

THE HIGH COURT OF BELIZE, A.D. 2022

CLAIM NO. 329 OF 2020

BETWEEN

(DEBORAH SUTHERLAND

CLAIMANT

(

(AND

(

(DUANE WILLIAMS

DEFENDANT

(as Executor of the Estate of Doris A. Flowers Hulse

BEFORE THE HONOURABLE MADAM JUSTICE SONYA YOUNG

Decision:

4th January 2023

Appearances:

Mr. Brandon Usher, Counsel for the Claimant.

Ms. Velda Flowers, Counsel for the Defendant.

KEYWORDS: Probate - Executor - Breach of Duty - Efficiently Administer the Estate - Failure to file Full and True Accounts - Account of Profits

JUDGMENT

1. The Defendant was granted probate of the Will in the Estate of Doris Hulse in May 1993. That Will bequeath her Property in Belize City to Godwin Hulse,

Kenrick Sutherland, Deborah Sutherland (Claimant) and Duane Williams (Defendant). The Property comprised a leasehold interest in a parcel of national land which the Defendant subsequently purchased in his capacity as Executor (the Property).

2. The Property has been sold pursuant to an undertaking given to the Court by the parties during these proceedings. The proceeds have been placed in an escrow account pending the Court's determination of this matter.
3. The Claimant alleges that the Defendant began renting the Property to various persons soon after the Testator's death, and even before the Will had been probated. The rental was continuous and without her consent. Although she too lived on the Property until 1996, she left after the Defendant's constant demands for her to do so.
4. She has never received her portion of the Estate or a share in the proceeds of rent save for \$950.00 paid directly to her by one of the tenants (evidencing rent for the entire bottom flat) and two \$200.00 payments made in 2020.
5. Sadly, Kenrick passed away in 2013 without receiving his portion of the Estate and Godwin has been living in the USA. His whereabouts are unknown.
6. She seeks an order compelling the Defendant to administer the Estate and render a full account from January 2003 to current, along with a determination of her share and its equivalent monetary value, interest thereon and costs.

7. The Defendant admits to renting the Property but says he derived no benefit whatsoever from it. The rent had from time to time been collected by Godwin Hulse and the Claimant. There had been no income from October 1998 to December 2013 as the Property was in a state of disrepair.
8. In 1993, he held a meeting with all the beneficiaries, and it was agreed that Godwin Hulse would manage the Property including collecting rent. It was also agreed that this rent (which he believes to be \$450.00 monthly) would be divided among the beneficiaries (excluding the Defendant) after property taxes, maintenance expenses and other related expenses had been deducted.
9. He also admits to the \$950.00 which the Claimant says she once collected directly from a tenant but says in total she received no less than \$10,800.00 as she was responsible for collecting rent after Godwin Hulse migrated to the USA. He, himself, also gave her additional sums.
10. He contends that all the beneficiaries have had both occupational and financial benefits from the Property over the years and this must be factored into any accounting.
11. When the Property fell into disrepair and could not be rented, the beneficiaries had all agreed that he should repair the Property and reimburse himself for those expenses. In 2013, he entered into an arrangement with a tenant to allow him to occupy the premises for six months' rent free in exchange for partial repairs to the Property. He only started collecting rent again from 2014 to 2015.

12. He counterclaimed for an account from the Claimant for all rental income received by her, damages with interest and costs.
13. In her Reply, the Claimant denied making any of the agreements on which the Defendant sought to rely. The role of collecting rent had never been discussed with her and she never undertook it. No agreement for rent free living by a tenant was ever discussed or approved by her. Nor was any agreement made that the Defendant should repair the premises and reimburse himself.
14. She explained that while she lived at the Property, the Defendant traveled back and forth between America and Belize and always told her the rent was going towards the repairs for the Property. She never received any money from him other than those she previously admitted.
15. She denied any knowledge of agreements made between the Defendant and Godwin Hulse, but admits that Godwin did live in the upper flat of the Property for a year in 1998. It was then left vacant until 2000. Kenrick, however, had never lived there since Doris Hulse died.
16. She denied, with equal vigor, the Defendant's entitlement to the remedies claimed.
17. Pursuant to an interim order of the Court, both parties filed their accounts. The Defendant also amended his.

Preliminaries:

18. The parties could not agree on the issues in their Pre-trial Memorandum. The Claimant insisted on breach of fiduciary duties, but his pleadings really stated nothing in this regard. He certainly claimed no remedies for these breaches which ordinarily would be damages for *devastavit* or any pecuniary loss suffered by the beneficiary. The Defendant, to my mind, did well to resist this as an issue.
19. However, in her submissions, she stated it as an issue and proceeded to address it without conditions. The Court was then utterly confused. Although I am reminded that a case rightly belongs to the parties, and if they agree that a matter is in issue, then the Court should oblige. The difficulty which arises is that no particular breach had been pleaded. This means that the Defendant would have been unable to mount a proper Defence if one was available.
20. In his submissions, Counsel for the Claimant for the first time spoke to failure to distribute the assets and failure to keep accounts as breaches of the Defendant's fiduciary duty. He then sought to raise *devastavit* based on the Defendant's conversion of the deceased's asset to his own use.

Whether there was a breach of duty owed to the Claimant, Godwin Hulse and Kenrick Sutherland by the Defendant:

21. For what it's worth, the Court will briefly address the issue of breaches only because both Counsel addressed the Court on it. However, no order for damages for *devastavit* will be made for the above stated reason and because no submissions were made by the Claimant in this regard either.

22. A personal representative is under a statutory duty to administer the Estate according to law and the Will and to render a full account within one year from issue of the Grant - **Section 49(1) of the Administration of Estates Act Cap 197 (the Act):**

Every executor and administrator shall administer and distribute the estate which he is appointed to administer according to law and the provisions of any valid will relating to that estate and, as soon as may be after the expiration of the period notified in the Gazette in accordance with rules of court and not later than twelve months from the day on which probate or letters of administration are issued to him, unless upon application to the Registrar on sufficient cause shown to his satisfaction further time is granted by the Registrar for that purpose, file in the Registry a full and true account, verified by affidavit and supported by vouchers, of the administration and distribution of the estate.

(2) If the account is not the final account it shall set forth all debts due to the estate still outstanding and all property, goods and effects, still unsold and unrealised, and the reason why they have not been collected, sold or realised, as the case may be.

(3) The executor or administrator shall, every twelve months after the filing of the first account, render further accounts of his administration and distribution until the estate is fully administered, and if he fails to do so, shall be liable to be dealt with in accordance with section 50.

23. It is easy to determine from the facts, and the Defendant admits that he failed to file or verify any accounts until ordered to do so by the Court in 2021. He says he was not aware that he was required to do so after one year of taking the Grant and then every year thereafter until the Estate was fully wound up. This is a clear admission of breach of this statutory duty.
24. The Defendant has not stated any debts which were outstanding at the time of the Testator's death. He was therefore expected simply to deal with the property in accordance with the Will i.e., distribute it to the beneficiaries. He has delayed doing this for almost 30 years, seemingly, without reasonable excuse or any excuse at all. This undoubtedly indicates a breach of his statutory duty to administer the Estate with diligence.

25. By his own admission, the Defendant revealed that he had been making an income from the Property, expending sums on taxes, repairs and sundry other expenses, and giving certain sums to various beneficiaries. He also explained that at certain periods, he was not the one receiving the rents and so could not account. As an Executor, he is duty-bound to keep, furnish, and verify the Estate's account (**Section 49(1)** above).
26. **Section 49(9)** makes it clear that where accounts have not been filed within the time prescribed, the Executor shall not be entitled to the "*costs and expenses of and attendant on the rendering and filing of an account and the forwarding of notices...*"
27. A finding of a *devastavit* or wasting of the assets makes a personal representative personally liable so that he must answer out of his own pocket. Understandably, there may be some overlap with accountability for profits which is definitely in issue. This may explain some of the Claimant's confusion, but it does not change the fact that breach of statutory or fiduciary duty was never pleaded.

THE ISSUES:

1. Is the Defendant's account full and true?
 - a. Was there an agreement entered into between the Executor and the other beneficiaries pertaining to the Executor's investment into the Estate under the condition that he be repaid?
 - b. If there was such an agreement, what amount is the Defendant entitled to be reimbursed?

- c. Was there an agreement that Godwin Hulse and the Claimant be assigned to collect rent for different periods of time?
 - d. If there was such an Agreement and the Claimant and Godwin Hulse collected sums, should they each account for the sums they collected?
2. What is the monetary value of each beneficiary's share in the Estate?

The Will:

"I, Doris A. FLOWERS HULSE of 11 Corner Racoon and Currasow Streets, Belize City, Belize, HEREBY REVOKE all former Wills and Testamentary dispositions.

I APPOINT Mr. Duane Williams to be the sole executor of this my will and direct him to pay all my just debts, funeral and testamentary expenses.

I DEVISE and BEQUEATH all my property situate at No. 11 Corner Racoon and Currasow Streets, Belize City to Godwin Hulse, Kenrick Sutherland, Deborah Sutherland and Duane Williams in equal shares. If the said Kenrick Sutherland and Deborah Sutherland should die before the age of twenty-one their share shall devolve on the survivors in equal shares.

Upon the deaths of the above-named beneficiaries all the hereditaments hereof shall be devolved unto the children of the said Godwin Hulse, Kenrick Sutherland, Deborah Sutherland and Duane Williams beneficiaries hereto, in equal shares."

The Evidence:

Deborah Sutherland

28. She testified that she had been living in the upper flat of the Property with Doris Hulse when she died. The lower flat was then occupied by two tenants (grocery shops) from whom the deceased used to collect rent. Within a month of her passing, the Defendant began to collect the rent. The Claimant's boyfriend

repaired the stairway and the wooden floor upstairs which was so bad you could see into parts of the lower level.

29. In 1995, one of the tenants moved out and the remaining tenant took over the entire space. No other repairs were done up to the time the Claimant moved out in 1996, following the repeated demand to do so by the Defendant.
30. In 1997, Kenrick, who had been in prison before Doris Hulse had died, was released. Together, they asked the Defendant about their share in the rent and was told the same thing. Kenrick had no place to stay and was kicked off the Property by the Defendant. He went to live at the garbage dump until he died in 2013.
31. Godwin returned to Belize in 1997 and was allowed to live in the upper flat. Before he returned to the USA in 1998, he gave her a copy of the Will. His whereabouts have been unknown since.
32. After she had been kicked off the Property, she returned only to secure it in anticipation of a hurricane in 1998. She then sought the assistance of a lawyer. The lawyer arranged a meeting with her and the Defendant, but it did not go well. Eventually, the lawyer gave her a letter to take to the tenant in the lower flat and the tenant paid her the rent of \$950.00 that month. She was arrested for having stolen the rent but was released the same day.
33. After the threat of the hurricane had passed, she saw buckets of paint, tiles, and other material at the Property. The tenant downstairs moved out and the Defendant started repairing the Property in late 1999 or early 2000. Repairs,

which she referred to as a “cover Benjamin”. The Court understood this to mean that they were superficial repairs only. A year later, the house seemed occupied again as she saw persons and furniture in the lower flat. She did not go there often.

34. In 2019, she realised the house was fully rented and went to her Attorney. Her Attorney wrote a letter to the Defendant. She also went into the house and realised that repairs had been done - the floors were tiled, the walls were no longer rotten and were painted. There were additional rooms built and being built.
35. In January 2020, the Defendant gave her some money (\$200.00). He again gave her \$200.00 in February 2020. He denied receiving the letter from the Attorney and said that was all the money he could give her as he had taken a loan to fix the Property. A “For Sale” sign was then posted at the house. She learnt from a search at the Land’s Registry that the Property had been bought by the Defendant from the Government of Belize and that he now holds title in his personal capacity. The Estate remains un-administered to date.

Garfield Andrewin

36. He met the Claimant in 1993 when she lived with the deceased at the Property. The house was in very bad shape at the time. He repaired the upstairs stairway and floor. The downstairs was rented out to two separate tenants.
37. In 1996, the Claimant moved in with him. Before this, one of the tenants downstairs left and the other took over the entire space. The downstairs tenant seemed to change every six or so months.

38. He recalled that Kenrick returned in 1997 and wanted to discuss his share of the Property with the Defendant. He eventually went to live at the dump site where he died.
39. Godwin returned in late 1997 and lived in the upper flat. He built a new stairway and verandah with his own money. Godwin had told him this.
40. In October 1998, a hurricane was threatening, and he went with the Claimant to board up the Property. He noticed that the downstairs walls on the south side of the house were missing and had been replaced with zinc. They were chased away by the Defendant.
41. He then encouraged the Claimant to go to a lawyer which she did. She returned with a letter and said she was instructed by the lawyer to take it to the tenant in the downstairs flat. She left and returned with money. The next day the police came saying she had stolen the rent.
42. After the storm, they returned to the Property and noticed paint, floor tiles, and other materials in the house. The downstairs tenant left about a month later and the downstairs was open, so he was able to see that it was in a terrible condition. About a year and a few months later (1999/2000), the Defendant started repairs.
43. In the upstairs, windows were changed, some of the siding, a new room was added where a verandah used to be. Downstairs, the rotting wood was wrapped with chicken wire and covered with stucco (cover Benjamin) mainly on the Racoon Street side. A new fence was built to the south and east of the Property. The work took about a year to complete.

44. Persons moved into the upstairs as soon as the work up there was completed (mid 2001) and he noticed new meters were installed. About one month later, he noticed people downstairs as well and vehicles parked in the yard.
45. In 2019, they attended their Attorney's office and received a letter to give to the Defendant. For a while, he could not be found and when he was, he refused to accept the letter from Mr. Andrewin. In February 2020, he noticed a "For Sale" sign on the Property. They again visited their Attorney who sent a letter to him.

Duane Williams

46. He admits to being named Executor in the Will of Doris Hulse and being granted Probate in 1993. He also admits that the Will named the four as beneficiaries of the estate property - the Property. He says he obtained title to the Property in **1994** in his name as Executor and it was at no time in his personal capacity.
47. The Property was a two-story wooden house. At the time of the Testator's death, the other three beneficiaries lived in the upper flat and the lower flat was rented out. He was living in the USA at the time and would travel back and forth but he stayed elsewhere whenever he visited. He authorised Godwin Hulse to collect the rent on his behalf and to use it to pay taxes and do repairs.
48. He was made to understand that the rent was \$450.00 but he did not know this for a fact. Godwin collected rent from January 1993 - June 1998 (December 1992 according to his accounts). When Godwin left, he (Duane Williams) assigned the rent collection etc. to the Claimant instead. This was from August 1998 to July 2004. He never asked the Claimant to leave the Property but did

threaten to report any illegal activity which he felt was taking place there. After that, she left voluntarily.

49. The house was unoccupied from 2004 to 2013 as it was in serious disrepair. He only started collecting rent from 2014 to 2015 in the sum of \$450.00 monthly for a portion of the Property only. During that period, he did maintenance work from the rental income and eventually used his own money to do more substantive repairs from about 2012. He says the total cost of repairs amounted to \$404,874.00.
50. In 2010, he tried to sell the Property for \$150,000.00 but the highest offer received was \$70,000.00. All units are currently rented and together generate \$2,615.00 in income. His accounts show a total expenditure of \$428,152.30 less rent collected in the sum of \$108,055.00 for a total of \$320,097.30 outstanding to him. He adds that there are property taxes outstanding of some \$9,366.66 of which he says he has paid \$1,500.00.
51. He then decided that since there is so much outstanding to him, he would sell the Property. In February 2020, he put up a “For Sale” sign. He knows he has to distribute the proceeds to the beneficiaries in equal shares as per the Will after deduction of expenses and debts.

Is the Defendant’s account full and true?

- a. Was there an agreement entered into between the Executor and the other beneficiaries pertaining to the Executor’s personal investment into the Estate under the condition that he be repaid?**

52. This Court is not inclined to believe that any such agreement had ever been made. There was no written agreement but that may be unlikely in family situations such as this. What the Court would rely on is the parole evidence. The Defendant's evidence in this regard is scanty, lacks believability and was rendered unreliable by the Claimant's cross-examination. He contradicted himself repeatedly. He even contradicted what he had pleaded while the Claimant was steadfast that she had made no such agreement with the Defendant.
53. In any event, even if there was such an agreement made on the date of the deceased's funeral, why was there no move to fix the house immediately thereafter? In fact, the Defendant says he only began fixing the building substantively in 2012. Before this, he did minor repairs and contracted with a tenant for that tenant to live rent free for six months in exchange for certain repairs to be effected.
54. According to the Defendant's statement, by 2004 the Property would have generated some \$63,450.00. This sum, he said, went directly to either the Claimant and/or Godwin Hulse. Why would this be or why would he, as Executor, have allowed this if indeed there were arrangements in place for him to repair and be reimbursed?
55. The Court also wonders why there would have been an agreement to repair the Property when there was only a leasehold interest at the time of the deceased's death. It would seem that the more important aim would be to get freehold title rather than to renovate the Property. Then to hear the Defendant speak of what

was done to the Property, it was not simply repairs. He added rooms clearly with the intent of enhancing the income generating ability of the Property.

56. What is even more bizarre is that he knew in 2010 that he could not sell the Property for his asking price of \$150,000.00. The highest offer he got was \$70,000.00, yet he would somehow determine that an investment of some \$428,152.30 of his own money made good financial sense. This certainly could not have been in the best interest of the Estate; especially where the income, he says which was being generated, was little over \$2,600.00 per month. How was he reasonably expecting to recover what he had spent?
57. This Court finds that there never was any agreement or reaffirmation of any agreement between the Defendant and any of the other beneficiaries for the Defendant to repair or renovate the Property from his own pocket and to then be reimbursed.
58. While a personal representative holds the real estate of the Testator on a trust for sale, **Section 34(7)** informs that:
- Where the deceased leaves a will, this section has effect subject to the provisions contained in the will, and the trust for sale shall extend only so far as it is necessary to raise money for the payment of the funeral, testamentary and administration expenses and the debts and other liabilities of the deceased.*
59. There was no reason as expressed in **Section 34(7)** proffered by the Defendant to explain the delay in distribution for so long or his insistence on renting and repairing the Property. The Defendant clearly also had no power by statute or otherwise to continue to rent the Property or to incur additional expense to

repair the Property. He could only have extended his power by the agreement of the beneficiaries who had reached full age.

60. Since the Court finds that there was never any such agreement, the expenses which the Defendant incurred in repairing the Estate Property can not be expenses to be deducted from the yield of the sale of the Estate Property.
61. The Defendant embarked on a venture all his own, and that is certainly in keeping with his behavior throughout. He carried on as if that Property was his and he did exactly as he desired in full contravention of the clear terms of the Will.
62. However, the Claimant also waited for these many years before making any real move to secure what she was entitled to under the Will. There is evidence that she went to attorneys twice; but beyond holding a meeting and sending a letter, nothing meaningful was done until this Claim was brought. A Claim which did not properly plead breach of duty.
63. The Claimant also said she noticed at various times certain repairs being done and she continued to stand back and wait. There is a certain degree of acquiescence in her behavior which really can not be overlooked.
64. This Court will order that the Defendant account for the profits received through rental payments and to deduct therefrom any expenses he **reasonably incurred** in repairing the Property. These expenses must be properly vouched, and the Registrar will entertain and determine any objections.

b. Was there an agreement between the Defendant and the Claimant and/or Godwin Hulse for the collection of rental income from the Property?

65. The Claimant vehemently denied this allegation.
66. For all the reasons stated above, the Court again could find no reason to believe that any such agreements existed. It has not gone without notice that the first time the Claimant said she received any money (\$950.00) was after a meeting with her Attorney and the Defendant in or around 1998. The next time she received \$400.00 was in early 2020 again after a letter from her Attorney to the Defendant.
67. There is not a single period of time when the Defendant said he agitated for part of the rent money from either the Claimant or Godwin. He presented no accounting, which he is duty-bound to keep even where he alleged delegation of his duties to someone else. He presented no receipts from any of them where they would have paid the property taxes or any other expense. Far worse, he asked for no contribution from either of them to repair and renovate the property although he says he was aware that they had benefitted for years from the rental they received.
68. He places Godwin in a position of rent collector when he clearly could not have been living in Belize. He changed the period the Claimant herself was alleged to have been collecting rent. It is also strange that he allowed the Claimant to collect rent after she had moved out of the house, but she could not (this Court believes through the Defendant's own doings) and did not live at the Property.

69. Again, I could not believe the Defendant's allegations and was constrained to find that he had made no such agreements for rent collection with either the Claimant or Godwin. He must therefore account fully for all the rent collected during the entirety of his executorship.

The Accounts:

70. The Claimant's account is accepted by this Court with the necessary correction as to the year of payment of the \$950.00. The Defendant is allowed to enter payment to the Claimant in the sum of \$1,350.00 in his statement of account of profits. That sum is to be deducted from any sum found to be owing to the Claimant from the profits generated from the rental of the Estate property.

71. The Court finds that she received no other monetary sums from the Estate whether through collection of rent or otherwise. The Defendant has not proven that any of the other two beneficiaries have received any monetary sums from the Estate.

72. The beneficiaries were entitled to live rent free on the Property since there was no reason for the Executor to delay the distribution. They are not to account for any rent which the Defendant claims was payable to the Estate for the periods during which they resided there.

73. As the personal representative, the Defendant is bound to account for all the assets, income, and expenditure reasonably associated with the proper performance of his duties. He is also to account for all profits which accrued during this time as they too are assets of the Estate.

74. The Court, therefore, finds that the Defendant received and must fully account for all rent collected during the period for which he was appointed executor up to the sale of the Property. Because so much time has passed, the Court accepts the sums which he stated in his accounting for the period during which he alleged the Claimant and Godwin were collecting rent, a total of \$63,450.00. He must have satisfied himself in some way to make an allegation of this sum. Without more, the Court accepts it.
75. The Court also accepts that there was no proof of occupancy between August 2004 to December 2013. The Claimant did not convince the Court otherwise by the evidence she was able to provide. The Court accepts the sum of \$450.00 per month rental from January 2014 to December 2015 being \$10,000.00 total.
76. A full accounting of the rental income, appropriately supported, is to be given for the period January 2016 to the date of sale of the Property.
77. From the evidence provided, the Court accepts, and the Claimant admits that some investment was made into the repair and improvement of the Property. Those expenses which are found to be reasonable and are supported are to be deducted from the profits made by the Estate. However, the account which the Defendant has given is woefully inadequate and difficult to comprehend.
78. While it is verified by affidavit, many of the vouchers presented in support are not in the Defendant's name and so have no bearing whatsoever on this matter; others are illegible, there are no rent receipts, no utility receipts - there is a lot lacking.

79. For this reason, the Registrar will be ordered to take the accounts of profits with the stated deductions while bearing in mind that the Court rejects any expenses incurred for insurance, yard maintenance, and utilities beyond May 1994 when the Land Certificate was issued to the Executor.
80. Land taxes would have had to be paid whether the Property remained in the sole or joint names of the beneficiaries so those are accepted as expenses of the Estate as are the Title Fee (\$1,178.00) and Grant Administration Fee (\$8,143.00).

Should the Defendant be directed to administer the Estate?

81. The Defendant was granted Probate since May of 1993. Ordinarily, an Estate is expected to be administered within a year. A delay of almost thirty years is unacceptable, inexcusable (in this case) and a breach of statutory duty. It would really demand the removal of the Executor but no such application had been made.
82. The Executor is ordered to forthwith administer the Estate by distributing $\frac{1}{4}$ of the proceeds of sale of the property after deduction of land taxes, grant administration fees, title fees and any insurance and utility fees up to May 1994 to the three beneficiaries or their heirs or successors. Where the beneficiary has died and there are no heirs and successors, the share is to be divided equally amongst the remaining beneficiaries.
83. The share of any beneficiary whose whereabouts remain unknown is to be kept in an interest-bearing account until further order of the Court, or on proof of his

death. The Executor has liberty to apply for further directions.

84. The Executor's ¼ share is to remain in the escrow account until he has completed accounting for the profits and any sum which the Registrar may find to be owing to the Estate is to be taken from this sum.

The Counterclaim:

85. The Counterclaim is dismissed.

IT IS ORDERED:

1. Judgment for the Claimant.
2. The Counterclaim is dismissed.
3. Within one month of this Order, and in accordance with this judgment, the Defendant is to render, furnish, and file with the Registrar a true and full account of the profits received during the administration of the Estate of Doris A. Flowers Hulse, including all income to which the Claimants and all other beneficiaries are entitled to in accordance with **Sections 25 and 49 of the Administration of Estates Act.**
4. The Defendant is allowed to deduct therefrom any expenses he reasonably incurred in repairing the Property. These expenses must be properly vouched.
5. The Defendant shall verify the said accounts by an affidavit.
6. The Defendant shall serve a copy of the said accounts on the Claimant.
7. The Defendant is to give every creditor, beneficiary and other persons interested in the Estate a notice stating that the verified account has been filed with the Registrar and setting out the names and addresses of all the persons to whom he intend to forward this notice.

8. The Registrar is to entertain any objections to the accounts on a date to be fixed by the Registrar.
9. The Registrar shall give notice to the Defendant of any omissions or objections to any items within thirty days of receiving the objections.
10. The Registrar is at liberty to give any other appropriate directions for the just, economical, and expeditious disposal of the taking of the accounts and vouching of same, as ordered herein.
11. The Defendant is not entitled, from the Estate to the costs of preparing the affidavit and attached Account filed herein on the 12th February 2021, any amendments or subsequent accounts filed, including the final account.
12. The Defendant is to call in and distribute the Estate of Doris A. Flowers Hulse which includes the distribution of profits in accordance with the Will of the deceased Doris A. Flowers Hulse with due diligence and, in any event, within one year of the date of this Order.
13. Each party shall bear their own costs as agreed.

SONYA YOUNG
HIGH COURT JUDGE