

STATE OF NEW MEXICO  
COUNTY OF BERNALILLO  
SECOND JUDICIAL DISTRICT COURT

IN THE MATTER OF ELIZABETH  
WILLIAMS NAYLOR, Deceased.

No. D-202-PB-2011-00653

**FINAL ORDER GRANTING MOTION TO DISMISS PROBATE**

This matter is before the Court upon Respondents Guy Markley Naylor and Dale W. Gunn, M.D. (together, the “Respondents”)’s Motion to Dismiss Probate, which was filed on September 15, 2025 (the “Motion”). The Court has reviewed the Motion and its exhibits. No response to the Motion was filed. However, the Court has reviewed Elizabeth Ann Naylor Owens (“Ms. Naylor Owens”)’s March 24, 2025 Petition to Reopen Probate, Compel Distribution of Estate Assets, and Order Final Accounting (the “Petition to Reopen”). The Court also heard from counsel for the Respondents and from Ms. Naylor Owens at a hearing on the Motion on February 2, 2026. The Court is fully advised in this matter.

Being so advised, the Court finds as follows:

1. This Court has jurisdiction over this probate matter.
2. Ms. Naylor Owens does not contest the Last Will and Testament of Elizabeth Williams Naylor, admitted to probate on December 16, 2011 (the “Will”).
3. Ms. Naylor Owens does not contest the validity of the Elizabeth Williams Naylor Protective Living Trust u/a dated May 24, 2011 (the “Trust”).
4. This probate matter was closed administratively on February 2, 2018.
5. All assets of this probate estate have been transferred to the Trust in accordance with the Will.

6. The Statement of Final Accounting and Schedule of Distribution attached as Exhibits A and B to the April 15, 2022 Non-Judicial Settlement Agreement (which itself is attached as Exhibit A to the Motion) are accepted by the Court.

7. The final tax return for the probate estate has been filed, and the time to challenge the sufficiency of that return/those returns in this probate matter has expired.

8. There are no further matters to be adjudicated as part of the administration of this probate estate.

9. The remainder of Ms. Naylor Owens' complaints raised in her Petition to Reopen are made against the Trust and the trustees of the Trust. As such, they are not properly before this Court in this probate matter.

10. No party is entitled to attorney fees in conjunction with the Motion or the Petition to Reopen.

11. The Petition for Court Approval of Withdrawal of Counsel and Substitution of Counsel should be denied as moot.

It is therefore **ORDERED, ADJUDGED, and DECREED** as follows:

A. Respondents Guy Markley Naylor and Dale W. Gunn, M.D.'s Motion to Dismiss Probate is **GRANTED**.

B. Ms. Naylor Owens' requests for an inventory, accounting, appraisal, tax returns, and to compel a distribution from the probate estate are each **DENIED**.

C. This probate matter is **CLOSED**.

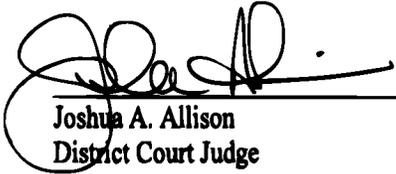
D. The remainder of the relief requested in Ms. Naylor Owens' March 24, 2025 Petition to Reopen Probate, Compel Distribution of Estate Assets, and Order Final Accounting is **DISMISSED WITHOUT PREJUDICE**.

E. No party shall be awarded attorney fees in conjunction with the Motion or the Petition to Reopen.

F. The Petition for Court Approval of Withdrawal of Counsel and Substitution of Counsel is **DENIED AS MOOT**.

G. This is a **FINAL ORDER**.

**IT IS SO ORDERED.**



Joshua A. Allison  
District Court Judge

This certifies that a true and correct copy of this Order was served upon counsel through Odyssey and upon Ms. Naylor Owens as follows:

Elizabeth Ann Naylor Owens

