

**THE STATE OF NEW HAMPSHIRE**  
**JUDICIAL BRANCH**  
<http://www.courts.state.nh.us>

Court Name: 9TH CIRCUIT - PROBATE DIVISION - NASHUA  
Case Name: TRUST OF TRUST U/W ROBERT W. ROBERTSON  
Case Number: \_\_\_\_\_  
(if known)

**TRUSTEE'S ACCOUNTING**  
**p Original    •• Amended**

1. The FIRST account for the period beginning 01/10/2011  
and ending 12/31/2011      •• Check if final account
2. Trustee name John Q. Esquire Telephone (617) 241-1212  
Mailing address 100 Liberty Street Suite 400 Boston, MA 021294425  
Co-trustee name State National Bank, NA Telephone (617) 241-6622  
Mailing address 88 Exchange Place Suite 2525 Boston, MA 021292525
3. Attorney name William Williams Telephone (603) 882-1321  
Firm name Williams, Williams & Williams Bar ID # 4956  
Mailing address 110 Spring Street, Nashua, NH 03060
4. Account Summary (totals taken from the following page)
- |                              |    |                   |
|------------------------------|----|-------------------|
| TOTAL PRINCIPAL RECEIVED     | \$ | <u>675,875.00</u> |
| TOTAL PRINCIPAL DISBURSED    | \$ | <u>14,012.98</u>  |
| BALANCE OF PRINCIPAL ON HAND | \$ | <u>661,862.02</u> |
|                              |    |                   |
| TOTAL INCOME RECEIVED        | \$ | <u>30,923.06</u>  |
| TOTAL INCOME DISBURSED       | \$ | <u>20,262.98</u>  |
| BALANCE OF INCOME ON HAND    | \$ | <u>10,660.08</u>  |

**ORDER**

- ☐ Account allowed.
- ☐ Account allowed pending filing of \_\_\_\_\_
- ☐ Account disallowed for the following reasons \_\_\_\_\_

If this is a final account, receipts for the balance must be filed within 30 days.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Judge

## TRUSTEE'S ACCOUNTING

Case Name: TRUST OF TRUST U/W ROBERT W. ROBERTSON

Case Number: \_\_\_\_\_

**TRUSTEE'S ACCOUNTING**

On a separate sheet of paper, list all the assets, including real estate, remaining in the trust and the values of each. Also enter this amount on page 1, #4.

**INCOME**

**8. INCOME RECEIVED**

**Schedule 1** - Balance held at Prior Accounting \* . . . . . \$ 2,200.00  
*List each item included in Schedule 8 of prior accounting.*

**Schedule 2** - Dividends and Interest . . . . . \$ 28,723.06  
*On a separate sheet of paper, list all dividend and interest income received during this accounting period. List the source, the individual amounts and date each was received.*

**Schedule 3** - Other Income . . . . . \$ 0.00  
*On a separate sheet of paper, list any additional income of the trust, including the source of the income (name), the amount and date received.*

**TOTAL INCOME RECEIVED** (Schedules 1 + 2 + 3) . . . . . \$ 30,923.06  
*Add the amounts in Schedules 1 through 3. Also enter this amount on Page 1, #4.*

**9. INCOME DISBURSED**

**Schedule 4** - Distributions to Beneficiaries . . . . . \$ 20,000.00  
*On a separate sheet of paper, list each person who received specific distributions from the income of the trust. List name, amount received or item received and its value, and the date it was received.*

**Schedule 5** - Administrative Expenses . . . . . \$ 262.98  
*Administrative expenses are all expenses incurred in administering the trust, such as filing fees, publication fees, bond premiums, attorney's fees, etc. On a separate sheet of paper, list each expense, the amount and the date paid.*

**Schedule 6** - Other payments from income . . . . . \$ 0.00  
*On a separate sheet of paper, list any other payments made from the income that are not listed in Schedules 4, 5 or 7. List the payment amount, date it was paid, and the name of the person receiving the payment.*

**Schedule 7** - Trustee Compensation . . . . . \$ 0.00  
*On a separate sheet of paper, list any trustee's fees paid from the income.*

**TOTAL INCOME DISBURSED** (Schedules 4 + 5 + 6 + 7) . . . . . \$ 20,262.98  
*Add the amounts in Schedules 4 through 7. Also enter this amount on Page 1, #4.*

**10. Schedule 8 - BALANCE OF INCOME ON HAND\*** . . . . . \$ 10,660.08

(Total Income Received minus Total Income Disbursed)

On a separate sheet of paper, list all the income and assets, including real estate, remaining in the trust and the value of each. Also enter this amount on Page 1, #4.

\* These schedules must list each asset at both book value/cost and current market value at the beginning (Schedules A and 1) and end (Schedules H and 8) of the accounting period.

Case Name: TRUST OF TRUST U/W ROBERT W. ROBERTSON

Case Number: \_\_\_\_\_

**TRUSTEE'S ACCOUNTING**

11. Is an Information Schedule pursuant to Probate Rule 108(E) attached to this Accounting?

☒ Yes ☐ No

12. Have all Federal and State Income Tax Returns of the trust, which are due at the time of filing this accounting been filed and the related taxes paid?

If no, attach explanation in Information Schedule.

☒ Yes ☐ No

13. If the trust is a charitable trust as defined by RSA 7:21, II, does the Uniform Management of Institutional Funds Act (UPMIFA) under RSA 292-B apply?

☐ Yes ☒ No

14. Have there been any changes to the beneficiaries of the trust or have any of the beneficiaries' addresses changed?

☐ Yes ☒ No  
If yes, on a separate sheet of paper, list those changes. If any beneficiary has died, attach a death certificate for that person.

15. The undersigned hereby represent(s) that the above accounting is true and accurate to the best of his/her/their knowledge and belief, and where required a copy of the account and required filing fee have been sent to the Director of Charitable Trust (RSA 7:28, I and IV) on \_\_\_\_\_

Date

The undersigned certifies that the following has been sent to all persons beneficially interested in this account and all parties appearing of record: a copy of the account which includes a notice to beneficially interested parties stating that the account may be approved unless a written objection is filed within 30 days after the date the account is filed in the Probate Division.

\_\_\_\_\_  
Date

\_\_\_\_\_  
John Q. Esquire

\_\_\_\_\_  
Date

\_\_\_\_\_  
State National Bank, NA

State of NEW HAMPSHIRE , County of HILLSBOROUGH

This instrument was acknowledged before me on \_\_\_\_\_ by \_\_\_\_\_  
Date John Q. Esquire

My Commission Expires \_\_\_\_\_

Affix Seal, if any

\_\_\_\_\_  
Signature of Notarial Officer / Title

**IMPORTANT NOTICE**

**To Beneficially Interested Parties**

This Account may be approved by the Probate Division unless a written objection, containing the specific factual or legal basis for the objection, is filed within 30 days after the date the Account is filed in the Probate Division. Failure to file an objection may forfeit your right to a hearing concerning the Account or your objection, and the Probate Division may then act without a hearing or any further notice to you.

**ASSENT and WAIVER OF NOTICE**

If all the parties interested in the account want to certify that they have examined the account, find it correct and request that it be allowed without further notice to them, please complete an "Assent" form (NHJB-2121-P) and file it with this account.

**TRUST U/W ROBERT W. ROBERTSON**  
**Schedule A**  
**Beginning Inventory or On Hand Balance from Prior Account**

		<b>Book Value</b>	<b>Fair Market Value 1/10/2011</b>
	<b>Cash and Cash Equivalents</b>		
	Cash Received from the Estate of Robert W. Robertson	\$ 14,100.00	\$ 14,100.00
	<b>Total Cash and Cash Equivalents</b>	<b>\$ 14,100.00</b>	<b>\$ 14,100.00</b>
<b>No. of Shares</b>	<b>Stocks</b>		
1,000	A C Moore Arts & Crafts Inc Common	\$ 77,000.00	\$ 77,000.00
1,500	Acorn Prods Inc., common	50,250.00	50,250.00
	<b>Total Stocks</b>	<b>\$ 127,250.00</b>	<b>\$ 127,250.00</b>
<b>Face Amount</b>	<b>Bonds, Debentures &amp; T-Bills</b>		
500,000	Aetna Life & Casualty Note 6.375%, 3/15/2005	\$ 505,000.00	\$ 505,000.00
	<b>Total Bonds, Debentures &amp; T-Bills</b>	<b>\$ 505,000.00</b>	<b>\$ 505,000.00</b>
<b>No. of Shares</b>	<b>Mutual Funds</b>		
500	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$ 22,625.00	\$ 22,625.00
	<b>Total Mutual Funds</b>	<b>\$ 22,625.00</b>	<b>\$ 22,625.00</b>
	<b>Total Schedule A</b>	<b>\$ 668,975.00</b>	<b>\$ 668,975.00</b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule A**

**Beginning Inventory or On Hand Balance from Prior Account**

Page 1

**TRUST U/W ROBERT W. ROBERTSON**  
**Schedule B**  
**Net Gains(or Losses) on Sales/Other Dispositions**

			<b>Proceeds</b>		<b>Book Value</b>		<b>Gain/Loss</b>
<b>Principal</b>							
<b>Returns of Principal</b>							
10/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$	1,100.00	\$	1,100.00	\$	0.00
	<b>Total Returns of Principal</b>	<b>\$</b>	<b>1,100.00</b>	<b>\$</b>	<b>1,100.00</b>	<b>\$</b>	<b>0.00</b>
<b>Sales</b>							
06/15/2011	250,000 Face Aetna Life & Casualty Note 6.375%, 3/15/2005	\$	257,500.00	\$	252,500.00	\$	5,000.00
	<b>Total Sales</b>	<b>\$</b>	<b>257,500.00</b>	<b>\$</b>	<b>252,500.00</b>	<b>\$</b>	<b>5,000.00</b>
	<b>Total Principal</b>	<b>\$</b>	<b>258,600.00</b>	<b>\$</b>	<b>253,600.00</b>	<b>\$</b>	<b>5,000.00</b>
	<b>Total Schedule B</b>	<b>\$</b>	<b>258,600.00</b>	<b>\$</b>	<b>253,600.00</b>	<b>\$</b>	<b>5,000.00</b>

**TRUST U/W ROBERT W. ROBERTSON**  
**Schedule C**  
**Other Principal Receipts**

<b>Date Received</b>		<b>Book Value</b>
<b>Capital Gain Distributions</b>		
10/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$ 750.00
10/31/2011	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	1,150.00
<b>Total Capital Gain Distributions</b>		<b>\$ 1,900.00</b>
<b>Total Schedule C</b>		<b>\$ 1,900.00</b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule F  
Other Payments of Principal**

<b>Date Paid</b>			<b>Amount Paid</b>
06/02/2011	Williams, Williams & Williams Legal fee, payment on account	\$	7,000.00
08/09/2011	Ronald McDonald, CPA - Accounting Fees		1,250.00
03/22/2011	State National Bank, NA - Custody Fees		65.44
06/24/2011	State National Bank, NA - Custody Fees		64.33
09/22/2011	State National Bank, NA - Custody Fees		66.21
12/30/2011	State National Bank, NA - Custody Fees		67.00
<b>Total Schedule F</b>		<b>\$</b>	<b><u>8,512.98</u></b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule F**

**Other Payments of Principal**



**TRUST U/W ROBERT W. ROBERTSON**

**Schedule G**

**Principal Trustee Compensation**

<b>Date Paid</b>			<b>Amount Paid</b>
9/29/2011	State National Bank, NA - Trustee's Fees	\$	3,000.00
9/29/2011	John Q. Esquire - Trustee's Fees		2,500.00
<b>Total Schedule G</b>		<b>\$</b>	<b><u>5,500.00</u></b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule G**

**Principal Trustee Compensation**

Page 1

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule H**

**Principal Balance on Hand**

		<b>Book Value</b>		<b>Market Value As of 12/31/2011</b>	
<b>Cash and Cash Equivalents</b>					
	Advantus Money Mkt Fd Inc.	\$	224,000.00	\$	224,000.00
	State Bank, NA Checking Account No. 12 77586 2		11,687.02		11,687.02
	<b>Total Cash and Cash Equivalents</b>	\$	<b>235,687.02</b>	\$	<b>235,687.02</b>
<b>No. of Shares</b>	<b>Stocks</b>				
1,000	A C Moore Arts & Crafts Inc Common	\$	77,000.00	\$	74,000.00
2,250	Acorn Prods Inc., common		50,250.00		51,000.00
500	Alliance Pharmaceutical Corp Common		17,250.00		24,000.00
250	Alliance Resource Partners LP		5,750.00		6,000.00
	<b>Total Stocks</b>	\$	<b>150,250.00</b>	\$	<b>155,000.00</b>
<b>Face Amount</b>	<b>Bonds, Debentures &amp; T-Bills</b>				
250,000	Aetna Life & Casualty Note 6.375%, 3/15/2005	\$	252,500.00	\$	253,100.00
	<b>Total Bonds, Debentures &amp; T-Bills</b>	\$	<b>252,500.00</b>	\$	<b>253,100.00</b>
<b>No. of Shares</b>	<b>Mutual Funds</b>				
531	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$	23,425.00	\$	23,000.00
	<b>Total Mutual Funds</b>	\$	<b>23,425.00</b>	\$	<b>23,000.00</b>
	<b>Total Schedule H</b>	\$	<b>661,862.02</b>	\$	<b>666,787.02</b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule H**

**Principal Balance on Hand**

**TRUST U/W ROBERT W. ROBERTSON**  
**Information Schedule**  
**Principal Investments**

				<b>Book Value</b>
<b>New Investments</b>				
<b>59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds</b>				
10/31/2011	12.1	Shs.	Purchased via Reinvestment	\$ 750.00
10/31/2011	18.9	Shs.	Purchased via Reinvestment	1,150.00
<b>Alliance Pharmaceutical Corp Common</b>				
08/30/2011	500	Shs.	Purchased	23,000.00
<b>Total New Investments</b>				<b>\$ 24,900.00</b>
<b>Exchanges and Stock Distributions</b>				
<b>59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds</b>				
01/10/2011	500	Shs.	Received	22,625.00
10/31/2011			Return of principal	(1,100.00)
10/31/2011	12.1	Shs.	Cap gain reinvestment	750.00
10/31/2011	18.9	Shs.	Cap gain reinvestment	1,150.00
	531	Shs.	On Hand	<b>\$ 23,425.00</b>
<b>A C Moore Arts &amp; Crafts Inc Common</b>				
01/10/2011	1,000	Shs.	Received	77,000.00
	1,000	Shs.	On Hand	<b>\$ 77,000.00</b>
<b>Acorn Prods Inc., common</b>				
01/10/2011	1,500	Shs.	Received	50,250.00
11/01/2011	750	Shs.	Received as a stock distribution Received to effect a 50% stock dividend	0.00
	2,250	Shs.	On Hand	<b>\$ 50,250.00</b>

# Information Schedule (Continued)

**Book  
Value**

## Exchanges and Stock Distributions

### Aetna Life & Casualty Note 6.375%, 3/15/2005

01/10/2011	500,000	Face	Received	\$ 505,000.00
06/15/2011	(250,000)	Face	Sold	(252,500.00)
	<u>250,000</u>	<u>Face</u>	<u>On Hand</u>	<u>\$ 252,500.00</u>

### Alliance Pharmaceutical Corp Common

08/30/2011	500	Shs.	Purchased	23,000.00
09/28/2011			Spin Off to Alliance Resource Partners LP at the rate of 1/2 share of Alliance Resource Partners LP for each share of Alliance Pharmaceutical Corp held	(5,750.00)
	<u>500</u>	<u>Shs.</u>	<u>On Hand</u>	<u>\$ 17,250.00</u>

### Alliance Resource Partners LP

09/28/2011	250	Shs.	Received as Spin Off From Alliance Pharmaceutical Corp Common	5,750.00
	<u>250</u>	<u>Shs.</u>	<u>On Hand</u>	<u>\$ 5,750.00</u>

**TRUST U/W ROBERT W. ROBERTSON**

## Information Schedule (Continued)

### Principal Investments

**TRUST U/W ROBERT W. ROBERTSON**  
**Schedule 1**  
**Beginning Inventory or On Hand Balance from Prior Account**

	<b>Book Value</b>	<b>Fair Market Value</b> <b>1/10/2011</b>
<b>Cash and Cash Equivalents</b>		
Cash Received from the Estate of Robert W. Robertson	\$ 2,200.00	\$ 2,200.00
<b>Total Cash and Cash Equivalents</b>	<u><u>\$ 2,200.00</u></u>	<u><u>\$ 2,200.00</u></u>
<b>Total Schedule 1</b>	<u><u>\$ 2,200.00</u></u>	<u><u>\$ 2,200.00</u></u>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 2**

**Interest and Dividends**

**Dividend**

**59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds**

01/31/2011	Dividend on 500 Shares	\$	62.50	
02/28/2011	Dividend on 501.5 Shares		62.50	
03/31/2011	Dividend on 502.95 Shares		62.50	
04/30/2011	Dividend on 504.35 Shares		62.50	
05/31/2011	Dividend on 505.85 Shares		62.50	
06/30/2011	Dividend on 507.4 Shares		66.00	
07/31/2011	Dividend on 509 Shares		66.00	
08/31/2011	Dividend on 510.5 Shares		66.00	
09/30/2011	Dividend on 512.02 Shares		66.00	
				<hr/>
				<b>\$ 576.50</b>

**A C Moore Arts & Crafts Inc Common**

01/17/2011	Dividend on 1,000 Shares	\$	230.00	
04/16/2011	Dividend on 1,000 Shares		230.00	
07/16/2011	Dividend on 1,000 Shares		230.00	
10/31/2011	Dividend on 1,000 Shares		230.00	
				<hr/>
				<b>\$ 920.00</b>

<b>Total Dividend</b>	<b>\$ 1,496.50</b>
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**Interest**

**Aetna Life & Casualty Note  
6.375%, 3/15/2005**

03/15/2011	Interest on 500,000 Face	\$	15,937.50	
06/15/2011	Interest on Sale		3,320.31	
09/16/2011	Interest on 250,000 Face		7,968.75	
				<hr/>
				<b>\$ 27,226.56</b>

<b>Total Interest</b>	<b>\$ 27,226.56</b>
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<b>Total Schedule 2</b>	<b>\$ 28,723.06</b>
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**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 2**

**Interest and Dividends**

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 4**

**Income Distributions to Beneficiaries**

		Distribution Value	
Elaine D. Robertson			
08/30/2011	Cash	\$	10,000.00
11/29/2011	Cash		10,000.00
		\$	20,000.00
Total To Or For Beneficiary		\$	20,000.00
Total Schedule 4		\$	20,000.00

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 4**

**Income Distributions to Beneficiaries**

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 5  
Administration Expenses**

<b>Date Paid</b>			<b>Amount Paid</b>
03/22/2011	State National Bank, NA - Custody Fees	\$	65.44
06/24/2011	State National Bank, NA - Custody Fees		64.32
09/22/2011	State National Bank, NA - Custody Fees		66.21
12/30/2011	State National Bank, NA - Custody Fees		67.01
<b>Total Schedule 5</b>		<b>\$</b>	<b><u>262.98</u></b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 5**

**Administration Expenses**

Page 1



**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 8**

**Balance of Income On Hand**

		<b>Book Value</b>	<b>Market Value</b>
			<b>As of 12/31/2011</b>
<b>Cash and Cash Equivalents</b>			
	Advantus Money Mkt Fd Inc.	\$ 5,000.00	\$ 5,000.00
	State Bank, NA Checking Account No. 12 77586 2	5,083.58	5,083.58
	<b>Total Cash and Cash Equivalents</b>	<b>\$ 10,083.58</b>	<b>\$ 10,083.58</b>
<b>No. of</b>	<b>Mutual Funds</b>		
<b>Shares</b>			
13.32	59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds	\$ 576.50	\$ 612.72
	<b>Total Mutual Funds</b>	<b>\$ 576.50</b>	<b>\$ 612.72</b>
	<b>Total Schedule 8</b>	<b>\$ 10,660.08</b>	<b>\$ 10,696.30</b>

**TRUST U/W ROBERT W. ROBERTSON**

**Schedule 8**

**Balance of Income On Hand**

Page 1

**TRUST U/W ROBERT W. ROBERTSON**  
**Information Schedule**  
**Income Investments**

					<b>Book Value</b>
<b>New Investments</b>					
<b>59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds</b>					
01/31/2011	1.5	Shs.	Purchased via Reinvestment	\$	62.50
02/28/2011	1.45	Shs.	Purchased via Reinvestment		62.50
03/31/2011	1.4	Shs.	Purchased via Reinvestment		62.50
04/30/2011	1.5	Shs.	Purchased via Reinvestment		62.50
05/31/2011	1.55	Shs.	Purchased via Reinvestment		62.50
06/30/2011	1.6	Shs.	Purchased via Reinvestment		66.00
07/31/2011	1.5	Shs.	Purchased via Reinvestment		66.00
08/31/2011	1.52	Shs.	Purchased via Reinvestment		66.00
09/30/2011	1.3	Shs.	Purchased via Reinvestment		66.00
<b>Total New Investments</b>				<b>\$</b>	<b>576.50</b>
<b>Exchanges and Stock Distributions</b>					
<b>59 Wall Str Fds Inc., U S Equity Fd., Mutual Funds</b>					
01/31/2011	1.5	Shs.	Income Reinvestment		62.50
02/28/2011	1.45	Shs.	Income Reinvestment		62.50
03/31/2011	1.4	Shs.	Income Reinvestment		62.50
04/30/2011	1.5	Shs.	Income Reinvestment		62.50
05/31/2011	1.55	Shs.	Income Reinvestment		62.50
06/30/2011	1.6	Shs.	Income Reinvestment		66.00
07/31/2011	1.5	Shs.	Income Reinvestment		66.00
08/31/2011	1.52	Shs.	Income Reinvestment		66.00
09/30/2011	1.3	Shs.	Income Reinvestment		66.00
	13.32	Shs.	On Hand	<b>\$</b>	<b>576.50</b>