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DIANE W. CLOUGH

Certified Public Accountant, Ltd

Member American Institute of Certified Public Accountants

March 24, 2003

Member Nevada Society of Certified Public Accountants

Members of the Assembly Judiciary Committee Legislative Building 401 S. Carson Street Carson City, NV 89701

RE: AB365

Dear Chairperson Anderson and Members of the Committee:

I would like to submit this letter as my written support for this Bill. I am a certified public accountant and also presently serve as a professional guardian and co-quardian for several Wards in Clark County.

Certain aspects of the current guardianship statutes are inadequate. For example, the guardian's duties are largely ambiguous as the statutes are not clear on what requires prior court approval and what actions are within my discretion. Our family court does not have legal authority to entertain certain trust matters, which can cause two actions in two courts to be needed, causing delay and unnecessary costs.

As a professional quardian, it is sometimes necessary for me to resign, and the current statutes do not have a procedure for a guardian to resign. Additionally, upon the death of a Ward, there are many tasks to complete, such as final tax matters, which take more time than the current statutes allow.

The proposed changes in AB365 seem to rectify these problems, and the changes are clearly an improvement to the guardianship statutes. I hope that you, as members of the Assembly Judiciary Committee, understand and see the need for these proposed changes, and that you will assist in the passage of AB365.

Thank you for your consideration of my concerns.

ASSEMBLY JUDICIARY
DATE: 3/25/03 ROOM: 3/38 EXHIBIT
SUBMITTED BY: DIANE CLOCK!

Diane W. Clough, CPA

ione W. Cho

Professional Guardian

DC/daj

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