

IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS  
JONESBORO DIVISION

**CENTENNIAL BANK,  
Guardian of the Estate of  
Mary Moore Stiny**

**PLAINTIFF**

v.

**No. 3:17-cv-226-DPM**

**RENA WOOD**

**DEFENDANT**

**ORDER**

1. Wood has informally advised the Court that she doesn't oppose Centennial's motion to approve, *No* 120. It's granted. Centennial is authorized to sell the Hoxie house to Brooke Pinkus pursuant to the parties' contract for \$68,000.00 and to deposit the net proceeds into the Court's registry. Report of sale due by 14 September 2018.

2. The parties' amended joint motion to approve tax preparation expenses, *No* 125, is granted pursuant to the Court's prior Order, *No* 106. The original motion, *No* 124, is denied as moot. The Court approves Dean Fredgant as accountant and authorizes a retainer of \$12,000.00 to be paid from Bank of America account No. *xxxxx-5307*.

3. The Court authorizes Rena Wood, on behalf of the Stiny Family Trust, to execute IRS Form 2848 and give Dean Fredgant a power of attorney limited to tax-related matters: receiving and

reviewing the Trust's confidential tax information; performing all acts (such as signing consents and agreements) deemed necessary by the IRS; and communicating directly with the IRS on behalf of the Trust.

4. The Court approves the parties' agreements about amended state and federal tax returns for 2014, 2015, 2016, and 2017 for Ms. Stiny. Those returns should be prepared after the amended returns for the Trust have been completed and filed. The parties should continue collaborating and, if possible, agree on a CPA certified in Arkansas to prepare the amended personal returns. The Court authorizes payment for those returns in an amount not to exceed \$10,000.00 from the Bank of America account. If Centennial and Wood agree, in the developing circumstances, that the Arkansas-certified accountant they select needs a power of attorney to address with the IRS any issues related to Ms. Stiny's amended personal returns, then Wood is authorized to execute a Form 2848 in favor of that accountant.

5. The Court approves the parties' agreement about an appraiser (or appraisers) for the California properties in connection with the amended Trust returns. Here again, please keep cooperating and select any needed appraiser by agreement. The Court authorizes payment for the appraisals from the Bank of America account, in an amount as agreed between Centennial and Wood, not to exceed a total of \$10,000.00.

6. All the expenses authorized in this Order are subject to the reimbursement condition of this Court's 30 May 2018 Order, № 106 at 1-2. Joint status report on tax-related issues due by 28 September 2018.

So Ordered.

D.P. Marshall Jr.  
D.P. Marshall Jr.  
United States District Judge

27 July 2018