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RONALD A. LONGTIN, JR.

BY _____
DEPUTY

1 **CODE: 4105**
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4 *In Propria Persona*

5
6 IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA
7 IN AND FOR THE COUNTY OF WASHOE

8
9 IN THE MATTER OF THE ESTATE OF
WILLIAM POWELL LEAR, also known as
10 WILLIAM P. LEAR, W.P. LEAR and BILL
LEAR,
11 Deceased.

12 Patrick Christopher Lear,
Beneficiary / Petitioner

v.

13 Harold P. Dayton, James L. Murphy,
Richard B. Rowley,
14 Trustees / Respondents

Case No.: PR78-2800

v.

Dept. No: 7

15 *DUNHAM TRUST COMPANY,*
Tommy L. Tucker,
16 Successor Trustees / Respondents

v.

17 *COOKE, ROBERTS & REESE, LTD,*
David J. Reese,
18 Attorneys / Respondents

v.

19 *GRANT THORNTON, LLP,* James L. Murphy
Accountants / Respondents

20
21 **Supplement Summary to Petition to Set Aside Accountings**

22 COMES NOW Patrick Christopher Lear, Petitioner, as named heir in the Estate of William
23 Powell Lear and beneficiary of the *The William P. Lear and the Moya Olsen Lear Family Trust*
24 *Agreement (LFT)* dated March 9, 1978 and submits this *Summary to Petition to Set Aside*
25 *Accountings (Summary)* filed in the instant case on April 26, 2005.

1 The instant Summary of the *Petition to Set Aside Accountings* is provided pursuant to Judge
2 Peter I. Breen’s directive made during an out of court meeting held in chambers on April 29,
3 2005.

4 Each and every allegation and paragraph in Petitioner’s *Petition to Set Aside Accountings* is
5 reiterated and incorporated herein in its entirety so as to show and establish Respondents’
6 systematic scheme and continuing pattern of misconduct. References in the Summary text to
7 certain sections in the *Petition to Set Aside Accountings* do not exclude other sections which are
8 relevant to the systematic scheme to deprive LFT remaindermen and other beneficiaries of due
9 process of law and their rights and interests in the LFT assets and *corpus*.

10 **DEFINITIONS**

11 For the purpose of shortening this summary, the following definitions apply:

12 “*BOMBARDIER*” means “BOMBARDIER, INC. and/or CANADAIR, LTD.”

13 “*BV*” means “BARNARD, VOGLER & CO.”

14 “*CANADAIR*” means “CANADAIR, LTD and/or BOMBARDIER, INC.”

15 “*CR&R*” means “COOKE, ROBERTS & REESE, LTD.”

16 “*DAYTON*” means “Harold P. Dayton.”

17 “*DTC*” means “Dunham Trust Corporation.”

18 “*GT*” means “GRANT THORNTON, LLP.”

19 “*LFT Trustees*” means “Harold P. Dayton, James L. Murphy, Richard B. Rowley”; if “*LFT*
20 *Trustees*” is used in the context of acts or omissions which occurred after August 30, 2004, “*LFT*
21 *Trustees*” means “James L. Murphy, Tommy L. Tucker.”

22 “*MURPHY*” means “James L. Murphy.”

23 “*REESE*” means “David J. Reese, Esq.”

24 “*ROWLEY*” means “Richard B. Rowley.”

25 “*TUCKER*” means “Tommy L. Tucker.”

1 **SUMMARY**

2 The *Petition to Set Aside Accountings* was filed on April 26, 2005, to: (1) obtain a true,
3 correct, complete and accurate forensic audit of the LFT for the years 1978 through 2004, (2) to
4 seek recovery of Trust principal, income and other losses sustained as a result of Respondents'
5 improprieties, misconduct, breaches and violations of the LFT, (3) to adjudicate and correct
6 violations of the Constitution and laws of the State of Nevada and of the Constitution and laws of
7 the United States of America committed by *LFT Trustees*, their attorneys *REESE, CR&R,*
8 *McDONALD, CARANO, WILSON, LLP, GT,* accountant *MURPHY* and others who may be
9 named at a later date, and (4) to completely account for the LFT before turning management over
10 to new trustees.

11 Petitioner having been deprived of legal notice, Trust accountings and any other information
12 regarding the LFT for a period exceeding twenty one years, has recently discovered accounting
13 omissions, errors, conversions and misappropriations as far back as 1978 which taint every LFT
14 account submitted to this Court from that date and petitions this Court to set aside all of the LFT
15 accounts since 1978 and more particularly from January 1983 to the present pursuant to NRS
16 §165.120.

17 Respondents *LFT Trustees, GT,* accountant *MURPHY, CR&R* and/or *REESE* knew or should
18 have known that they had a duty to keep all the beneficiaries of the LFT on notice of litigation,
19 Court actions, accountings and informed of trust activities and knew or should have known that
20 Respondents had a duty of undivided loyalty to all the LFT's beneficiaries. While knowing the
21 foregoing, Respondents failed, neglected and refused to perform according to the duties and
22 obligations they were and are bound to perform under the LFT agreement, the common law, the
23 Constitution and laws of the State of Nevada, the Constitution and laws of the United States of
24 America.

25 //

1 Respondents *LFT Trustees, GT*, accountant *MURPHY, CR&R* and/or *REESE* knew or should
2 have known that the management requirements of the LFT had been agreed to and Ordered by
3 this Court by the Agreement of June 30, 1981, the Stipulation of April 30, 1982, the Petition of
4 July 23, 1982, and the Court Orders of August 13, 1982, January 17, 1983 and August 23, 1983
5 but while knowing the foregoing, failed, neglected and refused to abide by this Court's Orders.

6 For a period exceeding twenty years, *LFT Trustees* through *CR&R* and/or *REESE*, while
7 abrogating Petitioner's rights to due process and equal protection of the law, engaged in
8 malpractice and abuse of process by misrepresenting and deceitfully influencing the Second
9 Judicial District Court and other Courts that all parties entitled to legal notice had been notified
10 according to law.

11 For a period exceeding twenty years, *LFT Trustees* through *CR&R* and/or *REESE*, while
12 abrogating Petitioner's rights to due process and equal protection of the law, did not honestly
13 maintain and prudently manage the LFT in the best interest of all the beneficiaries, did not
14 provide true, correct, complete and accurate accountings of the LFT as required by the LFT
15 agreement and as required by law.

16 For a period exceeding twenty years, *LFT Trustees* through *CR&R* and/or *REESE*, while
17 abrogating Petitioner's rights to due process and equal protection of the law, did not distribute
18 the income received from the LFT in accordance with the directives of the creator of the Trust,
19 William P. Lear, Sr and further disposed of and distributed trust assets and corpus to those who
20 are not entitled to receive them.

21 By using methods of withholding information, accountings, and benefits and by alternately
22 threatening and bribing certain beneficiaries, and obtaining a hold-harmless agreement from two
23 out of the three classes of beneficiaries under the LFT by suggesting under the false pretense that
24 a hold-harmless agreement might save the Trust from having to spend in excess of \$20,000 per
25 year on Errors and Omissions insurance coverage, a 254% increase over the previous year, *LFT*

1 *Trustees* and their co-conspirators effectively created a conflict of interest and discriminatory
2 preference between beneficiaries which *LFT Trustees* used to induce further changes in the LFT
3 and to silence any dissent over the management and distribution of the LFT by any outright and
4 income beneficiary of the LFT.

5 Having effectively corrupted the Trust and compromised the outright and income
6 beneficiaries, *LFT Trustees*, Trustees' attorneys *CR&R* and/or *REESE, GT* with the aid of others
7 including but not limited to *MCDONALD, CARANO, WILSON, LLP*, proceeded to manage the
8 LFT in an unethical, unauthorized, imprudent and self-serving manners with no regards to and in
9 violation of the intent of William Powell Lear, Senior (WPLSr), and in violation of the laws and
10 Constitution of the State of Nevada and the laws and Constitution of the United States of
11 America.

12 While engaging in this continuing pattern of conduct and breach of trust, *LFT Trustees, GT,*
13 *CR&R* and/or *REESE* also engaged in practices of self-dealing, imprudent, and fraudulent
14 billings to the Trust. Respondents did secretly and unlawfully convert and transfer highly
15 valuable LFT property, misappropriated and misused Trust funds, failed and refused to give
16 notices, reports and other necessary information to Petitioner and other remaindermen
17 beneficiaries, and failed and refused to provide true, correct, complete and accurate accountings
18 of the LFT, continually offered false and misleading information to the LFT income and outright
19 beneficiaries and continually made misleading and materially false statements to this and other
20 Courts for the purpose of deceiving others into believing that the LFT was being managed in a
21 prudent and lawful manner and in the best interest of all the beneficiaries.

22 At all times relevant to the *Petition to Set Aside Accountings LFT Trustees* through *CR&R*
23 and/or *REESE* while abrogating Petitioner's rights to due process and equal protection of the
24 law, acted in a hostile, retaliatory, and vindictive manner toward LFT beneficiaries seeking to
25 enforce their rights and secure their interest in the LFT.

1 In 1991, 1993 and 1996, Respondents *LFT Trustees, GT*, accountant *MURPHY, CR&R*
2 and/or *REESE* petitioned this Court for changes in the terms and conditions of the LFT, made
3 changes to agreements that were binding on the LFT beneficiaries and heirs of WPLSr as for
4 instance the CANADAIR option agreement, all with the approval of those LFT beneficiaries
5 who were to benefit from the change and without the knowledge and consent of those LFT
6 beneficiaries at whose expense the changes were being made. This *modus operandi* pervades the
7 administration and accountings of the LFT, with expenses and losses being charged against the
8 rights and interests of LFT remaindermen beneficiaries while income or gains are distributed to
9 income and outright beneficiaries with little or no regard to the LFT agreement or even the
10 deceitfully obtained Court Orders. None of the accounts from 1983 through 1992, inclusive,
11 shows any remaindermen transactions thereby making it impossible for this Petitioner and other
12 LFT remaindermen beneficiaries to secure and protect their rights and interest in and under the
13 LFT. From 1993 to 2000, the LFT accounts do not present a comprehensive report of the
14 separate and conflicting interests of each of the three classes of beneficiaries.

15 **RIGHTS & OBLIGATIONS**

16 This Petitioner is entitled to accountings, inventories, legal notice, books, papers, records,
17 and other relevant LFT information as is normally and legally due any trust beneficiary.

18 Respondents *LFT Trustees, GT*, accountant *MURPHY, CR&R* and/or *REESE* owe undivided
19 loyalty to all LFT beneficiaries and with respect to the LFT and its beneficiaries, Respondents
20 have a perfect obligation to obey the Last Will and Testament of WPLSr, the LFT, the
21 Constitution and laws of the State of Nevada and the Constitution and the laws of the United
22 States of America.

23 Further, *LFT Trustees'* appointment and trustees' fees were to all be confirmed by this Court.
24 There are no provisions for secret trustees, nor does an LFT Trustee have the power to transfer
25 his office to another without approval of this Court and notice to the LFT's beneficiaries.

1 Respondents *CR&R* and/or *REESE*'s services to the *LFT Trustees* and the LFT beneficiaries
2 are to be provided pursuant to the retainer agreement dated Sept. 1, 1983, according to this
3 Court's Orders and according to law.

4 **DE FACTO TRUSTEE**

5 *GRANT THORNTON, LLP* has been acting as and is the *de facto* Trustee of the LFT. *GT*
6 performs and bills for the performance of the duties of *LFT Trustees*. *GT* also performs and bills
7 for the performance of accounting for the LFT primarily through *GT* Senior Partner and
8 accountant *MURPHY*. Further, *MURPHY* charges *GT* for his accounting services.

9 Respondents *LFT Trustees DAYTON, ROWLEY, DTC* and *TUCKER* knew that *GT* and
10 *MURPHY* as accountant and as Trustee were one and the same and that they maintained and
11 currently maintain common addresses, telephone numbers, fax numbers, email addresses, office
12 space and equipment so that no distinction between *GT* and the *LFT Trustees* or between *GT* and
13 *MURPHY* can be made.

14 *GT* and *MURPHY* have been and are engaged in defrauding the LFT by a scheme of double
15 billing for the performance of Trustees' duties. Neither *DAYTON* and *ROWLEY*, nor *DTC* and
16 *TUCKER*, nor *BV* denounced the double-billing fraud perpetrated by *GT* and accountant
17 *MURPHY* upon the LFT.

18 *LFT Trustees MURPHY* and *TUCKER* are continuing the obstruction and obfuscation, which
19 started under *DAYTON, MURPHY* and *ROWLEY*, while being aided and abetted by *CR&R*
20 and/or *REESE* and others.

21 **ACCOUNTINGS**

22 On August 13, 1982, this Court ordered the accountings of the LFT to be rendered pursuant
23 NRS §165.030 through §165.120. None of the accountings presented by Respondents to this
24 Court from 1982 to and including 2003 comply with the statutory requirements set forth under
25 NRS §165.030 through §165.120.

1 Further, Respondents have made misrepresentations in each and every accounting presented
2 to this Court from 1982 to and including 2000 as for instance that this Petitioner had been
3 provided with notice and a copy of the accountings when *LFT Trustees, CR&R* and/or *REESE*
4 knew the statements and representations were false and that the accountings neither conformed
5 with NRS §165.030 through §165.120, nor NRS 165.135 as misrepresented.

6 Respondents *LFT Trustees, GT*, accountant *MURPHY, CR&R* and/or *REESE* knew or should
7 have known that by misaccounting and making misrepresentations in each every annual
8 intermediate accounting presented to this Court from 1982 through 2003, Respondents
9 continually violated the policy of this State. NRS §628.002.

10 **ACCOUNTING STANDARDS**

11 The accountings produced, filed and/or served upon LFT beneficiaries by Respondents *LFT*
12 *Trustees, GT*, accountant *MURPHY, CR&R* and/or *REESE* since 1983 do not comply with
13 accounting standards.

14 Respondents also failed and neglected to report conflicts of interest that were material to the
15 management and accountings of the LFT and knowingly and willfully kept LFT remaindermen
16 beneficiaries uninformed and thereby deprived this Petitioner and other LFT beneficiaries
17 similarly situated of legal notice, due process of law and equal protection of the law.

18 Respondents *LFT Trustees, GT*, accountant *MURPHY, CR&R* and/or *REESE* knew or
19 reasonably should have known that three basic principles of internal controls govern sound
20 business accounting: 1) segregation of duties, 2) timeliness, and 3) documentation, but failed,
21 neglected and refused to implement these basic principles. *MURPHY* controls most if not all
22 aspects of the LFT, the LFT accountings have been produced, filed and served in an untimely
23 manner, some by as much as three years, for all but three years during the period 1983 through
24 2003 and Respondents have failed, neglected and refused to provide this Petitioner with relevant
25 notice, documents, accountings and other supporting books, papers and records, expending

1 significant sums of LFT funds preventing this Petitioner and other LFT beneficiaries from
2 gaining access to true, correct, complete and accurate LFT accounts. Further, the accountings
3 presented to this Court are not understandable by this Petitioner and other LFT beneficiaries.

4 **FIDUCIARY ACCOUNTING STANDARDS**

5 Respondents *LFT Trustees, GT, accountant MURPHY, CR&R, REESE and BV*, were all paid
6 from LFT funds and assets, knew or should have known that there are six fiduciary accounting
7 principles and while knowing the foregoing, failed and neglected to implement these principles
8 in the LFT accountings presented to this Court from 1983 to the present.

9 **STANDARDS FOR COMPILATION ENGAGEMENTS**

10 Respondents *LFT Trustees, GT, accountant MURPHY and CR&R and/or REESE*, produced
11 filed and served upon certain LFT beneficiaries the LFT accountings in compilation form and
12 knew or should have known that the *Statement on Standards for Accounting and Review Services*
13 (*SSARS*) No. 1 establishes the standards by which compilation and review engagements are
14 performed under existing standards and that a CPA must at least compile financial statements
15 that he or she submits to a client or others, and report on them accordingly and while knowing
16 the foregoing, Respondents failed and neglected to apply *SSARS* No. 1 to the accounts produced,
17 filed and served upon this Court and certain LFT beneficiaries for the years 1983 to 2003,
18 inclusive.

19 **\$3,251,662 DOLLARS UNACCOUNTED FOR**

20 Both the LFT and the Estate of WPLSr were being accounted for by *MURPHY AND GT* for
21 the years 1990 and 1991. *GT* and *MURPHY* used their control over these accounts as well as the
22 lack of segregation of duties to shuffle amounts in the accounts thereby causing an exaction that
23 exceeds by \$3,251,662 the actual amounts due to the United States of America by and through
24 the IRS from the Estate of WPLSr and/or the LFT.

25 //

1 Neither Petitioner nor a Professional CPA with forty years experience in tax matters can
2 understand and reconcile the accounts presented by Respondents to the Court and LFT
3 beneficiaries.

4 There are significant sums unaccounted for in the LFT's annual accountings since 1991 that
5 were caused by the misaccountings of Respondents.

6 **SUMS EXCEEDING \$110,000,000 DOLLARS UNACCOUNTED FOR**

7 One of the assets of the LFT were royalties on three types of aircraft. The *LFT Trustees*
8 entered into a Settlement Agreement to liquidate the rights of the LFT without due notice to
9 Petitioner and other beneficiaries similarly situated, as required by contract, law and as ordered
10 by this Court. The unlawful and fraudulent liquidation of the royalty rights was not in the best
11 interest of this Petitioner and other remaindermen beneficiaries similarly situated. As a result of
12 the fraudulent settlement agreement entered into by Respondents, there are to date in excess of
13 \$110,000,000 in principal unaccounted for in addition to interest thereon.

14 There are significant sums unaccounted for in the LFT's annual accountings since 1996 as a
15 result of the unauthorized sale of the LFT's royalty asset in Bombardier, Inc.

16 **FIRST AND SECOND INACCURATE WRITE-OFFS**

17 In at least two instances, Respondents *LFT Trustees*, *GT*, Accountant *MURPHY*, *CR&R*
18 and/or *REESE* produced, filed and served upon certain beneficiaries and this Court, accountings
19 which show write-offs against an asset in an amount greater than the assets' reported value.

20 There are significant sums unaccounted for in the LFT's annual accountings since 1991 as a
21 result of the excessive write-offs on certain assets.

22 **RUBENS PAINTINGS**

23 While Trustees continue to obstruct and prevent this Petitioner from obtaining the schedules
24 of assets of the LFT known as Schedule A and Schedule B, two very valuable Peter Paul Rubens
25 paintings which were recorded to be the property of WPLSr, before the time of his death are

1 unaccounted for since 1978. This Petitioner has caused interrogatories to be mailed to
2 Respondents *LFT Trustees*, *TUCKER*, *DTC* and *CR&R* and/or *REESE* with regard to these
3 paintings but Respondents have failed, neglected and refused to respond to date.

4 There are significant assets unaccounted for in the LFT's annual accountings since 1978 as a
5 result of the transfer and conversion of these paintings to third parties.

6 **RIVERHOUSE**

7 On March 9, 1978, Moya Olsen Lear, wife of WPLSr pledged and committed her interest in
8 and to the Verdi dwelling and property, "principal residence" known as Riverhouse and placed it
9 in the LFT in exchange for a life interest in the LFT in the form of the right to possess, occupy,
10 and use the principal residence without charge during her lifetime and was a beneficiary of the
11 LFT.

12 Riverhouse was transferred and converted to the Moya Olsen Lear Trust by Respondents and
13 *MURPHY* who is also the Trustee for the Moya Olsen Lear Trust. This Petitioner has a loss and
14 damage as a result of said transfer and conversion. There are significant assets unaccounted for
15 in the LFT's annual accountings since 1978 as a result of the transfer and conversion of
16 Riverhouse to third parties.

17 **SILVER LAKE WATER COMPANY SALE**

18 The assets of Silver Lake Water Company (*SILVERLAKE*), an asset of the LFT, were sold
19 to Sierra Pacific Power Company (*SPPC*) in 1999, at which time two of the three *LFT Trustees*
20 were on the Board of Directors of said *SPPC* and held a significant amount of voting-share stock
21 in *SPPC*'s parent company *SPR* resulting in a substantial conflict of interest. Under the terms
22 and conditions of the sale of LFT assets to *SPPC*, the sale of said assets was not in the best
23 interests of LFT beneficiaries as the assets were sold to *SPPC* at a substantially lower price than
24 the fair market value of the company, *SILVERLAKE*.

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1 Respondents *LFT Trustees* have no authority to seek this Court's approval for a change in the
2 allocations and distributions of LFT sums (1) in violation of the intent of WPLSr, (2) in violation
3 of WPLSr's Last Will and Testament, (3) in violation of article FOURTH of the LFT, (4) in
4 violation of article FIFTH of the LFT, (5) in violation of article SEVENTH of the LFT, (6) in
5 violation of article NINTH of the LFT, (7) in violation of the Constitution and laws of the United
6 States of America, (8) in violation of the Constitution and laws of the State of Nevada, (9) in
7 violation of NRS chapter 163, (10) in violation of the Uniform Principal and Income Act - NRS
8 chapter 164 and (11) in violation of Petitioner's rights to due process and equal protection of the
9 law, (12) without the knowledge and consent of the LFT remaindermen beneficiaries.

10 Further, this Court did not and does not have the authority to allow for or order a change in
11 the terms and conditions of the Last Will and Testament of WPLSr or of the LFT, to override or
12 violate the Constitution and laws of the United States of America, or the Constitution and laws of
13 the State of Nevada. NRS §163.023.

14 Despite having knowledge of the LFT's article SEVENTH spendthrift provision which
15 protects the interest of each and every beneficiary of the LFT from alienation, Respondents *LFT*
16 *Trustees*, *CR&R* and/or *REESE* sought changes in the terms and conditions of the LFT which
17 were made at the expense and to the damage of and without the knowledge or consent of LFT
18 remaindermen beneficiaries.

19 Respondents *LFT Trustees*, *GT*, accountant Murphy, *CR&R* and/or *REESE* knew or should
20 have known that they were not authorized to solicit the advice of and signature of LFT income
21 beneficiaries and outright beneficiaries in the arbitrary determination, allocation and distribution
22 of LFT income and principal.

23 **INVASION, TRANSFER & CONVERSION**

24 Respondents *LFT Trustees*, *GT*, accountant Murphy, *CR&R* and/or *REESE* solely used
25 remaindermen beneficiaries' equitable interest in the LFT for the development of land parcels

1 and then subsequently allocated and distributed the investment and / or proceeds due these same
2 remaindermen beneficiaries to LFT outright beneficiaries, income beneficiaries and third parties
3 in violation of the Last Will and Testament of WPLSr, the LFT, the principles of equity, the
4 Constitution and laws of the State of Nevada and the Constitution and laws of the United States
5 of America. Respondents knew or should have known that they were not authorized and were
6 prohibited from engaging in such discriminatory, inequitable, unjust, imprudent and fraudulent
7 management practices.

8 Respondents *LFT Trustees, GT*, accountant Murphy, *CR&R* and/or *REESE* knew or should
9 have known that they are liable to the remaindermen beneficiaries to make restitution of sums
10 unlawfully and wrongfully allocated, distributed or paid out.

11 Respondents *LFT Trustees, GT*, accountant Murphy, *CR&R* and/or *REESE* developed and
12 implemented a systematic scheme and continuing pattern of conduct to defraud LFT
13 remaindermen beneficiaries to the benefit of these same Respondents, the LFT outright
14 beneficiaries, income beneficiaries, and others, after having corrupted and compromised the LFT
15 outright beneficiaries and income beneficiaries for the purpose of furthering their systematic
16 scheme to defraud the LFT's remaindermen beneficiaries and to suit their self-serving desires.

17 There are significant sums unaccounted for in the LFT's annual accountings since 1991 as a
18 result of the unauthorized invasion of the LFT's *corpus* by Respondents.

19 **VIOLATIONS OF RIGHTS AND BREACHES OF DUTIES AND OBLIGATIONS**

20 Respondents *LFT Trustees*, accountant *MURPHY, CR&R* and/or *REESE, GT, TUCKER* and
21 DTC engaged in hostile, unethical and malicious acts and bad faith pleading, had covert and
22 sanctionable communications with the State District Court Judge, misused Trust funds to
23 disqualify and wholly abrogate and alienate Christian William Lear from his rights and interests
24 in the LFT in violation of the Last Will and Testament of WPLSr and the LFT, maliciously
25 attempted to disqualify this Petitioner from the LFT on unfounded, bare and baseless accusations

1 all for the purpose of obstruction, hindrance and delay and to conceal Respondents multiple
2 breaches of duty, breaches of Trust, breach of oath, breach of contract, mismanagement,
3 misallocations of funds, fraudulent activities and to conceal their untruthful, incorrect,
4 incomplete and inaccurate accountings.

5 There are significant sums unaccounted for in the LFT's annual accountings since 2000 as a
6 result of the unauthorized hostility, needless and self-serving litigation to prevent any scrutiny
7 into the LFT's affairs, management, and accounting.

8 **SUCCESSOR TRUSTEES TUCKER & DUNHAM TRUST COMPANY**

9 Respondent *TUCKER* by and through DTC has failed to produce and file the LFT
10 accountings for the year 2004 in a timely manner according to the provisions of Nevada State
11 law, has failed, refused and neglected to report the continued centralized control exerted by
12 accountant *MURPHY* and *GT* and has recently entered the LFT and effectively replaced the
13 recently deceased Trustee *DAYTON* as a straw-man Trustee and has been and is currently billing
14 and receiving compensation for services that he has not performed.

15 While knowing that the *LFT Trustees* were required to produce their accountings in
16 accordance with NRS §165.030 *et seq.* Respondents *TUCKER* by and through DTC failed,
17 neglected and refused to report the *LFT Trustees'* failure, neglect and refusal to abide by this
18 Court's Order of August 13, 1982. NRS §163.110.

19 Respondents *TUCKER* by and through DTC, as professional Trustees knew or should have
20 known the laws, rules and regulations of the State of Nevada in regard to the duties and
21 obligations of Trusts and Trustees, and while knowing and having access to LFT books, records,
22 documents, minutes and other information, aided and abetted LFT Trustee *MURPHY, GT,*
23 accountant *MURPHY, CR&R* and *REESE* in the violation of laws of the State of Nevada, breach
24 of the LFT, the violation of the Last Will and Testament of WPLSr as well as multiple acts of

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1 contempt of this Court's Orders, failed and refused to report said violations and engaged in new
2 violations since his appointment and confirmation as LFT co-Trustee.

3 There are significant sums unaccounted for in the LFT's annual accountings since 2004 as a
4 result of the failure of *TUCKER*, by and through DTC to perform duties for which he was paid.

5 **TRUSTEES' CONTINUAL DISREGARD OF ANY LIMITATIONS**

6 Respondents *LFT Trustees*, accountant *MURPHY, CR&R, REESE, GT, TUCKER* and/or
7 DTC petitioned this Court for an Order seeking partition for the LFT outright beneficiaries of
8 unliquidated non-cash trust assets under terms and conditions not amounting to an arm's-length
9 transaction. Respondents have misused LFT funds in the preparation of their unauthorized
10 petition.

11 Respondents *LFT Trustees*, accountant *MURPHY, CR&R* and/or *REESE, GT, TUCKER* and
12 DTC knew or should have known that they were precluded by this Court's Order to seek
13 partition for the LFT outright beneficiaries of unliquidated non-cash trust assets and that
14 Respondents are to make no distribution of non-cash assets until such time as the non-cash assets
15 are converted to cash and the expenses attributable to the particular asset are paid.

16 Respondents *LFT Trustees*, accountant *MURPHY, CR&R* and/or *REESE, GT, TUCKER* and
17 DTC knew that the outright beneficiaries already received benefits of disbursement from the
18 LFT in excess of the amounts specified by WPLSr in his Last Will and Testament and in the
19 LFT.

20 The excessive distributions, violations of law, breaches of fiduciary duties, arbitrary and
21 inequitable management practices by Respondents were known of at least one outright
22 beneficiary who is willing to let the violations continue on the condition that she can continue to
23 derive a benefit thereby showing her corruption and compromise.

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1 **TRUSTEES' ATTORNEYS**

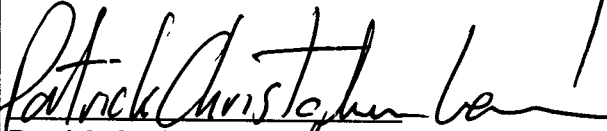
2 Respondents *CR&R* and *REESE* were engaged and retained by *LFT Trustees* for the primary
3 purpose of assisting Respondents *LFT Trustees*, accountant *MURPHY* and *GT* in producing,
4 filing and serving the LFT accountings pursuant to NRS §165.030 through §165.120, as ordered
5 by this Court, and to act according to the highest ethical standards.

6 Respondents *CR&R* and/or *REESE*, actively participated and aided and abetted *LFT Trustees*,
7 *GT*, and accountant *MURPHY* in abrogating, alienating and prejudicing this Petitioner's rights to
8 due process and equal protection of the law to the damage, detriment and expense of this
9 Petitioner by willfully, knowingly, secretly and arbitrarily (1) changing the terms and conditions
10 of the LFT, (2) changing the allocations and distribution provisions of the LFT, (3) entering into
11 Settlement Agreements, (4) entering into at least one Asset Purchase Agreement, (5) neglecting
12 and refusing to serve this Petitioner with any legal notice, notice of litigation and accountings.

13 When Petitioner sought to enforce his rights to and under the LFT, Respondents *CR&R*
14 and/or *REESE* engaged in unethical behavior, misconduct and malpractice by (1) participating in
15 a covert, secret, *ex-parte*, and sanctionable letter writing scheme to District Court Judge Breen to
16 influence the outcome of the case, (2) wrongfully and fraudulently billing the LFT and receiving
17 payment from the LFT for their unethical conduct, breaches, violations and frauds including but
18 not limited to providing legal and professional services to certain LFT income and outright
19 beneficiaries on private matters at the expense of the LFT and allocated to LFT remaindermen
20 beneficiaries, (3) obstructing Petitioner's discovery, (4) engaging in willful abuses and violations
21 of the Constitution and laws of the State of Nevada, the Nevada Supreme Court Rules of
22 Professional Conduct and the Constitution and laws of the United States of America for the
23 purpose of concealing breaches of contract, breaches of oath, breaches of Trust, misaccountings
24 and fraudulent transfer and conversion of Trust property, thereby damaging and defrauding this
25 Petitioner.

1 The relief requested as set forth in the *Petition to Set Aside Accountings* is reasonable and the
2 Court can afford such relief.

3 DATED this 9th day of May, 2005

4 

5 **Patrick Christopher Lear**
6 1805 North Carson Street #120
7 Carson City, Nev. 89701
8 Tel: 775-721-9643
9 Fax: 775-884-4211

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CERTIFICATE OF MAILING

I, **Christian William Lear**, certify as follows: My mailing location is: **1805 North Carson Street #120, Carson City, Nevada 89701**. On May 10, 2005 I deposited at the **Carson City Post Office** a true and correct copy of the following:

• **Supplement Summary to Petition to Set Aside Accountings**

enclosed in a sealed envelope, upon which first class postage was fully prepaid, addressed to:

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and that there is a regular communication by mail between the place of mailing and the place as addressed.

Executed on: May 10, 2005 By: Christian Williams Lear