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RE: The Estates of C. Duane Niesen and Kathryne J. Niesen and  
The C. Duane Niesen and Kathryne J. Niesen Revocable Trust

Gentlepersons:

Please accept our condolences on the passing of your father. As part of their initial estate plan, Duane and Kathryne established a living trust called the C. Duane Niesen and Kathryne J. Niesen Revocable Trust, dated March 6, 2007, as amended on August 21, 2018 ("the Trust.")

C. Duane Niesen died on May 28, 2024. Although Kathryne is still alive, on May 21, 2024, she was declared to be incapacitated by her physician and unable to handle her own affairs. Based upon these two events, the Trust became irrevocable. Perry Duane Niesen ("Duane") is now the Successor Trustee of the Trust. He has hired this firm to represent him as the Trustee.

The purpose of this letter is to make you aware of the existence of the Trust and explain briefly the process of trust administration that will be undertaken by the Trustee with our

assistance. Also enclosed are the notice required under Probate Code Section 15800(b) due to Kathrynne's incapacity, and a complete copy of the Trust. We are also enclosing a copy of C. Duane Niesen's Will.

The purpose of the Trust was to avoid probate. This purpose will be accomplished to the extent assets are funded into the Trust before the death of both Grantors. While Kathrynne is incapacitated, the Trust administration will encompass the following three functions:

- (1) Making an inventory of the trust's assets;
- (2) Paying all debts and taxes of the Trust as they come due;
- (3) managing the Trust for Kathrynne's benefit. See Trust, Article 2, Paragraph D., titled "Distributions in the Event of Incapacity."

Following Kathrynne's death, the Trustee will also be responsible for distributing any remaining Trust assets in accordance with the Grantors' instructions to the named beneficiaries.

As Trustee, Duane has the sole authority to manage all property titled in the Trust, make investment decisions, distribute property for Kathrynne's benefit while she is alive, and to otherwise deal with the Trust property. The Trustee is also responsible for keeping financial records for the Trust.

The Trust requires that, during the lifetime of either of the Grantors, the real property located at 16735 Rough & Ready Highway, Rough & Ready, California, APN: 053-150-028-000, and referred to in the Grantor's Trust document as the "Ranch Property" is to be retained in their Trust, and is legally under the management and control of the acting Trustee of the Trust. Currently, due to Kathrynne's incapacity, that person is Duane. Until the time of Kathrynne's death, the ranch property is to be used solely for Kathrynne's benefit. Following the death of the survivor (i.e. Kathrynne,) pursuant to the First Amendment to the Trust, a "Ranch Property Trust" will be created as a sub-trust of the C. Duane Niesen and Kathrynne J. Niesen Revocable Trust, with Duane and Jason as co-Trustees of the Ranch Property Trust. Duane will remain the sole Trustee of all other Trust assets under the C. Duane Niesen and Kathrynne J. Niesen Revocable Trust until such time as all assets are distributed from the Trust and the administration of the Trust is closed.

Currently, some of Kathrynne's assets are titled in her own name, and thus are not under the control of the Trustee. Those assets are under the control of Jesse Duane Niesen (as successor to C. Duane Niesen) who is named as Kathrynne's Attorney-in-Fact under her Durable Power of Attorney, dated August 6, 2003. An Attorney-in-Fact (in this case, Jesse) has the authority to manage all property outside of the Trust, and must act in the best interests of the Principal (e.g. Kathrynne.) Under Kathrynne's Durable Power of Attorney, Jesse may not use Kathrynne's assets for his own legal obligations or benefit. Further, Jesse is specifically prohibited from taking any action that results in a change in the ultimate distribution of Kathrynne's estate, and pursuant to the Durable Power of Attorney must also treat all ultimate

beneficiaries impartially. At the time of Kathryn's death all of the property being managed by Jesse will come under Duane's management and control as Kathryn's Executor under her Will.

Because neither Jesse nor Duane has control of all of the assets, it is important that they work together to ensure that Kathryn's needs and financial obligations are met. It may be necessary to seek a conservatorship over Kathryn if this cannot be achieved, costing money which could otherwise be used for Kathryn's support and for later distribution to her ultimate beneficiaries.

Duane asked that I enclose a letter he wrote to all of you with his thoughts on the situation, and an update as to how he has been handling matters. He has asked that you contact him by September 13<sup>th</sup> with your thoughts.

From time to time, you will receive updates from Duane or from this Firm. Feel free to contact Duane directly with questions. Please remember that we represent only the Trustee. We do not represent "the Trust" nor you individually. Thus, we cannot give you legal advice concerning your interests as a beneficiary. You are welcome to contact me with any questions.

Best Regards,

A handwritten signature in cursive script, reading "Laura F. Paré".

Laura F. Paré

Enclosures

cc: Perry Duane Niesen