

FILED
Court of Appeals
Division II
State of Washington
11/21/2018 2:10 PM
52315-9-II

IN THE COURT OF APPEALS
OF THE STATE OF WASHINGTON
DIVISION II

IN RE THE MATTER OF: THE GILBER MILLER TESTAMENTARY
CREDIT SHELTER TRUST

AND

THE ESTATE OF MARY EVELYN MILLER

RENE REMUND, Personal Representative of the ESTATE OF MARY
EVELYN MILLER,

Appellant,

v.

THE HEIRS OF THE GILBERT MILLER TESTAMENTARY CREDIT
SHELTER TRUST,

Respondents.

RESPONDENTS' OPENING BRIEF

Toddy S. Rayan, WSBA #34090
Althausen Rayan Abbarno, LLC
114 W. Magnolia Street
P.O. Box 210
Centralia, WA 98531
(360) 736-1301

Larry W. Fagerness, WSBA #7795
Attorney at Law
3508 Galvin Road
P.O. Box 88
Centralia, WA 98531
(360) 736-7400

Attorneys for Respondents

Table of Contents

I. INTRODUCTION	1
II. STATEMENT OF ISSUES	5
III. STATEMENT OF CASE	5
A. THE CREATION OF THE CREDIT SHELTER TRUST	5
B. EVELYN AND LEAH AS CO-TRUSTEES	6
C. GIB'S WILL DISTRIBUTES THE RESIDUE OF THE CREDIT SHELTER TRUST TO THE HEIRS OF GIB AND EVELYN.....	11
D. THE TRIAL COURT GRANTED SUMMARY JUDGMENT IN FAVOR OF THE HEIRS AS THE NON-MOVING PARTY: A CONSTRUCTIVE TRUST WAS ESTABLISHED AND THE RESIDUE IS TO BE DISTRIBUTED TO THE INTESTATE HEIRS OF GIB AND EVELYN.	12
IV. ARGUMENT.....	14
A. STANDARD OF REVIEW.....	14
B. THE ESTATE OF EVELYN MILLER'S ARGUMENTS ON THE STATUTE OF LIMITATIONS ARE FATALY FLAWED.....	16
C. ESTABLISHING A CONSTRUCTIVE TRUST THROUGH EVELYN'S INTENT IS BUT ONE CONCLUSION THAT REASONABLE MINDS CAN REACH.	19
D. AWARDING THE PROPERTY TO CITY OF WINLOCK WOULD BE AN UNJUST ENRICHMENT TO THE STATUTORY HEIRS' DETRIMENT.	29
E. RATHBONE DOES NOT CONTROL.....	32
F. ATTORNEY'S FEES.....	34
V. CONCLUSION.....	37

TABLE OF AUTHORITIES

Cases

Baker v. Leonard, 120 Wn.2d 538, 547, 843 P.2d 1050, 1054 (1993) . 20, 21,
31

Bavand v. OneWest Bank, 196 Wn. App. 813, 385 P.3d 233(2016) 14

Goodman v. Goodman, 128 Wn.2d 366, 373, 907 P.2d 290, 294 (1995)...
..... 16, 17, 30

In re the Estates of Jones, 170 Wn.App 594, 287 P.3d 610, (2012)
.....34, 36

Landstar Inway, Inc. v. Samrow, 181 Wn. App.109, 120325 P.3d 327, 335
(2014) 14, 23, 24

Macias v. Saberhagen Holdings, Inc. 175 Wn.2d 402, 408, 282 P.3d 1069
(2012) 14

Mehelich v. Mehelich, 7 Wn. App. 545, 551, 500 P.2d 779, 783 (1972)20, 31

Pitzer v. Union Bank of California, 141 Wn.2d 539, 547–48, 9 P.3d 805, 809
(2000) 20

Rabbage v. Lorella, 5 Wn. App. 2d 289, 296, 426 P.3d 768 (2018)
.....14, 15

Scymanski v. Dufault, 80 Wn.2d 77, 88–89, 491 P.2d 1050, 1057 (1971)
.....20, 31

Wilson v. Steinback, 98 Wn.2d 434, 437, 656 P2.d 1030 (1982) 14

Statutes

RCW 11.96A.070 17, 19

RCW 11.96A.070(1)(a) 17

RCW 11.96A.070(1)(d) 18

RCW 11.96A.070(2).....	16, 29, 37
RCW 11.96A.070(d).....	18
RCW 11.96A.150.....	35
RCW 11.96A.150(1).....	33
RCW 11.96A.250	34
RCW 4.16.080	17
RCW 4.16.080(4).....	16, 17, 19

Rules

CR 56(c).....	14, 15, 23, 24
---------------	----------------

Other Authorities

Black’s law dictionary (10 th ed. 2014).....	20
---------------------------------------------------------	----

I. INTRODUCTION

The crux of this case concerns the ownership of a one-half interest in commercial property. More particularly, the court is being asked to determine whether a constructive trust was properly imposed by the trial court. The principal issue in dispute is whether the statute of limitations as stated in RCW 11.96A.070 controls claims for imposition of a constructive trust or whether the well accepted statute of limitations contained in RCW 4.16.080(4) governs claims to impose a constructive trust.

The relevant facts central to this dispute are straightforward and not in dispute. Gilbert Miller ("Gib") and Mary Evelyn Miller ("Evelyn") were married and owned a piece of commercial property together. Gib passed away on November 30, 1998. The terms of Gib's will designated his wife Evelyn and their daughter, Leah Owens ("Leah"), as his only heirs. Gib's will directed that a Testamentary Credit Shelter Trust ("CST") be established and funded with a portion of his estate equal to the maximum amount that could pass free of estate tax to benefit Evelyn during her lifetime. Evelyn was named a co-trustee with their daughter, Leah. The income of the CST was to be paid to Evelyn for the remainder

of her life and thereafter, the balance of the CST assets would be distributed to Leah.

After Gib's death, Evelyn, as Personal Representative of his estate, transferred Gib's one-half interest in the commercial property they owned as husband and wife to the CST. The commercial property as a whole would have fully funded the CST. No other assets were transferred to the CST. Ultimately, Evelyn's one-half interest in the commercial property was never deeded to the CST. Whether Evelyn intended the CST to be funded with the entirety of the commercial property is among the principal issues to be resolved.

Evelyn made a representation on the Federal Tax Form 706 filed for Gib's estate that the entire exemption amount of \$625,000 would establish the CST. All tax returns after the transfer of Gib's one half interest to the CST reported the entirety of the commercial property, income and expenses as those of the CST and none allocated to Evelyn individually. Several leases, easements and property issues arose over the years, and all recorded documents affecting the commercial real property at issue were executed by the Co-Trustees of the CST, and none were executed by Evelyn individually.

In 2011, Leah predeceased her mother leaving no issue. After Leah's death, Evelyn, through her attorney Rene Remund, revised her will to distribute her assets to her hometown, the City of Winlock. Evelyn died roughly four months later on October 18, 2012 at age 100, thus creating an ambiguity as to who would inherit the corpus of the trust assets. In 2015, a court proceeding was commenced to determine the proper residual heirs under Gib's will and on December 18, 2015 the court ordered that the assets in the CST would go one-half to Gib's statutory heirs and one-half to Evelyn's statutory heirs (collectively referred herein as "Heirs").

The fact that one half of the commercial property remained in Evelyn's name, and was not owned by the CST was not discovered by anyone until shortly before the hearing to confirm the Heirs on December 18, 2015, more than three years after Evelyn's death, when Mr. Remund raised the issue for the very first time.

The Heirs petitioned the court for a declaration of rights as to the one half interest in the commercial property that remained in Evelyn's name, asserting that the court should impose a constructive trust over the same.¹ The Heirs position is that Evelyn's intent was clear based on the

¹ A petition was initially filed under the TEDRA action cause #14-4-00164-4. The hearing on that petition was stricken and a petition under the present cause number was subsequently filed. That second petition is the subject of this appeal.

undisputed facts and documentary evidence, and that the imposition of a constructive trust is the appropriate equitable remedy.

Evelyn's estate sought summary judgment dismissal of the petition to impose a constructive trust. After hearing on the same, the court denied Evelyn's motion for summary judgment, and granted summary judgment in favor of the Heirs as the non-moving party. The court found that the undisputed facts support the Heirs' position that the intent was to fully fund the CST with all of the commercial property and that the Estate of Evelyn Miller held the disputed interest in commercial property as constructive trustee for the benefit of the CST heirs.

Because there are no disputed facts, the applicable statute of limitations does not bar a claim to impose a constructive trust, and because the overwhelming and undisputed evidence support the trial court's ruling and establish that the disputed one half interest in the commercial property was for all intents and purposes treated as if it were owned by the CST, the trial court should be affirmed.

II. STATEMENT OF ISSUES

- A. WHETHER THE STATUTE OF LIMITATIONS IN RCW 11.96A.070 EXEMPTS CLAIMS FOR CONSTRUCTIVE TRUSTS FROM ITS APPLICATION.
- B. WHETHER THE STATUTE OF LIMITATIONS IN RCW 4.16.080(4) CONTROLS CLAIMS FOR IMPOSITION OF CONSTRUCTIVE TRUSTS.
- C. WHETHER CLEAR, COGENT AND CONVINCING EVIDENCE SUPPORT THE IMPOSITION OF A CONSTRUCTIVE TRUST OVER A ONE-HALF PROPERTY INTEREST WARRANTING AFFIRMING THE TRIAL COURT'S GRANT SUMMARY JUDGMENT TO THE NON-MOVING PARTY.

III. STATEMENT OF CASE

A. The Creation of the Credit Shelter Trust.

Gilbert Miller ("Gib") passed away on November 30, 1998, leaving his wife, Evelyn Miller ("Evelyn"), and his daughter, Leah Owens ("Leah"), as heirs. Clerk's Papers ("CP") 127-130, 163. Gib's will mandated that a Testamentary Credit Shelter Trust ("CST") be established and funded with a portion of his estate equal to the maximum amount that could pass free of federal estate tax available. CP 128-129. Those assets were to "be held in trust for the benefit of [his] wife and descendants." CP 129. The net income from the CST was to go to Evelyn during her lifetime. *Id.* The trust contained restrictions on invading the principal.

If the net income is not adequate for my wife's customary health, education, maintenance and support, the trustee is authorized to distribute such portions of the principal of the trust

estate as, in the discretion of the trustee, is reasonable for such purposes, provided the trustee shall not distribute principal to my wife for her benefit from this trust while any conveniently marketable assets of the marital deduction trust described in Article IV hereof remain undistributed.

CP129.

The trust contained further restrictions.

Notwithstanding the power to invade principal set forth in this Article, my wife shall have no power to invade the principal of the trust created in this Article as trustee or otherwise...

CP 129.

Gib's will was admitted to probate in 1999. CP 38. During probate in 1999, Evelyn, as Personal Representative, transferred Gib's one-half interest in the commercial real property at issue in this matter ("the commercial property") to the CST. CP 22 ¶8. Evelyn's half of the commercial property, however, was not deeded to the CST.

B. Evelyn and Leah as Co-Trustees

Evelyn hired attorney Ralph Olson to probate Gib's estate. CP 219 ¶6. As part of the settling of the estate Mr. Olson prepared a personal representative deed of Gib's one half interest in the commercial property to the Co-Trustees of the CST. CP 220 ¶10. The Co-Trustees thereafter entered into numerous transactions relative to the property consistent with Evelyn's intent that the entirety of the commercial property be held by the CST,

despite the apparent oversight in completing that funding. CP 220-221, ¶¶11-16.

Mr. Olson together with CPA Jack Angove prepared the federal estate tax form 706 dated August 13, 1999, claiming a full exemption in the amount of \$625,000 as being allocated to the CST. CP 219 ¶8, 264-267.

On September 2, 1999 the Co-Trustees entered into a property management agreement with Leah Owens to manage the commercial real estate. CP 261-262. This agreement provided for the payment to Leah by the CST and recited that the CST owned the property. *Id.* That document was signed only by the Co-Trustees on behalf of the CST. CP 262. Evelyn did not sign as an owner in her individual capacity. CP 262, 281-282.

On October 22, 1999 attorney Ralph Olson sent letters to tenants of the commercial property advising them that since Gib's death, the property was left in trust with Leah and Evelyn as Co-Trustees and requesting future lease payments be made to the CST to reflect this change in ownership. CP 281-282.

On December 21, 1999 the Co-Trustees entered into a Grant of Easement Agreement with Williams Communications. CP 269-276. The legal description describes the commercial property at issue in this matter, but the easement was only executed by the Co-Trustees on behalf of the

CST. *Id.* The recitals in the agreement identify the Testamentary Trust of Gilbert A. Miller as the owner and grantor. Evelyn is not mentioned at all in her individual capacity. *Id.* Williams Communications also executed a release and payment of damages in the amount of \$10,000 to the Co-Trustees, not to Evelyn individually. CP 275. The Washington State Real Estate Excise Tax Affidavit accompanying the sale of the above referenced easement identified the Co-Trustees of the CST as the only owner of the property. CP 277. Williams Communications made payment for the easement and damages as outlined in the above referenced documents to the Co-Trustees of the CST, not to Evelyn individually. CP 279.

CPA George Braley prepared tax returns for both Evelyn personally as well as for the CST beginning in 2007. CP 285 ¶2. Mr. Braley prepared these tax returns under the belief that the CST owned the entirety of the property and allocated one hundred percent of the income from the property to the CST. *Id.* at ¶¶3, 4. Mr. Braley reported all of the expenses paid to Leah for managing the property to the CST (CP 286 ¶5) and all net income earned from the commercial property was reported via K-1 to Evelyn to report with her personal tax returns. 286. at ¶6. During Mr. Braley's time as CPA for the CST and Evelyn, Evelyn never claimed any interest in the CST nor did she claim any expenses personally. *Id.* at ¶7. As Mr. Braley states,

Had Evelyn Miller owned a one half interest in the commercial real property her personal tax return would have reflected the proportional amount of fees and expenses paid associated with that property and also would have reported as income one half of the rents on her individual tax return. Though the income did pass through to her via K-1, had she claimed a one half interest in the commercial property only 50% of that income would have been reported via K-1.

Id. ¶8.

In March of 2000, by letter, attorney Ralph Olson confirmed that Gib's half of the commercial property had been transferred to the CST. CP 70. This letter goes on to state that after the releases were received by the IRS and Department of Revenue he would file them and then instructed that they would have to "[G]o back and make sure that we have maximized the contribution to the Credit Shelter Trust". *Id.* He further advised he would check the numbers and may be able to squeeze out a little more. *Id.* Ralph Olson believed that the entirety of the commercial property was transferred to the CST and he states that it was both his advice and his intent to do so and the fact it was not done was oversight. CP 220-221 ¶¶10, 16. Mr. Olson explains that non-pro-rata distributions are commonly recommended wherein the CST will retain the entirety of an income producing property. CP 219 ¶9. By supporting declaration attorney Ann T. Wilson confirms that this type of non pro-rata distribution is common. CP 228 ¶17. Mr. Olson further confirms that the purpose of the testamentary trust was to obtain tax

benefits. CP 64 . This is consistent with Mr. Olson's statement that he was unsure why Evelyn's half of the commercial property was not transferred even though it was intended to be done, as failure to do so may have exposed Evelyn to an estate tax by failing to take the full exemption amount. CP 220 ¶11.

Leah died in 2011 without issue, and thereafter Evelyn had attorney Rene Remund prepare a new will for execution. CP 67, 174-178, 120 ¶14. Evelyn identified several persons to receive specific bequests. CP 174-178. The rest and residue was to go in trust for the benefit of the City of Winlock. *Id.* No mention was made of the commercial property or that she held any interest in the commercial property. *Id.*

Evelyn's new will named Webster B. Brockelman, Jr., Charles J. Harkins, III, and Rene J. Remund ("Mr. Remund") as Trustees. CP 176. The will named Webster B. Brockelman, Jr. and George Braley as Personal Representatives. CP 177. Mr. Brockelman, as personal representative and trustee of the CST, believed that the CST was, as required, fully funded by the commercial property. CP 249-250. Mr. Braley never believed or knew the estate of Evelyn had any interest in any of the commercial property. CP 285-286. Mr. McGee as successor Trustee of the CST also believed that the CST had control of the entire commercial property. CP 306-307. Mr.

Remund has also acted as the attorney for the trust, as well as the attorney for Evelyn's estate after she passed away on October 18, 2012. CP 306. Mr. Remund was wholly unaware that a one-half interest in the commercial property remained in her name until shortly before the GM Heirs' confirmation hearing on December 18, 2015. CP 21, 232.

C. Gib's Will distributes the residue of the Credit Shelter Trust to the heirs of Gib and Evelyn.

In the event Leah predeceased both parents, Gib's will provided that the heirs of each Gib and Evelyn would receive the trust residual. CP 141. However, since Leah passed away on October 8, 2011—after her father but before her mother—an ambiguity in the wording of Gib's will arose. Namely, who are the statutory heirs of Gib and Evelyn? As such, Mr. Remund undertook to identify the statutory heirs and to have the Court enter an Order establishing the same. CP 141, 249-250, 306-307. The Court appointed Todd Rayan and Larry Fagerness to represent the heirs of Gib and Evelyn, respectively, and ultimately established those heirs based on the intent of Gib, as gleaned from his will. *Id.* Shortly before the hearing to confirm the beneficiaries of the CST, it was discovered for the first time that the CST was not the sole owner of the property. CP 21, 232. Though Evelyn had passed more than three years prior, for the first time the attorney and now Personal Representative of Evelyn's estate represented that a titling

issue had arisen and that one half of the property remained in Evelyn's name. CP 21 ¶2, 232 ¶ 14. Shortly after the Heirs were confirmed a Petition for Declaration of Rights and to Impose a Constructive Trust was filed under the TEDRA action, Lewis County Superior Court Cause number 14-4-00164-4 that had confirmed the heirs. CP 291. A new Petition for Declaration of Rights was filed on June 2, 2017 under Lewis County Superior Court Cause number 17-4-00179-21. CP 1-6. That petition is the subject of the underlying action and appeal and there is no claim for a breach of fiduciary duty pending or at issue in the present matter. *Id.* The claims arise solely based on the equitable theory of constructive trust and seeks a declaration of rights as to who has a superior right to the one half of the commercial property in dispute. *Id.*

The Estate of Evelyn Miller brought a motion to dismiss based in large part on the theory that the statute of limitations barred any claims the Heirs might have. CP 7-20. The trial court denied that motion and ordered the matter set for trial. CP 97-99. Thereafter Evelyn's estate brought a motion for summary judgment. CP 101-116.

D. The Trial Court granted Summary Judgment in favor of the Heirs as the non-moving party: A constructive trust was established and the residue is to be distributed to the intestate heirs of Gib and Evelyn.

On February 12, 2018, the Estate moved for summary judgment to dismiss the Heirs' claim to a right and interest in Evelyn's one half of the commercial property as part of the CST. CP 101-116. On March 19, 2018, the Heirs responded that the Estate's motion should be denied, and summary judgment should be entered in their favor, because the statute of limitations cited by the Estate was inapplicable give the fact that the Heirs were not raising a claim for breach of fiduciary duty or breach of trust but rather to equitably impose a constructive trust. CP 191-210. The Court agreed and on May 18, 2018 entered an Order granting Summary Judgment in favor of the Heirs. CP 320-323. The Honorable J. Andrew Toynbee stated that the undisputed material facts presented illustrated that Gib's will clearly intended for "the credit shelter trust . . . to be fully funded . . . with the real property that was co-owned by both parties," despite the fact that, "through inadvertence or oversight, [Evelyn's] half-interest in the property was never transferred" into the CST. Report of Proceedings ("RP") 25:19-25, 26:1; CP 322 ¶¶2-5.

The Estate filed a Motion for Reconsideration on May 25, 2018 and that motion was denied. CP 370. The Estate timely appealed. CP 371-380.

IV. ARGUMENT

A. STANDARD OF REVIEW

This Court reviews the grant of summary judgment de novo. *Rabbage v. Lorella*, 5 Wn.App. 2d 289, 296, 426 P.3d 768 (2018). It is appropriate to grant summary judgment when there is no genuine issue of material fact. CR 56(c). Summary judgment is appropriate only if there is no genuine issue as to any material fact and the moving party is entitled to judgment as a matter of law. *Macias v. Saberhagen Holdings, Inc.* 175 Wn.2d 402, 408, 282 P.3d 1069 (2012); CR 56(c). This Court will consider all the facts submitted and all reasonable inference from the facts in the light most favorable to the nonmoving party. *Wilson v. Steinback*, 98 Wn.2d 434, 437, 656 P.2d 1030 (1982).

“[This Court] may affirm the superior court’s grant of summary judgment on any basis supported by the record.” *Bavand v. OneWest Bank*, 196 Wn. App. 813, 385 P.3d 233(2016).

We examine the record, including the pleadings, depositions, answers to interrogatories, admissions on file, and affidavits, in the light most favorable to the nonmoving party, drawing all reasonable inference in the nonmoving party’s favor, to determine if a genuine material issue of fact exists.

Landstar Inway, Inc. v. Samrow, 181 Wn. App.109, 120325 P.3d 327, 335 (2014). *See also*. CR 56(c). This Court will uphold a grant of

summary judgment if, from all the evidence, reasonable minds could reach but one conclusion. *Ofuasia v. Smurr*, 198 Wn. App. 133, 392 P.3d 1148 (2017).

Ultimately, this Court reviews the grant of summary judgment de novo and determines whether summary judgment is appropriate when taking all reasonable inferences in the light most favorable to the non-moving party, there is no issue of material fact and the prevailing party is entitled to judgment as a matter of law. *Rabbage*, 5 Wn.App. 2d at 296, 426 P.3d 768 (2018); CR 56(c).

In the present case, it is clear there was an oversight with Evelyn's one-half interest in the commercial property when it was not transferred to the CST. Evelyn's intentions can be gathered from how the property was treated for approximately 12 years when income taxes came due, when the commercial property had a property dispute, execution of business contracts and agreements and through the negotiation of new lease agreements: All these actions taken together indicate Evelyn thought that the property was in the CST. All the professionals who worked with Evelyn, including the attorney who represented the Estate and who is now the personal representative of the estate and Appellant herein, believed and acted consistent with the property having been transferred.

Accordingly, the heirs believe Evelyn, through her actions and representations, intended the CST to be fully funded with the commercial property and that the proper and only remedy is to impose a constructive trust so the property can be distributed according to Gib's instructions in his will. This court should uphold the trial court's order on summary judgment.

B. THE ESTATE OF EVELYN MILLER'S ARGUMENTS ON THE STATUTE OF LIMITATIONS ARE FATALLY FLAWED

The Estate of Evelyn Miller asserts that the Heirs' claim is time-barred under the statute of limitations for an action for breach of a personal representative's fiduciary duty, RCW 11.96A.070(2), and for a trustee's breach of trust, 11.96A.070(1)(c). *See generally* Appellant's Opening Brief dated October 19, 2018 ("Appellant's Brief") at 16-18 (citing RCW 11.96A.070(1)(c); RCW 11.96A.070(2)). However, the flaw in this argument is that the Heirs' claim is not one for breach of fiduciary duty or of trust, but rather for imposition of a constructive trust, to which a different—and still running—statute of limitations applies. *See* RCW 4.16.080(4); *Goodman v. Goodman*, 128 Wn.2d 366,373, 907 P.2d 290, 294 (1995).

It is conceded that if the statute of limitations as cited by the Estate of Evelyn Miller is deemed to be applicable to the imposition of a constructive trust then there is no possible way the Heirs could make a claim. They had no standing until well after three years from Evelyn's date of death and therefore could not have, under any circumstance, brought a timely action based on that statute.

However, that statute is simply not applicable to this situation. The statute of limitations for imposing a constructive trust rests in RCW 4.16.080(4). The statute of limitations on constructive trust actions is three years from when the beneficiary of the trust discovers, or should have discovered, that the trust has been terminated or repudiated by the trustee. *Goodman*, 128 Wn.2d at 373, 907 P.2d at 294 (citing RCW 4.16.080).

In *Goodman*, the court held

An action based on an express (or constructive trust) is subject to the three-year statute of limitations contained in RCW 4.16.080." *Viewcrest Coop. Ass'n v. Deer*, 70 Wn.2d 290, 294-95, 422 P.2d 832 (1967); *Arneman v. Arneman*, 43 Wn.2d 787, 800, 264 P.2d 256, 45 A.L.R.2d 370 (1953).

The court went on to outline the contours of the discovery rule as applies to express trust actions. Of course the discovery rule has since been

eliminated from RCW 11.96A.070. However, 11.96A.070 deals only with express trusts.

RCW 11.96A.070(1)(a) provides,

(1)(a) A beneficiary of an express trust may not commence a proceeding against a trustee for breach of trust more than three years after the date a report was delivered in the manner provided in RCW 11.96A.110 to the beneficiary or to a representative of the beneficiary if the report adequately disclosed the existence of a potential claim for breach of trust and informed the beneficiary of the time allowed for commencing a proceeding.

RCW 11.96A.070(1)(c). provides,

(c) If (a) of this subsection does not apply, a judicial proceeding by a beneficiary against a trustee for breach of trust must be commenced within three years after the first to occur of:

- (i) The removal, resignation, or death of the trustee;
- (ii) The termination of the beneficiary's interest in the trust; or
- (iii) The termination of the trust.

The very next section, RCW 11.96A.070(d), specifically excludes constructive trusts from this limitations period.

(d) For purposes of this section, "express trust" does not include resulting trusts, constructive trusts, business trusts ...

It is interesting that the Estate makes much of the limitation of actions contained in this statute but fail to ever reference the exemption of constructive trusts from that limitation period.

In this case, no claim for breach of fiduciary duty is being made against Evelyn as the former Personal Representative of Gilbert Miller's estate, nor is a claim for breach of trust being made against Evelyn or Leah as trustees of the CST, to which the limitations period found in RCW 11.96A.070 would apply. Rather, this action has relied solely upon the Heirs seeking to impose a constructive trust to remedy Evelyn's formal oversight when she acted as Personal Representative of her husband's estate.

For reasons of equity elaborated upon below, RCW 4.16.080(4) is controlling and this claim is not yet time barred.

C. ESTABLISHING A CONSTRUCTIVE TRUST THROUGH EVELYN'S INTENT IS BUT ONE CONCLUSION THAT REASONABLE MINDS CAN REACH.

At its foundational premise a constructive trust is "an equitable remedy by which a court recognizes that a claimant has a better right to certain property than the person who has legal title to it." *Constructive Trust*, Black's law dictionary (10th ed. 2014).

Washington courts have expanded on this foundation to say a court can impose a constructive trust when “clear, cogent, and convincing evidence” supports it. *See Baker v. Leonard*, 120 Wn.2d 538, 547, 843 P.2d 1050, 1054 (1993).

A constructive trust’s overarching goal “compel[s] restoration where one through . . . questionable means gains something for himself [or herself] which in equity and good conscience [they] should not be permitted to hold.” *Scymanski v. Dufault*, 80 Wn.2d 77, 88–89, 491 P.2d 1050, 1057 (1971) (quoting *Seventh Elect Church v. First Seattle Dexter Horton Nat’l Bank*, 162 Wn. 437, 440, 299 P. 359, 360 (1931)). This is because “[w]hen property has been acquired in such circumstances that the holder of the legal title may not in good conscience retain the beneficial interest, equity converts him [or her] into a trustee.” *Pitzer v. Union Bank of California*, 141 Wn.2d 539, 547–48, 9 P.3d 805, 809 (2000) (quoting *Ellis v. Schwank*, 37 Wn.2d 286, 289, 223 P.2d 448 (1950)). But courts are not limited to imposing a constructive trust to counter bad faith or other wrongfulness—it may simply be done when “retention of the property would result in the unjust enrichment of the person retaining it.” *Scymanski*, 80 Wn.2d at 89, 491 P.2d at 1057; *see Mehelich v. Mehelich*, 7 Wn.App. 545, 551, 500 P.2d 779, 783 (1972). Hence, a constructive trust may be imposed in a matter where the

legal title holder is simply not the intended beneficiary. *See Baker*, 120 Wn.2d at 548, 843 P.2d at 1055.

Contrary to the Estate's assertions, there is reliable evidence to establish a constructive trust not only under the clear, cogent, and convincing standard but also under the more stringent summary judgment standard. As the Estate points out, the record is clear that Gib's half of the commercial property was transferred to the trust. Appellant's Brief at 19, *See Gib's estate tax return*, Form 706; CP 264-267. However the record supplies cogent reasoning about Evelyn's intentions with her half of the commercial property. The Court can glean Evelyn's intent from the estate tax returns she filed. CP 285-286. Mr. George Braly ("Mr. Braly"), Evelyn's tax CPA from 2007 onward, testified that "[a]ll net income [from the CST to Evelyn] was reported on a K-I generated via the fiduciary return of the CST and that income was reported on Evelyn Miller's individual tax return." CP 285-286. In reviewing her income each year for tax purposes, Evelyn renewed her understanding that the commercial property was in the CST.

Further, Evelyn's intent can be gathered on how the property was treated in her trustee capacity. As a trustee, Evelyn engaged in a number of actions that all point to one conclusion; Evelyn intended her half of the commercial property to be included in the CST. First, Evelyn granted an

easement to Williams Communication as a co-trustee of the CST. CP 269-274. This transaction involved a Delaware corporation that sought out the landowner of this commercial property for an easement and having the understanding that the CST owned the entire property. Nowhere on the contract for a grant of easement did Evelyn sign in her individual property – only in her trustee capacity. CP 269-274. This easement encounter points towards the suggestion that Evelyn intended the commercial property to be fully in the CST.

Moreover, Evelyn negotiated a rental property management agreement as a trustee of the CST. CP 261-262 Leah and Evelyn jointly agreed that they would like commercial property in the CST to be managed by Owens-Moore Associates. *Id.* Here too Evelyn and Leah signed this document as co-trustees without any inclination of Evelyn owning any portion of this property in her individual capacity. CP 262. Owens-Moore Associates had the same understanding as Williams Communication, Inc. that CST was in full control of the commercial property otherwise they would have Evelyn sign in her individual capacity as well as her trustee capacity. This rental property management agreement suggests that Evelyn had the understanding that her half of the commercial property was in the CST.

The Estate argues that Leah had the right to object to the fact that the trust was not fully funded or that she could have fully funded it herself as co-trustee. Appellant's Brief at 18. The response to this is pretty clear, Leah had no reason to suspect, just as Evelyn had no reason to suspect the CST was *not* fully funded. Everyone acted as if it were.

The facts point to but one conclusion; Evelyn intended that her half of the commercial property be held and administered in the CST. Any action by Evelyn aforementioned, by itself, may arguably be unpersuasive to conclude that she intended her half of the commercial property to be in the CST. However, this Court will review the record in its entirety and draw reasonable inferences. *Samrow*, 181 Wn.App. at 120, 325 P.3d at 335. *See also*. CR 56(c) All of Evelyn's actions taken together compel an objective observer to come to the only reasonable conclusion that can be gleaned from these undisputed facts – Evelyn intended her half of the commercial property to be in the CST, she and everyone involved treated it as such and she held it out to all third parties, including through business relationships and professional engagements as such.

This same argument can be relied upon with the statements, prepared documents, and testimony of Mr. Olson. The Estate attempts to discredit Mr. Olson's drafting of "contemporaneous documents" and having a

“speculative recollection” of what happened with the commercial property. Appellant’s Brief at 20. Mr. Olson’s “contemporaneous documentation” or “speculative recollection” are not the only evidence so should not be taken alone to cast doubt over Evelyn’s intention. Perhaps if Mr. Olson’s documentation and recollection were the only pieces of evidence upon which this Court could rely, that argument may have some merit. However, much like Evelyn’s intent, Mr. Olson’s documentation and recollection taken together with the ample documentation and actions of the multiple professionals, multiple companies, and multiple personal representatives and Trustees supports the inference that the commercial property was intended to be in the CST. *See generally Samrow*, 181 Wn.App. at 120, 325 P.3d at 335. *See also*. CR 56(c).

Contrary to the allegation by the Estate, the cumulative evidence is anything but unreliable. The record is replete with example after example, declaration after declaration and significant documentation that all point to the same conclusion the trial court came to, that Evelyn intended to fully fund the CST with the entirety of the commercial property.

The Estate misstates the issue with respect to Gib’s intent, that intent has already been gleaned from the will and the order confirming Heirs. The intent was to fund the CST. That cannot be disputed. The intent, as

determined from the will and confirmed by the court, was that in these circumstances where Leah predeceased both Evelyn and Gib that the residual beneficiary would be the Heirs, which the court confirmed. CP 121. This is also not a matter of Evelyn's intent as relates to her will. This case is entirely about the fact that Evelyn thought she had transferred all of the property to the CST, and whether, though it did not actually happen, she intended it to happen.

Conveniently, the Estate attempts to discredit Mr. Olson in one section of their brief while using his documentation and recollection as authority in another. Appellant's Brief at 20-22 (discrediting Mr. Olson); Appellant's Brief at 25-26, 29 (crediting Mr. Olson). It is especially apparent with regard to Mr. Olson's interpretation of Evelyn's intent. The Estate asserts, "Olson's current "belief" and that of Evelyn's advisors is not evidence of Evelyn's intent." Appellant's Brief at 32. However, the Estate uses this same argument in reverse earlier by stating, "Gib and Evelyn's estate planning attorney [Mr. Olson] testified that the sole reason the trust was created was to avoid estate liability, CP 64-65." Appellant's Brief at 25. The Estate contradicts themselves in attempting to discount Mr. Olson on one page and then using his recollection to support their argument on the next. Further bolstering that in reviewing the entire record Mr. Olson adds to the inference that Evelyn intended her half of the commercial property to be

part of the CST. Her actions and the representations of other professionals who relied on the fact that the commercial property was fully owned by the CST support and strengthen Mr. Olson's statements.

The Estate cites the March 27, 200 letter as "[T]he clearest and most direct source of contemporaneous evidence of intent". Appellant's Brief at 19. However, they only cite a portion of the letter:

As you know, we already transferred Gib's half interest in the Exit 70 property to you and your Mom as co-Trustees under the credit shelter trust. We may be able to squeak out a little bit more but I'll have to check the numbers again.

CP 70.

Reading that letter to Leah in its entirety reveals a much different intent.

Thanks for your note received today. Yes, we are in good shape with the good news from the IRS and we are requesting the Washington State Tax Division issue their release so that we can file both of them with the County Clerk. **When that is done we will go back to make sure we have maximized the contribution to the Credit Shelter Trust.** As you know, we already transferred Gib's half interest in the Exit 70 property to you and your Mom as co-Trustees under the Credit Shelter Trust. We may be able to squeak out a little bit more but I'll have to check the numbers again. (emphasis added)

CP 70.

Read in context, this correspondence supports that the federal tax filing was apparently accepted and we know that the claimed exemption

amount was \$625,000.00. CP 219, 264-267. More importantly, it confirms that the CST had not yet been fully funded, otherwise there would be no need to go back to make sure the contribution was maximized. This taken in connection with all of the other evidence makes it abundantly clear that the CST was to hold the entirety of the commercial property and is in direct contradiction to the Estate's claims that "The contemporaneous documents prepared by Olson show an intent to transfer only Gib's one half of the property, which is what happened". Appellant's Brief at 10. In fact as the letter in its entirety makes abundantly clear, the opposite is true. Additionally, Rene Remund actually stipulates that "it may have been the intent to fund the GM CST with the real property. However, it did not happen, and the time for your clients to assert any claim has passed." CP 288.

Perhaps most striking is the fact that the Appellant in this matter, Mr. Remund, was in the best position to know the status of the real property ownership. Mr. Remund was Evelyn's attorney from some point after 2000 when Ralph Olson completed the probate of Gib's estate. Mr. Remund prepared Evelyn's will after Leah passed and approximately four months before she died when she was 100 years old. One would expect a skilled and seasoned estate planning attorney such as Mr. Remund to confirm the assets of Evelyn as part of his due diligence and it is beyond dispute that at the time

of drafting Evelyn's will in June of 2012 that this interest in the commercial property was unknown. Evelyn could not have intended the City of Winlock to inherit something she did not know she owned an interest in.

Astonishingly Mr. Remund, as attorney for both Evelyn's estate and the CST after her death was in the most unique position to determine there was an issue with titling of the property. CP 306. Yet, for over three years he allowed the CST to collect one hundred percent of the income from the property and did not claim any portion for the estate of Evelyn. For more than three years he had the obligation to prepare an inventory and accounting and identify the assets of Evelyn's estate but he never learned of this titling issue. Shortly after three years had passed from the date of Evelyn's death, and the statute of limitations had run, before the Heirs had been determined or confirmed by the court, the one person intimately involved in all aspects of these estates, who admittedly did not know the property wasn't entirely owned by the CST, now discloses there is an issue but there is nothing anyone can do. No other person involved, not the heirs, or the Trustees or the special representatives had any reason to investigate what had been represented as fact by Mr. Remund and relied on by all. To allow this as a basis to deprive an equitable remedy would truly be an absurd result.

D. AWARDING THE PROPERTY TO CITY OF WINLOCK WOULD BE AN UNJUST ENRICHMENT TO THE STATUTORY HEIRS' DETRIMENT.

Imposing a constructive trust does not result in an injustice to the Estate. On the contrary, if an interest in the commercial property is allowed to stay part of Evelyn's estate, the substantial rights of the Heirs will be the ones materially—and unjustly—affected. The trial court determined that the intended heirs of the Millers are the heirs of the estate. CP 121. In turn, the residual beneficiaries of Evelyn's will, whom Gib's will never considered potential beneficiaries, would be unjustly enriched by receiving property which they could have never expected until now and who Evelyn never contemplated as receiving this property when she named them as beneficiaries four months before she died.

As established above, the Estate would have this Court believe the Heirs are nevertheless time-barred, and they are hence without recourse to assert their rights to an interest in the commercial property. Yet the Heirs had no reason to seek court involvement with respect to these rights and interests under RCW 11.96A.070(2) before Evelyn was discharged as Personal Representative of Gib's estate in 2000, nor within three years of when Leah passed away on October 8, 2011, or Evelyn on October 18, 2012, under RCW 11.96A.070(1)(c). For one, this Court did not even determine the Heirs

until December 18, 2015. But further, the Heirs could not have discovered facts giving rise to their claim until then. *See Goodman*, 128 Wn.2d at 373, 907 P.2d at 294. This is because, for all intents and purposes, the commercial property was treated as part of the CST since Gib's will went to probate in 1999. None of Evelyn's individual income tax returns recognized interest in the commercial property, whereas all expenses related to the CST were paid by it and reflected on its tax returns. Mr. Brockleman, as the first Personal Representative of Evelyn's estate and a CST trustee, was unaware the CST did not own the commercial property—as was his successor, Larry McGee. CPAs involved in the CST, George Braley and Jack Angove, both also acted consistent with the CST owning Evelyn's one-half interest in the commercial property. Fiduciary returns filed after Evelyn's passing also did not recognize any interest in the commercial property, whereas those of the CST did. Rene Remund continued to allow the CST to retain all of the income from the property. CP 121. In sum, Evelyn, and every professional close to her, considered "her" one-half interest in the commercial property to actually be that of the CST.

Because of these facts, it was not until just days before the Heirs' confirmation hearing on December 18, 2015 that Mr. Remund discovered the commercial property was never formally transferred to the CST. If the latest a statute of limitations could run is three years from the date of

Evelyn's death then no remedy would exist for the Heirs after October 18, 2015. Yet the only person who could have put the Heirs on notice of the accrual of their rights to raise their claim was Mr. Remund—and he had only recently learned the commercial property was not actually in the CST's name. This discovery, which calls the propriety of a purported titleholder's beneficiaries into question, is precisely one such circumstance where equity can compel imposition of a constructive trust. *See, e.g., Baker*, 120 Wn.2d at 548, 843 P.2d at 1055; *Mehelich*, 7 Wn.App. at 551, 500 P.2d at 783; *Scymanski*, 80 Wn.2d at 88–89, 491 P.2d at 1057.

In sum, throughout her life, Evelyn consistently treated the commercial property as if it were wholly owned by the CST. All tax returns and legal documentation reflected the CST as the sole owner of the commercial property. Former and current trustees, Personal Representatives, and attorneys treated the commercial property as if entirely owned by the CST as well. Under these circumstances, Evelyn's intent to grant her one one-half interest in the commercial property to the CST was clear. By any measure, the Heirs timely brought a claim for constructive trust. *See Baker*, 120 Wn.2d at 547–48, 843 P.2d at 1055. Appellant mistakenly frames this issue as one surrounding the intent as gleaned from the will of one or both. In actuality, the intent that is determinative is the intent, evidenced through

her deeds and actions, that the CST was fully funded with all of the commercial property.

E. RATHBONE DOES NOT CONTROL.

The trial court did not overstep its authority under TEDRA in granting the Heirs' summary judgment, because it did not independently interpret Gib's will. Instead, it considered the aforementioned evidence of testamentary intent by the Millers to fully fund the CST to support the Heirs' claim to impose a constructive trust as well as the actions and intent of Evelyn in treating the CST as sole owner.

The Estate cites the recent decision of *Matter of Estate of Rathbone* for the proposition that Washington courts do not have independent authority under TEDRA to intervene in the probate of a nonintervention estate when "there is another statute through which a beneficiary must invoke authority." *Matter of Estate of Rathbone*, 190 Wn.2d 332, 345, 412 P.3d 1283, 1289 (2018). In *Rathbone*, the beneficiary of a nonintervention estate took issue with the personal representative's administration thereof, filing a TEDRA action for the court to construe the will in his favor. *See* 190 Wn.2d at 334–35, 412 P.3d at 1284. The Superior Court and Court of Appeals found in the beneficiary's favor, but the Supreme Court reversed, holding that TEDRA

could not, in and of itself, give a trial court authority to re-administer an estate upon motion. *See id.* at 345-46, 412 P.3d at 1289.

However, *Rathbone* is inapposite from the proceedings in this matter, and thus does not compel reversal of the trial court's Order, for two reasons. First, the Supreme Court in *Rathbone* did not contemplate its interpretation of TEDRA as applied to constructive trust claims. Indeed, the holding does not even mention the concept of equity. *See generally id.* Secondly, as established above, the trial court did not "intervene in the administration" of Gib's will. Appellant's Brief at 22. Rather, it formally recognized a full ownership of the commercial property which had previously only been implied, and it did so to prevent an unjust and inequitable outcome.

Evelyn did have nonintervention powers when she was the Personal Representative of Gib's estate, and the Estate emphasizes this as if it trumps her treatment of her one-half interest in the commercial property as deeded to the CST. *See Appellant's Brief* at 24-25. Yet, regardless of that power, the Heirs never moved to interpret, or reinterpret, Gib's will. Rather, they moved to recognize previously established facts and impose a constructive trust accordingly. The trial court hence did not speculate about the intent of the probate proceedings in 2000. *See Id.* Instead, it looked at the clear paper trail of intent, and the testimony from

relevant professionals every step of the way, affirming that Evelyn's one-half interest in the commercial property was functionally that of the CST. Consequently, the holding in *Estate of Rathbone* should not change the trial court's Order granting Summary Judgment.

F. ATTORNEY'S FEES

The trial court denied the Estate's request for attorney fees after denying its motion for summary judgment and granting it in favor of the Heirs. The Estate is correct that the award of attorney fees lies within the discretion of the trial court. RCW 11.96A.150(1). "[I]n exercising its discretion, the court may consider any and all factors that it deems relevant and appropriate, which factors may, but need not include whether the litigation benefits the estate or trust involved." *In re the Estates of Jones*, 170 Wn.App 594, 287 P.3d 610 (2012).

In this case the trial court specifically commented that "All parties have made very persuasive arguments." RP 26:4-5. The trial court went on to comment that "There doesn't appear to be a case that governs this particular set of facts." RP 26:8-9. Contrary to the suggestion by the Estate, these claims are in no way frivolous. "This action was clearly time barred and should never have been brought. Thus, the heirs had no basis to claim an interest in the Property." Appellant's Brief at 38. The contrary is actually true. As Special

Representative for the Heirs of Evelyn Miller, Larry Fagerness, pointed out in his briefing to the trial court, the Order Appointing the Special Representatives charged the Special Representatives with the duty to make a recommendation “as to their interests, if any, in The Gilbert Miller Testamentary Credit Shelter Trust as provided in RCW 11.96A.250.” CP 212. The Order Determining Heirs drafted and presented by Mr. Remund on December 18, 2015, authorized the trustee of the CST to distribute all cash on hand, reserving only amounts necessary for Trust expenses. CP 121. There has been and continues to be a very real and legitimate issue as to whether the disputed commercial property should be held in constructive trust for the benefit of the CST. The trial court agreed that it should and that the Estate should not be awarded fees. They should not be awarded fees by this court either, not only because this court should affirm the trial court, but also because the decision was in the sound discretion of the trial court and should not be disturbed.

It cannot be lost on this court that the central theme of the Estate is that because the Heirs did not make a claim within three years of Evelyn’s death any claims are time barred and that the sole person responsible for this timing is both the personal representative of the Estate and also the attorney who represented the Estate of Evelyn Miller in the probate as well as the attorney who represented the CST.

Obviously the Heirs believe, and the trial court agreed, that there is ample and undisputed evidence warranting the imposition of a constructive trust. The Heirs claims are brought in good faith to confirm what everyone thought, including Mr. Remund. For the Estate to now advance a position that these Heirs should never have pursued these claims in the first place and because they did they should somehow be punished is patently unfair.

However, this court may award attorney fees on appeal. RCW 11.96A.150. This court can consider any factors that it deems relevant when awarding attorney fees. *Estates of Jones*, 170 Wn.App at 612, 287 P.3d at 618 (citing RCW 11.96A.150). That statute and the cases interpreting it specifically authorize this court to award attorney fees considering any and all factors that it deems relevant and appropriate. Numerous factors favor an award to the Heirs upon affirming the trial court.

The Heirs should be awarded attorney fees on appeal. An award of attorney fees on appeal is appropriate, and the award should be for the full amount of the fees and costs incurred by the Heirs. This court should affirm the trial court and award the Heirs attorney fees on appeal

V. CONCLUSION

Evelyn intended for the CST to be funded by her half of the commercial property, and yet, because of inadvertence or oversight it remained in her name. Nevertheless, the trustees, all relevant professionals and all relevant businesses believed the commercial property belonged to the CST from the probate of Gib's estate in 1999 until December 2015. It was only shortly before the Court determined the identity of the Heirs that Mr. Remund discovered Evelyn's half of the commercial property was not held by the CST, and even thereafter he continued to treat the property as if owned by the CST by not only supporting, but presenting the order authorizing the distribution of all, not one half, of the income in the CST. It is with these facts in mind that the Heirs brought an action, not for breach of fiduciary duty or of trust, but to impose a constructive trust. It is undisputed that if these Heirs are limited by the statute of limitations to claims made within three years of Evelyn's death their claims would be barred. They had no authority or ability to bring claims until they were confirmed by the court, well after that three year mark. However, because the action lies in the equitable remedy of constructive trust, the statutes of limitations set forth in RCW 11.96A.070(2) and 11.96A.070(1)(c) are simply inapplicable to this case. Likewise, the recent holding in *Estate of Rathbone* is inapposite, as the trial Court did not impermissibly "interpret"

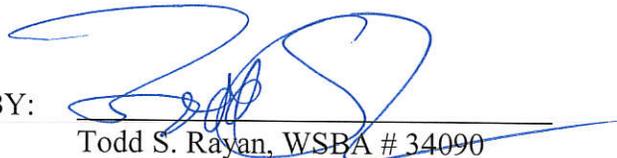
Gib's will under TEDRA, but rather considered the clear, cogent, and convincing evidence of the Millers' established testamentary intent to fully fund the CST.

To give the Heirs the property interest which was treated as their eventual right for almost twenty years will not be unjust or "contrary to law"—it will be a just and equitable acknowledgment of an honest mistake. Evelyn's contradictory claim to the title of the CST may have originated these proceedings, but the City of Winlock should not be granted the property from that oversight. As such, this Court should uphold the trial court grant of Summary Judgment in favor of the Heirs and award the Heirs their attorney fees on appeal.

Respectfully submitted this 21st day of November, 2018.

Presented By:
ALTHAUSER RAYAN & ABBARNO, LLP

BY:



Todd S. Rayan, WSBA # 34090
114 W. Magnolia Street
P.O. Box 210
Centralia, WA 98531
Phone: (360) 736-1301
Fax: (360) 352-1134
E-mail: Todd@centralialaw.com

Attorneys for Respondents
Gilbert Miller Heirs

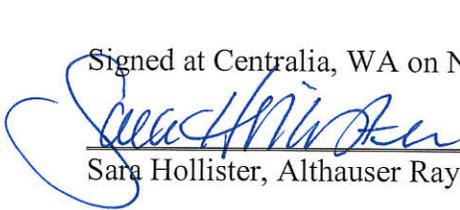
I certify under penalty of perjury under the laws of the State of Washington that on November ___, 2018 I served, by mail, a copy of this document, by placing a true and correct copy in a sealed envelope, postage prepaid and addressed to the following:

Karen R. Bertram, WSBA#22051 (via U.S. Mail)
A. Paul Firuz, WSBA #45664
705 Second Avenue
Hoge Bldg., Suite 800
Seattle, WA 98104

Larry W. Fagerness, WSBA #7795 (via U.S. Mail)
Attorney at Law
3508 Galvin Road
PO Box 88
Centralia, WA 98531

Larry McGee (via U.S. Mail)
152 Ridgemont Road
Chehalis, WA 98532

Signed at Centralia, WA on November 21st, 2018.



Sara Hollister, Althausen Rayan Abbarno, LLP

ALTHAUSER RAYAN ABBARNO, LLP

November 21, 2018 - 2:10 PM

Transmittal Information

Filed with Court: Court of Appeals Division II
Appellate Court Case Number: 52315-9
Appellate Court Case Title: Gilbert Miller Testamentary Credit Shelter Trust, Respondent v. Estate of Mary E Miller, Appellant
Superior Court Case Number: 17-4-00179-7

The following documents have been uploaded:

- 523159_Briefs_20181121140919D2099913_7849.pdf
This File Contains:
Briefs - Respondents
The Original File Name was Respondents Opening Brief-Miller.pdf

A copy of the uploaded files will be sent to:

- kbertram@khbblaw.com
- nderbyshire@khbblaw.com

Comments:

Sender Name: Sara Hollister - Email: sara@centralialaw.com

Filing on Behalf of: Todd S Rayan - Email: todd@centralialaw.com (Alternate Email:)

Address:
114 W. Magnolia St.
Centralia, WA, 98564
Phone: (360) 736-1301

Note: The Filing Id is 20181121140919D2099913