

(2) Estate funds disbursed were not reported to the court. Computation of rental income was inaccurate and cash balances reported to the court could not be reconciled.

(3) Leroy Segundo's and Belinda Sue Rodriguez' estates revealed shortages of funds.

(4) In the Leroy Segundo estate, Machen converted funds to his own use. Exhibit 36.

We believe that corrective court action should be undertaken and that these matters should also be referred to the appropriate California authorities.

c. Gloria W. Gillette

Mrs. Gillette, the mother of Linda Delores, Robert Juan and Anthony Gilbert Gillette, was appointed guardian of their estates on July 13, 1956. Audits of these estates revealed:

(1) No formal journals or records were established or maintained for the three estates.

(2) Delinquent land rental is owed by the guardian in Linda's estate. She agreed rental was due and offered to convey a house to the estate in satisfaction of the obligation.

(3) Rental income in Robert's estate in the amount of \$305 had not been reported. Guardian agreed with audit findings and advised that these rentals were omitted because of computational error. The rent will be reported in the next accounting.