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33613-1-III; 34048-1-III

SUPREME COURT OF THE STATE OF WASHINGTON

IN THE MATTER OF THE ESTATE OF LESTER J. KILE, Deceased

CODY KENDALL,

Respondent,

V.

JEANNIE KILE,

Petitioner

ANSWER TO PETITION FOR REVIEW

Steven W. Hughes, WSBA 11620 Steven W. Hughes, Attorney at Law 422 W. Riverside Ave., Ste. 620 Spokane WA 99201 (509) 444-5141

Attorney for Respondent

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A. <u>IDENTITY OF RESPONDENT</u>

Cody Kendall, the Respondent, asks this court to deny review of the Court of Appeals decision designated in Part B of this Answer.

B. COURT OF APPEALS DECISION

Division III of the Court of Appeals, without oral argument, filed its unpublished decision in favor of Cody Kendall, the Respondent, along with an award of reasonable attorney fees on March 7, 2017. A copy of the decision is appended at pages A-1 through A-19 of the Petition for Review filed on behalf of Jeannie Kile. A motion for reconsideration was denied in total by Order of Division III filed on April 20, 2017. A copy of the Order Denying Petitioner's Motion for Reconsideration is appended to the Petition for Review at page A-20.

C. CONSIDERATION FOR REVIEW-NOT MET

The Petition for Review filed on behalf of Jeannie Kile does not meet considerations governing acceptance of review by this court as outlined in RAP 13.4(b) for the following reasons:

(1) The unpublished decision of the Court of Appeals in the present matter is not in conflict with a decision of the Supreme Court;

- (2) The unpublished decision of the Court of Appeals in the present matter is not in conflict with a published decision of the Court of Appeals;
- (3) The Petition contains no significant question of law under the Constitution of the State of Washington or the United States; and
- (4) The Petition does not involve any issues of substantial public interest that should be determined by the Supreme Court.

The current Petition for Review is simply a restatement of the unpersuasive arguments made at trial, in a Motion for Reconsideration of the trial court's decision, in a Petition for Discretionary Review, in the Appeal to Division III and, finally in a Request for Reconsideration to the Court of Appeals.

D. INTRODUCTION

This TEDRA case involves a family farm in Whitman County owned by Lester J. Kile ("Lester"), an elderly farmer who wanted his grandson, Cody Kendall ("Cody") (Respondent herein), to follow in his footsteps. Lester died in 2012. His daughter, Jeannie Kile ("Jeannie") (Petitioner

¹ First names are used herein and no disrespect is intended.

herein), was named as his Personal Representative and Trustee of the Kile Family Farm Trust.

E. STATEMENT OF THE CASE

1. Dissolution Trial

In 2011, Jeannie (the mother of Cody) filed an action to dissolve her marriage to Gordon B. Kendall ("Gordon") (the father of Cody) in Spokane County, Washington. In her dissolution, tried before the Honorable Maryann Moreno, Jeannie submitted a pleading entitled "Declaration of Lester Kile" dated January 4, 2012, (Ex. P31 at 2) to support her position that Gordon, her husband, had no rights in the Whitman County farm owned by her father, Lester declared the following:

Approximately three years ago, my grandson, Cody Kendall, moved with his family into my former residence on the farm. I now live in Spokane with my wife. Cody had worked part-time on the farm prior to moving into the old farmhouse, and has now worked full-time on the farm for the past three years.

(Emphasis added.)

The Lester's Declaration further declared the following:

I am essentially requesting that my daughter turn over the <u>farming operation</u> to my grandson, Cody Kendall.... I believe that Cody Kendall is ready, willing, and able to perform all of the farming responsibilities, and I am willing to renew the lease to Jeannie Kile on the basis that Cody becomes the primary operator of all <u>farming</u> <u>operations</u> involving my farm. Id.

(Emphasis added.)

Lester died on March 30, 2012, and his Will transferred his farm into trust. Ex. P1. It named Jeannie as Personal Representative and Trustee, and Cody, who was farming the property, as the alternate.

Jeannie, in her dissolution action, filed a "Reply Declaration" dated July 3, 2012, (Ex. P32 at 2) just after the death of Lester. She declared the following under oath:

As administrator of my father's Last Will and Testament, and as trustee of the trust that he has established, it is clear that my father's wishes were to have Cody farm his property. That, in fact, is what is occurring.

The transfer of all farming responsibility to Cody has been seamless. As the court can note from previous declarations, Cody was essentially operating the farm prior to this dissolution. Id.

(Emphasis added.)

The dissolution court accepted the declarations of Lester and Jeannie into the court file. 2 RP 112-114.

2. Probate

The Last Will and Testament of Lester was filed in the Spokane County Superior Court. Ex. P1. The Will left Lester's farmland in trust and named Jeannie as Trustee, with Cody as the alternate. On page 4 of the Will, it says as follows:

The income from the trust, after payment of expenses, including reasonable reserves for taxes, insurance, equipment and improvement needs, and a reasonable period of operating costs, shall be distributed on a periodic basis, at least annually to Jeannie Kile. If however, Cody Kendall operates the farm at any time, then he shall be entitled to two-thirds of such income and Jeannie Kile shall be entitled to one-third. Id. at 4.

(Emphasis added)

On page 5, section E, of Lester's Will, he states:

The Trust shall be terminated and the property sold only in the event that Jeannie Kile and Cody Kendall are both unable or unwilling to serve as Trustee and manage the farm and there are no beneficiaries under this Will who are willing to farm such farm property. Id. at 5.

(Emphasis added)

Jeannie refused to pay two-thirds of the crop proceeds to Cody (3 RP 220), who was farming the land, and attempted to coerce Cody to sign an "At-Will Employment Contract." Ex. P10; P11. Jeannie kept all crop proceeds and gave Cody a small wage. Cody refused and was "fired."

Ex. P12. Jeannie filed an Unlawful Detainer Action and forcibly evicted Cody, his 7-month pregnant wife, and 2-year old son from the farm property. Ex. P15. Cody had been receiving \$500 a month from Lester to live on the farm and remodel the house. 2 RP 65. After the TEDRA was filed, Jeannie entered into a 10-year lease to have the property farmed by a non-family member, who was not a beneficiary of Lester's Will, in violation of the Trust. Ex. P17.

Jeannie, as Personal Representative/Trustee, also committed the following:

- (1) Failed to provide notice of the probate to Cody, a named beneficiary under the Will. 2 RP 67-68, 124-125.
- (2) Refused for over a year to fund the Trust or transfer real estate into the Trust. 3 RP 212-213.
 - (3) Failed to provide a Trust accounting (RCW 11.106.020).
- (4) Failed to pay creditors of the Kile Farm operation, who in turn refused to provide goods and services to facilitate farming conducted exclusively by Cody. 2 RP 96-99.

- (5) Retained farm proceeds, comingled the Trust funds with her own, and had no knowledge if the farm was profitable or not. 3 RP 212-213; 2 RP 129-130.
- (6) Filed and prosecuted an unlawful detainer action against Cody to remove him from the residence on the Kile Trust property provided by Lester. Ex. P15.
 - (7) Paid her own legal fees from the probate estate. CP 640-649.

3. TEDRA - Motion for Partial Summary Judgment

A TEDRA petition was filed by Cody in Spokane County Superior Court to determine his rights in the Will of his grandfather, Lester, and Testamentary Trust. Jeannie argued that under the terms of the Farm Service Administration definitions, she was the intended "operator" of Lester's farm, since she paid the bills. 2 RP 164-166. Cody argued that although Lester's Will was silent on who was named "to operate" the farm, Lester's Will, read in its entirety, evidenced his intent that Cody continue to farm the land.

On October 29, 2014, the Honorable Harold Clarke III, Spokane Superior Court Judge, entered a partial summary judgment ruling that the

term "operate," as used by Lester in his Will, was ambiguous as a matter of law. CP 111-113. This Order was never appealed by Jeannie.

4. TEDRA Trial

This matter was tried before the Spokane Judge Michael Price without a jury from March 2, 2015 to March 5, 2015. Judge Price, upon a motion in limine, ruled that Jeannie was judicially estopped from denying her prior testimony in her dissolution trial that it was clear Lester wanted Cody to "operate" the Kile farm property. CP 514-516. In the trial, however, Jeannie testified that in fact "she," and not Cody, was the intended operator under Lester's Will. 4 RP 22. The court found her testimony had changed 180 degrees.

Moreover, Jeannie, when questioned by the judge, testified nonsensically and inconsistent with Lester's Will that: 1) to be an operator of the farm one must have a lease for the property; 2) Cody had no such lease; 3) only she, as Trustee could give Cody a lease, and she had not done so; 4) she actually had no lease for the farm herself; but 5) she was the operator of the farm. 4 RP 26-28; 2 RP 167-179. The Will requires no such lease for Cody to farm.

Jeannie admitted she used at least 18 bank accounts for farm monies (4 RP 20-26), deposited \$76,000 in the wrong account to her benefit (*Id.*), and admitted she did not know whether or not the farm (and thus the Trust) had made a profit since Lester died (2 RP 129-130).

Brian Madison, CPA, testified for Cody that he examined the limited books and records provided by Jeannie for Kile Farms, Inc., the Kile Estate and the Kile Farm Testamentary Trust. 3 RP 206. He testified that funds were comingled between the Trust and Estate accounts and Jeannie's own farm. 3 RP 221-222. Further, that from Jeannie's records, it was impossible to identify funds of the Trust, trace expenses, determine profits/losses, or to quantify how much Cody was damaged by the refusal of Jeannie to pay him his two-thirds share of the farm profits, as required by the Will. Id., Id. at 239-240, Ex. P24.

The trial court ruled that: 1) Lester intended Cody to operate the farm and receive two-thirds of the profits; 2) Jeannie be removed as Personal Representative and Trustee and Cody be appointed; 3) a forensic accountant be appointed to review all of the records to be turned over by Jeannie to determine Cody's damages at a later hearing; 4) a farm management firm be appointed to assist in the transition; 5) the 10-year

lease with a non-beneficiary be terminated after the present crop was harvested; 6) Cody be awarded his reasonable attorney fees and costs after conducting a detailed Lodestar analysis. CP 204-264.

5. Damage Trial

Following an investigation by the agreed-upon forensic certified public accountant, Renee Grandinetti, a damage trial was conducted before the Honorable Michael Price on December 7, 2015. Ms. Grandinetti is a certified public accountant with 29 years of experience. Forty percent of Ms. Grandinetti's practice involves farming businesses. 6 RP 8-9.

Ms. Grandinetti reviewed all documents, financial records, income tax returns, and grain receipts from Jeannie, Kile Farms, Inc., and the Kile Estate and Trust farmland. Id. at 12-15. She concluded that between 2012 and 2014 Jeannie comingled income and expenses of her farm, the Estate, and Trust. Id. at 16. She determined that the total farm income was \$465,225, and Cody should have received two-thirds of that amount, which would equate to \$310,150. Id. That was only from farm income.

Following the conclusion of the damage hearing, a supplemental declaration dated December 14, 2015, was filed by Renee Grandinetti, CPA, to address questions raised by the court. Ms. Grandinetti found that

Jeannie improperly paid \$20,993 for her own legal fees related to the TEDRA litigation, and these amounts should be reimbursed in addition to the farm income. CP 640-649.

On January 22, 2016, the Honorable Michael Price entered an order regarding damages. CP 718-722. The court concluded that Cody was entitled to unpaid crop proceeds while he operated the farm from 2012 through 2014 in the amount of \$310,150. The court deducted \$26,000 that Cody was paid as salary. The court also awarded damages to Cody for the loss of the farm house provided by Lester to Cody, along with \$20,993 in legal fees paid by the Estate for Jeannie, and the forensic accounting fees in the amount of \$18,285. The total damage award was \$340,928. CP 723-724.

F. ARGUMENT WHY REVIEW SHOULD BE DENIED

1. Application of the Doctrine of Judicial Estoppel.

The trial court's decision to apply judicial estoppel is properly reviewed for an abuse of discretion. See <u>Arkison v. Ethan Allen, Inc.</u>, 160 Wn.2d 535, 160 P.3d 13 (2007). The petitioner, Jeannie Kile, attempts to create a "straw man" argument supporting her claim that the trial court erred under the case of <u>Taylor v. Bell</u>, 185 Wa.App. 270, 281, 340 P.3d

951 (2014). Her argument is that judicial estoppel may only be applied in the present case if there was a benefit to Jeannie Kile by her testimony in the prior dissolution proceeding. She claims that she was not benefitted since after the trial of the present TEDRA matter, the Court of Appeals reversed part of the underlying dissolution action and sent the matter back to characterize property.

Ms. Kile overlooks the fact that <u>Taylor</u> held specifically that judicial estoppel may be applied if the prior testimony "was accepted by the court." *Id* at 282. Moreover, although Jeannie Kile was judicially estopped from denying her prior testimony regarding her father's intent with respect to the farm, the trial court still allowed Jeannie Kile to testify that she was the "operator" of the farm in the subsequent TEDRA matter. She simply was not credible. The court did not abuse its discretion with respect to the application of judicial estoppel in the TEDRA matter.

2. Admissibility of Extrinsic Evidence When An Ambiguity Exists in a Will.

Prior to the TEDRA trial, Judge Harold Clarke ruled on crossmotions for summary judgment that the term "operate" as used in the Last Will and Testament of Lester Kile, was ambiguous. CP 111-113. Lester's Will did not define "operator". The Will stated that Cody Kendall was to receive 2/3 of the farm profits when he operated the farm. Exh. P1 at 4.

The Petitioner herein, Jeannie Kile, failed to appeal the Order entered by Judge Clarke but once again argues that Judge Price committed error by admitting extrinsic evidence to determine Lester's intent with respect to the word "operate".

Washington court cases commencing with Webster v. Thorndyke, 11 Wash. 390; 39 P. 677 (1895), have consistently adhered to the rule that if the intent of the testator can be gathered from the Will, it is the duty of the court to see that such intention is given effect. However, when a provision, phrase or word in a Will is subject to two possible constructions, the provision does not clearly express the intent of the testator because it has more than one possible meaning. In other words, it is ambiguous. Judge Clarke ruled that the term "operate" as used by Lester in his Will was ambiguous as a matter of law. CP 111-113.

Where a Will is ambiguous, the court will go outside it to determine its intended meaning. See <u>Carney v. Johnson</u>, 70 Wn.2d 193, 422 P.2d 486 (1967). The court in <u>Carney</u> noted that "the nature of a latent

ambiguity is such that it is not discoverable without extrinsic evidence." *Id.* at 196.

The petitioner, Jeannie Kile, argued that Lester used the term "operates" to mean "operate" as under the Farm Service Agency of the Department of Agriculture. 2 RP 164-166. Cody Kendall, citing Jeannie Kile's sworn declaration in her previous divorce trial, which said "it is clear that my grandfather's wishes were to have Cody farm his property. That, in fact, is what is occurring... Cody was essentially operating the farm prior to this dissolution." Ex. P31. Cody and his grandfather Lester, therefore, used the term "operate" to mean farm. Jeannie must concede that the term "operate" was a latent ambiguity in the Will, since Lester's Will made no reference to U.S. Department of Agriculture farming services definitions.

The trial judge did not commit an error by allowing extrinsic evidence to explain a latent ambiguity in the Will. Moreover, this case is unique in that the decedent, Lester Kile, two (2) months before his death, gave a sworn declaration (created by Jeannie Kile's attorney in her divorce trial), which stated "I am essentially requesting that my daughter turn over the farming operation to my grandson, Cody Kendall... I am willing to

renew the lease to Jeannie Kile on the basis that Cody becomes the primary operator of all farming operations involving my farm." Ex. P31 at 2.

3. Landlord/Tenant Law Argument.

The petitioner argues, for the very first time, that landlord tenant law somehow dictates that the lessee of land has title to the crops as possessor of the land until the crops are severed and delivered to the lessor as rent, citing Benhart v. Gorham, 14 Wn.App. 723, 724, 544 P.2d 141 (1976). It is hard to imagine how this argument would apply to the present case. It is stated in Lester Kile's Last Will and Testament that Cody Kendall, if he operates/farms the land (and he was doing so), is entitled to 2/3 of the crop proceeds, after payment of all expenses, equipment, insurance, reserve, and other items necessary to farm. This nonsensical argument, raised for the very first time in this petition for review, does not merit further response.

4. Improper Damage Award to Cody Kendall.

The petitioner, Jeannie Kile, argues that the damage award following a damage trial with testimony from multiple CPA's as well as a jointly appointed forensic accountant provided a "windfall" to Cody Kendall.

This argument has no application in the present case.

The court, after detailed accounting at trial, concluded that Cody Kendall was entitled to unpaid 2/3 net crop proceeds while he operated the farm from 2012 through 2014. The court deducted the amount that Cody received as salary. The court also awarded damages to Cody for loss of the farmhouse provided by Lester, along with an amount in legal fees erroneously paid by the estate to Jeannie for her own legal charges. The court also assessed the forensic accounting fees against Jeannie Kile. The damages awarded by the trial court compensated Cody Kendall for his actual losses caused by the wrongful conduct of Jeannie Kile. There was no windfall to Cody Kendall.

5. Removal of Personal Representative and Affirmance of an Award of Attorney Fees and Costs Based on Breach of Fiduciary Duties.

In the present case, the trial court found, as a matter of fact, that Jeannie Kile, as Personal Representative/Trustee, failed to provide a trust accounting or inventory until a lawsuit required it; refused for over a year to fund the trust or to transfer real estate in to the trust; failed to pay Cody Kendall 2/3 of the farming income; retained farm proceeds for herself and co-mingled trust funds with her own funds to the extent that a forensic

CPA was not able to untangle her books; and deposited estate, trust and her own funds into at least 18 separate bank accounts.

Moreover, Jeannie Kile could not testify if the farm was profitable; she attempted to coerce Cody Kendall, a co-beneficiary under the trust and estate, to enter in to an "at-will employment contract" rather than allowing him to operate the farm as admittedly was required under the Will; and entered into a long-term farm lease with individuals to farm the trust property who are not named as beneficiaries under the Last Will and Testament, in violation of Lester's Will. Jeannie filed and prosecuted an unlawful detainer action against Cody to remove him from the residence on the Kile family farm, provided to Cody, by Lester, so that he could remodel it and protect farm equipment.

Washington courts have long held that a trustee may be removed and a successor appointed for reasonable cause, RCW 11.98.030. Reasonable cause may include a conflict of interest between a trustee beneficiary and other trust beneficiaries. A personal representative must administer the trust in the best interests of the beneficiaries. In Re Estate of Jones, 152 Wn.2d 1, 93 P.3d 147 (2004). RCW 11.68.070 provides that should the personal representative of an estate become subject to removal for any

reason specified in RCW 11.28.250, the court may, within its discretion, remove the personal representative and appoint a successor. RCW 11.28.250 authorizes the court to remove the personal representative when it has reason to believe that she has wasted, embezzled, or mismanaged property of the estate, or where for other cause or reason the court finds that such action is necessary, if the conduct was similar to other grounds listed in the statute.

The trial court is given broad discretion as to the grounds upon which he/she may remove an executor/trustee, so long as the grounds are valid and supported by the record. In Re Estate of Aaberg, 25 Wn.App. 336, 607 P.2d 1227 (1980). If any of the trial courts several grounds for removal is valid, its decision will not be disturbed on appeal. *Id.* In the present case, Jeannie grossly mismanaged the trust and estate for her personal benefit. Jeannie's conduct provided sufficient legal basis to remove her from both positions. There was no error.

6. The Court Did Not Commit an Error When It Awarded Attorney Fees and Costs.

RCW 11.96A.150 empowers the superior court or the court on appeal to "order costs, including reasonable attorneys' fees to be awarded to any party..." The court in <u>Estate of Cooper</u>, 81 Wn.App. 79, 913, P.2d

393 (1996), citing the above statutory provision declared the following at page 92:

A trust beneficiary who establishes a breach of fiduciary duty by the trustee, is entitled to recover attorneys' fees against the trustee personally.

Judge Price found that Jeannie had breached her fiduciary duty as trustee and as personal representative and, therefore, did not commit error by awarding attorney fees and costs to Cody. Judge Price engaged in a detailed Lodestate analysis of the attorney fees and costs sought by Cody's counsel. CP 557-562. Jeannie's counsel was allowed to object and to provide an affidavit of an "independent attorney" (former partner of Jeannie's principal counsel in the TEDRA trial). CP 517-534. The court rendered a decision as to the reasonable hours expended on behalf of Cody and multiplied the same by a reasonable hourly rate. No error was committed.

7. <u>Respondent Is Entitled to His Reasonable Attorney Fees On This Petition for Review.</u>

Rules of Appellate Procedure 18.1(a) allows this court to award attorney fees and costs on appeal "if applicable law grants to a party the right to recover reasonable attorney fees or expenses." In general, where a prevailing party is entitled to attorney fees below [trial court], they are

entitled to attorney fees if they prevail on appeal. Richter vs. Trimberger, 50 Wn.App. 780, 786, 750 P.2d 1279 (1988) (citing West Coast Stationary Eng'rs Welfare Fund vs. City of Kennewick, 39 Wn.App. 466, 477, 694 P.2d 1101 (1985)).

The courts had authority and did award reasonable attorney fees in the TEDRA trial and on appeal. Similarly, this Court has authority to award reasonable attorney fees to Cody.

G. CONCLUSION

Judge Price properly exercised the court's discretion in determining the intent of Lester's Will and rendered judgment and reasonable attorney fees to Cody based upon facts presented and expert testimony. The Court of Appeals affirmed and awarded additional attorney fees to Cody at trial.

This Court is respectfully requested to deny review and to award Cody his reasonable attorney fees and costs incurred herein.

DATED this <u>do</u> day of June, 2017.

STEVEN W. HUGHES, ATTORNEY

AT LAW

By:

Steven W. Hughes, WSBA 116

Attorney for Respondent Cody Kendall

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CERTIFICATE OF SERVICE

I hereby certify that on this day of June, 2017, a true and correct copy of the foregoing document was served on the following in the manner set forth herein:

Joseph W. Brown
The Law Office of Paul B. Mack
300 Bank of Whitman Building
618 W. Riverside Avenue
Spokane, WA 99201
Attorneys for Appellant/Petitioner

U.S. Mail
Hand Delivery
Overnight Courier
Fax
Email

Teri Bracken, Paralegal

STEVEN W. HUGHES, ATTORNEY AT LAW

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