir. 1975)).

<sup>9</sup>Hall v. SSF, Inc., 112 Nev. 1384, 1392-93, 930 P.2d 94-99 (1996).

<sup>10</sup>Wrenn v. State, 89 Nev. 71, 73, 506 P.2d 418, 419-20 (1973) (citing Beasley v. State, 81 Nev. 431, 436, 404 P.2d 911 (1965)).

<sup>11</sup>Id.; see also Gordon v. Hurtado, 91 Nev. 641, 643-44, 541 P.2d 533, 534-35 (1975).

Breach of fiduciary duty<sup>12</sup>

Hawthorne initially argues that the district court erred by placing the burden of proof in a breach of trust action on the party asserting the breach.

We agree with other courts, and hold that the burden of proof in a breach of trust action is initially on the beneficiary to show: (1) that a fiduciary duty existed; (2) that the trustee failed to perform that duty; (3) that the court should grant the relief requested; and (4) if damages are sought, the beneficiary must also show that the breach caused a loss.<sup>13</sup> The burden only shifts to the trustee if the beneficiary makes a prima facie case.<sup>14</sup> Thus, if the beneficiary cannot make a prima facie showing,

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<sup>12</sup>We note that the district court ruled that Wells Fargo did not breach any fiduciary duty in establishing a budget for Hawthorne. While Hawthorne's briefs on appeal state facts surrounding this budget, no assignment of error, argument, or legal authority is presented on this issue. Thus, we consider this issue waived. See Home L. & C. Co. v. Hartford M. Co., 58 Nev. 361, 363, 81 P.2d 1063, 1064 (1938).

<sup>13</sup>See, e.g., Shaffer Enterprises v. City of Yuma, 904 P.2d 1252, 1256 (Ariz. App. 1995) (citing G. Bogert, Trusts and Trustees § 871, p. 123-24 (2d ed. 1981)); Van de Kamp v. Bank of America, 251 Cal. Rptr. 530, 546 (Ct. App. 1988) (citing G. Bogert, Trusts & Trustees § 871, p. 123 (rev. 2d ed. 1982)); Goldman v. Rubin, 441 A.2d 713, 724 (Md. App. 1982); see also In re Couch Trust, 723 A.2d 376, 383-84 (Del. Ch. 1998) (holding that a party alleging that a trustee breached the prudent investor rule has the burden of proving it); Masters v. Bissett, 790 P.2d 16, 22 (Or. App. 1990) (holding that beneficiaries bear the burden of proving a trustee's breach of fiduciary duty).

<sup>14</sup>See, e.g., Shaffer, 904 P.2d at 1256.

the trustee has no duty to prove the absence of a breach of fiduciary duty.<sup>15</sup>

Weyerhaeuser stock

Hawthorne argues that the district erred in granting summary judgment in Wells Fargo's favor on the issue of any breach of fiduciary duty with respect to the sale of Weyerhaeuser stock.

The goal in interpreting a trust document is to ascertain and effectuate the apparent intent of the settlor.<sup>16</sup> If the terms of a trust document are not ambiguous, we look only to the trust document to determine the settlor's intent.<sup>17</sup>

Paragraph 7(A) of the Trust, entitled Trustee's Powers, states:

The Trustee shall hold, invest and reinvest the assets of the trust prudently and to the best of its ability and for the benefit of the trust beneficiaries, with sole power and discretion as to amounts and proportions and in such assets or properties as may be deemed most advisable and as permitted by law for the investment of trust funds . . . .

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<sup>15</sup>See, e.g., Lopez v. Lopez, 243 A.2d 588, 594 (Md. App. 1968) (stating if a beneficiary fails to make a prima facie showing "there is no duty on the trustee to prove a negative: i.e., that he has not been derelict in the performance of his duties").

<sup>16</sup>Hannam v. Brown, 114 Nev. 350, 356, 956 P.2d 794, 799 (1998).

<sup>17</sup>See Gianoli v. Gabaccia, 82 Nev. 108, 111-12, 412 P.2d 439, 440 (1966) (interpreting a will provision); Restatement (Second) of Trusts, § 164, cmt. e. (1959) (stating that, in the absence of grounds for reformation or rescission, parol or extrinsic evidence is not admissible to contradict the express terms of a trust).

No other provision in the Trust requires a trustee to seek the beneficiaries' approval of a particular investment decision.<sup>18</sup> Accordingly, under the express terms of the Trust, Wells Fargo could exercise its sole power to sell the Weyerhaeuser stock without seeking the consent of a court or the beneficiaries.<sup>19</sup> Therefore, the only question before this court is whether any genuine issue of material fact exists as to whether Wells Fargo acted prudently in diversifying the trust assets.

At the time of the Weyerhaeuser stock sale, Nevada's codification of the "prudent man rule," found in former NRS 164.050, was in effect. NRS 164.050 stated in pertinent part:

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<sup>18</sup>We reject Hawthorne's argument that language in Paragraph 8 of the Trust, stating that the children's trust "shall consist of all of the shares of the Weyerhaeuser stock owned by the trust," provides conclusive proof that Trust precluded Wells Fargo from selling the Weyerhaeuser stock. Read in its entirety, Paragraph 8 merely directs which assets were to be used to fund the children's trusts at the time of the trustor's death. This interpretation is confirmed by additional language in Paragraph 8 that establishes that, in addition to the Weyerhaeuser stock, the successor trustee may use other assets to fund the children's trust "so that the total assets of the Children's Trust total approximately \$600,000.00." Accordingly, we conclude that this provision in the Trust in no way limited the trustee's sole power to "invest and reinvest" the Trust assets as stated in Paragraph 7(A).

<sup>19</sup>See In re Devincenzi's Estate, 65 Nev. 158, 168, 190 P.2d 842, 847 (1948) (stating that "[a]uthorization in the trust instrument to 'invest and reinvest' has been almost uniformly interpreted as impliedly conferring a power of sale"); Stevens v. National City Bank, 544 N.E.2d 612, 617 (Ohio 1989) (holding that a full power of sale permits the trustee to exercise such power without the consent of a court or the beneficiaries); see also Restatement (Second) of Trusts, § 190, cmt. b. ("an authorization or direction to the trustee to 'invest and manage,' or to 'invest and reinvest,' or 'to dispose of' the trust property, may confer a power of sale both of real and personal property").



1. In acquiring, investing, reinvesting, exchanging, retaining, selling and managing property for the benefit of another, a fiduciary shall exercise the judgment and care under the circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not in regard to speculation, but in regard to the permanent disposition of their money, considering the probable income as well as the probable safety of their capital. . . .

2. The propriety of an investment decision is to be determined by what the fiduciary knew or should have known at the time of the decision about the inherent nature and expected performance of the investment, the attributes of the portfolio, the general economy and the needs and objectives of the beneficiaries of the account as they existed at the time of the decision. Any determination of the liability of the fiduciary for the performance of his investments must be made giving consideration not only to the performance of a particular investment, but also to the performance of the portfolio as a whole.<sup>20</sup>

This court never considered a trustee's potential liability under NRS 164.050 before its repeal. However, many other jurisdictions have addressed this standard and have concluded that a trustee has a duty to diversify trust holdings.<sup>21</sup>

Restatement (Second) of Trusts, § 228, states that a trustee is under a duty to beneficiaries to diversify trust investments to minimize the risk of large losses, "and therefore he should not invest a

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<sup>20</sup>NRS 164.050 (repealed by 2003 Nev. Stat. ch., 355, § 48, (eff. Oct. 1, 2003)).

<sup>21</sup>See, e.g., In re Muellers' Trust, 135 N.W.2d 854, 858 (Wis. 1965).

disproportionately large part of the trust estate in a particular security or type of security.”<sup>22</sup> When a trustee is deciding whether to diversify, the Restatement advises that a trustee should consider several factors:

(1) the purposes of the trust; (2) the amount of the trust estate; (3) financial and industrial conditions; (4) the type of investment, whether mortgages, bonds or shares of stock or otherwise; (5) distribution as to geographic location; (6) distribution as to industries; (7) the dates of maturity.<sup>23</sup>

Several documents in the record demonstrate that Wells Fargo considered the individual requirements of each beneficiary and determined that selling the Weyerhaeuser stock was in the best interest of the Trust. While Hawthorne alleged that the sale of the Weyerhaeuser stock resulted in a substantial loss to the Trust, we agree with the district court that this allegation is conclusory and unsupported by admissible evidence.<sup>24</sup> Simply put, Hawthorne’s own affidavits do not demonstrate the existence of a genuine factual issue. As a result, we find that Wells

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<sup>22</sup>Restatement (Second) of Trusts, § 228, cmt. a. (1958); see also, Restatement (Second) of Trusts, § 230, cmt. j (“Except as otherwise provided by the terms of the trust, the trustee is under a duty to the beneficiary to distribute the risk of loss by disposing of investments included in the trust at the time of its creation which, although otherwise proper investments for the trustee to retain, are improper because not properly diversified.”).

<sup>23</sup>Restatement (Second) of Trusts, § 228, cmt. b.

<sup>24</sup>See Collins v. Union Fed. Savings & Loan, 99 Nev. 284, 302, 662 P.2d 610, 621 (1983).

Fargo discharged its duties under the prudent man rule by considering the Trusts' objectives and subsequently diversifying the Trust assets.<sup>25</sup>

Estate taxes

Hawthorne next argues that genuine issues of material fact remain as to whether the Trust incurred excessive and unnecessary estate taxes due to Wells Fargo's failure to file an estate tax return for Mrs. Coates or take into consideration Mrs. Coates' alleged community interest in the Trust property. In this, Hawthorne asserts that a reasonable trustee would have questioned the loss of Mrs. Coates' unified credit and generation-skipping tax exemption and attempted to reopen Mrs. Coates' estate.

As the district court noted, Hawthorne has not "shown by competent evidence that filing a 706 return for the estate of Helen Coates would somehow reduce the taxes." While Hawthorne did state in her affidavits that attorney Mark Solomon and Wilmington Trust had told her that Wells Fargo acted improperly, these hearsay statements are inadmissible and need not be considered.<sup>26</sup> Further, Hawthorne's expert, Ms. McNair, relied upon incorrect assumptions and the district court

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<sup>25</sup>We reject the appellant's claim that Hawthorne presented "uncontradicted evidence" that Wells Fargo lost more than \$113,000 in Trust principal. This claimed loss related to the eventual sale of the mutual funds that were purchased with the proceeds of the Weyerhaeuser stock. This sale of mutual funds was not included in the summary judgment order below. This is underscored by Wells Fargo's express statement during the December 5, 2002 motion hearing that "Yes, [the mutual funds were] sold at a loss because they sold it when they were told to do so to transfer assets to Wilmington. If they want to file a separate lawsuit on that, let them go ahead."

<sup>26</sup>See Collins, 99 Nev. at 302, 662 P.2d at 621.

properly declined to consider this evidence.<sup>27</sup> The district court provided Hawthorne with ample time to find adequate support for her opposition to Wells Fargo's motion for summary judgment. Hawthorne failed to carry her burden under NRCP 56(e)-(f). Accordingly, summary judgment in Wells Fargo's favor is appropriate on this claim.<sup>28</sup>

Duty to account

Hawthorne next argues that Wells Fargo failed to adequately furnish information regarding its administration of the Trust. Specifically, Hawthorne asserts that: (1) the beneficiaries requested, but did not receive, information regarding Wells Fargo's investment policies; (2) Wells Fargo could not claim a privilege in any document once it resigned as Trustee; (3) no document in Wells Fargo's privilege log was subject to a privilege under NRS 49.095; and (4) the district court committed reversible error by not conducting an "in camera" review of the documents included in the privilege log.

Our review of the record reveals that Hawthorne never objected to the contents of Wells Fargo's privilege log, never made any formal requests for production of documents, served no interrogatories and conducted no discovery. Because Hawthorne did not press these discovery claims in the court below, we find these issues waived.<sup>29</sup>

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<sup>27</sup>See Wrenn v. State, 89 Nev. at 73, 506 P.2d at 419-20.

<sup>28</sup>See Bakerink, 94 Nev. at 581, P.2d at 11.

<sup>29</sup>See MGM Grand, Inc. v. District Court, 107 Nev. 65, 70, 807 P.2d 201, 203 (1991) (citing Landmark Hotel v. Moore, 104 Nev. 297, 299, 757 P.2d 361, 362 (1988)).

Attorney fees

Hawthorne next argues that Wells Fargo violated the terms of the Trust, Nevada's spendthrift trust provisions,<sup>30</sup> and its duty of loyalty by removing \$50,000 from the Trust for attorney fees and informing the beneficiaries of the plan to do so. In this, Hawthorne alleges that the district court abused its discretion in ruling that Wells Fargo's attorney fees were chargeable to the Trust.<sup>31</sup> Wells Fargo asserts that it was entitled to retain Trust funds to pay for its successful defense of Hawthorne's claims.

This court will not disturb a district court's award of attorney fees and costs unless there is a manifest abuse of discretion.<sup>32</sup> A district court may award attorney fees if authorized by an agreement of the parties, statute or administrative rule.<sup>33</sup> NRS 18.010(3) allows the district court to announce its decision on fees at the conclusion of trial "without

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<sup>30</sup>See NRS 166.010 et seq.

<sup>31</sup>We note that the record belies Hawthorne's assertion that "the district court did not approve any fees." The district court's summary judgment order expressly provided:

that after payment of any attorney's fees that remain outstanding from the funds presently held by Wells Fargo, along with payment of any Trustee fees and costs awarded by the Court, the remaining proceeds shall be distributed to Wilmington Trust . . . .

<sup>32</sup>Borgerson v. Scanlon, 117 Nev. 216, 221, 19 P.3d 236, 239 (2001); Key Bank v. Donnels, 106 Nev. 49, 53, 787 P.2d 282, 385 (1990).

<sup>33</sup>Sandy Valley Assocs. v. Sky Ranch Estates, 117 Nev. 948, 956, 35 P.3d 964, 969 (2001).

written motion and with or without presentation of additional evidence.”<sup>34</sup> Thus, it is not necessary for a party to specifically ask for attorney fees in a complaint or counterclaim.<sup>35</sup> Generally, a district court’s failure to state a basis for an award of attorney fees is an abuse of discretion.<sup>36</sup> However, a district court’s failure to provide an explicit basis for its award of attorney fees is subject to harmless error review.<sup>37</sup>

NRS 18.010(2)(b) permits the award of attorney fees “[w]ithout regard to the recovery sought, when the court finds that the claim . . . was brought . . . without reasonable ground or to harass the prevailing party.”<sup>38</sup> If a party does not support their claim with credible evidence, it is groundless under NRS 18.010(2)(b).<sup>39</sup> Here, the district court explicitly found that Hawthorne’s claims relied on “innuendo, speculation, conclusions and hearsay evidence” and that no credible evidence supported the view that Wells Fargo breached any fiduciary duty. Thus, under NRS 18.010(2)(b), it was not an abuse of discretion to award Wells Fargo its attorney fees. In addition, NRS 18.090 permits the recovery of costs in actions prosecuted or defended by a trustee and

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<sup>34</sup>NRS 18.010(3).

<sup>35</sup>Id.; see also Casey v. Williams, 87 Nev. 137, 141, 482 P.2d 824, 826 (1971).

<sup>36</sup>Henry Prods. Inc. v. Tarmu, 114 Nev. 1017, 1020, 967 P.2d 444, 446 (1998).

<sup>37</sup>See Sack v. Tomlin, 110 Nev. 204, 215, 871 P.2d 298, 306 (1994).

<sup>38</sup>NRS 18.010(2)(b).

<sup>39</sup>See Bobby Berolini, Ltd. v. PETA, 114 Nev. 1348, 1354, 971 P.2d 383, 387 (1998).

further directs that this recovery is solely chargeable against the trust, unless the court directs a party to personally bear the fee for mismanagement or bad faith in bringing an action or defense.

Further, pursuant to its equitable powers and authority over the administration of the Trust, the district court had the authority to charge the Trust with the costs and attorney fees incurred by Wells Fargo in opposing Hawthorne's groundless claims.<sup>40</sup> We also find that Wells Fargo's retention of principal did not violate the Trust's spendthrift provision or Nevada law.<sup>41</sup> Because the failure to identify specific authority is harmless, we hold that the district court did not abuse its discretion in charging Wells Fargo's attorney fees and costs to the Trust.<sup>42</sup>

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<sup>40</sup>See Conley v. Waite, 25 P.2d 496 (Cal. App. 1933); see also Botsford v. Van Riper, 33 Nev. 156, 196, 110 P. 705, 712 (1910) (noting that the district court administers legal and equitable relief); Nev. Const. art. 6, § 14 ("There shall be but one form of civil action, and law and equity may be administered in the same action.").

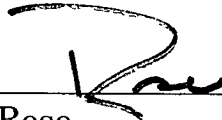
<sup>41</sup>See Estate of Ivey v. DiLeonardo, 28 Cal. Rptr. 2d 16, 22 (Ct. App. 1994) (holding that charging a beneficiary's share of the trust for unnecessary expenses incurred during litigation did not violate a spendthrift trust provision).


<sup>42</sup>We also note that Wells Fargo provided an accounting on December 23, 2000. The billing history submitted indicates that Wells Fargo incurred \$34,468.22 in fees and costs and retained a \$2,000 reserve authorized by the district court. While the district court unequivocally indicated that Hawthorne could challenge any accounting, the record does not contain any evidence that Hawthorne did so.

CONCLUSION

Because we conclude that summary judgment was appropriate on the matters discussed above, and because the district court did not abuse its discretion in charging Wells Fargo's attorney fees and costs to the Trust, we

ORDER the judgment of the district court AFFIRMED.

  
\_\_\_\_\_, J.  
Rose

  
\_\_\_\_\_, J.  
Maupin

  
\_\_\_\_\_, J.  
Douglas

cc: Eighth Judicial District Court Dept. 7, District Judge  
Cary Colt Payne  
Jolley Urga Wirth & Woodbury  
Clark County Clerk