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No. 84114-4

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IN THE SUPREME COURT OF THE STATE OF WASHINGTON

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In re the Matter of the:

ESTATE OF SHARON M. BRACKEN,

CAROL B. CLEMENCY, LAURA B. CLOUGH and JOHN L.  
BRACKEN, Personal Representatives of the Estate of Sharon M. Bracken,

Appellants,

v.

STATE OF WASHINGTON, DEPARTMENT OF REVENUE

Respondent.

**FILED**  
JUN 1 2011  
CLERK OF THE SUPREME COURT  
STATE OF WASHINGTON

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STATEMENT OF ADDITIONAL AUTHORITIES  
UNDER RAP 10.8

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Estate of Sharon M. Bracken

ORIGINAL

**I. STATEMENT OF ADDITIONAL AUTHORITIES**

Pursuant to Rules On Appeal 10.8, counsel for the Estate of Sharon M. Bracken submit the case of *Hoffman v. Connell*, 73 Cal. App. 4<sup>th</sup> 1194, 87 Cal. Rptr. 2d 272 (1999) for consideration by the Court. This authority is submitted with respect to the issue of whether or not the assets of Jim Bracken's QTIP trust are includable in Sharon Bracken's Washington taxable estate.

Respectfully submitted this 1st day of June, 2011.

By:

  
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CERTIFICATE OF SERVICE

I hereby certify under penalty of perjury under the laws of the State of Washington that on the 1st day of June, 2011, I caused a true and correct copy of the foregoing document, "*Statement of Additional Authorities Under RAP 10.8*" to be delivered via email to the following counsel of record:

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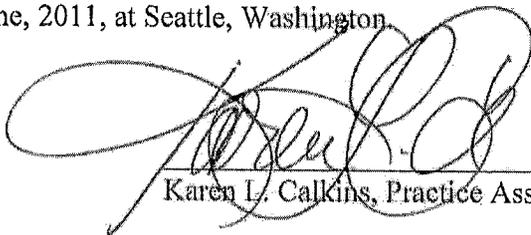
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Dated this 1st day of June, 2011, at Seattle, Washington



Karen L. Calkins, Practice Assistant

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Attached for filing, please find Appellants' *Statement of Additional Authorities Under RAP 10.8*. Please call with any questions or if you are unable to open the attachment.

### **Karen Calkins**

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