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NO. 52217-9
COURT OF APPEALS, DIVISION II
OF THE STATE OF WASHINGTON

CURTIS GLAVIN NEHRING,

Respondent,

and

DEBORAH KATHERINE NEHRING,

Appellant.

Appeal from Pacific County Superior Court
Honorable Douglas Goelz
No. 16-3-00003-2

OPENING BRIEF OF APPELLANT
(CORRECTED)

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I. INTRODUCTION

The dissolution of this 44-year marriage was resolved by an arbitration ruling that was subsequently adopted by the trial court in a final decree and findings. The husband earns approximately half a million dollars a year while the wife was either a homemaker or minimally employed. The wife was awarded some spousal maintenance, but only for as long as the seventy-year old husband chooses to work. Many of the community assets are complex, often defeasible financial instruments tied up in a small association of the husband's colleagues. This resulted in a similarly complex and lengthy decree riddled with contingencies, approximations, estimates, and requirements for future litigation. This deprives the parties of finality and robs the wife of the security she deserves after this long-term marriage. The final orders and the arbitration from whence they arose should be vacated and this matter remanded for further proceedings.

II. ASSIGNMENTS OF ERROR

1. The final orders in this matter should be vacated because the arbitration from whence it was derived was not fully recorded.
2. The final orders and arbitrator's ruling in this matter are not supported by substantial evidence and should be vacated.

III. ISSUES PERTAINING TO ASSIGNMENTS OF ERROR

- A. **The final orders in this matter should be vacated because the arbitration from whence it was derived was not fully recorded.**

1. Whether the Rules of Appellate Procedure apply to appeals from arbitrations.

2. Whether an arbitration that was bound by its own terms to the Civil Rules must be fully recorded.

B. The final orders and arbitrator's ruling in this matter are not supported by substantial evidence and should be vacated

1. Whether the trial court abused its discretion by basing its decision on untenable reasons or grounds

IV. STATEMENT OF CASE

[As a preliminary statement, the lack of a complete record as recited in the first Assignment of Error in this brief necessarily makes some citations incomplete.]

Deborah and Curtis Nehring married in 1971. See, *Petition for Dissolution* (CP 11-14), *Arbitrator's Ruling* p. 2 (CP 1316). When they first married, neither party had any significant assets. *Id.* During their 44-year marriage, the husband's employment was the primary source of marital income. *Id.* The husband is a Maritime Pilot working for the Columbia River Bar Pilots (hereafter "CRBP") making roughly \$40,000 per month. *Id.* at p. 8 (CP 1322). The wife was primarily a homemaker, but at different times during the marriage, owned flower shops or worked for the church. *Id.* at p.3 (CP 1317). The community homes consist of an Escondido, California property the Arbitrator found to be valued at \$590,000, with net equity of \$295,932, and a Chinook, Washington home worth \$270,000 with zero equity. See, *Id.* The wife is 66-years old and presently unemployed,

living in the Escondido home. The husband is 70-years old, living in the Chinook home, and is presumed to be working full time making \$480,000 dollars a year.

The wife was awarded \$13,500 in spousal maintenance per month only for as long as the husband is employed. *Decree of Dissolution* (“Decree”), p. 7 (CP 383). Should he cease employment, the wife would receive nothing. *Id.* Should this occur, this would leave the wife with approximately \$2,250 in monthly income from her Social Security and an annuity from her church. See, *Findings of Fact and Conclusions of Law* (“Findings”), p. 8 (CP 359).

There is approximately \$370,000 owing to the IRS for unpaid taxes the spouses are jointly and severally liable for. *Id.* at p. 6 (CP 357). This debt is attached to both parties’ homes and their financial assets set forth *infra*, forcing both parties into repayment plans with the IRS that further reduce the wife’s total spousal maintenance. *Id.*

Apart from the husband’s income, the majority of the community assets, including retirement, are interests tied up in complex financial instruments associated with the CRBP. See *infra*. These include the CRBP Safety Net Program (“analogous to an annuity” *Arbitrator’s Ruling*, p. 5 (CP 1319)), Saddle Mountain, Inc., Stop Water LLC, “CRBP’s LLC,” Kapok, and finally “True-Up” and “Non-True Up” income. See *Decree* (CP 377-401), *Findings* (CP 352-376), *Arbitrator’s Ruling* (CP 1315-1333). Complex rules surround all these entities, yet it appears they are often ultimately controlled by the bar pilots themselves as an association of

colleagues. *Id.* Much of the arbitration was spent taking the bar pilot's word as to what these instruments were or their terms. See, e.g. *Testimony of Mike Titone* (CP 511-597, 763-786) and *Chris Farrell* (CP 605-638).

This state of affairs resulted in a massively litigated dissolution with hundreds of exhibits and tens of thousands of dollars spent on forensic accountants, attorney fees, etc. See *infra*. The only result was a similarly complex Decree and Findings riddled with contingencies, approximations, and future orders that will undoubtedly cost the parties even more to enforce. See *Decree* (CP 377-401), *Findings* (CP 352-376).

The Arbitrator's final twelve-page Ruling, it appears, attempts to divide the marital community approximately in half. The Arbitrator awarded the Escondido home, with its approximately \$300,000 in equity, solely to the wife, while exclusively awarding the husband the \$410,000 Saddle Mountain CRBP instrument. This approximately \$100,000 difference is apparently made up by awarding the wife Stop Water, the "CRBP Accounts Receivable Payment," and portions of Safety Net and other items. See *Arbitrator's Ruling* (CP 1321). Recognizing that the IRS debt is jointly and severally liable, the Ruling provides for the parties to return to court should one party be saddled with an inequitable amount of the tax burden. *Id.* at p. 6 (CP 1320).

Even presuming that the values set forth in the final orders are roughly accurate, which the wife vigorously contests *infra*, this final result is still plainly unjust. It is unjust not because the division of assets is necessarily unequal, but because it deprives the wife of finality. It forces

her into unending future litigation to resolve the multiple contingences set forth in the final orders. This litigation will undoubtedly be unaffordable to the wife, especially if she is living on just a few thousand dollars a month after the now 70-year old husband retires. A just result of this dissolution would have been to simply award the wife a judgment and leave it at that, placing the burden on the high-earning husband and his colleague-controlled assets to satisfy over time. Instead, the result was to put that burden on the wife, and in truth both parties, through an unnecessarily complex *Decree* that will cost both parties endless fees to enforce or resolve.

V. ARGUMENT

A. **The final orders and arbitrator’s ruling in this matter should be vacated because the arbitration was not fully recorded**

1. **LAW**

The Rules of Appellate Procedure (“RAP”) do not apply to appeals from arbitrations. See RAP 1.1(a): “These rules govern proceedings in the Supreme Court and the Court of Appeals for review of a trial court decision and for direct review in the Court of Appeals of an administrative adjudicative order . . .”). This was addressed by the Washington Supreme Court in *Haley v. Highland*, 142 Wn.2d 135, 161; 12 P.3d 119 (2000):

The Rules of Appellate Procedure (RAP) make clear they do not apply to appellate review of actions initiated in arbitration. See RAP 1.1(a). Thus, CR and RAP are irrelevant and inapplicable when examining a party's actions in arbitration. *Id.*¹

¹ This language is quoted from the dissent, but was not addressed or contradicted by the majority.

While the RAP are inapplicable to this appeal, the Civil Rules *were* applicable to this arbitration. Unlike *Haley, supra*, the Stipulated Order for Arbitration in this case *explicitly stated* the Superior Court Civil Rules applied to this arbitration. See, *Stipulated Order for Binding Arbitration* (CP 262). Civil Rule 80 thus applies, and the failure to record parts of the proceeding supports vacating the arbitration decision entirely. Civil Rule 80 contemplates that all court proceedings be recorded electronically or stenographically. See, Civil Rule 80.

2. ANALYSIS

There is clearly a public interest in having legal proceedings recorded in this state, such that all decisions adopted by trial courts may be properly reviewed by the appellate courts. Without such a record, any decisions not fully recorded could effectively become immune to appeal. This claim of immunity was in fact the argument made by the Petitioner/Respondent in his motion to dismiss this appeal. See P.3 of *Respondent's Motion to Dismiss*. The intent of CR 80 however is clear and by adopting it in the *Stipulated Order*, the parties agreed to record the entirety of the arbitration. The fact that the majority of it was recorded supports this intention.

Therefore, the *Decree, Findings*, and arbitration should be vacated and the matter remanded for further proceedings.

B. The final orders and arbitrator’s ruling in this matter are not supported by substantial evidence and should be vacated

1. LAW

In a marriage dissolution proceeding, all property, both separate and community, is before the trial court for distribution. *In re Marriage of Zier*, 136 Wn. App. 40, 45, 147 P.3d 624 (2006), review denied, 162 Wn.2d 1008 (2007). The trial court is afforded broad discretion in distributing the marital property, and it will be reversed on appeal only for manifest abuse of discretion. *Id.* A trial court abuses its discretion when its decision is based on untenable reasons or grounds. *Friedlander v. Friedlander*, 80 Wn.2d 293, 298, 494 P.2d 208 (1972). A trial court’s decision is manifestly unreasonable “if it is outside the range of acceptable choices, given the facts and the applicable legal standard.” *In re Marriage of Littlefield*, 133 Wn.2d 39, 47, 940 P.2d 1362 (1997). Credibility determinations cannot be reviewed on appeal, as credibility determinations are solely for the trier of fact. *Morse v. Antonellis*, 149 Wn.2d 572, 574, 70 P.3d 125 (2003). Appellate courts defer to the trier of fact on issues of witness credibility, conflicting testimony, and the persuasiveness of the evidence. *State v. Walton*, 64 Wn. App. 410, 415-16, 824 P.2d 533, review denied, 119 Wn.2d 1011 (1992). An appellant’s failure to specify each particular finding not supported by substantial evidence does not constitute a presumption they are verities, so long as argument is made as to which portions of the trial court’s findings are challenged. *In re Marriage of Judith Lee Burks*²

² Unpublished Opinion. 49576-7-II (2018). Unpublished opinions are nonbinding authority but “may be accorded such persuasive value as the

A court must make a just and equitable division of the property in a dissolution. RCW 26.09.080. Lists of non-exclusive factors to be considered by the court are set forth in both RCW 26.09.080 regarding property division, and in RCW 26.09.090 regarding spousal maintenance.

If a marriage is 25 years or longer, the Supreme Court has ruled “the trial court's objective is to place the parties in roughly equal financial positions for the rest of their lives.” *In re Marriage of Rockwell*, 141 Wn. App. 235, 243, 170 P.3d 572 (2007). The Court of Appeals has clarified that this objective is “permissive, not mandatory, in nature” (*In re Marriage of Doneen*, 197 Wn. App. 941, 950, 391 P.3d 594, 599, review denied, 188 Wn.2d 1018, 396 P.3d 337 (2017)) and that “An objective of placing the parties to a long-term marriage in “roughly equal” financial positions is not a mandate for trial courts to predict the future, divide assets with mathematical precision, or guarantee future equality. *Id.* The trial court must still exercise its discretion to consider all of the statutory factors set out in RCW 26.09.080 and RCW 26.09.090(1)(c) and reach a just and equitable distribution.” *In re Marriage of Kaplan*, 4 Wn. App. 2d 466, 421 P.3d 1046 (2018).

“The key to an equitable distribution of property is not mathematical preciseness, but fairness.” *In re Marriage of Clark*, 13 Wash. App. 805, 810, 538 P.2d 145, review denied, 86 Wash. 2d 1001 (1975). The paramount concern is the economic condition in which the decree will leave the parties.

court deems appropriate.” General Rule 14.1

In re Marriage of Tower, 55 Wash. App. 697, 700, 780 P.2d 863 (1989), review denied, 114 Wash. 2d 1002, 788 P.2d 1077 (1990).

In considering maintenance, “[t]he duration of the marriage and the standard of living established during marriage must also be considered, making it clear that 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. *In re Marriage of Washburn*, 101 Wn.2d 168, 179, 677 P.2d 152 (1984).

Especially relevant to the present case, when determining the financial need of a spouse seeking maintenance, a trial court cannot consider “the conjectural possibility of a future change in circumstances.” *Morgan v. Morgan*, 59 Wash.2d 639, 643, 369 P.2d 516 (1962).

Both spouses deserve finality from a decree. A dissolution is supposed to finalize the parties’ obligations to one another. *Shaffer v. Shaffer*, 43 Wn.2d 629, 630-31, 262 P.2d 763 (1953).

By reserving jurisdiction to modify maintenance, obligations under a decree remain unsettled “While maintenance is a flexible tool, there is no showing that the legislature intended to grant broad authority for open-ended maintenance.” *In re Marriage of Valente*, 179 Wn. App. 817 | 320 P.3d 115 (2014).

2. ANALYSIS

This analysis constitutes a two-part argument in the alternative: assuming without conceding that the incomplete record is not itself a basis for vacating the final orders, and assuming without conceding the record is

sufficient, the trial court's decision is an abuse of discretion. The trial court's denial of the Appellant Wife's Motion for Reconsideration of the Arbitrator's Ruling is also an abuse of discretion.

The Decree and Findings in this case deprive both parties, but primarily the wife, of any finality as required by *Shaffer*. The lengthy, complex orders riddled with conjectural contingencies and returns to court bind the wife to litigation costs she cannot afford once the husband retires, violating the intent of *Morgan*. Furthermore, much of the arbitrator's decisions were simply based on testimony with little supporting documentation. The lack of substantial evidence is set forth specifically below:

a) *Saddle Mountain, Inc.*

For example, this is best demonstrated by the Saddle Mountain, Inc. shares that were awarded to the husband. They were valued at the time of the arbitration at \$410,000. *Findings* (CP 360). Exemplifying the confusion in this case, the award of Saddle Mountain to the husband is not mentioned in the *Decree*; there is only a passing mention in the *Findings* (CP 360). The terms surrounding the Saddle Mountain shares are contained in its Buy-Sell Agreement. Exhibit 15 (CP 1335-1342). This Agreement contains more than a page of restrictions regarding the transfer of Saddle Mountain to other individuals or entities. *Id.* P. 2 (CP 1336). It further provides for approximately \$76,000 in post-retirement distributions to the husband that was apparently ignored by the arbitrator, despite an exhibit submitted by the husband's own accountant showing those distributions. *See Testimony of*

Mike Titone, April 24, 2017, p.54, 76 (CP 364, 586); June 7, 2017, p.15 (CP 777). Not only does this apparently bring the true value of Saddle Mountain to at least \$500,000 and not \$410,000, but the complex terms of the Buy-Sell Agreement could have led the Arbitrator to conclude it could not in any practical manner be awarded to the wife.

b) Stop Water, LLC

Next, the convoluted nature of the final orders is demonstrated in the provisions regarding the Stop Water, LLC funds, which are ‘awarded’ to the wife. The Findings begin by apparently stating the Court previously made a mistake by ordering such a “prohibited transfer.” See, *Findings*, Paragraph 22.6.C (CP 360).³ The CRBP apparently corrected the arbitrator, and an alternative means of getting the funds to the wife are set forth in the remainder of Paragraph 22.6.C and in *an additional* paragraph in the Decree. *Decree* (CP 387). The means set forth appear to be based on a guess as to the what the most financially-advantage method might be, e.g.: “as it is **believed** this transaction will not generate tax consequences.” *Id* (CP 385) (emphasis added).

Snaring both parties into endless unnecessary litigation, the remaining provisions set forth how “the Court retains jurisdiction to address *any* issues that arise in enforcing this provision” (emphasis added). *Id*. This is confounded further by the alarming entry of a Restraining Order (*Decree*,

³ It should be noted the only evidence that the transfer from the husband to the wife as “prohibited” was the husband’s claim that it was, the Stop Water operating guidelines could have allowed the wife to own the stocks. See Paragraphs 7.2 and 7.3 of Exhibit 18 (CP 1207-1208) .

CP 385) prohibiting all contact between the wife *or her attorney* and the Columbia River Bar Pilots Association or the Stop Water LLC Board.

This Restraining Order arose from an improper “Emergency Motion for Order Restraining Respondent” filed by the husband on December 6, 2017. (CP 1296-1312). The Motion claims in its final paragraph to be based on “RCW 10.14” which of course is the anti-harassment cause of action reserved for the Washington State courts, not a private arbitrator in a divorce. The final paragraph of the motion offers an abridged citation to RCW 10.14.020, omitting the statutory requirement that a petitioner “suffer substantial emotional distress.” The restraining order obtained in this case is yet another example of the injustice done to the wife.

The evidence shows that the CRBP was evasive to any sort of court control as exemplified well in the following exchange, where the secretary of Stop Water apparently refused to acknowledge if he would honor the court’s orders:

BY MR. MARSHACK[counsel for wife]: Okay. Your understanding of the intent. My question was -- well, all right. If the Court were to issue an order more or less directing Stop Water to direct half the compensation to Ms. Nehring that you would be giving to Captain Nehring upon his sale of the shares, would Stop Water honor that agreement -- honor that order?

MS. QUACH[counsel for husband]: Objection. Beyond the scope of this witness' expertise.

THE ARBITRATOR: Again, I'm going to overrule it. And so then if you can answer that question, please do.

THE WITNESS: I would say Stop Water is going to honor a Court order it has. However, Stop Water's contract is with Captain Nehring and our intent would be to go by the -- if Captain Nehring owns shares and wishes to sell them, we would pay Captain Nehring for

the shares that he owns.

BY MR. MARSHACK: And if the order says direct half of what you would pay him to Ms. Nehring, are you saying that you would trust Captain Nehring to honor the order?

MS. QUACH: Objection, your Honor. If I could just make an offer of proof very quickly on this.

The questions are asking for a legal conclusion that this witness should ask general counsel about before they answer. Because it appears that Attorney Marshack is trying to bind Stop Water to a position so that if a Pacific County Washington court order issues it can be registered in Oregon and then constrain Stop Water. And without the benefit of legal advice, I am concerned, given that my client has an interest in this business, that there are legal admissions being made that are beyond this witness' scope of expertise.

THE ARBITRATOR: And I understand that. And -- but, again, I think that if he knows he can tell us. And if he doesn't know, then the answer is I don't have any idea what Stop Water would do with a court order. So, again, Captain Farrell, I understand the point that Mr. Marshack's making. I understand what Ms. Quach is saying. So if you know, you can give an answer. If you don't know, then as opposed to speculating, I think it's best that you just let us know that you don't know.

THE WITNESS: I don't know.

Excerpt of Proceedings 4/24/2017 (CP 543-545).

Despite the attempt by the *Findings* and *Decree* to squeeze out a resolution from the Bar Pilots regarding Stop Water, the larger issue remains a fundamental misunderstanding of this asset as evidenced in the Arbitrator's Ruling, which was drafted before the final orders. In paragraph 22 of the Ruling, it states that Stop Water "shall be awarded to the Wife at the time Husband receives payment for that asset." This language apparently contradicts what one of the Bar Pilot's, Chris Farrell, told the Arbitrator on April 24, 2017- that the husband need not receive the asset until his death. (CP 632). Except then for an implication in the final orders

in this case that the wife ‘ought’ to get Stop Water, there is nothing apparently compelling the husband to receive payment for Stop Water until he dies.

c) *CRBP Account Receivable Payment*

This is yet another amorphous asset ‘awarded’ to the wife. It is estimated to be worth around \$30,000. P. 9 Findings. As with much of this case, many factual conclusions about the financial assets were made on the basis of testimony, not exhibits. Here, the evidence regarding this “Account Receivable Payment” was in the form of testimony by CRBP’s accountant, Mike Titone. See, CP 534-536, 564-565, 586-587.

Yet again, the *Findings* and *Decree* admit this asset “may be worth more or less” in the future, and invites the parties to “bring this matter before the Court” again. Mr. Titone even states that if the husband reduces his work to half time, this asset would automatically reduce in value to \$15,000. Titone Testimony 2d Appearance (CP 767). The wife has little access to further information about these assets absent further litigation.

d) *Social Security Income:*

The trend of the arbitrator to award the wife nebulous future assets is evidenced again in the decision regarding social security income. The arbitrator mentions it in paragraph 14 of the *Arbitrator’s Ruling* (p.4) (CP 1318) where he awards the wife her San Diego pension to largely account for the difference in the parties’ “anticipated” Social Security earnings. In the Findings, which was drafted between the attorneys *from* the Ruling and not apparently by the Arbitrator himself, paragraph 22.4.B (CP 359)

acknowledges that the husband can receive approximately \$3,178 per month in Social Security now if he so chooses. However, the evidence presented to the Arbitrator leaves the strong impression that the arbitrator was not made aware that this income was available to the husband. Two forensic accountants appeared for the husband on April 24th, 2017, and one admitted that one accounting exhibit he presented, Ex. 94 (CP 700), did not disclose the husband's social security income:

A MR. LEAVITT: That captures everything that's taxable, self-employment income. Yes.

Q MR. MARSHACK: Okay. In this same exhibit are you assuming that Captain Nehring is receiving Social Security income?

A I am not.

Q And he could be claiming Social Security, could he not?

A He could.

Q And at his age if he were to claim Social Security he would not be penalized? In other words, because he's earning income?

A Correct.

Q But it's kind of a planning choice that he's making to wait till age 70?

A Yes.

Q In your research of Social Security, would you agree that there's absolutely no benefit to Captain Nehring to wait beyond age 70?

A Correct.

Q He will turn 70 in about a year and a half?

A That sounds right.

Excerpt of Proceedings 4/24/2017 (CP 721-722)

It is difficult to imagine how a fair and equitable maintenance amount could have been calculated for the wife when the first mention of the husband's substantial social security income appears to be in the Findings drafted post-Ruling.

e) Non-True Up Income

In Paragraph 22.10.D of the *Findings* (CP 363) addresses approximately \$77,000 the husband received in distributions from his association throughout the pendency of the dissolution. The trial court had in fact reserved on whether those funds should be shared with the wife at the first court hearing in 2016. See *Temporary Order* filed 5/11/16 (CP 212-217). However, without any explanation, Paragraph 22.10.D concludes that the husband should retain all of the \$77,000. One possible explanation was to credit the husband for the approximately \$100,000 in credit card debt he incurred since separation (see Exhibit 97 (CP 1348-1351)), including roughly \$15,000 for a cosmetic dental procedure (Exhibit 362 (CP 1352-1363)). Yet again, the Arbitrator compensated the husband for what the wife perceived as irresponsible behavior.

f) Arbitrary Finding of Income of Husband

In Chris Farrell's testimony on 4/24/2017 (CP 605-638), Mike Titone's testimony on April 24, 2017 (CP 511-597), and in Curtis Nehring's testimony June 7, 2017 (CP 787-1002), complex explanations are given as to how the husband's pay is calculated. The pay is apparently based on the number of ships, the weight and size of the ship, and the cargo. *Id.* It would appear then from the evidence then that the husband's income fluctuated to

a very large degree, and much of it could take different forms from the various financial instruments the bar pilots employed. Despite littering the Decree and Findings with multiple contingencies and options to return to court, the same flexibility was not afforded to determine the basic figure of the husband's income, the most fundamental and primary source of this community's value. Instead, the Arbitrator made a rigid, strict finding that the husband makes \$40,000 per month (22.1.E), not subject to "ad hoc fluctuations" (*Decree* CP 383) and multiple other orders stemming from that finding. (*Decree*, CP 382-384). Thus, for example, even if the husband made \$80,000 working half-time on a given month, apparently a real possibility, the wife is stuck with a strict share of just \$6,750 because "the spousal support obligation will reduce by that percentage" which the husband is working. *Id.*

g) *Husband's liability for tax troubles*

The *Arbitrator's Ruling* (CP 1315-1333), *Findings* (CP 357), and *Decree* (CP 386) acknowledge that the parties have substantial debt owing to the IRS. These orders however never address whether one party was more or less at fault for creating the debt in the first place. The testimony of the wife revealed that her signature was not on multiple filings for the IRS and that she was not aware what her husband was filing. Wife's testimony June 19th, 2017 (CP 1072-1074). It was revealed that in fact the content of those filings resulted in the imposition of the current substantial debt. *Id.* (CP 1079).

Clearly, substantial evidence supports the husband's sole liability in the dissolution for the IRS debt. At the very least, the Arbitrator had an obligation to consider the degree of liability and make a finding on that issue. As an action in equity, the Arbitrator had authority in this dissolution to find a means to relieve the wife of liability for actions she testified she had no knowledge of, regardless of the Arbitrator's ultimate inability to dictate to the IRS how such liability should be imposed.

VI. CONCLUSION

The final orders and arbitration from whence they were derived should be vacated because the proceedings were not fully recorded and because substantial evidence did not support their terms. This matter remanded for further proceedings.

Respectfully submitted this 10th day of January, 2019.

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CERTIFICATE OF SERVICE

I hereby certify that on the date below I personally caused the foregoing document to be served via the Court of Appeals e-filing portal:

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DATED this 10th day of January, 2019, South Bend, Washington.

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