THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development

Alcohol and Marijuana Control Office

550 West 7th Avenue, Suite 1600
Anchorage, AK 99501
Main: 907.269.0350

MEMORANDUM

TO: Alcoholic Beverage Control Board

DATE: May 30, 2025

FROM: Sonya Irwin, Alcohol Licensing Supervisor

RE: Death of Licensees

Applicable statute: AS 04.11.030. Death of licensee.

(a) The executor or administrator of the estate of a person who was operating a business as a sole licensee under a license authorized by this title may continue to operate the licensed business until an application for transfer of a license to another person is approved or until the license is forfeited under (b) of this section.

(b) If an application for the transfer of ownership of a license from a deceased licensee is not made within 180 days of the death of the licensee or within an additional 90 days if an application for transfer of ownership made by the executor is denied, or no petition is made to the board for an extension of time under (c) of this section within the time, the license is forfeited.

(c) The board may extend the time limits in (b) of this section on petition of the executor or administrator.

(d) This section does not authorize the transfer of a liquor license by an administrator or executor to the estate of a decedent.

(e) The board may transfer a license to an executor or administrator only in the executor's or administrator's individual capacity.

Applicable regulation: **3 AAC 305.620. Death of an individual with a controlling interest in a license issued to a business entity.**

(a) Upon the death of an individual who owns a controlling interest in a partnership, including a limited partnership, a limited liability company, or a corporation that holds a license under AS 04 and this chapter, the business entity may continue to operate the licensed business but shall file a transfer application as required under AS 04.11.040 and 3 AAC 305.060 or a time extension request under (b) of this section not later than 180 days after the individual's death. If the business entity fails to file a transfer application or time extension by the 180-day deadline the business shall stop operation until the business entity files a transfer application.

(b) A business entity may submit a time extension request. If the board grants a time extension, the extension may not exceed the time reasonably necessary to close the affairs of the deceased individual, as determined by the board; however, the board may extend an extension for good cause. A written request to extend the applicable deadline must

(1) be submitted to the board before the applicable deadline expires; however, the board may approve a request that is submitted after the deadline if there is good cause to approve the deadline extension; and

(2) include an estimated length of time required for the extension from the business entity and a description of the factors that support the requested time line.

Background: On September 23rd, 2024, AMCO received a phone call and email from Nicole Hackman notifying the office of the Deaths of James Lee Gould and Kathryn Joy Gould on February 1, 2024, in an arson house fire. James Gould was 80.6% owner, and Kathryn Gould was 9.8% owner of John Gould & Sons Co. Inc., the license holder for License #3389 Gould's Liquor Store in King Cove, Alaska. Nicole Hackman provided death certificates for both individuals, as well as court documents appointing her as the Personal Representative for both James and Kathryn Gould. Court documents provided state Nicole Hackman was appointed as the Personal Representative on August 26, 2024. On November 19, 2024, the Board approved 180-day time extension. An application for transfer would need to have been submitted by May 18, 2025. On April 22, 2025, AMCO received a request for an additional 30-day time extension from Nicole Hackman in order to submit a transfer.

Staff Recommendation: 30-day extension to submit the transfer application or what the Board deems appropriate.

Attachments:

- Letter Requesting Time Extension of 30-days
- Letter Requesting Time Extension of 180-days
- Email Correspondence
- Letters Testamentary and Acceptance in the Matter of the Estate of James Lee Gould
- Letters of Administration and Acceptance in the Matter of the Estate of Kathryn Joy Gould

State of Alaska
Alcoholic Beverage Control Board
550 W 7th AVE, STE 1600
Anchorage, AK 9950

April. 22, 2025

Dear Board Members,

I am writing as the personal representative for the Estate of James Lee Gould and as the personal representative for the Estate of Kathryn Joy Gould, proprietors of John Gould & Sons in King Cove, Alaska.

My uncle and aunt, Jim and Kathie Gould, died in a house fire on February 1, 2024. **Liquor license 3389, for Gould's Liquor Store,** at 7 Heart Lake Drive, in King Cove, Alaska was issued to them.

In November of 2024, I requested, and the ABC board granted an extension to May 18th, 2025, to file the application to transfer of the liquor license. Since that time, I have been working on both the sale of the business and the transfer of the liquor license. I have engaged an attorney specifically to support this process and now have both a red-lined PSA proposed to the buyer, the King Cove Corporation, and a start on the transfer steps and collection of the data needed for the transfer. I am respectfully requesting another 30-day extension to submit the application to transfer the liquor license #3389. We are currently actively pursuing finalizing the sale agreement and transfer, and the additional 30 days' time will allow us to complete these activities.

Please let me know if I can provide any additional information. I can be reached at below phone number or email address. I will look forward to your response to this request and appreciate your support.

Thank you for your consideration.

Best Regards,

Nicole Hackman
C: 360.448.1776
nnh6@hotmail.com

RECEIVED
APR 22 2025

State of Alaska
Alcoholic Beverage Control Board
550 W 7th AVE, STE 1600
Anchorage, AK 9950

Sept. 23, 2024

Dear Board Members,

I am writing as the personal representative for the Estate of James Lee Gould and also as the personal representative for the Estate of Kathryn Joy Gould, proprietors of John Gould & Sons in King Cove, Alaska.

My uncle and aunt, Jim and Kathie Gould, died in a house fire on February 1, 2024. **Liquor license 3389, expiring February 28, 2025**, was issued on Sept. 1, 2023, to their business, **Gould's Liquor Store,** at 7 Heart Lake Drive, in King Cove, Alaska.

I am respectfully petitioning for an extension of the 180 days outlined in Sec. 04.11.030 of the statute (Death of Licensee) relating to the transfer of the license. I was just recently appointed to be the personal representative for the estates of Jim and Kathie Gould on **August 26, 2024**, and formal probate was started on the same day. I have been contacted by parties interested in buying the business and have since engaged a realtor, and we are working on a plan for both the sale of the business and the transfer of the liquor license. In researching next steps, I contacted the Alcohol Control Board and I have submitted the death certificates for my aunt and uncle, Jim and Kathie Gould, and the Letters Testamentary appointing me as the personal representative for both estates, in addition to this petition.

Please let me know if I can provide any additional information. I can be reached at below phone number or email address. I will look forward to your response to this request.

Thank you for your consideration.

Best Regards,

Nicole Hackman
C: 360.448.1776
nnh6@hotmail.com

From:	nicole
To:	CED ABC Alcohol Licensing (CED sponsored)
Subject:	Gould"s Liquor Store License 3389 Petition for Extension
Date:	Monday, September 23, 2024 5:26:12 PM
Attachments:	ABC Board Extenssion Letter 3389 Goulds.pdf JLG DCert.pdf KGould DCert.pdf KJG Letters of Admin.pdf JG Letters Testamentary.pdf

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CAUTION: This email originated from outside the State of Alaska mail system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hello,

Per my conversation with Ana at the ABC Board today regarding steps for renewal and subsequent transfer of the subject liquor license 3389, I'm attaching documents that she mentioned were required in this case (death of a licensee). I am, as of August 26, 2024, the personal representative for the estates of James Lee Gould and Kathryn Joy Gould, owners of John Gould & Sons/Gould's Liquor Store in King Cove, Alaska.

As I have just recently (August 26, 2024) been appointed as the personal representative for both estates, and can only now engage in selling the business and transferring the license, I am petitioning for an extension of the timeline to transfer the liquor license.

Attached are these documents:

- **Death Certificate** for James Lee Gould
- L**etters Testamentary** for the Estate of James Lee Gould
- **Death Certificate** for Kathryn Joy Gould
- **Letters of Administration** for the Estate of Kathryn Joy Gould
- **Petition letter t**o extend the 180 day timeline outlined in Sec. 04.11.030 of the statute to transfer the liquor license 3389 (Gould's Liquor Store) after the death of the licensee

Please feel free to contact me at the below email address or phone number if you have any questions or if I can provide you with additional information.
I appreciate the time Ana took to walk me through the statute and requirements.
Thank you for your consideration.

Nicole Hackman
nnh6@hotmail.com
360-574-6512 (H)
360-448-1776 (C)

AMCO Received 9/23/2024

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

THIRD JUDICIAL DISTRICT AT ANCHORAGE

In the Matter of the Estate of:	)	
	)	
JAMES LEE GOULD	)	
	)	
Deceased.	)	Case No. 3AN-24-01055 PR
	)	

8/26/2024

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
Email: Justin@EpplerLaw-AK.com

LETTERS TESTAMENTARY AND ACCEPTANCE

The Order to Start Formal Probate of Will and Appoint Personal Representative having been signed by the court, NICOLE HACKMAN is appointed Personal Representative of the Estate of James Lee Gould.

8/26/2024
Date

Registrar/Superior Court Judge

ACCEPTANCE

I, Nicole Hackman, accept the duties and promise to perform the duties as required by law of the office of personal representative of the estate of JAMES LEE GOULD. I acknowledge my duty as personal representative to:

(a) take possession and control of decedent's property as required by AS 13.16.380, determine the liabilities of the estate, and complete an inventory as required by AS 13.16.365;

(b) provide notice to heirs and devisees as required by AS 13.16.360, except as provided by AS 13.16.690;

AMCO Received 9/23/2024

(c) provide notice to creditors as required by law, publish notice when required, and review and either accept or reject claims as required by AS 13.16.455-.515;

(d) advise the court in writing of my address and telephone number as required by Probate Rule 8;

(e) pay homestead, exempt property and family allowances as required by AS 13.11.125-.140, costs of administration and other claims as required by AS 13.16.470, and distribute the assets of the estate; and

(f) close the estate as soon as appropriate as required by AS 13.16.620-.670.

No bond has been required.

DATED this 26 day of August 2024.

Nicole Hackman
PO Box 2977
Battle Ground, WA 98604
503-386-2320

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
Email: Justin@EpplerLaw-AK.com

VERIFICATION

I, Nicole Hackman, being first duly sworn, depose and say:

I am the person named above. I have read the foregoing Letters Testamentary and Acceptance and understand its contents. I have executed the foregoing freely and voluntarily for the purposes set forth therein, and I verify that the same is true to the best of my knowledge.

Nicole Hackman

AMCO Received 9/23/2024

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not to the truthfulness, accuracy, or validity of that document.

STATE OF WASHINGTON)
) ss.
COUNTY OF Clark)

On the 21 day of August 2024, before me, Amy Shepler, personally appeared Nicole Hackman, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity and that by her signature on this instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under the PENALTY OF PERJURY under the laws of the State of Washington that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Amy Shepler
Notary Public in and for the State of Washington
My Commission Expires: April 25, 2028

(Seal)

NOTARY PUBLIC
STATE OF WASHINGTON
AMY SHEPLER
MY COMMISSION EXPIRES
APRIL 25, 2028
COMMISSION # 189921

I certify that on 8/26/2024
a copy of the above was mailed/handed/faxed to each of the following at their address of record:
JJ Eppler
Judicial Assistant

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
Email: Justin@EpplerLaw-AK.com

AMCO Received 9/23/2024

IN THE SUPERIOR COURT FOR THE STATE OF ALASKA

THIRD JUDICIAL DISTRICT AT ANCHORAGE

In the Matter of the Estate of: KATHRYN JOY GOULD, Deceased.	Case No. 3AN-24-01693 PR

LETTERS OF ADMINISTRATION AND ACCEPTANCE

The Order to Start Formal Probate Without a Will and Appoint Personal Representative having been signed by the court, NICOLE HACKMAN is appointed Personal Representative of the Estate of Kathryn Joy Gould.

DATED this 26TH day of August 2024.

Registrar

8/26/2024

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
(907) 677-6066 Facsimile

ACCEPTANCE

I, NICOLE HACKMAN, accept the duties and promise to perform the duties as required by law of the office of personal representative of the Estate of Kathryn Joy Gould. I acknowledge my duty as personal representative to:

(a) take possession and control of decedent's property as required by AS 13.16.380, determine the liabilities of the estate, and complete an inventory as required by AS 13.16.365;

(b) provide notice to heirs and devisees as required by AS 13.16.260, except as provided by AS 13.16.690;

(c) provide notice to creditors as required by law, publish notice when required, and review and either accept or reject claims as required by AS 13.16.455-.515;

AMCO Received 9/23/2024

(d) advise the court in writing of my address and telephone number as required by Probate Rule 8;

(e) pay homestead, exempt property and family allowances as required by AS 13.11.125-.140, costs of administration and other claims as required by AS 13.16.470, and distribute the assets of the estate; and

(f) close the estate as soon as appropriate as required by AS 13.16.620-.670.

I will file any required bond.

DATED this 26 day of August 2024.

Nicole Hackman
PO Box 2977
Battle Ground, WA 98604
503-386-2320

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
(907) 677-6066 Facsimile

VERIFICATION

I, Nicole Hackman, being first duly sworn, depose and say:

I am the person named above. I have read the foregoing Letters of Administration and Acceptance and understand its contents. I have executed it freely and voluntarily for the purposes set forth therein, and I verify that the same is true to the best of my knowledge.

DATED this 26 day of August 2024.

Nicole Hackman
PO Box 2977
Battle Ground, WA 98604
503-386-2320

AMCO Received 9/23/2024

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not to the truthfulness, accuracy, or validity of that document.

On the 21 day of August 2024, before me, Amy Shepler, personally appeared NICOLE HACKMAN, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity and that by her signature on this instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Alaska that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

(Seal)

NOTARY PUBLIC
STATE OF WASHINGTON
AMY SHEPLER
MY COMMISSION EXPIRES
APRIL 25, 2028
COMMISSION # 169921

Amy Shepler
Notary Public in and for the State of ~~Alaska~~ WA
My Commission Expires: April 25, 2028

I certify that on 8/27/2024
a copy of the above was mailed/handed/faxed to each of the following at their address of record:
J. Eppler
Judicial Assistant

Law Office of Justin S. Eppler, LLC
2525 Blueberry Road, Suite 102
Anchorage, Alaska 99503
(907) 770-0400 Phone
(907) 677-6066 Facsimile

AMCO Received 9/23/2024