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No. 51048-1-II

COURT OF APPEALS, DIVISION II  
OF THE STATE OF WASHINGTON

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ROBERTA SINOPOLE,

Appellant,

v.

PATRICK SINOPOLE,

Respondent.

---

ON APPEAL FROM KITSAP COUNTY SUPERIOR COURT  
Honorable Sally Olsen

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APPELLANT'S CORRECTED OPENING BRIEF

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JASON BENJAMIN, WSBA No. 25133  
LAW OFFICES OF BENJAMIN & HEALY, PLLC  
Attorneys for Appellant  
1201 Pacific Ave, Ste C7  
Tacoma, WA 98402  
(253) 512-1196

**TABLE OF CONTENTS**

APPENDICES.....iv

TABLE OF AUTHORITIES.....v

I. INTRODUCTION.....1

II. ASSIGNMENTS OF ERROR.....3

    A. Assignments of Error .....3

    B. Issues .....9

III. STATEMENT OF THE CASE.....11

    A. The Parties Divorced After 25 Years Of Marriage. Roberta Was Older, Stay-at-Home Mother to 4 Children, And In Ill Health. Patrick Was Younger, In Good Health, And a High Wage Earner as an Anesthesiologist and Retired Naval Officer. Patrick Moved Robbie Six Times in The First 18 Years of a 25 Year Marriage.....11

    B. Despite The Parties' Ages, Robbie's Ill Health, And Patrick's Continued High Income and Despite The Trial Court's Stated Intent to Split the Community Property 50/50, The Trial Court Actually Split The Community Property 64/36 in Favor of the High Earning Spouse, Patrick And Awarded Robbie 21.5 Percent of Patrick's Gross Monthly Income as Maintenance for 6 Years.....18

    C. The Trial Court's Stated Intention Was to Award Patrick "The Vast Majority of the Substantial Marital Debt", But The Property and Debt Spread Sheet Adopted By The Trial Court Had the Practical Effect of Awarding the Debt 50/50 To Each Spouse by Offsetting This Debt With Assets to Attempt to Accomplish a 50/50 Division.....20

    D. For Purposes of Establishing Child Support and Awarding Maintenance, The Trial Court Found Patrick's Income From Tacoma Anesthesia Associates To Be \$24,582 Per Month,

	Rather than the \$30,000 Per Month He Actually Earns From Tacoma Anesthesia Associates Pursuant to His Employment Contract.....	20
	E. Despite the Huge Disparity in Income, the Very Modest Maintenance Award, and the Disproportionate Award of Property in Favor of Patrick, the Trial Court Awarded No Attorney’s Fees to Robbie.....	22
IV.	ARGUMENT.....	23
	A. Standard of Review.....	23
	B. The Distribution of Property in a Dissolution Action Generally. ....	24
	1. The trial court has a duty to characterize, value and dispose of all the property before it. ....	25
	C. The Trial Court Erred By Failing to Make a Just and Equitable Division of the Parties’ Assets and Debts.....	28
	D. The Trial Court Erred in its Valuation of Certain Properties and in its Distribution. ....	33
	1. Less than Two Months After Separation, Patrick Removed \$33,718.75 of Community Funds From His Vanguard Roth IRA Investment Accounts and These Funds are Omitted Assets.....	34
	2. The Husband Received \$20,000 for the Parties’ Quigley Van and a check for \$19,481.12 from the Insurance Company for the Honda Ridgeline proceeds, which are Unaccounted for and These Funds Are an Omitted Asset. ....	35
	3. Trial Court Failed to Value, Characterize and Award/Allocate the Substantial Personal Property Accumulated Appraised at \$32,710 and Additional Personal Property Appraised at \$1,230 in Patrick’s	

Possession and Personal Property Appraised at More Than \$1,982 in Robbie’s Possession.....	36
4. The Trial Court Omitted the Proceeds From Sale of the Kubota Tractor Received by Patrick in the Amount of \$22,834.16. ....	37
5. The Trial Court Omitted the 34-Foot Keystone Travel Trailer in the Amount of \$10,000 and the Custom Horse Trailer in the Amount of \$1,100 Retained by Patrick. ....	39
E. The Trial Court Valued Patrick’s TSP For Purposes of Dividing It As of Date of Separation (2014) as Opposed to Date of Division Causing a Loss of More Than \$33,363 to the Community Through 03/31/2017.....	39
F. Trial Court Awarded Robbie Large Community Tax Liability in the amount of \$56,937 for 2016 Tax Year. ....	42
G. The Trial Court Made Unsupported Findings as to the Value of Robbie’s 2016 Tax Debt, and Unsupported as to the Value of the Checking, Savings and Trust Accounts, and Then Failed to Value, Characterize or Award/Allocate Substantial Assets/Debts in the Findings and Decree. ....	44
H. The Trial Court Awarded Robbie 50% of a Post-Separation Debt on a Post-Separation Vehicle to Patrick in the Amount of \$10,014.....	44
I. The Court Failed to Include all of Patrick’s Income in Violation of RCW 26.19.071 in Setting the Standard Child Support Transfer Payment. ....	46
J. Despite the Disparate Award of Property, and the Disparate Award of Income, All in Patrick’s Favor, the Trial Court Refused to Award Robbie Any Attorney’s Fees. ...	47

K. The Court of Appeals Should Remand This Matter to a New Trial Judge Due to Bias.....49

L. Robbie is Entitled to Her Attorney Fees and Costs on Appeal.  
.....53

V. CONCLUSION.....55

## **APPENDICES**

- Appendix A:** Corrected Spreadsheet.
- Appendix B:** Memorandum Opinion re Child Support, Maintenance, Division of Debts and Assets, and Attorney's Fees. (September 22, 2017) (CP 119-126)
- Appendix C:** Child Support Order Final with Worksheet. (November 3, 2017) (CP 272-285)
- Appendix D:** Findings and Conclusions About a Marriage. (November 3, 2017) (CP 286-292)
- Appendix E:** Final Divorce Order. (November 3, 2017) (CP 293-301)
- Appendix F:** Sinopole Forensic Examination Report. (May 9, 2017) (CP 352-430)

## TABLE OF AUTHORITIES

### Washington Cases

<i>Baker v. Baker</i> , 80 Wn.2d 736, 745, 498 P.2d 315 (1972).....	26
<i>DeRuwe v. DeRuwe</i> , 72 Wn.2d 404, 408, 433 P.2d 209 (1967).....	25
<i>Friedlander v. Friedlander</i> , 80 Wn.2d 293, 305, 494, P.2d 208 (1972).....	24, 25
<i>In re the Marriage of Brewer</i> , 137 Wn.2d 756, 766, 976 P.2d 102 (1999).....	26
<i>In re Marriage of Bulicek</i> , 59 Wn. App. 630, 635, 800 P.2d 394 (1990).....	29, 31
<i>In re Marriage of Foley</i> , 84 Wn.App, 839, 846, 930 P.2d 929 (1997).....	47, 48
<i>In re Marriage of Gillespie</i> , 89 Wn. App. 390, 403, 948 P.2d 1338 (1997).....	41
<i>In re Marriage of Greene</i> , 97 Wn. App. 708, 986 P.2d 144 (1999).....	24
<i>In re Marriage of Hadley</i> , 88 Wn.2d 649, 657, 565 P.2d 790 (1977).....	26,27
<i>In re Marriage of Hurd</i> , 69 Wn. App. 38, 46, 848 P.2d 185 (1993).....	41
<i>In re Marriage of Little</i> , 96 Wn.2d 183, 634 P.2d 498 (1981).....	27
<i>In re Marriage of Littlefield</i> , 133 Wn.2d 39, 46-47, 940 P.2d 1362 (1997).....	23

<i>In re Marriage of Martin,</i> 22 Wn. App. 295, 298, 588 P.2d 1235 (1979).....	27
<i>In re Marriage of Marzetta,</i> 129 Wn. App. 607, 624, 120 P.3d 75 (2005).....	31
<i>In re Marriage of Mathews,</i> 70 Wn. App. 116, 122, 853 P.2d 462 (1993).....	41
<i>In re Marriage of Moody,</i> 137 Wn.2d 979, 994, 976 P.2d 1240 (1999).....	54
<i>In re the Marriage of Morrow,</i> 53 Wn. App. 579, 587-588, 770 P.2d 197 (1989).....	30
<i>In re the Marriage of Muhammad,</i> 153 Wn.2d 795, 807, 108 P.3d 779 (2005).....	53
<i>In re Marriage of Nicholson,</i> 17 Wn. App. 110, 116-117, 561 P.2d 1116 (1977).....	31
<i>In re the Marriage of Olivares,</i> 69 Wn. App. At 329-330, 848 P.2d 1281.....	25,26
<i>In re Marriage of Pea,</i> 17 Wn. App. 728, 731, 566 P.2d 212 (1977).....	24
<i>In re Marriage of Shannon,</i> 55 Wn. App. 137, 140, 777 P.2d 8 (1989).....	26
<i>In re Marriage of Sheffer,</i> 60 Wn. App. 51, 802 P.2d 817 (1990).....	32, 33
<i>In re Marriage of Shellenberger,</i> 80 Wn. App. 71, 87, 906 P.2d 968 (1995).....	54
<i>In re Marriage of Soriano,</i> 31 Wn. App. 432, 437, 643 P.2d 450 (1982).....	27
<i>In re Marriage of Spreen,</i> 107 Wn. App. 341, 349, 28 P.3d 769 (2001).....	29

<i>In re Marriage of Vander Veen,</i> 62 Wn. App. 861, 815 P.2d 843 (1991).....	31
<i>In re Marriage of Williams,</i> 84 Wn. App. 263, 269, 927 P.2d 679 (1996).....	31
<i>Kay Corp. v. Anderson,</i> 72 Wn.2d 879, 885, 436 P.2d 459 (1967).....	50
<i>King v. King,</i> 162 Wn.2d 378, 417, 174 P.3d 659 (2007).....	49
<i>Leingang v. Pierce County Med. Bureau, Inc.,</i> 131 Wn.2d 133, 143, 930 P.2d 288 (1977).....	53
<i>Lucker v. Lucker,</i> 71 Wn.2d 165, 167–68, 426 P.2d 981 (1967).....	41
<i>Marriage of Griswold,</i> 112 Wn. App. 333, 339, 48 P.3d 1018 (2002).....	24
<i>Marriage of Rockwell (“Rockwell I”),</i> 141 Wn. App. 235, 242, 170 P.3d 572 (2007).....	24, 34
<i>Moore v. Moore,</i> 9 Wn. App. 951, 515 P.2d 1309 (1973).....	27
<i>Pelander v. Schwarzer,</i> 197 Wn. App. 1064, Paragraph 9 (2017).....	53
<i>Shaffer v. Shaffer,</i> 43 Wn.2d 629, 262 P.2d 763 (1953).....	27
<i>Stachofsky v. Stachofsky,</i> 90 Wn. App. 135, 147, 951 P.2d 346 (1998), <i>review denied</i> , 136 Wn.2d 1010 (1998) .....	23
<i>Stacy v. Stacy,</i> 68 Wn.2d 573, 577, 414 P.2d 791 (1966).....	32

<i>State ex rel. Carroll v. Junker,</i> 79 Wn2d 12, 26, 482 P.2d 775 (1971).....	23
<i>State ex rel. J.V.G. v. Van Guilder,</i> 137 Wn. App. 417, 424, 154 P.3d 243 (2007).....	29
<i>State ex rel. Macri v. City of Bremerton,</i> 8 Wn.2d 93, 113-14, 111 P.2d 612 (1941).....	53
<i>State v. Bilal,</i> 77 Wn. App. 720, 722, 893 P.2d 674, review denied, 127 Wn.2d 1013, 902 P.2d 163 (1995).....	50
<i>State v. Carter,</i> 77 Wn. App. 8, 12, 888 P.2d 1230.....	50
<i>State v. Dominguez,</i> 81 Wn. App. 325, 328, 914 P.2d 141 (1996).....	49
<i>State v. Post,</i> 118 Wn.2d 596, 619, 826 P.2d 172, 837 P.2d 599 (1992).....	50
<i>Washburn v. Washburn,</i> 101 Wn.2d 168, 179, 677 P.2d 152 (1984).....	28
<i>Wold v. Wold,</i> 7Wn. App. 872, 878, 503, P.2d 118 (1972).....	26
<i>Wolfkill Feed &amp; Fertilizer Corp. v. Martin,</i> 103 Wn. App. 836, 840, 14 P.3d 877 (2000).....	49

**Constitutional Provisions, Statutes and Court Rules**

CJC 3(D)(1).....	49
RAP 18.1.....	53,54
RCW 26.09.080.....	23,25,33,40,45
RCW 26.09.090.....	22,28,29,30

RCW 26.09.140.....	11,47,48,54
RCW 26.19.071.....	46,47
Weber, Wash. Prac., <i>Family and Community Property Law</i> § 40.2, at 510 (1997).....	48

## I. INTRODUCTION

This appeal arises from the dissolution of the 25-year marriage of Roberta (“Robbie”) and Patrick Sinopole<sup>1</sup>. Appellant Robbie gave up a promising military and legal career to support the very successful career of Patrick as an anesthesiologist. Robbie was a stay-at-home wife and mother to the parties’ four daughters and home schooled the children through the date of separation while Patrick worked long hours and moved her six times in the first 18 years of marriage.

The trial court determined that a 50/50 division of the community assets was fair and equitable. However, the trial court committed many substantial errors in attempting to implement this clearly defined distribution by wholesale adoption of Patrick’s proposed property and debt spreadsheet without any question. The trial court’s errors resulted in a disproportionate award to Patrick of community property in the amount of \$302,948 more than Robbie. Specifically, Patrick was awarded a net amount of the marital estate of \$708,103 (63.61%) and Robbie was awarded a net amount of \$405,155 (36.39%).

The trial court substantially failed to value, characterize and award vast swaths of the community property. More importantly, the trial court

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<sup>1</sup> The parties will be referred to by their first names for clarity and ease of reading; no disrespect is intended.

omitted more than nine assets totaling \$142,681.77. Further, the trial court awarded Patrick 100% of his Thrift Savings Plan using a date of separation value of \$183,356.43 when as of the trial date, the value was at least \$216,719 depriving Robbie of her share of the \$33,362.57 in which this valuation date error results. There were no post-separation contributions to this community asset.

The trial court also saddled Robbie with over \$56,937 in community IRS debt for 2016 tax year that accrued pursuant to the sale of community assets during the pendency of the action while Patrick was required to pay \$30,103 toward community IRS debt for 2016 tax year.

The trial court also adopted a spreadsheet with a number of checking, savings and trust account values, which were not supported by any credible evidence totaling approximately \$30,000.

Despite 53-year-old Patrick's monthly salary of \$30,000 per month, the trial court set his monthly salary at only \$24,582. The trial court then awarded Robbie \$5,000 per month in maintenance for six years despite her being 55 years old, out of the work force since 1996 and in ill health.

The trial court erred in calculating the standard child support transfer payment from Patrick to Robbie based upon finding Patrick's gross monthly salary to be \$24,582 rather than the \$30,000 gross monthly

salary he was earning in the five months prior to trial and through the rest of 2017.

Despite the massive disparity in income, as well as the disproportionate property division in favor of the high earning spouse and despite Patrick having been found in contempt of court on four occasions and the court finding his conduct “unconscionable” at a fifth hearing, the trial court awarded Robbie no attorney’s fees. Robbie paid just shy of \$150,000 in legal fees through trial.

Based upon the foregoing, this Court should reverse and remand to a different trial judge and remand with instructions to properly value, characterize and award the property and debt distribution in a just and equitable manner.

This Court should further remand with instructions to the new trial court to properly establish the monthly gross income of the parties for purposes of calculating child support. This Court should also remand with instructions to the new trial court to make an appropriate award of maintenance and attorneys fees and costs.

Lastly, this Court should award Robbie her attorneys fees and costs on appeal.

## **II. ASSIGNMENTS OF ERROR**

1. The trial court erred by failing to consider all the statutory factors,

including all “relevant factors,” when awarding maintenance and by failing to enter findings on the relevant factors.

2. The trial court erred when it awarded maintenance in an amount and for a duration inadequate to serve the purposes of our law, specifically, an award that is just and equitable.
3. The trial court erred by failing to characterize, value and dispose of at least 9 separate items of property valued at more than \$142,681.77.
4. The trial court erred when it wrote in its memorandum opinion that the forensic financial investigator, Ken Wilson’s investigation, report and trial testimony, “was of very limited use to the court.” CP 122.
5. Appellant assigns error to the following findings outlined in the Findings of Fact and Conclusions of Law:
  - a. Paragraphs 8, 9, 10 and 11 where the trial Court found the property and debt division is fair (just and equitable). CP 287-288.
  - b. Paragraph 13 “Spousal Maintenance” where the Court found “the husband has a limited ability to pay.” CP 288. “The court also notes that Patrick will be taking on the vast majority of the substantial marital debt.” CP 289. “By refusing to file a financial declaration with the court, there is no way for the court to justify an amount higher than \$5,000. Further Patrick does not appear to be capable of paying a higher amount as he is taking on nearly all

of the familial debts.” CP 289. “Further, even though Roberta failed to submit a financial declaration...” CP 289.

- c. Paragraph 14 “Lawyer Fees and Costs” where it states: “...many concerned minor issues and several were denied. Further, Patrick is taking on a vast majority of the debt and does not have the means to pay for Roberta’s attorney’s fees...” and where it failed to award any attorney fees to wife. CP 289.
  - d. Paragraph 22 “Other Findings and Conclusions” where it states: “The vast majority of the assets have already been divided by agreement. Of the remaining divisions to be made, the court finds that it is just and equitable to divide the remaining assets evenly as of the date of separation.” CP 291.
6. The trial court erred in finding the standard child support calculations. CP 274.
  7. The trial court erred in finding the total monthly child support transfer amount to be \$1,111.93. CP 275.
  8. The trial court erred in finding Roberta Sinopole’s gross monthly income to be \$10,095 in Paragraph 1a-g of the Child Support Worksheet and the remaining sections (2-26) of the worksheet being contingent upon those figures. CP 273 and 281.
  9. The trial court erred in finding Patrick Sinopole’s gross monthly

income to be \$26,963 in Paragraph 1a-g of the Child Support Worksheet and the remaining sections (2-26) of the worksheet being contingent upon those figures. CP 273 and 281.

10. The trial court erred in ordering a spousal maintenance transfer payment of \$5,000 to wife leaving the husband 78.5 percent of the gross monthly income and the wife with 21.5 percent of the gross monthly income on a 25-year marriage with 4 children. CP 299.
11. The trial court erred when it omitted the following undisputed community assets: proceeds from the sale of the F350 Quigley Van with a value of \$20,000 and the USAA Insurance Proceeds for the Honda Ridgeline with a value of \$19,106.86 in its division of property. CP 124-125, CP 294-295, CP 358 and CP 363-364
12. The trial court erred when it failed to include the appreciation of the parties' community Thrift Savings Plan. Specifically, the trial court used an outdated figure when calculating the division of the parties' Thrift Savings Plan account. The Court used the figure of \$183,356.43 to be awarded to husband based upon the account balance from 12/21/14, but the evidence shows the account balance as of 3/31/17 was \$216,719. CP 408. This asset was awarded "100 percent" to husband per the Divorce Decree, which as of 3/31/17 had a value in excess of \$216,719. CP 124.

13. The trial court erred when it omitted the \$33,718.75 Husband removed from community Vanguard Roth IRA in the first two months post separation. CP 358.
14. The trial court erred when it ordered all “Any remaining proceeds will be split evenly between the parties after all IRS debt and other debt associated with the other party has been paid.” CP 294.
15. The trial court erred when it omitted the Keystone Travel Trailer with a value of \$10,000 and Custom Horse Trailer with a value of \$1,100. CP 369, 1246.
16. The trial court erred when it omitted the Husband’s Thrift Savings Plan in the Divorce Decree. CP 296-297.
17. The trial court erred when it failed to value, characterize and award substantial items of property and debt in the Findings of Fact and Conclusions of Law and Divorce Decree. CP 286-292 and CP 293-301.
18. The trial court erred when it adopted Respondent’s Exhibit 821 as the final asset and debt division. CP 122.
19. The trial court erred when it failed to value, characterize and award/allocate substantial personal property with an appraised value of \$32,710 and additional personal property with an appraised value of \$1,230 retained by Patrick and substantial personal property with an

appraised value of \$1,982 retained by Roberta. CP 369, 1238-1250, 1252-1253, 1257-1258.

20. The trial court erred when it failed to value, characterize and award/allocate the proceeds for the Kubota Tractor in the amount of \$22,834.16. CP 360, 398.
21. The trial court erred when it failed to characterize post-separation assets such as the 2015 Tundra and 2017 Volkswagen GTI as separate property. CP 286-301.
22. The trial court erred when it ordered, “Any other debts associated with the other party shall be paid out of the parties’ respective share of the sales proceeds pursuant to the debt and asset spreadsheet.” CP 294.
23. The trial court erred when it ordered, “The parties shall split the sale proceeds 50/50” of the hobby farm. CP 294.
24. The trial court erred when it made findings of fact and assigned values to various bank accounts with no evidence supporting those findings. CP 124-lines 17-22,24, 1303, 1306.
25. The trial court erred when it found that Robbie had received \$6,192.50 from the trust proceeds of the WV and MD houses. CP 124-line 23.
26. The trial court erred when it included a “consumer loan” through Navy Federal Credit Union Account ending in 0372 in the amount of \$10,014 without the loan being characterized as separate or

community and requiring Robbie to contribute 50% to this post-separation debt of Patrick by including it on the asset and debt division spreadsheet. CP 125, 1292.

27. The trial court erred when it denied Petitioner's Motion for Reconsideration and Motion for Clarification. CP 271, 1647.
28. The trial court should award the wife her fees on appeal.

*Issues Pertaining to Assignments of Error*

1. When awarding maintenance, must the court consider all relevant factors, including the parties' potential for future earnings and the parties' respective future circumstances, and must the court enter findings addressing all the relevant factors?
2. In Washington, is homemaker's contribution to the family discounted for being non-remunerative?
3. Must the court also consider the parties' future earning potential in order to make a just and equitable property distribution?
4. Must property valuations be based on evidence, not speculation, and otherwise be free of arithmetical error?
5. Did the trial court err in failing to characterize, value and dispose of funds removed from the husband's community Vanguard Roth IRA in an amount exceeding \$33,000?
6. Did the trial court err in failing to characterize, value and dispose

of an omitted asset valued at \$20,000 for the parties' Quigley van?

7. Did the trial court err in failing to characterize, value and dispose of the proceeds from an insurance company resulting from the damage of a community asset in the form of a Honda Ridgeline vehicle valued at more than \$19,000?

8. Did the trial court err in failing to characterize, value and dispose of personal property in the possession of each spouse, with a value in excess of \$36,000?

9. Did the trial court err in omitting the proceeds from the sale of a community asset in the form of a Kubota Tractor exceeding \$22,000 in value?

10. Did the trial court err in omitting and failing to characterize, value and dispose of a travel trailer and horse trailer valued at more than \$11,000?

11. Did the trial court err in valuing a large retirement asset in the form of a Thrift Savings Plan as of the date of separation as opposed to the date of trial, causing a loss of more than \$33,000 to the community?

12. Did the trial court err in making unsupported findings as to the value and character of the wife's 2016 tax debt?

13. Did the trial court err in failing to characterize as community or separate and then by awarding the wife 50% of a post-separation debt on a

post-separation vehicle awarded to the husband in the amount of \$10,014?

14. Should the court remand this matter to the trial court for a proper determination of the obligor's true and actual monthly gross income for purposes of calculating the standard child support transfer payment?

15. Did the trial court err in denying the Petitioner's Motion for Reconsideration and Motion for Clarification?

16. Should the court remand this matter to the trial court for a proper determination of an attorney fee award pursuant to RCW 26.09.140 and fees on appeal based on the disparate financial circumstances of the parties?

17. Should this court remand this matter to a new trial judge due to bias?

### **III. STATEMENT OF THE CASE**

**A. The Parties Divorced After 25 Years Of Marriage. Roberta Was Older, Stay-at-Home Mother to 4 Children, And In Ill Health. Patrick Was Younger, In Good Health, And a High Wage Earner as an Anesthesiologist and Retired Naval Officer. Patrick Moved Robbie Six Times in The First 18 Years of a 25 Year Marriage.**

Appellant Roberta "Robbie" Sinopole, now age 55, and respondent Patrick Sinopole, now age 53, were married from 1989 until 2014, a total of 25 years. 05/08/17 RP 3 and CP 120. Robbie earned a Bachelor of Journalism degree from the University of Texas in 1985. 05/08/17 RP 4.

Robbie was active duty in the United States Marine Corps from 1986 to 1990 then was in the USMC reserves until 1996 ultimately achieving the rank of Captain. 05/08/17 RP 5. Robbie earned a Juris Doctor degree from the University of Baltimore School of Law in 1993. 05/08/17 RP 5.

Robbie subsequently was employed as a litigation associate attorney at one of Maryland's oldest and most prestigious law firms from 1993 to 1996. 05/08/17 RP 7. Robbie worked full time as a lawyer while Patrick attended medical school. 05/08/17 RP 7. She did not work outside of the home after 1996 giving up her promising professional career. CP 120. Patrick started medical school in 1993. 05/08/17 RP 9.

Robbie raised and home-schooled the parties' four children and took care of the substantial hobby farm where the family resided from 2006 to separation in 2014. CP 120.

As of trial in this matter in June 2017, Patrick was earning \$30,000 per month (\$360,000 per year) in salary and \$4,406.48 per month in retired pay from the United States Navy. CP 370, 652.

Out of this \$34,406.48 per month, Patrick was paying Robbie \$7,500 per month in temporary spousal maintenance beginning May 1, 2015. CP 121. This was Robbie's sole source of income, until the trial court reduced her maintenance to \$5,000 per month for six years and awarded her \$2,381.08 out of Patrick's military retirement. CP 120-121

and 370. This leaves Patrick with \$27,025.40 per month gross and Robbie with \$7,381.08. Patrick enjoys 78.5 percent of the gross monthly income and Robbie is left with 21.5 percent.

Robbie was also granted \$1,111.93 per month in child support by the trial court. CP 274. The standard calculation transfer payment was calculated improperly because it was based on Patrick earning a salary from Tacoma Anesthesia Associates of only \$24,582 gross per month (despite Patrick's testimony under oath and his financial declaration admitted as Exhibit 501 falsely stating his gross monthly income was \$26,666) when in reality he was earning \$30,000 per month from Tacoma Anesthesia Associates and had been for the prior five months. CP 281, 370, 638-642, 650, 652.

Patrick failed to produce his 2017 pay stubs from Tacoma Anesthesia Associates despite having been employed there since January 2016 and this trial was occurring in June 2017. 06/05/17 RP 114. Patrick's attorney stated to the trial court on June 5, 2017, "I will try and find those and resolve the issue." 06/05/17 RP 114. Patrick's pay stubs showing his gross monthly income of \$30,000 per month were never provided by Patrick or his counsel. Patrick had provided a single pay stub from June 1, 2016 Tacoma Anesthesia Associates as Exhibit 503. CP 646.

Patrick submitted and had admitted into evidence a false financial declaration as Exhibit 501 to the trial court stating that his gross monthly income from Tacoma Anesthesia Associates was only \$26,666.60. CP 638-642. Patrick's 2017 contract with Tacoma Anesthesia Associates provided he would earn \$30,000 per month base salary and Patrick did in fact earn that for the five months prior to trial. CP 281, 370, 652.

Patrick stated falsely under oath on June 8, 2017 that his net income after taxes was a mere \$13,364 when he knew that he had been earning an additional \$3,334 per month in gross salary for each of the previous five months. 06/05/17 RP 69-70. Patrick's counsel elicited this testimony with the following exchange on direct examination:

“Okay. And looking at the front here [Patrick's Financial Declaration, Exhibit 501], Dr. Sinopole, it has your net income – your net after taxes income at \$13,364.00. Do you believe that to be fairly accurate?” Patrick's answer, “Yes, I do.” 06/05/17 RP 70.

During the last year of marriage (2014—parties separated December 21, 2014), Patrick earned \$424,999.60 from Providence and \$56,263.09 from his Navy retirement for a total gross annual income of \$481,262.69. CP 783 and 746. This is a gross monthly income of \$40,105.22. Patrick was the sole owner of Pisteuo Anthesthesia, Inc., a closely held Sub S corporation which was the entity Patrick used to

minimize his tax liability from his income as an anesthesiologist.

06/01/17 RP 10-12.

The first year after separation 2015, Patrick earned \$444,976 from Providence and \$57,132 from his military retirement for a total gross income of \$502,108. CP 454 and 451. This a gross monthly income of \$41,842.33. Out of this, Patrick was ordered to pay Robbie \$7,500 per month in maintenance beginning May 1, 2015. CP 121. Out of the \$502,108 Patrick had full use of, the court granted Robbie use of \$90,000 (\$7,500 times 12 months).

In 2016, Patrick switched jobs to Tacoma Anesthesia Associates to save 30 minutes each way on his commute. 06/08/17 RP 40, 56-57. In 2016 he earned \$294,986 from Tacoma Anesthesia Associates, \$57,146 from his Navy retirement and \$15,000 from his time at Providence in 2016. 06/01/17 RP 12-13, 41 and 43. This is a total gross annual income from his employment as an anesthesiologist and his Navy retirement for 2016 of \$367,132 or \$30,594 per month. Patrick reduced his gross monthly income by over \$11,000 per month during the pendency of his divorce when he was facing a substantial maintenance obligation to his stay-at-home wife of more than 25 years. Out of the \$367,132 that Patrick had use of for 2016, the court granted Robbie use of \$90,000 (\$7,500 times 12 months).

To summarize the above, Patrick's gross monthly income was as follows:

2014	<b>\$40,105.22.</b>	CP 656-657.
2015	<b>\$41,842.33.</b>	CP 1401-1402. Robbie was granted \$7,500 of this. CP 12.
2016	<b>\$30,594.33.</b>	CP 1422-1423. Robbie was granted \$7,500 of this. CP 12.
2017	<b>\$34,406.48.</b>	CP 370. Robbie was granted \$7,500 of this through September then \$5000 thereafter. CP 12, 299.

Again, the trial court awarded Robbie maintenance of \$5,000 per month for 6 years on this 25-year marriage where Robbie had no employment since 1996 and relied solely upon Patrick's income since 1996.

The parties first resided together in 1989 in a townhouse and then moved to a home they purchased in Mt. Airy, Maryland. 06/05/17 RP 9. The family then moved to Iceland in 2001, Italy in 2002, to Bremerton, WA in 2004, and then to the hobby farm in Poulsbo, WA in 2007 where the family resided until separation. 05/08/17 RP 11, 14, 15, 56 and 89.

While Patrick was working long-hours as an anesthesiologist, Robbie was homeschooling the parties' four children, taking the children to many extra-curricular and social activities and maintaining the hobby farm. 05/08/17 RP 26-89.

When Patrick was working as an officer and anesthesiologist for the Navy, he would leave the house between 6 am and 6:30 am and return

home between 5 pm and 10 pm during the week. 05/08/17 RP 21-22. He worked an average of two weekends per month. 05/08/17 RP 21-22.

Patrick retired from the Navy in 2010 and began working as an anesthesiologist at Providence Hospital in Everett through December 2015. 05/18/17 RP 75. Patrick's commute from Poulsbo to Everett was 90 to 120 minutes *each way*. 06/07/17 RP 38. He would have to leave the house around 5:00 am and would return between 7 pm and 9 pm during the week. 05/08/17 RP 45. Patrick often did not even come home and would stay for days at a time at the cabin the parties' purchased in Marysville, WA. 05/08/17 RP 45.

Additionally, Patrick had at least one on-call weekend per month and sometimes two on-call weekends per month where he would stay at the Marysville cabin from Friday through Monday. 05/08/17 RP 45-46. For all intents and purposes, Robbie was a single mother.

Robbie was very successful in her home schooling of the children. The twins were accepted into the rigorous engineering program at the Rose-Hulman Institute of Technology and Samantha was accepted into Marquette University. 06/06/17 RP 9 and 179-180.

Robbie provided a well-rounded childhood for the girls which included regular attendance at church, AWANA, 4-H, Washington High School Equestrian Team (WAHSET), competitive swimming and music

lessons. 05/08/17 RP 33-34. The twins are very proficient at the piano.

05/08/17 RP 35. Patrick did not ever take the girls to music lessons.

05/09/17 RP 39.

The hobby farm had numerous animals and required substantial upkeep, of which Patrick did not assist in at all and left solely to Robbie.

05/08/17, RP 22-25. The girls were in 4-H and Washington High School Equestrian Team with their horses for years.

Tragically, Robbie was diagnosed with breast cancer in 2009 and underwent a double mastectomy. 05/08/17 RP 68. Robbie has been recently monitoring three pre-cancerous spots on her pancreas. 05/08/17 RP 68.

As noted above, Robbie moved six times in 18 years (Townhouse to Mr. Airy home to Iceland to Italy to Bremerton to Poulsbo).

The trial court noted in its ruling, “Roberta and Patrick were married for over twenty-five years. Roberta previously worked as an attorney, but has not worked in over twenty years, as she stayed at home to raise and educate the children, giving up her career in the interest of the family. Roberta, now fifty-four years old, has enjoyed a high standard of living during the marriage.” CP 120.

**B. Despite The Parties' Ages, Robbie's Ill Health, And Patrick's Continued High Income and Despite The Trial Court's Stated Intent to Split the Community Property 50/50, The Trial Court**

**Actually Split The Community Property 64/36 in Favor of the High Earning Spouse, Patrick And Awarded Robbie 21.5 Percent of Patrick's Gross Monthly Income as Maintenance for 6 Years.**

At a 22-day trial in 2017 (the majority of which covered parenting issues), the parties and their experts presented testimony regarding Patrick's career and health, Robbie's career, job search, and health, future possible income streams for both parties, and community debts and assets. CP 119.

Often where one spouse is found to be older, semi-retired and dealing with ill health, and the other spouse is employable, the court does not abuse its discretion in ordering an unequal division of community property to the disadvantaged spouse. However, in the case at bar, the trial court inexplicably awarded a disproportionate share of the marital estate to the high earning spouse. Here, despite the trial court's stated intention of a fifty-fifty division of the community property, the trial court awarded Patrick \$708,103 or 63.61 percent of the net marital estate (excluding the monthly military retirement, which was divided 50/50) and Robbie \$405,155 or 36.39 percent of the net marital estate. CP 122. And spreadsheet attached as Appendix A. The trial court's spreadsheet of the ultimate property and debt division adopted in its memorandum opinion

was rife with errors and was not supported by substantial evidence, as detailed herein.

**C. The Trial Court's Stated Intention Was to Award Patrick "The Vast Majority of the Substantial Marital Debt", But The Property and Debt Spread Sheet Adopted By The Trial Court Had the Practical Effect of Awarding the Debt 50/50 To Each Spouse by Offsetting This Debt With Assets to Attempt to Accomplish a 50/50 Division.**

Despite the trial court's stated intention of awarding Patrick the vast majority of the community debt, the spreadsheet adopted by the trial court (prepared by Patrick's attorney), purportedly awarded each party \$480,521 to each party, thereby causing a 50/50 division of the debt directly contrary to the trial court's stated intention of awarding the debt substantially to Patrick. CP 124-125. Specifically, the trial court wrote, "The court notes Patrick will be taking on the vast majority of the marital debt." CP 121. This is of no import since the "vast majority of the marital debt" awarded to Patrick is directly offset dollar for dollar by assets that can be used to immediately satisfy this debt. CP 124-125.

**D. For Purposes of Establishing Child Support and Awarding Maintenance, The Trial Court Found Patrick's Income From Tacoma Anesthesia Associates To Be \$24,582 Per Month, Rather than the \$30,000 Per Month He Actually Earns From Tacoma Anesthesia Associates Pursuant to His Employment Contract.**

As of trial in this matter in June 2017, Patrick was earning \$30,000 per month (\$360,000 per year) in salary from Tacoma Anesthesia

Associates. CP 370, 652. Inexplicably however, the trial court put Patrick's gross monthly income from Tacoma Anesthesia Associates at only \$24,582. CP 120 and 281. ***The difference alone is more than the monthly maintenance award the trial court granted Robbie.*** CP 120, 289 and 299.

The trial court mistakenly found that Robbie "refused" to submit a financial declaration. She filed a financial declaration. CP 5-10.

More importantly however, the trial court ordered the appointment of a forensic financial investigator to "do a thorough analysis of the parties' finances." CP 357. The trial court further added, "So I want a forensic accountant to do a complete and thorough analysis of these parties' money, where it went, and what it was used for." CP 358. Mr. Wilson's investigation, report and trial testimony cost the parties more than \$40,000. Further, his report is extremely detailed and about 78 pages including exhibits. CP 351-430. Court Appointed Forensic Financial Investigator Wilson states, "***A Financial Declaration prepared by Ms. Tester [Robbie], dated 2-17-17, stated the rent was \$2,500.00/month.***" Emphasis added. CP 363.

It is undisputed that Robbie had little to no income since 1996 through trial except for maintenance from Patrick and court authorized withdrawals from community assets. CP 120-121. The trial court had

excruciatingly detailed information about all aspects of both parties' finances and sources of income. CP 351-430. The trial court was easily able to apply the proper legal analysis under RCW 26.09.090. CP 120.

**E. Despite the Huge Disparity in Income, the Very Modest Maintenance Award, and the Disproportionate Award of Property in Favor of Patrick, the Trial Court Awarded No Attorney's Fees to Robbie.**

Despite the massive disparity in income between the parties, the very modest maintenance award to Robbie and the disproportionate award of property in favor of Patrick, the trial court awarded no attorney's fees to Robbie. CP 119 to 125 and 286 to 301.

This case was pending for three months shy of three years from date of separation (12/21/2014) to written decision of the trial court (09/22/2017). CP 119, 286. During this 33-month period of time, Patrick had 100% use of the community naval pension of over \$4,700 per month (\$155,100). CP 431, 1422. This was not factored into the property division, nor an award of attorney's fees. CP 286-301.

To add insult to injury, Robbie was forced to continue driving her 2005 Minivan with over 200 thousand miles on it through trial in June 2017 while Patrick purchased at least two new vehicles (2015 Toyota Tundra and 2017 Volkswagen GTI) during the pendency of the action. 05/08/17 RP 15-16, CP 358, 363.

During the pendency of this case leading up to trial, Patrick was found in contempt of the trial court's orders on four separate occasions and the trial court found his conduct "unconscionable" at a fifth hearing. 06/07/17 RP 24-27. Attorney's fees were awarded at most of these hearings.

Robbie has paid over \$149,000 in attorney's fees. CP 371.

#### **IV. ARGUMENT**

##### **A. Standard of Review.**

The trial court's distribution of property in a dissolution action is guided by statute, which requires it to consider multiple factors in reaching an equitable conclusion. RCW 26.09.080. In weighing these factors, the court must make a "just and equitable" distribution of the marital property. RCW 26.09.080; *Stachofsky v. Stachofsky*, 90 Wn. App. 135, 147, 951 P.2d 346 (1998), *review denied*, 136 Wn.2d 1010 (1998). In doing so, the trial court has broad discretion – its decision will be reversed only if there is a manifest abuse of discretion. *In re Marriage of MacDonald*, 104 Wn.2d 745, 751, 709 P.2d 1196 (1985). A trial court abuses its discretion if its decision is manifestly unreasonable, meaning that its decision is outside the range of acceptable choices, or if its decision is based upon untenable grounds. *In re Marriage of Littlefield*, 133 Wn.2d 39, 46-47, 940 P.2d 1362 (1997); *State ex rel. Carroll v. Junker*, 79 Wn.2d 12, 26, 482 P.2d 775

(1971). If the decree results in a patent disparity in the parties' economic circumstances, then a manifest abuse of discretion has occurred. *In re Marriage of Pea*, 17 Wn. App. 728, 731, 566 P.2d 212 (1977).

Where the trial court has weighed the evidence, this Court's role is to determine whether substantial evidence supports the findings of fact, and if so, whether the findings support the trial court's conclusions of law. *In re Marriage of Greene*, 97 Wn. App. 708, 986 P.2d 144 (1999). "Substantial evidence exists if the record contains evidence of a sufficient quantity to persuade a fair-minded, rational person of the truth of the declared premise." *Marriage of Griswold*, 112 Wn. App. 333, 339, 48 P.3d 1018 (2002). The court's findings of fact must in turn support its conclusions of law and decree. *Marriage of Rockwell ("Rockwell I")*, 141 Wn. App. 235, 242, 170 P.3d 572 (2007).

**B. The Distribution of Property in a Dissolution Action Generally.**

All property, both community and separate, is before the court for distribution in a dissolution action. *Friedlander v. Friedlander*, 80 Wn.2d 293, 305, 494, P.2d 208 (1972). The trial court must distribute the marital property in a manner that is "just and equitable" after considering all relevant factors, which include:

- (1) The nature and extent of the community property;

- (2) The nature and extent of the separate property;
- (3) The duration of the marriage; and
- (4) The economic circumstances of each spouse at the time the division of property is to become effective.

RCW 26.09.080. No single factor is conclusive or given greater weight than the others. *See In re Marriage of Konzen*, 103 Wn.2d 470, 478, 693 P.2d 97 (1985), *cert. denied*, 473 U.S. 906, 105 S. Ct. 3530, 87 L.Ed.2d 654 (1985); *DeRuwe v. DeRuwe*, 72 Wn.2d 404, 408, 433 P.2d 209 (1967).

The court may consider the health and ages of the parties, their prospects for future earnings, their education and employment histories, their necessities and financial abilities, their foreseeable future acquisitions and obligations, and whether ownership of the property is attributable to the inheritance or efforts of one or both spouses. *In re the Marriage of Olivares*, 69 Wn. App. At 329-330, 848 P.2d 1281 (citing *Friedlander v. Friedlander*, 80 Wash.2d 293, 305, 494 P.2d 208 (1972)).

- 1. The trial court has duty to characterize, value and dispose of all the property brought before it.**

“In considering the factors set forth in RCW 26.09.080, *the trial court has a duty to characterize the property as either community or separate*, as of the date of its acquisition.” Emphasis added. *In re*

*Marriage of Olivares*, 69 Wn. App. 324, 329, 848 P.2d 1281 (1993) (citing *In re Marriage of Hadley*, 88 Wn.2d 649, 656, 565 P.2d 790 (1977)); *Baker v. Baker*, 80 Wn.2d 736, 745, 498 P.2d 315 (1972).

Although failure to properly characterize property may be reversible error, mischaracterization of property is not grounds for setting aside a trial court's property distribution if it is fair and equitable. *In re Marriage of Shannon*, 55 Wn. App. 137, 140, 777 P.2d 8 (1989).

“Characterization of property as community or separate is not controlling in division of property between the parties in a dissolution proceeding, but ‘the court must have in mind the correct character and status of the property ... before any theory of division is ordered.’” *In re the Marriage of Brewer*, 137 Wn.2d 756, 766, 976 P.2d 102 (1999) citations omitted. However, in the case at bar, it is not fair nor equitable as detailed herein. Patrick was awarded 27 percent more of the marital estate than Robbie which equates to more than \$300,000.” Appendix A. CP 121-125, 381-405.

The valuation of property in a divorce case is a material fact. *Wold v. Wold*, 7 Wn. App. 872, 878, 503 P.2d 118 (1972). The trial court is required to value the property to create a record for appellate review. *In re Marriage of Hadley*, 88 Wn.2d 649, 657, 565 P.2d 790 (1977). If the court fails to do so, the appellate court may look to the record to determine the

value of the assets. *See Hadley*, 88 Wn.2d at 657, 565 P.2d 790. But if the values are in dispute, and the appellate court is unable to determine whether the property division is just and equitable it must remand to the trial court. *In re Marriage of Martin*, 22 Wn. App. 295, 298, 588 P.2d 1235 (1979). However, in the case at bar, vast swaths of the property and debt was not valued in the Findings and Decree and many substantial items were simply omitted. This fundamental failure occurred despite substantial evidence available to the trial court to value this property, characterize this property and divide this property.

In a dissolution action, the trial court must dispose of all of the parties' property which is brought before it. *In re Marriage of Soriano*, 31 Wn. App. 432, 437, 643 P.2d 450 (1982). In fact, our State Supreme Court has repeatedly reaffirmed the longstanding rule that the trial court must dispose of all assets brought before it and that a party to a marriage dissolution has the right to have his or her interest in the property definitely and finally determined and if the trial court fails to do so, the reviewing court must remand. *In re Marriage of Little*, 96 Wn.2d 183, 634 P.2d 498 (1981); *Shaffer v. Shaffer*, 43 Wn.2d 629, 262 P.2d 763 (1953); *Moore v. Moore*, 9 Wn. App. 951, 515 P.2d 1309 (1973).

In the case at bar, the trial court failed to characterize, value and dispose of the following items of property worth more than \$142,000:

- a) Pre-trial distribution of Patrick's Vanguard Roth IRA, \$33,718.75. CP 358.
- b) Proceeds from Quigley Van, \$20,000. CP 358.
- c) Proceeds from Honda Ridgeline, \$19,106.86. CP 363-364.
- d) Personal Property in Patrick's Possession at Hobby Farm, \$32,710. CP 1238-1250.
- e) Supplemental Personal Property in Patrick's Possession at Hobby Farm, \$1,230. CP 369, 1257-1258.
- f) Personal Property in Robbie's Possession, \$1,982. CP 1253.
- g) Kubota Tractor, \$22,834.16. CP 50, 398.
- h) Keystone Travel Trailer, \$10,000. CP 369, 1246.
- i) Custom Horse Trailer, \$1,100. CP 369, 1246.

**C. The Trial Court Erred in Awarding Inadequate Maintenance and Failing to Conduct the Proper Statutory Analysis.**

The Court awarded Robbie 72 months of maintenance at \$5,000 per month, despite Patrick earning over \$32,000 per month in gross income on a 25 year marriage where Robbie gave up a promising career as an attorney and stayed at home to raise and homeschool the parties' four daughters. CP 298-299. The trial court's findings regarding the parties' incomes was not supported by substantial evidence.

A trial court has the authority to award maintenance "in such amounts and for such periods of time as the court deems just." RCW 26.09.090(1). Thus, maintenance is "not just a means of providing bare necessities, but rather a flexible tool by which the parties' standard of living may be equalized for an appropriate period of time." *Washburn v. Washburn*, 101 Wn.2d 168, 179, 677 P.2d 152 (1984). In particular, Washington law makes the future

economic circumstances of the parties the paramount concern. *In re Marriage of Bulicek*, 59 Wn. App. 630, 635, 800 P.2d 394 (1990).

To determine whether to award maintenance and in what amount and for what duration, the court must consider the statutory factors, which includes a requirement the court consider all “relevant factors.” RCW 26.09.090. Yet here the court failed to do so. It considered some factors, more or less in passing, but failed utterly to consider all relevant factors, most crucially, the parties’ disparate earning potential. This failure alone – to consider on the record and make adequate findings on the mandatory factors – requires reversal. Not only can this Court not review the trial court’s findings, because they are inadequate, there is no reason in the record to believe the court considered the factors as the law requires. *See State ex rel. J.V.G. v. Van Guilder*, 137 Wn. App. 417, 424, 154 P.3d 243 (2007) (requirement that court consider relevant facts enforced by requirement that court state reasons for denying a request for deviation from child support). Certainly, it makes no sense to ignore in the maintenance analysis the game-changing difference in the parties’ abilities to generate income. Trial courts can and do get this process wrong. *See, e.g., In re Marriage of Spreen*, 107 Wn. App. 341, 349, 28 P.3d 769 (2001) (court’s maintenance analysis process “flawed” resulting in arbitrary limit on maintenance).

Here, too, a flawed process led to a flawed result, one that leaves Robbie with a reduced lifestyle, in contrast to Patrick, and a future of economic insecurity.

These facts are undisputed. Both parties are in their mid-fifties, but Patrick, as an anesthesiologist is a high earner. CP 370, 652.

Robbie and Patrick achieved a very comfortable standard of living, yet only one of them will continue to enjoy that. RCW 26.09.090(1)(c). Their marriage was long. RCW 26.09.090(1)(d).

Patrick has good future earnings potential. RCW 26.09.090(1)(f).

Robbie's long list of sacrifices for the benefit of the children and the marital community are detailed above. She should be properly compensated for these sacrifices.

As a first and general principle, it bears noting that maintenance is strongly favored where, as here, the marriage is long; one spouse has been a "breadwinner" and the other a "homemaker;" and the parties have disparate earning potentials, leading to a stark difference in the standard of living they will be able to maintain post-dissolution. Our law, unlike Patrick and, apparently, the trial court, does not discount the contribution made by a homemaking/stay-at-home parent. *See, e.g., In re the Marriage of Morrow*, 53 Wn. App. 579, 587-588, 770 P.2d 197 (1989) (recognizing sacrifice of wife in becoming homemaker, "forfeit[ing] economic opportunities while her husband capitalized on them"). Thus, this Court has repeatedly upheld

maintenance awards that roughly equalized the parties' income streams. *See, e.g., In re Marriage of Williams*, 84 Wn. App. 263, 269, 927 P.2d 679 (1996) (reducing husband's to \$2,300 and raising wife's to \$1,900); *In re Marriage of Vander Veen*, 62 Wn. App. 861, 815 P.2d 843 (1991) (maintenance award upheld after 17 year marriage where the wife had not worked for 13 years outside the family farm and would need to go to school to obtain suitable employment); *Bulicek*, 59 Wn. App. at 634 (maintenance appropriate where husband's income was nearly three times the wife's). Pertinently, the court in *Bulicek* noted as "the reality":

... that [the wife] does not live on income close to the income that supported the couple's standard of living during marriage and will likely never achieve the post-dissolution economic level of [the husband, who] will be in a position to support a lifestyle more comparable to the lifestyle enjoyed by the couple during marriage than will [the wife], given their relative earning powers.

59 Wn. App. at 633-35. As this Court in *Bulicek* observed, the proper focus of the court's analysis is "the post-dissolution relative economic positions of the parties." *Id.*, at 635. *See, also, In re Marriage of Marzetta*, 129 Wn. App. 607, 624, 120 P.3d 75 (2005) (after 13 year marriage, wife awarded 20 years of maintenance, based among other things, on limited future earning ability); *In re Marriage of Nicholson*, 17 Wn. App. 110, 116-117, 561 P.2d 1116 (1977) (award to 49 year old wife of maintenance for ten years where wife had few job skills or experience and husband earned good salary and had good earning potential).

Indeed, this Court has reversed trial court decisions that fail to focus properly on the reality of the parties' economic futures. For example, this Court reversed as inadequate an award of maintenance to the wife where she received 60% of the parties' assets but where, after a 30 year marriage, the parties faced very different economic futures. *In re Marriage of Sheffer*, 60 Wn. App. 51, 802 P.2d 817 (1990). Here, Robbie received much less in the property distribution than Patrick. This Court admonished that where "the disparity in earning power and potential is great, this court must closely examine the maintenance award to see whether it is equitable in light of the post-dissolution economic situations of the parties." 60 Wn. App. at 56.

Also on similar facts and reasoning, our Supreme Court reversed as inequitable and doubled an award of maintenance of \$100 monthly for five years (in 1966) where the 41 year old wife had no work experience, had stayed home during the 22 year marriage to care for the children, and the husband earned \$1000 a month, and despite that the wife received 75% of the net assets. *Stacy v. Stacy*, 68 Wn.2d 573, 577, 414 P.2d 791 (1966). Again, and importantly, the court focused on the relative earning potential of the parties and how that affected their economic futures. *Id.*, at 576. Here, for 25 years, Robbie contributed to the family by performing the domestic labor essential to every family. This is not a contribution Washington law permits the court to ignore, anymore than Washington law permits the court to ignore the different futures these parties face.

That is, with the proper focus in mind, courts properly award maintenance to construct similar economic futures for parties separating after long-term marriages. The court failed to equalize the economic circumstances of the parties for a reasonable period of time. This is one of those cases where “the disparity in earning power and potential is great,” and, where, accordingly, “this court must closely examine the maintenance award to see whether it is equitable in light of the post-dissolution economic situations of the parties.” *Sheffer*, 60 Wn. App. at 56. Robbie is entitled to enjoy a standard of living comparable to Patrick’s, at least for as long as he continues to earn much more income than she does. Under the facts and circumstances of this case, the court’s award is unjust because it is inadequate.

Because the court did not properly consider the factors required by Washington law, with a result inconsistent with our law, its order on maintenance should be reversed and the cause remanded for entry of a fair and equitable maintenance award at a level adequate to equalize the parties’ financial circumstances.

**D. The Trial Court Erred in its Valuation of Certain Properties and in its Distribution.**

Robbie’s financial circumstances are worsened by the court’s valuation and distribution errors, arriving at a conclusion neither just nor equitable. RCW 26.09.080. Here, again, “[f]uture earning potential ‘is a substantial factor to be considered by the trial court in making a just and equitable

property distribution.” *In re Marriage of Rockwell*, 141 Wn. App. 235, 248, 170 P.3d 572, 579 (2007) (internal citations omitted). Yet, here, again, the court ignores the parties’ future earning potential.

These errors will be addressed in respect of each of the properties concerned.

**1. Less than Two Months After Separation, Patrick Removed \$33,718.75 of Community Funds From His Vanguard Roth IRA Investment Accounts and These Funds are Omitted Assets.**

After 25 years of marriage, the parties separated on December 21, 2014. CP 287. On February 17, 2015 Patrick took the unilateral step of removing \$33,718 in community funds from his Vanguard Roth IRA despite earning an average of \$41,000 per month in 2015. CP 358.

These funds are not valued, characterized as separate or community nor allocated by the trial court and are an omitted asset. CP 124 and 286-300. If Patrick paid some of these funds to a community credit card and overdraft, it flies in the face of the trial court’s statement that Patrick was to take the “vast majority” of the community debt. CP 123.

Despite Patrick’s substantial monthly salary, Patrick used marital assets to pay his credit cards, orthodontic bills and attorney’s fees during this pendency of this case. CP 358 to 371.

**2. The Husband Received \$20,000 for the Parties' Quigley Van and a check for \$19,481.12 from the Insurance Company for the Honda Ridgeline proceeds, which are Unaccounted for and These Funds Are an Omitted Asset.**

The marital community owned a highly specialized F350 Quigley Van. CP 1208-1209. 06/08/17 RP 40-41. On 02/05/2015, without agreement from Robbie, Patrick traded in this van after separation and received \$20,000 for it towards the purchase of a new Toyota Tundra. CP 358. 6/8/17 RP 37-39. This asset is unaccounted for and omitted in the trial court's memorandum ruling and the final orders. CP 124 and 286-300. Further the new Toyota Tundra was purchased post separation and not a community asset as listed on the spreadsheet adopted by the trial court and listed in the Divorce Decree. CP 124, 296, 1211-1212.

The closest the trial court comes to accounting for this asset is when it adopts Patrick's asset and debt chart which lists the net equity of the Tundra at only \$10,694 and awards it to Patrick. CP 124. The trial court failed to characterize this asset. And, this is despite the fact that Ken Wilson, the court appointed forensic financial investigator stated in his report that the net equity on the Tundra was \$15,300, not \$10,964. CP 369.

The parties also possessed the Honda Ridgeline automobile, which was totaled in a collision when in the sole care of Patrick on November

30, 2016. CP 364. Patrick received a check from USAA Insurance Company for \$19,481.12 to compensate the community for this totaled vehicle. CP 364, 1236.

Patrick then unilaterally and without court approval or consultation with Robbie, used the \$19,481.12 in community funds from USAA to purchase a 2017 Volkswagen GTI. CP 363.

These funds are unvalued, uncharacterized as separate or community and omitted from the court's division of assets. CP 124 and 286-300. Further the new 2017 Volkswagen GTI was purchased post separation and not a community asset as listed on the spreadsheet adopted by the trial court and listed in the Divorce Decree. CP 124, 296.

The closest allocation by the trial court is when the trial court adopts Patrick's proposed asset and debt chart which lists the net equity for the 2017 Volkswagen GTI at a mere \$16,403 and awards it to Patrick despite the fact that he received \$19,481.12. CP 124, 1236. Under any analysis, Robbie is deprived of her share of her full share of the proceeds from the disposal of these vehicles omitted by the trial court. CP 1208-1209.

**3. Trial Court Failed to Value, Characterize and Award/Allocate the Substantial Personal Property Accumulated Appraised at \$32,710 in Patrick's Possession and Additional Personal Property Appraised at \$1,230 in**

**Patrick's Possession and Personal Property Appraised at More Than \$1,982 in Robbie's Possession.**

Stokes Appraisal Service appraised the personal property in the possession of Patrick Sinopole at the hobby farm (less vehicles) at \$33,230. CP 1238-1250. Of this personal property, Robbie received some photo albums (\$0), red mixer (\$160), some DVD's (\$360) and two pieces of furniture that she refinished (\$0). CP 122, 187 and 188. The remaining community value awarded to Patrick of \$32,710 is not allocated by the trial court in the property and debt spreadsheet or final documents. CP 124.

Stokes Appraisal Service completed a supplemental appraisal on 12/1/2016 of additional personal property appraised at \$1,230 in the possession of Patrick Sinopole. CP 369, 1257-1258.

Stokes Appraisal Service appraised the personal property in the possession of Roberta Sinopole (less vehicles) at \$1,982. CP 1252-1253.

The trial court failed to value, characterize and award/allocate these community assets in the final dissolution documents. CP 124, 288, 294-297.

- 4. The Trial Court Omitted the Proceeds From Sale of the Kubota Tractor Received by Patrick in the Amount of \$22,834.16.**

On January 6, 2016, Patrick sold the Kubota Tractor for \$22,834.16, which funds were retained by Patrick. CP 360, 397-398. 6/8/17 RP 50-51. Forensic Financial Investigator Wilson states in his report, “none of the proceeds received from the sale of the tractor was spent in a manner consistent with Judge Olsen’s order of 7-17-15.” CP 360. This community asset was purchased on February 15, 2012. CP 360.

On August 14, 2015, the trial court ordered, “The payment of the Guardian ad Litem fees, psychological evaluation and supervised visitation shall be paid by the sale of the cows, boat and [Kubota] tractor. If those funds are not sufficient, the Roth IRA shall be dipped into.” CP 21. However, it is clear from the evidence that Patrick spent large portions of the proceeds from the sale of the Kubota tractor to pay his Cabella’s visa card in the amount of \$4,382.73, a mortgage payment of \$3,694.27 and a payment of \$15,332.24 towards another visa credit card, which is the basis for Forensic Financial Investigator Wilson’s opinion that none of the proceeds received from the sale of the tractor was spent in a manner consistent with Judge Olsen’s order. CP 360.

This asset simply was not valued, characterized as separate or community, nor awarded in the spreadsheet, Findings of Fact and Conclusions of Law or Divorce Decree and is an omitted asset. CP 124, 288, 294-297.

**5. The Trial Court Omitted the 34-Foot Keystone Travel Trailer in the Amount of \$10,000 and Custom Horse Trailer in the Amount of \$1,100 Retained by Patrick.**

For totally unexplained reasons, the trial court failed to value, characterize or award the parties' 34-foot 2006 Outback Keystone Travel Trailer, which had a fair market value of \$10,000 and the custom horse trailer, which had a fair market value of \$1,100 according to Stokes Appraisal and the report of Forensic Financial Investigator Wilson. CP 195, 369.

These assets were not valued, characterized as separate or community nor allocated to either party and was simply omitted from the spreadsheet adopted by the trial court, the Findings of Fact and Conclusions of Law and the Divorce Decree. CP 124, 288, 294-297. It remains in the possession of Patrick. CP 1246.

**E. The Trial Court Valued Patrick's TSP For Purposes of Dividing It As of Date of Separation (2014) as Opposed to Date of Division Causing a Loss of More Than \$33,363 to the Community Through 03/31/2017.**

The trial court adopted Patrick's proposed property and debt chart as the ultimate division of much of the community property and debts. CP 122. That chart lists the value of Patrick's Thrift Saving Plan Account he accumulated while active duty in the Navy as of the date of separation of \$183,356.43. CP 124. Further it awards 100% of this community asset to

Patrick. CP 124. Yet, as of March 31, 2017, the TSP account had a value of \$216,719. CP 1350. 6/8/17 RP 32-33. This account was comprised solely of community funds and no separate funds were ever contributed to this account. 6/8/17 RP 32. CP 124. The difference in value due to the improper valuation date results in a loss of \$33,363 to the community and therefore to Robbie as to proportional share.

In fact, Attorney for Patrick stated to the trial court, "...but of course it [Patrick's TSP] would be subject to gains or losses, which is the standard when you are dividing a retirement. It's going to fluctuate every day, so we use a date of separation. *And if there has been gains in that amount, that would be divided.*" Emphasis added. 6/8/17 RP 33.

However, the trial court completely failed to divide the substantial gains on the TSP as conceded by Patrick's counsel.

More problematic even is that this TSP account is not even valued nor allocated to either party in the Findings of Fact and Conclusions of Law and Divorce Decree (but is listed in the spreadsheet adopted by the trial court). CP 224 to 225 and 286 to 301.

In a marital dissolution, the trial court must 'make such disposition of the property and the liabilities of the parties, either community or separate, as shall appear just and equitable after considering all relevant factors.' RCW 26.09.080. A trial court has broad discretion in valuing

property in a dissolution action, and its valuation will not be reversed on appeal absent a manifest abuse of discretion. *In re Marriage of Gillespie*, 89 Wn. App. 390, 403, 948 P.2d 1338 (1997). When the court's valuation is within the scope of the evidence, the court has not abused its discretion. *In re Marriage of Mathews*, 70 Wn. App. 116, 122, 853 P.2d 462 (1993). While some states require a particular valuation date for assets, in Washington, a court has discretion to determine the appropriate valuation date for each asset. *In re Marriage of Hurd*, 69 Wn. App. 38, 46, 848 P.2d 185 (1993); *Lucker v. Lucker*, 71 Wn.2d 165, 167–68, 426 P.2d 981 (1967).

In *Lucker*, the Supreme Court commented, “If the property is to be valued as of the date of trial rather than the date of separation, appreciation as well as depreciation in value should be considered in making an equitable division. We believe that a larger judgment than \$509 should be awarded to appellant.” *Lucker v. Lucker*, 71 Wn.2d 165, 167-168, 426 P.2d 981 (1967).

It is not fair nor equitable to not allow Robbie to share in the substantial appreciation of this community asset on a 25-year marriage where she made huge sacrifices towards her own career as an attorney for the benefit of the parties’ four children and the marital community.

Substantial evidence does not support the trial court’s date of valuation of Patrick’s TSP account and this is a manifest of abuse of discretion by the trial court.

**F. Trial Court Awarded Robbie Large Community Tax Liability in the amount of \$56,937 for 2016 Tax Year.**

During the pendency of the case, the parties by agreement sold a number of parcels of real property. CP 358 to 371. This caused a substantial tax liability. CP 1465 to 1502. 06/01/17 RP 13-21.

Further, the parties by agreement or order of the court, sold Robbie's Roth IRA during the pendency of the case also causing a substantial tax liability. CP 365-367 and 06/01/17 RP 4 and 18.

Specifically, there was a \$100,000 capital gain on the sale of community real estate (the Maryland home and the West Virginia Home) in 2016 that was solely allocated to Robbie for tax purposes. 06/01/17 RP 18 and CP 1465 to 1502. Further there was \$86,679 in Robbie's IRA distributions. CP 1465. And, she received \$90,000 in maintenance in 2016. CP 1465. This created a tax liability of \$84,601 to Robbie for 2016. CP 1466.

The Court appointed CPA Chris Fraizer divided the capital gain from the sale of community assets other than IRA Distributions 50/50 (\$152,072 to each). CP 1465, 1422. However, Robbie was assigned an additional \$86,679 in community IRA Distributions. CP 1462.

The total 2016 IRS debt assigned to Robbie is \$84,601. CP 1465. Of that amount, \$27,664 would be her proportional tax liability on the

maintenance of \$90,000 she received from Patrick in 2016, which would be her separate tax liability. CP 1465-1466. The remaining \$56,937 is the community tax liability on the sale of the community assets in 2016 (Portion of raw land in West Virginia, Maryland house and IRA Distributions of \$86,679, etc.) CP 1465, 1466, 1481.

The total 2016 IRS debt assigned to Patrick is \$100,346. CP 1422-1423. Of that amount, \$70,243 would be his proportional tax liability on his ordinary income as an anesthesiologist (\$294,986), taxable interest income (\$19) and 100% of his naval pension (\$57,146) since he had sole use of it in 2016, which would be his separate tax liability on post-separation earnings. CP 1422-1423. The remaining \$30,103 is the community tax liability on the sale of the community assets in 2016 (Portion of raw land in West Virginia and Maryland House, etc). CP 1423, 1441. Patrick paid in \$78,358 to the IRS during 2016 \$57,146 of which came from his 100% use of the community naval pension. CP 1422.

The trial court then ordered that Robbie is required to pay this tax liability of \$84,601 out of her 50% share of the proceeds from the sale of the hobby farm which is anticipated to have estimated equity of approximately \$226,351. CP 294 and CP 124.

Patrick's unsatisfied tax liability for 2016 was a mere \$22,305 that he is also to pay out of his 50% share of the equity from the hobby farm. CP 1423 and CP 294. After Robbie's 2016 total tax liability of \$84,601, this would leave Robbie with only \$141,749 out of the sale proceeds from the hobby farm and would leave Patrick with \$204,046. This is a difference of \$62,297 in Patrick's favor.

**G. The Trial Court Made Unsupported Findings as to the Value of Robbie's 2016 Tax Debt, and Unsupported as to the Value of the Checking, Savings and Trust Accounts, and Then Failed to Value, Characterize or Award/Allocate Substantial Assets/Debts in the Findings and Decree.**

The trial court did not value a single asset or debt in its Findings of Fact and Conclusions of Law and Divorce Decree. CP 286 to 301. This error of law requires reversal.

Further, the trial court's value (\$87,000) as to Robbie's 2016 tax debt pursuant to the spreadsheet adopted by the trial court is simply wrong because it is actually \$84,601. CP 124-125, 1465-1466. It is not supported by substantial evidence.

The bank accounts and trust account listed in the spreadsheet at lines 17-22 and line 24 are not supported by the evidence, nor testimony of the parties. CP 119-125, 1303-1306.

**H. The Trial Court Awarded Robbie 50% of a Post-Separation Debt on a Post-Separation Vehicle Awarded to Patrick in the Amount of \$10,014.**

The trial court erred when it included a “consumer loan” through Navy Federal Credit Union Account ending in 0372 in the amount of \$10,014 without the loan being characterized as separate or community and requiring Robbie to contribute 50% to this post-separation debt of Patrick by including it on the asset and debt division spreadsheet. CP 125, 1292. This separate debt was incurred by Patrick on 12/12/2016. CP 1292.

This debt was not characterized as separate or community and was simply omitted from the Findings of Fact and Conclusions of Law. CP 124, 288, 294-297. The Volkswagen GTI remains in the possession of Patrick. CP 296. The debt owing on this vehicle is clearly a separate debt of Patrick and Robbie should have no obligation to contribute her share of the marital estate to Patrick’s separate asset.

Based upon the above mentioned factual errors and omissions throughout the property and debt spreadsheet adopted by the trial court, and which was not supported by substantial evidence, Patrick was awarded 63.61% of the marital estate or \$708,103 and Robbie was awarded 36.9% of the net marital estate or \$405,155. This is not fair nor equitable as required by RCW 26.09.080.

Combined, the maintenance order and the property distribution fail to do what Washington law requires, to leave these parties on similar footing. There is no reason for the disparate result reached here and the court gave none, and, rather, failed to consider the most important factors under Washington law. Either by changes to the property valuation and distribution or to maintenance or to both, the court must consider how its ultimate decision leaves these two parties as they face their separate futures.

**I. The Court Failed to Include all of Patrick's Income in Violation of RCW 26.19.071 in Setting the Standard Child Support Transfer Payment.**

The trial court's finding as to Patrick's gross monthly salary from Tacoma Anesthesia Associates is in violation of RCW 26.19.071 and is not supported by substantial evidence. In fact, substantial evidence supports the finding that Patrick's gross monthly salary for 2017 from Tacoma Anesthesia Associates is \$30,000 per month.

As mentioned herein, Patrick was not truthful in his trial testimony and his financial declaration as to his true gross monthly income from Tacoma Anesthesia Associates.

Patrick submitted and had admitted into evidence a false financial declaration as Exhibit 501 to the trial court stating that his gross monthly income from Tacoma Anesthesia Associates was only \$26,666.60. CP

638-642. Patrick's 2017 contract with Tacoma Anesthesia Associates provided he would earn \$30,000 per month base salary and Patrick did in fact earn that for the five months prior to trial. CP 281, 370, 652.

Patrick stated falsely under oath on June 8, 2017 that his net income after taxes was a mere \$13,364 when he knew that he had been earning an additional \$3,334 per month in gross salary for each of the previous five months. 06/05/17 RP 69-70. Patrick's counsel elicited this testimony with the following exchange on direct examination:

"Okay. And looking at the front here [Patrick's Financial Declaration, Exhibit 501], Dr. Sinopole, it has your net income – your net after taxes income at \$13,364.00. Do you believe that to be fairly accurate?" Patrick's answer, "Yes, I do." 06/05/17 RP 70.

This false testimony by Patrick as to his actual gross monthly income from Tacoma Anesthesia Associates should be reason alone to remand to the trial court for a recalculation to set the proper standard transfer payment for child support consistent with RCW 26.19.071.

**J. Despite the Disparate Award of Property, and the Disparate Award of Income, All in Patrick's Favor, the Trial Court Refused to Award Robbie Any Attorney's Fees.**

Trial courts have the discretion to award attorney fees in a dissolution action. RCW 26.09.140; *In re Marriage of Foley*, 84 Wn.App. 839, 846, 930 P.2d 929 (1997). Generally, a trial court must consider a

party's ability to pay its own legal costs before awarding it attorney fees, but the financial resources of the party seeking fees is irrelevant when the award of such fees is premised upon a need for additional legal services caused by the other spouse's intransigence. *Foley*, 84 Wn. App. at 846.

In this case at bar, considering the huge disparity in income and the disproportionate award of community property to Patrick, Robbie has the need for an attorney fee award and Patrick has the ability to pay. Robbie's reasonable attorney's fees of more than \$149,000 constitutes about 37 percent of the \$405,000 she was awarded out of the marital estate.

The trial court's denial of an award of attorney's fees to Robbie is not fair nor equitable. Substantial evidence does not support the trial court's denial of an award of attorney's fees to Robbie.

RCW 26.09.140 provides:

The court from time to time after considering the financial resources of both parties may order a party to pay a reasonable amount for the cost to the other party of maintaining or defending any proceeding under this chapter and for reasonable attorney's fees or other professional fees in connection there with, including sums for legal services rendered and costs incurred prior to the commencement of the proceeding or enforcement or modification proceedings after entry of judgment.

This statute has as its purpose "to make certain that a person is not deprived of his or her day in court by reason of financial disadvantage." 20 Kenneth W. Weber, Wash. Prac., *Family and Community Property Law* § 40.2, at 510 (1997). It is hard to dispute that a party with vastly inferior

resources “is at a distinct and unfair disadvantage in proceedings” in family law litigation. *King v. King*, 162 Wn.2d 378, 417, 174 P.3d 659 (2007) (Madsen, J., dissenting). Robbie is disadvantaged in this litigation, precisely because of the difference in the parties’ incomes and in the assets they received. This is the kind of disparity the statute seeks to redress. Accordingly, Robbie requests a remand to the trial court for a just adjudication of a reasonable attorney fee award.

**K. The Court of Appeals Should Remand This Matter to a New Trial Judge Due to Bias.**

The decision issued by the trial court is so fraught with error and favoritism to Patrick that due process and the appearance of fairness doctrine have been violated.

As stated in *Wolfkill Feed & Fertilizer Corp. v. Martin*, 103 Wn. App. 836, 840, 14 P.3d 877 (2000), due process, the appearance of fairness, and Canon 3(D)(1) of the Code of Judicial Conduct (CJC) require that a judge disqualify from hearing a case if that judge is biased against a party or if his or her impartiality may be reasonably questioned. *Wolfkill*, 103 Wn. App. at 841, 14 P.3d 877 (citing *State v. Dominguez*, 81 Wn. App. 325, 328, 914 P.2d 141 (1996)).

A trial court is presumed to perform its functions regularly and properly without bias or prejudice. *Wolfkill*, 103 Wn. App. at 841, 14 P.3d

877 (citing *Kay Corp. v. Anderson*, 72 Wn.2d 879, 885, 436 P.2d 459 (1967)).

The appearance of fairness doctrine seeks to insure public confidence by preventing a biased judge from ruling on a case. See *State v. Carter*, 77 Wn. App. 8, 12, 888 P.2d 1230 (citing *State v. Post*, 118 Wn.2d 596, 619, 826 P.2d 172, 837 P.2d 599 (1992)), review denied, 126 Wn.2d 1026, 896 P.2d 64 (1995).

Evidence of a judge's actual or potential bias is required. *Post*, 118 Wn.2d at 619, 826 P.2d 172.

Under the appearance of fairness doctrine, a judicial proceeding is valid only if a reasonably prudent and disinterested person would conclude that all parties obtained a fair, impartial, and neutral hearing. *State v. Bilal*, 77 Wn. App. 720, 722, 893 P.2d 674, review denied, 127 Wn.2d 1013, 902 P.2d 163 (1995).

Again, as detailed herein, the trial court failed to characterize as separate or community, value and dispose of large swaths of the property brought before it all to the benefit of Patrick of more than \$300,000. Robbie is the disadvantaged spouse who made massive sacrifices for the children and the marital community and Patrick is the high earning spouse.

The trial court entered child support worksheets with a gross monthly income figure of Patrick from Tacoma Anesthesia Associates of only \$24,582 despite his own trial testimony and financial declaration stating \$26,666 and despite the findings of the Forensic Financial Investigator Ken Wilson that Patrick was earning \$30,000 per month beginning 2017 pursuant to Patrick's employment contract with Tacoma Anesthesia Associates. CP 281-285, 370, and 638-642; 06/05/17 RP 70.

Despite counsel for Patrick acknowledging that Robbie should share in any post-separation appreciation of more than \$33,000 of Patrick's TSP, the trial court refused this and awarded 100% of the TSP to Patrick with a date of separation value which was almost 3 years prior to trial. Attorney for Patrick stated to the trial court, "...but of course it [Patrick's TSP] would be subject to gains or losses, which is the standard when you are dividing a retirement. It's going to fluctuate every day, so we use a date of separation. ***And if there has been gains in that amount, that would be divided.***" Emphasis added. 6/8/17 RP 33.

The trial court went out of its way to state at least twice in its memorandum decision and in the Divorce Decree as follows:

a) "Further, even though Roberta failed to submit a financial declaration..." CP 121, 289; and

b) “By refusing to file a financial declaration with the court, there is no way for the court to justify an amount higher than \$5,000. Further Patrick does not appear to be capable of paying a higher amount as he is taking on nearly all of the familial debts.” CP 121, 289.

This is found by the trial court despite the fact that Robbie did file a financial declaration CP 5-10 and Forensic Financial Investigator Ken Wilson’s reference to a financial declaration of Robbie from February 27, 2017. CP 363. The trial court is extremely critical of Robbie in this regard, when Patrick filed a financial declaration that had clearly false income figures contained therein as to his monthly income from Tacoma Anesthesia Associates. CP 638-642.

Despite the parties spending over \$40,000 on the court ordered Forensic Financial Investigator Kenneth Wilson, the trial court commented in its memorandum opinion on Mr. Wilson and his report by stating in part, “was of very limited use to the Court” and proceeded to utterly discount his investigation, his trial testimony and his report to Robbie’s substantial detriment. CP 122.

All of the above glaring errors and unsupported findings that are so substantially and overwhelmingly in favor of Patrick, contrary to substantial evidence and against Robbie, would lead a reasonably prudent

and disinterested person to conclude that the trial court was biased against Robbie and in favor of Patrick.

In *In re the Marriage of Muhammad*, the Washington Supreme Court ruled, “Additionally, for the sole purpose of avoiding any appearance of unfairness or bias, we instruct the Pierce County Superior Court to assign this case to a new trial judge.” *In re the Marriage of Muhammad*, 153 Wn.2d 795, 807, 108 P.3d 779 (2005).

In the unpublished opinion of *Pelander v. Schwarder*, Division II of the Court of Appeals ruled, “On remand, we require that this matter be assigned to a different trial judge and that the matter be handled as expeditiously as possible.” *Pelander v. Schwarder*, 197 Wn. App. 1064, Paragraph 9 (2017). Unpublished Opinion.

**L. Robbie is Entitled to Her Attorney Fees and Costs on Appeal.**

RAP 18.1(a) permits an award of attorney fees and costs on appeal if granted by applicable law. Washington courts have consistently followed the American Rule regarding attorney fees, which provides that attorney fees are not recoverable as costs of litigation unless such fees are specifically provided by contract, statute, or some recognized ground of equity. *See, e.g., Leingang v. Pierce County Med. Bureau, Inc.*, 131 Wn.2d 133, 143, 930 P.2d 288 (1997); *State ex rel. Macri v. City of Bremerton*, 8 Wn.2d 93, 113-14, 111 P.2d 612 (1941).

RCW 26.09.140 provides for an award of reasonable attorney fees for maintaining or defending any proceeding under RCW Chapter 26.09. *In re Marriage of Bocanegra*, 58 Wn. App. 271, 282, 792 P.2d 1263 (1990), *review denied*, 116 Wn.2d 1008 (1991). On appeal, the Court may, in its discretion, order a party to pay for the cost to the other party of maintaining the appeal and attorney's fees in addition to statutory costs. RCW 26.09.140. In making the award, the Court must consider the financial resources of both spouses, the need of the party requesting fees and the ability of the other party to pay. *In re Marriage of Moody*, 137 Wn.2d 979, 994, 976 P.2d 1240 (1999); *In re Marriage of Shellenberger*, 80 Wn. App. 71, 87, 906 P.2d 968 (1995).

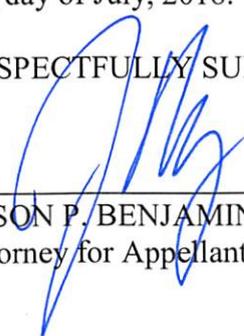
Robbie is entitled to her reasonable attorney fees and costs on appeal. RAP 18.1(b); RCW 26.09.140. RAP 18.1(c) requires that where fees are based on need, the party requesting fees must file an affidavit of financial need no later than 10 days before oral argument. Robbie will file her financial affidavit within the time limits established in RAP 18.1(c). A careful assessment of her financial need, balanced against Patrick's ability to pay, firmly supports the conclusion that she should recover her fees and costs on appeal. RCW 26.09.140.

#### IV. CONCLUSION

For the foregoing reasons, Robbie asks this Court to vacate the maintenance, property distribution, child support and worksheets and to remand to a new trial court to consider all of the evidence as to characterization, valuation and disposal of all property brought before the court and for the trial court to consider the mandatory factors relevant and necessary to the analysis of the maintenance, property distribution and child support issues. Robbie also requests her fees.

Dated this 17<sup>th</sup> day of July, 2018.

RESPECTFULLY SUBMITTED,



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JASON P. BENJAMIN, WSBA#25133  
Attorney for Appellant

**CERTIFICATE OF SERVICE**

I certify that on the 17<sup>th</sup> day of July, 2018, I caused a true and correct copy of this Appellant's Corrected Opening Brief to be served on the following in the manner indicated below:

***Attorney for Respondent***

Jamie Walker  
Attorney at Law  
1201 Pacific Ave, Ste 2000  
Tacoma, WA 98402

COA Upload

***Appellant***

Roberta Sinopole  
robbiesinopole@gmail.com

Email

DATED this 17<sup>th</sup> day of July, 2018 at Tacoma, Washington.

  
\_\_\_\_\_  
Melissa Alton

# **APPENDIX**

## **A**

	A	B	C	D	E	F	G	H	I	J	K	L
1						As of Valuation Date			Disposition to Husband		Disposition to Wife	
2	Ref Description			Source	Value	Encumbrance	Net Value	Community	Separate	Community	Separate	
3	<b>A. ASSETS</b>											
5	1	<b>Real Property</b>										
6		1658 NE Sawdust Hill Rd. Poulsbo, WA (FMV per appraisal)		CP 1056-1078	\$ 950,000	\$ (497,299)	\$ 452,701	\$ 226,350			\$ 226,351	
7												
8		<b>REAL PROPERTY SUBTOTAL</b>			\$ 950,000	\$ (497,299)	\$ 452,701	\$ 226,350	\$ -		\$ 226,351	\$ -
11	2	<b>Investments/Stock/Businesses</b>										
12		Pisteuo Anesthesia Inc.										
13												
14		<b>INVESTMENTS/PRIVATELY HELD SUBTOTAL</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	3	<b>Cash/Investments</b>										
17		Navy Federal Checking Acct #6708, Savings Acct #6005 - Patrick		1/9/2015, CP 1303	\$ 7,017.03		\$ 7,017	\$ 7,017				
18		Navy Federal Credit Union #2859, Savings #9001 - Roberta		1/12/2015, CP 1306	\$ 62.34		\$ 62				\$ 62	
19		Navy Federal Credit Union #6356, #6596 - Ameila & Patrick		12/31/2014		kids account						
20		Navy Federal Credit Union #7003, #1333 - Kelsey & Patrick		12/31/2014		kids account						
21		Navy Federal Credit Union #2004, #1325 - Kayleigh & Patrick		12/31/2014		kids account						
22		Navy Federal Credit Union #6009 - Samantha & Patrick		12/31/2014		kids account						
23		Funds held in trust from proceeds of WV and MD houses - EDITED**There is no evidence Robbie received any of these funds and denies receiving such.			\$ 50,385.48	\$ (38,000)	\$ 12,385	\$ 12,385				
24		Navy Federal Checking Acct #9025, Acct #8038 - Pisteuo Anesthesia		12/31/2014	\$ 6,154.00		\$ 6,154	\$ 6,154				
25												
26		<b>CASH/INVESTMENTS SUBTOTAL</b>			\$ 63,619	\$ (38,000)	\$ 25,618	\$ 25,556	\$ -		\$ 62	\$ -
28	4	<b>Retirement</b>										
29		Fidelity Roth IRA #5491 - Roberta		CP 405 - 12/31/16	\$ 36,222.00		\$ 36,222				\$ 36,222	
30		Fidelity Roth IRA #5505 - Roberta		CP 405 - 12/31/16	\$ 32,355.00		\$ 32,355	\$ -			\$ 32,355	
31		Vanguard Roth/IRA #7245 - Roberta			\$ 28,184.00		\$ 28,184	\$ -			\$ 28,184	
32		Vanguard Roth/IRA #1945/5757		CP 406 - 12/31/16	\$ 17,763.00		\$ 17,763				\$ 17,763	
33		Fidelity Funds Account #5513 - Joint		CP 405 - 2/23/17	\$ 3,272.00		\$ 3,272				\$ 3,272	
34		Military Pension United States Navy - Patrick (EDITED to correct name of asset)				pension	\$ 1	\$ 1			\$ 1	
35		Vanguard IRA Account #3307 - Patrick & Kayleigh		7/10/2015			\$ -	\$ -			\$ -	
36		Vanguard IRA Account #2382 - Patrick & Kelsey		7/10/2015			\$ -	\$ -			\$ -	
37		Vanguard SEP IRA Account #4070 - Patrick			\$ 256,508.00		\$ 256,508	\$ 142,029			\$ 114,480	
38		Vanguard Traditional IRA Account #9989 - Patrick		CP 407 - 4/19/17	\$ 13,389.00		\$ 13,389	\$ 13,389				
39		Thrift Savings Plan - Patrick - MODIFIED		CP408 - 3/31/17	\$ 216,719.00		\$ 216,719	\$ 216,719				
		Pre-Trial Distribution of Vanguard Roth IRA Funds to Husband - ADDED		CP358 - 2/17/15	\$ 33,718.75		\$ 33,719	\$ 33,719				
41		<b>RETIREMENT SUBTOTAL</b>			\$ 638,131	\$ -	\$ 638,132	\$ 405,857	\$ -		\$ 232,277	\$ -
42												
43	5	<b>Life Insurance</b>										
44												
45		<b>LIFE INSURANCE SUBTOTAL</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46												
47	6	<b>Personal Property/Misc</b>										
48		2015 Toyota Tundra - REMOVED: Post Separation Asset										

49	KTM Motorcycle	Stokes Appraisal	\$ 9,500.00		\$ 9,500.00	\$ 9,500			
50	2005 Honda Odyssey van	Stokes Appraisal	\$ 900.00		\$ 900.00			\$ 900	
51	<b>2017 Volkswagen Golf GTI - REMOVED: Post Separation Asset</b>								
52	Pre-distribution of funds for Quigley Van Husband sold post-separation- ADDED	CP 358 - 2/5/15	\$ 20,000.00		\$ 20,000.00	\$ 20,000			
53	USAA Insurance Proceeds for Honda Ridgeline - ADDED	CP 363-364 - 12/19/16	\$ 19,106.86		\$ 19,106.86	\$ 19,107			
54	Personal Property Hobby Farm (less vehicles) - ADDED	CP 1238-1250, 369	\$ 33,230.00		\$ 33,230.00	\$ 32,710		\$ 520	
55	Personal Property Supplemental Hobby Farm - ADDED	CP 1257-1258, 369	\$ 1,230.00		\$ 1,230.00	\$ 1,230			
56	Personal Property Clearcreek Rd (less van) - ADDED	CP 1252-1253	\$ 1,982.00		\$ 1,982.00			\$ 1,982	
57	Pre-distribution of funds for Kubota Tractor - ADDED	CP 398	\$ 22,834.16		\$ 22,834.16	\$ 22,834			
58	Keystone Travel Trailer - ADDED	CP 369, 1246	\$ 10,000.00		\$ 10,000.00	\$ 10,000			
	Custom Horse Trailer - ADDED	CP 369, 1246	\$ 1,100.00		\$ 1,100.00	\$ 1,100			
60	<b>PERSONAL PROPERTY SUBTOTAL</b>		\$ 119,883	\$ -	\$ 119,883	\$ 116,481	\$ -	\$ 3,402	\$ -
61									
62	<b>B. LIABILITIES</b>								
64	USAA Signature Visa Account 4464	Updated snapshot		\$ (17,565)	\$ (17,565)	\$ (17,565)			
65	Cabela's Club Account 1616	1/8/2015		\$ (1,571)	\$ (1,571)	\$ (1,571)			
66	Navy Federal Line of Credit Account 6708	Transaction history		Unknown	Unknown				
67	Navy Federal VISA Account 3165 - Patrick	1/10/2015		\$ (16,843)	\$ (16,843)	\$ (16,843)			
68	Vavy Federal MasterCard Account 3478 - Pisteuo Anesthesia	1/16/2015		\$ (59)	\$ (59)	\$ (59)			
69	REMOVED: This is the post-separation loan on the Volkswagen GTI	CP 642 (Line 5), 1292							
70	2016 tax debt - EDITED***	CP 1465, 1466, 1481, 1423, 1441		\$ (87,040)	\$ (87,040)	\$ (30,103)	\$ (70,243)	\$ (56,937)	\$ (27,664)
71	Loans from Sinopole Trust	3/2/2017		**Husband's separate debt	**Husband's separate debt		\$ (156,450)		
72	<b>LIABILITIES SUBTOTAL</b>			\$ (123,078)	\$ (123,078)	\$ (66,141)	\$ (226,693)	\$ (56,937)	\$ (27,664.00)
75	<b>Total assets NET of encumbrances</b>		\$ 1,771,633	\$ (658,377)	\$ 1,113,256	\$ 708,103	\$ (226,693)	\$ 405,155	\$ (27,664.00)
76						63.61%		36.39%	
77	<b>Total equalizing cash payment</b>					\$ (151,474.00)		\$ 151,474.00	
79	% of Community Assets Awarded to Roberta		50%						
80	% of Community Assets Awarded to Patrick		50%						
81	<b>Total Community Assets to Each Spouse:</b>				\$ 556,629		\$ 556,629		
83	***The Court appointed CPA Chris Fraizer divided the capital gain from the sale of community assets other than IRA Distributions 50/50 (\$152,072 to each). However, Robbie was assigned an additional \$86,679 in community IRA Distributions.								
85	***The total 2016 IRS debt assigned to Robbie is \$84,601. Of that amount, \$27,664 would be her proportional tax liability on the maintenance of \$90,000 she received from Patrick in 2016, which would be her separate tax liability. The remaining \$56,937 is the community tax liability on the sale of the community assets in 2016 (Portion of raw land in West Virginia, Maryland house and IRA Distributions of \$86,679 etc). CP 1465, 1466, 1481.								
87	***The total 2016 IRS debt assigned to Patrick is \$100,346. Of that amount, \$70,243 would be his proportional tax liability on his ordinary income as an anesthesiologist (\$294,986), taxable interest income (\$19) and 100% of his naval pension (\$57,146) since he had sole use of it in 2016, which would be his separate tax liability on post-separation earnings. The remaining \$30,103 is the community tax liability on the sale of the community assets in 2016 (Portion of raw land in West Virginia and Maryland House, etc). CP 1423, 1441. Patrick paid in \$78,358 to the IRS during 2016 \$57,146 of which came from his 100% use of the community naval pension. CP 1422.								

# **APPENDIX**

## **B**

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SUPERIOR COURT OF THE STATE OF WASHINGTON  
IN AND FOR KITSAP COUNTY

In re the Marriage of:

ROBERTA SINOPOLE,

Petitioner,

and

PATRICK SINOPOLE,

Respondent.

No. 15-3-00125-1

MEMORANDUM OPINION RE CHILD  
SUPPORT, MAINTENANCE, DIVISION  
OF DEBTS AND ASSETS, AND  
ATTORNEY'S FEES

THIS MATTER comes before the Court following a bench trial conducted from May 2, 2017 through June 23, 2017, over the course of approximately twenty-two days. Petitioner Roberta Sinopole was represented by her attorney Jason Benjamin and Respondent Patrick Sinopole was represented by his attorneys Jamie Walker and Matthew Taylor. The Final Parenting Plan and Findings of Fact and Conclusions of Law Re Parenting Plan were entered August 29, 2017. This Memorandum Opinion addresses the remaining issues: child support, maintenance, division of debt and assets, and attorney's fees.

**I. Child Support**

The child support amount will be determined based on the following: Roberta's income is imputed at \$2,714/month per the child support guidelines, and will be added to her half of Patrick's pension of \$2,381.08/month (\$28,573 divided by 12). The maintenance payments of \$5,000/month from Patrick are also to be included in this calculation.

409

1 Patrick's income is calculated by adding his W-2 wages of \$294,986.48, or  
2 \$24,582.06/month, plus his half of his Navy pension, \$2,381.08/month, and deducting his  
3 \$5,000/month maintenance payments to Roberta.

4 Patrick shall be responsible for Samantha's Post-secondary expenses. Roberta had  
5 no input in Samantha's school choice and cannot afford to contribute to the costs. Post-  
6 secondary expenses for Amelia are reserved. Patrick shall provide health insurance  
7 coverage for Samantha and Amelia, including dental and vision.

8 Tax Exemptions: Patrick shall claim Samantha and Roberta and Patrick will  
9 alternate years claiming Amelia, with Roberta in odd years and Patrick in even years.

## 10 II. Maintenance

11 Pursuant to RCW 26.09.090(1), in a proceeding for dissolution of marriage, the  
12 court may grant a maintenance order for either spouse. The maintenance order shall be in  
13 an amount and for such period of time as the court deems just, without regard to  
14 misconduct. In making the decision, the court considers all relevant factors.<sup>1</sup> "Maintenance  
15 is a flexible tool for equalizing the parties' standard of living for an appropriate period of  
16 time."<sup>2</sup>

17 Roberta and Patrick were married for over twenty-five years. Roberta previously  
18 worked as an attorney, but has not worked for twenty years, as she stayed at home to raise  
19 and educate the children, giving up her career in the interest of the family. Roberta, now  
20 fifty-four years old, has enjoyed a high standard of living during the marriage. Roberta has  
21

22  
23 <sup>1</sup> RCW 26.09.090(1) lists the following non-exclusive list of factors to be considered:

- 24 (a) The financial resources of the party seeking maintenance, including separate or community property  
25 apportioned to him or her, and his or her ability to meet his or her needs independently, including the extent  
26 to which a provision for support of a child living with the party includes a sum for that party;  
27 (b) The time necessary to acquire sufficient education or training to enable the party seeking maintenance to  
28 find employment appropriate to his or her skill, interests, style of life, and other attendant circumstances;  
29 (c) The standard of living established during the marriage or domestic partnership;  
30 (d) The duration of the marriage or domestic partnership;  
(e) The age, physical and emotional condition, and financial obligations of the spouse or domestic partner  
seeking maintenance; and  
(f) The ability of the spouse or domestic partner from whom maintenance is sought to meet his or her needs  
and financial obligations while meeting those of the spouse or domestic partner seeking maintenance.

<sup>22</sup> *In re Marriage of Wright*, 179 Wn. App. 257, 269, 319 P.3d 45 (2013) (internal quotations omitted).

1 stated that she is capable of working, and although her attorney skills are dated, Roberta  
2 has shown herself to be a very intelligent and talented person. The Court finds she is fully  
3 capable of employment. However, the Court has taken into account that Roberta will likely  
4 need time to retrain herself to reenter the workforce, and that at the moment, her time is  
5 likely best spent parenting Amelia and focusing on her DBT therapy and coming to terms  
6 with the fallout of this very high-conflict divorce. The Court also notes that Patrick will be  
7 taking on a vast majority of the substantial marital debt.

8 Roberta has been receiving monthly maintenance of \$7,500 for nearly 2.5 years.<sup>3</sup>  
9 Based upon a weighing of the above findings, the Court finds that a period of maintenance  
10 for six more years at \$5,000 is reasonable. By refusing to file a financial declaration with  
11 the Court, there is no way for the Court to justify an amount higher than \$5,000. Further,  
12 Patrick does not appear to be capable of paying a higher amount, as he is already taking on  
13 nearly all of the familial debts.

14 The Court has determined that six more years of maintenance, from the date of this  
15 order, will allow Roberta to first focus on her DBT therapy and her parentage of Amelia up  
16 until the time she will likely be leaving for college. Having this time to focus on herself and  
17 her children will hopefully offer the opportunity for reconciliation with Roberta's older  
18 children, as well as offering her the chance to update her skills so that she can find  
19 meaningful and rewarding employment. Further, even though Roberta failed to submit a  
20 financial declaration, it is clear that she needs the maintenance payments from Patrick.  
21 Roberta has no job and will share residential time with Amelia. She will need money for  
22 housing both herself and her daughter, and funds for her eventual retraining, as well as all  
23 of the other usual living expenses. Patrick shall bear the responsibility and cost for  
24 procuring a life insurance policy, to the benefit of Roberta, to ensure the payment of the  
25 entire maintenance amount.

26 //

27 //

28  
29 <sup>3</sup> By Order entered 5/20/15, Patrick was ordered to pay Roberta \$7,500 in monthly maintenance, beginning  
30 May 1, 2015.

1                   **III.     Division of Debts and Assets**

2                   In a proceeding for dissolution of the marriage, the court shall, without regard to  
3 misconduct, make such disposition of the property and the liabilities of the parties, either  
4 community or separate, as shall appear just and equitable after considering all relevant  
5 factors.<sup>4</sup> The vast majority of the assets have already been divided by agreement. Of the  
6 remaining divisions that must be made, the Court finds that it is just and equitable to divide  
7 the remaining assets evenly as of the date of separation.<sup>5</sup>

- 8                   a.   Roberta will receive half of Patrick's Navy pension. The pension provides \$57,146  
9                   annually. Roberta will receive \$28,573.
- 10                  b.   The family home, located at 1658 NE Sawdust Hill Rd, Poulsbo, Washington, must  
11                   be listed for sale immediately. Improvements recommended by the real estate agent  
12                   will be paid for by Patrick and reimbursed first from the sale proceeds. Any  
13                   remaining proceeds will be split evenly between the parties, after all IRS debt and  
14                   other debt associated with the other party has been paid. The value of the home, as  
15                   considered by the Court, is \$950,000, per the May, 2017, appraisal.
- 16                  c.   The personal assets have already been largely divided, however Roberta seeks the  
17                   return of her photo albums of her children, her DVD's, a red mixer, and two-pieces  
18                   of furniture that she refinished. Roberta is to receive these items.
- 19                  d.   For the remaining debts and assets, the Court adopts Patrick's proposed distribution,  
20                   as provided in Respondent's Exhibit 821 (attached).
- 21                  e.   Any remaining unpaid contempt orders against Patrick from this case will be turned  
22                   into a judgment in favor of Roberta against Patrick.
- 23

24

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25                   <sup>4</sup> Factors to be considered include, but are not limited to: (1) The nature and extent of the community  
26                   property; (2) The nature and extent of the separate property; (3) The duration of the marriage or domestic  
27                   partnership; and (4) The economic circumstances of each spouse or domestic partner at the time the division  
28                   of property is to become effective, including the desirability of awarding the family home or the right to live  
                    therein for reasonable periods to a spouse or domestic partner with whom the children reside the majority of  
                    the time. RCWA 26.09.080.

29                   <sup>5</sup> Respondent called Ken Wilson, forensic accountant, to testify regarding the financial accounts of the parties.  
30                   This appears to have been his first accounting done for a dissolution proceeding and was of very limited use  
                    to the Court.

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**IV. Attorney's Fees**

Each side shall bear the costs of their attorney's fees. Of the 29 (out of 44) motions filed by Roberta, many concerned minor issues and several were denied. Further, Patrick is taking on a vast majority of the debt and does not have the means to pay for Roberta's attorney's fees, and where Patrick has been found in contempt, orders on attorney's fees have already been entered.

**V. Conclusion**

The parties are directed to draft the necessary worksheets and proposed orders for presentation in accordance with this Memorandum Opinion.

Dated: This 22 day of September, 2017.

  
JUDGE SALLY F. OLSEN

	A	B	C	D	E	F	G	H	I	J	K	L
1	Ref. # Description			Source	Value	As of Valuation Date	Liabilities	Net Value	Disposition of Husband		Disposition of Wife	
2									Community	Separate	Community	Separate
3	<b>A. ASSETS</b>											
5	1	<b>Real Property</b>										
6			1658 NE Sawdust Hill Rd. Poulsbo, WA	5-2017 appraisal	\$ 950,000	\$ (497,299.00)	\$ 452,701	\$ 226,350			\$ 226,351	
7												
8			<b>REAL PROPERTY SUBTOTAL</b>		\$ 950,000	\$ (497,299)	\$ 452,701	\$ 226,350	\$ -		\$ 226,351	\$ -
11	2	<b>Investments/Stock/Businesses</b>										
12			Plateau Anesthesia Inc.									
13												
14			<b>INVESTMENTS/PRIVATELY HELD SUBTOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	3	<b>Cash/Investments</b>										
17			Navy Federal Checking Acct #8708, Savings Acct #8008 - Patrick	1/9/2015	\$ 1,193.28		\$ 1,193				\$ 1,193	
18			Navy Federal Credit Union #2859, Savings #9001 - Roberta	1/9/2015	\$ 7,485.68		\$ 7,486				\$ 7,485.68	
19			Navy Federal Credit Union #8356, #6599 - Amelle & Patrick	12/31/2014	\$ 652.64		\$ 653					
20			Navy Federal Credit Union #7093, #1333 - Kelsey & Patrick	12/31/2014	\$ 811.85		\$ 812					
21			Navy Federal Credit Union #2064, #1325 - Keyleigh & Patrick	12/31/2014	\$ 586.34		\$ 586					
22			Navy Federal Credit Union #6009 - Samaritna & Patrick	12/31/2014	\$ 759.86		\$ 760					
23			Funds held in trust from proceeds of WV and MD houses		\$ 50,385.48	\$ (38,000)	\$ 12,385	\$ 6,193			\$ 6,192	
24			Navy Federal Checking Acct #9025, Acct #9038 - Plateau Anesthesia	12/31/2014	\$ 6,154.00		\$ 6,154	\$ 6,154.00			\$ -	
25												
26			<b>CASH/INVESTMENTS SUBTOTAL</b>		\$ 68,029	\$ -	\$ 90,029	\$ 12,347	\$ -		\$ 14,871	\$ -
28	4	<b>Retirement</b>										
29			Fidelity Roth IRA #5481 - Roberta		\$ 45,316.00		\$ 45,316				\$ 45,316.00	
30			Fidelity Roth IRA #5505 - Roberta		\$ 116,383.00		\$ 116,383	\$ -			\$ 116,383.00	
31			Vanguard Roth IRA #7248 - Roberta		\$ 28,184.00		\$ 28,184	\$ -			\$ 28,184.00	
32			Vanguard Trad IRA #1948/5757		\$ 17,763.00		\$ 17,763				\$ 17,763.00	
33			Fidelity Funds Account #5513 - Joint		\$ 3,272.00		\$ 3,272				\$ 3,272	
34			Thrift Savings Plan - Patrick				\$ 1	\$ 1			\$ 1	
35			Vanguard IRA Account #3307- Patrick, & Keyleigh	7/10/2015			\$ -	\$ -			\$ -	
36			Vanguard IRA Account #2382- Patrick, & Kelsey	7/10/2015			\$ -	\$ -			\$ -	
37			Vanguard SEP IRA Account #4070- Patrick		\$ 256,508.00		\$ 256,508	\$ 142,029			\$ 114,480	
38			Vanguard Traditional IRA Account #9988- Patrick	7/10/2015	\$ 12,893.10		\$ 12,893	\$ 12,893.00			\$ -	
39			Thrift Savings Plan - Patrick	7/10/2015	\$ 183,356.43		\$ 183,356	\$ 183,356.00			\$ -	
40												
41			<b>RETIREMENT SUBTOTAL</b>		\$ 663,676	\$ -	\$ 663,677	\$ 338,279	\$ -		\$ 328,389	\$ -
43	6	<b>Life Insurance</b>										
44												
45			<b>LIFE INSURANCE SUBTOTAL</b>		\$ 0	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
47	8	<b>Personal Property/Misc</b>										
48			2016 Toyota Tundra	Stokes Appraisal	\$ 38,300.00	\$ (27,605.52)	\$ 10,694.48	\$ 10,694			\$ -	
49			KTM Motorcycle	Stokes Appraisal	\$ 9,500.00		\$ 9,500.00	\$ 9,500			\$ -	
50			2006 Honda Odyssey van	Stokes Appraisal	\$ 900.00		\$ 900.00				\$ 900	
51			2017 Volkswagen Golf GTI	Purchase Price	\$ 25,200.00	\$ (9,797.00)	\$ 16,403.00	\$ 16,403			\$ -	
52												
53			<b>PERSONAL PROPERTY SUBTOTAL</b>		\$ 74,900	\$ (37,403)	\$ 37,497	\$ 36,597	\$ -		\$ 900	\$ -
55	<b>B. LIABILITIES</b>											
57			USAA Signature Visa Account 4464	Undated snapshot		\$ (17,565.27)	\$ (17,565)	\$ (17,565)			\$ -	
58			Cabela's Club Account 1818	1/8/2015		\$ (1,571)	\$ (1,571)	\$ (1,571)			\$ -	

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	A	B	C	D	E	F	G	H	I	J	K	L
59				Navy Federal Line of Credit Account 6766	Transaction history		Unknown	Unknown				
60				Navy Federal VISA Account 3186 - Patrick	1/10/2015		\$ (16,843)	\$ (16,843)	\$ (16,843)			
61				Navy Federal MasterCard Account 2478 - Plateau Anesthesia	1/16/2015		\$ (59)	\$ (59)	\$ (59)			
62				Navy Federal Credit Union Consumer Loan #0372 - Patrick	1/9/2017		\$ (10,014)	\$ (10,014)	\$ (10,014)			
63				2016 tax debt	12/1/2016		\$ (174,000)	\$ (174,000)	\$ (87,000)		\$ (87,000)	
64				Loans from Shopelle Trust	3/2/2017		(\$156,450.00)	\$ (156,450)	\$ -	\$ (156,450)		
65				<b>LIABILITIES SUBTOTAL</b>			<b>\$ (376,502)</b>	<b>\$ (376,502)</b>	<b>\$ (133,052)</b>	<b>\$ (156,450)</b>	<b>\$ (87,000)</b>	<b>\$ -</b>
68				Total assets NET of encumbrances		\$ 1,756,605	\$ (911,204)	\$ 807,402	\$ 480,521	\$ (156,450)	\$ 480,521	\$ -
70				Total equalizing cash payment								
73				% of Community Assets Awarded to Roberta	50%							
74				% of Community Assets Awarded to Patrick	50%							
75							Total Community Assets to Each Spouse:		\$ 480,521		\$ 480,521	

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DECLARATION OF MAILING

I, Marcus Hauer, certify under penalty of perjury under the laws of the State of Washington that I am now and at all times herein mentioned, a resident of the State of Washington, over the age of eighteen years, not a party to or interested in the above-entitled action, and competent to be a witness herein.

Today, I caused a copy of the foregoing document to be served in the manner noted on the following:

Jason Benjamin Law Offices of Jason Benjamin 1201 Pacific Ave Ste C7 Tacoma, WA 98402-4393	<input checked="" type="checkbox"/> Via U.S. Mail <input checked="" type="checkbox"/> Via Email: jason@attorneys253.com
Jamie Walker & Matthew Taylor McKinley Irvin 1201 Pacific Avenue, Suite 2000 Tacoma, WA 98402	<input checked="" type="checkbox"/> Via U.S. Mail <input checked="" type="checkbox"/> Via Email: mtaylor@mckinleyirvin.com; jwalker@mckinleyirvin.com
Margo Waldroup Clear Creek Psychological Associates 3501 NW Lowell Street, Suite 201 Silverdale, WA 98383	<input checked="" type="checkbox"/> Via U.S. Mail <input checked="" type="checkbox"/> Via Email: margow@tscnet.com

DATED this September 22, 2017 at Port Orchard, Washington.



Marcus Hauer  
Staff Attorney

# **APPENDIX**

## **C**

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**SUPERIOR COURT OF WASHINGTON  
COUNTY OF COUNTY OF KITSAP**

In re:	No. 15-3-00125-1
Petitioner:	CHILD SUPPORT ORDER FINAL (ORS)
ROBERTA CLARE TESTER SINOPOLE	<input checked="" type="checkbox"/> Clerk's Action Required: WSSR
And Respondent:	
PATRICK LAWRENCE SINOPOLE	

**CHILD SUPPORT ORDER**

**1. Money Judgment Summary**

No money judgment is ordered.

***Findings and Orders***

- 2. The court orders child support as part of this family law case. This is a final order.
- 3. The *Child Support Schedule Worksheets* attached or filed separately are approved by the court and made part of this Order.
- 4. **Parents' contact and employment information**

Each parent must fill out and file with the court a *Confidential Information* form (FL All Family 001) including personal identifying information, mailing address, home address, and employer contact information.

RCW 26.09.13; 26.26.132.26.10.050  
Mandatory Form (07/2017)  
FL All Family 130

Child Support Order  
p. 1 of 9



**McKINLEY IRVIN**  
1201 Pacific Avenue, Suite 2000  
Tacoma, WA 98402  
P: 253.952.4290

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**Important!** If you move or get a new job any time while support is still owed, you must:

- Notify the Support Registry, and
- Fill out and file an updated *Confidential Information* form with the court.

**Warning!** Any notice of a child support action delivered to the last address you provided on the *Confidential Information* form will be considered adequate notice, if the party trying to serve you has shown diligent efforts to locate you.

**5. Parents' Income**

Parent (name): Roberta Sinopole	Parent (name): Patrick Sinopole
<b>Net monthly income \$ 8,258.</b> <i>(line 3 of the Worksheets)</i>	<b>Net monthly income \$ 12,567.</b> <i>(line 3 of the Worksheets)</i>
This income is: <input checked="" type="checkbox"/> imputed to this parent. <input checked="" type="checkbox"/> this parent's actual income <i>(after any exclusions approved below)</i>	This income is: <input type="checkbox"/> imputed to this parent. <input checked="" type="checkbox"/> this parent's actual income <i>(after any exclusions approved below)</i>
<b>Does this parent have income from overtime or a 2<sup>nd</sup> job?</b> <input checked="" type="checkbox"/> No. <input type="checkbox"/> Yes. No. The court has included this income in this parent's gross monthly income on line 1 of the <i>Worksheets</i> .	<b>Does this parent have income from overtime or a 2<sup>nd</sup> job?</b> <input checked="" type="checkbox"/> No. <input type="checkbox"/> Yes. No. The court has included this income in this parent's gross monthly income on line 1 of the <i>Worksheets</i> .

**6. Imputed Income**

To calculate child support, the court may impute income to a parent:

- whose income is unknown, or
- who the Court finds is unemployed or under-employed by choice.

*Imputed income is not actual income. It is an assigned amount the court finds a parent could or should be earning. (RCW 26.19.071(6))*



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<b>Parent (name):</b> Roberta Sinopole	<b>Parent (name):</b> Patrick Sinopole
This parent's monthly net income is imputed because:  The imputed amount is based on the information below: <i>(Options are listed in order of required priority. The Court used the first option possible based on the information it had.)</i>	Does not apply. This parent's actual income is used.

**7. Limits affecting the monthly child support amount**

The monthly amount has been affected by:  
  
**Combined Monthly Net Income over \$12,000.** Together the parents earn more than \$12,000 per month. The child support amount

**8. Standard Calculation**

<i>Parent Name</i>	<i>Standard calculation Worksheets line 17</i>
Roberta Clare Tester Sinopole	\$ 732.07
Patrick Lawrence Sinopole	\$ 1111.93

**There is only one child for support purposes - All of the children are living with both parents equally. The other parent must pay child support. The standard calculation from the *Child Support Schedule Worksheets* line 17 for the parent paying support is \$1,112.**

**9. Deviation from standard calculation**

Should the monthly child support amount be different from the standard calculation?:

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No - The monthly child support amount ordered in section 10 is the same as the standard calculation listed in section 8 because neither parent asked for a deviation from the standard calculation.

**10. Monthly child support amount (transfer payment)**

After considering the standard calculation in section 8, and whether or not to apply a deviation in section 9, the court orders the following monthly child support amount (transfer payment).

Patrick Sinopole must pay child support to Roberta Sinopole each month as follows for the children listed below:

Child's Name	Age	Amount
1. Amelia Sinopole	12	\$1,111.93
<b>Total monthly child support amount:</b>		<b>\$ 1,111.93</b>

**11. Starting date and payment schedule**

The monthly child support amount must be paid starting November 2017 on the following payment schedule:

Other:  
Due on the 15th of each month

**12. Step Increase (for modifications or adjustments only)**

Does not apply.

**13. Periodic Adjustment**

Child support may be changed according to state law. The Court is not ordering a specific periodic adjustment schedule below.

**14. Payment Method (check either Registry or Direct Pay)**

Send payment to the:

*Direct deposit.*  
~~Direct Pay - Send payment to the other parent or non-parent custodian by:~~

Mail to: \_\_\_\_\_  
street address or PO box city state zip

1 or any new address the person owed support provides to the parent who  
2 owes support.

3 **15. Enforcement through income withholding (garnishment)**

4 DCS or the person owed support can collect the support owed from the wages,  
5 earnings, assets or benefits of the parent who owes support, and can enforce liens  
6 against real or personal property as allowed by any state's child support laws  
without notice to the parent who owes the support.

7 *If this order is not being enforced by DCS and the person owed support wants to*  
8 *have support paid directly from the employer, the person owed support must ask the*  
9 *court to sign a separate wage assignment order requiring the employer to withhold*  
*wages and make payments. (Chapter 26.18 RCW.)*

10 Income withholding may be delayed until a payment becomes past due if the court  
11 finds good reason to delay.

12 **16. End date for support**

13 Support must be paid for each child until the child turns 18 or is no longer enrolled in  
14 high school, whichever happens last, unless the court makes a different order in  
section 17.

15 **17. Post-secondary educational support (for college or vocational school)**

16 **Reserved** - A parent or non-parent custodian may ask the court for post-secondary  
17 educational support at a later date without showing a substantial change of  
18 circumstances by filing a *Petition to Modify Child Support Order* (form FL Modify  
501) The *Petition* must be filed *before* child support ends as listed in section 16.

18 **Other:**

19 Patrick shall be responsible for Samantha's post secondary expenses. Roberta had  
20 no input in Samantha's school choice and cannot afford to contribute to the costs.  
Patrick shall provide health insurance for Samantha as well as Amelia, including  
21 dental and vision coverage.

22 **18. Claiming children as dependents on tax forms**

23 The parties have the right to claim the children as their dependents on their tax  
24 forms as follows:



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Every year - Patrick Lawrence Sinopole has the right to claim Samantha Sinopole.

Alternating - Roberta Sinopole has the right to claim the Amelia Sinopole for odd years. Patrick Lawrence Sinopole has the right to claim the children for the opposite years.

For tax years when a non -custodial parent has the right to claim the children, the parents must cooperate to fill out and submit IRS Form 8332 in a timely manner.

**Warning!** Under federal law, the parent who claims a child as a dependent may owe a tax penalty if the child is not covered by health insurance.

**19. Health Insurance**

**Important!** Read the Health Insurance Warnings at the end of this order.

The court is not ordering how health insurance must be provided for the child because the court does not have enough information to determine the availability of accessible health insurance for the child (insurance that could be use for the child's primary care). The law requires every parent to provide or pay for health insurance. The Division of Child Support (DCS) or any parent can enforce this requirement.

**20. Health insurance if circumstances change or court has not ordered**

If the parties' circumstances change, or if the court is not ordering how health insurance must be provided for the children in section 19:

- A parent, non-parent custodian, or DCS can enforce the medical support requirement.
- If a parent does not provide proof of accessible private insurance (insurance that can be used for the children's primary care), that parent must:
  - Get (or keep) insurance through his/her work or union, unless the insurance costs more than 25% of his/her basic support obligation (line 19 of the *Worksheets*),
  - Pay his/her share of the other parent's monthly premium up to 25% of his/her basic support obligation (line 19 of the *Worksheets*), or



- Pay his/her share of the monthly cost of any public health care coverage, such as Healthy Kids, BHP, or Medicaid, for which there is an assignment.

**21. Children's expenses not included in the monthly child support amount**

**Uninsured medical expenses** - Each parent is responsible for a share of uninsured medical expenses as ordered below. Uninsured medical expenses include premiums, co-pays, deductibles, and other health care costs not covered by insurance.

Children's Expenses for:	Parent: Roberta Sinopole pays monthly	Parent: Patrick Sinopole pays monthly	Make payments to:	
			Person who pays the expense	Service Provider
Uninsured medical expenses			[ ]	[ ]

\* Proportional Share is each parent's percentage share of the combined net income from line 6 of the Child Support Schedule Worksheets.

\*\*If the percentages ordered are different from the Proportional Share, explain why:

**Other shared expenses:**

*Agreed upon extra-curricular activities in writing. Does not apply. The monthly amount covers all expenses, except health care expenses. pro rata per worksheet. JEW*

**22. Past due child support, medical support and other expenses**

**23. Overpayment caused by change**

Does not apply.

**24. Other Orders**

All the Warnings below are required by law and are incorporated and made part of this order.

**Ordered.**

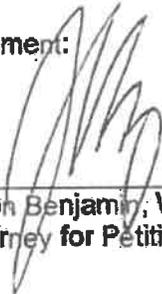


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Date 11/3/17 Judge or ~~Commissioner~~ SALLY F. OLSEN

**Petitioner and Respondent or their lawyers fill out below:**

This document:  
  
Jamie R. Walker, WSBA No. 39703  
Attorney for Respondent

This document:  
  
Jason Benjamin, WSBA No. 25133  
Attorney for Petitioner

**All the warnings below are required by law and are part of the order. Do not remove.**

**Warnings!**

**If you don't follow this child support order...**

- DOL or other licensing agencies may deny, suspend, or refuse to renew your licenses, including your driver's license and business or professional licenses, and
- Dept. of Fish and Wildlife may suspend or refuse to issue your fishing and hunting licenses and you may not be able to get permits. (RCW 74.20A.320)

**If you receive child support...**

You may have to:

- Document how that support and any cash received for the children's health care was spent.
- Repay the other parent for any day care or special expenses included in the support if you didn't actually have those expenses. (RCW 26.19.080)

**Health Insurance Warnings!**

**Both parents must keep the Support Registry informed whether or not they have access to health insurance for the children at a reasonable cost, and provide the policy information for any such insurance.**

**If you are ordered to provide children's health insurance...**

**You have 20 days from the date of this order to send:**

**longer get or continue coverage as ordered in section 19 through your job or union. If your insurance coverage**

RCW 26.09.13; 26.26.132.26.10.050  
Mandatory Form (07/2017)  
FL All Family 130

Child Support Order  
p. 8 of 9



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- proof that the children are covered by insurance, or
- proof that insurance is not available as ordered.

Send your proof to the other parent or to the Support Registry (if your payments go there).

If you do not provide proof of insurance:

- The other parent or the support agency may contact your employer or union, without notifying you, to ask for direct enforcement of this order (RCW 26.18.170), and
- The other parent may:
  - Ask the Division of Child Support (DCS) for help,
  - Ask the court for a contempt order, or
  - File a Petition in court.

Don't cancel your children's health insurance without the court's approval, unless your job ends and you can no

for the children ends, you must notify the other parent and the Support Registry.

If an insurer sends you payment for a medical provider's service:

- you must send it to the medical provider if the provider has not been paid; or
- you must send the payment to whoever paid the provider if someone else paid the provider; or
- you may keep the payment if you paid the provider.

If the children have public health care coverage, the state can make you pay for the cost of the monthly premium.

Always inform the Support Registry and other parent if your access to health insurance changes or ends.





	Roberta	Patrick
<b>Part II: Basic Child Support Obligation (see Instructions, page 7)</b>		
7. Each Parent's Basic Child Support Obligation without consideration of low income limitations (Each parent's Line 6 times Line 5.)	\$732.07	\$1,111.93
8. Calculating low income limitations: Fill in only those that apply.		
Self-Support Reserve: (125% of the Federal Poverty Guideline.)	\$1,256.00	
a. Is combined Net Income Less Than \$1,000? If yes, for each parent enter the presumptive \$50 per child.	-	-
b. Is Monthly Net Income Less Than Self-Support Reserve? If yes, for that parent enter the presumptive \$50 per child.	-	-
c. Is Monthly Net Income equal to or more than Self-Support Reserve? If yes, for each parent subtract the self-support reserve from line 3. If that amount is less than line 7, enter that amount or the presumptive \$50 per child, whichever is greater.	-	-
9. Each parent's basic child support obligation after calculating applicable limitations. For each parent, enter the lowest amount from line 7, 8a - 8c, but not less than the presumptive \$50 per child.	\$732.07	\$1,111.93
<b>Part III: Health Care, Day Care, and Special Child Rearing Expenses (see Instructions, page 8)</b>		
10. Health Care Expenses		
a. Monthly Health Insurance Premiums Paid for Child(ren)	-	-
b. Uninsured Monthly Health Care Expenses Paid for Child(ren)	-	-
c. Total Monthly Health Care Expenses (line 10a plus line 10b)	-	-
d. Combined Monthly Health Care Expenses (add both parent's totals from line 10c)	-	-
11. Day Care and Special Expenses		
a. Day Care Expenses	-	-
b. Education Expenses	-	-
c. Long Distance Transportation Expenses	-	-
d. Other Special Expenses (describe)	-	-
	-	-
	-	-
	-	-
e. Total Day Care and Special Expenses (Add lines 11a through 11d)	-	-
12. Combined Monthly Total Day Care and Special Expenses (add both parents' day care and special expenses from line 11e)	-	-
13. Total Health Care, Day Care, and Special Expenses (line 10d plus line 12)	-	-
14. Each Parent's Obligation for Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 13)	-	-
<b>Part IV: Gross Child Support Obligation</b>		
15. Gross Child Support Obligation (line 9 plus line 14)	\$732.07	\$1,111.93

WSCSS-Worksheets – Mandatory (CSW/CSWP) 05/2016 Page 2 of 5

	Roberta	Patrick
<b>Part V: Child Support Credits (see Instructions, page 9)</b>		
<b>16. Child Support Credits</b>		
a. Monthly Health Care Expenses Credit	-	-
b. Day Care and Special Expenses Credit	-	-
c. Other Ordinary Expenses Credit (describe)	-	-
	-	-
d. Total Support Credits (add lines 16a through 16c)	-	-
<b>Part VI: Standard Calculation/Presumptive Transfer Payment (see Instructions, page 9)</b>		
17. Standard Calculation (line 15 minus line 16d or \$50 per child whichever is greater)	\$732.07	\$1,111.93
<b>Part VII: Additional Informational Calculations</b>		
18. 45% of each parent's net income from line 3 (.45 x amount from line 3 for each parent)	\$3,716.06	\$5,655.14
19. 25% of each parent's basic support obligation from line 9 (.25 x amount from line 9 for each parent)	\$183.02	\$277.98
<b>Part VIII: Additional Factors for Consideration (see Instructions, page 9)</b>		
<b>20. Household Assets</b> (List the estimated value of all major household assets.)		
a. Real Estate	-	-
b. Investments	-	-
c. Vehicles and Boats	-	-
d. Bank Accounts and Cash	-	-
e. Retirement Accounts	-	-
f. Other: (describe)	-	-
	-	-
	-	-
	-	-
<b>21. Household Debt</b> (List liens against household assets, extraordinary debt.)		
a.	-	-
b.	-	-
c.	-	-
d.	-	-
e.	-	-
f.	-	-
<b>22. Other Household Income</b>		
a. Income Of Current Spouse or Domestic Partner (if not the other parent of this action)		
Name	-	-
Name	-	-
b. Income Of Other Adults in Household		
Name	-	-
Name	-	-



Other Factors For Consideration (continued) (attach additional pages as necessary)

**Signature and Dates**

I declare, under penalty of perjury under the laws of the State of Washington, the information contained in these Worksheets is complete, true, and correct.

Parent's Signature (Column 1)

Parent's Signature (Column 2)

Date

City

Date

City

Judicial/Reviewing Officer

Date

This Worksheet has been certified by the State of Washington Administrative Office of the Courts.  
Photocopying of the worksheet is permitted.

↑  
SIGN  
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# **APPENDIX**

## **D**

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RECEIVED AND FILED  
IN OPEN COURT  
NOV 03 2017  
KITSAP COUNTY CLERK  
ALISON H. SONNTAG

**SUPERIOR COURT OF WASHINGTON  
COUNTY OF KITSAP**

In re the marriage of:

Petitioner:

**ROBERTA SINOPOLE**

And Respondent:

**PATRICK SINOPOLE**

No. 15-3-00125-1

**FINDINGS AND CONCLUSIONS  
ABOUT A MARRIAGE  
(FNFL)**

---

**FINDINGS AND CONCLUSIONS ABOUT A MARRIAGE**

**1. Basis for findings and conclusions**

Trial commencing on May 2, 2017, where the following people were present:

- Petitioner – Roberta Sinopole
- Petitioner’s Lawyer – Jason Benjamin
- Respondent – Patrick Sinopole
- Respondent’s Lawyers – Jamie R. Walker

*The Court makes the following findings of fact and conclusions of law:*

**2. Notice**

The Respondent has appeared in this case, or has responded to or joined the

CR 52; RCW 26.09.030; .070(3)  
Mandatory Form (05/16, rev. 4/25/16)  
FL Divorce 231

Findings and Conclusions  
about a Marriage  
p. 1 of 7



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F: 253.597.7378

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*Petition.*

**3. Jurisdiction over the marriage and the spouses**

At the time the *Petition* was filed,

The Petitioner lived in Washington State.

The Respondent lived in Washington State.

The Petitioner and Respondent lived in this state while they were married, and the Petitioner still lives in this state or is stationed here as a member of the armed forces.

**Conclusion:** The court has jurisdiction over the marriage.

The court has jurisdiction over the Respondent.

**4. Information about the marriage**

The spouses were married on November 24, 1989 at New Melle, MO.

**5. Separation Date**

The marital community ended on December 21, 2014. The parties stopped acquiring community property and incurring community debt on this date.

**6. Status of the marriage**

**Divorce** - This marriage is irretrievably broken, and it has been 90 days or longer since the *Petition* was filed and the *Summons* was served or the Respondent joined the *Petition*.

**Conclusion:** The *Petition* for divorce should be granted.

**7. Separation Contract**

Not Applicable.

**8. Real Property**

The spouses' real property is listed in the Final Divorce Order.

CR 52; RCW 26.09.030; .070(3)  
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Findings and Conclusions  
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p. 2 of 7



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**Conclusion:** The division of real property described in the final order is fair (just and equitable).

**9. Community Personal Property**

The spouses' community personal property is listed in the Final Divorce Order.

**Conclusion:** The division of community personal property described in the final order is fair (just and equitable).

**10. Separate Personal Property**

The **Petitioner's** separate personal property is listed in the Final Divorce Order.

The **Respondent's** separate personal property is listed in the Final Divorce Order.

**Conclusion:** The division of separate personal property described in the final order is fair (just and equitable).

**11. Community Debt**

The spouses' community debt is listed in the Final Divorce Order.

**Conclusion:** The division of community debt described in the final order is fair (just and equitable).

**12. Separate Debt**

The **Petitioner's** separate debt is listed in the Final Divorce Order.

The **Respondent's** separate debt is listed in the Final Divorce Order.

**Conclusion:** The division of separate debt described in the final order is fair (just and equitable).

**13. Spousal Support**

Spousal support should be ordered pursuant to the Final Divorce Order. The wife has a need for spousal support and the husband has a limited ability to pay. Roberta and Patrick were married for over twenty-five years. Roberta previously worked as



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an attorney, but has not worked for twenty years, as she stayed at home to raise and educate the children, giving up her career in the interest of the family. Roberta, now fifty-four years old, has enjoyed a high standard of living during the marriage. Roberta has stated that she is capable of working, and although her attorney skills are dated, Roberta has shown herself to be a very intelligent and talented person. The court finds she is fully capable of employment. However, the court has taken into account that Roberta will likely need time to retrain herself to reenter the workforce, and that at the moment, her time is likely best spent parenting Amelia and focusing on her Dialectical Behavioral Therapy (DBT) and coming to terms with the fallout of this very high-conflict divorce. The court also notes that Patrick will be taking on the vast majority of the substantial marital debt.

Roberta has been receiving monthly maintenance of \$7,500 for nearly 2.5 years. Based upon the above findings, the court finds that a period of maintenance for six more years at \$5,000 is reasonable. By refusing to file a financial declaration with the court, there is no way for the court to justify an amount higher than \$5,000. Further Patrick does not appear to be capable of paying a higher amount as he is taking on nearly all of the familial debts.

The court has determined that six more years of maintenance, from the date of this order, will allow Roberta to first focus on her DBT therapy and her parentage of Amelia up until the time she will likely be leaving for college. Having this time to focus on herself and her children will hopefully offer the opportunity for reconciliation with Roberta's older children as well as offering her the chance to update her skills so that she can find meaningful and rewarding employment.

Further, even though Roberta failed to submit a financial declaration, it is clear that she needs the maintenance payments from Patrick. Roberta has no job and will share residential time with Amelia. She will need money for housing both herself and her daughter and funds for her eventual retraining as well as all of the other usual living expenses. Patrick shall bear the responsibility and cost for procuring a life insurance policy to the benefit of Roberta, to ensure the payment of the entire maintenance amount.

**14. Lawyer Fees and Costs**

Each party should pay his/her own fees or costs. Out of the 44 motions filed in this case, 29 were filed by Roberta, many concerned minor issues and several were denied. Further, Patrick is taking on a vast majority of the debt and does not have the means to pay for Roberta's attorney's fees, and where Patrick has been found in contempt, orders on attorney's fees have already been entered.



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**15. Protection Order**

No one requested an *Order for Protection* in this case.

**16. Restraining Order**

The Respondent requested a *Restraining Order*.

**Conclusion:** The court is not ordering a continuing Restraining Order.

**17. Pregnancy**

Neither spouse is pregnant.

**18. Children of the marriage**

The spouses have the following child together who is still dependent:

Child's name	Age
1. Samantha Sinopole	17
2. Amelia Sinopole	11

If there are children listed above who do not have both spouses listed on their birth certificates, the State Registrar of Vital Statistics should be ordered to amend the children's birth certificates to list both spouses as parents.

**19. Jurisdiction over the children (RCW 26.27.201 – .221, .231, .261, .271)**

The court can approve a *Parenting Plan* for the children the spouses have together because:

**Exclusive, continuing jurisdiction** – A Washington court has already made a custody order or parenting plan for the child, and the court still has authority to make other orders for Samantha and Amelia Sinopole.

**Home state jurisdiction** – Washington is the child's home state because Samantha and Amelia Sinopole lived in Washington with a parent or someone acting as a parent for at least the 6 months just before this case was filed, or if the child is less than 6 months old when the case was filed, they have lived in Washington with a parent or someone acting as a parent since birth.



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**20. Parenting Plan**

The court signed the final *Parenting Plan* filed separately in August 2017.

**21. Child Support**

The dependent child should be supported according to state law.

The court signed the final *Child Support Order* and *Worksheets* filed separately today.

**22. Other Findings or Conclusions**

The vast majority of the assets have already been divided by agreement. Of the remaining divisions to be made, the court finds that it is just and equitable to divide the remaining assets evenly as of the date of separation.

11/3/17 \_\_\_\_\_ *Sally F. Olsen*  
Date Judge or Commissioner **SALLY F. OLSEN**

**Petitioner and Respondent or their lawyers fill out below.**

This document:  
May be signed by the court without notice  
to me

This document:  
Is presented by me

*Jason Benjamin*  
Jason Benjamin, WSBA No. 25133  
Attorney for Petitioner

*Jamie R. Walker*  
Jamie R. Walker, WSBA No. 39703  
Attorney for Respondent

\_\_\_\_\_  
Roberta Sinopole, Petitioner Date

*Patrick Sinopole* 3/22/17  
Patrick Sinopole, Respondent Date



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I declare under penalty of perjury under the laws of the state of Washington that the following is true and correct:

I am the Petitioner in this case and I have read the foregoing Findings of Fact and Conclusions of Law, Final Divorce Order, the Order of Children Support, Children Support Worksheets, and Parenting Plan (if applicable), and they are true and accurate to the best of my knowledge. I am not seeking any relief beyond that specifically requested in the Petition. The support requested, if any, is in compliance with the Children Support Schedule. The Respondent is not pregnant to the best of my knowledge and no other children have been born to me since the date of marriage that have not been disclosed in the Findings of Fact and Conclusions of Law and Final Parenting Plan. The State of Washington has been notified of this case as required by the court rules if either party or the children are receiving or have ever received state cash assistance or medical public assistance.

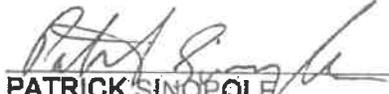
Signed at (City) \_\_\_\_\_, (state) \_\_\_\_\_ on (date) \_\_\_\_\_.

ROBERTA SINOPOLE

I declare under penalty of perjury under the laws of the state of Washington that the following is true and correct:

I am the Respondent in this case and I have read the foregoing Findings of Fact and Conclusions of Law, Final Divorce Order, the Order of Children Support, Children Support Worksheets, and Parenting Plan (if applicable), and they are true and accurate to the best of my knowledge. I am not seeking any relief beyond that specifically requested in the Petition. The support requested, if any, is in compliance with the Children Support Schedule. I am not pregnant to the best of my knowledge and no other children have been born to this marriage since the date of marriage that have not been disclosed in the Findings of Fact and Conclusions of Law and Final Parenting Plan. The State of Washington has been notified of this case as required by the court rules if either party or the children are receiving or have ever received state cash assistance or medical public assistance.

Signed at (City) Port Orchard (state) WA on (date) 3/22/17.

  
PATRICK SINOPOLE

CR 52; RCW 26.09.030; .070(3)  
Mandatory Form (05/16, rev. 4/25/16)  
FL Divorce 231

Findings and Conclusions  
about a Marriage  
p. 7 of 7



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# **APPENDIX**

## **E**

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**SUPERIOR COURT OF WASHINGTON  
COUNTY OF KITSAP**

In re the marriage of:

**Petitioner:**

**ROBERTA SINOPOLE**

**And Respondent:**

**PATRICK SINOPOLE**

No. 15-3-00125-1

**FINAL DIVORCE ORDER  
(DCD)**

**Final Divorce Order**

**1. Money Judgment Summary**

No money judgment is ordered.

**2. Summary of Real Property Judgment**

Does not apply. The real property has been sold, or has been ordered to be sold.

*The court has made Findings and Conclusions in this case and now Orders:*

**3. Marriage**

This marriage is dissolved. The Petitioner and Respondent are divorced.

RCW 26.09.030; .040; .070(3)  
Mandatory Form (05/2016)  
FL Divorce 241

Final Divorce/Legal Separation/  
Valid/Invalid Marriage Order  
p. 1 of 9



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b. Any and all rights and benefits derived as a result of the wife's past or present employment, specifically including, as well as any union affiliation, United States or other citizenship and/or residency within a state, all of which include but are not limited to:

Various forms of insurance, rights to social security payments, welfare payments, unemployment compensation payments, disability payments, Medicare and Medicaid payments, retirement benefits, profit sharing benefits, contributed savings benefits, stock option benefits, sick leave benefits, educational benefits and grants, and all other legislated, contractual, and/or donated benefits, whether vested or non-vested and/or directly or indirectly derived through the activity of the husband.

c. 100% of the combined Navy Federal Credit Union Account No. 6708, 6005;

d. 100% of the combined Navy Federal Credit Union Account No. 2859, 9001;

e. \$6,192.00 from the funds held in trust from the proceeds of West Virginia and Maryland houses\* To the extent it has not been utilized to pay for trial transcripts and witness fees per the agreement of counsel- each party is entitled to 50% of the escrow balance;

f. 100% of the Fidelity Roth IRA Account No. 5491 in the petitioner's name;

g. 100% of the Fidelity Roth IRA Account No. 5505 in the petitioner's name;

h. 100% of the Vanguard Roth IRA Account No. 7245 in the petitioner's name;

i. 100% of the Vanguard Traditional IRA Account No. 1945/5757 in the petitioner's name;

j. 100% of the Fidelity Funds Account No. 5513. The parties shall cooperate to execute all documents necessary to facilitate this distribution;

k. \$114,480 from Patrick Sinopole's Vanguard Sep IRA Account No. 4070. The parties shall cooperate to execute all documents necessary to



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facilitate this transfer;

- l. 50% of Patrick Sinopole's pension derived from his military service;
- m. The 2005 Honda Odyssey Van;
- n. Her DVD's (a list shall be provided to the Respondent within 5 days of this order, or he will use best efforts to find them), The red mixer, photo albums of her children (a list will be provided or Respondent will use best efforts), and two pieces of refurbished furniture (a description or photograph shall be provided within 5 days or Respondent will use best efforts). The Respondent shall deliver the property to the storage units within 5 days of receiving the lists noted above, and the Petitioner shall pick them up in 5 days such that within 15 days of this order, the wife's claim to these items shall be deemed to be waived and Patrick Sinopole may dissipate any remaining property in the units and may close them down.

**9. Respondent's Personal Property**

The personal property listed below is given to Respondent as his separate property:

- a. The personal property that Respondent now has or controls including the contents of the storage units is given to Respondent as his separate property with the exception of the items specifically awarded to the Petitioner in paragraph 8 (r) above.
- b. The 2015 Toyota Tundra;
- c. KTM Motorcycle;
- d. 2017 Volkswagen Golf GTI;
- e. All life insurance policies in the husband's name. The wife is hereby divested of any beneficiary expectation thereon with the exception of a life insurance policy that secures the amount of spousal maintenance to the wife in the amount of \$360,000;
- f. 100% of the Navy Federal Credit Union combined account No. 0025, 8038;



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- g. \$6,193 of the funds held in trust from proceeds of the WV and MD houses \* To the extent it has not been utilized to pay for trial transcripts and witness fees per the agreement of counsel- each party is entitled to 50% of the escrow balance;
- h. 100% of the Vanguard SEP IRA Account No. #4070. The parties shall cooperate to execute all documents necessary to facilitate this distribution;
- i. 100% of the Vanguard Traditional IRA Account No. 9989. The parties shall cooperate to execute all documents necessary to facilitate this distribution;
- j. 50% of Patrick Sinopole's pension derived from his military service. The parties shall cooperate to execute all documents necessary to facilitate this distribution;
- k. Any and all rights and benefits derived as a result of his past or present employment, union affiliation, United States or other citizenship and/or residency within a state, all of which include, but are not limited to:

Various forms of insurance, rights to social security payments, welfare payments, unemployment compensation payments, disability payments, Medicare and Medicaid payments, retirement benefits, profit sharing benefits, contributed savings benefits, stock option benefits, sick leave benefits, educational benefits and grants, and all other legislated, contractual, and/or donated benefits, whether vested or non-vested and/or directly or indirectly derived through the activity of the wife.

**10. Petitioner's Debt**

The Petitioner must pay all debts listed below:

- a. The Petitioner must pay all debts she has incurred (made) since the date of separation;
- b. The Petitioner must also pay the debts that are now in her name, credit cards in her name, and/ or debts that were incurred after the date of separation;
- c. USAA MasterCard Account No. 4464 (which encompasses accounts #2568, #4472, #4464);
- d. 2016 Federal Income Tax Debt in the amount of \$89,107 with credit for any payments made;



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**11. Respondent's Debt**

The Respondent must pay all debts listed below:

- a. The Respondent must pay all debts he has incurred (made) since the date of separation;
- b. The Respondent must pay the debts that are now in his name, credit cards in his name, and/ or debts that were incurred by him after the date of separation;
- c. USAA MasterCard Account No. 4472;
- d. USAA Signature Visa Account No. 4464;
- e. Cabela's Club Account No. 1616;
- f. Navy Federal Credit Union Line of Credit Account No. 6708;
- g. Navy Federal Credit Union Account No. 3478;
- h. Navy Federal Credit Union Account No. 0372;
- i. \$89,107 with credit for any payments made;
- j. All loans from the Sinopole Trust;
- k. Respondent shall close all jointly held credit accounts after the same are paid with the home sale proceeds.

**12. Debt Collection**

If one spouse fails to pay a debt as ordered above and the creditor tries to collect the debt from the other spouse, the spouse who was ordered to pay the debt must hold the other spouse harmless from any collection action about the debt. This includes reimbursing the other spouse for any of the debt he/she paid and for attorney fees or costs related to defending against the collection action.

**13. Spousal Support**

The Petitioner must pay spousal support as follows:

RCW 26.09.030; .040; .070(3)  
Mandatory Form (05/2016)  
FL Divorce 241

Final Divorce/Legal Separation/  
Valid/Invalid Marriage Order  
p. 6 of 9



**McKINLEY IRVIN**  
1201 Pacific Avenue, Suite 2000  
Tacoma, WA 98402  
P: 253.952.4280  
F: 253.597.7378

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<b>Amount:</b> \$5,000 per month for 72 months (72 payments total).	<b>Start date:</b> October 1, 2017.	<b>Payment schedule:</b> 15 <sup>th</sup> of each month.
<b>Termination:</b> Spousal support will end when either spouse dies, or the spouse receiving support gets married or registers a new domestic partnership, or the last payment shall be made September 15, 2023.		
Make all payments to the other spouse via direct deposit.		

**14. Fees and Costs** (*Summarize any money judgment in section 1 above*)

Each spouse will pay his/her own fees and costs.

**15. Protection Order**

No one requested an *Order for Protection*.

**16. Restraining Order**

Does not apply.

**17. Children**

This court has jurisdiction over the children as explained in the *Findings and Conclusions* for this case.

If there are children of both spouses listed in the *Findings and Conclusions* who do not have both spouses listed on their birth certificates, the State Registrar of Vital Statistics is ordered to amend the children's birth certificates to list both spouses as parents upon receipt of a certified copy of this order and the *Findings and Conclusions*.



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Note – The court does not forward this order to Vital Statistics. To amend the birth certificate, a party must provide a certified copy of this order and the Findings and Conclusions and pay a filing fee to the State Registrar of Vital Statistics (360-236-4347). You may order a copy of the amended birth certificate for an additional fee.

**18. Parenting Plan**

The court signed the final *Parenting Plan* filed separately in August 2017.

**19. Child Support**

**Court Order** - The court signed the final *Child Support Order* and *Worksheets* filed separately today.

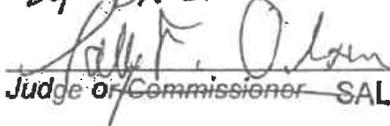
**20. Other orders**

Does not apply.

Ordered.

1) Judge Olsen reserves jurisdiction to enter a military retirement order, and fees and arrears. Pre-trial  
2) Judgments for past contempt that are unpaid by Dr. Sinopole remain valid & enforceable. JF

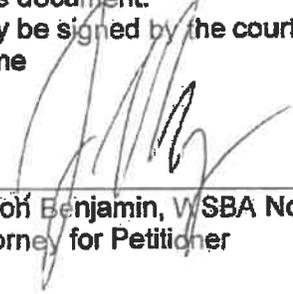
Date 11/3/17

  
Judge or Commissioner SALLY F. OLSEN

**Petitioner and Respondent or their lawyers fill out below.**

This document:  
May be signed by the court without notice to me

This document:  
Is presented by me

  
Jason Benjamin, WSBA No. 25133  
Attorney for Petitioner

  
Jamie R. Walker, WSBA No. 39703  
Attorney for Respondent



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Roberta Sinopole, Petitioner    Date

Patrick Sinopole  
Patrick Sinopole, Respondent

3/21/17  
Date

RCW 26.09.030; .040; .070(3)  
Mandatory Form (05/2016)  
FL Divorce 241

Final Divorce/Legal Separation/  
Valid/Invalid Marriage Order  
p. 9 of 9



**McKINLEY IRVIN**  
1201 Pacific Avenue, Suite 2000  
Tacoma, WA 98402  
P: 253.852.4290  
F: 253.597.7376

# **APPENDIX**

## **F**



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**SINOPOLE FORENSIC EXAMINATION REPORT**

**TABLE OF CONTENTS**

**Page #1: Curriculum Vitae**

**Page #2: Methodology**

**Page #2: Scope of Forensic Examination**

**Page #3: Forensic Examination**

Vanguard SEP IRA \$50,000.00 Investment

2006 Ford Quigley Van: Purchase & Trade-in

2015 Toyota Tundra: Purchase

Dr. Sinopole’s Vanguard Roth IRA: Withdraws to Close

**Page #4: Judge Olsen’s Orders of 4-22-15 and 7-17-15**

**Page #4: Sale of Two Registered Miniature Jersey Cows**

**Page #4: Boat: Duckworth 18’ Navigator: Sale**

**Page #5: Kubota Tractor: Sale**

**Page #5: Judge Olsen’s Directive to Ms. Tester**

**Page #5: Attorney Beattie \$30,000.00 payment**

**Page #6: Transfer from Ms. Tester’s Fidelity Roth of \$11,924.31 to Dr. Sinopole**

**Page #6: Hermosa Beach Rd, Tulalip Property: Sale**

**Page #7: Marlinton, WV. Property: Sale**

**Page #8: Mount Airy, MD Property: Sale**

Page #8:	2017 Volkswagen GTI Purchase
Page #9:	2008 Honda Ridgeline Crew Cab: Accident & Insurance Proceeds
Page #9:	Bank Deposits
Page #10:	Ms. Tester's Fidelity Roth IRA Distribution
Page #11:	Rose Hulman Institute of Technology
Page #12:	Credit Card Purchases
Page #12:	Airline Ticket Expenses
Page #13:	Extensive Use of Revolving Line of Credit
Page #13:	Assets and Liabilities Real Property
Page #14:	Escrow Trust Account Balance at McKinley Irvin, PLLC
Page #14:	2015 Toyota Tundra 2017 Volkswagen GTI 2005 Honda Odyssey 2006 Outback Keystone Travel Trailer 1982 Custom Horse Trailer 2014 KTM Motorcycle Dr. Sinopole's Fidelity, Vanguard & Thrift Savings Plan Value Ms. Tester's Fidelity and Vanguard Investment Account Value Household Goods Appraisal Income of Dr. Sinopole
Page #15:	Expenses
Page #17:	Appendix (A): Request for Production of Records Letter from Wilson
Page #19:	Exhibit No. 1: Dr. Sinopole's \$50,000.00 Vanguard Investment: Source of Funds
Page #20:	Exhibit No. 2: Vanguard Distribution Deposits to NFCU Acct. #6708 of: \$11,134.66 and \$19,212.22 on 2-18-15 and Distribution of Funds

Page #21: Exhibit No. 2A: Flow Chart of above deposits and distribution of funds

Page #22: Exhibit No. 3: Transfer Deposit from Acct #6708 to Acct #0025 of \$5,000.00 on 2-19-15 and Distribution of Funds

Page #23: Exhibit No. 4: Transfer Deposit from Acct. #0025 to Acct. 6708 of \$5,000.00 on 3-2-15

Page #24: Exhibit No. 5: Vanguard Investments Summary of Deposits & Withdraws from 7-31-14 to 2-17-16.

Page #25: Exhibit No. 6: Deposits from Vanguard Investments to Acct #6708 on 8-25-15 of: \$9,184.00 and \$9,184.00 and Distribution of Funds

Page #26: Exhibit No. 6A: Flow Chart of Exhibit No. 6

Page #27: Exhibit No. 7: Deposits from Vanguard Investment into Acct. #6708 of: \$9,154.00 and \$9,154.00 on 11-9-15 and Distribution of Funds.

Page #28: Exhibit No. 7A: Flow Chart of Exhibit No. 7

Page #29: Exhibit No. 8: Deposit from Fidelity Investments of \$9,999.00, plus \$700.00 cash, into account No. 8677 and Distribution of Funds.

Page #30: Exhibit No. 8A: Flow Chart of Exhibit No. 8

Page #31: Exhibit No. 9: Deposits of Fidelity Investments sale proceeds of \$31,700.00 on 1-8-16 and \$12,917.00 on 4-11-16 and Distribution of Funds.

Page #37: Exhibit No. 9A: Flow Chart of above \$31,700.00 Deposit & Distribution

Page #38: Exhibit No. 9B: Flow Chart of above \$12,917.00 Deposit & Distribution

Page #39: Exhibit No. 10: Deposits from Vanguard Investments of: \$5,167.10 and \$5,167.10 and Distribution of Funds.

Page #40: Exhibit No. 10A: Flow Chart of above Deposits & Distribution of Funds

Page #41: Exhibit No. 11: Sale of Kubota Tractor Proceeds & Distribution of Funds

Page #42: Exhibit No. 11A:Flow Chart of Kubota Tractor Sale

Page #43: Exhibit No. 12: Deposit & Distribution of \$15,000.00 check from McKinley Irvin, PLLC on 8-10-16

Page #44: Exhibit No. 12A: Flow Chart of \$15,000.00 check from McKinley Irvin, PLLC and Distribution

Page #45:	Exhibit No. 13: Deposit of \$25,000.00 from Patricia Sinopole to Dr. Sinopole on 11-9-16 and Distribution of Funds.
Page #46:	Exhibit No. 13A:Flow Chart of Exhibit No. 13
Page #47:	Exhibit No. 14: Insurance Proceeds from Totaled Honda Ridgeline and Purchase of 2017 V.W. GTI
Page #48:	Exhibit No. 14A:Flow Chart of Exhibit No. 14
Page #49:	Exhibit No. 15: Fidelity, Vanguard & Thrift Savings Plan Investments & Withdraws for Plaintiff, Respondent & Twin Daughters
Page #53:	Exhibit No. 16: Rose Hulman Institute of Technology List of Expenditures
Page #55:	Exhibit No. 17: Revolving Line of Credit Payments, Advances & Over-Payments
Page #56:	Exhibit No. 18: Dr. Sinopole's Gross & Net Salary from Providence Hospital and Tacoma General from 1/11/14 to 2-28-17
Page #60:	Exhibit No. 19: Loans to Dr. Sinopole from Sinopole Living Trust
Page #61:	Exhibit No. 20: Trial Retainer Account of McKinley Irvin, PLLC
Page #62:	Exhibit No. 21: Midwest Loan Payments of Mt. Airy, MD Property from 2-3-14 to 6-1-16
Page #64:	Exhibit No. 22: Property Management Company payments re: Mt. Airy, MD property from 1-10-14 to 6-10-16.
Page #66:	Exhibit No. 23: Source of Funds for \$30,000.00 check to Robert Beattie and \$2,500.00 check to Mark Yelish.
Page #67:	Exhibit No. 23A:Flow chart of Exhibit No. 23
Page #68:	Exhibit No. 24: Source of Funds for \$32,500.00 transferred from Acct. #6708 originated from two Fidelity Transfer Deposits of \$11,924.31 and \$30,137.74 on 1-28-16.
Page #69:	Exhibit No. 24A:Flow Chart of Exhibit No. 24



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#223



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**FORENSIC EXAMINATION REPORT**

**MAY 9, 2017**

**Ms. Jamie Walker  
McKinley Irvin  
Counsel for Respondent**

**Mr. Jason Benjamin  
Benjamin & Healy  
Counsel for Plaintiff**

**Honorable Judge Olsen  
Kitsap County Superior Court**

**Re: In re the marriage of Sinopole  
Kitsap County Superior Court Cause No. 15-3-00125-1**

Pursuant to the order from Judge Olsen for a forensic examination and analysis of the financial records of Dr. Patrick Sinopole and Ms. Roberta "Robbie" Tester (Sinopole), below please find the results of my examination.

**Curriculum Vitae:**

I have been licensed as a "principal" and owner of the professional investigations firm Wilson Investigative Services since 2001. I have also been a Certified Fraud Examiner since December 10, 1996. In total, I have conducted forensic accounting investigations for the past 44 years. My career started as a limited commissioned peace officer for the Washington State Liquor Control Board in 1974. In 1979, I was promoted to Senior Agent with the working title of Coordinator of Special Investigations. Both positions required tracing the flow of funds into and out of licensed liquor establishments and determining the extent and influence of organized crime in the liquor industry. In this capacity, I conducted training sessions to law enforcement personnel at the Washington State Criminal Justice Commission, as well as other Liquor Enforcement Officers, Senior Agents, Managers and Assistant Attorneys General.

In 1989, I took a position with the Office of Attorney General with a working title of Coordinator of Criminal Profiteering Investigations. From 1989 to 1998, I conducted forensic accounting investigations of persons involved in criminal profiteering (organized crime) activities in order to determine the source and disposition of funds derived from such illegal activity and to make a distinction between illegally derived and legally derived funds and assets. In addition to the above job functions, I also conducted complex fraud investigations on behalf of law enforcement agencies and conducted ethical misconduct investigations of employees in the Executive and Legislative Branches of state government. While working for the Office of Attorney General, I conducted training sessions related to forensic accounting investigations on behalf of the National Association of Attorneys General, the Criminal Justice Training Commission and other investigative and law enforcement agencies.

In 1998, I took a position with the Washington State Commission of Judicial Conduct and retired from there in 2001. My working title was "Investigative Officer". I performed investigations of alleged ethical misconduct by judges at all court levels in the state. Some of these investigations required the use of forensic accounting investigative techniques.

Upon my retirement from government in 2001, I formed the business of Wilson Investigative Services, where I have continued to conduct forensic accounting investigations and allegations of ethical misconduct by private, city, county and state employees. I have also continued to teach forensic accounting investigative techniques and continue to personally receive Continued Professional Education involving forensic accounting. In order to maintain my Certified Fraud Examiner designation, I am required to receive a minimum of 20 hours of CPE each year.

I have testified as an expert witness and/or have been retained as a forensic accountant in Snohomish, King, Pierce, Thurston, Mason, Yakima and Kitsap County Superior Courts. I was also retained in a federal civil RICO case, involving public corruption, bribery and money laundering, in Houston, Texas.

**Methodology:**

I was officially retained on January 23, 2017, but I was out of state from February 1<sup>st</sup> to the 15<sup>th</sup>. On or about February 21<sup>st</sup>, I received 106 pages of documents from Ms. Tester's attorney that were numbered across the top of each page. On March 15<sup>th</sup>, I received 2,854 pages of documents from Dr. Sinopole's attorney which were labeled and numbered as: "Response to Wilson's Request for Documents", No. 1 of 2864 through No. 2864 of 2864. Additional documents were received directly from Ms. Tester that were not numbered, as was the case with other additional documents from legal counsel. During the course of the forensic examination, I continued to identify and receive additional documents from both parties. Those documents deemed potentially relevant that were not numbered, were placed into a notebook binder and given "Tab numbers" to distinguish them from "Exhibit" and/or "Bates" numbers.

My standard practice in forensic accounting engagements is to prepare an Excel spreadsheet depicting money moving into and out of checking, savings and investment accounts, as well as credit cards and then analyze the financial transactions in chronological sequence and look for any anomalies. I made a Request for the Production of Records to legal counsel representing each party on February 23, 2017. **(Appendix A)** As part of my standard protocol in all forensic accounting cases, I initially used one spreadsheet for bank account information for Ms. Tester and a separate spreadsheet to track her investment accounts. I created similar separate spreadsheets related to Dr. Sinopole. I used a formula to track running balances on the spreadsheet for Dr. Sinopole to coincide with the bank statements in order to assure the accuracy of the data I was entering. I did not attempt to track low dollar transactions in detail for either party, in part to save costs, but also because I had made the determination these lower dollar transactions would not likely produce relevant information leading to unknown bank accounts and/or assets or liabilities and none were identified.

**Scope of Forensic Examination:**

On 11-10-16, Kitsap County Superior Court Judge Sally Olsen ordered:

The parties shall hire a forensic accountant to comb through the parties' accountings, the Roth IRA and do thorough analysis of the parties' finances within 60 days of November 10, 2016. This will include anything either attorney has asked the other for an accounting of, a detailed accounting of where the \$30,000 is held in the jointly-held account, the parties' transactions, every asset that has been sold, what happened to funds, what it was used for, etc. Respondent shall provide trace-back documentation showing the \$30,000 went to Mr. Beattie.

The transcript of Judge Olsen's comments during the 11-10-16 hearing provides additional direction regarding the scope of the forensic examination:

Okay. Here is what we are going to do -- because I am not happy with accountings by either party. It's a high-conflict, high-profile case with numerous assets -- I am going to direct that a

forensic accountant be hired; a forensic accountant. You all know the difference. They are going to go combing through both. I want detailed accountings of where the \$30,000 is held in the jointly – held account. It was back in Exhibit F from the February 6<sup>th</sup> order; \$30,000 retirement asset from February 2015; the tractor proceeds. There is an Exhibit G that showed there was \$22,000, roughly, and now there is only four left. I need to know every asset and thing that has been sold, what happened to the money. I want an accounting of her Roth IRA.

Your client provided documents and showed -- did show some checks saying this thirty grand, or whatever, went to Mr. Beattie. I need to trace-back.

So I want a forensic accountant to do a complete and thorough analysis of these partys' money, where it went, what it was used for. I want to be able to see this man or woman's chart and be able to see: I see a check for \$30,000 from this IRA. I see where it went. It was deposited in this account. These checks from that account were paid for this. Okay?<sup>1</sup>

#### **FORENSIC EXAMINATION:**

##### **Vanguard SEP IRA:**

On 4-20-14, Dr. Sinopole invested \$50,000 into his Vanguard SEP IRA, where the funds have remained until the date of the last Vanguard statement dated 4-19-17. The source of the \$50,000.00 was from accumulated payroll deposits since January 2014. With the transfer of \$50,000 to his Vanguard account, his running balance in his checking account ending in 0025 dropped from \$54,611.88 to \$4,611.88. (Exhibits 1, 5 and 15)

##### **2006 Ford Quigley Van E350T Disposition:**

On 2-5-15, Dr. Sinopole traded in the Ford Quigley Van for \$20,000.00 towards the purchase of the 2015 Toyota Tundra pickup. Dr. Sinopole purchased the 2006 Ford van new from a dealer in Roseville, CA in 2006 for \$58,669.00. He traded in a 2001 Toyota Sequoia for \$17,500.00 and received an additional \$2,000 manufacturer's rebate toward the purchase of the 2006 Ford Quigley Van. (See below)

##### **2015 Toyota Tundra Purchase:**

On 2-5-15 Dr. Sinopole purchased a new 2015 Tundra pickup from Toyota of Puyallup for \$51,468.92. He traded in the above 2006 Ford E350T van for \$20,000, leaving a balance of \$31,468.92 to be financed with Toyota Financial Services.<sup>2</sup> As of 11-4-15, Toyota Financial Services indicate the approximate payoff balance of the loan was \$27,605.52. His monthly payments are \$571.11. I have not received any current loan payoff values.

##### **Dr. Sinopole's Vanguard Roth IRA:**

On 2-17-15, Dr. Sinopole closed out his Vanguard Roth IRA with two withdraws for \$12,371.84 and \$21,346.91, totaling \$33,718.75. On February 18, 2015, he deposited \$11,134.66 and \$19,212.22 received from Vanguard into account number ending in 6708, totaling \$30,346.88. On February 19, 2015, he made a payment towards his credit card number 3165 for \$17,502.94. This card had been carrying a balance of approximately \$17,000 since January 1, 2014, which is the furthest back I obtained credit card statements. Small amounts had been paid on this card and small purchases made during the intervening time, but the balance rarely dropped below \$17,000. With the payment of \$17,502.94, the previous unpaid balance was paid off. No purchase of a new asset was apparent in examining the credit card statements back to January 2014. In addition to paying off the above credit card, part of the \$33,718.75 he received for closing out his Vanguard Roth IRA went towards paying \$7,142.73 against his revolving line of credit, for which he frequently was overdrawn. In addition, on 2-19-15, he transferred \$5,000.00 to his business account ending in 0025. The following day, Dr. Sinopole also deposited his payroll check of \$15,384.60, before making a \$4,000 transfer to Ms. Tester on March 2<sup>nd</sup>; a \$5,000.00

<sup>1</sup> See Tab. No. 41

<sup>2</sup> See Doc #2692 of 2864

transfer to the joint account ending in 6708 on March 2<sup>nd</sup> and on March 9, 2015 a payment of \$7,200.00 to the Bureau of Indian Affairs, related to their property lease in Tulalip, WA. Bank records for account ending in 6708 reflect a transfer deposit of \$5,000.00 on March 2<sup>nd</sup>. At that time, the account was \$5,202.66 overdrawn and the \$5,000.00 deposit brought the amount of overdrawn funds to \$202.66. (Exhibits 2, 2A, 3, 4 and 15)

**Judge Olsen's Orders of 4-22-15 and 7-17**

On 4-22-15, Judge Olsen entered a Temporary Order, which read in part:

3.3 Temporary Relief: Both parties are restrained and enjoined from transferring, removing, encumbering, concealing or in any way disposing of any property except in the usual course of business or for the necessities of life and requiring each party to notify the other of any extraordinary expenditures made after the order is issued.

Both Parties are restrained and enjoined from assigning, transferring, borrowing, lapsing, surrendering or changing entitlement of any insurance policies of either or both parties whether medical, health, life of auto insurance.<sup>3</sup>

On 7-17-15, Judge Olsen ordered:

That the payment of the Guardian ad Litem fees, psychological evaluation and supervised visitation shall be paid by the sale of the cows, boat and tractor. If those funds are not sufficient, the ROTH IRA may be dipped into. If the parties do not agree as to what items are to be sold, the Roth IRA may be used.<sup>4</sup>

**Sale of two registered miniature Jersey cows:**

On 10-1-15, Dr. Sinopole deposited a check for \$2,000.00 from Dr. Patricia Franklin for the sale of the above cows. The check was deposited into his jointly held bank account ending in 6708. Dr. Franklin's check, No. 4089, was dated 9-12-15.<sup>5</sup> Dr. Franklin is an MD affiliated with Providence Regional Medical Center and she works as a surgeon in Mount Vernon. Ms. Tester said the cows were originally listed on Craigslist for \$2,500.00 each, before Dr. Sinopole sold them to Dr. Franklin, whom he knows. On 1-25-16, there are email communications between Rob Beattie and Mark Yelish discussing there being an "agreement" for Dr. Sinopole to keep the proceeds from the cow sale.<sup>6</sup>

On 10-1-15, Dr. Sinopole made a payment of \$620.00 on his USAA credit card from his jointly held bank account ending in 6708. Also on 10-1-15, he made a mortgage payment of \$3,643.38 on the Mount Airy, MD. property from the same bank account. I do not have the appropriate USAA credit card statements of this time period and was therefore unable to determine where the \$620.00 went. Regardless, the mortgage payment was more than enough to exhaust the sum of \$2,000.00.<sup>7</sup> The application of the proceeds from the sale of the cows was not consistent with Judge Olsen's 7-17-15 ruling, unless there was a subsequent order or court approved agreement, neither of which I am aware.

**Boat: Duckworth 18' Navigator Sport 2012 and 2010 Ezloader Trailer Disposition:**

On 10-26-15, the above boat was sold to an unidentified party. On November 2, 2015, Attorney Robert Beattie sent a letter to Three Rivers Marine authorizing the sale of the Sinopole boat and confirming the boat and trailer had already been sold.<sup>8</sup> On 11-16-15, Dr. Sinopole signed an authorization for loan pay off from USAA Federal Savings Bank in the amount of \$25,281.70.<sup>9</sup> The boat was consigned for sale to

<sup>3</sup> Tab No. 41

<sup>4</sup> Tab No. 41

<sup>5</sup> Tab No. 21

<sup>6</sup> See Page 72 of 106: Attorney Benjamin's records production

<sup>7</sup> The entire proceeds from the sale of the registered miniature Jersey cows went to a purpose other than directed by Judge Olsen on 7-17-15

<sup>8</sup> Beattie authorization letter dated 11-2-15

<sup>9</sup> USAA authorization letter

Three Rivers Marine for what was owed against it. Dr. Sinopole wrote a check, No. 7639, to Three Rivers Marine for \$152.79 on 11-16-15. Three Rivers Marine forwarded Dr. Sinopole's check, along with their check for \$25,128.91 to USAA in order to pay off the final loan balance. The Three Rivers Marine Purchase Agreement has the identity of the purchaser redacted from the copy of the agreement received from Mr. Beattie and the identity is covered over on the version subpoenaed from Three Rivers Marine. For this reason, it cannot be stated categorically the sale of the boat was to an unrelated third party. The Marine Brokerage Sale Agreement between Dr. Sinopole and Three Rivers Marine was dated 10-12-15 and the boat was sold on 10-26-15.<sup>10</sup> Based on the documentation, Dr. Sinopole did not receive any of the sale proceeds from this transaction and eliminated a debt instead.

Dr. Sinopole had originally purchased the above boat on July 5, 2012. The original loan amount was financed through USAA Federal Savings Bank for \$34,500. Effective through November 19, 2015, the remaining balance of the loan was \$25,648.64, plus \$4.18 for each day thereafter.<sup>11</sup>

**Kubota Tractor Sale Proceeds of \$22,834.16 Disposition:<sup>12</sup>**

On 1-6-16, Dr. Sinopole sold the tractor to Sound Tractor Company in Everett for \$22,834.16 and received their check number 56695. He then deposited the check into the joint account ending in 6708. On the same day and the following day, two insurance checks from State Farm and one deposit from an overpayment on this revolving line of credit were also posted. However, the most immediate payments from the account of any significance were a payment on the Cabela's Visa card for \$4,382.73 on 3-31-16; a payment to Midwest Loan for a mortgage payment for \$3,694.27 and a payment of \$15,332.24 on 4-8-16 toward the Visa credit card ending in 3165. These three payments total \$23,409.24. The March statement of the Cabela's Visa card showing the payment of \$4,382.73 on 3-31-16 indicate the money was used to pay for purchases of consumables prior to the payment and paid the prior outstanding balance of the card in full.<sup>13</sup>

The April statement of the Visa credit card No. 3165 that received the \$15,332.24 payment on 4-8-16 was missing, along with approximately 3 other months in the same time period. However, a multi-year summary of activity was provided showing charges and payments before and after the April 8, 2016 card payment. From the summary, it was noted on 3-9-16 and 3-29-16 there were two \$7,500.00 charges to McKinley Irvin, PLLC, (totaling \$15,000.00 and a payment to Rose Hulman Institute of Technology Bookstore for \$142.31 and \$189.93 on 3-7-16 and 3-9-16 respectively. The two charges to the Rose Hulman Institute of Technology Bookstore and the two charges to McKinley Irvin, PLLC total exactly \$15,332.24. (Exhibit 11 & 11A) None of the proceeds received from the sale of the tractor was spent in a manner consistent with Judge Olsen's order of 7-17-15.

The Kubota tractor, model number 826, was purchased by Dr. Sinopole on or about 2-15-12 for \$38,245.38 and financed at \$796.78/month.

**Judge Olsen's 1-15-16 directive to Ms. Tester:**

On 1-15-16, Judge Olsen directed Ms. Tester "to pay back Dr. Sinopole for the payments he made for Dr. Weider, (sic) (\$9,000.00), as well as the guardian ad litem's fee need to be reimbursed to him."<sup>14</sup>

**Attorney Robert Beattie \$30,000.00 payment:**

On 2-3-16, Mr. Robert Beattie was paid \$30,000.00, with check No. 103, from the bank account of Dr. Sinopole, account ending in 2592.<sup>15</sup> The check was deposited into the legal account of Robert Beattie on

<sup>10</sup> There were no net proceeds available following the sale of the boat

<sup>11</sup> USAA letter dated 11-9-15

<sup>12</sup> The entire proceeds from the sale of the Kubota tractor went to a purchase other than directed by Judge Olsen on 7-17-15

<sup>13</sup> See document 472 of 2864

<sup>14</sup> Tab No. 41

<sup>15</sup> The bank posting date for the negotiated check was 2-8-16

2-5-16.<sup>16</sup> The source of the \$30,000.00 was from six separate \$5,000.00 deposits that were transferred from the jointly held bank account ending in 6708 on 2-3-16 to account ending in 2592. (Exhibit 23) The source of the \$30,000.00 that was transferred out of the jointly held account ending in 6708 was from a deposit of \$30,137.74 on 1-28-16 from Ms. Tester's Fidelity Roth, account number ending in 5505. The \$30,137.74 was withdrawn from Ms. Tester's Roth IRA on 1-26-16 and transferred to Dr. Sinopole. (Exhibit 15 & 23A)

**Transfer from Ms. Tester's Fidelity Roth of \$11,924.31 to Dr. Sinopole:**

An additional \$11,924.31 was deposited into the joint account ending in 6708 on 1-28-16 that also came from the Ms. Tester's Fidelity Roth account ending in 5505 on 1-26-16 and those funds were also transferred to Dr. Sinopole. These funds were used in part to make a \$3,816.48 payment to Dr. Sinopole's Cabela's Visa card on 2-1-16<sup>17</sup>; a \$3,694.27 payment on the Mount Airy, MD. mortgage on 2-1-16; a \$299.33 car payment on 2-5-16 and a \$5,569.41 payment on 2-10-16 towards their Poulsbo mortgage. The total of these payments is \$13,379.49. (Exhibit 15 and Exhibit 24, 24A)

**Hermosa Beach Rd, Tulalip, WA Property: (Status: Sold)<sup>18</sup>**

On 3-28-16, the Sinopoles sold their leasehold estate in property from the Bureau of Indian Affairs, dated 3-12-12, located at 7407 Hermosa Beach Rd., Tulalip, WA, to De't Bray, by way of a Quit Claim Deed. The selling price was \$65,000.00. The Final Seller's Statement indicates the amount of net proceeds to the sellers was \$51,873.28 and that those proceeds were sent to McKinley Irvin, PLLC. The date of the distribution in the seller's closing statement for the net proceeds was shown to be 4-4-16. On 4-5-16, McKinley Irvin, PLLC received a check in the amount of \$51,873.28 from Ticor Title Company and deposited this sum into their "Trial Retainer" bank account ending in 1651. The title company check was dated April 4, 2016 and represented the net proceeds from the sale of the Sinopoles' house on 7407 Hermosa Beach Rd, Tulalip, WA. The Final Seller's Closing Statement and a cashier check payable to McKinley Irvin, PLLC support this transaction, as do the recorded Quit Claim Deed and the recorded Department of Revenue Excise Tax Affidavit. The total proceeds of the net distribution check received by McKinley Irvin, PLLC for \$51,873.26 were depleted with a \$15,000.00 check, No. 1095, to Dr. Sinopole on 8-4-16 and a \$36,873.28 check, No. 1102, to the Internal Revenue Service on 11-29-16. As stated above, Dr. Sinopole applied \$10,000.00 of the \$15,000.00 check towards a credit card payment and \$15,000.00 was then charged to McKinley Irvin, PLLC using the same credit card within days of the \$10,000.00 credit card payment. (Exhibit 12, 12A & 20)

The Tulalip property was on a 25 + 25 year lease from the U.S. Department of the Interior: Bureau of Indian Affairs, for \$7,200.00/year. The first annual lease payment was due on 3-12-12. Payments for 2014 and 2015 for \$7,200.00 were found in the financial documents provided.<sup>19</sup>

On 8-2-16, Dr. Sinopole received a check in the amount of \$15,000.00 payable to him, from the "blocked" "Washington Trial Retainer" account of McKinley Irvin, PLLC, their check number was 1095 and their bank account number ended in 1651.<sup>20</sup> On 8-10-16, Dr. Sinopole deposited this check into his account ending in 2592. On 8-17-16, he made a payment of \$4,819.08 to Johnson Link Orthodontics. On 8-19-16, he made a payment of \$1,125.00 to Margo Waldroup. On 8-20-16, he made a \$10,000 payment to his credit card ending in 3165. These three payments total \$15,944.08, thereby depleting the \$15,000.00 he received from the McKinley Irvin, PLLC "Washington Trial Retainer" account.

The \$10,000.00 credit card payment 8-20-16 was used to pay for previous charges to McKinley Irvin, PLLC on 7-25-16 for \$10,000.00 and 8-3-16 for \$7,500.00. Within days after he made the 8-20-16 credit card payment for \$10,000, Dr. Sinopole made two additional new charges for \$7,500.00 each to

<sup>16</sup> See Doc. No. 2005 of 2864.

<sup>17</sup> I was not provided the Cabela's credit card statement for this month

<sup>18</sup> See Tab No. 39

<sup>19</sup> See Tab No. 11

<sup>20</sup> See Tab No. 21

McKinley Irvin, PLLC on 8-22-16 and 8-29-16. On 8-23-16, he made an \$818.36 payment to Ms. Tester, which was reportedly at the direction of the court and was not part of the \$15,000.00 deposit. In summary, the \$15,000.00 check from McKinley Irvin, PLLC, which came from the proceeds of the Tulalip house sale, was used, in part, to pay for dental work of one daughter and to pay GAL Margo Waldroup, for a total of \$5,944.08. In addition, \$10,000.00 was paid towards his credit card ending in 3165. As a result of his credit card payment, he was able to pay off to previous charges to McKinley Irvin, PLLC, totaling \$10,000 of 7-25-16 and \$7,500.00 on 8-3-16, as well as make two new credit card charges of \$7,500 each to McKinley Irvin, PLLC on 7-25-16 and 8-3-16. **(Exhibit 12 and 12A)**

In response to a question concerning the legal authority or appropriateness of the \$15,000.00 check from the McKinley Irvin, PLLC "blocked" account, Dr. Sinopole's attorney stated, "There were no financial restraining orders or orders regarding the funds or any assets at this time. This paid for college I believe."<sup>21</sup> Roberta had control of other funds that were unaccounted for, and did not request an equal distribution." Respondent's counsel now acknowledges the \$15,000.00 payment from the proceeds of the Tulalip house sale from their "blocked" account was in error.

**Marlinton, WV Property: (Status: Sold)**

On or about 9-12-16, property owned by the Sinopoles at 980 Second Avenue, Marlinton, WV. was sold to Eddie and Rhonda Shinaberry. The date of 9-12-16 was listed as the "Settlement Date". Documents from the Pocahontas County West Virginia Tax Assessor's Office show the "date acquired" by Shinaberry to be 9-13-16.<sup>22</sup> The recorded Deed in Pocahontas County, West Virginia is dated 9-6-16. The legal description of the property was shown as: Parts of Lots 1,2,3,4 and 5 Blk 45, Marlinton, WV. The Settlement Statement shows the net amount owed to the sellers was \$35,536.44. The sale of this house was authorized by an Agreed Order, signed by Judge Sally Olsen, dated 8-26-16. The sale proceeds were originally sent to Attorney Chris Franz and when he withdrew as counsel for plaintiff, the proceeds were sent to Benjamin & Healy. Benjamin & Healy received check No. 1264 from attorney Chris Franz for \$35,536.44 on 11-23-16. From that amount, Benjamin & Healy paid the Internal Revenue Service \$10,622.61 with check No. 3552 on behalf of Ms. Tester on 11-30-16. On 12-1-16, Benjamin & Healy, PLLC sent check No. 3553 from their account to McKinley Irvin, PLLC for the balance of \$24,913.83, thereby zeroing out their trust funds from the sale of the West Virginia property. On 12-1-16, McKinley Irvin, PLLC deposited the \$24,913.83 check into their "Trial Retainer" account ending in 1651. The documents of the real estate closing confirm the net sales proceeds and settlement date. On 12-2-16, McKinley Irvin, PLLC issued a check, No. 1205, for \$24,913.83, to the Internal Revenue Service, presumably for the benefit of Dr. Sinopole and thereby depleted the funds from the sale of the West Virginia property.<sup>23</sup> **(Exhibit 20)**

The West Virginia property did not have a mortgage. Ms. Tester's mother lived in the house rent free. The annual property taxes were approximately \$550.00.<sup>24</sup>

On 11-9-16, Dr. Sinopole deposited a check for \$25,000.00, dated 11-4-16, from his mother, Patricia Sinopole, check number 5873<sup>25</sup> into his account ending in 2592. On 11-16-16, he made two payments, both for \$11,854.00, from this account to Rose Hulman Institute of Technology. **(Exhibit 13)**

From my initial examination of the provided bank statements<sup>26</sup>, there were a substantial number of small to medium and two large deposits into Dr. Sinopole's and Ms. Tester's accounts for which no

<sup>21</sup> No part of the \$15,000.00 can be traced to paying college expenses and only \$5,944.08 was related to the case

<sup>22</sup> See Tab No. 13

<sup>23</sup> See Tab No. 4

<sup>24</sup> See Doc 1168 of 2864 also Tab No. 13

<sup>25</sup> See Tab No. 21

<sup>26</sup> See documents No. 1 through 468 of 2864 for bank statements of accounts ending in 6708, 6005, 2592, 0025 and 8038. See documents No. 513-2083 of 2864 for cancelled checks related to these account numbers. Also see Tab No.'s 28, 29, 32, 33 and 36 for additional bank statements and cancelled checks

readily known source of funds could be identified. I requested, via email, for each party to obtain from their bank copies of the actual deposited items.<sup>27</sup>

**Mount Airy, Md. Property:** (Status: Sold)<sup>28</sup>

On or about 12-6-16, the Sinopoles sold their third house located at 7430 Nathaniel Dr., Mount Airy, MD. The above date was shown to be the "Settlement and Distribution date". The recorded Deed of Trust also reflects the same date. I lack sufficient documents to know the exact "date of sale", such as might be in the real estate broker's file. According to the financial accounting of Jason & Healy, on 12-9-16 Attorney Jason Benjamin deposited a check in the amount of \$172,848.66 from the closing company, Classic Settlements<sup>29</sup>, into their trust account. From that amount, Jason & Healy deducted one check, No. 3715, for \$20,000.00 payable to McKinly Irvin, PLLC and an electronic funds transfer to Benjamin & Healy, PLLC for \$20,000.00. On 1-6-17, Benjamin & Healy, PLLC issued check number 3718 for \$132,848.66 to McKinley Irvin, PLLC which depleted all funds Benjamin & Healy, PLLC held in their trust account from the sale of the Mount Airy property.<sup>30</sup> McKinley Irvin PLLC provided documentation showing their receipt of the funds on January 9, 2017. On 1-9-17, McKinley Irvin PLLC paid out seven (7) checks from the \$132,848.66 to: the Internal Revenue Service for \$30,463.18; Dr. Gary Wieder for \$15,300.00; Ms. Margo Waldroup for \$15,656.00; two checks to Clinical & Forensic Psychology for \$5,000.00 total; William Bernet for \$1,044.00 and three checks to Ken Wilson for \$15,000 total. Documentation provided to me by McKinley Irvin, PLLC confirmed their "Trial Retainer" bank account number ending in 1651 received the net proceeds from the Sinopoles' Maryland house sale from Benjamin & Healy, PLLC and they have provided an accounting of all expenditures from this account to date. As of 4-13-17, the Blocked Trial Retainer Account had a balance of \$70,385.48<sup>31</sup>. (Exhibit 20)

The Mount Airy house had a monthly mortgage of \$3,694.27. From January 2014 to June 2016, \$109,652.58 was paid towards the mortgage. During the same period of time, the Sinopoles collected \$50,516.67 in net rent payments from a property management company, minus costs. The average monthly net rental income was approximately \$1,943.00. The typical payment from the property management company was between \$2,000.00 and \$2,200.00 per month. A Financial Declaration prepared by Ms. Tester, dated 2-27-17, stated the rent was \$2,500.00/month. (Exhibits 21 & 22)<sup>32</sup>

**2017 Volkswagen GTI Purchase:**

On 12-23-16, Dr. Sinopole purchased a new vehicle from Haselwood Volkswagen Hyundai in Bremerton for \$30,904.36. After a manufacturer's \$2,000 rebate and a check, No. 179, for \$19,106.86, from the Navy Federal Credit Union account ending in 2592, Mr. Sinopole needed to finance \$9,797.50, plus the cost of the vehicle license fees and registration.<sup>33</sup> His payments are \$285.89/month. As of 1-9-17, the balance on this loan was \$10,014.19.<sup>34</sup> A USAA insurance check for \$19,481.12, deposited by Dr. Sinopole on 12-19-16, provided the funds for the down payment of \$19,106.86. The USAA insurance check was the result of an auto accident on 11-30-16 with their 2008 Honda Ridgeline Crew Cab 4 x 4 that resulted in a total loss. (Exhibit 14 & 14A) (See below)

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<sup>27</sup> See Tab No.'s 21-22

<sup>28</sup> See Tab No. 39

<sup>29</sup> Confirmed with closing documents and check

<sup>30</sup> See Tab. No. 4

<sup>31</sup> This total amount is in error and should reflect \$20,000.00 less funds. The total includes \$20,000.00 that should have been posted into the IOLTA account and not the "Trial Retainer" account. The correct balance should therefore be \$50,385.48.

<sup>32</sup> See Tab No. 45

<sup>33</sup> See Doc #2691 of 2864

<sup>34</sup> See Doc #2287 of 2864

**2008 Honda Ridgeline Crew Cab 4 x 4 Disposition:**

As stated above, this vehicle was declared totaled by the USAA Insurance Company as a result of an auto accident and they issued a check in the amount of \$19,481.12 on 12-19-16.<sup>35</sup> During a show cause hearing for contempt by respondent before Judge Sally Olsen on February 17, 2017, there were discussions regarding the value of this vehicle. Respondent's counsel stated at this hearing the Honda Ridgeline had been appraised by Stokes (Auction) for \$27,500.00. There was also evidence provided to the court by plaintiff's counsel that the Blue Book value of the vehicle was \$34,000.00.<sup>36</sup> I have not seen nor am I aware of any Stokes Auction appraisal ever done for the 2008 Honda Ridgeline. Three appraisals by Stokes Auction of personal property, including other vehicles, were completed on 11-3-15, 11-9-15 and 12-1-15, prior to the accident of the Ridgeline on 11-30-16, and the Ridgeline was not listed as having had an appraisal.<sup>37</sup> Plaintiff's counsel correctly stated during the hearing the Ridgeline had never been appraised. Respondent's counsel told me that after the insurance company totaled the Ridgeline, the insurance company kept the vehicle rather than allow Dr. Sinopole to keep the truck. Respondent's counsel affirmatively stated Dr. Sinopole did not keep or sell the vehicle.

**Bank Deposits:**

Most deposits into all of the bank accounts were readily apparent as to the source of the funds by examining the bank statement. However, there were numerous smaller deposits that were not obvious without requesting the deposit slips and copies of the actual deposited item from the bank. Dr. Sinopole deposited 26 checks into his bank account number ending in 2859, many of which were checks payable to one of the daughters. Dr. Sinopole would endorse the check as: "for Kayleigh Sinopole-deposit- Patrick Sinopole-father" as an example. The 26 checks ranged in value from \$18.00 to \$1,100.00 and the dates ranged from May 28, 2015 to January 6, 2017. Thirteen of the checks were payable to his daughters and thirteen checks were payable to him. The majority of these checks came from Dr. Sinopole's parents, Patricia and Joseph Sinopole in Missouri.

I similarly examined smaller deposits going into the joint account number ending in 6708. Between 1/14 through 12/2014, there were 48 small to medium deposits into the joint account. Of that number, 28 deposits were checks made payable to one of the four daughters and endorsed in a similar manner as described above. Thirteen of the deposits were payable to Ms. (Tester) Sinopole and the balance were checks payable to Dr. Sinopole. From January 2015 to March 29, 2016, there were 25 deposits, 10 of which were payable to one of the four daughters with endorsements similar to the others. The 2015 deposits ranged in value from \$3.18 to \$2,000.00 being the largest. The remaining deposits were payable to Dr. Sinopole or payable to both him and Ms. Tester.<sup>38</sup>

The purpose for examining all of the above deposits, even though most of them were for small dollar amounts, was because the bank statement itself did not provide sufficient information. If the original item being deposited had been a much larger check and rather than deposit the check in its entirety, a significant amount of cash might be withheld and only a small amount of the check actually deposited. This technique, if employed, would provide the depositor with a substantial amount of potential cash. However, I did not discover any "cash back" scheme being utilized in any of the identified deposits.

After examining in excess of 3,000 pages of documents primarily for banking information, I returned my examination to the same documents to extract other forms of financial data. This process is often referred to as "data mining". One particular document stood out in this process. It was a loan payment receipt from the Navy Federal Credit Union, dated 8/9/16, and indicated a \$50,000.00 payment had been received to pay off a "Consumer Loan" with a loan number of 430015115956-12.<sup>39</sup> This was the first and only reference I had seen for this loan or dollar amount. I contacted the plaintiff in this matter

<sup>35</sup> See Tab No. 16

<sup>36</sup> See Tab No. 41

<sup>37</sup> See Tab No. 15

<sup>38</sup> See Tab No.'s: 21 & 22

<sup>39</sup> See Doc No. 2283-2286 of 2864

and her legal counsel over the weekend and neither of them was aware of this loan or could speculate what it might be for. I also contacted the respondent's counsel the same day. I received a response from McKinley Irvin, PLLC to the effect Dr. Sinopole had in fact applied for the loan, but never received the money and the loan was cancelled. This explanation coincides to some extent with the limited documentation I have seen. I have requested copies of the loan application and all bank "memo notes" regarding the loan. What is not known at this time is whether Dr. Sinopole's mother paid off the loan shortly after it was applied for and thus became the lender. The only financial transaction that closely coincides with the \$50,000.00 loan "payment" was the \$15,000.00 check from McKinley Irvin, PLLC to Dr. Sinopole that was posted to his account on 8-10-16<sup>40</sup>, but the proceeds of that check and been thoroughly traced.

I also requested and received bank statements for the four daughters in order to verify no assets were being held by them as nominees or that their accounts were being used for concealment. Dr. Sinopole's name was shown on the bank statements as being both a "joint owner" and a "custodian" of the account. What I discovered was approximately six months of bank statements from July 1, 2016 to January 9, 2017, for both adult daughters, had substantial redactions on them.<sup>41</sup> It was represented to me by respondent's counsel they had not done any redacting and it must have been done by the credit union. I have asked for, but not yet received, unredacted copies of these bank statements. Respondent's counsel has also represented that Dr. Sinopole no longer has authority over these two accounts and therefore is unable to obtain copies of the unredacted bank statements. Respondent's counsel has declined to have Dr. Sinopole contact the twin daughters and ask them to provide copies of the unredacted statements. His counsel also stated the twin daughters are not part of this litigation and therefore their accounts are not subject to a subpoena duces tecum. I later learned the above accounts were originally subpoenaed by plaintiff's counsel and I have now asked plaintiff's counsel to obtain the redacted statements from the bank. I have asked for the date for when Dr. Sinopole was reportedly removed from having signature authority over the accounts since the bank statements clearly show he continued to have authority up to January 2017. I have not received a response to these question.

**Ms. Tester's Fidelity Roth IRA's Distribution:**

On 12-2-15, Ms. Tester withdrew \$9,999.00 from her Fidelity Roth IRA No. 5505 and deposited the funds into her Peninsula Community Credit Union account ending in 8677. On 12-8-15, those funds were combined with \$700.00 in cash, to make a total deposit of \$10,699.00. Those funds remained in her account for a year until 12-5-16, when she wrote check No. 92 to attorney Jason Benjamin for \$5,000.00 and on 2-3-17 she wrote check No. 93 to attorney Chris Franz for \$1,000.00. Between those two dates, she made a payment of \$1,349.01 to West Hills Honda on 1-7-17 and a few smaller payments to retail establishments during 2017. The account still has a remaining balance. **(Exhibits 8, 8A and 15)**

On 1-7-16, Ms. Tester withdrew \$31,700.00 from her Fidelity Roth IRA account ending in 5505. Those funds were deposited into her Navy Federal Credit Union account ending in 2859 on 1-8-16. From that deposit, she wrote check No. 154 to attorney Mark Yelish for \$30,000.00 and check No. 155 to parent coach Kristine Clay for \$1,000.00, both on 1-12-16. **(Exhibits 9, 9A and 15)**

On 1-26-16, Ms. Tester made two transfers from her Fidelity Roth IRA account ending in 5505 for \$30,138.00 and \$11,924.00. Both amounts were transferred to Dr. Sinopole and were deposited into his Navy Federal Credit Union account ending in 6708 on 1-28-16. **(Exhibits 15, 24 and 24A)**

On 4-11-16, Ms. Tester withdrew \$12,917.90 from her Fidelity Roth IRA account ending in 5491. Those funds were deposited into her Navy Federal Credit Union account ending in 2859. Additional funds were added to the account in the form of alimony payments from Dr. Sinopole for \$7,500.00 per month and

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<sup>40</sup> I have not yet received any information as requested from respondent's counsel or Dr. Sinopole regarding this loan

<sup>41</sup> See Doc No. 245-288 and Doc No. 323-367 of 2864

the money was spent primarily for rent, medical, professional and legal services. That is the extent of activity in Ms. Tester's Fidelity Roth IRA's. (Exhibits 9 (at pg 2), 9A and 15)

**Rose Hulman Institute Of Technology:**

On 3-18-17, in response to question No. 18 of Dr. Sinopole's Second Supplemental Discovery Response.<sup>42</sup>

During the past five (5) years, have you transferred any interest in securities, including stocks, bonds, debentures, contracts, or mortgages?

Dr. Sinopole responded: "Yes. Kayleigh and Kelsey's IRA was used for their college expenses."

As of 7-10-15, both Kayleigh and Kelsey had SEP IRA's with Vanguard for \$25,281.68 each. They began selling their shares the following month when they had \$23,505.10 each. Statements from Vanguard show Kayleigh and Kelsey each sold all of their shares in three transactions.

The Vanguard sales transactions for Kayleigh were on: 8-24-15 for \$9,184.00; 11-6-15 for \$9,154.00 and the last one on 2-16-16 for \$5,167.10, totaling \$23,505.10. (Exhibits 15 (page 4))

Statements from Vanguard also show Kelsey sold all of her shares in three similar transactions. The first was on 8-24-15 for \$9,184.00; another on 11-6-15 for \$9,154.00 and the last one on 2-18-16 for \$5,167.10, also totaling \$23,505.10. (Exhibits 15 (page 4))

Bank deposit records show withdraws from Vanguard being deposited into their parents' jointly owned account ending in 6708 for the same amounts on 8-25-15, for \$9,184.00; \$9,154.00 on 11-9-15 and on 2-17-16, for \$5,167.10. (Exhibits 6, 6A, 7, 7A and 10)

On 9-1-15, there were two identical withdraws from account number ending in 6708 for \$8,754.00; \$9,154.00 on 11-17-15 and \$9,087.00 on 2-24-16 and 2-26-16, all payable to the Rose Hulman Institute of Technology. Therefore, \$47,010.20 was withdrawn from the daughters' accounts at Vanguard and deposited into the above joint bank account and \$53,990 was then paid to the Rose Hulman Institute of Technology, leaving approximately \$6,980.00 unaccounted for. Both daughters closed out their SEP IRA's for \$23,505.10 each, giving them a total of \$47,010.20 for educational expenses. Bank and credit card records show between 4-28-15 and 11-16-16, the Rose Hulman Institute of Technology was paid by Dr. Sinopole, either by check, credit card or transfer (ACH) at least \$105,817.90.<sup>43</sup> (Exhibits 6, 6A, 7, 7A, 10, 15 and 16)

The total funds paid to the Institute came from account numbers ending in 6708, 2592 and 0025, as well as the Cabala's Visa credit card ending in 1616 and a Visa card ending in 3165. Payment to the Institute started on April 28, 2015 and lasted through at least November 16, 2016. Account 6708 was a joint account and the other two accounts were in Dr. Sinopole's name only. Visa card ending in 1616 was in Dr. Sinopole's name and the Visa Platinum card ending in 3165 appears to only be in Patrick's name. Apart from the sources of funds noted above, namely the \$47,010.20 which came from the daughters' Vanguard SEP IRA's, another \$25,000.00 came from Dr. Sinopole's mother, Patricia Sinopole, the majority of the balance came from Dr. Sinopole's wages and from a revolving line of credit he has with the bank to cover checks when sufficient funds were not available. I found no deposits to support other money or loans from other persons or sources, nor have I been provided with any such documentation. One possible source of additional college funds is a reported loan of \$24,000 from Dr. Sinopole's mother on or about 2-13-17. To date, I have been unable to confirm Dr. Sinopole received these funds or where they were deposited.

<sup>42</sup> See Tab No. 5

<sup>43</sup> Missing credit card statements might account for more money

During his "Second Supplemental Discovery Response"<sup>44</sup> on 3-18-17, Dr. Sinopole was asked the following Interrogatory question No. 22:

Do you owe any outstanding debts, including mortgages, conditional sales, contract obligations, promissory notes, or open accounts (including but not limited to loans from banks or other lending institutions, credit cards, stores, oil companies, or other household obligations)?

Among his responses to this question, he stated he owed \$25,000.00 to his mother, Patricia Sinopole, for a loan dated 11-4-16, for the college expenses of daughters Kayleigh and Kelsey; a second loan dated 11-9-16, for \$100,000.00 from his mother for legal services and a third loan dated 2-13-17, in the amount of \$24,000.00 also for college expenses of the twin daughters.<sup>45</sup> (Exhibit No. 19)

The only "loan" or check coming from Ms. Patricia Sinopole to Dr. Sinopole that has been identified in the bank deposits was for \$25,000.00, and that is the check noted above. I have not seen a check or deposit for \$24,000.00 and McKinley Irvin, PLLC has not been able to verify the receipt of these funds, either into their trust account or into an account of Dr. Sinopole. Dr. Sinopole has not been forthcoming in providing any information regarding the receipt and deposit of the \$24,000.00.

McKinley Irvin, PLLC did produce copies of two incoming wire transfers for \$60,000.00 and \$40,000.00 they received on 11-18-16 and 12-12-16 respectively, totaling \$100,000.00.<sup>46</sup> The incoming wire transfers originated from Joseph T. Sinopole and were deposited into the McKinley Irvin, PLLC account ending in x643. It is presumed that McKinley Irvin, PLLC is using the \$100,000.00 from their trust fund to pay the legal expenses of Dr. Sinopole.

As of 4-1-17, McKinley Irvin, PLLC ledger shows a total of \$180,981.63 paid by Dr. Sinopole for legal fees and expenses. I have only been able to document a total of \$97,500.00 paid by Dr. Sinopole from his accounts and credit cards to McKinley Irvin, PLLC. McKinley Irvin, PLLC's Seattle accounting department is working to identify all funds in and out of their retainer account, from or for the benefit of Dr. Sinopole. I have not received this information after being told directly from the accounting department in Seattle the information should be available by the following day. That is now over a week ago. (Exhibit 20)<sup>47</sup>

#### **Credit Card Purchases:**

There was very extensive use of credit cards, presumably by Dr. Sinopole, after Ms. Tester left the home. Most cards ran near their credit limit. Most credit card expenditures were purchases of consumables. Although time did not allow me to do a complete analysis of all credit card purchases, my review did not show anything that suggested an "unknown" asset was acquired or any "unknown" liabilities exists or was paid off. This is true for both the plaintiff's debit card charges and the respondent's credit card charges.

#### **Airline Ticket Expenses:**

Two Alaskan Airline tickets were purchased on 10-7-14 for \$344.20 each. Passenger names were not reflected in the credit card statement. On 11-10-14, Dr. Sinopole paid \$216.60 and \$213.60 for flights in the Atlanta, St. Louis, Dallas and Ft. Worth area. On 12-22-14, there was one ticket purchased from Alaska Airlines for \$437.10. On 1-15-15, there was one Alaska Airline ticket purchased for \$231.10. On 4-8-15, there were five tickets purchased from Alaska Airlines for \$378.20 each. On 4-18-15, there was one ticket purchased for Alaska Airlines for \$152.10. On 2-16-16, two tickets from Alaska Airlines were purchased for \$467.20 each. The flights originated in Seattle, but no destination was shown in the credit card statements. On 4-27-16, two tickets from Alaska Airlines were purchased for \$170.10 each. Again,

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<sup>44</sup> See Tab No. 5

<sup>45</sup> See Tab No. 20

<sup>46</sup> See Tab No. 20

<sup>47</sup> See Tab No. 20

the flights originated in Seattle, but no destination was indicated. On 6-6-16, there were some minor charges made in Austin, TX. On 8-3-16, five tickets were purchased from Alaska Airlines, three for \$366.20 and two for \$228.10, originating from Seattle. On 8-7-16 and again on 8-16-16, Ms. Tester purchased one ticket on Alaska Airlines for \$95.00 and had one night of lodging near the airport for \$132.00. Between 8-21-16 and 8-26-16, there were numerous miscellaneous charges in the Illinois area. On 11-16-16, there were two charges of \$408.20 to Alaska Airlines. On 1-20-17 there were two charges for \$206.40 to Alaska Airlines.<sup>48</sup>

**Extensive Use of Revolving Line of Credit:**

In calendar year 2014, the Sinopoles drew from a revolving line of credit on 107 occasions, for a total of \$135,886.24. In 2015, that amount dropped to \$130,297.62 over 113 occasions. During 2016, the amount was \$30,571.52 over 33 occasions. During the first two months of 2017, the amount was \$12,905.33 over 21 occasions. The revolving line of credit is set up to transfer funds to the checking account ending in 6708 whenever there were insufficient funds in the account. The overdrawn amount was balanced multiple times a month with an infusion of funds from the line of credit. Dr. Sinopole would then write a check or transfer funds several times a month to balance the amount outstanding on the line of credit.

The amounts of payments made on the revolving line of credit in 2014 were \$100,458.73; 2015 totaled \$109,388.89; 2016 was \$21,472.89 and for the first two months of 2017 was \$14,193.76. (Exhibits 17)

Dr. Sinopole had his military retirement pay direct deposited into the line of credit account. There were times when the retirement pay would result in an over-payment on the line of credit, which the bank would credit back to his checking account with the same number.

In 2014, he received deposits from over-payments of \$17,146.16; for \$25,918.38 in 2015; for \$46,213.11 in 2016 and during the first two months of 2017 for \$6,477.88.

**ASSETS and LIABILITIES:**

**Real Property:**

The largest asset is the family home located at 1658 NE Sawdust Hill RD, Poulsbo, WA. It was purchased for \$900,000.00 in November 2007. The value of the house is subjective and there have been several values used. An October 2015 formal appraisal put the "comparison value" at \$815,000.00. The same appraiser set the "cost approach" value at: \$775,139.00.<sup>49</sup> A document prepared for the Kitsap County Superior Court in October 2016 used a "fair market value" of \$763,263.00. The Kitsap County Tax Assessor's office placed both the "tax assessed" and the "market value" at \$826,870.00.<sup>50</sup> Lastly, but not very official, Zillow places the market value at \$906,483.00. Taking an average of these (5) five values is \$817,351.00. The most recent mortgage payoff value is estimated to be \$462,945.00. This estimate was arrived at by taking the mortgage balance as of June 2016, which indicated approximately \$3,114.00/month was going towards the loan principal. Multiplying this amount for 11 months produced minimum figure of \$34,254.00 in principal reduction. As the mortgage principal declined each month, the amount of each mortgage payment going towards the principal would increase. For that reason, the current amount of the loan principal is only a close estimate. By subtracting the estimated market value of the house from the estimated mortgage balance, I arrived at an estimated \$354,406.00 in equity value. All other real property previously owned by the Sinopoles has been sold and the sale proceeds were held in escrow at McKinley Irvin PLLC. At this time, the sale proceeds from the West Virginia and Tulip properties have been fully dispersed to Dr. Sinopole and/or for his benefit. (Exhibit 20)

<sup>48</sup> That dates of the above charges do not necessarily relate to the dates of travel.

<sup>49</sup> See Tab No. 37

<sup>50</sup> See Tab No. 46

**Escrow trust account balance at McKinley Irvin PLLC:**

The current balance of the McKinley Irvin PLLC "blocked" "Trial Retainer Account" is \$70,385.48 as of 4-13-17. The balance represents the remaining proceeds from the sale of the Maryland property. This account will be further reduced with more payments to experts and professional. I also understand from respondent's counsel that the \$15,000.00 improperly distributed to Dr. Sinopole will be replaced into the account. However, the Trial Retainer Account also has a \$20,000.00 error showing a credit of money that should be reflected in the IOLTA account instead. **(Exhibit 20)**

**(\*2015 Toyota Tundra:**

Approximate fair market value, per Stokes Auction appraisal, is: \$38,300.00. The approximate loan value is: \$23,000. Equity is therefore approximately: \$15,300.00.<sup>51</sup>

**2017 Volkswagen GTI:**

This vehicle was purchased new for \$30,904.00 in late 2016. As of 1/9/17, the loan balance was \$10,014.00. Current book value is approximately: \$26,000.00. Therefore, there is approximately \$15,986.00 in equity.

**(\*2005 Honda Odyssey:**

This vehicle, per Stokes Auction, was appraised for \$900.00 with no debt.

**(\*2006 Outback Keystone travel trailer:**

The market value, per Stokes Auction appraisal, is approximately: \$10,000.00. No debt.

**(\*1982 Custom Horse Trailer:**

The market value, per Stokes Auction appraisal, is approximately: \$1,100.00. No debt.

**(\*2014 KTM Motorcycle:**

The market value, per Stokes Auction appraisal, is approximately: \$9,500.00. No debt.

**1968 Travel Trailer:**

The market value, per 10-21-16 Domestic Relations Information Form, is approximately: \$1,600.00. No debt.

**Dr. Sinopole's Fidelity, Vanguard and Thrift Savings Plan Investment value:**

\$489,659.00.

This figure takes into consideration value of funds in 2017 for those funds identified and takes into account his half interest in their joint Fidelity account. **(Exhibit 15)**

**Ms. Tester's Fidelity and Vanguard Investments Value:**

\$140,581.00

This figure takes into consideration value of one Fidelity fund in 2017, and takes into account her half interest in their joint Fidelity account. **(Exhibit 15)**

**Household goods appraised at:**

See Stokes Auction appraisal dated 11-9-15, less the five vehicles listed above with (\*), is \$33,230.00. Stokes Auction appraisal of personal property in possession of Ms. Tester is: \$2,883.00. Property overlooked in the 11-9-15 appraisal by Stokes Auction was \$1,230.00 on 12-1-15.

**Income:**

Dr. Sinopole reported on his 2015 IRS Federal Tax Return, receiving \$444,976.00 as income through his 'S' corporation of Pisteuo Anesthesia, Inc. on his 1099 Misc. form, or the equivalent of \$37,081/month

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<sup>51</sup> See Tab No. 15

gross income before taxes and expenses. Dr. Sinopole did not have any withholding coming out of each paycheck and was therefore responsible for paying his own taxes. His 2015 Federal Tax Return included the Schedule 'C' Two-Year Comparison Worksheet. The worksheet showed his 2014 gross income to be \$425,000.00, compared with the 2015 gross income of \$444,976.00. The worksheet also showed his 2014 total expenses to be \$425,000 compared to his 2015 total expenses of \$444,976.00. In effect, the worksheet showed zero profit or loss for 2014 and 2015 and total expenses exactly equaled income for both years.<sup>52</sup>

Starting in January 2016, with the change of employment to Tacoma Anesthesia at Tacoma General Hospital, deductions were taken from each monthly paycheck for taxes and expenses. He had an Employment Agreement with Tacoma Anesthesia Associates, Inc. PS which set out his gross monthly income as being \$26,666.66 for the period from January 4, 2016 to January 4, 2017, or \$319,999.92 per year. On January 4, 2017 his Employment Agreement was amended to \$30,000.00/month gross income for the period from January 4, 2017 to January 4, 2018 or \$360,000.00 per year gross.<sup>53</sup> (**Exhibit 18**).

Dr. Sinopole also receives Navy retirement pay. Starting 12-10-16, his monthly net pay after deductions, was \$4,406.48. Previously, his net pay was \$4,398.91 and previous to that it was \$4,269.11. A "Retiree Account Statement" effective 12-3-16 indicates the money was set up for "direct deposit" to account number ending in 6708.<sup>54</sup> The revolving line of credit is set up under this account number and his retirement pay was directed for deposit to the revolving line of credit.

Starting May 2015, Ms. Tester received a monthly maintenance payment from Dr. Sinopole of \$7,500.00.

**Expenses:**

Minimum monthly expenses consist of one mortgage of \$5,269.00, a car payment of \$286.00 and a truck payment of \$571.00. There is a Revolving Line of Credit and multiple credit cards. As debts have been liquidated, the use of the Line of Credit has diminished. Ms. Tester has rent expense and they both have utility expenses. There are also two daughters presently in college and one daughter who will be 18 years of age soon.

Since 1/15 to 4/16, Dr. Sinopole paid approximately \$72,063.00 in legal fees to attorney Robert Beattie<sup>55</sup> and from 4/16 to 4-1-17, he paid approximately \$180,982.00 in legal fees to the firm of McKinley Irvin, PLLC. I requested, but have not received from McKinley Irvin, PLLC, an accounting of all money received from Dr. Sinopole or on Dr. Sinopole's behalf, by McKinley Irvin, PLLC that went into Dr. Sinopole's trust account. That should include the two wire transfers for \$60,000.00 and \$40,000.00 from his mother and possibly a loan of \$24,000.00 reportedly sent by his mother. The deposit location of this money has not been identified and verified. A loan of \$25,000.00 from Dr. Sinopole's mother was documented as being deposited into his bank account, but apparently not for legal fees. The amount of money paid to Mr. Beattie was based on the checks and/or credit card charges I was able to document. The amount paid to Mr. Beattie could be higher. The amount of money paid to McKinley Irvin, PLLC I was able to document was much lower than the amount documented by McKinley Irvin, PLLC, however my total of \$97,500.00 is only based on the amount of money charged to McKinley Irvin, PLLC by the use of Dr. Sinopole's credit card. Additional wire transfers and/or cashier checks were not otherwise documented, with the exception of the two wire transfers mentioned above. For this reason, the amount of legal fees documented by McKinley Irvin, PLLC are considered the most accurate, absent other information from Dr. Sinopole's trust account. Therefore, Dr. Sinopole has paid approximately \$253,045.00 in legal fees to two law firms. I have not received any information to know if there is a positive credit balance in Dr.

<sup>52</sup> See Tab No. 24

<sup>53</sup> See Tab No. 19

<sup>54</sup> See Tab No. 18

<sup>55</sup> Invoices received from Robert Beattie document only \$65,506.00 in payments, however it appears one statement might be missing.

Sinopole's trust account. There does not appear to be any correlation between the credit card charges to McKinley Irvin, PLLC and their Bill Report. McKinley Irvin, PLLC explained this was because all money goes first into the client's trust account and then transferred to the firm's general account to pay for each invoice.

Ms. Tester paid approximately \$10,540.00 to the firm of Tolman Clucas between 1-20-15 to 2-21-17. Between 4-14-15 to 6-15-16, she paid approximately \$66,918.00 to attorney Mark Yelish. Between 4-11-15 to 2-3-17, Ms. Tester paid approximately \$36,395.00 to attorney Christian Franz and between 11-21-16 to 3-2-17, she has paid approximately \$35,667.00 to the firm of Benjamin & Healy, PLLC. Therefore, between 1-20-15 to 3-2-17, Ms. Tester has paid approximately \$149,520.00 in legal fees to four law firms.

Sincerely,  
Kenneth J. Wilson  
Kenneth J. Wilson, CFE, CSAR  
Wilson Investigative Services

## APPENDIX (A)



**WILSON**  
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PO Box 11538 Olympia WA 98508

### REQUEST FOR PRODUCTION OF RECORDS

February 23, 2017

Mr. Jamie Walker  
McKinley Irvin

Mr. Jason Benjamin  
Benjamin & Healy

Re: In re the marriage of Sinopole  
Kitsap County Superior Court Cause No. 15-3-00125-1

Pursuant to the order from Judge Olsen, I am requesting the following documents be provided in hard copy as soon as possible. Please consider this request to be on-going during the pendency of the above case. All requested documents have a beginning date of January 1, 2014.

- (1) All open and closed signature cards for all financial accounts in the name(s) of Patrick Sinopole and/or Roberta (Tester) Sinopole, including but not limited to those accounts over which either person has or had signature authority from January 1, 2014 to present. This includes any trust, guardianship and/or children's' accounts or those of other family members, as well as unrelated persons, as well as partnership, corporate and LLC accounts. (Financial institutions will understand what is meant by "closed" signature cards.)
- (2) All statements for the above accounts, including investment accounts.
- (3) All statements for any "club card" accounts, such as Costco. (Note: Specific purchase information may be requested at a later time)
- (4) A current financial statement from both parties.
- (5) All cancelled checks for the above accounts, including copies of both front and back.
- (6) All deposit slips and copies of all deposited items for the above accounts, other than ACH deposits, including copies of both front and back of deposited items.
- (7) A list of all assets owned at any time during the above period, the market and/or appraised value, the date of purchase and purchase amount, the source of funds for the purchase of the asset and an explanation of the status/location of said asset (held or sold).
- (8) A list of all liabilities held at any time during the above period, including the date acquired and the current status of said liability.
- (9) All credit/debit card statements for which either Patrick Sinopole and/or Roberta (Tester) Sinopole have made any purchases and/or payments, including but not limited to those of children, family members or unrelated persons, as well as partnership, corporate and LLC accounts.

- (10) A declaration that no assets have been transferred to any family member or third party since January 1, 2014 to the present, or a list of any such transfers. If transfers were made, include a list of what was transferred, to whom, when and the value.
- (11) All loan applications and supporting documents related to any loan(s) in existence on or after January 1, 2014, to include federal tax returns, collateral agreements, promissory notes, earning statements, financial statements, etc.
- (12) All federal and state tax returns if not otherwise including or required in connection to a loan, including all schedules prepared and part of the return.
- (13) All partnership, corporate and/or LLC agreements in which either party is involved, including but not limited to trusts, living trusts, guardianships and personal wills.
- (14) All escrow closing documents related to the sale and/or purchase of real property and an accounting of sale proceeds, including cancelled checks.
- (15) All documents related to the purchase/sale of personal property, including copies of cancelled checks and deposit slips.
- (16) All records related to gifts and/or loans to/from children, family members or other unrelated persons in the amount of \$100.00 or greater. (If no such records exist, please provide an accounting of all amounts that would otherwise qualify, to include date, amount, purpose and name.)
- (17) All records related to purchases and/or payments to/from or on behalf of children, family members or other unrelated persons in the amount of \$100.00 or greater. (If no such records exist, please provide an accounting of all amounts that would otherwise qualify, to include date, amount, purpose and name.)
- (18) Copies of all passports showing travel outside the United States or a declaration that no such travel was taken. Include an explanation of any such travel outside the United States.
- (19) A list of all on-line and/or foreign accounts not otherwise included in the above requests, including account/passcode number, date initiated, current value, etc.
- (20) Copies of all safe deposit box rental agreements in the name(s) of Patrick Sinopole and/or Roberta (Tester) Sinopole, including those accounts over which either person has or had direct or indirect physical control, from January 1, 2014 to present, including the log-in records showing the date, time and by whom the box was accessed. (Available directly from the bank)
- (21) Copies of all incoming and/or outgoing wire transfers. (Available directly from the bank)
- (22) Copies of the front and back of all cashier checks received and/or purchased.
- (23) Copies of all currency transaction reports (CTR's) generated by a financial institution for cash deposits/withdrawals in the amount of \$10,000.00 or greater. (Available directly from the financial institution)
- (24) Copies of all insurance policies in existence on or after January 1, 2014, including but not limited to real, personal property and life. State the current cash value of any said life policies and the current beneficiaries.
- (25) A declaration as to the amount of cash (currency) on hand at the time the declaration is prepared. Include the location of the cash-on-hand and the source of the cash.
- (26) I am missing pages 2-4 of the Navy Federal Credit Union account ending in 9001 in the name of Roberta C. Tester Sinopole for the period from 7-14-15 to 8-13-15. Please provide.
- (27) All financial documents provided to the court, including but not limited to deposition transcripts and interrogatory responses.

Please note that other specific items will likely be identified during the course of the forensic analysis and requested at that time. If either of you have specific questions regarding the above request for production, please do not hesitate to contact me.

Sincerely,  
Kenneth J. Wilson, CFE  
Kenneth J. Wilson

**APPENDIX (A)**

**DR. SINOPOLE'S JULY 31, 2014 VANGUARD \$50,000.00 INVESTMENT**

**EXHIBIT NO. 1**

OC #	CK #	POST DATE	AMT. PAID	AMT. TRANSFERED OUT	ACTIVITY	DEPOSIT	BANK	ACCT #	COMMENT	RUNNING BALANCE
12		7/7/14		\$5,000.00	TRANSFER TO PATRICK SINOPOLE CHECKING		NAVY F.C.U./ PISTEUO	0025		\$47,350.90
12		7/11/14			PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE	\$62,735.50
12	164	7/14/14	\$3,403.00				NAVY F.C.U./ PISTEUO	0025		\$59,332.50
12		7/21/14		\$5,000.00	TRANSFER TO PATRICK SINOPOLE CHECKING		NAVY F.C.U./ PISTEUO	0025		\$54,267.73
12		7/21/14		\$5,000.00	TRANSFER TO PATRICK SINOPOLE CHECKING		NAVY F.C.U./ PISTEUO	0025		\$49,267.73
12		7/25/14			PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE	\$64,609.49
12		7/30/14		\$5,000.00	TRANSFER TO PATRICK SINOPOLE CHECKING		NAVY F.C.U./ PISTEUO	0025		\$59,609.49
13		7/30/14		\$5,000.00	TRANSFER TO PATRICK SINOPOLE CHECKING		NAVY F.C.U./ PISTEUO	0025		\$54,609.49
14		7/31/14	\$50,000.00		VANGUARD INVESTMENT CHECK		NAVY F.C.U./ PISTEUO	0025	VANGUARD CONTRIBUTION	\$4,611.88

**EXHIBIT NO. 1**

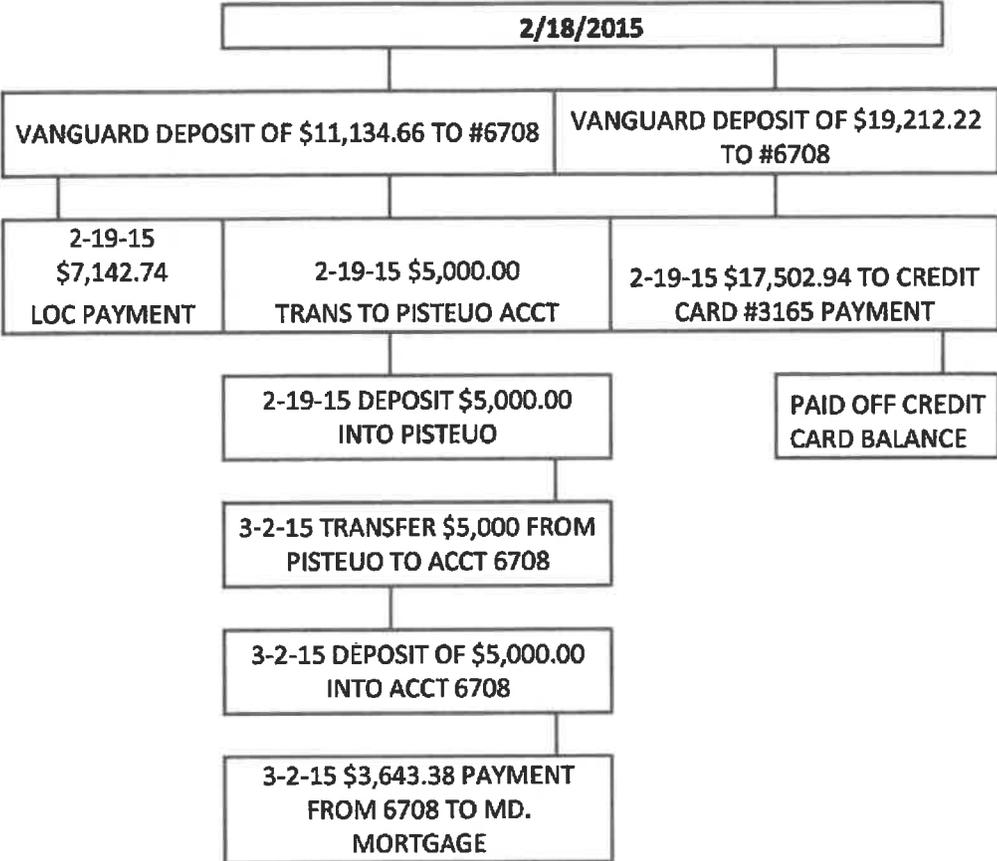
**VANGUARD 2-18-15 TRANSFER DEPOSITS & DISTRIBUTION**

**EXHIBIT NO. 2**

DOC #	CK #	POSTED DATE	PAYMENT AMT	TRANS OUT AMT	ACTIVITY	DEPOSIT AMT	BANK	ACCT #	COMMENT
85		2/18/15			FROM: VANGUARD DEPOSIT	\$11,134.66	NAVY F.C.U./ JOINT	6708	VGI-EM MKT ADM INVESTMENT
85		2/18/15			FROM: VANGUARD DEPOSIT	\$19,212.22	NAVY F.C.U./ JOINT	6708	VGI-500 IX ADM INVESTMENT
85		2/19/15	\$17,502.94		CREDIT CARD PAYMENT		NAVY F.C.U./ JOINT	6708	
85		2/19/15	\$7,142.73		LOC PAYMENT		NAVY F.C.U./ JOINT	6708	
85		2/19/15		\$5,000.00	TRANSFER TO CHECKING PISTEUO ANESTHESIA INC		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING PISTEUO ANESTHESIA INC
85	7417	2/23/15	\$541.00		GEICO		NAVY F.C.U./ JOINT	6708	

**EXHIBIT NO. 2**

**EXHIBIT NO. 2A: SEE EXHIBIT NO'S. 2, 3 & 4**



**EXHIBIT NO. 2A**

**2-19-15 TRANSFER DEPOSIT FROM ACCT. #6708 & DISTRIBUTION**

**EXHIBIT NO. 3**

DOC #	CHECK #	POST DATE	AMT PAID	TRANSFER OUT	ACTIVITY	DEPOSIT	TRANSFER IN DEPOSIT	BANK	ACCT #	COMMENTS
397		2/19/15			TRANSFER		\$5,000.00	NAVY F.C.U./ PISTEUO	0025	TRANSFER FROM CHECKING
397		2/20/15			PAYROLL DEPOSIT	\$15,384.60		NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
399		3/2/15	\$4,000.00		TRANSFER TO CHECKING: ROBERTA SINOPOLE			NAVY F.C.U./ PISTEUO	0025	
399		3/2/15	\$5,000.00		TRANSFER TO PATRICK SINOPOLE CHECKING			NAVY F.C.U./ PISTEUO	0025	
399		3/6/15			PAYROLL DEPOSIT	\$21,634.60		NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
399	175	3/9/15	\$7,200.00		BIA INVOICE			NAVY F.C.U./ PISTEUO	0025	

**EXHIBIT NO. 3**

**3-2-15 TRANSFER DEPOSIT FROM ACCT. 0025**

**EXHIBIT NO. 4**

<b>DOC #</b>	<b>POST DATE</b>	<b>AMT PAID</b>	<b>ACTIVITY</b>	<b>TRANSFER IN DEPOSIT</b>	<b>BANK</b>	<b>ACCT #</b>	<b>COMMENTS</b>
85	3/2/15	\$3,643.38	MIDWEST LOAN MTG		NAVY F.C.U./ JOINT	6708	MTG PMT
85	3/2/15		TRANSFER	\$5,000.00	NAVY F.C.U./ JOINT	6708	TRNSFR FROM PISTEUO CHECKING

**EXHIBIT NO. 4**

**VANGUARD INVESTMENT & SUMMARY OF ALL TRANSFER DEPOSITS FROM VANGUARD**

**EXHIBIT NO. 5**

<b>DOC #</b>	<b>POST DATE</b>	<b>PAID AMT</b>	<b>ACTIVITY</b>	<b>DEPOSIT AMT</b>	<b>BANK</b>	<b>ACCT</b>
384	7/31/14	\$50,000.00	VANGUARD INVESTMENT CHECK		NAVY F.C.U./ PISTEUO	0025
85	2/18/15		VANGUARD DEPOSIT	\$11,134.66	NAVY F.C.U./ JOINT	6708
85	2/18/15		VANGUARD DEPOSIT	\$19,212.22	NAVY F.C.U./ JOINT	6708
114	8/25/15		VANGUARD DEPOSIT	\$9,184.00	NAVY F.C.U./ JOINT	6708
114	8/25/15		VANGUARD DEPOSIT	\$9,184.00	NAVY F.C.U./ JOINT	6708
126	11/9/15		VANGUARD DEPOSIT	\$9,154.00	NAVY F.C.U./ JOINT	6708
126	11/9/15		VANGUARD DEPOSIT	\$9,154.00	NAVY F.C.U./ JOINT	6708
149	2/17/16		VANGUARD DEPOSIT	\$5,167.10	NAVY F.C.U./ JOINT	6708
149	2/17/16		VANGUARD DEPOSIT	\$5,167.10	NAVY F.C.U./ JOINT	6708
<b>SUB</b>	<b>TOTAL</b>	<b>\$50,000.00</b>	<b>VANGUARD DEPOSITS</b>	<b>\$77,357.08</b>		

**EXHIBIT NO. 5**

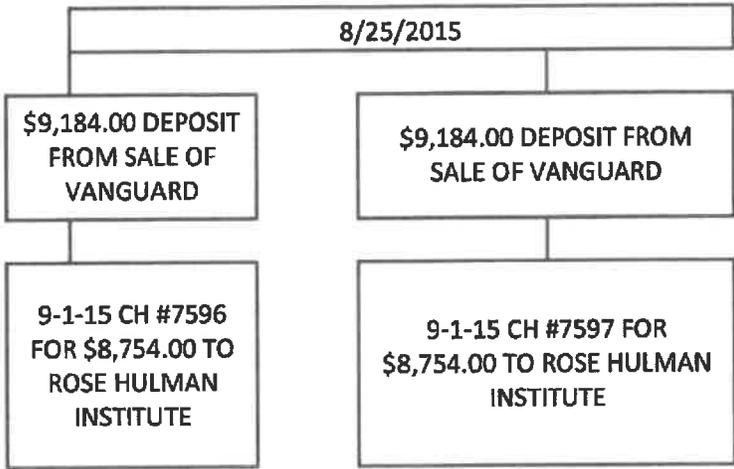
**VANGUARD TRANSFER DEPOSITS ON 8-25-15 & DISTRIBUTION**

**EXHIBIT NO. 6**

DOC #	CK. #	POST DATE	AMT PAID	ACTIVITY	DEPOSIT AMT	BANK	ACCT	COMMENTS
114		8/25/15		VANGUARD DEPOSIT	\$9,184.00	NAVY F.C.U./ JOINT	6708	VGI-M-C IX ADM INVESTMENT
114		8/25/15		VANGUARD DEPOSIT	\$9,184.00	NAVY F.C.U./ JOINT	6708	VGI-M-C IX ADM INVESTMENT
114		8/28/15		LOAN OVERPAYMENT DEPOSIT	\$1,257.22	NAVY F.C.U./ JOINT	6708	LOC OVERPAYMENT
114		8/31/15	\$519.71	CREDIT CARD PAYMENT		NAVY F.C.U./ JOINT	6708	
114		9/1/15	\$3,643.38	MIDWEST LOAN MTG		NAVY F.C.U./ JOINT	6708	MTG PMT
114	7596	9/1/15	\$8,754.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ JOINT	6708	INSTITUTE OF TECHNOLOGY
114	7597	9/1/15	\$8,754.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ JOINT	6708	INSTITUTE OF TECHNOLOGY

**EXHIBIT NO. 6**

**EXHIBIT NO. 6A**



**EXHIBIT NO. 6A**

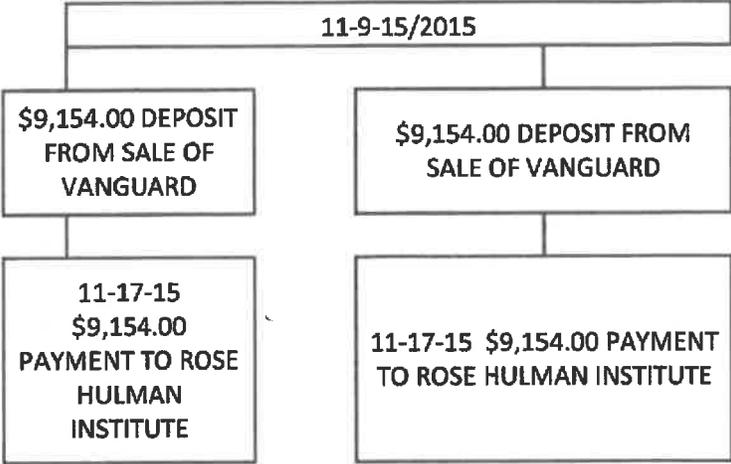
**VANGUARD TRANSFER DEPOSIT ON 11-9-15 & DISTRIBUTION**

**EXHIBIT NO. 7**

<b>DOC #</b>	<b>POST DATE</b>	<b>AMT PAID</b>	<b>ACTIVITY</b>	<b>DEPOSIT</b>	<b>BANK</b>	<b>ACCT #</b>	<b>COMMENTS</b>
126	11/9/15		VANGUARD DEPOSIT	\$9,154.00	NAVY F.C.U./ JOINT	6708	VGI-M-CIX ADM INVESTMENT
126	11/9/15		VANGUARD DEPOSIT	\$9,154.00	NAVY F.C.U./ JOINT	6708	VGI-M-CIX ADM INVESTMENT
131	11/17/15	\$9,154.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ JOINT	6708	INSTITUTE OF TECHNOLOGY
131	11/17/15	\$9,154.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ JOINT	6708	INSTITUTE OF TECHNOLOGY

**EXHIBIT NO. 7**

**EXHIBIT NO. 7A**



**EXHIBIT NO. 7A**

**FIDELITY TRANSFER DEPOSIT BY MS. TESTER ON 12-8-15 & DISTRIBUTION**

**EXHIBIT NO. 8**

<b>DOC #</b>	<b>POST DATE</b>	<b>AMT PAID</b>	<b>ACTIVITY</b>	<b>DEPOSIT AMT</b>	<b>ACCT. HOLDER</b>	<b>BANK</b>	<b>ACCT #</b>	<b>COMMENTS</b>
	12/8/15		DEPOSIT	\$10,699.99	SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	\$9999.99 FROM FIDELITY + \$700 IN CASH
92	12/5/16	\$5,000.00	BENJAMIN, JASON		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	
	1/7/17	\$1,349.01	WEST HILLS HONDA		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	
	1/10/17	\$107.39	WALMART		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	
	1/23/17	\$221.64	TJ MAX		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	
	1/28/17	\$125.05	BARNES & NOBLE		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	
93	2/3/17	\$1,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	PENINSULA COMM FED CU	8677	ATTORNEY

**EXHIBIT NO. 8**

**EXHIBIT NO. 8A**

**12-8-15 DEPOSIT**

**\$10,999.00 DEPOSIT FROM FIDELITY INVESTMENT INTO PENINSULA ACCT 8677.  
INCLUDES \$700.00 CASH**

**12-5-16 \$5,000.00 CK #92 TO JASON  
BENJAMIN**

**1-7-17  
\$1,249.01  
PAYMENT  
TO W.  
HILLS  
HONDA**

**2-3-17 \$1,000.00  
CK. #93 TO CHRIS  
FRANZ**

**FIDELITY TRANSFER DEPOSITS OF \$31,700.00 ON 1/8/16 (SEE NO. 9A)**

**AND \$12,917.00 4/11/16 (SEE NO. 9B) & DISTRIBUTION**

**EXHIBIT NO. 9 (6) PAGES:**

DOC #	POST DATE	AMT PAID	ACTIVITY	DEPOSIT AMT	ACCT HOLDER	BANK	ACCT #	COMMENTS
	1/8/16		TRANSFER DEPOSIT	\$31,700.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ACH DEPOSIT FROM FIDELITY MONEYLINE
155	1/12/16	\$1,000.00	CLAY, KRISTINE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PARENT COACH
156	1/12/16	\$65.00	ROVIC, PAULA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST: AMELIA
154	1/12/16	\$30,000.00	YELISH, MARK		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
159	1/19/16	\$70.20	POLLARD DENTAL		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	AMELIA TOOTH EXTRACTION
157	1/19/16	\$475.00	RAND, RANDY DR		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	FAMILY BRIDGES: ALIENATION PROGRAM
	4/11/16		TRANSFER DEPOSIT	\$12,917.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ACH DEPOSIT FROM FIDELITY MONEYLINE
180	4/15/16	\$454.00	CLAY, KRISTINE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PARENT COACH
243	4/22/16	\$2,950.00	WIEDER, GARY DR.		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PSYCH: EVAL
	4/27/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	4/27/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC

ACH	5/5/16	\$1,900.00	FORYSTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
	5/5/16	\$1,300.00	POULSBO ANIMAL CLINIC		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	VISA CARD #5984 POS
	5/5/16	\$1,354.80	POULSBO ANIMAL CLINIC		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	VISA CARD #5984 POS
245	5/5/16	\$130.00	ROVIC, PAULA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST: AMELIA
246	5/6/16	\$280.00	ELKINTON, JULIE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST
244	5/6/16	\$4,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
	5/26/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	5/26/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
250	6/1/16	\$140.00	ELKINTON, JULIE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST
ACH	6/3/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
252	6/15/16	\$1,310.98	YELISH, MARK		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
	6/26/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	6/26/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
ACH	7/6/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT

257	7/23/16	\$3,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
	7/30/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM SHARES
	7/30/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM SHARES
	8/7/16	\$108.79	CLARION HOTEL, SEATAC		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	VISA CARD #5984
	8/7/16	\$95.00	SOUTHWEST AIRLINES		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	VISA CARD #5984
	8/8/16	\$59.37	VAN HEUSEN FACTORY		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	LAKE PLACID, NY VISA #5984
ACH	8/9/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
260	8/14/16	\$3,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
259	8/16/16	\$2,979.28	SABA & ASSOCIATES		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	DR. COLLETT #210169
	8/16/16	\$95.00	SOUTHWEST AIRLINES		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	
261	8/18/16	\$800.00	TUBRIDY, LISA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	
256	8/20/16	\$4,000.00	BERNET, WILLIAM MD		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ALIENATION EXPERT
	8/20/16		DEPOSIT	\$847.93	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	
258	8/24/16	\$2,955.73	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY

263	8/29/16	\$160.00	CLAY, KRISTINE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PARENT COACH
	8/30/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM CHECKING
	8/30/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM CHECKING
ACH	9/7/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
269	9/19/16	\$195.00	ROVIC, PAULA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST: AMELIA
268	9/26/16	\$2,600.00	BERNET, WILLIAM MD		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ALIENATION EXPERT
270	9/28/16	\$280.00	ELKINTON, JULIE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST
	9/29/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM CHECKING
	9/29/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSFER FROM CHECKING
ACH	10/5/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
182	10/6/16	\$380.00	CLAY, KRISTINE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PARENT COACH
183	10/6/16	\$3,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
190	10/24/16	\$1,000.00	RAND, RANDY DR		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	FAMILY BRIDGES: ALIENATION PROGRAM
	10/25/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC

	10/25/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	10/29/16	\$807.64	WEST HILLS HONDA BREMERTON		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	POS
191	10/31/16	\$652.80	CLAY, KRISTINE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	PARENT COACH
ACH	11/7/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
194	11/13/16	\$3,000.00	FRANZ, CHRIS		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
	11/28/16		TRANSFER DEPOSIT	\$7,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
198	12/3/16	\$500.00	RAND, RANDY DR		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	FAMILY BRIDGES: ALIENATION PROGRAM
ACH	12/6/16	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
199	12/9/16	\$322.22	BENJAMIN, JASON		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ATTORNEY
201	12/9/16	\$65.00	ROVIC, PAULA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST: AMELIA
	12/28/16		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	12/28/16		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
204	1/2/17	\$3,552.00	BERNET, WILLIAM MD		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ALIENATION EXPERT
ACH	1/4/17	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT

206	1/9/17	\$1,075.00	LUBRIDY, LISA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	SISTER OF ROBERTA
209	1/14/17	\$65.00	ROVIC, PAULA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST: AMELIA
210	1/18/17	\$410.00	ELKINTON, JULIE		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	THERAPIST
	1/28/17		TRANSFER DEPOSIT	\$2,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
	1/28/17		TRANSFER DEPOSIT	\$5,000.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTHESIS, INC
1001	2/2/17	\$1,500.00	RAND, RANDY DR		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	FAMILY BRIDGES: ALIENATION PROGRAM
ACH	2/6/17	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT
1001	2/6/17	\$1,500.00	RAND, RANDY DR		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	FAMILY BRIDGES: ALIENATION PROGRAM
207	2/19/17	\$1,066.40	LUBRIDY, LISA		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	ROBERTA'S SISTER: REPAY FOR AIRLINE TICKETS
	2/24/17		TRANSFER DEPOSIT	\$7,500.00	SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	TRANSF FROM CHECKING PISTEUO ANESTH.
ACH	3/6/17	\$1,900.00	FORSYTHE, ALAN		SINOPOLE, ROBERTA	NAVY FED. C.U./ SINOPOLE, ROBERTA	2859	RENT

EXHIBIT NO. 9

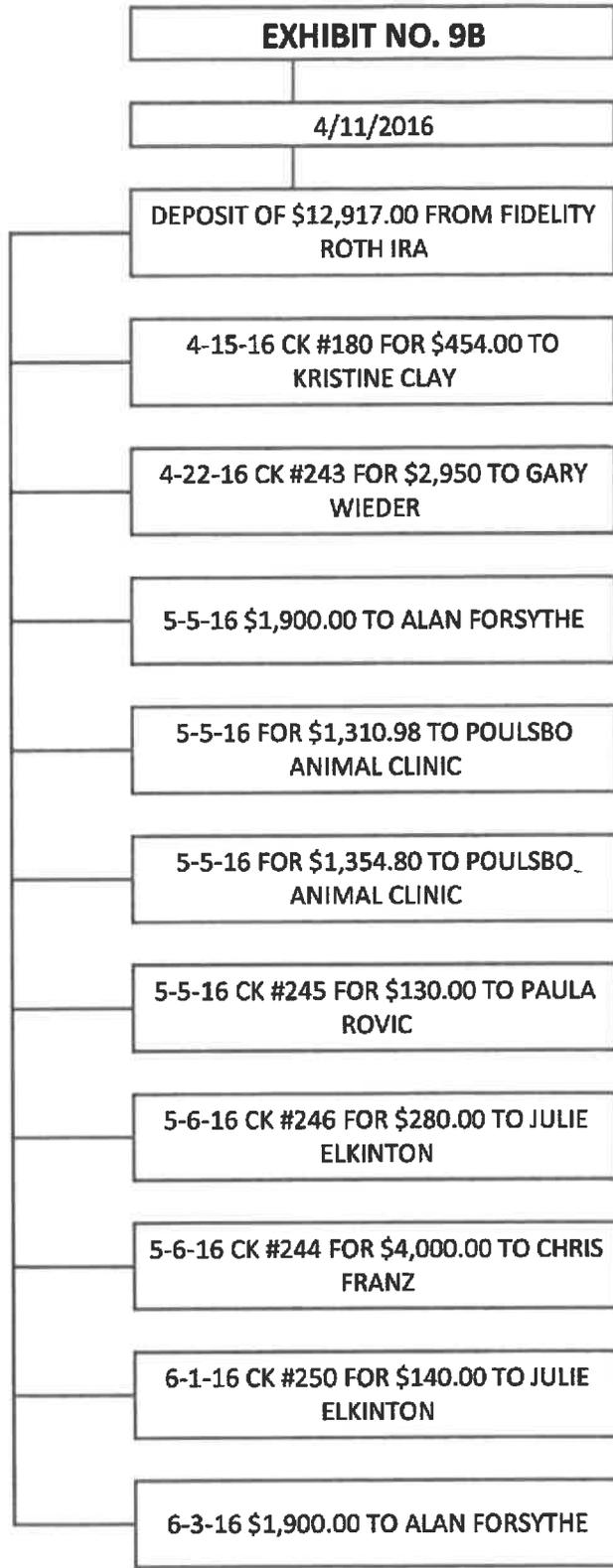
**EXHIBIT NO. 9A**

1/8/2016

DEPOSIT OF \$31,700.00 FROM FIDELITY  
ROTH IRA

1-12-16 CK #154  
TO MARK YELISH  
FOR \$30,000.00

1-12-16 CK #155  
TO KRISTINE CLAY  
FOR \$1,000.00



**EXHIBIT NO. 9B**

**VANGUARD TRANSFER DEPOSIT OF 2-17-16 & DISTRIBUTION**

**EXHIBIT NO. 10**

DOC #	POST DATE	AMT PAID	ACTIVITY	DEPOSIT AMT	TRANSFER DEPOSIT IN	BANK	ACCT #	COMMENTS
149	2/17/16		VANGUARD DEPOSIT	\$5,167.10		NAVY F.C.U./ PATRICK	6708	VGI-M-CIX ADM INVESTMENT
149	2/17/16		VANGUARD DEPOSIT	\$5,167.10		NAVY F.C.U./ PATRICK	6708	VGI-M-CIX ADM INVESTMENT
149	2/22/16	\$571.11	TOYOTA FINANCIAL			NAVY F.C.U./ PATRICK	6708	
149	2/24/16	\$9,087.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY			NAVY F.C.U./ PATRICK	6708	INSTITUTE OF TECHNOLOGY
149	2/24/16		TRANSFER		\$5,000.00	NAVY F.C.U./ PATRICK	6708	TRANSFER FROM CHECKING
149	2/24/16		TRANSFER		\$5,000.00	NAVY F.C.U./ PATRICK	6708	TRANSFER FROM CHECKING
149	2/26/16		LOAN OVERPAYMENT DEPOSIT	\$4,269.91		NAVY F.C.U./ PATRICK	6708	LOC OVERPAYMENT
149	2/26/16	\$9,087.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY			NAVY F.C.U./ PATRICK	6708	INSTITUTE OF TECHNOLOGY

**EXHIBIT NO. 10A**

**2/17/2016**

**DEPOSIT FROM VANGUARD OF  
\$5,167.10**

**DEPOSIT FROM VANGUARD  
OF \$5,167.10**

**2-24-16 PAYMENT TO ROSE  
HULMAN INSTITUTE FOR  
\$9,087.00**

**2-26-16 PAYMENT TO ROSE  
HULMAN INSTITUTE FOR  
\$9,087.00**

**KUBOTA: SOUND TRACTOR SALE & DISTRIBUTION**

**EXHIBIT NO. 11**

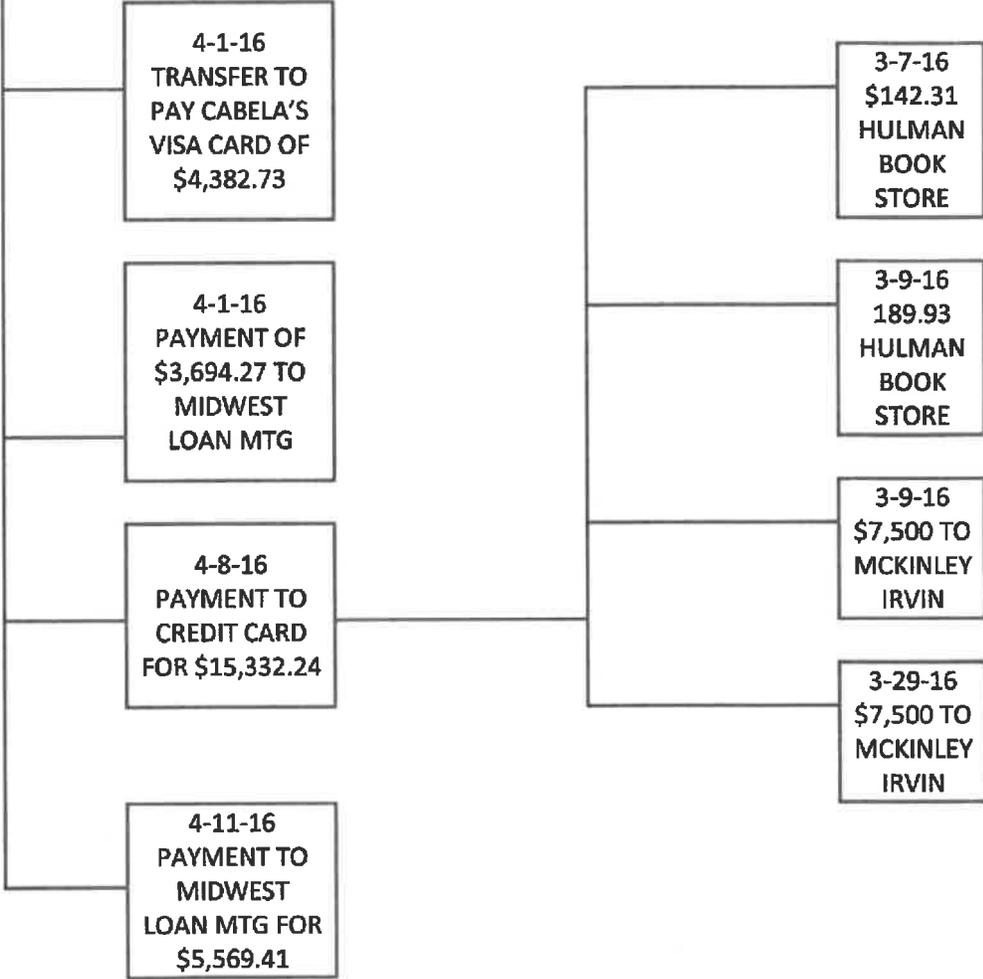
DOC #	POST DATE	AMT PAID	ACTIVITY	DEPOSIT AMT	BANK	ACCT #	COMMENTS
154 & 2687	3/29/16		KUBOTA: SOUND TRACTOR DEPOSIT	\$22,834.16	NAVY F.C.U./ PATRICK	6708	PROCEEDS OF CASHIER CK FROM SOUND TRACTOR DATED 1/6/16
154	4/1/16	\$4,382.73	CABELA'S VISA PAYMENT		NAVY F.C.U./ PATRICK	6708	
154	4/1/16	\$3,694.27	MIDWEST LOAN MTG		NAVY F.C.U./ PATRICK	6708	MTG PMT
154	4/8/16	\$15,332.24	CREDIT CARD PAYMENT		NAVY F.C.U./ PATRICK	6708	
158	4/11/16	\$5,569.41	MIDWEST LOAN MTG		NAVY F.C.U./ PATRICK	6708	MTG PMT

EXHIBIT NO. 11

**EXHIBIT NO. 11A**

3/29/2016

SALE PROCEEDS FROM KUBOTA TRACTOR FROM SOUND TRACTOR FOR \$22,834.16



**DEPOSIT OF MCKINLEY IRVIN PLLC CHECK & DISTRIBUTION**

**EXHIBIT NO. 12**

DOC #	CK #	POST DATE	AMT PAID	ACTIVITY	DEPOSIT AMT	BANK	ACCT #	COMMENTS
178		8/10/16		DEPOSIT: CHECK PAYABLE TO PATRICK FROM MCKINLEY IRVIN, PLLC	\$15,000.00	NAVY F.C.U./ PATRICK	2592	FROM "BLOCKED" ACCT.
178	122	8/17/16	\$4,819.08	JOHNSON LINK		NAVY F.C.U./ PATRICK	2592	ORTHODONTICS
178	124	8/19/16	\$44.00	WALDROUP, MARGO		NAVY F.C.U./ PATRICK	2592	
178	125	8/19/16	\$1,125.00	WALDROUP, MARGO		NAVY F.C.U./ PATRICK	2592	
178		8/20/16	\$10,000.00	CREDIT CARD PAYMENT		NAVY F.C.U./ PATRICK	2592	

**EXHIBIT NO. 12**

**EXHIBIT NO. 12A**

8/10/2016

DEPOSIT OF \$15,000.00 FROM MCKINLEY IRVIN PLLC BLOCK TRIAL RETAINER ACCOUNT

8-17-16 CK #122 TO JOHNSON LINK FOR \$4,819.08

8-19-16 CK. #124 TO MARGO WALDROUP FOR \$44.00

8-19-16 CK. #125 TO MARGO WALDROUP FOR \$1,125.00

8-20-16 CREDIT CARD PAYMENT FOR \$10,000.00

8-22-16 \$7,500 TO MCKINLEY IRVIN

8-29-16 \$7,500 TO MCKINLEY IRVIN

7-25-16 \$10,000 TO MCKINLEY IRVIN

8-3-16 \$7,500 TO MCKINLEY IRVIN

**EXHIBIT NO. 12A**

**DEPOSIT OF CHECK FROM MOTHER PATRICIA SINOPOLE  
TO PATRICK SINOPOLE & DISTRIBUTION**

**EXHIBIT NO. 13**

<b>DOC #</b>	<b>POSTED DATE</b>	<b>AMT PAID</b>	<b>ACTIVITY</b>	<b>DEPOSIT AMT</b>	<b>BANK</b>	<b>ACCT #</b>	<b>COMMENTS</b>
190	11/9/16		DEPOSIT: CHECK PAYABLE TO PATRICK FROM PATRICIA SINOPOLE	\$25,000.00	NAVY F.C.U./ PATRICK	2592	"LOAN"
195	11/14/16	\$6,222.88	LOC PAYMENT		NAVY F.C.U./ PATRICK	2592	
195	11/16/16	\$11,854.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ PATRICK	2592	INSTITUTE OF TECHNOLOGY
195	11/16/16	\$11,854.00	ROSE HULMAN INSTITUTE OF TECHNOLOGY		NAVY F.C.U./ PATRICK	2592	INSTITUTE OF TECHNOLOGY

**EXHIBIT NO. 13A**

11/9/2016

LOAN FROM DR. SINOPOLE'S MOTHER FOR  
\$25,000.00

11-14-16 LINE OF CREDIT  
PAYMENT OF \$6,222.88

11-16-16 PAYMENT TO ROSE  
HULMAN INSTITUTE FOR  
\$11,854.00

11-16-16 PAYMENT TO ROSE  
HULMAN INSTITUTE FOR  
\$11,854.00

**EXHIBIT NO. 13A**

**DEPOSIT OF INSURANCE CHECK FOLLOWING ACCIDENT  
OF 2008 HONDA RIDGELINE  
&  
PURCHASE OF NEW 2017 V.W. GTI VEHICLE**

**EXHIBIT NO. 14**

<b>DOC #</b>	<b>CK #</b>	<b>POST DATE</b>	<b>AMT PAID</b>	<b>ACTIVITY</b>	<b>DEPOSIT AMT</b>	<b>BANK</b>	<b>ACCT #</b>	<b>COMMENTS</b>
201		12/19/16		DEPOSIT: INSURANCE CLAIM	\$19,481.12	NAVY F.C.U./ PATRICK	2592	USAA P&C CLAIM
201	172	12/20/16	\$400.00	CLAY, KRISTINE		NAVY F.C.U./ PATRICK	2592	
201	179	12/23/16	\$19,106.86	HASELWOOD VW HYUNDIA		NAVY F.C.U./ PATRICK	2592	VW GOLF PURCHASE

**EXHIBIT NO. 14**

**EXHIBIT NO. 14A**

12/19/2016

DEPOSIT INSURANCE PROCEEDS  
FROM TOTALED VEHICLE FOR  
\$19,481.12 INTO ACCT 2592

12-23-16 CK. #179 FOR  
PURCHASE OF NEW 2017 VW  
GOLF FOR \$19,106.86

**EXHIBIT NO. 14A**

**FIDELITY, VANGUARD & THRIFT SAVING PLAN INVESTMENTS:  
FOR: PATRICK, ROBERTA, KAYLEIGH AND KELSEY SINOPOLE  
FROM 1/2014 TO EARLY 2017**

**EXHIBIT NO. 15 (4) PAGES**

DATE	BEGINNING BALANCE	CHANGE IN VALUE	WITHDRAWALS	ENDING BALANCE	FUND NAME	ACCT NUMBER	PERSON (S) IN CONTROL	COMMENTS
1/1/14	\$41,363.00				FIDELITY ROTH	5491	ROBERTA	
12/31/14		\$3,953.00		\$45,316.00	FIDELITY ROTH	5491	ROBERTA	
1/1/15	\$45,316.00				FIDELITY ROTH	5491	ROBERTA	
12/31/15		\$2,943.00		\$48,259.00	FIDELITY ROTH	5491	ROBERTA	
1/1/16	\$48,259.00				FIDELITY ROTH	5491	ROBERTA	
4/11/16			-\$12,917.00		FIDELITY ROTH	5491	ROBERTA	TO ROBERTA
12/31/16					FIDELITY ROTH	5491	ROBERTA	
12/31/16		\$880.00			FIDELITY ROTH	5491	ROBERTA	
12/31/16				\$36,222.00	FIDELITY ROTH	5491	ROBERTA	
<hr/>								
1/1/14	\$105,538.00				FIDELITY ROTH	5505	ROBERTA	
12/31/14		\$10,845.00		\$116,383.00	FIDELITY ROTH	5505	ROBERTA	
1/1/15	\$116,383.00				FIDELITY ROTH	5505	ROBERTA	
12/2/15			-\$9,999.00		FIDELITY ROTH	5505	ROBERTA	TO ROBERTA
12/31/15		\$4,554.00		\$110,937.00	FIDELITY ROTH	5505	ROBERTA	
1/1/16	\$110,937.00				FIDELITY ROTH	5505	ROBERTA	
1/7/16			-\$31,700.00		FIDELITY ROTH	5505	ROBERTA	TO ROBERTA
1/26/16			-\$30,138.00		FIDELITY ROTH	5505	ROBERTA	TO PATRICK
1/26/16			-\$11,924.00		FIDELITY ROTH	5505	ROBERTA	TO PATRICK
12/31/16		-\$4,811.00			FIDELITY ROTH	5505	ROBERTA	
12/31/16			2016 YTD TOTAL	\$32,355.00	FIDELITY ROTH	5505	ROBERTA	
<hr/>								
1/1/14	\$2,557.00				FIDELITY MUTUAL	5513	JOINT	
12/31/14		\$303.00		\$2,860.00	FIDELITY MUTUAL	5513	JOINT	
1/1/15	\$2,860.00				FIDELITY MUTUAL	5513	JOINT	
12/31/15		-\$168.00		\$2,692.00	FIDELITY MUTUAL	5513	JOINT	
1/1/16	\$2,692.00				FIDELITY MUTUAL	5513	JOINT	
12/31/16		\$413.00		\$3,105.00	FIDELITY MUTUAL	5513	JOINT	
12/31/16			2016 YTD TOTAL	\$3,105.00	FIDELITY MUTUAL	5513	JOINT	
2/23/17			2017 YTD TOTAL	\$3,272.00	FIDELITY MUTUAL	5513	JOINT	

0405

0406

1/1/14	\$28,184.00			VANGUARD ROTH/IRA	7245	ROBERTA
12/31/14				VANGUARD ROTH/IRA	7245	ROBERTA
12/31/14		\$3,879.00	\$32,063.00	VANGUARD ROTH/IRA	7245	ROBERTA
1/1/15	\$32,063.00			VANGUARD ROTH/IRA	7245	ROBERTA
12/31/15		-\$429.00		VANGUARD ROTH/IRA	7245	ROBERTA
12/31/15			\$31,634.00	VANGUARD ROTH/IRA	7245	ROBERTA
1/1/16	\$31,634.00			VANGUARD ROTH/IRA	7245	ROBERTA
12/31/16		\$3,550.00	\$35,184.00	VANGUARD ROTH/IRA	7245	ROBERTA
12/31/16			<b>2016 YTD TOTAL</b>	<b>VANGUARD ROTH/IRA</b>	<b>7245</b>	<b>ROBERTA</b>
1/1/14	\$13,955.00			VANGUARD TRAD. IRA	1945	ROBERTA
12/31/14		\$1,921.00	\$15,876.00	VANGUARD TRAD. IRA	1945	ROBERTA
1/1/14	\$14,229.00			VANGUARD ROTH IRA	5747	ROBERTA
12/31/14		\$1,959.00	\$16,188.00	VANGUARD ROTH IRA	5747	ROBERTA
1/1/15	\$15,878.00			VANGUARD TRAD. IRA	1945	ROBERTA
12/31/15		-\$215.00	\$15,663.00	VANGUARD TRAD. IRA	1945	ROBERTA
1/1/15	\$16,188.00			VANGUARD ROTH IRA	5747	ROBERTA
12/31/15		-\$217.00	\$15,971.00	VANGUARD ROTH IRA	5747	ROBERTA
1/1/16	\$15,663.00			VANGUARD TRAD. IRA	1945	ROBERTA
12/31/16		\$1,758.00	<b>\$17,421.00</b>	<b>VANGUARD TRAD. IRA</b>	<b>1945</b>	<b>ROBERTA</b>
1/1/16	\$15,971.00			VANGUARD ROTH IRA	5747	ROBERTA
12/31/16		\$1,792.00	<b>\$17,763.00</b>	<b>VANGUARD ROTH IRA</b>	<b>5747</b>	<b>ROBERTA</b>

2016 VALUES OF  
FIDELITY &  
VANGUARD

\$140,581

ROBERTA'S  
TOTAL:  
INCLUDES 1/3 OF  
JOINT ACCT.  
TOTAL

DATE	BEGINNING BALANCE	CHANGE IN VALUE	WITHDRAWALS	ENDING BALANCE	FUND NAME	ACCT NUMBER	PERSON (S) IN CONTROL	COMMENTS
7/12/14				\$32,624.91	VANGUARD ROTH IRA		PATRICK	
2/17/15			-\$12,371.84		VANGUARD ROTH IRA		PATRICK	TO PATRICK
2/17/15			-\$21,346.91		VANGUARD ROTH IRA		PATRICK	TO PATRICK
7/10/15			YTD BALANCE	\$0.00	VANGUARD ROTH IRA		PATRICK	
7/10/15				\$12,893.10	VANGUARD TRADIONAL IRA		PATRICK	
4/20/16				\$11,790.00	VANGUARD TRADIONAL IRA		PATRICK	
10/20/16				\$12,844.00	VANGUARD TRADIONAL IRA		PATRICK	
4/19/17			YTD TOTAL	\$13,389.00	VANGUARD TRADIONAL IRA		PATRICK	
4/20/14				\$145,107.00	VANGUARD SEP IRA		PATRICK	
7/30/14		\$50,000.00			VANGUARD SEP IRA		PATRICK	
7/10/15				\$219,426.42	VANGUARD SEP IRA		PATRICK	
10/20/16				\$232,509.00	VANGUARD SEP IRA		PATRICK	
4/19/17			YTD TOTAL	\$256,508.00	VANGUARD SEP IRA		PATRICK	
7/10/15				\$0.00	VANGUARD SEP IRA BROKERAGE		PATRICK	
3/31/17			YTD TOTAL	\$817.00	VANGUARD SHARE SAVINGS	8697	?	
3/31/17			YTD TOTAL	\$590.00	VANGUARD SHARE SAVINGS	8432	?	

0407

12/31/15		\$182,405.00	THRIFT SAVINGS PLAN	7126	PATRICK	-
12/31/16		\$204,313.00	THRIFT SAVINGS PLAN	7126	PATRICK	-
3/31/17	YTD TOTAL	\$216,719.00	THRIFT SAVINGS PLAN	7126	PATRICK	

2016 & YTD 2017	PATRICK'S TOTAL JOINT FIDELITY, VANGUARD & T.S.P.	\$489,659.00				INCLUDES 1/2 OF JOINT ACCOUNT
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4/20/14		\$21,903.00	VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	
7/10/15		\$25,281.68	VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	
8/24/15	-\$9,184.00		VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	
11/6/15	-\$9,154.00		VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	
2/18/16	-\$5,761.00		VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	
4/19/17	YTD BALANCE	\$0.00	VANGUARD MINOR ROTH IRA	3307	KAYLEIGH	

4/20/14		\$21,903.00	VANGUARD MINOR ROTH IRA	2382	KELSEY	
7/10/15		\$25,281.68	VANGUARD MINOR ROTH IRA	2382	KELSEY	
8/24/15	-\$9,184.00		VANGUARD MINOR ROTH IRA	2382	KELSEY	
11/6/15	-\$9,154.00		VANGUARD MINOR ROTH IRA	2382	KELSEY	
2/18/16	-\$5,167.00		VANGUARD MINOR ROTH IRA	2382	KELSEY	
4/19/17	YTD BALANCE	\$0.00	VANGUARD MINOR ROTH IRA	2382	KELSEY	

0408

EXHIBIT NO. 15

2183	5/10/16	\$200.00	ROSE HULMAN INSTITUTE	CARD #3165
2183	5/10/16	\$5.50	ROSE HULMAN INSTITUTE	CARD #3165
2183	5/10/16	\$200.00	ROSE HULMAN INSTITUTE	CARD #3165
2183	5/10/16	\$5.50	ROSE HULMAN INSTITUTE	CARD #3165
446	8/1/16	\$12,084.00	ROSE HULMAN INSTITUTE	NAVY F.C.U./ PISTEUO 0025
446	8/1/16	\$12,084.00	ROSE HULMAN INSTITUTE	NAVY F.C.U./ PISTEUO 0025
	8/31/16	\$747.93	ROSE HULMAN INSTITUTE	
2196	9/1/16	\$747.93	ROSE HULMAN INSTITUTE	CARD #3165
195	11/16/16	\$11,854.00	ROSE HULMAN INSTITUTE	NAVY F.C.U./ PATRICK 2592
195	11/16/16	\$11,854.00	ROSE HULMAN INSTITUTE	NAVY F.C.U./ PATRICK 2592
<b>TOTAL</b>		<b>\$105,817.90</b>	<b>ROSE HULMAN INSTITUTE</b>	<b>NAVY F.C.U./ PATRICK</b>

**REVOLVING LINE OF CREDIT (LOC):  
PAYMENTS, ADVANCES (LOANS) & OVER-PAYMENTS**

**EXHIBIT NO. 17**

**SUMMARY OF REVOLVING LINE OF CREDIT (LOC) LOANS ADVANCE,  
LOC REPAYMENTS AND LOC OVERPAYMENTS BY YEAR**

		LOC			LOC	LOC		
		LOAN			OVER PMTS	LOANS		
		PMTS BY YR			DEPOSITS BY YR	BY YEAR		
2014 YTD			TOTAL	LOAN(LOC) DEPOSIT		\$135,886.24	6708	LOC ADVANCE
2015 YTD			TOTAL	LOAN(LOC) DEPOSIT		\$130,297.62	6708	LOC ADVANCE
2016 YTD			TOTAL	LOAN(LOC) DEPOSIT		\$30,571.52	6708	LOC ADVANCE
1/17-2/17 YTD			TOTAL	LOAN(LOC) DEPOSIT		\$12,905.33	6708	LOC ADVANCE
2014 YTD			TOTAL	LOAN(LOC) OVER PAYMENT DEPOSIT	\$17,146.16		6708	LOC OVERPAYMENT
2015 YTD			TOTAL	LOAN(LOC) OVER PAYMENT DEPOSIT	\$25,918.38		6708	LOC OVERPAYMENT
2016 YTD			TOTAL	LOAN(LOC) OVER PAYMENT DEPOSIT	\$46,213.11		6708	LOC OVERPAYMENT
1/17-2/17 YTD			TOTAL	LOAN(LOC) OVER PAYMENT DEPOSIT	\$6,577.88		6708	LOC OVERPAYMENT
2014 YTD	TOTAL	\$100,458.73		LOAN (LOC) PAYMENT			6708	LOC PAYMENT
2015 YTD	TOTAL	\$109,388.89		LOAN (LOC) PAYMENT			6708	LOC PAYMENT
2016 YTD	TOTAL	\$21,472.89		LOAN (LOC) PAYMENT			2592	LOC PAYMENT
1/17 - 3/17 TOTAL	TOTAL	\$14,193.76		LOAN (LOC) PAYMENT			6708	LOC PAYMENT

**EXHIBIT NO. 17**

**DR. SINOPOLE'S SALARY FROM JANUARY 2014  
THROUGH FEBRUARY 2017**

**EXHIBIT NO. 18 (4-PAGES)**

DOC #	POSTED DATE	DEPOSIT	AMT DEPOSITED	BANK	ACCT #	COMMENTS
368	1/11/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
368	1/24/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
370	2/1/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
370	2/21/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
372	3/7/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
372	3/21/14	GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
374	4/4/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
374	4/18/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
377	5/2/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
377	5/16/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
377	5/30/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
380	6/13/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
380	6/27/14	GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
382	7/11/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
382	7/25/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
385	8/8/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
385	8/22/14	GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE

387	9/5/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
387	9/19/14		GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
389	10/3/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
389	10/17/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
389	10/31/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
391	11/14/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
391	11/26/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
393	12/12/14		GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
393	12/24/14		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
	12/31/14	SUB	TOTAL: GROSS PAYROLL DEPOSIT	\$424,999.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
395	1/9/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
395	1/23/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
397	2/6/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
397	2/20/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
399	3/6/15		GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
399	3/20/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
401	4/3/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
401	4/17/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
402.5	5/1/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
402.5	5/15/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE

402.5	5/29/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
404	6/12/15		GROSS PAYROLL DEPOSIT	\$21,634.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
404	6/26/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
407	7/10/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
407	7/24/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
410	8/7/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
410	8/21/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
412	9/4/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
413	9/18/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
415	10/2/15		GROSS PAYROLL DEPOSIT	\$15,384.60	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
416	10/16/15		GROSS PAYROLL DEPOSIT	\$24,087.82	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
416	10/30/15		GROSS PAYROLL DEPOSIT	\$18,889.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
419	11/13/15		GROSS PAYROLL DEPOSIT	\$18,889.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
419	11/25/15		GROSS PAYROLL DEPOSIT	\$18,889.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
421	12/11/15		GROSS PAYROLL DEPOSIT	\$18,889.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
422	12/23/15		GROSS PAYROLL DEPOSIT	\$25,139.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
	12/31/15	SUB	TOTAL: GROSS PAYROLL DEPOSIT	\$444,975.82	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
425	1/8/16		GROSS PAYROLL DEPOSIT	\$18,889.20	NAVY F.C.U./ PISTEUO	0025	PAYROLL: PROVIDENCE
425	1/29/16		NET PAYROLL DEPOSIT	\$16,699.85	NAVY F.C.U./ PISTEUO	0025	PAYROLL: TACOMA ANESTHESIA
428	2/29/16		NET PAYROLL DEPOSIT	\$17,446.68	NAVY F.C.U./ PISTEUO	0025	PAYROLL: TACOMA ANESTHESIA

431	3/30/16			NET PAYROLL DEPOSIT	\$17,603.74	NAVY F.C.U./ PISTEUO	0025	PAYROLL: TACOMA ANESTHESIA
434	4/28/16			NET PAYROLL DEPOSIT	\$16,188.97	NAVY F.C.U./ PISTEUO	0025	PAYROLL: TACOMA ANESTHESIA
163	5/31/16			NET PAYROLL DEPOSIT	\$16,654.52	NAVY F.C.U./ PATRICK	2952	PAYROLL: TACOMA ANESTHESIA
167	6/30/16			NET PAYROLL DEPOSIT	\$17,646.62	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
172	7/29/16			NET PAYROLL DEPOSIT	\$17,674.14	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
178	8/31/16			NET PAYROLL DEPOSIT	\$17,903.58	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
183	9/29/16			NET PAYROLL DEPOSIT	\$17,469.91	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
189	10/31/16			NET PAYROLL DEPOSIT	\$17,457.30	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
195	11/30/16			NET PAYROLL DEPOSIT	\$17,457.20	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
201	12/30/16			NET PAYROLL DEPOSIT	\$17,457.21	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
	12/31/16	SUB	TOTAL:	NET PAYROLL DEPOSIT	\$226,548.92	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
206	1/31/17			NET PAYROLL DEPOSIT	\$17,838.07	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
206	2/28/17			NET PAYROLL DEPOSIT	\$18,029.52	NAVY F.C.U./ PATRICK	2592	PAYROLL: TACOMA ANESTHESIA
	2/28/17	SUB	TOTAL:	NET PAYROLL DEPOSIT	\$35,867.59	NAVY F.C.U./ PATRICK		PAYROLL: TACOMA ANESTHESIA

**LOANS TO DR. SINOPOLE FROM LIVING TRUST**

**EXHIBIT NO. 19**

Date: March 2, 2017

As Trustee of the Joseph T. Sinopole and Patricia W. Sinopole Living Trust, it is my fiduciary responsibility to safe guard the trust, and watch over /provide for the needs of our mother, Patricia W. Sinopole.

As a result, I feel the amounts borrowed by Dr. Patrick L. Sinopole, from above stated trust; need to be clarified in writing. All Loans will be considered Balloon Notes at 5% Interest, Due 1 YR after Origination.

Loan #1: Nov. 4<sup>th</sup>, 2016, for \$25,000.00, Due Nov.4<sup>th</sup> 2017, Amount Due, \$26,250.00.

Loan #2: Nov. 9<sup>th</sup> 2016, for \$100,000.00, Due Nov.9<sup>th</sup> 2017, Amount Due, \$105,000.00.

Loan #3: Feb. 13<sup>th</sup>, 2017, for \$24,000.00, Due Feb.13<sup>th</sup> 2018, Amount Due, \$25,200.00

Joseph F, Sinopole-Trustee of the, Joseph T. Sinopole and Patricia W. Sinopole Living Trust

*Joseph F. Sinopole March 2nd, 2017*

Dr. Patrick L. Sinopole-borrower

*Patrick L. Sinopole*

Mrs. Patricia W. Sinopole- owner of trust

*Patricia W. Sinopole March 2, 2017*

Irene G. Sinopole- witness

*Irene G. Sinopole 3/2/17*

**EXHIBIT NO. 19**

**TRIAL RETAINER ACCOUNT OF MCKINLEY IRVIN, PLLC:  
"BLOCKED" BANK ACCOUNT NUMBER ENDING IN 1651**

**EXHIBIT NO. 20**

Date	Payor/Payee	Type	Check #	Amount	Deposited To/Paid From
04/05/2016	Ticor Title Company	Check	595007249	51,873.28	TCBW WA Trial Retainer Account
08/04/2016	Patrick Sinopole	Check	1095	(15,000.00)	TCBW WA Trial Retainer Account
11/29/2016	Internal Revenue Service	Check	1102	(36,873.28)	TCBW WA Trial Retainer Account
	BALANCE			-	
12/01/2016	Law Offices of Benjamin & Healy	Check	3553	24,913.83	TCBW WA Trial Retainer Account
12/02/2016	Internal Revenue Service	Check	1205	(24,913.83)	TCBW WA Trial Retainer Account
	BALANCE			-	
01/04/2017	Law Offices of Benjamin & Healy	Check	3715	20,000.00	TCBW WA IOLTA Account
01/09/2017	Law Offices of Benjamin & Healy	Check	3718	132,848.66	TCBW WA Trial Retainer Account
01/09/2017	Internal Revenue Service	Check	1169	(30,463.18)	TCBW WA Trial Retainer Account
01/09/2017	Gary B. Wieder, Ph.D.	Check	1170	(15,300.00)	TCBW WA Trial Retainer Account
01/09/2017	Margo Waldroup	Check	1171	(15,656.00)	TCBW WA Trial Retainer Account
01/09/2017	Clinical \$ Forensic Psychology	Check	1181	(2,500.00)	TCBW WA Trial Retainer Account
01/09/2017	Clinical \$ Forensic Psychology	Check	1182	(2,500.00)	TCBW WA Trial Retainer Account
01/09/2017	William Bernet M.D.	Check	1183	(1,044.00)	TCBW WA Trial Retainer Account
01/09/2017	Ken Wilson	Check	1184	(5,000.00)	TCBW WA Trial Retainer Account
03/23/2017	Ken Wilson	Check	4146	(5,000.00)	TCBW WA IOLTA Account
04/13/2017	Ken Wilson	Check	2009	(5,000.00)	TCBW Tacoma Operating
	BALANCE			70,385.48*	Contributed to transfer to Escrow account on 1/24/17

**MORTGAGE PAYMENTS ON MOUNT AIRY, MD. PROPERTY**

**EXHIBIT NO. 21 (2-PAGES)**

DOC #	METHOD	POSTED DATE	AMT PAID	ACTIVITY	BANK	ACCT #	COMMENTS
4	ACH	2/3/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
9	ACH	3/3/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
15	ACH	4/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
24	ACH	5/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
31	ACH	6/2/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
36	ACH	7/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
45	ACH	8/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
53	ACH	9/2/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
58	ACH	10/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
63	ACH	11/3/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
69	ACH	12/1/14	\$3,647.20	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
75	ACH	1/2/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
80	ACH	2/2/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
85	ACH	3/2/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ PATRICK	6708	MD MTG PMT
90	ACH	4/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
95	ACH	5/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
98B	ACH	6/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT

102	ACH	7/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
109	ACH	8/3/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
114	ACH	9/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
120	ACH	10/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
126	ACH	11/5/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
132	ACH	12/1/15	\$3,643.38	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
138	ACH	1/4/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
144	ACH	2/1/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
149	ACH	3/1/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ PATRICK	6708	MD MTG PMT
154	ACH	4/1/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
159	ACH	5/2/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
164	ACH	6/1/16	\$3,694.27	MIDWEST LOAN MTG: MOUNT AIRY	NAVY F.C.U./ JOINT	6708	MD MTG PMT
<b>TOTAL</b>			<b>\$106,005.38</b>	<b>MIDWEST LOAN MTG: MOUNT AIRY</b>	<b>NAVY F.C.U./ JOINT</b>	<b>6708</b>	<b>MD MTG PMT</b>

**EXHIBIT NO. 21**

**DEPOSITS FROM PROPERTY MANAGEMENT CO.  
RE: MOUNT AIRY, MD. PROPERTY**

**EXHIBIT NO. 22 (2) PAGES**

DOC #	POSTED DATE	ACTIVITY	DEPOSIT AMT	BANK	ACCT #	COMMENTS
2	1/10/14	PROPERTY MGMT CREDIT: MD	\$1,973.50	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
13	3/10/14	PROPERTY MGMT CREDIT: MD	\$724.77	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
21	4/10/14	PROPERTY MGMT CREDIT: MD	\$2,033.25	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
24	5/9/14	PROPERTY MGMT CREDIT: MD	\$2,279.50	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
34	6/10/14	PROPERTY MGMT CREDIT: MD	\$2,279.50	NAVY F.C.U./ JOINT	6708	FROM PROPERTY MGMT CREDITS
41	7/10/14	PROPERTY MGMT CREDIT: MD	\$2,279.50	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
45	8/8/14	PROPERTY MGMT CREDIT: MD	\$2,279.50	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
57	9/10/14	PROPERTY MGMT CREDIT: MD	\$1,154.92	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
62	10/10/14	PROPERTY MGMT CREDIT: MD	\$1,582.42	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
75	1/9/15	PROPERTY MGMT CREDIT: MD	\$1,790.74	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
84	2/10/15	PROPERTY MGMT CREDIT: MD	\$2,194.92	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
89	3/10/15	PROPERTY MGMT CREDIT: MD	\$1,979.92	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
94	4/10/15	PROPERTY MGMT CREDIT: MD	\$1,763.92	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
95	5/8/15	PROPERTY MGMT CREDIT: MD	\$1,980.57	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
100	6/10/15	PROPERTY MGMT CREDIT: MD	\$2,209.92	NAVY F.C.U./ JOINT	6708	PROP MANAGEMENT CREDIT
107	7/10/15	PROPERTY MGMT CREDIT: MD	\$1,995.58	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
113	8/10/15	PROPERTY MGMT CREDIT: MD	\$2,209.92	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS

119*	9/10/15	PROPERTY MGMT CREDIT: MD	\$2,034.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
121	10/9/15	PROPERTY MGMT CREDIT: MD	\$2,209.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
131	11/10/15	PROPERTY MGMT CREDIT: MD	\$1,663.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
138	1/8/16	PROPERTY MGMT CREDIT: MD	\$1,233.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
148	2/10/16	PROPERTY MGMT CREDIT: MD	\$2,194.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
153	3/10/16	PROPERTY MGMT CREDIT: MD	\$2,209.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
154	4/8/16	PROPERTY MGMT CREDIT: MD	\$1,844.32	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
163	5/10/16	PROPERTY MGMT CREDIT: MD	\$2,209.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
168	6/10/16	PROPERTY MGMT CREDIT: MD	\$2,209.00	NAVY F.C.U./ JOINT	6708	PROP MGMT CREDITS
<b>SUB</b>	<b>TOTAL</b>	<b>PROPERTY MGMT CREDIT: MD</b>	<b>\$50,516.67</b>	<b>NAVY F.C.U./ JOINT</b>	<b>6708</b>	<b>PROP MGMT CREDITS</b>

**EXHIBIT NO. 22**

**SOURCE OF FUNDS FOR THE \$30,000.00 CHECK TO ATTORNEY ROBERT BEATTIE ON 2-8-16  
AND THE \$2,500.00 CHECK TO ATTORNEY MARK YELISH ON 2-18-16  
WAS TRANSFERRED FROM JOINT ACCOUNT ON 2-3-16**

**EXHIBIT NO. 23**

DOC #	POSTED DATE	AMT PAID	ACTIVITY	TRANSFER DEPOSIT AMT	BANK	ACCT #	COMMENTS
142	2/3/16		TRANSFER	\$2,500.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	2/3/16		TRANSFER	\$5,000.00	NAVY F.C.U./ PATRICK	2592	TRNSFR FROM CHECKING NO 6708
142	103	2/8/16	\$30,000.00	BEATTIE, ROBERT	NAVY F.C.U./ PATRICK	2592	ATTORNEY
142	101	2/8/16	\$175.00	CLAY, KRISTINA	NAVY F.C.U./ PATRICK	2592	
148	104	2/18/16	\$2,500.00	YELISH, MARK	NAVY F.C.U./ PATRICK	2592	ATTORNEY

**EXHIBIT NO. 23A**

2/3/2016

SIX (6) TRANSFER DEPOSITS OF \$5,000.00 AND ONE (1)  
TRANSFER DEPOSIT OF \$2,500.00 FROM ACCT #6708 TO ACCT  
#2592 TOTALING \$32,500.00

2-8-16 CK #103 TO ROBERT BEATTIE  
FOR \$30,000.00

2-18-16 CK #104 TO MARK YELISH  
FOR \$2,500.00

**EXHIBIT NO. 23A**

**SOURCE OF FUNDS FROM JOINT ACCT 6708  
FOR TRANSFER OF \$32,500.00 ON 2-3-16 FROM  
TWO FIDELITY DEPOSITS FROM MS. TESTER'S ROTH IRA TO DR. SINOPOLE**

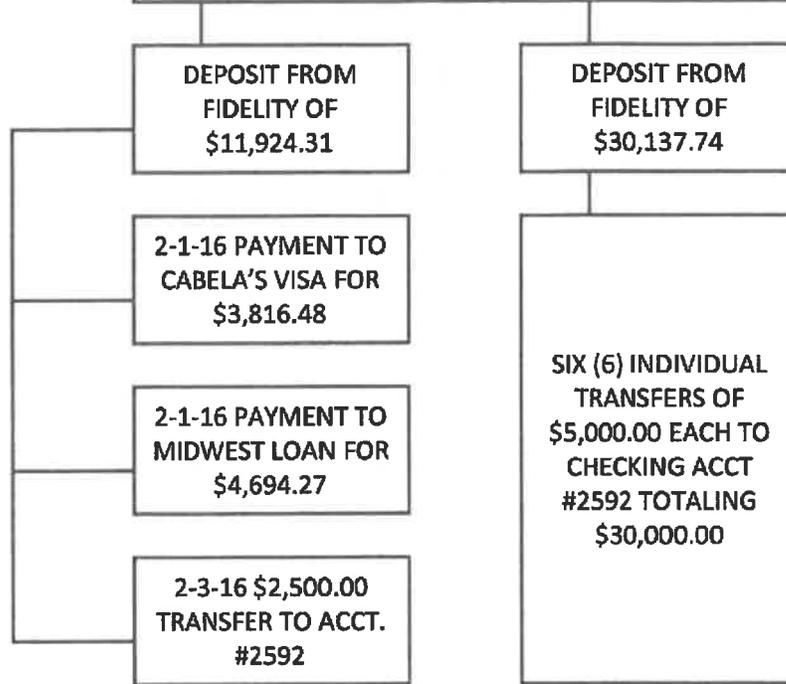
**EXHIBIT NO. 24**

DOC #	POSTED DATE	AMT PAID	AMT TRANSFERRED OUT	ACTIVITY	DEPOSIT AMT	BANK	ACCT #	COMMENTS
144	1/28/16			FIDELITY DEPOSIT	\$11,924.31	NAVY F.C.U./ JOINT	6708	FIDELITY MONEYLINE
144	1/28/16			FIDELITY DEPOSIT	\$30,137.74	NAVY F.C.U./ JOINT	6708	FIDELITY MONEYLINE
144	1/28/16			LOAN OVERPAYMENT DEPOSIT	\$3,746.95	NAVY F.C.U./ JOINT	6708	LOC OVERPAYMENT
144	1/29/16			DIVIDEND DEPOSIT	\$0.30	NAVY F.C.U./ JOINT	6708	DIVIDEND
144	2/1/16	\$3,816.48		CABELA'S VISA PAYMENT		NAVY F.C.U./ JOINT	6708	
144	2/1/16	\$3,694.27		MIDWEST LOAN MTG		NAVY F.C.U./ JOINT	6708	MTG PMT
144	2/3/16	\$23.59		HARLAND CLARKE'S CHECKS		NAVY F.C.U./ JOINT	6708	
144	2/3/16		\$2,500.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/3/16		\$5,000.00	TRANSFER		NAVY F.C.U./ JOINT	6708	TRANSFER TO CHECKING NO 2592
144	2/5/16	\$299.33		USAA P&C AUTOPAY		NAVY F.C.U./ JOINT	6708	
148	2/10/16	\$5,569.41		MIDWEST LOAN MTG		NAVY F.C.U./ JOINT	6708	MTG PMT

**EXHIBIT NO. 24**

**EXHIBIT NO. 24A**

1/28/2016



**EXHIBIT NO. 24A**



**WILSON**  
INVESTIGATIVE SERVICES

A Certified Fraud Examiner License No. 1689

Building Blocks of Success: TRUST ■ RESPECT ■ INTEGRITY



KEN WILSON, CFE p 360.956.1674 c 360.791.9655 ken@wilsonis.com

PO Box 11538 Olympia WA 98508

**ADDENDUM TO SINOPOLE FORENSIC REPORT  
DATED MAY 9, 2017**

Ms. Jamie Walker  
McKinley Irvin  
Counsel for Respondent

Mr. Jason Benjamin  
Benjamin & Healy  
Counsel for Plaintiff

Honorable Judge Olsen  
Kitsap County Superior Court

Re: In re the marriage of Sinopole  
Kitsap County Superior Court Cause No. 15-3-00125-1

May 21, 2017

The following information is intended to supplement and clarify information in the above report as additional information was received from plaintiff's and respondent's counsel.

On Pages 4-5 of the above report, regarding the sale of the Duckworth Boat, it was referenced the name of the purchaser was unknown because the name had previously been redacted. I was able to obtain a unredacted Purchase Agreement which indicated the boat was purchased by a Larry Ellis, with a Yakima address. I was unable to find any connection between Mr. Ellis and the medical profession and the plaintiff indicated she did not recognize his name.

On Page 9 of the above report, in the last paragraph, it makes reference to a \$50,000.00 loan, dated 8-9-16. It has been represented by respondent's counsel that this loan was cancelled and no money was received. Although I have asked for the loan application and bank memorandum to support the statement, I have not received anything other than the credit union listing the loan as cancelled. Absent any evidence to the contrary, it is my belief the loan was applied for, but no funds were ever received as represented.

On Page 10, the second full paragraph, it references difficulty obtaining unredacted copies for the adult twins' credit union accounts for a six month period, even though it appeared Dr. Sinopole was an

authorized signer on the accounts. Plaintiff's counsel was able to obtain a satisfactory response from the credit union why account information had been redacted in response to a subpoena duces tecum from plaintiff's counsel. The answer from the credit union explained that although Dr. Sinopole was indeed an authorized signer on most of the accounts in the names of the twins, he was not an authorized signer on all of their accounts. As a result, the credit union redacted information concerning the accounts and transactions for which Dr. Sinopole was not an authorized signer.

On Page 12 of the above report, under Credit Card Purchases, there is a reference to "very extensive use of credit cards".... I am in the process of computerizing all credit card purchases into an Excel spreadsheet, but was missing several months of statements for two credit cards. On Sunday, May 21<sup>st</sup>, I received the 2015 and 2016 year end summary statements for the Cabela's credit card. I still have not received approximately 10 months of missing statements for the Master Card ending in #2658.

On Page 13 of the above report, the value of the residence located on NE Sawdust Hill Rd., Poulso, was estimated using several factors. Plaintiff's counsel obtained a new professional appraisal, as of May 5, 2017, giving the property the "market value" of \$950,000.00. Using a "cost approach" analysis, the value was appraised at \$1,005,100.00. As of 3-17-17, the mortgage pay-off balance is approximately \$468,909.98. Using the appraised market value of \$950,000.00 and the mortgage balance of approximately \$468,909.98, the equity in the family home is approximately \$481,090.00.

On Page 14 of the above report, I estimated the equity value of the 2015 Toyota Tundra truck and the 2017 Volkswagen GTI car because I did not have accurate loan payoff values. From documentation received on May 21<sup>st</sup>, it appears the loan balance on the Volkswagen, as of 5-17-17, was \$8,922.70. Also effective 5-17-17, the approximately loan pay-off value of the Tundra truck is \$18,496.56.

On Page 15 of the above report, it was reported Dr. Sinopole's income in 2014 was \$425,000.00 and his income in 2015 was \$444,976.00. These amounts were taken from a 2015 "two year comparison worksheet." Those figures have since been amended to reflect the actual amounts filed in his 2014 and 2015 IRS tax returns. When doing so, the new figures reflect his "total income", including real estate income and pension. The 2014 "total income" was \$416,829.00 and his 2015 "total income" was \$450,147.00.

On Page 15 of the above report, I referenced \$97,500.00 being paid by Dr. Sinopole to McKinley Irvin, PLLC. That amount should be corrected to reflect \$92,500.00 being paid to McKinley Irvin, PLLC via credit card charges.

Sincerely,  
*Kenneth J. Wilson*  
Ken Wilson, CFE

## DOCUMENTS NOT YET PROVIDED

1. Documentation re: \$50,000.00 loan, including initial loan application or bank loan ledger and/or bank memo notes to confirm loan was cancelled and not paid off.
2. Cabela's credit card statements from 7/15 to 2/16.
3. Sinopole's trust retainer account documentation with McKinley Irvin, PLLC, showing in and out transactions. (Different than Trial Retainer Account)
4. Status of \$24,000.00 loan from Dr. Sinopole's mother. Proof of deposit.
5. Loan application and documentation for the purchase and financing of the 2017 VW Golf, as well as current loan pay-off value.
6. Loan application and documentation for the purchase and financing of the 2015 Toyota Tundra and current loan pay-off value of Toyota Tundra.
7. Why was the Honda Ridgeline not appraised by Stokes Auction prior to it being totaled by the insurance company?
8. Filed extension letter for 2016 IRS tax returns.
9. Confirmation of identity of cow purchaser.
10. Mortgage balance on the primary residence, as of 12/31/16 or more recent if available?
11. Does the Trial Retainer Account still show the \$20,000.00 deposit marked as an intended IOLTA account deposit? Is there agreement the balance of the Trial Retainer Account is therefore \$20,000.00 greater than it should be as currently represented?
12. Master Card #2658 statements from July 2015 to 4-18-16
13. **Jason:** Need unredacted credit union statements for twin daughters' accounts, whose accounts Dr. Sinopole had signature authority, from 7-1-16 to 1-8-17. **(Jason):** I understand it was your subpoena that originally obtained these credit union statements. Can you contact the credit union and obtain un-redacted bank statements for the twin daughters' accounts? I would like to know what it was the bank redacted. Also, please determine when Dr. Sinopole was removed as a signer from both accounts.
14. **Jason:** Please ask Three Rivers Marine to provide identity of the boat purchaser to verify unrelated third party purchaser. (Name is covered over on materials received via subpoena).

MISSING – UNSURE OF WHAT OTHER PAGE IS HERE – MAY NEED TO REQUEST DIRECTLY FROM CLERK

0429

STATE                      Exhibit No. 224  
 PLAINTIFF                       DEFENDANT  
 PETITIONER                       RESPONDENT  
 OTHER \_\_\_\_\_

Case No. 15-3-00125-1

**SINOPOLE AND SINOPOLE**

[ ] Admitted                      [ ] Refused  
[ ] Withdrawn                      [ ] Not Offered

Date of Court's Ruling: Reserved

**BENJAMIN & HEALY**

**July 17, 2018 - 12:06 PM**

**Transmittal Information**

**Filed with Court:** Court of Appeals Division II  
**Appellate Court Case Number:** 51048-1  
**Appellate Court Case Title:** Marriage of Roberta Sinopole, Appellant v. Patrick Sinopole, Respondent  
**Superior Court Case Number:** 15-3-00125-1

**The following documents have been uploaded:**

- 510481\_Briefs\_20180717120336D2404520\_3281.pdf  
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**A copy of the uploaded files will be sent to:**

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**Comments:**

Appellant's CORRECTED Opening Brief

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Sender Name: Lindsay Bertrand - Email: lindsay@attorneys253.com

**Filing on Behalf of:** Jason P Benjamin - Email: jason@attorneys253.com (Alternate Email: lindsay@attorneys253.com)

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