

FILED

FEB 10 2014

COURT OF APPEALS
DIVISION III
STATE OF WASHINGTON
By _____

No. 315231

**COURT OF APPEALS, DIVISION III,
FOR THE STATE OF WASHINGTON**

Jeannie Kile, Respondent

v.

Gordon Kendall, Appellant

REPLY BRIEF OF APPELLANT

Craig Mason, WSBA#32962
Attorney for Appellant
W. 1707 Broadway
Spokane, WA 99201
509-443-3681

TABLE OF CONTENTS

Page

Table of Authorities

ii

I. REPLY BRIEF OF GORDON KENDALL

1

A. Argument Contra Respondent's Introduction

1

B. Contra Jeannie Kile's Statement of the Case

5

C. Contra Jeannie Kile's Legal Argument (RB: 8-18)

11

II. GORDON KENDALL'S CONCLUSION IN REPLY

16

TABLE OF AUTHORITIES	Page
<u>Washington Cases:</u>	
<i>Dean v. Lehman</i> , 143 Wash.2d 12, 19-20, 18 P.3d 523 (2001) (internal citations omitted).	7-9
<i>Hinson v. Hinson</i> , 1 Wash.App. 348, 352, 461 P.2d 560 (1969).	12
<i>In re Estate of Langeland</i> , 312 P.3d 657, 662 (2013) (internal citations omitted).	7
<i>In re Marriage of Martin</i> , 32 Wash.App. 92, 645 P.2d 1148 (1982).	10, 15
<i>In re Marriage of Marzetta</i> , 129 Wash.App. 607, 120 P.3d 75 (2005).	6, 14, 17
<i>In re Marriage of Mueller</i> , 140 Wash.App. 498, 167 P.3d 568 (2007).	17
<i>In re Marriage of Rockwell</i> , 141 Wn.App. 235, 170 P.3d 572 (2007) (internal citations omitted), <i>review denied</i> , 163 Wn.2d 1055, 187 P.3d 752 (2008).	13-14
<i>In re Marriage of Shannon</i> , 55 Wn.App. 137, 777 P.2d 8 (1989).	6, 14
<i>Marriage of Bernard</i> , 165 Wn.2d 895, 905, 204 P.3d 907 (2009)	17
<i>Yeager v. Yeager</i> , 82 Wash. 271, 274, 144 P. 22 (1914)	6, 14

I. REPLY BRIEF OF GORDON KENDALL

All legal arguments and authorities of Gordon Kendall's Opening Brief are incorporated herein. This Reply begins by contesting the points raised in the Respondent's Brief (RB hereinafter), as the order they are raised, and concludes by reiterating that all Lester Kile provided to Jeannie (and Gordon) was a community opportunity to pay market rents to lease land and to purchase equipment with community labor.

A. Argument Contra Respondent's Introduction

The first paragraph of the Respondent's Brief states that Jeannie Kile's father, Lester Kile, leased land to Jeannie as her "sole and separate property." RB: 1.

Lester Kile's agreement with Jeannie is **not an agreement between Gordon and Jeannie**. This is true as a matter of logic and as a matter of fact. One of the fundamental flaws of the trial court decision on appeal is (a) conflating Lester's hopes, and Jeannie's and Lester's secret schemes, with a property agreement between Jeannie and Gordon that meets the legal requirements of this state, and (b) conflating a community opportunity to use community labor to pay market rate rents with a gift of separate property. There was no gift; there was only an opportunity to pay market rates, and the community paid those market rates.

Jeannie Kile goes on to state (emphasis added): "Mr. Lester Kile and Ms. Jeannie Kile both testified that it was their individual intentions that Mr. Gordon Kendall would have no interest in the leases." RB: 1.

Once again, the "individual intentions" of Lester Kile and Jeannie Kile cannot bind Gordon Kendall to some imagined and uncommunicated property agreement that would characterize property between him and Jeannie Kile. Jeannie Kile testified that Lester's 1/3 crop share as a land lease was standard (market rate) for Eastern Washington dryland farming leases. TR: 76. The Kendall community, through Gordon's community labor, paid those rents. And Jeannie conceded that Gordon's retirement funds, from prior job, was an early investment in the farm. TR: 316, 353, and 507.

Jeannie never worked the farm. TR: 353. Gordon purchased farm equipment in his own name at times. E.g, TR: 368-69. All the practices of the parties made this farm a community endeavor. E.g, TR: 365-69. And Gordon Kendall explicitly rejected the hypothetical income of the un-filed, un-corrected, post-hoc "tax returns" constructed by Jeannie Kile's expert, Todd Carlson. TR: 375. The Kendalls never had that kind of cash flow. TR: 375-78, and in fact, many years the farm actually lost money. Id. Jeannie Kile was unable to provide an account of why the version of the tax returns prepared for litigation (but never filed as amended returns)

might be accurate. TR: 314. When asked if she had previously under-reported income in the tax years that showed losses, Ms. Kile stated, "Not that I know of." TR: 315. The actual returns that showed losses were not repudiated by Jeannie Kile.

There are two recurring key points: First, there was no "separate property pot" of money from which Ms. Kile could "trace" her acquisition of the farm as a business, payment of the leased lands from her father (at market rates), purchase of the Flood properties, and lease, then purchase, of the farm equipment. Second, given that there were many years with losses on the farm, it took community contributions from other sources to keep the farm afloat. TR: 375-78

The "reasonable wage" issue was addressed in the Opening Brief, but again, Jeannie Kile tries to rely upon post hoc reconstructions of the facts when she denies the regular conflation of the home and business accounts. RB: 1. Compare the fact that Jeannie Kile stipulated that many family expenses were paid for from the farm accounts. TR: 367.

The funds that were used to pay the rents and to purchase the farm equipment were paid for by Gordon Kendall's labor. These facts bear repeating from the Opening Brief:

If Gordon Kendall had known that he would not be accumulating any wealth by leaving his job at Montgomery Wards to farm, he could not have given up that job to begin

farming. TR: 352. Gordon invested his accumulated funds in getting the community farm started. TR: 353 & Ex. R-101. Jeannie Kile told Gordon, "Well, it's your business deal. Go – go get it done," and so Gordon invested his retirement funds in starting the community farm up and running. TR: 353. Jeannie Kile never worked on the farm. TR: 353. Gordon wrote all the checks for the farm. TR: 364. And Jeannie Kile stipulated that many family expenses were paid for from the farm accounts. TR: 367.

The farm was a community endeavor, paid with community labor. The "reasonable wage" discussion Gordon had in deposition shows that he had a community view of his wages (by his use of "we"). Gordon testified, after being queried about why his "wages" varied, and Gordon said that it "Depends on how much money was available at the farm on how much money we were going to get paid. If we had a good year, we got a little bit extra money. If we had a bad year, we got less." CP: 484 (emphasis added). And Gordon later added, "I don't think I was an employee at all. I was – I felt like we were in this together as a family, as an owner." CP: 485.

Despite stipulating that there were no property agreements, Jeannie Kile proceeds to use the "secret separate property hopes" of Jeannie and Lester to try to "bind" Gordon to an imaginary property agreement,

Jeannie Kile hoped to use the community labor of Gordon to buy the 317 acres of the "Flood properties" as her separate property. RB: 1-2. Gordon did present contrary evidence, as he presented the evidence that

the actually-filed tax returns showed that the rest of the community had to pay the farm bills, or subsidize the farm, many years. TR: 307 & TR: 376 & 378.

Next, Jeannie Kile argues that the "sale of the farm equipment" by Lester was "intended [by Lester!] to be to hers alone." RB: 2. Once again, it was the community labor of Gordon that paid for the equipment. There was no other source of funds, except Gordon's labor. See also TR: 510.

The trial court's fundamental errors were (a) to treat Lester and Jeannie's secret agreements as binding on Gordon, and (b) to conflate Lester's offer "to Jeannie" to pay market rates to lease his land as a grant of "separate property" rather than what it was, in law and fact, a community opportunity to pay market rates to lease his land and equipment.

B. Contra Jeannie Kile's Statement of the Case

On RB: 3, Jeannie again tries to bind Gordon with the "shared intentions" of Jeannie and Lester. It is not the law of Washington State that Gordon could be bound by Lester and Jeannie's shared schemes. See Opening Brief, and authorities cited therein.

Jeannie Kile admits that the rents paid were market rates. RB: 4 ("typical for a farm operation").

Jeannie Kile's self-serving statements on RB: 4 are moot, given that Jeannie has the burden of showing that there was an agreement with Gordon to deprive him of all accumulation of property. *See e.g., In re Marriage of Marzetta*, 129 Wash.App. 607, e.g., 619, 120 P.3d 75 (2005). *And see Yeager v. Yeager*, 82 Wash. 271, 274, 144 P. 22 (1914) (a transfer for inadequate consideration must be proven by a writing and to be fair and just). *See also, In re Marriage of Shannon*, 55 Wn.App. 137, 140, 777 P .2d 8 (1989) (“In order to convert separate property into community property, the mutual intention of the parties must be evidenced by a writing”). And Jeannie must prove her untenable position with clear and convincing evidence. *Id.*

Jeannie Kile stipulated at trial that there were no property agreements! Her counsel stated, to preclude further testimony by Mr. Kendall as to the absence of property agreements (emphasis added): "We will stipulate there are no status agreements relative to characterization, no community property agreements, and no separate property agreements. TR: 277-78 (quoting Ms. Kile's counsel, Mr. Salina).

And yet Jeannie Kile keeps trying to turn her agreements with her father, Lester Kile, to pay market rates from community labor, into a property agreement that would bind Gordon. This fundamental conflation, contrary to law, permeates the errors of the trial court.

All property accumulated during the marriage is presumed community, unless the source of the funds can be traced with particularity to separate property sources, and can overcome the presumption of community property with clear and convincing evidence. *In re Estate of Langeland*, 312 P.3d 657, 662 (2013), citing *Chesterfield v. Nash*, 96 Wash.App. 103, 111, 978 P.2d 551 (1999) (citing *Connell*, 127 Wash.2d at 350–51, 898 P.2d 831), *rev'd on other grounds*. *In re Marriage of Pennington*, 142 Wash.2d 592, 14 P.3d 764 (2000).

For example, when Jeannie Kile presents her self-serving testimony that Gordon "knew" he was not named on the leases (RB: 4), Ms. Kile is trying to gain the benefit of a property agreement, having stipulated that none existed (TR: 277-78, and TR: 320, lines 20-21), and she has no evidence that a property agreement existed.

The source of the funds by which the Kendall community paid its lease to Lester Kile was Gordon's community labor to pay his crop share. Jeannie Kile has not met her burden to show otherwise.

In *Dean v. Lehman*, the court makes a clear restatement of the long-standing rule in Washington State that "title" does not characterize the property (emphasis added):

In Washington all property acquired during marriage is presumptively community property, *regardless of how title is held*. *Yesler v. Hochstettler*, 4 Wash. 349, 353-54, 30 P. 398

(1892); see RCW 26.16.030; Harry M. Cross, *The Community Property Law in Washington (Revised 1985)*, 61 Wash. L.Rev. 13, 27-28 (1986). The burden of rebutting this presumption is on the *20 party challenging the asset's community property status, *In re Estate of Smith*, 73 Wash.2d 629, 631, 440 P.2d 179 (1968) (citing *Rustad v. Rustad*, 61 Wash.2d 176, 377 P.2d 414 (1963)), and "can be overcome only by clear and convincing proof that the transaction falls within the scope of a separate property exception." *Estate of Madsen v. Commissioner*, 97 Wash.2d 792, 796, 650 P.2d 196 (1982), *overruled in part on other grounds by Aetna Life Ins. v. Wadsworth*, 102 Wash.2d 652, 659-60, 689 P.2d 46 (1984). Physical separation of the spouses, without more, does not alter the basic community property presumption. *Rustad*, 61 Wash.2d at 180, 377 P.2d 414; Cross, *supra*, at 92; see also RCW 26.16.140.

Dean v. Lehman, 143 Wash.2d 12, 19-20, 18 P.3d 523 (2001).

Jeannie Kile has stipulated that there were no property agreements between Gordon and her, and yet she tries to fall back on "title" (names on the leases) and her agreements with her father. This cannot meet her burden of proof necessary to deprive Gordon of his right to accumulate community interest with his community labor.

It was a clear error of law for the trial court to decide otherwise.

When Jeannie Kile writes: "Mr. Kendall acknowledged that he had no written documentation that he had any ownership interest in the farming operation" Jeannie Kile is trying to reverse the burden of proof that is summarized in the authorities cited, above, and in the Opening Brief. The burden of proof is on Jeannie, not on Gordon, and she must prove her separate property claim with clear and convincing evidence.

Through the remainder of her version of the factual summary of the case (RB: 6-8) Jeannie Kile continues to ignore the mixing of farm and family incomes, and to ignore the actually-filed income taxes. Especially note-worthy is the effort of Jeannie Kile, when discussing the community purchase of the "Flood properties," to rely on title, contrary to *Dean v. Lehman*, 143 Wash.2d 12, 19-20, 18 P.3d 523 (2001), and other authorities cited therein. Jeannie Kile's attempt to rely upon the formalism that she was the "operator" of the farm (e.g., TR: 471-72) should be seen as akin to relying upon "title." The same applies to Jeannie's formalism that she was listed as "proprietor" on the taxes. TR: 476. These formalisms do not address the community source of funds used to accumulate the wealth of the farm, the Flood Properties, and farm equipment.

Gordon's community labor paid the farm bills, Lester's leases for land and equipment, and the installment payments on the Flood Properties.

Additionally, Jeannie Kile tries to raise Gordon's signing of quit claim deeds (RB: 7) to the level of a property agreement, having stipulated that there were none. Further, Gordon testified that he did not know what a quit claim was. TR: 351. The burden to prove an agreement is on Jeannie, and she has stipulated there were none. TR: 277-78, and re-affirmed at TR: 320, lines 20-21.

Later in her argument, Jeannie states that the court found the quit claim deeds to be irrelevant, and does not object to this conclusion.

RB:14. However, in jumping back and forth from asserting agreements, and then stipulating there were none, pointing to the quit claim deeds as contractual, and then retreating, in the resulting whiplash, the trial court succumbed to the idea that Lester's offer of leases at market rates, to be paid by community labor, were a "gift" to Jeannie as separate property.

Turning back to the farm equipment, Gordon testified that Lester told him first to reduce the payments from \$40,000 per year, and then to reduce the payments to \$32,500 per year, and then not to make any more payments on the farm equipment (TR: 480-81, and 510). Gordon said that it was a "handshake deal" between Gordon and Lester to lease the equipment, and then on terms of payment, and then to stop paying on it. TR: 512. Nothing made this a gift to Jeannie. The source of funds was Gordon's community labor.

The trial court's classification of property as separate or community is a question of law that the appellate court reviews de novo. *In re Marriage of Martin*, 32 Wash.App. 92, 94, 645 P.2d 1148 (1982). Reversal as to the farm as a business, the Flood Properties, and the farm equipment is requested.

Gordon does not challenge Jeannie's separate property inheritance of Lester's 1200 acres, although the property is before the court for distribution. *In re Marriage of Stachofsky*, 90 Wash.App. 135, 142, 951 P.2d 346 (1998) (When dividing property in a dissolution action, all separate and community property is before the court for division).

C. Contra Jeannie Kile's Legal Argument (RB: 8-18)

Jeannie misrepresents that Lester Kile was a "donor" of property to her, in regards to the operation of the farm using his 1200 acres.

Lester Kile provide the Kendall community an economic opportunity at market rates. Jeannie Kile testified that Lester's 1/3 crop share as a land lease was standard (market rate) for Eastern Washington dryland farming leases, and that this is what the Kendall community paid Lester. TR: 76.

It is an outright misrepresentation to say that "no consideration was paid for the leases." RB: 9. Regular rent was paid on the 1/3 crop share by the community labor of Gordon.

It is true that *no additional consideration was paid* for the economic opportunity to lease Lester's land at market rates, but since the community paid market rate 1/3 sharecrop rent for the land, it would be strange to expect the Kendall community to pay even more.

Once again, Jeannie Kile tries to turn the agreements and shared intentions of her father and herself into something that would bind Gordon to a surrender of his expectation to accumulate wealth for the community with his labor. RB: 9-10. It was clear error for the trial court to succumb to this conflation of Jeannie and Lester's "agreements" with the idea of an agreement that would bind Gordon and the community.

Given that Gordon paid market rates for the use of Lester Kile's land and equipment, there was no gift to Jeannie. Lester could not somehow "give" Gordon's community labor to Jeannie as her separate property.

Jeannie Kile tries to re-cast the de novo review of the property characterization as a "substantial evidence" standard of review, RB: 11. However, there is no evidence that the opportunity for the Kendall community to pay market rate rents is a "gift of separate property" to Jeannie Kile – because there was no "gift" at all.

Next, Jeannie Kile again concedes the absence of any property agreement between Gordon and herself. RB: 11. Jeannie admits that Gordon's labor on the farm was community property, citing *Hinson v. Hinson*, 1 Wash.App. 348, 352, 461 P.2d 560 (1969). RB: 12.

Jeannie acknowledges that Gordon did not indicate at trial that he ever expected his wages to be his full compensation of his labors. RB: 12.

It was Gordon's testimony at trial that he never was told he was not accumulating any property during the marriage. TR: 511. Gordon was never told to consult independent counsel. TR: 511.

Jeannie then states that Gordon "provided no evidence as to what reasonable compensation would have been." RB: 12. First, the burden is on Jeannie to prove with clear and convincing evidence that the community property accumulation should be "carved up" to "cut out" a portion for Gordon as his "reasonable wage." Jeannie cannot carry this burden.

As Gordon testified, he believed that he was accumulating community assets all those years.

It is Jeannie Kile who has the burden of stripping Gordon's accumulated property from him, and who has the burden of showing the equity of what Gordon did receive.

As the court said in the *Marriage of Rockwell* (emphasis added):

In a long term marriage of 25 years or more, the trial court's objective is to place the parties in roughly equal financial positions for the rest of their lives. Washington Family Law Deskbook, § 32.3(3) at 17 (2d. ed.2000); *see also Sullivan v. Sullivan*, 52 Wash. 160, 164, 100 P. 321 (1909) (finding that for a marriage lasting over 25 years, "after [which] a husband and wife have toiled on together for upwards of a quarter of a century in accumulating property ... the ultimate duty of the court is to make a fair and equitable division under all the circumstances"). The longer the marriage, the more likely a court will make a disproportionate distribution of the community property. Where one spouse is 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 **577 property. *In re Marriage of Schweitzer*, 81 Wash.App. 589, 915 P.2d 575 (1996).

In re Marriage of Rockwell, 141 Wn.App. 235, 170 P.3d 572 (2007), review denied, 163 Wn.2d 1055, 187 P.3d 752 (2008). Gordon believes that this should be the result on remand.

Jeannie is the one with the burden of proof to justify a dramatic deviation from this result, by justifying stripping Gordon's accumulation of community wealth from him. *In re Marriage of Marzetta*, 129 Wash.App. 607, e.g., 619, 120 P.3d 75 (2005). *Yeager v. Yeager*, 82 Wash. 271, 274, 144 P. 22 (1914); *In re Marriage of Shannon*, 55 Wn.App. 137, 140, 777 P.2d 8 (1989).

Jeannie Kile tries to build her case upon the fundamental error of this case in RB: 12-13. The fundamental error is this: The myth that Lester provided anything more than a community opportunity to pay market rates on his land and equipment.

Lester gave Jeannie nothing, except down payment funds on the Flood Properties. The leases and equipment were paid for at market rates with Gordon's labor. The payments on the Flood properties were made with funds from Gordon's community labor. There is no pot of "separate funds" to "trace."

There was no "source of separate funds." Therefore, all of the authorities cited by Jeannie Kile on RB: 13 are inapt.

Lester and Jeannie's intentions and agreements, about a "gift-that-was-not-a-gift" (the community opportunity to lease Lester's lands and equipment at market rates), cannot bind Gordon to his loss of all community assets in the farm as a business, its property and equipment.

Next, Jeannie Kile admits that Gordon signing the quit claim deeds on the Flood properties cannot bind Gordon, and Jeannie flips her position to concur with the trial court that the quit claims are "irrelevant." RB: 14. Again, Jeannie raises an argument contrary to authority early in her brief, but then retreats to within the boundaries of our case law on RB: 14.

If Lester Kile had given Jeannie Kile all of his land, and *if* Lester Kile had given Jeannie all of the farm equipment needed to farm the land, then we could plausibly be having a discussion about whether or not the farm and equipment were Jeannie's separate property. As the court said in

Marriage of Martin:

a gift to a married couple should only be presumed to be community property. The presumption is a rebuttable one. *Abel v. Abel*, 47 Wash.2d 816, 822, 289 P.2d 724 (1955). We hold that clear and convincing evidence that the property is separate is required to overcome the presumption that it is community in character. See *Beam v. Beam*, 18 Wash.App. 444, 452, 569 P.2d 719 (1977).

In re Marriage of Martin, 32 Wash.App. 92, 97, 645 P.2d 1148 (1982).

However, there was no "gift" of Lester that "created" a "separate farm" for Jeannie. The Kendall community paid market rates.

As was noted above, Gordon agrees that the 1200 acres of Lester's land is now Jeannie's separate property. It is before the court as separate property, as valued by the parties at roughly 1.6 million dollars. However, Gordon believes that the Flood Properties (317 acres) purchased with community labor should be considered community property (and he allows that Jeannie could be construed to have a \$20,000 separate property lien, if she can overcome the community presumption, on those properties). And Gordon believes that the farm equipment and the farm as a business (to be valued by its income) are also community property, as they were created and paid for with his community labor.

Gordon concedes, as was just stated, that Lester's \$20,000 gift of the down payment on the Flood Property purchase could be construed as a gift to Jeannie, but she still has the burden of proof on that issue. RB: 16.

The rest of the payments made on the Flood properties were made by the community. (Lester did not get a 1/3 crop share from the Flood lands. CP: 500-01.) The Flood properties should be re-characterized along with the farm and the equipment as community property.

II. GORDON KENDALL'S CONCLUSION IN REPLY

The fundamental error of this case is the assumption that Lester

Kile provided more than a community opportunity to pay the going market rate to lease his land and equipment. He did not.

Therefore, there was no "pot of separate resources" from which Jeannie Kile could send out the financial tendrils from which would "traceably" deprive Gordon of all ability to accumulate community property interests in the farm during his twenty-one (21) years of applying his labor, building the farm business, buying the Flood Properties, and purchasing equipment.

It would be unconscionable and substantively unfair to allow Jeannie Kile to get away with this conceptual conflation that would deprive Gordon of all accumulation of assets worth from his lifetime of labor, undertaken as a community project, upon Gordon's surrender of his prior job managing an automotive shop. *Marriage of Bernard*, 165 Wn.2d 895, 905, 204 P.3d 907 (2009) (substantively unfair to prevent one spouse from accumulating assets). *In re Marriage of Marzetta*, 129 Wash.App. 607, 120 P.3d 75 (2005) (the court did not allow the husband to unilaterally declare what was a "reasonable wage" to his benefit, at 618). *In re Marriage of Mueller*, 140 Wash.App. 498, 503-07, 167 P.3d 568 (2007) (very high bar of evidence must be met to show that one spouse was waiving a community interest in property).

A remand to the trial court to make a new distribution of property, giving Gordon a community interest in the farm as a business, its equipment, and the Flood Properties, is requested.

Respectfully submitted,

2/10/14



Craig Mason, WSBA#32962
Attorney for Gordon Kendall

FILED

FEB 10 2014

COURT OF APPEALS
DIVISION III
STATE OF WASHINGTON
By _____

SUPERIOR COURT OF WASHINGTON
FOR SPOKANE COUNTY

JEANNIE KILE,)	
Respondent,)	No. 11-3-02969-5
)	COA No. 315231
v.)	
)	CERTIFICATE OF SERVICE
GORDON B. KENDALL,)	Re: Reply Brief of Appellant
)	
Appellant.)	

I, CRAIG MASON, hereby declare as follows:

1. I am over the age of 18 years and not a party to this action. My business address is:

MASON LAW
Craig Mason, Attorney at Law
1707 W. Broadway Ave., Spokane, WA 99201
Phone: 509-443-3681 and 509-993-1917
Fax: 509-462-0834
masonlawwashington@gmail.com

2. On February 10, 2014, I provided Eastern WA Attorney Services with a copy of Appellant's Reply Brief and this Certificate of Service for delivery to:

CERTIFICATE OF SERVICE – Page 1 of 2

MASON LAW
Craig Mason, Attorney
1707 W. Broadway
Spokane, WA 99201
509-443-3681

Martin Salina
Attorney at Law
422 W. Riverside Ave
Suite 824
Spokane, WA 99201

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

Signed at Spokane, Washington on February 10, 2014.



LORI MASON