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No. 97659-7

IN THE SUPREME COURT OF THE STATE OF WASHINGTON

IN RE THE ESTATE OF K. WENDELL REUGH, Deceased

JoLynn Reugh-Kovalsky, Mark Reugh and Jim Reugh,

Petitioners.

ANSWER OF RESPONDENT INLAND NORTHWEST COMMUNITY FOUNDATION TO PETITION FOR REVIEW BY JOLYNN REUGH-KOVALSKY/MARK REUGH/JAMES REUGH

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I. INTRODUCTION

The Court of Appeals correctly affirmed the trial court's removal of the co-personal representatives and co-trustees and the appointment of a successor to both those positions because of a clear breach of fiduciary duties and a clear conflict of interest. None of the issues identified in the *Petition for Review* are supported by the record, none justify further consideration under RAP 13.4, and this Court should decline review and award Inland Northwest Community Foundation its attorney fees and costs.

II. STATEMENT OF THE CASE

K. Wendell Reugh executed two estate planning documents on January 4, 2011. The first was a last will and testament ("Will"). CP 335-40. The second was a revocable living trust agreement ("Trust"). CP 342-53. The Will is a standard pour-over will which, except for certain minor items of personal property, required all property to be transferred into the Trust at Mr. Reugh's death to be held, administered, and distributed according to its terms.[1] CP 335-40. The Trust is the vehicle through which Mr. Reugh chose to distribute his vast wealth. It grants a number of

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[1] Washington has adopted the Uniform Testamentary Additions to Trust Act, RCW 11.12.250, which expressly endorses the use of pour-over wills to fund a trust and specifically allows a trust to be funded for the first time by a pour-over will.

pecuniary bequests to Mr. Reugh's friends and family members, including gifts of $1.5 million to each of his three children, JoLynn Kovalsky, Mark Reugh and James Reugh (the "Reugh children"). CP 344-46. Inland Northwest Community Foundation ("INWCF") is designated as the remainder beneficiary of the Trust and is entitled of all remaining assets in the Trust after all other distributions have been made. CP 347. The Trust directs that the residuary be distributed to INWCF, to be held as an endowed donor-advised fund known as the Wendell and MaryAnn Reugh Family Fund. CP 347-48.

Mr. Reugh passed away on March 22, 2015. His daughter, JoLynn Kovalsky, and Steven Gill were appointed to serve as co-personal representatives of the Estate and co-trustees of the Trust after the personal representatives and trustees nominated in the Will and Trust declined their appointments. CP 1-20.

Ms. Kovalsky and Mr. Gill promptly made distributions totaling $4,895,000.00 to each of the other beneficiaries (including $1.5 million to each of the Reugh children) in the precise amounts specified in the Trust CP 446-81. Ms. Kovalsky and Mr. Gill filed tax returns on behalf of the

Estate confirming that INWCF would receive "100% of [the] Estate Residue." CP 511, 550.[2]

The Estate's former attorney, Thomas Culbertson, specifically addressed the fiduciary duties owed to INWCF. Ms. Kovalsky and Mr. Gill were advised they (1) owed a duty of impartiality to all beneficiaries; (2) could not favor the interests of any beneficiary or beneficiaries over another; (3) owed a duty of full disclosure; and (4) could not treat INWCF as an adversary. CP 185.

On January 26, 2016, Ms. Kovalsky and Mr. Gill ignored these duties and sent INWCF a letter offering $2.2 million in satisfaction of a "charitable disposition" in Mr. Reugh's will. CP 585. INWCF was not notified that it was named as the *remainder* beneficiary and was in line to receive the *entire* residuary, nor was INWCF informed that the residuary would likely exceed $16 million. CP 827.

In January 2017, after INWCF rejected the $2.2 million offer, the Reugh children *claimed the residuary for themselves*. In a letter from their attorney, they asserted that the Trust was "invalid", that their father's true intent was for his assets to pass to them rather than to INWCF, and threatened INWCF with protracted litigation (and attorney fees and costs)

[2] The tax returns listed a distribution to INWCF in the anticipated amount of $16,675,286. CP 511, 550.

unless it agreed to walk away. CP 578-83. On March 6, 2017, Ms. Kovalsky, Mark Reugh and Jim Reugh acted on that threat and filed a TEDRA Petition seeking to "invalidate" the Trust. CP 355-89. That Petition specifically invoked the jurisdiction of the trial court. The Reugh children alleged and conceded that (1) the trial court "...has taken jurisdiction over the probate of the Estate of K. Wendell Reugh..." CP 356; (2) the trial court had "original jurisdiction" pursuant to RCW 11.96A.040 and, therefore, had the "power and authority to administer and settle ***all matters*** concerning the estates and assets of deceased persons, including trust matters" CP 356 (emphasis added); (3) RCW 11.96A.020 granted the trial court complete authority to administer and settle all probate and trust matters (CP 356) and; (4) Washington case law granted that trial court "inherent power" in probate matters to clarify status for **both** the Estate and Trust "at any time." CP 356[3]. The Reugh children's concessions of the trial court's authority were "admitted" by the Personal representatives and Trustee, Ms. Kovalsky and Mr. Gill, in their response to that Petition. CP 68. The Reugh children further issued a Summons to INWCF to defend the Petition and entered an Order consolidating the newly filed Petition with the Estate matter under the probate case number. CP 64-65.

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[3] Citing *In Re Estate of Campbell,* 46 Wn.2d 292, 297, 280 P.2d 686 (1955).

INWCF filed a motion to remove Ms. Kovalsky and Mr. Gill as Personal Representatives and Trustees. CP 82-96; CP 321-722. Before proceeding with the hearing, the trial court addressed an objection that INWCF had not followed proper procedure in seeking removal. CP 825 and RP 5-6. The trial court specifically offered the option of scheduling a separate hearing at a later date in order to eliminate any purported prejudice that might have been caused by the alleged procedural defect. RP 6-7; CP 825-826. The Reugh children declined that offer. RP 6-7. The hearing proceeded with all parties addressing the specific grounds for removal.

At the conclusion of the hearing, the trial court agreed removal was appropriate and that a successor Personal Representative and Trustee would be appointed and later entered an order outlining the serious breaches of fiduciary duties and conflicts of interest in this matter. RP 37-38, CP 831-835. The trial court directed the parties to agree upon a successor personal representative and trustee and, if no agreement could be reached, to submit their respective choices to the trial court for a final determination. RP 42-43; CP 738. No agreement was reached. At the December 22, 2019 presentment hearing, INWCF suggested Northwest Trustee Services, Inc. as the successor. RP 42-43; RP 49; CP 738-785. The Reugh children, Ms. Kovalsky, and Mr. Gill *refused* to submit a proposed successor. RP 48-49;

RP 70. The trial court properly appointed the only suggested successor. CP 824-829.

III. ARGUMENT

A. The Reugh children waived any "jurisdiction" arguments; even if not waived, they invoked the jurisdiction of the trial court by filing their Petition to invalidate the Trust.

The Reugh children's overall claim that the trial court did not have "jurisdiction" in a non-intervention probate to remove Ms. Kovalsky and Mr. Gill is not subject to review because they did not raise that issue before the trial court, were precluded from doing so before the Court of Appeals, and therefore waived any arguments related to "jurisdiction." *In Re Detention of Ambers*, 160 Wn.2d 543, 557 n.6, 158 P.3d 1144 (2007) and *Smith v. Shannon*, 100 Wn.2d 26, 37, 666 P.2d 351 (1983).

Even if arguments related to "jurisdiction" had been raised with the trial court, the *Petition for Review* must be denied because the Reugh children specifically invoked the jurisdiction of the trial court by filing the Petition to invalidate the Trust. The Reugh children's Petition alleged that the trial court (1) had jurisdiction over the Estate and the Trust; (2) had full power and authority to administer all Estate and Trust matters; and (3) had "inherent power" to clarify status for both the Estate and Trust "at any time." CP 356. The Reugh children invited the trial court's authority over

both the Estate and Trust and conceded to that authority. Ms. Kovalsky and Mr. Gill's Answer to the Petition unanimously solidified that invitation and authority. Mr. Reugh's children, Ms. Kovalsky, and Mr. Gill invoked the trial court's authority to administer all aspects of the Estate and Trust, and, once asserted, the trial court was invested with the authority to do so. *In Re Estate of Ardell,* 96 Wn.App. 708, 816, 980 P.2d 771 (1999), *In Re Estate of Westall,* 4 Wn.App.2d 877, 886, 423 P.3d 930 (2018).[4] The Reugh children cannot invoke the authority of the trial court as a sword to promote their objectives and, simultaneously, as a shield to avoid adverse rulings when the trial court exercised that authority to enter an adverse ruling.

B. The Court of Appeals ruling is consistent with Washington Law on nonintervention wills.

The *Petition for Review* incorrectly asserts that the trial court "loses" jurisdiction in a non-intervention probate unless jurisdiction is "regained" by the filing of a summons and petition to remove pursuant to RCW 11.96A.100. While Washington law provides that a trial court's involvement in a nonintervention estate is somewhat limited, it is not

[4] The Court in *Westall* held that the personal representative's motion to approve the sale of property to himself while alleging broad invocation of the trial court's authority over the estate authorized the trial court not only to deny that motion, but further order that the property be sold to a third party.

nonexistent as Petitioners contend. The *Petition for Review* must be denied for three reasons.

First, RCW 11.68.070 is not "jurisdictional" and the Court of Appeals decision does not conflict with Supreme Court precedent. As this Court has clarified, "jurisdiction" refers to a court's *authority* to remove a personal representative under RCW 11.68.070 if the statutory criteria are satisfied. *In Re Estate of Rathbone* 190 Wn.2d 332, 339 n.4, 412 P.3d 1283 (2018). ("Although our cases refer to a court's power to act in nonintervention probates as 'jurisdiction,' they are referring to the statutory grant of 'authority' to decide the issue addressed in that particular statute [RCW 11.68.070]."). Where, as here, the party seeking removal expressly invokes RCW 11.68.070, the trial court is authorized to reassume control over the probate and decide whether the personal representative should be removed for failing to comply with his or her fiduciary duties. *Id.* at 342. *Rathbone* explicitly contemplated the exercise of this authority to remove or restrict the powers of a personal representative for failing to comply with fiduciary duties. *Id.* at 342. As clearly stated in *Rathbone,* RCW 11.68.070 is, therefore, not "jurisdictional" and there is no threshold jurisdictional requirement as contended here. Once the statute is invoked, the trial court simply proceeds to determine whether the criteria for removal have been

met. *Id.* at 342. See also *In Re Estate of Jones*, 152 Wn.2d, 1, 9, 93 P.3d 147 (2004). (Beneficiaries had the authority and the trial court had the authority to decide, if the personal representative discharged his duties pursuant to RCW 11.68.070.)

Second, the Court of Appeals decision does not conflict with other appellate decisions. Contrary to the *Petition for Review, In Re Estate of Ardell* supports the Court of Appeals decision. *Ardell* held that while an order of solvency in a non-intervention estate generally divested the court of jurisdiction, the authority of the trial court could be invoked if another person authorized by statute (1) files a petition to examine the administration of the estate or (2) files of a petition for removal the personal representative pursuant to RCW 11.68.070. *Id.* at 715-717. Once a petition to remove is filed, the only question (as in this case) is whether a *prima facie* case for removal was presented to the trial court. *Id.* at 718. 716.

The Reugh children's citation to *In Re Estate of Harder,* 185 Wn.App. 378, 382-383, 341 P.2d 342 (2015) is equally unavailing as it simply confirms that jurisdiction is properly invoked when an individual with statutorily conferred authority invokes it. *Id.* Unlike the parties in *Harder* (who did not file a petition contesting a declaration of completion of a probate pursuant to RCW 11.18.110) the Reugh children specifically

invoked the authority of the trial court when they filed the Petition to invalidate the Trust and asserted that the trial court had authority over all matters related to the Estate and Trust. INWCF specifically invoked the trial court's authority to remove Ms. Kovalsky and Mr. Gill pursuant to RCW 11.68.070.

Similarly, *In Re Estate of Westall* confirms that in a non-intervention probate, the trial court regains authority over the matter if the personal representative or another person with statutorily conferred authority invokes that authority. As set forth above, the *Westall* opinion held that the personal representative invoked the authority of the trial court under TEDRA by filing a motion to approve a sale of real property. *Id.* at 886.

Third, the Reugh children either waived any perceived procedural defects regarding the request to remove Ms. Kovalsky and Mr. Gill or they invited that error. At the inception of the hearing to address removal, the trial court offered the option of scheduling a separate hearing at a later date. That offer was rejected. CP 825-825; RP 5-7. The Court of Appeals correctly declined to hear an issue abandoned before the trial court. *Holder v. City of Vancouver,* 136 Wn.App. 104, 107, 147 P.3d 641 (2006). Furthermore, as correctly noted by the Court of Appeals, the Reugh children invited that error by agreeing to hold the hearing, creating the alleged

"error," then unilaterally reversing their choice to proceed when the trial court ruled against them. *In Re Dependency of K.R.,* 128 Wn.2d 129, 147, 904 P.2d 1132 (1995). They did not, as the Court of Appels noted, argue that they were unprepared for the hearing or advise the trial court of any additional arguments or evidence that would be presented at any later hearing to contradict the undisputed facts before the trial court supporting removal. *In Re Estate of Reugh,* -- Wn..App. --, 447 P.3d 544, 567 (2019).

INWCF invoked RCW 11.68.070 and demonstrated that the criteria for removal were met. That is all that the statute requires. Accordingly, the question is whether the trial court properly exercised its broad discretion to remove Ms. Kovalsky and Mr. Gill. *In Re Estates of Aaberg*, 25 Wn. App. 336, 339, 607 P.2d 1227 (1980); and *In Re Estate of Ehlers*, 80 Wn. App. 751, 761, 911 P.2d 1017 (1996). As addressed in INWCF's *Answer* to Ms. Kovalsky and Mr. Gill's *Petition for Review,* the trial court properly exercised that discretion under long-standing Washington law to remove them as personal representatives and trustees for clear breaches of fiduciary duties and conflicts of interest.

C. Division III's opinion regarding "standing" does not conflict with Washington state precedent.

The *Petition for Review* contends that INWCF lacked "standing" to seek removal under RCW 11.68.070, arguing that INWCF is not an "heir," "devisee" or "legatee" under the Will.[5] Review is not appropriate for five reasons.

First, this argument was not raised at the trial court and properly rejected by the Court of Appeals. *Wingert v. Yellow Freight Sys., Inc.*, 146 Wn.2d 841, 853, 50 P.3d 256 (2002) and RAP 2.5(a). The Reugh children's argument that RAP 2.5 permits review for "failure to establish facts upon which relief can be granted" citing *Gross v. City of Lynwood,* 90 Wn2d 395, 583 P.2d 1197 (1978) is incorrect. This exception only applies where the proof of particular facts at the trial court is required to sustain a claim and does not apply to facts on which the parties agree. *In Re Adoption of T.A.W.*, 188 Wn.App. 799, 808, 354 P.3d 46 (2015), *State v. Clark,* 195 Wn.App. 868, 874, 381 P.3d 198 (2016). As the Court of Appeals correctly noted, *Gross v. City of Lynwood,* has no application because the Reugh children (nor Ms. Kovalsky or Mr. Gill) asked the Court of Appeals to accept review for the first time on appeal because INWCF did not present facts to support

[5] *Petition for Review,* pg. 15.

Ms. Kovalsky and Mr. Gill's removal. *In Re Estate of Reugh,* 447 P.3d at 566. They just disagree with the result. The undisputed facts supporting removal before the trial court demonstrated (1) INWCF is the main beneficiary of Mr. Reugh's pour-over will and is clearly an "heir, devisee, [or] legatee" and (2) Ms. Kovalsky, Mr. Gill and the Reugh children attempted to circumvent the testamentary plan for their own profit to the detriment of INWCF. These facts presented by INWCF clearly supported the relief sought to remove Ms. Kovalsky and Mr. Gill.

Second, to have standing, a party need only be in the law's "zone of interest" and suffer harm. *Nelson v. Appleway Chevrolet, Inc.* 160 Wn.2d 173, 186, 157 P.3d 847 (2007). The Reugh children's actions, in concert with Ms. Kovalsky and Mr. Gill, clearly established an orchestrated attempt to divert Mr. Reugh's assets away from INWCF and directly to themselves.

Third, as set forth above, the relief sought for removal of Ms. Kovalsky and Mr. Gill pursuant to RCW 11.68.070 does not contain a threshold "jurisdictional" requirement. *Rathbone*, 190 Wn.2d at 339 n.4, 342; *Jones,* 152 Wn2d at 9; *Ardell,* 96 Wn.App. at 715-717, *Harder,* 185 Wn.App. at 383-383; *Westall,* 4 Wn. App.2d at 886-887.

Fourth, the purpose of RCW 11.68.070 is to provide protection to beneficiaries and other interested parties when a personal representative breaches fiduciary duty. *Jones,* 152 Wn.2d at 10–11. INWCF fits squarely within that framework.

Finally, INWCF does in fact have "standing." Mr. Reugh's will is a standard pour-over will. Pursuant to the Trust, INWCF was to receive whatever remains of the estate after the pecuniary bequests to Mr. Reugh's family members and friends have been made. CP 202. INWCF is clearly a "devisee" or "legatee" in this circumstance. A devisee is "a recipient of property by will." *In Re Estate of Hitchcock*, 140 Wn. App. 526, 532, 167 P.3d 1180 (2007). A legatee is "one who is named in a will to take personal property; one who has received a legacy or bequest."[6] *Id.* The Will and Trust were "integrally related components of a single testamentary scheme." *Clymer v. Mayo*, 473 N.E.2d 1084, 1092 (Mass. 1985). The Legislature has expressly endorsed the use of pour-over wills as a means of gifting probate assets. RCW 11.12.250. It therefore stands to reason that the Legislature would not draw a distinction between "devisees" and

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[6] A "legacy" is defined as "[a] gift by will, [especially] of personal property and often money." LEGACY, *Blacks Law Dictionary* (10th ed. 2014). A "bequest" is defined as "money or other property that a person arranges to give to someone or an organization upon death; [especially] property ([usually] personal property or money) disposed of in a will." BEQUEST, *Blacks Law Dictionary* (10th ed. 2014).

"legatees" whose names appear on the face of a will and those who receive gifts of probate assets via a pour-over clause.

D. The Trial Court appropriately appointed a successor institutional personal representative and trustee.

The Reugh children maintain that review is required because they should have been allowed to select the new personal representative and trustee.[7] Review is not appropriate for four reasons.

First, contrary to the *Petition for Review,* the Court of Appeals did not acknowledge that the trial court "deviated" from Mr. Reugh's intent regarding a replacement personal representative or trustee nor did the Court of Appeals "impose" waiver. The Reugh children themselves waived the argument because they failed to raise the issue with the trial court. The Court of Appeals correctly declined to review on appeal. *State v. Riley*, 121 Wn.2d 22, 31, 846 P.2d 1365 (1993); *Wingert v. Yellow Freight Sys. Inc.*, 146 Wn.2d at 853 and RAP 2.5(a).

Second, there can be no dispute that, under Washington law, once a personal representative is removed for breach of fiduciary duties the trial court had the authority (and duty) to appoint a successor. RCW 11.68.070

[7] *Petition for Review,* pg. 16-17.

and *Estate of Jones,* at 19-20.[8] Similarly, RCW 11.98.039(4) allows a beneficiary of a trust to remove a trustee for "any reasonable cause." [9] There is also no dispute that beneficiaries have a "primary right" to have an estate distributed by law. *Estate of Jones* at 19. If the particular person serving as a personal representative may interfere with that right, that individual should not be appointed. *Id.* Finally, where a conflict of interest exists which would contravene the rights of beneficiaries and further result in waste of the estate, a potential representative should be disqualified. *Id.* See also, *In Re Estate of Thomas,* 167 Wash, 127, 133-34, 8 P.2d 963 (1932) cited by *Jones,* (Where ill-will exists which would result in more litigation, the court may appoint any suitable person even if that person is outside the family.) As this Court noted in *Estate of Jones,* the trial court properly refused to appoint a successor personal representative "in league" with the personal representative removed for breach of fiduciary duties. *Jones* at 19-20.

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[8] See also RCW 11.28.160. (A court appointing a personal representative has authority for any cause deemed sufficient to cancel letters and appoint other personal representatives in the place of those removed.)

[9] See also *Townsend v. Charles Schalkenbach Home for Boys,* 33 Wn.2d 255, 261-261, 205 P.2d 345 (1949). (If a trustee refuses or fails to carry out the intention of the trust, the trial court also has the authority to appoint a successor.)

Third, neither the Will nor the Trust gives the Reugh children the right to select a successor when a personal representative or trustee is *removed*. Article IV of the Will only allows selection of a successor when an individual who was nominated as a personal representative is "unwilling or unable to serve," or when an appointed personal representative deems it "necessary or advisable" to appoint an ancillary personal representative. CP 337, 338. The Trust only allows selection of a successor in the event of the "death, resignation, or inability" of a nominated successor trustee to serve. CP 350. The Reugh children's reliance on *In Re Estate of Wright*, 147 Wn.App. 674, 196 P.3d 1075 (2008) is incorrect because neither the Will nor Trust gave them the explicit right to select another personal representative or trustee when they were properly removed.

Fourth, assuming *arguendo* that the Reugh children *did* have a right to choose a replacement personal representative and trustee, they waived that right at the trial court level by (as set forth above) refusing to submit proposed replacement.

E. Division III appropriately awarded INWCF attorney fees and costs, and fees and costs should be awarded to INWCF by the Supreme Court.

Division III correctly exercised its broad discretion pursuant to RCW 11.96A.150 and RAP 18.1 and appropriately awarded INWCF its

attorney fees and costs. An award of attorney's fees and costs in a TEDRA proceeding is governed by RCW 11.96A.150. The court has "considerable discretion" in making such an award. *Atkinson v. Estate of Hook*, 193 Wn. App. 862, 874, 374 P.3d 215 (2016). The court may consider "any and all factors that it deems to be relevant and appropriate." RCW 11.96A.150(1); *In Re Estate of Burks,* 124 Wn.App. 327, 333, 100 P.3d 328 (2004). Awards are reviewed on appeal for abuse of discretion. *In Re Estate of Mower*, 193 Wn. App. 706, 727, 374 P.3d 180 (2016). Review is not appropriate because the Court of Appeals did not abuse its broad discretion.

The Reugh children incorrectly contend that review is appropriate because an award of attorney fees and costs is limited to fees and costs that "benefit" the estate citing *In Re Estate of Black,* 153 Wn.2d 152, 174, 102 P.3d 796 (2004). Washington law authorizes the court to consider *all* factors it deems relevant and appropriate including those in equity. RCW 11.96A.150(1) and *Estate of Jones,* 152 Wn.2d at 20-21. An award of fees and costs for breaches of fiduciary duties is undeniably within the boundaries of this discretion. *Jones* at 20-21. Ms. Kovalsky and Mr. Gill committed knowing and blatant breaches of their fiduciary duties and those actions warranted an award of attorney fees and costs. The Court of Appeals' determination that the Reugh children (as well as the co-personal

representatives and trustees) raised numerous contentions on appeal that were never raised in the trial court also supports the decision to award fees and costs.

Second, the Reugh children contend that review is required because the fee award amounted to a "penalty" for using the judicial process to "clarify" Mr. Reugh's intent.[10] In reality, the Reugh children filed a petition to invalidate the Trust. Ms. Kovalsky and Mr. Gill filed an Answer to the Petition "admitting" that the Trust was invalid. The actions of these parties was not a request for "clarification" of their father's intent. Simply put, the facts before the trial court demonstrated a blatant and orchestrated attempt to circumvent Mr. Reugh's estate plan and instead distribute the residuary to themselves. The Court of Appeals properly awarded fees based on the clear breach of fiduciary duties by Ms. Kovalsky and Mr. Gill as well as the Reugh children's conduct in this matter. Review of the court's broad discretion in this arena pursuant to RCW 11.96A.150 is not appropriate and, other than a mischaracterization of the facts and law, the Reugh children cite no authority warranting review under RAP 13.4(b).

This Court should award INWCF's attorney fees and costs pursuant to 11.96A.150 and RAP 18.1(b) and RAP 18.1(j) as the Reugh children

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[10] *Petition for Review* pg. 18-19.

provide no basis for review and simply ignore Ms. Kovalsky and Mr. Gill's continued insistence that they breached no fiduciary duties and had no conflict of interest.

IV. CONCLUSION

Based on the foregoing, Inland Northwest Community Foundation respectfully asks this Court to deny the *Petition for Review* and award its attorney fees and costs.

RESPECTFULLY SUBMITTED this 21st day of October, 2019.

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DECLARATION OF SERVICE

On said day below, I electronically served a true and accurate copy of *Respondent Inland Northwest Community Foundation's Answer to JoLynn Reugh-Kovalsky, Mark Reugh and James Reugh's Petition for Review* in the Supreme Court of the State of Washington Cause No. 97659-7 to the following by the method indicated below:

By U.S. Mail and Email to:

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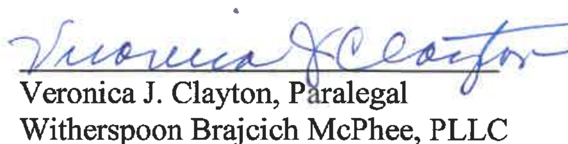
Original E-Filed with:

Supreme Court of the State of Washington
Clerk's Office

I declare under penalty of perjury under the laws of the State of Washington and the United States that the foregoing is true and correct.

DATED: October 21st, 2019, at Spokane, Washington.



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October 21, 2019 - 2:23 PM

Transmittal Information

Filed with Court:	Supreme Court
Appellate Court Case Number:	97659-7
Appellate Court Case Title:	In the Matter of the Estate of K. Wendell Reugh
Superior Court Case Number:	15-4-00471-1

The following documents have been uploaded:

- 976597_Answer_Reply_20191021142120SC650453_0606.pdf
  This File Contains:
  Answer/Reply - Answer to Petition for Review
  The Original File Name was Answer of Respondent INWCF to PFR by JoLynn Reugh Kovalsky Mark Reugh James Reugh.10.21.19.pdf

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