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Court of Appeals  
Division I  
State of Washington

No. 74657-0-1

COURT OF APPEALS, DIVISION I  
OF THE STATE OF WASHINGTON

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NICK BRINEY, A Washington Individual

Appellant,

and

MARGARET MORGAN, A Washington Individual

Respondent.

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APPEAL FROM THE SUPERIOR COURT  
FOR KING COUNTY  
THE HONORABLE JULIE SPECTOR

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BRIEF OF RESPONDENT

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## I. INTRODUCTION

This case involves an unmarried couple that remained in a committed intimate relationship (“CIR”) for about 26 years. During this relationship, the parties dated no other person, and acted very much like a traditional, albeit childless long-term marriage. They lived together except during three periods of time. But through each of these periods, the parties remained as a closely involved couple, and remaining in close contact and often remaining to reside near each other.

The parties had disparate incomes. Mr. Briney had a successful mortgage company. Ms. Morgan has worked as a travel agent for many years. Although the parties had financial accounts in their respective names, both parties routinely used their respective incomes for joint community uses. Since Mr. Briney’s income vastly overshadowed Ms. Morgan’s, his financial contributions far exceeded Ms. Morgan’s. But Ms. Morgan contributed a far greater share of services toward the home and the community, effectively taking on a traditional role in which she maintained the home and Mr. Briney was the “breadwinner”. This would include caring for Mr. Briney himself.

In 1995, the parties began looking for a home together. They settled on a residence located at 314 Ward Street, in Seattle. Mr. Briney, as the primary income earner, had title and the mortgage in his name. But Ms. Morgan continued to contribute services toward the home and community, which included (and would include): extensive landscaping; physically

assisting in the three different remodels; cooking; cleaning; purchasing furniture and fixtures for the home; painting the home; interior design; coordinating and even leading the largest remodel; and most significantly, dutifully caring for Mr. Briney during a near-four year, life-threatening bout of depression. She also contributed a far greater percentage of her income toward joint expenses, roughly 50 percent. Mr. Briney and Ms. Morgan were so deeply enmeshed in each other lives that he drafted a will in 2005 in which he bequeathed one-fourth of his entire estate to Ms. Morgan.

By the end of Mr. Briney's deep depression in late-2012 – early 2013, aided largely by Ms. Morgan, Mr. Briney had become a different man. His belligerent behavior not only ended his decades-long relationship with Ms. Morgan, but soon after, ended his closest friendship and business partnership with Roger Bel Air, a business and personal relationship that spanned over 30 years. And despite Ms. Morgan's dutiful care over him, Mr. Briney would later express his appreciation by describing their relationship "that between a landlord and his tenant".

At the relationship's conclusion, Ms. Morgan sought a just and equitable division of these assets she had helped Mr. Briney acquire for over a quarter of a century. At trial, the Honorable Julie Spector heard extensive testimony and reviewed a significant amount of documentary evidence (including stipulated declarations in lieu of live testimony) that detailed the extent of the parties' involvement, the context to the few times they did not

cohabitate, the extent of the parties' assets, and the degree of Mr. Briney's crippling depression and the amount of support Ms. Morgan provided to him. Judge Spector concluded that the parties' erstwhile residence was community-like in character and divided its appraised value in half, excluding a down payment Mr. Briney made. She also divided financial accounts from 1994/1995 through the end of the parties' relationship in 2013. Finally, given the extent of dutiful care Ms. Morgan provided to Mr. Briney, Judge Spector declined to offset from her award any rent Ms. Morgan would have benefitted from during her cohabitation with Mr. Briney.

## **II. STATEMENT OF ISSUES**

This Court must address:

1. Confirming the trial court's finding that the parties' CIR started in 1995 (if not earlier);
2. Confirming that the parties' residence was a community-like asset, since it was purchased during the parties' CIR by the parties with the intention of being their community residential home;
3. Confirming that contributions to Mr. Briney's financial accounts during the CIR were community in character;
4. Confirming that Mr. Briney failed to show with clear, cogent, and convincing evidence that any "community" assets were actually separate in character;

5. Confirming that Ms. Morgan showed with direct and positive evidence that any “separate” assets were community-like because of joint labor and resources, and because of commingling (or a failure to contemporaneously segregate);
6. Confirming that Ms. Morgan was entitled to an equitable interest of the assets Judge Spector awarded, when her contributions to Mr. Briney’s wellbeing and the community were incalculable;
7. If so, whether Judge Spector’s award was just and equitable, when Ms. Morgan devoted much of her life to their relationship and to Mr. Briney’s well-being, Mr. Briney had bequeathed one-fourth of his entire estate to Ms. Morgan until their split, and that Mr. Briney would still have millions of dollars available after Judge Spector’s award (whereas Ms. Morgan would be largely penniless after a near-lifetime of devotion);
8. Whether Judge Spector rightly value the residence in her award; and
9. Whether Judge Spector rightly refused to offset any “benefits” Ms. Morgan received from her award.

As detailed below, Judge Spector’s ruling was proper which this Court should uphold.

### **III. MATERIAL FACTUAL BACKGROUND**

#### **A. The Parties’ Relationship**

This case deals with a committed intimate relationship that began in 1987 and ended in 2013 between Nicky Briney and Margaret Morgan. Mr. Briney

is a 73-year-old man living in Seattle. Mr. Briney was previously married and has two grown daughters, each of whom has children of her own. Ms. Morgan is a 68 -year-old woman. Ms. Morgan has never been married and has no children. Throughout their relationship, Mr. Briney made a considerably greater income than Ms. Morgan, although she was fully able to care for herself before, during, and after their relationship.

The parties met on June 13, 1987, and began dating soon after. By September of 1987, they were living together (RP 40). Throughout their relationship (from 1987, until 2012), the parties would celebrate June 13<sup>th</sup> as their anniversary date. (RP 42; Ex. 1)

During the relationship, Mr. Briney worked with his business partner (and best friend) making hard money loans. Their business – Bel Air & Briney – began in 1977, and initially Mr. Briney and Mr. Bel Air fixed up and sold real estate, moving on to purchasing discounted contract, and finally, becoming a hard money lender. (RP 326-331) Ms. Morgan on the other hand worked as travel agent (RP 38) and in her family's retail business (RP 40). Not surprisingly Mr. Briney's earnings significantly out-stripped those of Ms. Morgan.

The parties lived together in an apartment rented by Mr. Briney until mid- to late-1988. (RP 40) At that time, Ms. Morgan temporarily moved to California to join a family partnership and manage a retail store owned by her

family in Hemet, California. (Id.) Ms. Morgan's sister joined her in managing the struggling store. Id.

During Ms. Morgan's temporary relocation, starting 1988, Mr. Briney remained in Seattle. (RP 40-41) The couple maintained a long-distance relationship. (RP 41) The parties corresponded regularly by mail and phone, and visited each other frequently. (RP 41) They exchanged loving letters and cards. Mr. Briney would routinely mail clips of comic strips and pictures he wanted to share with Ms. Morgan to her address in California; effectively, they exchanged love letters demonstrating a deep love and commitment to each other, rather than merely a casual relationship. (RP 40-41, Ex. 1, 4, 7) They shared inside jokes in these communications. (Ex. 4) They talked on the phone regularly, sharing their day-to-day activities and expressing how much they missed each other. (RP 41)

Because Ms. Morgan's sister shared management responsibility of the store in California, Ms. Morgan was able to return to Seattle approximately every other month. When she made these trips to Seattle, she always stayed with Mr. Briney at his apartment for the entire time, usually about a week-long visit. (RP 43) The geographic distance between them was hard on both parties. (RP 40) Each missed the other and both wanted to be together. (RP 43)

By 1990, the distance was intolerable. Ms. Morgan returned to Seattle permanently and moved with Mr. Briney once more. (RP 43-44) Throughout

the parties' long-distance relationship, Ms. Morgan dated no one else and she believed the same of Mr. Briney. (RP 95). Neither of them married, became engaged to or cohabited with any other person (RP 95). The parties were deeply in love; their correspondence, phone calls, visits, and cohabitation during those visits were those of a committed couple forced by circumstance to live apart (RP 41, Ex 1, 4). In or near 1991, Mr. Briney gave Ms. Morgan an engagement ring and asked her to marry him. (RP 44-45; Ex. 5) Throughout the parties' relationship, Ms. Morgan considered this ring a symbol that, despite difficult times, their relationship was settled and permanent (RP 84, 85), would always persevere and they would someday get married. (RP 83, 87) Ms. Morgan held on to the ring for 23 years, returning it to Mr. Briney (per his request) (RP 45) one week before their relationship ended in 2013.

In 1992, one of Mr. Briney's young adult daughters moved into the apartment (RP 45). Ms. Morgan temporarily moved into her own residence. Feeling that all three adults could not live comfortably in the apartment, Ms. Morgan rented a small apartment for herself during the period of the daughter's residence (RP 45, 46). Ms. Morgan's motive was to provide Mr. Briney the privacy he needed to be with his daughter, with whom he had a somewhat troubled relationship (RP 45-46). The intent was to assist and support Mr. Briney's relationship with his daughter (RP 45), and not to terminate the relationship of the parties themselves (RP 46). Ms. Morgan

stayed in her own rented apartment until 1994. (RP 47) The parties' relationship did not alter fundamentally during this period. (RP 46, 47) They remained in close contact (RP 46), spent time together; and in large measure, were equally enmeshed in each other's lives. At no time did either party suggest that the relationship was over. (RP 46) They saw each other regularly and exclusively, and they carried on romantically. (RP 46-47) In fact, Ms. Morgan's temporary abode was a five-minute drive from the apartment where Mr. Briney remained with his daughter (RP 46). Shortly after Mr. Briney's daughter moved out, Ms. Morgan moved back into the same building as Mr. Briney, residing in a studio apartment several floors below, and continuing to actively remain part of Mr. Briney's daily life. (RP 47) They continued to exchange deeply personal correspondence. (RP 451, Ex 7) They remained so for about a year (RP 47). During this period of time, in early 1994 (RP 49), Ms. Morgan suffered a tragic loss in her family, the death of a child. (RP 48) The couple traveled together to California so that they could attend the child's memorial together. (Id.) Mr. Briney provided substantial emotional support to Ms. Morgan and to her extended family. (RP 48).

By March 1994, Mr. Briney and Ms. Morgan reestablished their joint residence because Mr. Briney's daughter was no longer residing with him. (RP 49). It was at this point that the parties began looking at homes together, with the intent of purchasing a house together. Mr. Briney referred to the house they hoped to buy as "our home". (RP 50) Mr. Briney did not suggest

that he would be purchasing “his” house. (RP 50). After many weekends regularly searching for a home, the couple together settled on a house located at 314 Ward Street (RP 52.). Ward Street would remain their home until the parties’ eventual split in 2013 (RP 92-93).

When the parties first looked at the Ward Street house, Ms. Morgan felt reserved toward it, indicating that the house was dated and needed work. Mr. Briney’s response was “We’ll do the work, do what it takes.” (RP 52) The purchase of Ward Street closed on November 16, 1995. (Ex. 73) Because Mr. Briney’s income and credit greatly overshadowed Ms. Morgan’s (RP 63), Mr. Briney’s name is the only one that appears on the mortgage. (RP 53). Correspondingly, his name is the only one appearing on the title. (RP 53) Nevertheless, Mr. Briney and Ms. Morgan were moving into a home they would share, and intended to be their home for the remainder of their lives. (RP 54) Starting with the departure of Mr. Briney’s daughter, and the return of Ms. Morgan to the apartment in early 1994, and then their purchase of the Ward Street home the following year, their relationship only intensified (RP 55; RP 86).The couple resided together at the Ward Street residence until 1998 (RP 56). At that time, there was a brief and temporary separation of about seven months (see below), stemming from stresses living in their home during a substantial remodel. (RP 56-57)

But throughout their relationship, even pre-dating their shared residence at 314 Ward Street, they traveled together (RP 96, Ex. 9, 10),

cooked meals together, hosted events for family and friends (on both sides of the couple) (RP 101-102, Ex. 6), and each was actively involved with the extended family of the other. Despite their disparate incomes, Ms Morgan was able to contribute to the costs of their international trips by devoting the points she acquired through her work using an American Express credit card Mr. Briney had assisted Ms. Morgan in getting through his superior credit. (RP 96, 139)

For about the first three years in the house (1995 to 1998), the parties had several discussions about beginning a remodel (RP 464-466). But neither party took much action beyond a few minor repairs and cosmetic improvements. Despite a mutual commitment to start a project, very little was being done. (RP 56) Mr. Briney would balk at making decisions and he would regularly disagree with Ms. Morgan. Ms. Morgan became frustrated and upset that Mr. Briney was dragging his feet. (Id.) Their discussions began to turn into arguments (Id.)

Because of these stresses the parties agreed to take a break. In the spring of 1998, Ms. Morgan moved into an apartment only three blocks away from their residence. (RP 58) Nevertheless, the parties routinely stayed in touch by phone (RP 57) and held an understanding that they would eventually resume their life together in their home. (RP 57) The parties' lives were still intertwined. They still had a Toyota Tacoma truck, which was titled jointly in their names. (RP 57-58) The parties engaged in no discussions of or attempts

to divide property. (RP 58) By late 1998, their phone calls became more frequent. They spent more and more time together to the point that they saw each other daily. In early 1999, Ms. Morgan moved back into the house. (RP 58) At the time Mr. Briney insisted Ms. Morgan break her lease on the nearby apartment that she had rented so that they could resume their joint residence of Ward Street immediately. (RP 59)

In 1993, unbeknownst to Ms. Morgan, Mr. Briney assisted Ms. Morgan's family, largely saving them from financial harm by helping them sell commercial property (RP 432,433) (even though the parties were not cohabitating at this time). Mr. Briney took care of Ms. Morgan when she broke her ankle during the year 2000. (RP 104) In 2005, Mr. Briney drafted a will in which he named Ms. Morgan one of four beneficiaries of his estate (to be divided equally between beneficiaries). The other beneficiaries were his two daughters and his first wife. (RP 82, RP 467, Ex. 33)

Shortly after Ms. Morgan moved back into the home, the parties began earnestly planning the details of the substantial remodel they had long intended (RP 59). But the scope and burgeoning expense of this largest remodel was extremely stressful, and at some point, contributed to mental health issues for Mr. Briney. (RP 509)

In late 2007 or early 2008, after the major part of the remodel was completed, Mr. Briney became severely depressed and started suffering from severe anxiety. Ms. Morgan provided dutiful care and support of Mr. Briney

during a disabling bout of depression and anxiety (RP 73; RP 80-81, RP 512, Ex. 32) that lasted about four years (RP 76).

During this period, Mr. Briney began a pattern of staying in bed up to 16 hours a day for the next three to four years. (RP 296, 508) On some days, Mr. Briney was able to go to work for some nominal amount of time (RP 523). Some weeks he would not go in at all. (RP 74) Roughly once or twice a week, Mr. Briney would suffer anxiety attacks in which he would fall to the floor, crying and shaking (Id.), during which Ms. Morgan would comfort him. (Id.) Beginning in February 2008 and for the next three years, Ms. Morgan worked constantly to help Mr. Briney recover from his depression. (RP 215-216).

Dr. John Stimson (at the Polyclinic), Mr. Briney's primary doctor, prescribed Celexa, an anti-depressant. (RP 74; RP 409) Mr. Briney took the drug for a short while, but discontinued it because he felt it was not working. (Id.) Ms. Morgan then contacted Dr. Stimson and asked for his help in finding a psychiatrist for Mr. Briney. (RP 74-75) On Dr. Stimson's recommendations, she contacted several doctors, looking for one that Mr. Briney could get along with and that accepted his insurance. Ms. Morgan's search included making contact no fewer than four doctors (RP 76-78, Ex 32). To enable his medical care, Ms. Morgan took time off work to accompany Mr. Briney to numerous doctor visits. (RP 76)

During Mr. Briney's incapacitation, Ms. Morgan attended to nearly all of his daily physical and emotional needs. She arranged most – if not all – of Mr. Briney's doctors' appointments. (RP 76-77) Often, when Ms. Morgan returned from work, Mr. Briney was still in bed. (RP 76) She would routinely make dinner for the parties (thereby getting Mr. Briney out of bed), where they would talk. (RP 77-78; RP 80-81) They would often go to Ms. Morgan's niece's house on the weekend and have dinner with her family and their friends. (RP 103) Because Mr. Briney frequently expressed his desire to be dead, for his safety, Ms. Morgan locked Mr. Briney's gun away in a secure place. (RP 81) When Mr. Briney was sick with his depression and anxiety, Ms. Morgan was Mr. Briney's constant - and often, only - companion every day of his illness (RP 512, 513). Aside from Mr. Briney's sisters and his niece staying in touch with Ms. Morgan and expressing concern about Mr. Briney's condition, no one in Mr. Briney's immediate family offered help or support. (RP 99) Caring for Mr. Briney became the focus of Ms. Morgan's life. Apart from the time that she spent at work, she "consistently tried to be with Mr. Briney and tried to help him through his depression (RP 513).

Ms. Morgan was also in regular communication with Mr. Briney's business partner and his wife (Roger & Candy Bel Air) who were extremely concerned about Mr. Briney's condition (RP 78; RP 80; RP 512-513, Ex 32). These emails are telling. Mr. Bel Air wrote regularly to Ms. Morgan for updates on Mr. Briney's health and status. Ms. Morgan in turn wrote to Mr.

Bel Air with updates, and her assessments of Mr. Briney's progress. The following message, from April 2009, at least a year into Mr. Briney's illness, is indicative of what the parties were going through together during this time. Ms. Morgan wrote: "The new medication is not working out. He was very down all weekend and was not doing any better yesterday. I called him and he is as [sic] home, still in bed and said he was not going into the office today. He seemed okay when I left. I honestly do not know what to do, Roger. He has a dr. appointment tomorrow morning and I'm going with him. I will let you know how it goes." (Ex. 32 at page 23) The parties struggled through Mr. Briney's illness together: he as the partner suffering life-threatening depression (RP 81, 296-297), and she as the partner coping with the extensive demands of his care (RP 76-78, 513).

To ensure the completion of the remodel of their home, Ms. Morgan also communicated with the contractor when Mr. Briney was too depressed to do so. (RP 221) When his depression became severe, Mr. Briney stopped making payments to the contractor. The contractor would send messages to Ms. Morgan, telling her that Mr. Briney needed to pay. (RP 222 to 223, Ex. 30 at page 27)

In June 2011, Mr. Bel Air recommended that Ms. Morgan arrange for Mr. Briney to be treated by Dr. Glen Stuhling in Kirkland. (RP 75, 508) Under Dr. Stuhling's care, and with the medication he prescribed, Mr. Briney's depression improved. (RP 75; RP 516) While Mr. Briney was on the

medication, he had a more positive attitude. (RP 83) His behavior changed for the better and he became more involved in life (RP 88). Ms. Morgan cared for Mr. Briney to such an extent that, when asked if he could have cared for Mr. Briney the same way, Roger Bel Air - Mr. Briney's former business partner and best friend – described the level of Ms. Morgan's care as dedication that could be shown only to a spouse (RP 513). He responded: "Me personally? I could not. Well, you never know. If something happened to my wife, you do what needs to be done." (RP 514).

Inexplicably, Mr. Briney would later claim during this litigation that he considered the care and devotion shown by Ms. Morgan to be "more akin to a friendship, or even that between a landlord and his tenant." (RP 469; CP 39)

In the period after Mr. Briney's apparent recovery, the parties' relationship did well until around November of 2012 (RP 91), when Mr. Briney started to become irritable and antagonistic towards Ms. Morgan (RP 89). Ms. Morgan asked Mr. Briney if he was still taking his medication. (RP 92) He was not. (Id.) Mr. Briney became angry, argumentative, and critical of everything Ms. Morgan did. (RP 90, 91) Ms. Morgan struggled to handle Mr. Briney's bullying, abusive behavior, but ultimately could not. (RP 92) Eventually, in February 2013, she moved out of their Ward Street home and their relationship ended. (Id., CP 38) In contrast to the other breaks the couple took, Ms. Morgan knew this time was permanent. (RP 93)

B. 314 Ward Street Residence: 1995 to 2013

The parties lived in the Ward Street home for nearly 20 years.

Because his income vastly exceeded Ms. Morgan's (RP 63), Mr. Briney paid the monthly mortgage and insurance (RP 113). Ms. Morgan's daily and weekly contributions included buying groceries, buying plants for the renovation of the front yard, paying for meals out, purchasing furniture and fixtures for and buying paint for the house, doing much of the cleaning, and cooking, and paying for several utility bills. Ms. Morgan invested in the house to a degree that she was able. (RP 114)

During 1995 to 2013, the parties together carried out a series of improvements, renovations, and remodels. (RP 59-60) Although Mr. Briney largely paid for these expenses (RP 62-63), Ms. Morgan also financially contributed toward these remodels (albeit in a considerably lesser amount because of their respective incomes) (RP 68-70). But she also provided significant input toward the remodels, often communicating directly (and solely) with contractors (RP 64-66, 68-70, 108; Ex. 28-30), offering design ideas (RP 64), and doing much of the shopping for furnishings and fixtures (RP 61-70, 115). She even took charge of the final, largest remodel when Mr. Briney fell ill to a disabling bout of depression lasting years. (RP 222 to 223, Ex. 30 at page 27)

But through their relationship, Mr. Briney continued to run his business and was earning significantly more than Ms. Morgan's then-

\$24,000.00 annual salary. (RP 63) Mr. Briney's superior income and credit secured the mortgage on the property was the only one on the residence's title. (RP 53) Like many traditional married couples, Mr. Briney made the majority of the financial contributions (RP 53, 113), while Ms. Morgan took care of the home, shopped for groceries and cooked meals, cleaning, and doing laundry. She also provided labor in the form of "sweat equity." (RP 114) Her labor contributions included: significant landscaping (RP 118-119; 314-316; Ex. 25), deep involvement with remodeling projects (RP 61-70, 315), taking care of Mr. Briney during his incapacitating depression (RP 73-81; Ex 32), painting the interior of the house, refurnishing the house (RP 90), and many other tasks which required deep commitments of time and labor. Ms. Morgan also heavily contributed to "community" expenses, including home improvement costs (RP 69-70; Ex 14-24), as well as joint meals together (RP 128-130; Ex. 14, 16, 18, 20, 22, 23 and 24<sup>1</sup>), and even paying for auto costs when she was having to drive Mr. Briney because of his disabling depression (RP 77). Their relation was so close, so interdependent and so married-like, that in 2005, Mr. Briney named Ms. Morgan as one of four beneficiaries for his entire estate, worth millions of dollars (RP 82, RP 467, Ex. 33). The will left one-fourth of his property to his ex-wife; one-

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<sup>1</sup> See Appendix A for summary of bank statements provided in Exhibits 14, 16, 18, 20, 22, 23 and 24.

fourth to each of his two daughters, and one-fourth to Ms. Morgan. (RP 82, 436-437)

C. Ms. Morgan's Contribution to Joint Expenses and the 314 Ward Street Remodeling Projects

Over the next few years, the parties continued to live in the residence together as a committed couple (RP 314), just as they had when they first moved in to the home together. They made meals together (RP 77, 406, 408, 463), traveled together (RP 96-98; Ex. 9, 10), entertained guests together (RP 98, 99), spent holidays together (RP 103) and had an intimate, loving and sexual relationship (RP 87). They worked on their home together. They were frequently together and they are rarely seen separately (RP 313). They put themselves out to the rest of the world “not as roommates or renters”, but as a couple “in a partnered relationship.” (RP 314) Although both parties worked and did work on projects together, Ms. Morgan tended to most of the homecare duties. Ms. Morgan cooked most of the meals eaten at home. (RP 77, 406, 408, 463). She was expected to take care of the home, do housework – which included cleaning the living areas, kitchen, and bathrooms (RP 54) – maintaining the home, planning parties and family gatherings. (RP 98-99) Ms. Morgan also contributed financially by shopping and paying for groceries (RP 126-129; Ex. 14-24), home supplies, plants, trees and seasonal flowers for the front and back yard, (RP 118-119, 314) and other household furnishings and fixtures (RP 126-129; Ex. 14-23).

Ms. Morgan's landscaping transformed a barren space into a lush garden. (RP 118-119, 314-315; Ex.25). The backyard used to be overgrown (RP 118, RP 316), until Ms. Morgan put in an "intensive amount of work into the yard" (Id.) to improve it. Ms. Morgan had the "sole responsibility of working in the yard" (RP 314) since Mr. Briney "rarely participated in any gardening types of activities" (Id.). She was "virtually the exclusive person who worked outside of the home, and purchased seasonal plants and bought all the landscaping." (RP 315). She "supervised the redoing of the whole backyard professionally, and replanted it" (RP 119, 316). Ms. Morgan herself organized the layout of the garden (RP 119), planted various flowers and trees (RP 119, 121-123), and placed pots of seasonal plants (RP 124). She worked on the garden mostly by herself (RP 314), and spent about \$2,000.00 per year on its maintenance and improvement (RP 127), a feat described by a neighbor as a "nice addition to the neighborhood." (RP 316).

Ms. Morgan's "community" spending constituted a large portion of her income. Credit card and bank statements, between 2007 to 2012 (RP 132) show that she spent well over \$100,000.00 on home-related costs, meals eaten out with Mr. Briney (including larger family meals she paid for), and even gas and auto costs for both parties. (RP 128-133, Ex. 14-24). Based on receipts Ms. Morgan has been able to retrieve, mostly from 2008 and 2009 (RP 128), Ms. Morgan spent over \$11,000.00 on furniture and lighting,

including nearly \$3,000.00 for a Tempur-Pedic mattress and bed-frame, over \$1,500.00 for a sofa, and over \$1,800.00 for a rug. (Ex 26)

Ms. Morgan would also be deeply involved in the parties' several remodels to the home, which started with a kitchen remodel in 2001-2002 (RP 60), shopping for and installing new floors, cabinets, countertops (RP 61), and appliances (RP 62). Ms. Morgan also chose the kitchen appliances, helped pick the contractor, Jerry Murphy, and communicated with the contractor. (RP 194)

In 2004, the parties added a large window and siding to the front of the house. (RP 62) Finally, they took on the largest project – a remodel of most of the top floor of the house in 2007 (RP 63). Like the prior two remodeling projects, the parties searched for a contractor together. (RP 64) They decided on John Cashman at Axiom Design Build (Id.). Ms. Morgan was involved in the decision making every step of the way (Id.). In fact, it was Ms. Morgan's idea that inspired the glass and steel room divider that surrounds the stairwell (RP 64-65). Ms. Morgan even picked out the entire color scheme for the top floor and painted the whole room with John Cashman's wife (RP 65). Mr. Cashman had the divider custom-fabricated (RP 65).

Not only did Ms. Morgan actively participate in this remodel (as well as all of the others), but the remodel contract with Axiom listed both Mr. Briney and Ms. Morgan as owners (RP 109-110, Ex. 31). Clearly, the conduct

of the parties during their dealings with Axion lead Axion staff to conclude that the parties were a committed couple, who were together undertaking a remodel of the home they shared. In fact, in one telling email Mr. Briney sent to Mr. Cashman, he asked Mr. Cashman (when he mistakenly listed a different property address in the contract): “[C]ould we have the work performed on OUR home?”(emphasis in original) (RP 110; Ex 31). When Axion billed for their work, the account name listed on the billing statements was “Nick Briney and Margaret Morgan”, and the bills were addressed to both parties (RP 109, Ex. 30). Additionally, Ms. Morgan engaged in significant independent remodeling efforts (RP 60, 64-65, 69), purchasing fixtures and furnishings for the house (RP 69, 115), and independently contracting for lighting fixtures and installation with various companies in Seattle (RP 69-70).

#### D. Vehicles

By the time the parties moved into their home, Ms. Morgan had her own car (RP 57) which Mr. Briney had helped pick out from Honda of Seattle). Ms. Morgan paid for that car. Mr. Briney felt that with the purchase of a new home, it would be a good idea to buy a truck (RP 57). So in 1996, the parties traded Ms. Morgan’s car in for a Toyota Tacoma truck, which was in both parties’ names (RP 140; Ex. 38). At the time, Mr. Briney drove a Honda Civic, after which he bought a Toyota RAV4 (RP 141). He drove the RAV4 for several years, and then decided he preferred to drive the truck (RP

142). The parties switched use of the vehicles so that Mr. Briney drove the truck and Ms. Morgan drove the RAV4 (Id.). The parties eventually sold the RAV4 and decided on a 2003 VW Beetle for Ms. Morgan to drive (RP 142, Ex. 38, 40). She drove the Beetle until the parties traded it in for a 2007 VW Passat wagon which the parties felt was more practical for their lifestyle (RP 142). In December 2011, Mr. Briney was driving down a hill in the snow and crashed the Passat (Id.). The parties replaced the Passat with a 2012 Jetta wagon, and put it both in both parties' names (RP 143; Ex. 40). Ms. Morgan still retains use of that vehicle. On February 12, 2014, Mr. Briney signed over title for the Jetta to Ms. Morgan.

#### **IV. AUTHORITY AND ARGUMENT**

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

The appellate court reviews for abuse of discretion the trial court's distribution of property at the end of an "equity relationship." In re Meretricious Relationship of Long, 158 Wash. App. 919, 928, 244 P.3d 26 (2010). The trial court's factual findings are entitled to deference, but the legal conclusions flowing from those findings are reviewed de novo. In re Pennington, 142 Wn.2d 592, 602-603 (2000). An appellate court reviews a trial court's property distribution to determine whether substantial evidence supports its findings of fact, and whether those findings support its conclusions of law. In re Domestic P'ship of Walsh, 183 Wash. App. 830, 841, 335 P.3d 984 (2014), citing In re Pennington, 142 Wn.2d at 602-03.

B. The Parties' Committed Intimate Relationship Began Long Before 1999.

In Connell v. Francisco, 127 Wn.2d, 339, 346 (1995), the Supreme Court looked to In re Lindsey, 101 Wn.2d 299, 304-305 (1984), articulated five factors for trial courts to consider when determining the existence of a committed intimate relationship ("CIR"): continuous cohabitation, duration of the relationship, purpose of the relationship, pooling of resources and services for joint projects, and the intent of the parties. No one factor is determinative. In re Pennington, 142 Wn.2d at 604.

For purposes of this appeal, Mr. Briney concedes that the parties were in a CIR. The issue related to the existence of a CIR is when that relationship began. Mr. Briney contests it actually began in 1999. In her Findings, Judge Spector found that the parties' CIR began much earlier than that, even before moving into the Ward Street house together (CP 678), noting that their relationship lasted 26 years (CP 680).

Although Ms. Morgan need not establish the existence of a CIR here, Mr. Briney's position solicits argument that the CIR began much earlier than 1999. At the outset of trial, Mr. Briney conceded three of the Connell factors: continuous cohabitation, duration of the relationship, and purpose of the relationship. Thus, the two essential questions before the trial court in determining whether a CIR existed were: (1) whether the parties pooled their resources and (2) whether the parties mutually intended to maintain a CIR. The trial court found both factors satisfied. For example, the trial court found

that in addition to living and acting like a married-like couple, the parties pooled their:

[E]fforts and energy to live in a marital-like relationship and share in a mutual manner to run and maintain the Ward Street home through three significant remodels, entertain as a marital like [sic] couple, enjoy the support of each other's families, support each other through difficult physical and emotional times, enjoy travel as a couple, and support the home mutually with and from their respective incomes.

Ms. Morgan paid for furnishings and furniture throughout her time living in the Ward Street home. She did extensive gardening and landscaping throughout her time in the home. She cooked (later with Mr. Briney), cleaned and did laundry. She painted the home. She was extensively and actively involved in the three major remodeling projects. Although she could not contribute financially to the cost of these projects, she was as much a part of the improvements in decision-making, meeting with different contractors and architects over the years, and purchasing items for the home (with Mr. Briney's approval). The two collaborated on improving the Ward Street home in quality of lifestyle and in value.

(CP 681, 682.)

The record is replete with evidence supporting these findings, much of it articulated in Judge Spector's Findings, as well as stated above, and need not be restated here.

The facts support Judge Spector's conclusion that a CIR existed were overwhelmingly the same in 1994 (or 1995, as the court found) as they were in 1999 or after (as Mr. Briney argues), except one – Ms. Morgan's temporary eight-month relocation between 1998 and 1999.

Mr. Briney appears to argue that the parties' temporary, eight-month break between 1998 and 1999 shattered the continuity necessary to demonstrate a CIR predating 1999 (when Ms. Morgan moved back into the Ward Street house), effectively restarting the clock in establishing a CIR. This argument fails for several reasons.

First, even if Ms. Morgan moved out during that time, the trial court had abundant evidence to conclude the CIR began in 1995 (or earlier). As stated in In re Pennington, 142 Wn.2d at 604, no one factor is determinative of whether a CIR existed. The parties' behavior, intentions, and long history together adequately demonstrate a CIR long before 1999. Second, continuous cohabitation is a factor for determining *whether* a CIR existed, not *when* it started. Third, even when Ms. Morgan moved out, their long-term relationship continued: they regularly stayed in touch (RP 57), they lived only three blocks away from each other (RP 58), they worked under the assumption that their separation was temporary (RP 57), they still co-owned property (RP 57-58), and made no efforts (nor even held discussions) to separate or allocate any property (RP 58); they dated no one else. (RP 95). That Ms. Morgan took a break from everyday challenges and frustrations does not suddenly invalidate the many years of cohabitation, deep romantic love and support, and even engagement before 1999 because of some small break in continuity in cohabitation.

Mr. Briney also makes note of Ms. Morgan's apparent claim that they were in an "off and on" relationship (Appellant's Brief at page 6-7, citing RP 175-176), which Ms. Morgan would later correct. But Mr. Briney also concedes that the parties were engaged in 1991. (Appellant Br. at 7) And as Ms. Morgan testified, she had had considerably more time to process the evidence and questions; better able to answer them knowingly, rather than being caught off guard. (RP 155-156). But Mr. Briney also notes that he helped save Ms. Morgan's family business in 1993 or 1994. (RP 432) And ample evidence supports their deep involvement throughout this time; all belying Mr. Briney's characterization that their relationship was casual, at least until 1999.

C. The Trial Court Divided Property Properly Before it.

In determining whether Judge Spector erred in her Findings and Conclusions, this Court must essentially address (at least) the following issues: whether property existed that was before the trial court for division; what that property was; and whether that division was appropriate. The last of these is the broadest question, and therefore appropriately addressed before exploring the remaining two questions in detail.

1. *Judge Spector's Decision was Just and Equitable*

Although Washington law has not codified CIRs, nor has it codified any guidance on dividing assets or allocating debts, Washington still divides “community” assets<sup>2</sup> in a just and equitable manner, albeit as analogy to the codified understanding of community property. Connell, 127 Wn.2d at 349; *see also*, RCW 26.09.080. In effect, judges should be afforded similar discretion in awarding spouses those assets that are before it. Thus, assuming that the divided property is properly before the trial court, Judge Spector’s ruling can be set aside only if her award to Ms. Morgan only if it was manifestly unreasonable or based on untenable grounds or reasons. In re Littlefield, 133 Wn.2d 39, 46-47 (1997). In fact, the Judge Spector’s findings are amply supported.

Mr. Briney’s net worth at the time of the parties’ split was roughly six million dollars (that included the entirety of Bel Air & Briney, the Ward Street home, banking accounts, retirement accounts, and stocks & bonds). Judge Spector awarded Ms. Morgan a final judgment of about \$1.17 million; about one-fifth of his net value. But Mr. Briney had actually bequeathed to Ms. Morgan one-fourth his entire estate in his will. (RP 467; Ex 33) Mr. Briney drafted this will in 2005, and by his own admission, did not change or destroy this will until *after* the parties’ breakup in 2013. (RP 437) Thus,

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<sup>2</sup> For the sake of convenience, Ms. Morgan uses the term “community” property throughout this pleading, understanding that this term may be used by analogy in cases related to CIRs. *See, e.g.*, Vasquez v. Hawthorne, 145 Wn.2d 103, 107-108 (2001).

throughout this period – including turbulent times ultimately leading to a final split – Mr. Briney himself felt that Ms. Morgan deserved a fourth of his net value for a near-lifetime of devotion, companionship, support, and care. Regardless of whether he would admit this fact in his testimony, Mr. Briney saw fit to leave Ms. Morgan a quarter of his estate well before he was stricken with a bout of depression so significant that it was life-threatening. (RP 81, 296-297) How then can Judge Spector’s award of less than that now be unjust or inequitable?

Throughout this litigation, Mr. Briney has assumed that the key factor of ownership was his monetary contributions toward assets, and so presumably, a just and equitable division would be proportionate to the financial contributions toward these assets. However, this assertion is not only unsupported by the law and facts, but violates the very purpose of community property laws, which is to allow a just and equitable division of community assets (generally acquired during a marriage), *regardless* of title, funding, or proportionality of contributions. Washington State’s CIR doctrine evolved in response to the patent inequity involved at the dissolution of unmarried couples, wherein the prevailing legal “rule often operates to the great advantage of the cunning and the shrewd, who wind up with possession of the property, or title to it in their names, at the end of a so-called meretricious relationship.” Lindsey, 101 Wn.2d at 303. The purpose of “just and equitable” distribution of assets and property is to prevent the unjust

enrichment of one party who provides capital and maintains title to all significant assets, benefits from the community contributions (financial, emotional, labor/effort, time, and otherwise) and then walks away at the end of the relationship with everything, regardless of the (unacknowledged) contributions of the other partner. Connell, 127 Wn.2d at 349. In fact, more than mathematical precision, it is fairness that is paramount, “based upon a consideration of all the circumstances of the [CIR], both past and present, and an evaluation of the future needs of the parties.” In re Marriage of Crosetto, 82 Wn. App. 545, 556 (1996) (regarding a marital dissolution). This is just such a situation.

Although she concedes that Mr. Briney made the mortgage payments (RP 53, 63) and even the vast majority of the remodeling costs (RP 113), Ms. Morgan also made significant financial contributions to the community (RP 114, 118-119, 314-316). Looking only at credit card and bank statements obtained between 2007 and 2012 (the most Ms. Morgan can currently obtain from the companies), Ms. Morgan contributed well over \$100,000.00 towards community expenses such as furnishings, home supplies, meals, and auto costs. (RP 128-133, Ex 14-24) Her contributions during just this period constitute approximately 50 percent of her income. (RP 132) This percentage is consistent with her contributions to the parties’ joint expenses throughout their relationship.

Ms. Morgan's financial contributions, although significantly demonstrated, are hardly exhaustive. Ms. Morgan also contributed to the welfare of the household in additional, non-monetary ways (RP 114). Her contributions greatly exceeded simply gardening, helping take care of the house, and assisting Mr. Briney in picking out materials and talking to contractors. For example, Ms. Morgan was a significant contributor and decision-maker in the largest remodel of the house (the 2007 and 2008 downstairs remodel) (RP 64-66, 68-70, 108), such that letters sent to the Ward Street home by the designer were addressed to both parties (Ex 28-30). Indeed, John Cashman, the designer-builder, addressed a large portion, if not the majority, of his emails regarding that remodel to Ms. Morgan. (Id.) These correspondences read very much as if Mr. Cashman is addressing a married couple. (Id.) Indeed, Mr. Briney referred to this remodel as "our" project, including Ms. Morgan in the email thread. (RP 147, Ex 29)

Among the documents regarding this remodel, the most telling is perhaps the agreement for the remodel between Axiom Design Build and the parties, where both Mr. Briney and Ms. Morgan are listed as "owners" (Ex 30), and the accompanying emails where Mr. Briney himself asks Mr. Cashman, "[C]ould we have the work performed on OUR home?" (RP 109-110, Ex 31) This contradicts Mr. Briney's earlier sworn statement that he never referred to the Ward Street home as "our" home. (CP 37)

Likewise, Ms. Morgan’s “yard work” was far more than raking leaves and watering plants. Photographs which showed only a small degree of Ms. Morgan’s work demonstrated to the Court that her contributions to the yard were significant. (RP 119-127) Testimony by Dr. Weinstein, the parties’ former neighbor, bolstered this finding. (RP 316) Ms. Morgan numerous photographs that show a stark barren yard transformed into a lush floral space. (Ex 25)

Judge Spector’s findings and her award to Ms. Morgan were clearly just and equitable given the abundance of evidence demonstrating Ms. Morgan’s rich and varied contributions to the community.

2. *Judge Spector Properly Divided Community Property*

Mr. Briney argues several facts to preclude labeling any of the subject property as “community” property. These arguments include: the parties’ CIR beginning in 1999, well after the date Mr. Briney bought the Ward Street home; Mr. Briney paying for the down payment on that home with his separate funds; title for the home is in Mr. Briney’s name alone; Mr. Briney paying the mortgage with his separate income; and Ms. Morgan making no calculable contributions to the value of the home. Each of these arguments, however, fails because it is unsupported by the evidence or the law, specifically in relation to the Ward Street home, the main “community” asset.

The character of property is determined at the date of acquisition. Baker v. Baker, 80 Wn.2d 736, 745 (1972). And property

acquired during the CIR is presumed to be community in character. In re Marriage of Short, 125 Wn.2d 865, 870 (1995) (referring to character of property acquired during a marriage); *see also*, In re Marriage of Skarbek, 100 Wn. App. 444, 447 (2000). Washington courts have long recognized that the name on the title is not controlling as to its character. *See*, Merritt v. Newkirk, 155 Wash. 517, 520 (1930). Washington’s Supreme Court extended this rule to CIRs in Connell, 127 Wn.2d at 351. Mr. Briney also argues that, despite being acquired during the CIR, property acquired with separate funds renders that property as equally separate. In re Zahm, 138 Wn.2d 213, 224 (1999). But the party asserting that an asset acquired during marriage is separate property must overcome the community presumption by clear and convincing evidence. In re Marriage of Janovich, 30 Wn. App. 169, 171 (1981).

The main asset at issue here is the Ward Street home. Mr. Briney had an ownership interest in his business and some investment accounts predated their CIR (at least before 1994) (although she disputes that the funds in these accounts, and their growth, predate their relationship). In order for Mr. Briney to demonstrate that the house was a “separate” asset (at least for purposes of this appeal), he must show that the house was purchased before the CIR or that it was wholly paid for with separate funds. The first argument fails for one main reason: ample evidence supports Judge Spector’s finding that the CIR started in 1995 (if not earlier). Mr. Briney can offer only one fact

to support his position that the CIR started in 1999; that the parties took a small break in cohabitation between late-1998 and mid-1999. But as discussed above, that one small fact – the significance of which is also reduced in context of the parties’ continuing interactions – does not demonstrate an abuse of discretion, the threshold that Mr. Briney must meet. The Ward Street home was purchased after the parties’ CIR began.

Mr. Briney’s remaining basis for finding that asset as his separate asset equally fails. Mr. Briney erroneously conflates two arguments into one. By arguing that (1) his separate funds were used as a down payment (2) at the time of acquisition, he fails to recognize that he did not actually purchase the house in November 1995, but rather paid the down payment for the house in November 1995. Judge Spector recognized that fact and subtracted Mr. Briney’s separate down payment from her award to Ms. Morgan. (CP 686, 687) The remaining “funds” used to purchase the house and increase its value were actually community funds, community labor (particularly during the several remodels), Ms. Morgan’s substantial landscaping, and ultimately, Ms. Morgan’s care over the community during Mr. Briney’s crippling bout of depression.

Given the trial court’s determination that the parties’ relationship started before the parties purchased the Ward Street home, the presumption is that this home is community in nature. For Mr. Briney to overcome this presumption, he must present “clear and convincing evidence that the

acquisition fits within a separate property provision.” In re Marriage of Chumbley, 150 Wn.2d 1, 5 (2003). Admittedly, property acquired during the marriage has the same character as the funds used to purchase it. Zahm, 138 Wn.2d at 223. But the burden is on Mr. Briney to show with *clear and convincing evidence* that the funds used to purchase that home stemmed solely from his separate funds. Skarbek, 100 Wn. App. at 448. Mr. Briney did not meet this burden. The evidence before the trial court does not clearly and convincingly show that *only* Mr. Briney’s separate funds went to pay the down payment, or that the funds he used excluded any funds resulting from community contribution (whether by labor or funds). That burden is not met merely by his self-serving statements, but these funds must be traced with particularity. Hamlin v. Merlino, 44 Wn.2d 851, 862-63 (1954) (citing Berol v. Berol, 37 Wn.2d 380, 382 (1950)).

Even if he did, however, Ms. Morgan has a lower threshold to establish that the home (or any other asset) was community, namely showing with direct and positive evidence that it was community-like in nature. Unlike Mr. Briney, Ms. Morgan can meet that threshold since the parties intended the residence to be a joint, community home (CP 686), that Mr. Briney frequently used funds from his investment accounts for community purposes as if they were de facto bank accounts (Ex. 78; CP 685), and that Mr. Briney specifically conceded that the value of his investments grew because of his labor during the parties’ CIR. (CP 37)

Any payments Mr. Briney made toward the mortgage moving forward were community payments stemming from his earned income, which was community. In re Estate of Parker, 153 Wn. 392, 394-96 (1929) (where down payment is made with separate funds and community takes on the remaining mortgage, property is separate to the extent of the separate down payment); *see also*, Pollock v. Pollock, 7 Wn. App. 394, 401 (1972) (where husband continued to manage separate property after marriage and derived income from combined use of separate property and his services, community was entitled to economic benefit of his services).

Mr. Briney also fails to show that he contemporaneously segregated his funds to preserve any separate character. In fact, the evidence shows just the opposite. “Exhibit 78” confirms Mr. Briney’s stipulation that his investing efforts led to the growth of his assets. This exhibit also shows the routine commingling of his financial accounts for joint, community purposes. (Ex 78)

Ms. Morgan’s extensive contributions toward the house also support the trial court’s apportionment of its value. Judge Spector also relied on ample evidence to support her finding that Ms. Morgan’s contributions during the many remodels was extensive (CP 669, ¶ 2): significantly contributing to and coordinating design work for the final remodel (CP 675, ¶ 14); making substantial contributions of her income toward household expenses and landscaping; purchasing for furniture, fixtures, and other items (CP 674, ¶ 12); and effectively assuming all decision-making authority during Mr.

Briney's incapacitating depression. (CP 678, ¶ 20) Finally, Judge Spector relied on ample evidence to support her finding that Ms. Morgan's extensive landscaping greatly improved the quality and value of that home. (CP 683).

The house was a community asset properly before the trial court for division. But even if it was not, the trial court's error in finding the home community was harmless error. Although failure to properly characterize property may be reversible error, mischaracterization of property is not grounds for setting aside a trial court's property distribution if it is fair and equitable. In re Marriage of Shannon, 55 Wn. App. 137, 140, (1989) (relating to marriages). Additionally, for reasons detailed below, any such error by the trial court was harmless because it still had discretion to award Ms. Morgan an equitable portion of the house.

3. *Ms. Morgan has an Equitable Interest in Even "Separate" Assets due to Community Labor and Income.*

Even if the Ward Street home was "separate" at the time of its acquisition, Ms. Morgan has an equitable interest in the home. That same applies to Judge Spector's award of some of Mr. Briney's financial assets to Ms. Morgan, funds that Mr. Briney contends are solely separate and not before the Court. But Ms. Morgan has an equitable interest in even these supposed "separate" assets. Regardless of whether these funds are strictly labeled as "separate" or "community", Ms. Morgan has – and is entitled to – an equitable share of these assets, which Judge Spector rightly determined.

It is true that Mr. Briney operated his business before the parties' relationship (regardless of the start date of the CIR). Ms. Morgan also concedes that Mr. Briney had some retirement and savings prior to their relationship. However, the value of the business and those retirement funds and savings increased significantly during the parties' relationship because of "community" labor and resources. And ordinarily, the community would be entitled to the increase of value in property due to the *labor* of each member performed during the relationship, but not to the "natural increase" of the value of separate property. *See Connell*, 127 Wn.2d at 351-52; *In re Marriage of Lindemann*, 92 Wn. App. 64, 69 (1998). In fact, these assets gained the most in value during the parties' CIR, due in large part to Mr. Briney's (admitted) efforts, and in part due to the support Ms. Morgan provided to the "community." The labor of each party during a committed intimate relationship is community labor. *Id.* at 72. Thus, much of that value would be equitably subject to division. *Lindemann*, 92 Wn. App. at 69.

In *Lindemann*, the husband owned an auto shop prior to the parties' relationship. During the relationship and up to the time the relationship ended, the value of the business had increased entirely due to the husband's labor, without any showing that its value increased due to its inherent qualities. *Id.* at 71. The *Lindemann* court applied to CIRs the general rule that "a marital community is entitled to the fruits of all labor performed by either party to the relationship because each spouse is the servant of the community." *Id.* at 72.

In fact, Lindemann involved a man whose business survived (and thrived) in part because of the support provided to the man by his partner in overcoming a debilitating drug addiction. Id. at 76. Lindemann therefore also illustrates one more similarity to the instant case – the value attributed to a lower income partner for her support during times of crisis or despair in the life of the other partner.

For three to four years Ms. Morgan carried Mr. Briney through his crippling depression, taking care of him, arranging and facilitating transportation to doctor's appointments, and corresponding regularly with Mr. Briney's business partner regarding Mr. Briney's health and condition. Providing constant emotional and physical care to a severely depressed person is draining in many ways, but Ms. Morgan stuck with Mr. Briney and gave him all the help and care she could – as spouses are meant to care for one another “in sickness and in health.” In fact, Ms. Morgan testified that "he said many times, 'I just wish I was dead. I wish I was dead.'" (RP 81) She also testified that "he would get so down that I wasn't convinced that he wouldn't do something like that." (Id.) If Ms. Morgan had not locked his gun away and taken Mr. Briney to appointments with doctors, it is quite possible that he could have killed himself during the depths of his depression. (CP 687, 688)

Washington's Supreme Court confirmed the Lindemann position in Soltero v. Wimer, 159 Wn.2d 428 (2007), when it held that “income and

property acquired during a meretricious relationship should be characterized in a similar manner as income and property acquired during marriage.”

Separate assets remain separate in their entirety only when the value of that asset increases *solely* because of a “natural increase” or due to labor prior to the relationship. Id. Mr. Briney actually admitted the opposite: that these funds increased partly because of his labor during the CIR (detailed below). (CP 37)

Echoing this sentiment, this Court ruled in Pollock, 7 Wn. App. at 401, where a husband continued to manage his separate property after marriage and derived substantial income from the combined use of that property and his services, the community was entitled to the economic benefit of his services.

This applies to the Ward Street home as well. Where personal services or funds of community have been used to effectuate improvements to real estate, resulting increase in value of real estate is presumed to be community property to extent that community has lien against property to secure reimbursement for increased value; however, such presumption may be overcome by clear and satisfactory evidence that increase is due to cause other than community personal services or funds, such as natural course of inflation irrespective of investment of community personal services or funds. McCoy v. Ware, 25 Wn. App. 648, 649 (1980). The trial court found that Ms. Morgan’s services greatly improved the value of the home. It then

became Mr. Briney's burden to show with clear and satisfactory evidence that the home's increase stemmed from another cause outside community services or funds, such as natural course of inflation. He failed to meet that burden.

Likewise, Mr. Briney needed to establish that he had contemporaneously segregated to preclude this (or any) asset from being seen as "community". Pollock, 7 Wn. App. at 401. In that case, like here, the duty fell to that husband to show that he had contemporaneously segregated so derived as between the community and his separate estate. Id. As described in more detail below, Mr. Briney fails to meet his burden. (Ex. 78)

a. Direct and Positive Evidence Supports the Trial Court's Findings.

Mr. Briney concedes that Lindemann allows an erstwhile "separate" asset's increase in value to be divisible, but states that Ms. Morgan has the burden to show with direct and positive evidence that the labor or funds were community: "[E]ach spouse is entitled to 'the increase in value during the marriage of his or her separately owned property, except to the extent to which the other spouse can show that the increase was attributable to community contributions.'" Lindemann, 92 Wn. App. at 69 – 70.

Additionally, such evidence must be "direct and positive." Id. at 70.

(Appellant Br. at 31) Similarly, once property is determined to be of a separate character, direct and positive evidence is necessary to show that the asset is a community asset. In re Marriage of Olivares, 69 Wn. App. 324

(1993). In this, Mr. Briney is correct. But he fails to recognize ample evidence supporting this very fact.

There is little doubt that Mr. Briney contributed funds toward his investments from income derived from community labor. By Mr. Briney's own sworn admission, these assets greatly increased during the parties' relationship because of his labor: "[t]he value of my assets increased during those 18 years [of the parties' CIR] because of market appreciation and the money and work I invested in them." (CP 37). The parties resided in the Ward Street home as if it was their joint home, reflected in the degree to which Mr. Morgan was involved in its upkeep and improvement (yard, remodels, etc.). Even if the various accounts were in one or the other's names, the assets at issue here were treated very much as community assets, with even "Mr. Briney's" financial accounts used for joint/community purposes.

Judge Spector came to this very conclusion, when she found an exhibit dating to 2006 showed that Mr. Briney "received income from his investment accounts into the bank accounts he would use to support the community expenses (house improvements, utilities, taxes, insurance, etc.)". (CP 685, ¶ 5; Ex. 78) Ms. Morgan equally used "her" funds for joint purposes, often upwards of 50 percent of her income toward joint purposes. (CP 681, ¶ 2; Ex 14-24) The record is replete with evidence that, despite the "name" in which an asset was held, these assets were used for joint,

community purposes and the efforts of both parties – as a community – increased their value.

The very exhibit Judge Spector referred to in her findings – Exhibit 78 – not only demonstrates the use of investment funds for community purposes, it also clearly reflects income derived from Bel Air and Briney related to Mr. Briney’s labor, community labor. It clearly shows payments, purchases, and reallocations related to stock investments. In other words, this exhibit confirms and indeed, elaborates on Mr. Briney’s earlier declaration in which he states that the investments grew as a result of his efforts during the CIR, efforts that constituted community labor that justified an equitable division.

Additionally, Mr. Briney himself again testified at trial that his labor and income yielded growth in his investments, as well as his reshuffling of stocks which he would effectively cash, and reinvest. (RP 500). This Court tackled a similar issue in Koher v. Morgan, 93 Wn. App. 398 (1998). In that case, this Court affirmed the trial court’s finding that because the husband had commingled his earned income with profits from his businesses and had used commingled funds to acquire property during the relationship, the husband could not establish his separate property. Id. at 401. Mr. Briney did nearly the exact same thing. His self-generated financial statements show the fluid interplay between his business profits, earned income, stock investments, and uses for community purposes – all of which bled into each other. (Ex 78) And

in situations where income from the separate property has been commingled with income from community labor to produce an increase in value of the property, the community claimant may invoke a presumption that unless there has been a segregation at the time the income arises, the increase in value belongs to the community. *See* Marriage of Johnson, 28 Wn. App. 574, 578, n. 1 (1981); Elam v. Elam, 97 Wn.2d 811, 816 (1982).

This income was earned (RP 500), and as such, the parties' ownership interest in Mr. Briney's income accrued contemporaneously. Koher, 93 Wn. App. at 404 (adding that the community-like status of these investments became fixed when the husband acquired the assets with funds that included his actual earnings, business profits, and earnings he had forgone (akin to Mr. Briney's accounts receivable)). Once this income was shown to be community-like in nature (for all of the above reasons), the burden fell back to Mr. Briney to show with clear, cogent, and convincing evidence that these funds were derived not from his labor during the relationship, a claim belied by his own admission that they were. *See* Chumbley, 150 Wn.2d at 5; Burgess v. Crossan, 189 Wn. App. 97, 103 (2015) (overcoming community presumption requires clear, cogent, and convincing evidence).

b. Direct and Positive Evidence Shows Ms. Morgan's Invaluable Contributions to These Assets.

Mr. Briney may argue that Ms. Morgan cannot provide adequate evidence that distinguishes the growth of these assets through community

funds and labor from the growth of these assets through their innate values, natural growth, interest, or rents. But this line of reasoning suggests that Ms. Morgan must show, on a dollar-by-dollar basis, how community funds and labor increased these assets' values. Not only is this threshold beyond the mandate of "direct and positive", it is nearly an impossible threshold to meet under any circumstances. No requirement exists that either party's contribution toward these assets (or the community altogether) must be measured solely by time worked or dollars contributed.

Mr. Briney could argue that Ms. Morgan's services as a gardener provided some calculable dollar value to the home. But the value Ms. Morgan provided to Mr. Briney and the community are immeasurable, far exceeding any distinctive role. Their actions toward each other, the community, and therefore, all of the assets were taken as a couple, joined in their efforts. (CP 314-315) There is no realistic method of valuating her part in, frankly, keeping Mr. Briney alive for almost four years. As described above, she acted as confidant, therapist, nurse, housekeeper, general contractor, foreperson, landscaper & groundskeeper, cook, and chauffeur, effectively all day, every day, for four years. What is the monetary value of that level of therapeutic devotion? If, using his own words, Mr. Briney's labor increased the value of his investment accounts, and Ms. Morgan effectively kept Mr. Briney alive for several years, enabling him to continue to work, it stands to reason that by definition, Ms. Morgan's labor for the community led to the increase in these

assets' value. As stated in Elam, 97 Wn.2d at 817, the community should be entitled to a share of the increase in value due to inflation in proportion to the value of community contributions to the property. Given that Ms. Morgan's contributions were incalculable, Judge Spector's findings are reasonable.

Absent Ms. Morgan's care, Mr. Briney might not have even been alive to have performed any work during or after his bout of depression, let alone reap the benefits of it. In its most broad scope, Judge Spector rightly identified Ms. Morgan's clear contributions toward Mr. Briney's "separate" assets:

The evidence is overwhelmingly in Ms. Morgan's favor as to the sacrifices she made to care for Mr. Briney during almost four years of his severe depression (2008-2013). Had she not been intimately involved with Mr. Briney's day to day physical and emotional needs, she may have very well inherited the estate that Mr. Briney had bequeathed to her in his 2005 will. Mr. Briney's will was in full force and effect until Ms. Morgan initiated this action. Then Mr. Briney testified that he destroyed the will.

[CP 687, 688]

Judge Spector applied the same reasoning applied to the Ward Street home:

During the last and most significant remodel, the project would have fallen to the wayside had Ms. Morgan not cared for Mr. Briney and also taken on direct supervision of the project. In fact, the contractor, John Cashman wrote directly to her when Mr. Briney fell into his severe depression. Mr. Cashman asked her about payment, the scope of the project, and noted that the time line exceeded the initial estimate. These efforts also must be recognized by the court.

[CP 682, 683, ¶ 4]

As this Court observed in White v. White, 105 Wn. App. 545, 551 (2001), when exercising its discretion in dividing assets, one relevant factor a court may consider is a party's "unusually significant" contributions to the assets on hand. In the instant case, this Court has an array of such examples, ranging from Mr. Morgan's clear contributions to the Ward Street home, to providing the kind of services a dutiful wife would provide to Mr. Briney during his four-year bout of incapacitation. Although Ms. Morgan may not be able to show a direct, dollar-for-dollar causation between her support and the increase in value to these assets, the evidence clearly shows a direct and positive correlation between her support and the increase in value; thus justifying the trial court's findings.

c. The Trial Court Excluded Bel Air & Briney for Distinct Reasons.

Mr. Briney is incorrect that the same dearth of evidence that led to Judge Spector excluding the business – Bel Air & Briney – applied to the other assets. First, all of the parties agree that Bel Air and Briney existed before the parties' CIR, thus making it presumably a separate asset. Ms. Morgan should have established that her contributions and Mr. Briney's labor were community in character, therefore leading to an equitable lien. However, this asset is unlike the financial accounts. There, Mr. Briney explicitly stated that these funds grew because of his community labor. There also exists adequate documentary evidence showing commingling (or at least a lack of

contemporaneous segregation), as well as funds going into these accounts being community-like.

The evidence is admittedly thinner as it relates to Bel Air & Briney. First, Mr. Briney's admission regarding community labor was limited solely to his investments. Next, although documentary evidence shows income from Bel Air & Briney being used for community purposes, this apparently was insufficient for Judge Spector.

But lastly, and perhaps most importantly, Bel Air & Briney seemed not to have grown substantially during the parties' relationship (at least from 1994 or 1995). Per Exhibits 71 and 72, Mr. Briney's interest in the company was worth about \$680,000.00 in 1994 (Ex. 71) and \$708,000.00 in 1995. (Ex. 72). But Mr. Briney bought out his former partner's 50 percent interest in 2015 for \$790,000.00. (RP 530) The difference is negligible. For Ms. Morgan to lay claim to Mr. Briney's separate asset, she would need to show that her contributions of labor increased Bel Air & Briney's value. But over the course of the relationship, Bel Air & Briney barely had any increase of value, regardless of whether Ms. Morgan contributed to it. Judge Spector correctly made this distinction. Thus, Mr. Briney's argument paralleling the business with Mr. Briney's financial investments is inaccurate.

*4. The Trial Court Properly Denied Offsetting Supposed Benefits She Received During the Relationship*

Mr. Briney also takes issue with this Court's refusal to offset its award with the alleged financial benefits Ms. Morgan received. Of course, this Court is not obliged to offset its award. *See, Lindemann*, 92 Wn. App. at 74-75. Indeed, "[t]he right to reimbursement is an equitable remedy, intended to assure that the separate owner is not unjustly enriched at the expense of the community." *Id.* at 74 [citations omitted]. Alongside this argument is the pivotal – and sadly, forgotten – fact that whatever financial benefits Ms. Morgan may have received is grossly overshadowed by the benefits Mr. Briney received when Ms. Morgan nurtured and supported him through his disabling period.

Mr. Briney's position has been to focus on calculable financial contributions. Ms. Morgan cannot match the financial contributions Mr. Briney made toward the assets. Her income pales in comparison. But what he misses in these arguments is that he would not be able to reap the benefits of a single asset if he was not alive to enjoy it; an idea far from speculative, but fortunately now, only hypothetical in large part because of Ms. Morgan.

Mr. Briney may also argue that his salary and the lifestyle Ms. Morgan enjoyed because of it adequately compensated the community (and Ms. Morgan) for her efforts and services. *Hamlin*, 44 Wn.2d at 858-59. But Mr. Briney presents no evidence that any salary he drew was adequate or improperly low as to properly compensate the community. *See generally, Koher (supra)*.

But even if monetary contributions are paramount, Ms. Morgan presented ample evidence that upwards of 50 percent of her income went toward community expenses, a percentage far greater than Mr. Briney's income did. (RP 132, Ex. 14, 16, 18, 20, 22 – 24<sup>3</sup>).

Thus the trial court rightly concluded that:

[I]t would be inequitable to offset any rent "owed" against Ms. Morgan's half of the house's value. Ms. Morgan is not charging back wages for caring for the home, tending to Mr. Briney, cooking, cleaning and gardening. The couple behaved as if in a marital-like relationship, therefore, no back rent is owed nor are wages she would be entitled to as a cook, laborer, painter, gardener, laundress or twenty-four hour care taker. The two offset each other as an equitable resolution.

[CP 684, ¶ 4]

5. The Trial Court Properly Assessed the Value of the House and the Division of Its Value.

Finally, Mr. Briney also takes issue with this Court's valuation of the Ward Street home, focusing on tax-assessed values, instead of a professional appraiser, whose report Mr. Briney stipulated to. (Ex. 52) Tax-assessed values are just one type of evidence supporting valuation (and like an undervaluing one at that).

Admittedly, the professional appraisal conducted by Ms. Morgan (Ex 52) occurred about a year and a half after the parties' separation. Thus, the value of the Ward Street home *may* have been different in the fall of 2014

<sup>3</sup> See Appendix A for summary of bank statements provided in Exhibits 14, 16, 18, 20, 22, 23 and 24

than in the winter/spring of 2013. But Mr. Briney did not depose the appraiser, nor did he enter into evidence any specific evidence that the appraisal may have yielded a different result in 2013. (Ex. 85)

Similarly, Mr. Briney attacks this Court's reduction in value (whether by 8.5 percent or 15 percent) as arbitrary. But Mr. Briney's own Exhibit 85 - the King County tax assessment summary - shows the recent increases in value for the Ward Street home, which is ample support for the trial court's reasoning. Per Mr. Briney's exhibit, between the valuation years of 2014 and 2013, the Ward Street home only increased in value by roughly six percent (\$838,000.00 versus \$787,000.00). (Ex 85) If the trial court erred in determining the house's value as of 2013, it was to Mr. Briney's benefit. Judge Spector's findings are adequately supported by the evidence.

#### V. CONCLUSION

The trial court was bound to make a just and equitable division of the assets before it. Given the length of the parties' relationship, how deeply their financial and personal lives were enmeshed, despite superficial labels assigning "ownership", that Ms. Briney had bequeathed to Ms. Morgan a quarter of his entire estate until their split, and the sacrifices and care Ms. Morgan provided to Mr. Briney during his deepest time of need, Judge Spector rightly awarded Ms. Morgan a share of these assets, built up over a quarter of a century together with Mr. Briney. As such, Ms. Morgan respectfully requests that this Court affirm the trial court's award.

DATED this 18<sup>TH</sup> day of July 2016,

LAW OFFICE OF ZESHAN Q. KHAN, PLLC  
Attorney for Respondent

A handwritten signature in black ink, appearing to read 'ZQK', written over a horizontal line.

ZESHAN Q. KHAN  
WSBA No. 30130

COURT OF APPEALS, STATE OF WASHINGTON  
DIVISION ONE

NICK BRINEY, a Washington Individual,	) NO. 74657-0-1
	)
Appellant,	) SUPERIOR COURT
	) CASE NO.
vs.	) 13-2-29071-5 SEA
	)
MARGARET MORGAN, a Washington Individual,	) CERTIFICATE
	) OF SERVICE
	)
Respondent.	)
_____	)

**CERTIFICATE OF SERVICE**

I certify that on the 18<sup>th</sup> day of July 2016, I caused a true and correct copy of the Respondent's Opening Brief to be served on the following, in the manner indicated below:

Michael D. Hunsinger	_____	Facsimile
The Hunsinger Law Firm	_____	Messenger
100 South King Street, Suite 400	_____	U.S. Mail
Seattle, WA 98104	<u>  X  </u>	E-Mail
Counsel for Appellant	<u>  X  </u>	E-Service
Office of Clerk	_____	Facsimile
Court of Appeals – Division I	_____	Messenger
One Union Square	_____	U.S. Mail
600 University Street	_____	E-Mail
Seattle, WA 98101	<u>  X  </u>	E-Filing

  
\_\_\_\_\_  
Colline Bruno, Paralegal  
Law Office of Zeshan Q. Khan

# APPENDIX A

# **EXHIBIT 14**

January 2007

Alaska Airlines Visa

Personal	\$559.01
Medical	\$194.87
Work	\$31.95
Unknown	

Gas/Auto	\$41.52
Restaurant	\$66.76

Home	\$619.38
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Costco American Express

Personal	\$32.59
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$429.99
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Check

Comcast	\$134.00
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<b>Total personal / medical</b>	<b>\$786.47</b>
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<b>Total Gas/Auto</b>	<b>\$41.52</b>
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<b>Total Restaurant</b>	<b>\$66.76</b>
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<b>Total Home</b>	<b>\$1,183.37</b>
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Breakdown for home expenses January 2007

Visa

Metropolitan Market	\$107.66	
Whole Foods	\$190.73	
Trader Joe's	\$44.02	
Safeway	\$129.75	
Fred Meyer	\$107.81	
City Peoples	\$39.41	Total: \$619.38

Amex

Costco	\$45.86	
Safeway	\$44.27	
Whole Foods	\$43.95	
Wild Salmon Seafood	\$61.88	
Crate & Barrel	\$234.03	Total: \$429.99

Check

Comcast		Total: \$134.00
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**February 2007**

Alaska Airlines Visa

Personal	\$230.48
Medical	\$
Work	\$
Unknown	\$37.53

Gas/Auto	\$
Restaurant	\$108.60

Home	\$468.28
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Costco American Express (Feb & Mar)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$42.37
Restaurant	\$

Home	\$164.72
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Check

Comcast	\$134.17
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<b>Total personal / medical</b>	<b>\$230.48</b>
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<b>Total Gas/Auto</b>	<b>\$42.37</b>
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<b>Total Restaurant</b>	<b>\$108.60</b>
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<b>Total Home</b>	<b>\$767.17</b>
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Breakdown for home expenses February 2007

Visa

Metropolitan Market	\$75.13	
Whole Foods	\$258.62	
Trader Joe's	\$1.99	
Q.F.C.	\$34.63	
Safeway	\$35.44	
Fred Meyer	\$10.35	
Mud Bay	\$52.12	Total: \$468.28

Amex

Costco	\$164.72	Total: \$164.72
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Check

Comcast		Total: \$134.17
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**March 2007**

**Alaska Airlines Visa**

Personal	\$681.50
Medical	\$25.95
Work	\$
Unknown	\$28.99

Gas/Auto	\$100.29
Restaurant	\$57.08

Home	\$776.15
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**Costco American Express (Mar & Apr)**

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$34.47
Restaurant	\$35.19

Home	\$170.91
------	----------

**Check**

Comcast	\$134.18
---------	----------

<b>Total personal / medical</b>	<b>\$707.45</b>
-------------------------------------	-----------------

<b>Total Gas/Auto</b>	<b>\$134.76</b>
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<b>Total Restaurant</b>	<b>\$92.27</b>
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<b>Total Home</b>	<b>\$1,081.24</b>
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Breakdown for home expenses March 2007

Visa

Metropolitan Market	\$60.77	
Whole Foods	\$253.54	
Trader Joe's	\$127.99	
Q.F.C.	\$18.30	
Safeway	\$138.37	
Crate & Barrel	\$108.25	
Lamps Plus	\$30.43	
Golden West Marketing	\$38.50	Total: \$776.15

Amex

Costco	\$148.31	
Whole Foods	\$22.60	Total: \$170.91

Check

Comcast		Total: \$134.18
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**April 2007**

**Alaska Airlines Visa**

Personal	\$585.07
Medical	\$158.67
Work	\$
Unknown	
Gas/Auto	\$68.64
Restaurant	\$51.85
Home	\$1,225.42

**Costco American Express (Apr & May)**

Personal	\$24.97
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$256.88

Home	\$201.26
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**Check**  
Comcast \$134.18

**Total personal /  
medical \$770.71**

**Total Gas/Auto \$68.64**

**Total Restaurant \$308.73**

**Total Home \$1,560.86**

Breakdown for home expenses April 2007

Visa

Metropolitan Market	\$71.05	
Whole Foods	\$269.40	
Trader Joe's	\$16.04	
Safeway	\$85.55	
Cooks World	\$55.00	
Tuxedo Turf & Tree	\$620.73	
Vibrant Plants	\$107.65	Total: \$1,225.42

Amex

Costco	\$134.94	
Whole Foods	\$14.20	
Mud Bay	\$52.12	Total: \$201.26

Check

Comcast		Total: \$134.18
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May 2007

Alaska Airlines Visa

Personal	\$245.01
Medical	\$142.83
Work	\$1,032.12
Unknown	

Gas/Auto	\$110.76
Restaurant	\$171.18

Home	\$808.45
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Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$214.86

Home	\$25.43
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Check

Comcast	\$134.18
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<b>Total personal / medical</b>	<b>\$387.84</b>
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<b>Total Gas/Auto</b>	<b>\$110.76</b>
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<b>Total Restaurant</b>	<b>\$386.04</b>
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<b>Total Home</b>	<b>\$968.06</b>
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Breakdown for home expenses May 2007

Visa

Metropolitan Market	\$205.01	
Whole Foods	\$101.42	
Trader Joe's	\$18.03	
Safeway	\$44.39	
Q.F.C	\$112.39	
Fred Meyer	\$13.14	
Home Depot	\$73.24	
Flower World	\$76.32	
Maser's Grooming (cats)	\$130.00	
1 <sup>st</sup> Ave. Storage	\$21.45	
Bed Bath & Beyond	\$13.14	Total: \$808.45

Amex

Whole Foods	\$25.43	Total: \$25.43
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Check

Comcast		Total: \$134.18
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June 2007

Alaska Airlines Visa

Personal	\$369.33
Medical	\$
Work	\$2,595.15
Unknown	

Gas/Auto	\$160.94
Restaurant	\$236.27

Home	\$503.37
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Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$119.88

Home	\$157.08
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Check

Comcast	\$134.19
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<b>Total personal / medical</b>	<b>\$369.33</b>
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<b>Total Gas/Auto</b>	<b>\$160.94</b>
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<b>Total Restaurant</b>	<b>\$356.15</b>
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<b>Total Home</b>	<b>\$794.64</b>
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Breakdown for home expenses June 2007

Visa

Metropolitan Market	\$88.51	
Whole Foods	\$105.75	
Trader Joe's	\$27.49	
Safeway	\$60.51	
Q.F.C	\$112.51	
Bed Bath & Beyond	\$108.60	Total: \$503.37

Amex

Costco	\$157.08	Total: \$157.08
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Check

Comcast		Total: \$134.19
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**July 2007**

**July Visa statement missing**

Alaska Airlines Visa

Personal       \$  
Medical        \$  
Work            \$  
Unknown

Gas/Auto       \$  
Restaurant     \$

Home            \$

Costco American Express

Personal       \$291.63  
Medical        \$  
Work            \$  
Unknown

Gas/Auto       \$  
Restaurant     \$20.19

Home            \$

Check

Comcast        \$134.19

**Total personal /  
medical            \$291.63**

**Total Gas/Auto        \$**

**Total Restaurant     \$20.19**

**Total Home            \$134.19**

Breakdown for home expenses July 2007

Visa statement missing

Check  
Comcast

Total: \$134.43

**August 2007**

**Alaska Airlines Visa**

Personal	\$186.82
Medical	\$171.03
Work	\$10.65
Unknown	

Gas/Auto	\$175.37
Restaurant	\$178.96

Home	\$1,363.24
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**August American Express statement missing**

**Costco American Express**

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$
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**Check**

Comcast	\$134.43
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<b>Total personal / medical</b>	<b>\$357.85</b>
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<b>Total Gas/Auto</b>	<b>\$175.37</b>
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<b>Total Restaurant</b>	<b>\$178.96</b>
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<b>Total Home</b>	<b>\$1,497.67</b>
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Breakdown for home expenses August 2007

Visa

Metropolitan Market	\$50.14	
Whole Foods	\$200.16	
Trader Joe's	\$23.31	
Safeway	\$49.12	
Q.F.C	\$96.62	
Bed Bath & Beyond	\$61.77	
Mud Bay	\$52.16	
Harold's Lighting	\$699.96	
1 <sup>st</sup> Ave Storage	\$130.00	Total: \$1,363.24

Check

Comcast		Total: \$134.43
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**September 2007**

**Alaska Airlines Visa**

Personal \$545.59  
Medical \$  
Work \$21.30  
Unknown

Gas/Auto \$142.14  
Restaurant \$524.85

Home \$1,185.16

**Costco American Express (Sep & Oct)**

Personal \$  
Medical \$  
Work \$  
Unknown

Gas/Auto \$  
Restaurant \$80.08

Home \$120.02

**Check**

Comcast \$134.42

**Total personal /  
medical \$545.59**

**Total Gas/Auto \$142.14**

**Total Restaurant \$604.93**

**Total Home \$1,439.60**

Breakdown for home expenses September 2007

Visa

Metropolitan Market	\$16.33	
Whole Foods	\$178.74	
Safeway	\$105.86	
Q.F.C	\$173.25	
Wild Salmon Seafood	\$14.13	
Cat Clinic of Issaquah	\$424.60	
Mud Bay	\$ 52.16	
Ikea	\$70.75	
Blockbuster Video	\$52.16	
1 <sup>st</sup> Ave Storage	\$140.00	Total: \$1,185.16

Amex

Costco	\$99.55	
Q.F.C.	\$20.47	Total: \$120.02

Check

Comcast		Total: \$134.42
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**October 2007**

Alaska Airlines Visa

Personal	\$1,655.58
Medical	\$
Work	\$45.40
Unknown	
Gas/Auto	\$52.72
Restaurant	\$148.10
Home	\$1,616.17

Costco American Express (Included in Sep)

Personal	\$
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$
Restaurant	\$
Home	\$

Check

Comcast	\$139.09
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<b>Total personal / medical</b>	<b>\$1,610.58</b>
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<b>Total Gas/Auto</b>	<b>\$52.72</b>
-----------------------	----------------

<b>Total Restaurant</b>	<b>\$148.10</b>
-------------------------	-----------------

<b>Total Home</b>	<b>\$1,755.26</b>
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Breakdown for home expenses October 2007

Visa

Metropolitan Market	\$31.82	
Whole Foods	\$181.47	
Trader Joe's	\$41.28	
Q.F.C	\$210.09	
Wine Outlet	\$52.27	
Mud Bay	\$49.99	
Crate & Barrel	\$54.18	
Daniel Smith	\$326.70	
Antique Lighting	\$376.00	
Harold's Lightsin	\$91.65	
Bed Bath & Beyond	\$60.72	
1 <sup>st</sup> Ave Storage	\$140.00	Total: \$1,616.17

Amex

Included in Sep

Check

Comcast

Total: \$139.09

**November 2007**

Alaska Airlines Visa

Personal	\$994.49
Medical	\$
Work	\$21.30
Unknown	

Gas/Auto	\$170.27
Restaurant	\$156.26

Home	\$720.35
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Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$73.62

Home	\$104.10
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Check  
Comcast \$144.15

<b>Total personal / medical</b>	<b>\$994.49</b>
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<b>Total Gas/Auto</b>	<b>\$170.27</b>
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<b>Total Restaurant</b>	<b>\$229.88</b>
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<b>Total Home</b>	<b>\$968.60</b>
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Breakdown for home expenses November 2007

Visa

Metropolitan Market	\$24.29	
Whole Foods	\$131.40	
Q.F.C	\$187.92	
Fred Meyer	\$55.83	
Staples	\$10.88	
Pottery Barn	\$20.69	
Blockbuster Video	\$9.34	
1 <sup>st</sup> Ave Storage	\$280.00	Total: \$720.35

Amex

Costco	\$104.10	Total: \$104.10
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Check

Comcast		Total: \$144.15
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**December 2007**

Alaska Airlines Visa

Personal	\$524.41
Medical	\$399.44
Work	\$21.30
Unknown	

Gas/Auto	\$138.42
Restaurant	\$550.61

Home	\$1,059.21
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Costco American Express (Nov & Dec)

Personal	\$
Medical	\$290.00
Work	\$
Unknown	

Gas/Auto	\$7.61
Restaurant	\$

Home	\$156.17
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Check

Comcast	\$144.15
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<b>Total personal / medical</b>	<b>\$1,213.85</b>
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<b>Total Gas/Auto</b>	<b>\$146.03</b>
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<b>Total Restaurant</b>	<b>\$550.61</b>
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<b>Total Home</b>	<b>\$1,359.53</b>
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Breakdown for home expenses December 2007

Visa

Metropolitan Market	\$22.44	
Whole Foods	\$143.24	
Safeway	\$74.08	
Q.F.C	\$166.82	
Fred Meyer	\$33.32	
Home Depot	\$10.89	
West Elm	\$166.96	
Antique Lighting	\$313.20	
World Market	\$10.88	
Mud Bay	\$90.17	
Blockbuster Video	\$27.21	Total: \$1,059.21

Amex

Costco	\$77.45	
Chown Hardware	\$25.72	
Angie's List	\$53.00	Total: \$156.17

Check

Comcast		Total: \$144.15
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# **EXHIBIT 16**

**January 2008**

**Alaska Airlines Visa**

Personal	\$760.78
Medical	\$331.39
Work	\$10.65
Unknown	

Gas/Auto	\$118.51
Restaurant	\$298.95

Home	\$3,875.35
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**Costco American Express - (Dec & Jan)**

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$101.77
Restaurant	\$

Home	\$1,183.31
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**Check**

Comcast	\$144.15
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<b>Total personal/ medical</b>	<b>\$1,092.17</b>
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<b>Total Gas/Auto</b>	<b>\$220.28</b>
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<b>Total Restaurant</b>	<b>\$298.95</b>
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<b>Total Home</b>	<b>\$5,202.81</b>
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Breakdown for home expenses January 2008

Visa

Whole Foods	\$224.17	
Trader Joe's	\$25.35	
Safeway	\$1.42	
Q.F.C.	\$135.07	
Maser's Grooming (cats)	\$105.00	
West Elm	\$745.80	
Kasala	\$2,176.91	
East to West	\$271.16	
Zandia	\$22.81	
Storables	\$4.30	
1 <sup>st</sup> Ave Storage	\$140.00	
Blockbuster Video	\$23.36	Total: \$3,875.35

Amex

Costco	\$1,183.31	Total: \$1,183.31
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Check

Comcast		Total: \$144.15
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**February 2008**

Alaska Airlines Visa

Personal	\$102.96	
Medical	\$	
Work	\$10.65	
Unknown		
Gas/Auto	\$86.39	
Restaurant	\$173.96	
Dr. Zanolli	\$200.00	(Nick's medical)
Home	\$3,037.12	

Costco American Express (Jan)

Personal	\$
Medical	\$
Work	\$10.65
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$18.24
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Check

Comcast	\$144.15
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**Total personal            \$102.96**

**Total Gas/Auto            \$86.39**

**Total Restaurant        \$173.96**

**Total Home                \$3,399.51 (including Nick's medical)**

Breakdown for home expenses February 2008

Visa

Metropolitan Market	\$129.48	
Whole Foods	\$161.14	
Trader Joe's	\$33.47	
Q.F.C.	\$189.51	
Fred Meyer	\$70.71	
Home Depot	\$48.08	
Bed Bath & Beyond	\$56.57	
Antique Lighting	\$273.77	
Mud Bay	\$26.08	
Moe's Home	\$1,734.78	
Blockbuster Video	\$43.53	
1 <sup>st</sup> Ave Storage	\$280.00	
Dr. Zanolli	\$200.00	Total: \$3,237.12

Amex

Metropolitan Market	\$12.94	
Whole Foods	\$5.30	Total: \$18.24

Check

Comcast		Total: \$144.15
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**March 2008**

**Alaska Airlines Visa**

Personal \$436.79  
Medical \$  
Work \$21.30  
Unknown

Gas/Auto \$200.43  
Restaurant \$474.35

Home \$1,585.48

**Costco American Express (Feb & Mar)**

Personal \$182.95  
Medical \$  
Work \$  
Unknown

Gas/Auto \$  
Restaurant \$

Home \$276.13

**Check**

Comcast \$144.15

**Total personal \$619.74**

**Total Gas/Auto \$200.43**

**Total Restaurant \$474.35**

**Total Home \$2,005.76**

**April 2008**

**Alaska Airlines Visa**

Personal	\$335.38
Medical	\$
Work	\$236.17
Unknown	
Gas/Auto	\$
Restaurant	\$182.00
Home	\$957.19

**Costco American Express (Mar & Apr)**

Personal	\$
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$97.27
Restaurant	\$25.01
Home	\$86.42

**Check**

Comcast	\$144.15
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**Total personal            \$335.38**

**Total Gas/Auto            \$97.27**

**Total Restaurant        \$207.01**

**Total Home                \$1,187.76**

Breakdown for home expenses April 2008

Visa

Metropolitan Market	\$188.33
Whole Foods	\$169.72
Trader Joe's	\$18.97
Safeway	\$16.17
Q.F.C.	\$78.16
Mud Bay	\$26.11
Petco	\$6.52
Harold's Lighting	\$376.95
Alexander Lighting	\$78.10
Blockbuster Video	\$9.36
1 <sup>st</sup> Ave Storage	\$145.00

Alexander Lighting (credit)	\$78.10	Total: \$957.19
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Amex

Alexander Lighting	\$81.75	
Blockbuster Video	\$4.67	Total: \$86.42

Check

Comcast	Total: \$144.15
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**May 2008**

**Alaska Airlines Visa**

Personal	\$568.19
Medical	\$
Work	\$10.65
Unknown	
Gas/Auto	\$
Restaurant	\$545.03
Home	\$1,858.34

**Costco American Express (Apr & May)**

Personal	-\$31.68 credit
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$116.19
Restaurant	\$
Home	\$98.80

**Check**

Comcast	\$144.15
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**Total personal**            **\$536.51**

**Total Gas/Auto**            **\$116.19**

**Total Restaurant**        **\$545.03**

**Total Home**                **\$2,101.29**

Breakdown for home expenses May 2008

Visa

Metropolitan Market	\$68.25	
Whole Foods	\$190.85	
Safeway	\$8.71	
Q.F.C	\$221.19	
Wild Salmon Seafood	\$87.85	
Fred Meyer	\$73.53	
Mud Bay	\$26.11	
Office Max	\$4.35	
Staples	\$4.68	
Pottery Barn	\$20.71	
Storables	\$34.56	
Daniel Smith	\$215.17	
Crate & Barrel	\$365.10	
Pacific Lamp	\$93.67	
Flower World	\$223.56	
Vibrant Plants	\$89.31	
Walster Way Iris	\$58.74	
1 <sup>st</sup> Ave Storage	\$290.00	
Harold's Lighting (credit)	\$218.00	Total: \$1,858.34

Amex

Costco \$98.80 Total: \$98.80

Check

Comcast Total: \$144.15

**June 2008**

Alaska Airlines Visa

Personal	\$751.65
Medical	\$
Work	\$10.65
Unknown	\$30.00

Gas/Auto	\$93.93
Restaurant	\$119.25

Home	\$1,509.33
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Costco American Express (May)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$65.72
Restaurant	\$15.59

Home	\$159.03
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Check

Comcast	\$144.16
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<b>Total personal</b>	<b>\$751.65</b>
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<b>Total Gas/Auto</b>	<b>\$159.65</b>
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<b>Total Restaurant</b>	<b>\$134.84</b>
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<b>Total Home</b>	<b>\$1,812.52</b>
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Breakdown for home expenses June 2008

Visa

Metropolitan Market	\$189.90	
Whole Foods	\$203.97	
Safeway	\$10.65	
Q.F.C	\$39.95	
Oak Tree Market	\$11.10	
Home Depot	\$42.94	
Storables	\$20.66	
Crate & Barrel	\$325.91	
Chartreuse International	\$545.00	
Revival Home & Garden	\$38.15	
Swanson's Nursery	\$14.80	
Sky Nursery	\$52.27	
Blockbuster Video	\$14.03	Total: \$1,509.33

Amex

Costco	\$130.93	
Home Depot	\$28.10	Total: \$159.03

Check

Comcast		Total: \$144.16
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**July 2008**

**Alaska Airlines Visa**

Personal	\$464.76
Medical	\$
Work	\$21.30
Unknown	\$34.75

Gas/Auto	\$
Restaurant	\$144.89

Home	\$1,317.30
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**Costco American Express (Jun & Jul)**

Personal	\$19.45
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$73.51
Restaurant	\$112.62

Home	\$114.43
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**Check**

Comcast	\$144.16
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**Total personal            \$484.21**

**Total Gas/Auto            \$73.51**

**Total Restaurant        \$257.51**

**Total Home                \$1,575.89**

Breakdown for home expenses July 2008

Visa

Metropolitan Market	\$131.48	
Whole Foods	\$276.15	
Safeway	\$93.34	
Q.F.C	\$201.73	
Trader Joe's	\$16.54	
Continental Spices	\$25.06	
Home Depot	\$107.65	
Cat Clinic	\$63.00	
Mud Bay	\$30.47	
Far Fetched	\$86.11	
Sky Nursery	\$59.72	
Vibrant Plants	\$38.97	
Molbaks	\$32.73	
Blockbuster Video	\$9.35	
1 <sup>st</sup> Ave Storage	\$145.00	Total: \$1,317.30

Amex

Costco	\$114.43	Total: \$114.43
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Check

Comcast		Total: \$144.16
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**August 2008**

**Alaska Airlines Visa**

Personal \$709.11  
Medical \$  
Work \$10.65  
Unknown

Gas/Auto \$  
Restaurant \$145.41

Home \$687.78

**Costco American Express (Jul & Aug)**

Personal \$  
Medical \$  
Work \$  
Unknown

Gas/Auto \$140.24  
Restaurant \$

Home -\$61.01 credit

**Check**

Comcast \$144.16

**Total personal \$709.11**

**Total Gas/Auto \$140.24**

**Total Restaurant \$145.41**

**Total Home \$770.93**

Breakdown for home expenses August 2008

Visa

Metropolitan Market	\$72.42	
Whole Foods	\$251.61	
Safeway	\$74.25	
Q.F.C	\$29.36	
Wine Outlet	\$43.60	
Maser's Grooming	\$70.00	
Crate & Barrel	\$43.55	
Storables	\$15.15	
Vibrant Plants	\$87.84	Total: \$687.78

Amex

Costco	(credit)	\$61.01	Total: -\$61.01
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Check

Comcast			Total: \$144.16
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**September 2008**

Alaska Airlines Visa

Personal	\$487.79
Medical	\$
Work	\$10.65
Unknown	

Gas/Auto	\$
Restaurant	\$302.51

Home	\$652.68
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Costco American Express (Aug)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$160.71
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Check

Comcast	\$152.65
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<b>Total personal</b>	<b>\$487.79</b>
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<b>Total Gas/Auto</b>	<b>\$</b>
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<b>Total Restaurant</b>	<b>\$302.51</b>
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<b>Total Home</b>	<b>\$966.04</b>
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Breakdown for home expenses September 2008

Visa

Metropolitan Market	\$83.69	
Whole Foods	\$118.43	
Trader Joe's	\$45.13	
Q.F.C	\$54.98	
Fred Meyer	\$5.88	
Mud Bay	\$35.92	
Bedrock	\$43.60	
Queen Anne Upholstery	\$130.00	
Builders Hardware	\$49.63	
Swanson's Nursery	\$53.33	
Sky Nursery	\$32.09	Total: \$652.68

Amex

Costco	\$160.71	Total: \$160.71
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Check

Comcast		Total: \$152.65
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**October 2008**

**Alaska Airlines Visa**

Personal \$628.50  
Medical \$  
Work \$10.65  
Unknown

Gas/Auto \$  
Restaurant \$11.76

Home \$1,432.12

**Costco American Express (Sep & Oct)**

Personal \$374.85  
Medical \$  
Work \$  
Unknown

Gas/Auto \$157.82  
Restaurant \$39.63

Home \$193.25

**Check**

Comcast \$152.65

**Total personal \$1,003.55**

**Total Gas/Auto \$157.82**

**Total Restaurant \$51.39**

**Total Home \$1,625.37**

Breakdown for home expenses October 2008

Visa

Metropolitan Market	\$80.96	
Whole Foods	\$142.58	
Safeway	\$8.44	
Q.F.C	\$119.07	
Wild Salmon Seafood	\$64.09	
Far Fetched	\$479.60	
David Smith	\$259.42	
Queen Anne Upholstery	\$133.02	
Ballard Refinishers	\$119.00	Total: \$1,406.18

Amex

Costco	\$193.25	Total: \$193.25
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Check

Comcast		Total: \$152.65
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**November 2008**

Alaska Airlines Visa

Personal	\$609.64
Medical	\$
Work	\$
Unknown	\$13.74

Gas/Auto	\$21.76
Restaurant	\$55.83

Home	\$1,119.55
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Costco American Express (Nov & Dec)

Personal	\$441.78
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$50.66
Restaurant	\$65.80

Home	\$86.28
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Check

Comcast	\$152.65
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<b>Total personal</b>	<b>\$1,051.42</b>
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<b>Total Gas/Auto</b>	<b>\$72.42</b>
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<b>Total Restaurant</b>	<b>\$121.63</b>
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<b>Total Home</b>	<b>\$1,358.48</b>
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Breakdown for home expenses November 2008

Visa

Metropolitan Market	\$38.63	
Whole Foods	\$205.10	
Q.F.C	\$99.85	
Wild Salmon Seafood	\$4.99	
Mud Bay	\$35.92	
Home Depot	\$5.42	
Bed Bath & Beyond	\$104.66	
Crate & Barrel	\$138.36	
Kasala	\$465.41	
Pottery Barn	\$19.16	
Bedrock	\$2.05	Total: \$1,119.55

Amex

Costco	\$86.28	Total: \$86.28
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Check

Comcast		Total: \$152.65
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**December 2008**

Alaska Airlines Visa

Personal	\$822.81
Medical	\$83.00
Work	\$
Unknown	
Gas/Auto	\$117.10
Restaurant	\$33.01
Home	\$1,006.48

Costco American Express (Nov & Dec)

Personal	\$89.36
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$32.20
Restaurant	\$99.82
Home	-\$90.38

Check

Comcast	\$156.96
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**Total personal            \$912.17**

**Total Gas/Auto            \$149.30**

**Total Restaurant        \$132.83**

**Total Home                \$1,073.06**

Breakdown for home expenses December 2008

Visa

Metropolitan Market	\$117.46	
Whole Foods	\$198.92	
Trader Joe's	\$62.46	
Safeway	\$27.21	
Q.F.C	\$152.47	
Fred Meyer	\$30.68	
Home Depot	\$6.50	
Mud Bay	\$35.92	
Maser's Grooming	\$150.00	
ReStore	\$22.89	
Bed Bath & Beyond	\$2.60	
Pottery Barn	\$14.16	
Bell Occhio	\$81.75	
Curry Landscaping	\$33.75	
Swanson's Nursery	\$47.95	
Blockbuster Video	\$21.76	Total: \$1,006.48

Amex

Costco	\$84.31	
Angie's List	\$40.00	
Costco (credit)	\$214.69	Total: -\$90.38

Check

Comcast		Total: \$156.96
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# **EXHIBIT 18**

January 2009

Alaska Airlines Visa

Personal	\$332.62
Medical	\$
Work	\$10.65
Unknown	

Gas/Auto	\$
Restaurant	\$23.52

Home	\$674.24
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Costco American Express (Dec & Jan)

Personal	\$7.95
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$36.63
Restaurant	\$317.61

Home	\$57.90
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Check

Comcast	\$158.50
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<b>Total personal / medical</b>	<b>\$340.57</b>
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<b>Total Gas/Auto</b>	<b>\$36.63</b>
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<b>Total Restaurant</b>	<b>\$341.13</b>
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<b>Total Home</b>	<b>\$890.64</b>
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Breakdown for home expenses January 2009

<u>Visa</u>		
Metropolitan Market	\$108.62	
Whole Foods	\$334.14	
Trader Joe's	\$23.94	
Q.F.C.	\$92.72	
Home Depot	\$9.97	
Target	\$37.03	
Bed Bath & Beyond	\$42.82	
Transfer station	\$25.00	Total: \$674.24

<u>Amex</u>		
Costco	\$57.90	Total: \$57.90

<u>Check</u>		
Comcast		Total: \$158.50

February 2009

Alaska Airlines Visa

Personal	\$475.18
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$15.24
Restaurant	\$29.08

Home	\$485.57
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Costco American Express (Jan & Feb)

Personal	\$29.95
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$73.12
Restaurant	\$109.27

Home	\$301.22
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Check

Comcast	\$152.66
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Total personal / medical	\$505.13
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Total Gas/Auto	\$38.36
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Total Restaurant	\$138.35
------------------	----------

Total Home	\$939.45
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Breakdown for home expenses February 2009

Visa

Whole Foods	\$251.89	
Safeway	\$20.56	
Q.F.C.	\$68.87	
Home Depot	\$42.84	
Mud Bay	\$30.47	
Flower World	\$38.61	
Sky Nursery	\$19.59	
Molbaks	\$12.74	Total: \$485.57

Amex

Costco	\$288.32	
Safeway	\$12.90	Total: \$18.24

Check

Comcast		Total: \$152.66
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March 2009

Alaska Airlines Visa

Personal	\$708.71
Medical	\$
Work	\$
Unknown	\$56.13

Gas/Auto	\$
Restaurant	\$99.64

Home	\$467.79
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Costco American Express (Feb & Mar)

Personal	\$24.01
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$57.96
Restaurant	\$471.56

Home	\$175.17
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Check

Comcast	\$176.08
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Total personal / medical	\$732.72
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Total Gas/Auto	\$57.96
Total Restaurant	\$571.20

Total Home	\$819.04
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Breakdown for home expenses March 2009

Visa

Metropolitan Market	\$44.89	
Whole Foods	\$136.64	
Q.F.C.	\$18.06	
Safeway	\$33.45	
Fred Meyer	\$52.34	
Home Depot	\$14.39	
Mud Bay	\$35.92	
Ikea	\$38.09	
Harold's Lighting	\$94.01	Total: \$467.79

Amex

Costco	\$175.17	Total: \$175.17
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Check

Comcast		Total: \$176.08
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April 2009

Alaska Airlines Visa

Personal	\$244.81
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$
Restaurant	\$
Home	\$543.15

Costco American Express (Mar & Apr)

Personal	\$
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$47.73
Restaurant	\$173.79
Home	\$9.53

Check

Comcast	\$152.66
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Total personal / medical	\$244.81
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Total Gas/Auto	\$47.73
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Total Restaurant	\$173.79
------------------	----------

Total Home	\$705.34
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Breakdown for home expenses April 2009

Visa

Metropolitan Market	\$24.22	
Whole Foods	\$212.22	
Trader Joe's	\$26.50	
Safeway	\$27.20	
Q.F.C.	\$80.11	
Vibrant Plants	\$140.38	
Swanson's Nursery	\$32.52	Total: \$543.15

Amex

Costco	\$9.53	Total: \$9.53
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Check

Comcast		Total: \$152.66
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May 2009

Alaska Airlines Visa

Personal	\$713.22
Medical	\$255.00
Work	\$
Unknown	\$18.79

Gas/Auto	\$15.15
Restaurant	\$

Home	\$1,301.05
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Costco American Express (Apr & May)

Personal	\$87.96
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$82.28
Restaurant	\$237.43

Home	\$64.08
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Check

Comcast	\$133.28
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Total personal / medical	\$1,056.18
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Total Gas/Auto	\$97.43
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Total Restaurant	\$237.43
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Total Home	\$1,498.41
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Breakdown for home expenses May 2009

Visa

Metropolitan Market	\$90.93	
Whole Foods	\$170.72	
Trader Joe's	\$45.35	
Q.F.C	\$96.34	
Wild Salmon Seafood	\$55.39	
Fred Meyer	\$99.41	
Home Depot	\$61.61	
Mud Bay	\$31.70	
Bed Bath & Beyond	\$21.87	
Daniel Smith	\$403.27	
Seattle Lighting	\$219.00	
Blockbuster Video	\$5.46	Total: \$1,301.05

Amex

Costco	\$64.08	Total: \$64.08
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Check

Comcast		Total: \$133.28
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June 2009

Alaska Airlines Visa

Personal	\$228.06
Medical	\$170.00
Work	\$
Unknown	\$26.50

Gas/Auto	\$284.69
Restaurant	\$102.35

Home	\$802.37
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Costco American Express (May & Jun)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$43.05
Restaurant	\$213.45

Home	\$133.53
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Check

Comcast	\$95.43
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Total personal / medical	\$398.06
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Total Gas/Auto	\$327.74
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Total Restaurant	\$315.80
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Total Home	\$1,031.33
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Breakdown for home expenses June 2009

Visa

Metropolitan Market	\$44.41	
Whole Foods	\$287.23	
Safeway	\$4.34	
Q.F.C	\$82.97	
Home Depot	\$12.08	
Mud Bay	\$36.08	
Bed Bath & Beyond	\$15.61	
Daniel Smith	\$284.26	
Flower World	\$14.75	
Garden Center	\$8.84	
Swanson's Nursery	\$11.80	Total: \$802.37

Amex

Costco	\$133.53	Total: \$133.53
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Check

Comcast		Total: \$95.43
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July 2009

Alaska Airlines Visa

Personal	\$789.72
Medical	\$85.00
Work	\$
Unknown	\$

Gas/Auto	\$818.51
Restaurant	\$

Home	\$669.85
------	----------

Costco American Express (Jun & Jul)

Personal	\$42.80
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$119.03
Restaurant	\$99.05

Home	\$
------	----

Check

Comcast	\$118.85
---------	----------

Total personal / medical	\$917.52
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Total Gas/Auto	\$937.54
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Total Restaurant	\$99.05
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Total Home	\$788.70
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Breakdown for home expenses July 2009

Visa

Metropolitan Market	\$22.50	
Whole Foods	\$239.53	
Safeway	\$30.05	
Q.F.C	\$142.46	
Trader Joe's	\$7.67	
Fred Meyer	\$56.77	
Home Depot	\$80.16	
Cat Clinic	\$12.50	
Oprah Magazine	\$37.77	
Swanson's Nursery	\$40.44	Total: \$669.85

Check

Comcast	Total: \$118.85
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August 2009

Alaska Airlines Visa

Personal	\$763.67
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$28.80
Restaurant	\$

Home	\$704.14
------	----------

Costco American Express (Jul & Aug)

Personal	\$160.66
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$37.49
Restaurant	\$124.28

Home	\$74.67
------	---------

Check

Comcast	\$118.75
---------	----------

Total personal / medical	\$924.33
-----------------------------	----------

Total Gas/Auto	\$66.29
----------------	---------

Total Restaurant	\$124.28
------------------	----------

Total Home	\$897.56
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Breakdown for home expenses August 2009

Visa

Metropolitan Market	\$89.10	
Whole Foods	\$174.17	
Trader Joe's	\$34.13	
Q.F.C	\$65.60	
PCC	\$66.06	
Wine Outlet	\$21.90	
Fred Meyer	\$35.96	
Home Depot	\$49.22	
Mud Bay	\$38.00	
Maser's Grooming	\$130.00	Total: \$704.14

Amex

Costco	\$74.67	Total: \$74.67
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Check

Comcast		Total: \$118.75
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September 2009

Alaska Airlines Visa

Personal	\$635.16
Medical	\$204.00
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$33.78

Home	\$602.07
------	----------

Costco American Express (Aug)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$43.91
Restaurant	\$169.82

Home	\$103.23
------	----------

Check

Comcast	\$118.75
---------	----------

Total personal / medical	\$839.16
-----------------------------	----------

Total Gas/Auto	\$43.91
----------------	---------

Total Restaurant	\$203.60
------------------	----------

Total Home	\$824.15
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Breakdown for home expenses September 2009

Visa

Metropolitan Market	\$33.08	
Whole Foods	\$190.10	
Trader Joe's	\$53.78	
Q.F.C	\$109.82	
PCC	\$38.44	
Home Depot	\$10.88	
Mud Bay	\$36.08	
Bed Bath & Beyond	\$5.23	
Garden Center	\$105.52	
Swanson's Nursery	\$19.14	Total: \$602.07

Amex

Costco	\$103.23	Total: \$103.23
--------	----------	-----------------

Check

Comcast		Total: \$118.85
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October 2009

Alaska Airlines Visa

Personal	\$483.24
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$15.17

Home	\$692.68
------	----------

Costco American Express (Sep & Oct)

Personal	\$340.22
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$121.89
Restaurant	\$250.46

Home	\$
------	----

Check

Comcast	\$127.67
---------	----------

Total personal / medical	\$733.46
-----------------------------	----------

Total Gas/Auto	\$121.89
----------------	----------

Total Restaurant	\$265.63
------------------	----------

Total Home	\$820.35
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Breakdown for home expenses October 2009

Visa

Metropolitan Market	\$44.56	
Whole Foods	\$94.77	
Q.F.C	\$184.06	
Trader Joe's	\$140.01	
PCC	\$77.52	
Mud Bay	\$36.08	
Bed Bath & Beyond	\$25.37	
Pavingstone	\$27.92	
Molbaks	\$32.84	
Swanson's Nursery	\$29.55	Total: \$692.68

Check

Comcast	Total: \$127.67
---------	-----------------

November 2009

Alaska Airlines Visa

Personal	\$1,088.22
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$15.01
Restaurant	\$

Home	\$349.59
------	----------

Costco American Express (Oct & Nov)

Personal	\$318.52
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$18.24
Restaurant	\$62.83

Home	\$77.64
------	---------

Check

Comcast	\$148.91
---------	----------

Total personal / medical	\$1,406.74
-----------------------------	------------

Total Gas/Auto	\$33.25
Total Restaurant	\$62.83

Total Home	\$576.14
------------	----------

Breakdown for home expenses November 2009

Visa

Metropolitan Market	\$50.08	
Whole Foods	\$88.51	
Q.F.C	\$69.68	
Trader Joe's	\$88.96	
PCC	\$52.36	Total: \$349.59

Amex

Costco	\$77.64	Total: \$77.64
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Check

Comcast		Total: \$148.91
---------	--	-----------------

December 2009

Alaska Airlines Visa

Personal	\$868.17
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$113.75
Restaurant	\$

Home	\$575.88
------	----------

Costco American Express (Nov & Dec)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$56.81
Restaurant	\$129.42

Home	\$165.55
------	----------

Check

Comcast	\$128.73
---------	----------

Total personal / medical	\$868.17
-----------------------------	----------

Total Gas/Auto	\$170.56
Total Restaurant	\$129.42

Total Home	\$870.16
------------	----------



# **EXHIBIT 20**

January 2010

Alaska Airlines Visa

Personal	\$396.78
Medical	\$20.00
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$20.78

Home	\$587.69
------	----------

Costco American Express (Dec & Jan)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$111.37
Restaurant	\$283.73

Home	\$53.31
------	---------

Check

Comcast	\$134.84
---------	----------

Total personal / medical	\$416.78
-----------------------------	----------

Total Gas/Auto	\$111.37
----------------	----------

Total Restaurant	\$304.51
------------------	----------

Total Home	\$775.84
------------	----------

Breakdown for home expenses January 2010

Visa

Metropolitan Market	\$61.63	
Whole Foods	\$31.27	
Trader Joe's	\$149.85	
Q.F.C.	\$117.04	
PCC	\$83.28	
Mud Bay	\$36.08	
Fred Meyer	\$40.59	
Home Depot	\$6.54	
Bed Bath & Beyond	\$25.36	
Pacific Lamp	\$10.88	
Molbaks	\$25.17	Total: \$587.69

Amex

Costco	\$53.31	Total: \$53.31
--------	---------	----------------

Check

Comcast		Total: \$134.84
---------	--	-----------------

February 2010

Alaska Airlines Visa

Personal	\$53.80
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$20.78
Dr. Zanolli	\$

Home	\$603.16
------	----------

Costco American Express (Jan & Feb)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$78.00
Restaurant	\$60.35

Home	\$70.46
------	---------

Check

Comcast	\$134.84
---------	----------

Total personal / medical	\$53.80
-----------------------------	---------

Total Gas/Auto	\$78.0
----------------	--------

Total Restaurant	\$81.13
------------------	---------

Total Home	\$808.46
------------	----------

Breakdown for home expenses February 2010

Visa

Metropolitan Market	\$47.90	
Whole Foods	\$51.54	
Trader Joe's	\$127.35	
Q.F.C.	\$16.54	
PCC	\$35.87	
Wine Outlet	\$14.24	
Fred Meyer	\$36.89	
Lowe's	\$15.30	
Towne Centre Hardware	\$13.65	
Mud Bay	\$36.08	
Maser's	\$150.00	
Pacific Lamp	\$52.34	
Blockbuster Video	\$5.46	Total: \$603.16

Amex

Costco	\$41.45	
Whole Foods	\$29.01	Total: \$70.46

Check

Comcast		Total: \$134.84
---------	--	-----------------

March 2010

Alaska Airlines Visa

Personal	\$678.79
Medical	\$
Work	\$
Unknown	\$
Gas/Auto	\$
Restaurant	\$
Home	\$673.50

Costco American Express (Feb & Mar)

Personal	\$43.38
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$64.98
Restaurant	\$172.27
Home	\$

Check

Comcast	\$134.84
---------	----------

Total personal / medical	\$722.17
-----------------------------	----------

Total Gas/Auto	\$64.98
Total Restaurant	\$172.27

Total Home	\$808.34
------------	----------

Breakdown for home expenses March 2010

Visa

Metropolitan Market	\$40.23	
Whole Foods	\$78.97	
Trader Joe's	\$157.89	
Q.F.C.	\$61.52	
PCC	\$89.73	
Fred Meyer	\$43.81	
Mud Bay	\$36.08	
Bed Bath & Beyond	\$87.59	
Swanson's Nursery	\$77.68	Total: \$673.50

Check

Comcast		Total: \$134.84
---------	--	-----------------

April 2010

Alaska Airlines Visa

Personal	\$725.15
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$
Restaurant	\$
Home	\$575.06

Costco American Express (Mar & Apr)

Personal	\$
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$87.76
Restaurant	\$125.87
Home	\$32.60

Check

Comcast	\$134.84
---------	----------

Total personal / medical	\$725.15
-----------------------------	----------

Total Gas/Auto	\$87.76
----------------	---------

Total Restaurant	\$125.87
------------------	----------

Total Home	\$742.50
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Breakdown for home expenses April 2010

Visa

Metropolitan Market	\$123.32	
Whole Foods	\$83.69	
Trader Joe's	\$87.85	
Q.F.C.	\$54.00	
PCC	\$34.52	
Fred Meyer	\$39.14	
Home Depot	\$25.59	
Tulip Town	\$42.21	
Flower World	\$31.15	
Molbaks	\$53.59	Total: \$575.06

Amex

Costco	\$32.60	Total: \$32.60
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Check

Comcast		Total: \$134.84
---------	--	-----------------

May 2010

Alaska Airlines Visa

Personal	\$286.21
Medical	\$20.00
Work	\$337.71
Unknown	\$

Gas/Auto	\$
Restaurant	\$

Home	\$636.91
------	----------

Costco American Express (Apr & May)

Personal	\$41.28
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$75.54
Restaurant	\$325.35

Home	\$4.06
------	--------

Check

Comcast	\$134.84
---------	----------

Total personal / medical	\$347.49
-----------------------------	----------

Total Gas/Auto	\$75.54
----------------	---------

Total Restaurant	\$325.35
------------------	----------

Total Home	\$775.81
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Breakdown for home expenses May 2010

Visa

Metropolitan Market	\$49.69	
Whole Foods	\$139.38	
Trader Joe's	\$123.88	
Q.F.C	\$41.92	
PCC	\$44.51	
Fred Meyer	\$81.97	
Home Depot	\$18.81	
Mud Bay	\$36.08	
Swanson's Nursery	\$100.67	Total: \$636.91

Amex

PCC	\$4.06	Total: \$4.06
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Check

Comcast		Total: \$134.84
---------	--	-----------------

June 2010

Alaska Airlines Visa

Personal	\$530.71
Medical	\$20.00
Work	\$
Unknown	\$

Gas/Auto	\$70.39
Restaurant	\$

Home	\$586.00
------	----------

Costco American Express (May & Jun)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$60.43
Restaurant	\$304.30

Home	\$
------	----

Check

Comcast	\$134.85
---------	----------

Total personal / medical	\$550.71
-----------------------------	----------

Total Gas/Auto	\$130.82
----------------	----------

Total Restaurant	\$304.30
------------------	----------

Total Home	\$720.85
------------	----------

Breakdown for home expenses June 2010

Visa

Metropolitan Market	\$9.18	
Whole Foods	\$106.63	
Trader Joe's	\$150.53	
Q.F.C	\$38.94	
PCC	\$24.13	
Fred Meyer	\$33.86	
Bed Bath & Beyond	\$13.98	
Paratex	\$93.08	
Flower World	\$14.75	
Angie's List	\$8.84	Total: \$586.00

Check

Comcast		Total: \$134.85
---------	--	-----------------

July 2010

Alaska Airlines Visa

Personal	\$8.30
Medical	\$120.00
Work	\$
Unknown	\$
Gas/Auto	\$
Restaurant	\$
Home	\$1,472.45

Costco American Express (Jun & Jul)

Personal	\$43.38
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$92.85
Restaurant	\$302.12
Home	\$216.73

Check

Comcast	\$134.85
---------	----------

Total personal / medical	\$171.68
-----------------------------	----------

Total Gas/Auto	\$92.85
----------------	---------

Total Restaurant	\$302.12
------------------	----------

Total Home	\$1,824.03
------------	------------

Breakdown for home expenses July 2010

Visa

Metropolitan Market	\$71.82	
Whole Foods	\$98.77	
Trader Joe's	\$145.67	
Q.F.C	\$75.82	
PCC	\$15.25	
Safeway	\$12.06	
Fred Meyer	\$44.86	
Home Depot	\$200.23	
Mud Bay	\$36.08	
Carpet to Go	\$709.56	
Pavingstone	\$31.76	
Molbaks	\$20.77	
Swanson's Nursery	\$980.00	Total: \$1,472.45

Amex

Costco	\$216.73	Total: \$216.73
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Check

Comcast		Total: \$134.85
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August 2010

Alaska Airlines Visa

Personal	\$1,910.31
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$7.00
Restaurant	\$

Home	\$547.05
------	----------

Costco American Express (Jul & Aug)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$67.58
Restaurant	\$169.20

Home	\$52.98
------	---------

Check

Comcast	\$141.06
---------	----------

Total personal / medical	\$1,910.31
-----------------------------	------------

Total Gas/Auto	\$74.58
----------------	---------

Total Restaurant	\$169.20
------------------	----------

Total Home	\$741.09
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Breakdown for home expenses August 2010

Visa

Metropolitan Market	\$50.20	
Whole Foods	\$93.77	
Trader Joe's	\$72.93	
Q.F.C	\$34.08	
PCC	\$60.74	
Theo Chocolate	\$28.91	
Fred Meyer	\$60.34	
Mud Bay	\$36.08	
Maser's Grooming	\$110.00	Total: \$547.05

Amex

Costco	\$52.98	Total: \$52.98
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Check

Comcast		Total: \$141.06
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September 2010

Alaska Airlines Visa

Personal	\$748.95
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$623.26
------	----------

Costco American Express (Aug & Sep)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$181.44

Home	\$187.80
------	----------

Check

Comcast	\$141.06
---------	----------

Total personal / medical	\$748.95
-----------------------------	----------

Total Gas/Auto	\$
----------------	----

Total Restaurant	\$181.44
------------------	----------

Total Home	\$952.12
------------	----------

Breakdown for home expenses September 2010

Visa

Metropolitan Market	\$11.17	
Whole Foods	\$27.07	
Trader Joe's	\$47.82	
Q.F.C	\$93.36	
Safeway	\$22.95	
PCC	\$56.44	
Fred Meyer	\$38.73	
Cat Clinic	\$234.00	
Ride The Ducks	\$91.70	Total: \$623.26

Amex

Costco	\$187.80	Total: \$187.80
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Check

Comcast		Total: \$141.06
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October 2010

Alaska Airlines Visa

Personal	\$1,663.02
Medical	\$173.99
Work	\$
Unknown	

Gas/Auto	\$27.38
Restaurant	\$

Home	\$483.09
------	----------

Costco American Express (Sep & Oct)

Personal	\$87.92
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$106.58
Restaurant	\$285.42

Home	\$
------	----

Total personal / medical	\$1,924.93
-----------------------------	------------

Total Gas/Auto	\$133.96
----------------	----------

Total Restaurant	\$285.42
------------------	----------

Total Home	\$483.09
------------	----------

Breakdown for home expenses October 2010

<u>Visa</u>		
Metropolitan Market	\$9.64	
Q.F.C	\$58.90	
Trader Joe's	\$101.97	
Fred Meyer	\$61.28	
Mud Bay	\$36.08	
Swanson's Nursery	\$74.17	
Comcast	\$141.05	Total: \$483.09

November 2010

Alaska Airlines Visa

Personal	\$677.84
Medical	\$624.33
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$635.33
------	----------

Costco American Express

Personal	\$6.55
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$82.63
Restaurant	\$117.36

Home	\$369.81
------	----------

Total personal / medical	\$1,308.72
-----------------------------	------------

Total Gas/Auto	\$82.63
Total Restaurant	\$117.36

Total Home	\$1,005.14
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Breakdown for home expenses November 2010

Visa

Metropolitan Market	\$81.98	
Whole Foods	\$30.27	
Q.F.C	\$29.45	
Trader Joe's	\$222.27	
PCC	\$32.42	
Ballard Market	\$1.70	
Fred Meyer	\$60.11	
Mud Bay	\$36.08	
Comcast	\$141.05	Total: \$635.33

Amex

Costco	\$240.69	
Pacific Lamp	\$65.52	
Angie's List	\$63.60	Total: \$369.81

December 2010

Alaska Airlines Visa

Personal	\$696.58
Medical	\$
Work	\$
Unknown	\$46.07

Gas/Auto	\$209.88
Restaurant	\$

Home	\$1,661.46
------	------------

Costco American Express (Dec & Jan 2011)

Personal	\$9.63
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$109.65
Restaurant	\$220.97

Home	\$158.51
------	----------

Total personal / medical	\$706.21
-----------------------------	----------

Total Gas/Auto	\$319.53
Total Restaurant	\$220.97

Total Home	\$1,819.97
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Breakdown for home expenses December 2010

Visa

Metropolitan Market	\$118.81	
Whole Foods	\$66.31	
Trader Joe's	\$169.50	
PCC	\$30.56	
Q.F.C	\$83.16	
Safeway	\$68.00	
Fred Meyer	\$54.94	
Mud Bay	\$36.08	
Williams Sonoma	\$60.00	
Quality Sewing & Vacuum	\$655.91	
Pottery Barn	\$76.64	
Ravenna Gardens	\$49.70	
Sky Nursery	\$26.76	
Swanson's Nursery	\$24.04	
Comcast	\$141.05	Total: \$1,661.46

Amex

Costco	\$158.51	Total: \$158.51
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# **EXHIBIT 22**

January 2011

Alaska Airlines Visa

Personal	\$246.03
Medical	\$564.75
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$817.86
------	----------

Costco American Express (Jan & Feb)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$153.23
Restaurant	\$85.52

Home	\$122.68
------	----------

Total personal / medical	\$810.78
-----------------------------	----------

Total Gas/Auto	\$153.23
----------------	----------

Total Restaurant	\$85.52
------------------	---------

Total Home	\$940.54
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Breakdown for home expenses January 2011

Visa

Metropolitan Market	\$232.50	
Whole Foods	\$69.04	
Trader Joe's	\$102.04	
Q.F.C.	\$5.98	
PCC	\$43.71	
Mud Bay	\$36.73	
Fred Meyer	\$28.03	
Paratex Pest Control	\$71.18	
Restoration Hardware	\$87.60	
Comcast	\$141.05	Total: \$817.86

Amex

Costco	\$122.68	Total: \$122.68
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February 2011

Alaska Airlines Visa

Personal	\$1,425.29
Medical	\$1,530.48
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$460.53
------	----------

Costco American Express (Feb & Mar)

Personal	\$45.63
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$125.26
Restaurant	\$125.27

Home	\$205.41
------	----------

Total personal / medical	\$3,001.40
-----------------------------	------------

Total Gas/Auto	\$125.26
----------------	----------

Total Restaurant	\$125.27
------------------	----------

Total Home	\$665.94
------------	----------

Breakdown for home expenses February 2011

<u>Visa</u>		
Metropolitan Market	\$12.75	
Whole Foods	\$37.44	
Trader Joe's	\$86.68	
Q.F.C.	\$35.36	
PCC	\$71.99	
Fred Meyer	\$75.08	
Comcast	\$141.23	Total: \$460.53

<u>Amex</u>		
Costco	\$205.41	Total: \$205.41

March 2011

Alaska Airlines Visa

Personal	\$220.55
Medical	\$
Work	\$
Unknown	\$

Gas/Auto	\$146.37
Restaurant	\$

Home	\$577.13
------	----------

Costco American Express (Mar & Apr)

Personal	\$10.17
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$62.17
Restaurant	\$158.87

Home	\$106.39
------	----------

Total personal / medical	\$230.72
-----------------------------	----------

Total Gas/Auto	\$208.54
Total Restaurant	\$158.87

Total Home	\$683.52
------------	----------

Breakdown for home expenses March 2011

Visa

Metropolitan Market	\$22.93	
Whole Foods	\$96.07	
Trader Joe's	\$113.06	
Q.F.C.	\$111.98	
PCC	\$35.07	
Fred Meyer	\$20.71	
Mud Bay	\$36.08	
Comcast	\$141.23	Total: \$134.84

Amex

Costco	\$80.10	
Trader Joe's	\$26.29	Total: \$106.39

April 2011

Alaska Airlines Visa

Personal	\$869.74
Medical	\$40.02
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$554.70
------	----------

Costco American Express (Apr & May)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$149.21
Restaurant	\$242.90

Home	\$376.20
------	----------

Total personal / medical	\$909.76
-----------------------------	----------

Total Gas/Auto	\$149.21
----------------	----------

Total Restaurant	\$242.90
------------------	----------

Total Home	\$930.90
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Breakdown for home expenses April 2011

Visa

Metropolitan Market	\$59.01	
Whole Foods	\$38.40	
Trader Joe's	\$34.69	
Q.F.C.	\$61.40	
PCC	\$29.83	
Safeway	\$26.01	
Fred Meyer	\$12.03	
Home Depot	\$30.52	
Mud Bay	\$36.08	
Cat Clinic	\$85.50	
Comcast	\$141.23	Total: \$554.70

Amex

Costco	\$376.20	Total: \$376.20
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May 2011

Alaska Airlines Visa

Personal	\$186.81
Medical	\$
Work	\$
Unknown	\$

Gas/Auto	\$21.23
Restaurant	\$

Home	\$657.78
------	----------

Costco American Express (May & Jun)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$376.82

Home	\$
------	----

Total personal / medical	\$186.81
-----------------------------	----------

Total Gas/Auto	\$21.23
----------------	---------

Total Restaurant	\$376.82
------------------	----------

Total Home	\$657.78
------------	----------

Breakdown for home expenses May 2011

<u>Visa</u>		
Metropolitan Market	\$120.69	
Whole Foods	\$34.60	
Trader Joe's	\$199.55	
Q.F.C	\$55.85	
PCC	\$58.30	
Fred Meyer	\$8.28	
City Transfer Sattlion	\$30.00	
Comcast	\$141.24	Total: \$657.78

June 2011

Alaska Airlines Visa

Personal	\$809.50
Medical	\$51.64
Work	\$
Unknown	\$

Gas/Auto	\$794.36
Restaurant	\$21.90

Home	\$1,010.77
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Costco American Express (Jun & Jul)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$56.92
Restaurant	\$245.70

Home	\$166.03
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Total personal / medical	\$861.14
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Total Gas/Auto	\$851.28
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Total Restaurant	\$267.60
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Total Home	\$1,176.80
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Breakdown for home expenses June 2011

Visa

Metropolitan Market	\$25.07	
Whole Foods	\$71.08	
Trader Joe's	\$137.14	
Q.F.C	\$67.77	
PCC	\$43.82	
Safeway	\$10.35	
Mud Bay	\$46.21	
Maser's Grooming	\$130.00	
Home Depot	\$62.48	
Pottery Barn	\$163.16	
Williams Sonoma	\$81.35	
Tulip Town	\$31.10	
Comcast	\$141.24	Total: \$1,010.77

Amex

Costco	\$166.03	Total: \$166.03
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July 2011

Alaska Airlines Visa

Personal	\$70.31
Medical	\$24.49
Work	\$
Unknown	\$

Gas/Auto	\$581.88
Restaurant	\$

Home	\$486.40
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Costco American Express (Jul & Aug)

Personal	\$2.15
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$83.47
Restaurant	\$131.62

Home	\$112.40
------	----------

Total personal / medical	\$96.95
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Total Gas/Auto	\$665.35
----------------	----------

Total Restaurant	\$131.62
------------------	----------

Total Home	\$598.80
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Breakdown for home expenses July 2011

Visa

Metropolitan Market	\$64.49	
Whole Foods	\$33.10	
Trader Joe's	\$89.32	
Q.F.C	\$93.77	
PCC	\$87.71	
Home Depot	\$43.59	
Mud Bay	\$36.08	
Comcast	\$147.84	Total: \$486.40

Amex

Costco	\$81.65	
Trader Joe's	\$30.75	Total: \$112.40

August 2011

Alaska Airlines Visa

Personal	\$329.12
Medical	\$106.00
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$16.50

Home	\$614.78
------	----------

Costco American Express (Aug & Sep)

Personal	\$18.87
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$66.51
Restaurant	\$87.12

Home	\$133.28
------	----------

Total personal / medical	\$453.99
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Total Gas/Auto	\$66.51
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Total Restaurant	\$103.62
------------------	----------

Total Home	\$748.06
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Breakdown for home expenses August 2011

Visa

Metropolitan Market	\$48.69	
Whole Foods	\$68.82	
Trader Joe's	\$128.39	
Q.F.C	\$100.43	
PCC	\$43.39	
Fred Meyer	\$55.20	
Oprah Magazine	\$21.97	
Comcast	\$147.89	Total: \$614.78

Amex

Costco	\$133.28	Total: \$133.28
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September 2011

Alaska Airlines Visa

Personal	\$649.32
Medical	\$226.70
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$744.62
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Capital One Visa

Personal	\$1.75
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Home	\$41.38
------	---------

Costco American Express (Sep & Oct)

Personal	\$78.60
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$141.68
Restaurant	\$156.11

Home	\$131.84
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Total personal / medical	\$956.37
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Total Gas/Auto	\$141.68
----------------	----------

Total Restaurant	\$156.11
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Total Home	\$917.84
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Breakdown for home expenses September 2011

Visa

Metropolitan Market	\$89.90	
Whole Foods	\$55.67	
Trader Joe's	\$71.36	
Q.F.C	\$46.75	
PCC	\$7.37	
Fred Meyer	\$91.43	
Mud Bay	\$36.08	
Bed Bath & Beyond	\$50.11	
Quality Sewing & Vacuum	\$108.41	
Pavingstone	\$63.51	
Paratex Pest Control	\$71.18	
Comcast	\$147.89	
Pottery Barn (credit)	-\$53.66	Total: \$786.00

Amex

Costco	\$131.84	Total: \$131.84
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October 2011

Capital One Visa

Personal	\$607.40
Medical	\$
Work	\$736.75
Unknown	

Gas/Auto	\$113.75
Restaurant	\$

Home	\$908.85
------	----------

Costco American Express (Sep & Oct)

Personal	\$27.12
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$52.41
Restaurant	\$120.93

Home	\$277.76
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Total personal / medical	\$634.52
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Total Gas/Auto	\$120.93
----------------	----------

Total Restaurant	\$166.16
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Total Home	\$1,186.61
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Breakdown for home expenses October 2011

Visa

Metropolitan Market	\$176.76	
Whole Foods	\$97.09	
Q.F.C	\$27.22	
Trader Joe's	\$222.36	
PCC	\$22.40	
Fred Meyer	\$46.85	
Home Depot	\$12.64	
West Elm	\$30.29	
Molbaks	\$50.05	
Swanson's Nursery	\$223.19	Total: \$908.85

Amex

Costco	\$277.76	Total: \$277.76
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November 2011

Capital One Visa

Personal	\$718.90
Medical	\$581.90
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$873.61
------	----------

Costco American Express (Nov & Dec)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$72.11
Restaurant	\$88.27

Home	\$320.39
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Total personal / medical	\$1,300.09
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Total Gas/Auto	\$72.11
Total Restaurant	\$88.27

Total Home	\$1,194.00
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Breakdown for home expenses November 2011

<u>Visa</u>		
Metropolitan Market	\$72.30	
Whole Foods	\$94.44	
Q.F.C	\$134.65	
Trader Joe's	\$93.91	
PCC	\$48.75	
Wine Outlet	\$19.71	
Fred Meyer	\$31.46	
Angie's List	\$40.00	
Swanson's Nursery	\$40.44	
Pavingstone	\$2.19	
Comcast	\$295.76	Total: \$873.61
<u>Amex</u>		
Costco	\$320.39	Total: \$320.39

December 2011

Capital One Visa

Personal	\$1,134.23
Medical	\$
Work	\$
Unknown	\$

Gas/Auto	\$21.89
Restaurant	\$

Home	\$861.07
------	----------

Costco American Express (Dec & Jan 2012)

Personal	\$98.97
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$143.31
Restaurant	\$158.24

Home	\$128.59
------	----------

Total personal / medical	\$1,233.20
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Total Gas/Auto	\$165.20
Total Restaurant	\$158.24

Total Home	\$989.66
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Breakdown for home expenses December 2011

Visa

Metropolitan Market	\$95.09	
Whole Foods	\$67.75	
Trader Joe's	\$76.70	
PCC	\$81.65	
Q.F.C	\$103.54	
Fred Meyer	\$169.51	
Mud Bay	\$36.08	
West Elm	\$33.95	
Swanson's Nursery	\$40.48	
Comcast	\$156.32	Total: \$861.07

Amex

Costco	\$128.59	Total: \$128.59
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# **EXHIBIT 23**

January 2012

Capital One Visa

Personal	\$722.35
Medical	\$328.84
Work	\$
Unknown	

Gas/Auto	\$248.80
Restaurant	\$114.94

Home	\$613.94
------	----------

Costco American Express (Jan & Feb)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$205.54

Home	\$
------	----

Total personal / medical	\$1,051.19
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Total Gas/Auto	\$248.80
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Total Restaurant	\$320.48
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Total Home	\$613.94
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Breakdown for home expenses January 2012

<u>Visa</u>		
Metropolitan Market	\$123.00	
Whole Foods	\$64.32	
Trader Joe's	\$123.18	
Q.F.C.	\$33.51	
PCC	\$10.36	
Fred Meyer	\$102.93	
Swanson's Nursery	\$8.75	
Comcast	\$147.89	Total: \$613.94

February 2012

Capital One Visa

Personal	\$493.00
Medical	\$189.64
Work	\$
Unknown	

Gas/Auto	\$7.00
Restaurant	\$16.42

Home	\$642.68
------	----------

Costco American Express (Feb & Mar)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$137.09
Restaurant	\$196.59

Home	\$96.17
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Total personal / medical	\$628.64
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Total Gas/Auto	\$144.09
----------------	----------

Total Restaurant	\$213.01
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Total Home	\$738.85
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Breakdown for home expenses February 2012

Visa

Metropolitan Market	\$20.67	
Whole Foods	\$19.88	
Trader Joe's	\$103.03	
Q.F.C.	\$89.61	
PCC	\$24.82	
Fred Meyer	\$148.28	
Home Depot	\$22.35	
Bed Bath & Beyond	\$50.76	
Comcast	\$163.28	Total: \$642.68

Amex

Costco	\$88.09	
PCC	\$8.08	Total: \$96.17

**March 2012**

**Capital One Visa**

Personal	\$731.61
Medical	\$27.00
Work	\$2,808.90
Unknown	\$

Gas/Auto	\$
Restaurant	\$

Home	\$917.13
------	----------

**Costco American Express**

Personal	\$122.70
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$61.44
Restaurant	\$65.10

Home	\$7.97
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<b>Total personal / medical</b>	<b>\$881.31</b>
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<b>Total Gas/Auto</b>	<b>\$61.44</b>
<b>Total Restaurant</b>	<b>\$65.10</b>

<b>Total Home</b>	<b>\$924.92</b>
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Breakdown for home expenses March 2012

Visa

Metropolitan Market	\$41.37	
Whole Foods	\$17.00	
Trader Joe's	\$121.28	
Q.F.C.	\$72.54	
PCC	\$88.87	
Fred Meyer	\$49.22	
Mud Bay	\$38.22	
Cat Clinic	\$330.50	
Simplicity Decor	\$39.42	
Sunset Magazine	\$10.95	
Comcast	\$121.93	
Home Depot	(credit) -\$14.17	Total: \$917.13

Amex

Metropolitan Market	\$7.79	Total: \$7.79
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April 2012

Capital One Visa

Personal	\$256.81
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$7.00
Restaurant	\$
Home	\$535.43

Costco American Express (Apr & May)

Personal	\$92.33
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$136.77
Restaurant	\$259.11
Home	\$421.66

Total personal /  
medical            \$349.14

Total Gas/Auto        \$143.77

Total Restaurant      \$259.11

Total Home            \$957.09

Breakdown for home expenses April 2012

Visa

Metropolitan Market	\$72.42	
Whole Foods	\$10.80	
Trader Joe's	\$106.88	
Q.F.C.	\$44.12	
PCC	\$114.68	
Fred Meyer	\$64.60	
Comcast	\$121.93	Total: \$535.43

Amex

Costco	\$421.66	Total: \$421.66
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May 2012

Capital One Visa

Personal	\$252.19
Medical	\$
Work	\$3,302.90
Unknown	\$

Gas/Auto	\$
Restaurant	\$

Home	\$1,197.92
------	------------

Costco American Express (May & Jun)

Personal	\$12.09
Medical	\$25.00
Work	\$
Unknown	

Gas/Auto	\$115.59
Restaurant	\$22.74

Home	\$182.65
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Total personal / medical	\$289.28
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Total Gas/Auto	\$115.59
----------------	----------

Total Restaurant	\$22.74
------------------	---------

Total Home	\$1,380.57
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Breakdown for home expenses May 2012

Visa

Metropolitan Market	\$191.29	
Whole Foods	\$37.07	
Trader Joe's	\$4.56	
Q.F.C	\$77.39	
PCC	\$38.72	
Fred Meyer	\$82.31	
Storables	\$15.22	
Opus Cleaning Service	\$380.00	
Swanson's Nursery	\$46.53	
Flower World	\$23.65	
Daniel Smith	\$174.73	
Comcast	\$126.45	Total: \$1,197.92

Amex

Costco	\$145.67	
Whole Foods	\$12.61	
Q.F.C.	\$24.37	Total: \$182.65

June 2012

Capital One Visa

Personal	\$703.14
Medical	\$
Work	\$
Unknown	\$

Gas/Auto	\$53.08
Restaurant	\$344.43

Home	\$523.69
------	----------

Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$
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Total personal / medical	\$703.14
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Total Gas/Auto	\$53.08
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Total Restaurant	\$344.43
------------------	----------

Total Home	\$523.69
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Breakdown for home expenses June 2012

<u>Visa</u>		
Metropolitan Market	\$23.99	
Whole Foods	\$102.57	
Trader Joe's	\$26.80	
Q.F.C	\$64.43	
PCC	\$45.92	
Fred Meyer	\$77.29	
Bed Bath & Beyond	\$50.76	
Comcast	\$131.93	Total: \$523.69

July 2012

Capital One Visa

Personal	\$381.42
Medical	\$92.00
Work	\$
Unknown	\$
Gas/Auto	\$
Restaurant	\$73.92
Home	\$1,149.77

Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$100.88
Restaurant	\$
Home	\$

Total personal /  
medical \$473.42

Total Gas/Auto \$100.88

Total Restaurant \$73.92

Total Home \$1,149.77

Breakdown for home expenses July 2012

Visa

Metropolitan Market	\$36.77	
Whole Foods	\$73.82	
Trader Joe's	\$102.87	
Q.F.C	\$97.01	
PCC	\$64.49	
Ballard Market	\$16.10	
Fred Meyer	\$170.65	
Cat Clinic	\$235.50	
All The Best Pet Care	\$11.76	
Mud Bay	\$19.85	
City Kitty Grooming	\$120.00	
Pacific Lamp	\$18.88	
Paratex Pest Control	\$71.18	
Comcast	\$110.92	Total: \$1,149.77

August 2012

Capital One Visa

Personal	\$1,159.28
Medical	\$50.00
Work	\$13.95
Unknown	

Gas/Auto	\$131.78
Restaurant	\$69.31

Home	\$746.14
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Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$21.23
Restaurant	\$

Home	\$260.69
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Total personal / medical	\$1,609.28
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Total Gas/Auto	\$153.01
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Total Restaurant	\$69.31
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Total Home	\$1,006.83
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Breakdown for home expenses August 2012

Visa

Metropolitan Market	\$63.66	
Whole Foods	\$84.23	
Trader Joe's	\$108.76	
Q.F.C	\$42.54	
PCC	\$46.08	
Ballard Market	\$106.24	
Fred Meyer	\$60.18	
Mud Bay	\$51.30	
All the Best Pet Care	\$45.51	
Comcast	\$139.64	Total: \$746.14

Amex

Costco	\$251.52	
All The Best Pet Care	\$9.17	Total: \$260.69

September 2012

Capital One Visa

Personal	\$1,385.07
Medical	\$188.74
Work	\$1,341.50
Unknown	
Gas/Auto	\$123.85
Restaurant	\$261.76
Home	\$826.87

Costco American Express (Sep & Oct)

Personal	\$130.47
Medical	\$
Work	\$
Unknown	
Gas/Auto	\$
Restaurant	\$
Home	\$128.85

Total personal /  
medical \$1,704.28

Total Gas/Auto \$123.85

Total Restaurant \$261.76

Total Home \$955.72

Breakdown for home expenses September 2011

Visa

Metropolitan Market	\$26.92	
Whole Foods	\$82.61	
Trader Joe's	\$77.96	
Q.F.C	\$138.96	
PCC	\$55.89	
Ballard Market	\$7.08	
Fred Meyer	\$97.38	
All The Best Pet Care	\$52.02	
Creat & Barrel	\$109.45	
Storables	\$15.28	
Pacific Lamp	\$29.53	
Comcast	\$133.79	Total: \$826.87

Amex

Costco	\$128.85	Total: \$128.85
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October 2012

Capital One Visa

Personal	\$2,336.53
Medical	\$259.42
Work	\$732.48
Unknown	

Gas/Auto	\$86.17
Restaurant	\$55.22

Home	\$276.51
------	----------

Costco American Express (Sep & Oct)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$
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Total personal / medical	\$2,595.95
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Total Gas/Auto	\$86.17
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Total Restaurant	\$55.22
------------------	---------

Total Home	\$276.51
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Breakdown for home expenses October 2012

<u>Visa</u>		
Q.F.C	\$21.08	
PCC	\$22.63	
Ballard Market	\$12.93	
Fred Meyer	\$26.90	
All The Best Pet Care	\$41.07	
Bed Bath & Beyond	\$18.35	
Comcast	\$133.55	Total: \$908.85

November 2012

Capital One Visa

Personal	\$2,059.92
Medical	\$1,731.00
Work	\$
Unknown	

Gas/Auto	\$30.85
Restaurant	\$68.82

Home	\$635.01
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Costco American Express (Nov & Dec)

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$74.06
Restaurant	\$

Home	\$147.05
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Total personal / medical	\$3,790.92
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Total Gas/Auto	\$104.91
Total Restaurant	\$68.82

Total Home	\$782.06
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Breakdown for home expenses November 2011

Visa

Metropolitan Market	\$37.20	
Whole Foods	\$97.88	
Q.F.C	\$29.83	
Trader Joe's	\$54.58	
PCC	\$33.03	
Safeway	\$1.33	
Ballard Market	\$13.26	
Fred Meyer	\$136.25	
All The Best Pet Care	\$64.50	
Bed Bath & Beyond	\$14.42	
Pacific Lamp	\$16.97	
Comcast	\$135.76	Total: \$635.01

Amex

Costco	\$320.39	Total: \$147.05
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December 2012

Capital One Visa

Personal	\$520.90
Medical	\$650.12
Work	\$407.89
Unknown	\$

Gas/Auto	\$86.43
Restaurant	\$17.81

Home	\$498.81
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Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$
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Total personal / medical	\$1,171.02
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Total Gas/Auto	\$86.43
Total Restaurant	\$17.81

Total Home	\$498.81
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Breakdown for home expenses December 2012

<u>Visa</u>		
Metropolitan Market	\$76.72	
Whole Foods	\$68.31	
Trader Joe's	\$28.19	
PCC	\$34.55	
Q.F.C	\$43.48	
Ballard Market	\$25.94	
Fred Meyer	\$133.01	
All The Best Pet Care	\$51.44	
Angie's List	\$37.12	Total: \$498.81

# **EXHIBIT 24**

January 2013

Capital One Visa

Personal	\$608.17
Medical	\$335.00
Work	\$
Unknown	

Gas/Auto	\$328.63
Restaurant	\$

Home	\$598.55
------	----------

Costco American Express

Personal	\$
Medical	\$
Work	\$
Unknown	

Gas/Auto	\$
Restaurant	\$

Home	\$
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Total personal / medical	\$608.17
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Total Gas/Auto	\$328.63
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Total Restaurant	\$
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Total Home	\$598.55
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Breakdown for home expenses January 2013

<u>Visa</u>	
Metropolitan Market	\$39.78
Whole Foods	\$68.71
Trader Joe's	\$57.93
Q.F.C.	\$35.32
PCC	\$29.98
Safeway	\$35.00
Ballard Market	\$53.41
All The Best Pet Care	\$88.86
Petco	\$25.72
City Kitty	\$140.00
	Total: \$598.55