IN THE SUPREME COURT

STATE OF WASHINGTON

Case No. 97200-1

LORI JONES JORDAN

Respondent

v.

STEPHEN E. WHITTED

Petitioner

PETITION FOR DISCRETIONARY REVIEW

Stephen E. Whitted, Petitioner

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IDENTITY OF PETITIONER

COMES NOW Petitioner, Stephen E. Whitted, and pursuant to RAP 13.4, and hereby files this his "Petition for Discretionary Review."

THE DECISION

On April 22, 2019, Division I of the Court of Appeals issued an unpublished opinion in Case No. 77967-2-1. Petitioner requests review of Section II of that unpublished opinion. The decision allowed a set-off of a final judgment obtained in one civil action against a non-final judgment then pending on appeal from a separate civil action, when setoff had never been pled in the second civil action. The Court of Appeals decision is in conflict with a decision of the Supreme Court of Washington. A copy of the Court of Appeals decision is contained in the Appendix to this Petition.

ISSUE PRESENTED FOR REVIEW

I.

The Supreme Court of Washington and the Court of Appeals of Washington have issued opinions holding that a judgment that is final and not subject to appeal may not be setoff against a judgment that at

the same time is not final, but on appeal. Was it error for the Superior Court of King County to set off a final judgment made in favor of Petitioner, Stephen Whitted, against an award made in favor of Respondent, Lori Jordan, from a separate civil action that was not then final but on appeal, when Jordan never pled setoff.

STATEMENT OF THE CASE

FACTS

The parties divorced on November 13, 2007 by order of the Superior Court of Fulton County, Georgia. The Georgia court entered a final judgment of divorce, awarding Plaintiff "one half (1/2) of [Ms. Jordan's] interest in and to all of the Pension Plan, 401K and retirement accounts of [hers] in the approximate sum of $110,000.00." (RP 8, 34) After entry of this order, Ms. Jordan filed "a bankruptcy in an unsuccessful attempt to extinguish this debt" and Mr. Whitted also filed an appeal. Ms. Jordan then withdrew approximately $38,000 from the money left in the retirement accounts. (RP 20)

Mrs. Jordan refused to transfer the sum awarded Appellant, and on January 14, 2011 the Superior Court of Fulton County, Georgia entered a second order to enforce the $55,000 judgment; in pertinent part the order read as follows:

[T]he Court hereby finds that [Ms. Jordan] owes [Mr. Whitted], pursuant to the November 13, 2007 Final Judgment and Decree of Divorce, $55,000.00, minus taxes and penalties for removing said moneys, and plus any interest required by statute.

As to specifics, the court ordered:

Within 20 days following the execution of this Order, plaintiff is to contact the plan administrator and provide to [Ms. Jordan] a detailed summary of what is required of her to remove the funds in question, a bank account to which it may be transferred and, if necessary, a qualified domestic relations order ("QDRO"). If a QDRO is necessary, [Mr. Whitted] shall have one prepared at his own expense. [Ms. Jordan] is to cooperate in signing documents and doing whatever else is necessary for these funds to be **transferred** to plaintiff. Within 10 days of receiving the information [Ms. Jordan] shall effect the **transfer** of any and all funds remaining in the account. She shall thereafter pay to plaintiff $1,000 per month until the entire indebtedness has been paid.

Despite Appellant complying with the court's directive, Ms. Jordan still did not cooperate with Appellant's efforts to establish a QDRO so that the retirement assets could be **transferred without the imposition of taxes, fees or penalties**. (RP 19, 21)

PROCEDURAL POSTURE

Pursuant to Uniform Enforcement of Foreign Judgments Act (UEFJA), Chapter 6.36 RCW, Plaintiff properly registered the 2007 judgment from the Georgia court in the Superior Court of Washington for King County on July 29, 2017. (CP 1,4,8, 9, 10) Specifically, a "Declaration re: Foreign Judgment " was filed with the Superior Court Clerk of Washington, County of King on July 29, 2016, reflecting a principal balance of $55,000, accrued interest to date of $85,000 computed at 10.9 percent, costs of $240.00, and other recovery amount of $79.00. (The interest rate of 10.9 % was conspicuously emphasized in bold letters on the face "Declaration re: Foreign Judgment.) (CP 1, 2, 3, 4, 9, 10) As required by Washington law, the "Declaration re: Foreign Judgment" and all other pertinent papers were then mailed to the respondent, Lori Jones Jordan, at her current address via certified mail, as well as to her then-counsel of record, Stacey L. Smythe, Esq. via certified mail at her official mailing address. (CP 8) Neither did Mrs. Jordan, nor her counsel ever

file any form of objection to the "Declaration re: Foreign Judgment," as the record and docket in this matter make manifestly clear. (*See generally*, Clerk's Papers) (RP 56, 57). Thereafter, in accordance with law, a proper "Writ of Garnishment for Continuing Lien on Earnings" was served upon Mrs. Jordan's employer and her wages were then legally garnished. (RP 8).

Approximately six months after the proper registration of the Georgia judgment in Washington, and the garnishment of the obligor's wages had begun, on or about January 23, 2017, Mrs. Jordan, through her counsel, filed a "Motion for an Order Staying Garnishment Pending Briefing and Show Cause to Quash and Recall Writs, Set Aside Judgment." (CP 41)

On February 8, 2017, the Superior Court of King County conducted a hearing on Respondent's untimely motion. (RP 1 – 27) Pursuant to that hearing, the Superior Court issued an Order denying Mrs. Jordan's request to vacate the foreign judgment, commented on the record that the foreign judgment had been properly registered in the State of Washington and that its validity was not subject to challenge in the future. (RP 24) This Court then required briefing from the parties as to the

correct amount of the judgment to be imposed against Mrs. Jordan as obligor, *inter alia*. (RP 22).

On November 2, 2017, the Superior Court of King County conducted a second hearing in the matter. (RP 28 – 68). After hearing argument from the parties and counsel, the court awarded Appellant $55,000, plus simple interest at 10.9 % on the entirety of the award, or $5,995.00 per year for ten years. (RP 58, 59). The court determined that the total award owed Appellant was $114, 950. (RP 65) The court ruled that the interest rate of 7% was inapplicable to the marital asset award made in Appellant's favor. (RP 58)

The court then offset Appellant's final award of $114, 950.00 against an award of $164, 869.00 Mrs. Jordan had received previously from an entirely separate civil proceeding she initiated in the superior court against Appellant in Case No. 16-3-03678-7 SEA). (RP 59, 62) However, at the time the Superior Court offset Appellant's award against the award made to Mrs. Jordan, the issue of the legality of the award made to Mrs. Jordan in the separate proceeding was then pending before the Washington Court of Appeals, as Case No. 76168-4-1. As such, that judgment was not final. Appellant raised an issue as to the propriety of offsetting his final award against a non- final award that was then pending

on appeal. (RP 62) The superior court acknowledge the parties' right to challenge its November 2, 2017 ruling on appeal. (RP 63).

LEGAL ARGUMENT

THE JUDGMENT MADE IN FAVOR OF PETITIONER SHOULD NOT HAVE BEEN SET OFF BY THE TRIAL COURT, AS A MATTER OF LAW

On November 2, 2017, the Superior Court of King County setoff the final judgment made in this matter in Appellant's favor against a judgment in Mrs. Jordan's favor from a separate proceeding made in Case No. 16-3-03678-7-SEA. However, the judgment made in favor of Mrs. Jordan by the Superior Court of King County in Case No. 16-3 – 03678-7-SEA was not final on November 2, 2017 when the Superior Court made the setoff determination, or on January 11, 2018 when the judgment reflecting the setoff was entered on the record. On January 11, 2018, the determination of whether Mrs. Jordan was entitled to any monies in Case No. 16-3 – 03678-7-SEA for a purported violation of the UIFSA was still pending before Division 1 of the Washington Court of Appeals as matter No. 76168-4-1. (RP 38) The parties never agreed to a setoff in Case No. 16-3-03678-7-SEA, the underlying action Mrs. Jordan filed in the Superior Court of King County, Washington.

1. **Only final judgments not subject to appeal may used in a setoff calculation.**

The Supreme Court of Washington has determined that judgments that are final cannot be setoff against a separate judgment that is not then final; the pendency of an appeal prevents finality and set-off, as a matter of law. *Reichlin v. First National Bank*, 184 Wash. 304, 314 (1935).

In *Reichlin*, a debtor gave a quit claim deed in property and a chattel mortgage on cattle to a bank to settle indebtedness. *Reichlin*, 184 Wash. App. at 304. The bank foreclosed upon the chattel mortgage, and the bank obtained its judgment against the debtor. *Id.* When the bank continued to keep the cattle it acquired on the debtor's land, the debtor filed an action for unlawful detainer of the farmland against the bank. *Id.* As defendant to the debtor's new action, the bank affirmatively pleaded as a setoff the judgment it had previously obtained. *Id.*

The trial court setoff the judgments obtained by the parties in the same civil action. *Id.* At the time the trial court performed the mutual setoff, both parties' judgments were final; neither judgment was pending on appeal, nor subject to any further action by any court. *Id.* Both parties appealed the judgment of the trial court. *Id.* at 306. The debtor cross - appealed that portion of the ruling allowing the setoff. *Id.*

In upholding the setoff in favor of the bank, the Supreme Court of Washington in *Reichlin* first reasoned,

> [j]udgments cannot be offset until they have become final and conclusive and **where the pendency of an appeal prevents such finality, it will prevent the set-off**, particularly where execution of the judgment has been stayed.

Reichlin, 184 Wash. 314. (emphasis added).

Based upon this reasoning, the Supreme Court held that, "the judgment pleaded as a set-off was properly set off against the verdict, and there was no error in the proceedings of which the cross-appellant can complain." *Id.* at 316.

In April of 2017, Division Three of the Court of Appeals adopted the Supreme Court's reasoning in *Reichlin* in deciding *Seth Burrill Prods., v. Rebel Creek Tackle, Inc.*, 2017 Wash. App. LEXIS 852 *16.[1] The Court disallowed a claim for setoff against a judgment that was not pled as part of the original action leading to the judgment. *Rebel Creek Tackle, Inc.*, 2017 Wash. App. LEXIS *16. In deciding the *Rebel Creek Tackle* matter, the Court of Appels commented once again that the judgment proposed as a setoff must be a, "solemn judgment establishing finality an

[1] In accordance with GR 14.1(a), the undersigned advises that *Seth Burrill Prods., v. Rebel Creek Tackle, Inc.*, 198 Wn. App. 1038 (2017) is an unpublished opinion of the Court of Appeals.

indebtedness certain in amount. There is nothing left to litigate, and it is beyond the power of a jury or of the court itself..." *Rebel Creek Tackle, Inc.*, 2017 Wash. App. LEXIS *16. *Accord, Sherry v. Financial Indemnity Co.*, 160 Wn. 2d 611, 617 - 618 (2007) (trial court may resolve setoff in same action when parties plead as such or agree to setoff before any judgment had).

2. <u>The modern view of setoffs.</u>

The legislature of Oregon has codified the jurisprudence adopted in Washington with respect to judgments proposed as a setoff. *See*, ORS § 52.650. That statute, in pertinent part states:

> **A judgment proposed as a setoff under ORS 52.640 must be final and no longer subject to appeal.**

ORS § 52.650 (emphasis added).

In sum, the currently - controlling Washington legal precedents are in accord with the view taken by the legislature of the sister state of Oregon. The Washington jurisprudence establishes that a judgment that is being appealed is not final, and, as such, cannot be offset against a judgment that is final and not subject to appeal.

3. Finality is the touchstone to proper set-off of judgments

As both appellate courts of Washington have recognized, before a judgment may be used in a set-off calculation it first must be pled as setoff in answering the complaint." Moreover, it must be, "a solemn judgment establishing finally an indebtedness certain in amount. There is nothing left to litigate, and it is beyond the power of a jury or of the court itself ..." *Reichlin*, 184 Wash. App. at 306. When matters are on appeal, finality is not established. *Id.* Accordingly, finality is the touchstone to the proper setoff of a judgment.

When a litigant chooses not to obtain a supersedeas bond and a judgment then becomes enforceable, that judgment is not final because it can still be appealed while being enforced. While that judgment is on appeal, and subject to being reversed or vacated, it cannot be used in a setoff calculation, as it is not final while on appeal. *Reichlin, Rebel Creek Tackle, Inc supra.* Said another way, deciding not to obtain a supersedeas bond does not create the finality necessary to use a judgment in a set-off calculation. The touchstone to the proper set-off of judgments is finality.

4. Equity must follow the law.

The Supreme Court of Washington, relying on a well-respected U. S. Supreme Court precedent, established decades ago that a trial judge employing equitable principles in the context of setoffs must follow the then- existing law and apply that law to the facts of the case before it. *Williams v. Duke*, 125 Wash. 250, 254 (1923) (*quoting*, *Magniac v, Thomson*, 56 U. S. 281). That is, equity does not attempt to assail or abrogate, but follows and is subordinate to the law. *Williams*, 125 Wash at 254. And, where the parties' rights are clearly defined, equity has no power to change or unsettle those rights, as *equitas sequitur legem* is strictly applied. *Id. Accord*, *Graf v. Hope*, 254 N. Y. 1 at 9 (1930) (equity works as a supplement to the law and does not supersede the prevailing law).

This Court of Appeals re-affirmed this state's adherence to the *equitas sequitur legem* maxim when deciding *Dolan v. King County, 2018 Wash. App. LEXIS 1022, *25.* Therein, this Court held again, *"equity follows the law and cannot provide a remedy where legislation expressly denies it. Id. Accord, In re Marriage of Newgard, 2017 Wash. App. LEXIS 1680, *9, n. 3* (equity follows the law and cannot provide a remedy where legislation expressly denies it).

In this matter, equity must follow the established law regarding set-off of judgments, as articulated in *Reichlin and Rebel Creek Tackle, supra.*

CONCLUSION

Accordingly, this Court should accept this matter for review for the reasons stated in the Legal Arguments portion of this Petition. After review, this court should vacate the order of the Superior Court dated January 11, 2018 which set-off Petitioner's final award of $114, 950 against the award made to Lori Jordan in a separate civil action which was not then final, but on appeal. This Court should recognize that Lori Jordan never pled set-off in a civil action and the parties never agreed to such an arrangement. This court should then enter a judgment in favor of Appellant for $114,950, *nunc pro tunc* to January 11, 2018, plus interest to date at the statutory rate.

Date: May 22, 2019

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBTY CERTIFY that on this 22nd day of May 2019, a copy of the foregoing Petition was forwarded electronically to Lori Jordan at Lorijordan@outlook.com, and

Lori Jordan
15600 NE 8th Street,
Suite B – 1, Box 381
Bellevue, WA 98007

Stephen E. Whitted

APPENDIX

Copy of Court of Appeals Unpublished Decision
in

Stephen E. Whitted v. Lori Jones Jordan

Case No. 77967-2-1, Division I

Filed April 22, 2019

FILED
4/22/2019
Court of Appeals
Division I
State of Washington

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

STEPHAN EARL WHITTED,

Appellant/Cross-Respondent,

v.

LORI JONES JORDAN,

Respondent/Cross-Appellant.

No. 77967-2-I

DIVISION ONE

UNPUBLISHED OPINION

FILED: April 22, 2019

MANN, J. — This is the second appeal involving the enforcement of a decree dissolving the parties' marriage entered by a Georgia court more than a decade ago. In the first proceeding, the Washington court entered a judgment against Stephen Whitted for approximately $165,000 in unpaid child support. In the second proceeding that is the subject of this appeal, the court entered judgment against Lori Jordan for a principal sum of $55,000—enforcing a provision of the decree that required her to transfer retirement account funds to Whitted. The court allowed Jordan to offset the amount she owed to Whitted against the larger amount Whitted owed to her. Both parties appeal, challenging the offset, the calculation and rate of interest on the principal judgment amount, and the allocation of responsibility for any penalties or taxes stemming from the withdrawal of retirement funds. We affirm.

I.

The background facts surrounding the parties' dissolution and the first lawsuit to enforce the decree are derived from our unpublished decision affirming the judgment against Whitted for unpaid child support. See Jordan v. Whitted, noted at 2 Wn. App. 2d 1034 (2018).

Jordan and Whitted dissolved their marriage in 2007 in Georgia. The divorce decree required Whitted to pay monthly child support for the parties' three children and required Jordan to transfer $55,000 from her retirement account to Whitted. Whitted stopped paying child support in 2010. Jordan never transferred the retirement funds.

At some point, Whitted moved to Maryland and Jordan moved to Washington. In 2016, Jordan registered the Georgia decree in Washington and filed an action to enforce the child support provisions. The court entered a judgment against Whitted for unpaid child support of $167,868.85, plus interest. The court declined to offset the arrearage by Jordan's unpaid retirement fund obligation, concluding that the issue of the retirement fund transfer was not properly before it. Whitted appealed, and this court affirmed.

Meanwhile, Whitted initiated the instant proceeding by filing a "Declaration re: Foreign Judgment" and supporting documents. He claimed entitlement to a judgment of $55,000 under the decree, plus "appx. $85,000" in interest based on an interest rate of "10.9 % per annum." Whitted then applied for a writ of garnishment seeking to garnish

Jordan's earnings. Jordan moved to stay the writ of garnishment. Following a hearing, the court granted the motion.[1]

The parties did not challenge the principal judgment amount, but disputed the calculation and rate of interest, whether the principal judgment amount should be reduced to account for penalties and taxes, and whether the judgment should be offset by the existing judgment for unpaid child support. After a second hearing, the court ruled that Whitted was entitled to judgment of $55,000, the applicable rate of interest under Georgia law was 10.9 percent, and interest applied only to the principal. The court also ruled that Jordan was entitled to offset the amount she owed, $114,950, by the outstanding amount owed by Whitted, which the court calculated as $197,598.40 as of the date of the hearing. The court declined to reduce the judgment amount based on estimated penalties and/or taxes. The court then denied Jordan's motion for reconsideration. Both parties appeal.

II.

When the court made its ruling granting an offset, the judgment against Whitted for unpaid child support was pending on appeal. Whitted therefore argues that the judgment against him was not final and the trial court erred "as a matter of law" in allowing the offset.

An offset or setoff "allows entities that owe each other money to apply their mutual debts against each other, thereby avoiding 'the absurdity of making A pay B when B owes A.'" Citizens Bank of Maryland v. Strumpf, 516 U.S. 16, 18, 116 S. Ct. 286, 133 L. Ed 2d 258 (1995) (quoting Studley v. Boylston Nat. Bank, 229 U.S. 523,

[1] The court also granted a continuance, based on Whitted's request for time to obtain counsel and to investigate whether the matter should be resolved together with the child support issue because judgment had not yet been entered in that proceeding.

528, 33 S. Ct. 806, 57 L. Ed. 1313 (1913)). We review a trial court's decision to offset a judgment for abuse of discretion. Eagle Point Condo. Owners Ass'n v. Coy, 102 Wn. App. 697, 701, 9 P.3d 898 (2000). "'[W]hether mutual judgments may be satisfied by being set off against each other rests largely within the court's discretion . . . the application to set off judgments should be made in equity and controlled by equitable principles.'" Rapid Settlements, Ltd.'s App. for Approval of Transfer of Structured Settlement Payment Rights, 166 Wn. App. 683, 694, 271 P.3d 925 (2012) (quoting Reichlin v. First Nat'l Bank, 184 Wash. 304, 314-15, 51 P.2d 380 (1934) (citations omitted)).

Explaining its decision to allow the offset, the trial court noted that while Whitted appealed the judgment, he had taken no measures to stay enforcement of the judgment pending appeal. A judgment in a civil case is enforceable unless enforcement is delayed in the manner provided by in the Rules of Appellate Procedure. RAP 8.1. "A trial court decision may be enforced pending appeal or review unless stayed pursuant to the provisions of this rule. Any party to a review proceeding has the right to stay enforcement of a money judgment, or a decision affecting real, personal or intellectual property, pending review." RAP 8.1(b). A party may stay enforcement of a monetary judgment by filing a supersedeas bond in the trial court. RAP 8.1(b)(1).[2]

No persuasive authority supports Whitted's position that a pending appeal precludes an offset. He primarily relies on Reichlin in which the court held that equitable principals supported the trial court's decision to offset a judgment entered

[2] As Jordan points out, in addition to being enforceable, a pending appeal does not affect finality for purposes of res judicata or collateral estoppel even though "res judicata can still be defeated by later rulings on appeal." Lejeune v. Clallam County, 64 Wn. App. 257, 265-66, 823 P.2d 1144 (1992); Winchell's Donuts v. Quintana, 65 Wn. App. 525, 530, 828 P.2d 1166 (1992).

against the defendant by the amount of a separate judgment entered against the plaintiff. The court concluded:

> [A] judgment, especially a judgment entered by the same court, when pleaded as a set-off, must, as a matter of law, be credited upon any recovery which the judgment debtor, as plaintiff, may establish against the judgment creditor as defendant. No other course would be equitable.

Reichlin, 184 Wash. at 313.

In the context of a general discussion about equitable set offs, the Reichlin court quoted an excerpt from a treatise suggesting that the pendency of an appeal may, in some cases, prevent a judgment from being "final and conclusive" for purposes of an offset, for instance, when "execution of the judgment has been stayed." Reichlin, 184 Wash. at 314. But, here again, Whitted took no action to stay enforcement of the judgment. And since Reichlin did not concern judgments that had been appealed, the quoted language was dicta and unnecessary to the court's holding.[3]

The trial court acted within its discretion in granting the offset.

III.

A.

Jordan contends the court erred when it imposed postjudgment interest at the rate of 10.9 percent. We review an award of postjudgment interest de novo. TJ Landco, LLC v. Harley C. Douglass, Inc., 186 Wn. App. 249, 256, 346 P.3d 777 (2015). The rate of interest payable on a foreign judgment registered in Washington is

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[3] While unpublished decisions of this court filed or after March 1, 2013 may be cited as nonbinding authority, GR 14.1(a) requires the citing party to advise the court that the decision is unpublished. Whitted fails to comply with this provision in citing the unpublished decision of Division Three of this court in Seth Burrill Productions, Inc. v. Rebel Creek Tackle, noted at 198 Wn. App. 1038 (2017). Even overlooking this omission, the decision is unhelpful. The trial court denied a party's claim for certain set offs in that case where the proposed set offs had not been reduced to judgment. Whitted also cites an Oregon statute, without explanation as to why that law is "controlling" precedent in Washington.

determined by the law of the state that rendered the judgment. RCW 6.36.140. Under Georgia law, the default interest rate applicable to judgments is the prime rate of interest on the date of the judgment, plus 3 percent. GA. CODE ANN. § 7-4-12(a). The parties do not dispute that, at the time of the decree, 10.9 percent was the rate of interest under this provision.

Jordan contends that a more specific statute, former GA. CODE ANN. § 7-4-12.1, applied to the award under the divorce decree. In 2007, when the Georgia court entered the decree, that statute provided, in relevant part:

> (a) All awards of child support expressed in monetary amounts shall accrue interest at the rate of 7 percent per annum commencing 30 days from the day such award or payment is due. This Code section shall apply to all awards, court orders, decrees, and judgments rendered pursuant to Title 19.

Former GA. CODE ANN. § 7-4-12.1(a) (2006).

By its express terms, the statute applied a 7 percent rate of interest to "awards of child support." Jordan argues that the discounted interest rate was not limited to child support and applied to "all awards, court orders, decrees, and judgments rendered pursuant to Title 19." Title 19 of the Georgia code includes chapters related to "divorce," child support, and several other related family law topics. Thus, she contends that the 7 percent rate applied to any award or judgment in a domestic relations matter.

But Jordan's interpretation of the provision results in superfluous statutory language. If the discounted rate of interest applied to all judgments or awards under Title 19, it would have been unnecessary to specify that it applied to child support awards. Both Georgia and Washington courts interpret statutes to give effect to all language, so as to render no portion meaningless or superfluous. Motors Acceptance

Corp. v. Rozier, 278 Ga. 52, 53, 597 S. E. 2d 367 (2004); Rivard v. State, 168 Wn.2d 775, 783, 231 P.3d 186 (2010). The alternative interpretation that gives meaning to all provisions of the statute is that under the version of the statute in effect at the time of the decree, the discounted rate of interest applied to child support regardless of whether that support was encompassed within a decree, court order, award, or other another vehicle under Title 19.[4] The trial court did not err in ruling that the default rate of postjudgment interest under Georgia law, here 10.9 percent, applied.

Whitted agrees with the rate of interest but claims the court erred by imposing simple interest on only the principal judgment amount.[5] He relies on a provision of the Uniform Enforcement of Foreign Judgments Act, RCW 6.36.035(3)(a), to argue that the decree provided for the accrual of compound interest and Jordan waived her right to object. We disagree.

Georgia law does not provide for the imposition of interest upon interest, or in other words, compound interest.[6] See GA. CODE ANN. § 9-12-10 ("No part of the judgment shall bear interest except the principal which is due on the original debt."); see also Groover v. Commercial Bancorp of Ga., 220 Ga. App. 13, 16, 467 S. E. 2d 355

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[4] The Georgia legislature amended the statute in 2017. The current provision does not include language limiting the interest rate to "awards of child support" and applies the discounted rate of interest to all "awards, court orders, decrees or judgments rendered pursuant to Title 19 expressed in monetary amounts." GA. CODE ANN. § 7-4-12.1(a). In this case, the subsequent amendment sheds no light on the meaning of the prior statute. There is no evidence that the language of the prior version generated a dispute that the legislature responded to in amending the statute. Jordan asserts that both versions are consistent, but it is equally reasonable to conclude that the legislature expanded the application of the 7 percent interest rate.

[5] We will not entertain Whitted's suggestion in reply that Washington's higher rate of interest is applicable to a portion of the interest. See, e.g., Cowiche Canyon Conservancy v. Bosley, 118 Wn.2d 801, 809, 828 P.2d 549 (1992) (declining to address an argument raised for the first time in a reply brief).

[6] Likewise, in Washington, interest means simple interest unless the express language of a statute or an agreement provides otherwise. See Caruso v. Local Union No. 690, Int'l Bhd. of Teamsters, 50 Wn. App. 688, 689, 749 P.2d 1304 (1988).

(1996) (Georgia's interest statute "forbids post-judgment interest except on the principal or original debt."). There is nothing in the decree to indicate an intent to impose compound interest. And even if Whitted's registration of the Georgia decree apprised Jordan of his claim for compound interest, RCW 6.36.035(3)(a) imposes no requirement that a judgment debtor must object within a ten-day period to a claimed rate of interest on a registered foreign judgment. The statute provides a ten-day waiting period before a party may commence "execution or other process for enforcement" of a registered foreign judgment. RCW 6.36.035(3)(a). This limits only a party's ability to enforce the foreign judgment. The trial court did not err in imposing interest only on the principal judgment amount.

B.

Jordan argues that the trial court impermissibly modified the Georgia decree by requiring her to bear the burden of tax consequences and/or penalties resulting from the liquidation of retirement funds.

The 2007 Georgia decree required Whitted to provide an account so that Jordan could transfer the retirement funds. The decree provided that should Jordan "incur any penalty or tax obligation, or other charges due to the withdrawal [or] transfer of said funds, all taxes, penalties, or other charges will be deducted from the portion of the accounts that is transferred to or given to [Whitted]."

In 2011, the Georgia court entered another order on Whitted's motion to enforce the decree. According to that order, Whitted provided an account number to Jordan in December 2007. Meanwhile, Jordan declared bankruptcy in an unsuccessful attempt to extinguish the debt. The parties then disagreed about whether Jordan owed $55,000,

or merely half of the balance of the retirement account as it existed at the time of the transfer. Jordan alleged that the value of the account decreased significantly after 2007 and informed the court that she removed $38,000 from the account, half of the account value at the time of the withdrawal. The court ruled that Jordan owed Whitted $55,000, "minus taxes and penalties" and plus interest required by statute. The court ordered Whitted to provide a bank account, or if necessary, to prepare a qualified domestic relations order (QDRO) within 20 days, so that Jordan could transfer any and all funds remaining in the retirement account. If Jordan transferred less than the amount owed, the court ordered Jordan to pay Whitted $1,000 per month until the entire debt was satisfied.

Here, the court declined to reduce the principal judgment amount based on estimated taxes and penalties. The court pointed out that Whitted sought a monetary judgment based on the provisions of the decree and did not seek a transfer of assets or to compel the execution of a QDRO. The court further observed that the parties did not avail themselves of tax advantages by transferring the funds as ordered by the court in 2007 and 2011.

Jordan contends that the court inequitably and impermissibly modified the decree by awarding a monetary judgment because the decree awarded Whitted retirement assets, not cash, and allocated to him the financial burden of transferring those assets.

The court has broad equitable authority to enforce provisions set forth in a dissolution decree. Robinson v. Robinson, 37 Wn.2d 511, 516, 225 P.2d 411 (1950); In re Marriage of Greenlee, 65 Wn. App. 703, 710, 829 P.2d 1120 (1992). Incident to this broad authority, the superior court can enforce a decree so long as it does not modify

the decree.[7] In re Marriage of Thompson, 97 Wn. App. 873, 878-79, 988 P.2d 499 (1999). A decree is modified when the rights given to one party are either extended beyond or reduced from the scope originally intended by the decree. Rivard v. Rivard, 75 Wn.2d 415, 418, 451 P.2d 677 (1969); Thompson, 97 Wn. App. at 878. We review the trial court's choice of remedy for an abuse of discretion. In re Marriage of Farmer, 172 Wn.2d 616, 624, 259 P.3d 256 (2011).

The superior court's order enforcing the Georgia decree neither extended nor reduced the scope of rights of either party. By ordering a monetary judgment, the court merely provided a means for Whitted to obtain the assets awarded in the 2007 decree. The court's order provides for an offset such that that Jordan is "entitled to full satisfaction of judgment on the debt she owes" to Whitted. Because the judgment was fully satisfied by subtracting the judgment amount from the child support debt, there was no need to adjust the principal judgment amount or allocate responsibility for taxes and penalties associated with the liquidation of retirement funds.[8] Considering the parties' failure to cooperate in accomplishing such a transfer in more than ten years following the entry of the decree, the superior court's decision to impose a monetary judgment for a principal sum of $55,000 to enforce the terms of the decree was not an abuse of discretion.

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[7] Georgia law also follows these principles. See GA. CODE ANN. § 23-4-31 (superior court has "full power to enforce its decrees when rendered"); Smith v. Smith, 293 Ga. 563, 564, 748 S. E. 2d 456 (2013).

[8] Jordan asserts in her reply brief that although the court's order does not technically require withdrawal of retirement funds, she will, in fact, be forced to rely on such funds for the "intended purpose of child support" and to pay for postsecondary education. However, these assertions are neither fully borne out by the factual record nor relevant to the question of whether the court improperly modified the decree.

IV.

Whitted's application for a writ of garnishment included a claim for $5,000 in attorney fees. On appeal, Whitted claims he is entitled to those fees because Jordan failed to specifically object below within a ten-day period. We deny the request. While an attorney appeared on Whitted's behalf at the hearing on his motion to enforce the decree, he represented himself for the most part throughout this proceeding. A pro se litigant is generally not entitled to attorney fees to recover for work representing himself. In re Marriage of Brown, 159 Wn. App. 931, 938-39, 247 P.3d 466 (2011). The trial court did not award fees below and as explained, neither RCW 6.36.035(3)(a) nor any other authority supports Whitted's argument as to waiver.

Affirmed.

Mann, J.

WE CONCUR:

Chun, J.

Applewick, C.J.