

VIRGINIA: IN THE CIRCUIT COURT FOR SMYTH COUNTY

LINDA P. FIRESTONE, ET AL.

vs.

Case No. CL1100050200

EULA PEARL CRESS HANDY MANTZ, ET AL.

**FINAL ORDER**

The Court, having previously received and reviewed the Report of the Commissioner of Accounts and the Report of the Special Commissioner on December 27, 2013, with Notice of the Hearing and the Special Commissioners Accounting having been given to all parties by first class mail, postage prepaid on November 5, 2013. No objection was filed with the Court by the parties. It is therefore ORDERED that the Report of the Commissioner of Accounts and the Report of the Special Commissioner are hereby approved.

The Court further finds that the Special Commissioner had contemplated that Richard A. Money, Esq. would be serving as a Commissioner In Chancery, but that Richard A. Money, Esq. did retire from his law practice. The Court further finds that Michael E. Untiedt, Esq. had agreed with the Special Commissioner that he would serve as a Commissioner In Chancery in place and stead of Richard A. Money, Esq. However, the Court having herein approved the Report of the Commissioner of Accounts and the Report of the Special Commissioner, now determines and ORDERS that a Commissioner in Chancery is not necessary and that an Accounting is not needed to be filed with the Commissioner of Accounts.

The Court further finds that two Virginia State Tax Refunds were received by the Special Commissioner in the amounts of \$1,424.67 and \$234.84. That these refunds totaling \$1,659.51 were deposited into the Trust Account of Mark B. Fenyk, Special Commissioner for the D. B. Musser Estate on November 7, 2014.

That upon evidence previously submitted to this Honorable Court by the testimony of William N. "Corky" Sheets, Certified Public Accountant, this Honorable Court determined there was a possibility that Tax Refunds might be made by the Internal Revenue Service. Upon the evidence presented by verbal testimony of William N. "Corky" Sheets, Certified Public Accountant, it was determined that a refund could be made up to five years after the filing of tax returns. This Honorable Court now finds that the time frame upon which a Federal Tax Refund might now be received has passed.

That by a previous Order, this Honorable Court has directed John H. Graham, Clerk for this Court acting as General Receiver for Smyth County to take possession of the unclaimed settlement proceeds from the Special Commissioner's Sale of the D. B. Musser Estate as Ordered by said Order. The amounts being as follows:

6-10-2020cc:MF, PG

. For Aaron Granville Thompson	\$ 1,014.14
. For the Unknown Heirs of Doctor B. Crouse	\$10,141.45
. For the Unknown Heirs of Winston C. Musser	\$10,141.45

This Honorable Court finds that a check in the amount of One Thousand Nine Hundred Sixty-Two and 24/100 Dollars (\$1,962.24) has been paid to Smyth County Community Hospital pursuant to Abstract of Judgment obtained by Smyth County Community Hospital vs. Shirley Marie Hutton, Date of Judgment 09-27-1995, Amount of Judgment \$1,828.25, with interest at the rate of 9% from judgment and costs in the amount of \$30.00.

This Honorable Court finds that a check in the amount of Five Hundred Twenty-Three and 12/100 Dollars (\$523.12) has been paid to Larry B. Lipscomb M.D. pursuant to Abstract of Judgment obtained by Larry G. Lipscomb M.D. T/A/ Highlands Orthopaedic Clinic vs. Shirley Marie Hutton, Date of Judgment 09-27-1995, Amount of Judgment \$493.12, with interest at the rate of 9% from judgment and costs in the amount of \$30.00.

This Honorable Court finds that a total of Seven Hundred Fifty and No/100 Dollars (\$750.00) was retained by the Special Commissioner due to the parties being unrepresented. This Court finds and Orders that Mark B. Fenyk, Special Commissioner is entitled to these funds for services rendered to the unrepresented parties.

As this Honorable Court has found that a Commissioner in Chancery is not needed and therefore neither is an Accounting needed to be filed by a Commissioner in Chancery with the Commissioner of Account for Smyth County, Virginia. The Accounting filed by the Special Commissioner, listed a fee of \$500.00 for the Commissioner in Chancery and a fee of \$25.00 for John H. Graham, Clerk.


Therefore, this Honorable Court finds that Mark B. Fenyk, Special Commissioner, having filed on March 20, 2018, an Invoice for additional services rendered for Three Thousand Eight Hundred and No/100 Dollars (\$3,800.00), which services are entitled to payment. The State Tax refunds in the amount of \$1,424.67 and \$234.84, and the \$500.00 no longer needed for a fee to a Commissioner in Chancery and the filing fee for the Smyth County Circuit Court Clerk of \$25.00 is no longer needed, which sums total Two Thousand One Hundred Eighty-Four and 51/100 Dollars (\$2,184.51) is hereby Ordered to be paid to Mark B. Fenyk, Special Commissioner.

This Honorable Court by letter dated May 31, 2013 Ordered that the Special Commissioner was to send out his Accounting to all Heirs of the Estate of D. B. Musser. This Honorable Court finds that Mark B. Fenyk, Special Commissioner sent out the Accounting, along with Checks to all known Heirs on November 5, 2013.

This Honorable Court finds that Mark B. Fenyk, Special Commissioner, having performed all his duties in this matter, it is Ordered that the Special Commissioner is relieved from his duties as such and from any bond requirement. *The Special Commissioner is directed to forward a copy of this Order to any known or potential heirs of Doctor B. Crouse, Winston C. Messer*

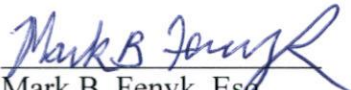
This Honorable Court finding that nothing further remains to be done, ORDERS that *or* this matter be stricken from the docket of this Court.

ENTER THIS 10<sup>th</sup> DAY OF JUNE, 2020.

  
Sage B. Johnson, Judge

*Adam G. Thompson  
at their last known  
address, to the  
Commissioner of Accounts,  
and any counsel of record.  
sdg 6/10/20*

I ASK FOR THIS:

  
Mark B. Fenyk, Esq.  
Special Commissioner  
214 West Main Street  
P.O. Box 884  
Marion, VA 24354