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No. 70164-9-1

COURT OF APPEALS, DIVISION I
OF THE STATE OF WASHINGTON

PETER SPOUSE,

Appellant/Husband,

vs.

KELLY GRACE,

Respondent/Wife.

APPEAL FROM THE SUPERIOR COURT
FOR KING COUNTY
THE HONORABLE LAURA GENE MIDDAUGH

BRIEF OF RESPONDENT/WIFE

STOKES LAWRENCE, P.S.

By: Gail N. Wahrenberger
WSBA No. 15427

1420 Fifth Avenue, Suite 3000
Seattle, WA 98101
(206) 626-6000

Attorneys for Respondent/Wife

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I. INTRODUCTION

Peter Spouse, in this appeal, seeks to obviate his obligation to pay the tax liability associated with the business, TelcoPrime, Inc. Spouse was awarded the business and all associated tax liability when he executed the parties' September 29, 2013 Property Settlement Agreement (PSA) and the September 30, 2013 Decree of Dissolution. To avoid his obligation to pay the TelcoPrime tax liabilities, Spouse assessed Grace with a portion of those liabilities in a K-1 and then engaged in delay, subterfuge, withholding of documents, and litigation. This appeal continues Spouse's strategy. Judge Laura Gene Middaugh, on Revision of a Family Law Commissioner's Order, confirmed that the tax obligation was Spouse's not Grace's and ordered him to pay attorney's fees and professional costs. We ask the reviewing Court to do the same and confirm the trial Judge's ruling.

II. STATEMENT OF FACTS

Kelly Grace ("Grace") and Peter Spouse ("Spouse") divorced on September 30, 2013 following execution of a Property Settlement Agreement (PSA) and entry of a Decree of Dissolution. (CP: 1-4 and 17-78). The parties owned numerous homes and

vehicles, but their primary asset was their business, TelcoPrime, Inc., a business they jointly founded, where they were 50/50 shareholders, and where both were employed. (CP: 49-69). The parties agreed that Spouse would be awarded the parties' interest in TelcoPrime. (CP: 19-23 and 29-30). The PSA was drafted by the parties and their attorneys; the fact that the executed agreement appears on pleading paper of undersigned counsel is mere happenstance.

Pursuant to the parties' PSA, each party is responsible for the tax associated with his or her earned income for tax year 2011 and each party is responsible for the tax associated with any asset awarded to him/her, as well as any income generated from or by that asset. (CP: 31-32). Spouse received the business, TelcoPrime; he is therefore responsible for all taxes associated with the income and earnings of the company. (CP: 29-30).

TelcoPrime is organized as an S-Corp. As an S-Corp, the business does not pay its own tax. Instead, business profits are allocated to the owner(s) on a K-1 form. (CP: 123). The profits are then reflected on the owners' personal tax return(s); taxes are calculated and paid at personal income tax levels. (ID). In the

case of TelcoPrime, Spouse and Grace were the sole owners during nine months of 2011 and thereafter Spouse was the sole owner, thus, each party received K-1 forms reflecting business profits for tax year 2011. (CP: 167-170 and CP: 50-69).

Grace first received her K-1 for tax year 2011 in March 2012. (CP: 123). When Grace received the first K-1, she immediately recognized that it allocated more income to her than she actually received in distributions (the second K-1 also allocated more income to her than actually received). (ID).

Two points of note here. First, Grace received two separate K-1 forms from TelcoPrime, each with different allocations of business income to her. (ID). The first K-1 allocated her with business income of $350,479; the second with business income of $373,876. (ID). Grace understands that the difference in the two K-1 forms is due to an accounting function. (ID). On the first K-1, Spouse allocated Grace 1/2 of all business earnings through September 30, 2011, and closed the books for the year effective on September 30, 2011. All transactions thereafter are in a second tax year — a year in which Spouse is the sole shareholder. (CP: 258-262).

Second, as part of the PSA, Grace was also awarded three vehicles: a 2002 BMW M3, a 2008 GMC Yukon Denali XL, and a 2003 GMC Yukon Denali XL. (CP: 121-136). Spouse and TelcoPrime recorded this property award as a distribution of TelcoPrime earnings to Grace, which triggered a taxable gain. (ID). The vehicles should not have been counted as a cash distribution to Grace, because doing so artificially increases her tax burden to her. Pursuant to the PSA, the automobile is awarded to her, separate from distributions and separate from an income tax burden. (ID).

After receiving her K-1 forms and recognizing a problem with the TelcoPrime accounting, Grace sought the assistance of an independent CPA, Julia de Haan, and further sought business and accounting records from TelcoPrime to enable her to determine the correct amount of income tax that she owed. (ID). Spouse blocked Grace's efforts to obtain the business records. Grace was forced to negotiate two separate non-disclosure agreements with two separate attorneys. (ID). Both proposed non-disclosure agreements required her to waive any ability to use the business records that Telco Prime would produce in any subsequent motion

to enforce the terms of the PSA. (ID). In other words, Grace was denied access to Telco Prime records unless she agreed to retire those records in any subsequent legal action. In the end, after 2 months of trying to obtain the records voluntarily, Grace was forced to bring a motion on the family law motions calendar to seek the Court's assistance to allow the issuance of a subpoena to Telco Prime to secure the financial records to enable her to determine her correct tax liability. (CP: 196-246). Judge Inveen allowed such further discovery by Court Order on July 2, 2012. CP: 249-250). The TelcoPrime records were finally delivered via email on July 19, 2012. (CP: 253).

After correcting the value of the distributions for the vehicle award, Grace received cash distributions in 2011 totaling $171,386 (as adjusted). (CP: 126). The total business earnings allocated to Grace on her K-1 are $350,479. (CP: 121-136). This means that the earnings allocated to Grace exceeded by $173,385 the cash Grace actually received from TelcoPrime. (ID). This also means that Grace's income tax liability was artificially increased by $63,989 based on the undistributed business earnings maintained by Spouse and TelcoPrime (CP: 589).

Grace subsequently discovered that this discrepancy was because Spouse allocated half of all of the TelcoPrime 2011 business earnings and profit to Grace in her K-1. (CP: 125). In addition, and as discussed above, Grace was also charged in her K-1 with the fair market value of three vehicles awarded to her in the parties PSA ($71,510), as if the business had sold the vehicles to Grace instead of the transfer being a like-kind distribution of personal property at the depreciated book value of the three vehicles, $5,255. (CP: 125-126). As a result Grace was charged with the tax liability and gains far in excess of her reasonable liability. (ID). Adjusting for the improper distribution and gains on the vehicles, the total 2011 distributions to Grace are $171,386. (ID).

Grace has acknowledged all along that she is responsible for the tax associated with her own earnings. However as stated clearly in the PSA, Spouse is responsible for the business earnings of TelcoPrime that exceed those funds distributed to Grace.

According to Spouse and his accountant, the K-1 issued to Grace could not be altered. (CP: 639-654). Therefore, Judge Middaugh, ordered that Spouse would reimburse Grace for the tax

associated with any undistributed earnings of TelcoPrime. (CP:570-571). Judge Middaugh also ordered that Grace was entitled to legal fees and professional costs under the terms of the PSA due to the obstacles Spouse created to block Grace's discover and resolution of this issue pursuant to PSA Paragraph 9.6: "[a]ny party failing to timely carry out the terms of this Agreement shall be responsible for any court costs and reasonable attorney's fees of the other party incurred as the result of such a failure." (ID).

III. ARGUMENT

A. Spouse is Responsible for the 2011 Taxes of TelcoPrime Pursuant to the PSA

1. The Property Settlement Agreement (PSA) Provides That Each Party Shall Pay the Taxes Associated with the Asset He or She Receives

Each party is obligated to pay the taxes and debts associated with any asset awarded to that party. This obligation is stated in not just one, not two, but three separate provisions in the PSA:

> Paragraph 7.5 Income Taxes. ... The parties shall file separate income tax returns for calendar year 2011 and each party shall be responsible for any and all taxes due on his or her own earned income and income or deductions generated by assets awarded to him or her by this Agreement. (CP: 31-32).

> Paragraph 7.7 Obligations and Taxes Incident to Assets. Unless otherwise specifically provided here in, each party shall assume and pay any and all outstanding obligations related to property received by him or her here under, and shall hold the other harmless therefrom and indemnify the other therefore. This shall include taxes, penalties and interest incident to any asset awarded to each party. (CP: 32).
>
> Exhibit C, Paragraph 2 and Exhibit D, Paragraph 2: any and all debts associated with any asset he/she received in this Agreements... (CP: 42-43).

In the underlying motion before the Family Court Commissioner and before Judge Middaugh, Spouse provided no substantive argument regarding why these paragraphs should not apply to him and his duty to pay the taxes associated with TelcoPrime's earnings.

Now, for the first time in this appeal, Spouse addresses Paragraph 7.5 and Exhibits C and D of the PSA, while still failing to provide any logical reason for why the express language of these provisions do obligate him to pay the TelcoPrime taxes. Interestingly, although he argues throughout his brief that extrinsic evidence should be excluded from the Court analysis, he himself argues here that the 'intent' of the agreement is that he should not be obligated to pay the TelcoPrime taxes.

Nowhere in his briefing does Spouse address Paragraph 7.7 of the PSA. As noted above, Paragraph 7.7 could not be clearer or more applicable to this very situation. Paragraph 7.7 specifically obligates spouse to pay all obligations relating to the property received by him, and expressly includes taxes incident to that property. Spouse's silence on this issue should be considered an admission that paragraph 7.7 applies in full. Accordingly Spouse's obligation to pay the taxes assessed to him by Judge Middaugh should be confirmed by this Court.

2. Grace Does Not Dispute That She Is Obligated to Pay the Tax Associated With Her Own Earnings And The TelcoPrime Distributions She Received

While Paragraph 7.7 of the PSA deals exclusively with the obligations (tax and otherwise) for assets awarded to each party, Paragraph 7.5 also addresses responsibility for income taxes.

> The parties shall file separate income tax returns for calendar year 2011 and each party shall be responsible for any and all taxes due on his or her own earned income and income or deductions generated assets awarded to him or her by this Agreement. (CP: 31-32).

There are two operative terms in the above quotation. The first term is "earned income." Each party is required to pay the tax associated with his or her earned income. Business profits from an

S-Corp are not earned income. 26 USC § 32(c)(2)(A) reads in pertinent part: "[t]he term 'earned income' means -- (i) wages, salaries, tips, and other employee compensation, but only if such amounts are included in gross income for the taxable year."

Distributions and dividends from an S-Corp are not included in the definition of earned income. Dividends are defined as any distribution of money or other property made by a corporation to its shareholders. 26 USC § 1368(a).

The second term of note in the PSA, paragraph 7.5, is that each party is responsible for income generated by an asset awarded to that party. This provision is thus consistent with Paragraph 7.8 which confirms this same obligation. As noted herein, Spouse was awarded the business asset, TelcoPrime. All of the income of TelcoPrime, other than the income distributed to Grace, is income generated by an asset which was awarded to Spouse. As such, Spouse is solely responsible for the taxes associated with the business income.

3. Spouse Breached The Terms Of The PSA

As noted herein, the express terms of the PSA dictate that Spouse is obligated to pay the tax associated with TelcoPrime.

Spouse violated these terms, in particular Paragraph 7.5, Paragraph 7.7, and exhibits C and D when he failed to pay the tax owed on Telco Prime distributions and dividends and instead attempted to transfer the obligation to Grace in providing her with an inflated K-1. Judge Middaugh correctly enforced the PSA and ordered Spouse to reimburse Grace for the unnecessary tax obligation as reflected in her K-1. We ask that this Court confirm Judge Middaugh's ruling.

4. Grace 's Tax Liability Is Limited To Income And Distributions She Actually Received

The income and distributions received by Grace in 2011 are clear. She earned income (her salary) plus she received cash distributions of business earnings from TelcoPrime in the amount of $173,385. This is the sole amount of business earnings for which Grace should owe any tax obligation. The tax associated with the remaining business earnings in the amount of $177,094 which appear on Grace's K-1 form, sums she never realized, are the sole responsibility of Spouse, Telco Prime sole owner. And as ordered by Judge Middaugh, Spouse is obligated to reimburse Grace in the amount of $63,989, the amount of taxes due on money she never received.

B. Grace is Entitled to Attorney's Fees and Costs Pursuant to the PSA

Spouse intentionally impeded Grace's ability to resolve this matter at every turn by refusing to turn over to Grace the corporate documents that would enable her to determine her correct tax liability. It took two months, two attorneys for Spouse, a discovery motion, and a subpoena before Spouse was required to produce the relevant business records. It also cost her $8,795.51 in attorney's fees. It took another several months and more than $12,000 to have this issue heard by the Court in family law. It then took another six weeks and more than $4,000 to resolve this matter with Judge Middaugh through revision and a presentation motion. Meanwhile, interest and penalties ran on the IRS debit.

Pursuant to Paragraph 9.6 of the PSA, any party failing to timely carry out the terms of the PSA shall be responsible for any court costs and reasonable attorney's fees incurred by the other party.

> Any party failing to timely carry out the terms of this Agreement shall be responsible for any court costs and reasonable attorney's fees of the other party incurred as the result of such a failure. (CP: 570-571).

Grace had no choice but to seek judicial assistance to resolve Spouse's tax shifting which conduct contravened the terms of the PSA. As noted above, this was an expensive endeavor, made all the more costly by Spouse's refusal to cooperate. In the end, the Trial Court determined that Spouse had not complied with the terms of paragraph 7.7 of the PSA, and required Spouse to reimburse Grace for the tax burden associated with the undistributed business earnings never received by Grace. Therefore, consistent with paragraph 9.6 of the PSA, Spouse is obligated to pay Grace's attorney's fees and costs that she had to spend to enforce the terms of the PSA. As detailed herein and in Grace's moving pleadings, the fees and costs she incurred were reasonable in light of the circumstances of this matter.

Contrary to Spouse's argument, RCW 4.84.330 does not apply to this case. The award of attorney's fees is not an issue of who was the prevailing party. The proper analysis in applying ¶9.6 is not to review the claims and determine who won which and by how much. The PSA provided the parties with a different standard to determine attorney's fee awards. The PSA standard is far simpler and far more direct than that contained in RCW 4.84.330.

The issue is: did a party have to incur fees and costs in order to enforce the terms of the PSA? If the answer is yes, Paragraph 9.6 requires "reasonable attorney's fees to be paid." The approach of a business lawyer to try to implicate a statute, when the parties agreed to a more specific term in the PSA is misguided.

The fact is that Spouse breached the terms of the PSA by refusing the pay the tax associated with the undistributed earnings of TelcoPrime and wrongly tried to shift that responsibility to Grace. Grace incurred attorney's fees and other litigation costs to remedy the breach. The Trial Court found a breach and ordered Spouse to pay the taxes. Therefore, Grace prevailed on this issue and is entitled to an award of attorney's fees.

Spouse argues that Grace only prevailed on one of four issues and part of a second. Spouse misstates the facts. Grace sought relief from the taxes that she owed; she sought title to the Denali; and she sought more distributions. Grace failed on only the third issue. Spouse wrongly identifies, Grace wanting a revised K-1 as specific relief that she sought, when this was simply a means to an end — tax relief — and not a specific goal that she sought. But most importantly, the fact that Grace lost the request

to receive more distributions changed the legal fees that she incurred only minimally. Grace had no other option but to seek the Court's assistance to resolve the tax payment issue. Grace would have incurred the cost for a motion, regardless of whether she prevailed on all issues.

1. The fees incurred by Grace were necessary to enforce the PSA

Grace had no choice but to request the Court's assistance to resolve the enforcement of the parties' Property Settlement Agreement. The issue began with what appeared to be incorrectly issued K-1 forms from TelcoPrime. Two K-1 forms were issued with different calculations and the distributions identified on both K-1 forms did not match the distributions received by Grace. To obtain the financial records necessary to understand her rights and obligations (as a party to the PSA and as a former owner of TelcoPrime), Grace had no choice but to endure several months of attempts to obtain business records. The cost of that effort alone was $8,795.51. (CP: 417-421 and 514-518).

When Spouse refused to negotiate a resolution in good faith and instead put up roadblocks at every juncture, what could have been a simple matter turned into a an enforcement of a Property

Settlement Agreement argued efficiently within the confines of a family law motion. This was an expeditious approach to understand and then resolve the complex issues presented. Regardless of the forum, Grace incurred legal and accounting fees and costs commensurate with a full lawsuit. That is why, as a result of Spouse's aggressive litigation tactics from the outset, Grace's fees were as high as they were.

The fact is that the fees and costs incurred by Grace were reasonable, especially in light of the complexity of the issues, the amount in dispute and the amount of fees that have already been written off Sorting through the finances of TelcoPrime, determining the basis for the K-1 that was issued, determining the correct amount of Grace's liability, determining the arguments and the authority to support her position, was complex and required the involvement of tax professionals and sophisticated attorneys.

2. A "prevailing party" analysis is not appropriate

Spouse is misguided in his reliance on a "prevailing party' analysis and standard contract law when arguing against the attorney's fees awarded by Judge Middaugh. While Spouse does

not cite to any authority, if history is any indication, he is relying on RCW 4.84.330 to support his 'prevailing party' analysis.

Neither standard contract law nor RCW 4.84.330 apply because we have a PSA that deviates from standard contract law and statute and provides a different approach, agreed to by the parties. The PSA, at paragraph 9.6, provides a different standard to determine the appropriateness of attorney's fee awards. The standard is simply whether a party had to incur legal fees in order to enforce the terms of the PSA. If the answer is yes, paragraph 9.6 requires "reasonable attorney's fees to be paid."

Therefore, consistent with paragraph 9.6 of the PSA, Spouse is obligated to pay Grace's attorney's fees and costs that she had to spend to enforce the terms of the PSA. As detailed herein and in Grace's moving pleadings, the fees and costs she incurred were reasonable in light of the circumstances of this matter.

Even if a "prevailing party" analysis were warranted, Spouse's argument fails. Grace sought relief from the taxes that she owed; she sought title to the Denali vehicle; and she sought more distributions of business earnings. Grace failed on only the

third issue. Spouse wrongly identifies Grace wanting a revised K-1 as specific relief that she sought, when this was simply a means to an end — tax relief — and not a goal that she sought. But most importantly, the fact that Grace lost the request to receive more distributions only minimally changed the legal fees that she incurred.

3. Grace's claims were necessary and warranted

The fact is that Spouse breached the terms of the PSA by refusing the pay the tax associated with the undistributed earnings of TelcoPrime and was uncooperative from start to finish. Grace incurred attorney's fees and other litigation costs to remedy the breach. The Trial Court found a breach and ordered Spouse to pay the taxes. Therefore, Grace prevailed on this issue and is entitled to an award of attorney's fees.

Grace had no other option but to seek the Court's assistance to resolve the tax payment issue. Grace would have incurred the cost for a motion, regardless of whether she prevailed on all issues. Moreover, the tax burden that Spouse unilaterally and wrongfully shifted to Grace was more than $63,000. It is neither fair nor equitable to require Grace to pay the legal fees associated with

correcting the liability that Spouse tried to foist on her through his aggressive accounting and litigation tactics.

C. Grace is Entitled to Payment of Professional Fees

Julia de Haan was hired by Grace to assist her in all aspects of the dispute. Ms. de Haan analyzed the books of TelcoPrime to reconcile the undistributed business earnings against distributions paid to Grace and worked with Grace and her attorneys to determine the tax burden Spouse wrongly shifted to Grace for undistributed business earnings. It is absolutely incorrect for Spouse to assert that Ms. de Haan worked only on the claim for more distributions. Ms. de Haan worked extensively on the tax issues, including the calculation of taxes after the Trial Court's ruling.

The *Colarusso v. Petersen* case cited by Spouse is not on point. 61 Wn. App. 767, 812 P.2d 862, *rev. denied*, 117 Wn.2d 1024 (1991). *Colarusso* addresses only whether "expert witness fees" are costs as defined in RCW 4.84.010. In this case we are neither applying RCW 4.84.010 or trying to obtain fees for an expert witness in a trial de novo after a Mandatory Arbitration. *Colarusso* does not uniformly stand for the proposition that when

attorneys have to rely on other professionals to form the details of their claims that those professionals cannot be compensated.

As with the attorney's fees in this matter, Ms. de Haan's involvement was necessary at all points to overcome the impediments raised by Spouse, especially those incident to the shifting tax burden, upon which Grace prevailed. Ms. de Haan's expertise was essential to the development of Grace's case and essential to understanding the complex tax and financial issues before the bar. This is evidenced by the Court's Order on Motion for Revision in which Ms. de Haan was tasked to calculate the tax reimbursement owed by Spouse to Grace. It is inequitable to make Grace alone bear the financial burden of Ms. de Haan's expertise.

D. Other Miscellaneous Issues Plead By Spouse

1. Spouse Was Granted A Full Hearing

This matter was first heard before Commissioner Julia Garat on December 7, 2012. As demonstrated to the clerk's papers on review, both parties submitted substantial briefing. Moreover each party was entitled to oral argument before the Commissioner.

Judge Middaugh heard this matter on Grace's motion for revision on January 11, 2013. As detailed in the hearing transcript

(CP: 353-370), at the revision hearing the parties argued their position at length. Thus, this matter was heard by two judicial officers in two separate formal hearings.

Spouses suggestion that the Trial Court erred by not sending the case for a full hearing is misguided, as is his reliance on LFLR 5(F) as there is no such King County Local Rule. Presumably Spouse is referring to LFLR 5(c)(3)(F) which states that motions to enforce a CR 2A Agreement are to be heard by a Judge not on the family law motion calendar. This matter involves enforcement of a PSA and a Decree of Dissolution, not the enforcement of a CR2A Agreement.

According to LFLR 5(b), contested post-trial motions in family law proceedings involving distribution of assets and liabilities are heard on the Family Law Motions Calendar. Grace's motion to enforce the terms of the Decree and the PSA involved the distribution of assets and liabilities and was thus properly heard by the Family Law Commissioner. Even if the motion should have first been heard by Judge Middaugh, there has been no harm or prejudice to either party because Judge Middaugh eventually heard

this motion on revision where each party was entitled to make his or her arguments at length.

Spouse had ample opportunity to conduct discovery in this post-dissolution matter. This matter was opened for discovery by order of Judge Inveen on July 2, 2012. Therefore Spouse had no less than 5 months in which to conduct any discovery he deemed necessary. He did not conduct any discovery.

2. Spouse Failed To Reserve This Issue For Appeal

Spouse made no formal motion to Judge Middaugh (or to any court) requesting that the matter be heard exclusively by Judge Middaugh. Moreover he made no formal objection that makes this issue reviewable on appeal.

3. There Are No Ambiguous Terms In The PSA

Spouse devotes six pages of his moving brief discussing the issue of ambiguity and extrinsic evidence. This agreement is all a smokescreen and not applicable to this case. The parties are in agreement that there are no ambiguous terms in the PSA. The parties further agree that extrinsic evidence is improper and unnecessary to carry out the terms of the PSA.

The express terms of the PSA obligate Spouse to pay the 2011 TelcoPrime tax liability (net of taxes associated with distributions received by Grace). The express terms of the PSA state that when Spouse failed to timely carry out his obligation to pay the TelcoPrime tax liability (and shifted a portion of it to Grace) he became responsible for Grace's resulting court costs and reasonable attorney's and professional fees. (As noted herein, Spouse fails to discuss Paragraph 7.17 of the PSA which does away with his attempt to parse the words "debts" as being separate from tax liabilities.)

Therefore spouse's entire discussion regarding extrinsic evidence, the context rule, etc., is moot and may be disregarded.

E. This Court Should Award Grace Attorney's Fees

This Court should award Grace her attorney's fees incurred incident to this appeal. This Court has discretion to award attorney's fees after considering the relative resources of the parties and the merits of the appeal. RCW 26.09.140; *Leslie v. Verhey,* 90 Wn. App. 796, 954 P.2d 330 (1998), *rev. denied*, 137 Wn.2d 1003 (1999).

Paragraph 9.6 of the PSA at issue in this appeal allows for an award of attorney's fees and costs. Judge Middaugh found that Spouse breached the PSA and ordered Spouse to pay Graces attorney's fees and professional costs incident to that breach and to the unreasonable delay and other tactics Spouse employed to avoid his own tax obligation. The same clause allows this court to award fees and costs on appeal. We therefore ask for an additional award of attorney's fees and costs.

Moreover, this Court should award attorney's fees to Grace because she has the need for her fees to be paid and Spouse has the ability to pay. RAP 18.1; RCW 26.09.140 (court may award fees considering the financial resources of the parties on any appeal).

IV. CONCLUSION

This Court should affirm the Trial Court's fact-based discretionary decisions challenged by the husband on appeal, and award attorney's fees to the wife for having to respond to his appeal.

Dated this 21st day of ~~October~~ November, 2013.

STOKES LAWRENCE, P.S.

By: Jason Holloway #29629
Gail N. Wahrenberger
WSBA No. 15427

1420 Fifth Avenue,
Suite 3000
Seattle, WA 98101
(206) 626-6000

Attorneys for Respondent

CERTIFICATE OF SERVICE

I hereby certify under penalty of perjury under the laws of the State of Washington that on the 22nd day of November, 2013, I caused a true and correct copy of the foregoing Brief of Respondent/Wife to be delivered via messenger to the following counsel of record:

Counsel for Appellant Peter Spouse:

Randy Barnard
Barnard & Searing PLLC
1800 112th Avenue NE, Suite 265E
Bellevue, WA 98004-2956

Dated this 27th day of November, 2013, at Seattle, King County, WA.

By: _____
Gail N. Wahrenberger, WSBA #15427
Jason Holloway, WSBA #29629
Attorney for Respondent
Stokes Lawrence, P.S.
1420 5th Avenue, Suite 3000
Seattle, WA 98101
206-626-6000