

IN THE STATE OF WASHINGTON

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Court of Appeals
Division II
State of Washington
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SUPREME COURT
STATE OF WASHINGTON
3/13/2025
BY SARAH R. PENDLETON
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Case #: 1039697

SHEILA SWAN,

Petitioner,

v.

CRAIG SWAN,

Respondent.

Appeals No. 59910-4-II

Clark County Superior
Court No. 07-3-01846-5

MOTION FOR
DISCRETIONARY
REVIEW OF THE
UNPUBLISHED
OPINION

TREATED AS A
PETITION FOR
REVIEW

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STATEMENT OF FACTS AND PRIOR PROCEEDINGS

In 2009, the Clark County Superior Court entered a final child support order for the children Christopher and Faith Swan. It was modified last in 2018 granting the parents right to claim only Faith Swan as a dependent for their IRS federal income taxes on alternating years, granting Craig even years and Sheila odd years. These child support orders were followed as ordered until 2/2020 when the Petitioner made a mistake claiming the child in an even year. Petitioner granted respondent the ability to claim Faith in 2021 to make up for the mistake. The COVID-19 pandemic hit Washington on 2/28/2020 which resulted in Faith homebound, unable to travel to TX until 6/2021. On 2/2021, Petitioner requested claiming Faith on her 2021 income taxes due to Petitioner was unemployed from 3/1/2020-9/1/202, I was required to shelter in place with Faith because of the COVID-19 pandemic, and because she was not allowed to fly to TX for visitation, resulting in no parenting days with the respondent. Congress had enacted new mandates, The Cares Act of 2020, The American Rescue Act

of 2021, to provide tax relief measures through the IRS, which had a broad impact on tax laws across the country, including Washington state. While state laws like Washington's could remain in place, federal laws enacted during the pandemic took precedence because of the following: the federal government has authority over federal taxes, which includes income tax, unemployment benefits, and certain business relief programs, while state governments have authority over state taxes (such as state income tax, sales tax, and property tax). When the federal government provides tax relief or changes in tax policy like The CARES ACT and the American Rescue Plan ACT (ARPA) of 2021, these federal measures are applied across the U.S., including Washington regardless of state law. The superior court commissioner erred stating on the record that the federal tax law applies unless a Washington court specifically orders something different and finding the petitioner in contempt. The appeals court erred in the analysis on page 4 and 5 (1) (2) (3) and (4). The appeals court erred in their statement that Clark County LCR 4.1(h)(1) was not effective until September 2023, it was effective September 2022. In the record, the Clark

County Superior Court Judge Camara Banfield refusing recusal demonstrates due process was compromised, imputed bias is also presumed by law due to Judge Banfield had ex-parte communications with the respondents private local attorney and “intimate partner” Jon McMullen, when the petitioner filed a motion for contempt on the respondent for custodial interference/parental alienation stating “she’s 18” despite the court orders were still in effect. This clearly demonstrates case-fixing while attorney Jon McMullen, a Clark County and Washington Appeal Court officer of the courts conspired with his “intimate partner” the respondent Craig Swan and Judge Camara Banfield to abuse their authority and improperly follow the tax laws in place at the time, unlawfully fining the petitioner and unlawfully incarcerating her for 5 nights! The IRS determines federal tax rules, including tax credits for dependents. The IRS tax laws take precedence in federal matters and regulations of federal taxation which supersede state laws. The Clark County Superior Court and Court of Appeals erred in abusing their discretion in finding the petitioner in

contempt of court for failing to comply with the child support order and ordering her to amend her 2021 tax return during the pandemic. The American Rescue Plan Act eligibility for claiming a dependent for child tax credit, earned income tax credit (EITC) and the recovery rebate credit stimulus payments for dependents included that the child must have lived with the parent for more than half the year which the respondent failed to meet since Faith did not visit him in TX during 2020 and only summer visitation for two months during 2021. Washington state was mandated by Governor Inslee, to cooperate and work within the new tax laws established by the federal government and align with IRS directives even if there was a state court order, as the federal IRS will not enforce it and follow the pandemic tax laws instead. The petitioner has faithfully followed all Clark County Superior Court child support orders until the pandemic. This was not contempt of the courts orders, RCW 7.21.010 (1) "contempt of court" means **intentional** (a) disorderly, contemptuous, or insolent behaviour toward the judge while holding the court, tending to impair its authority, or to interrupt the due course of a trial or other judicial proceedings; (b)

disobedience of any lawful judgment, decree, order, or process of the court;

(2) "Punitive sanction" means a sanction imposed to punish a past contempt of court for the purpose of upholding the authority of the court. RCW 7.21.050 punitive sanctions-fines (5) if the defendant is found guilty of contempt of court under this section, the court may impose for each separate contempt of court a fine of no more than five thousand dollars or imprisonment for up to three hundred sixty-four days, or both. The Appeals court erred stating on page 8, "the superior court **only** ordered Sheila to pay the \$6,000 (an amount close to the \$7,100 in losses claimed by Craig)." "Considering the record as a whole, it is clear the superior court ordered Sheila to pay the \$6,000 to compensate Craig for his losses once the loss could not be remedied by amending the tax returns." The petitioner has already paid the respondent \$1,000 in fines ordered by the commissioner on 02/01/2023 for filing Faith on her 2020 tax return and should be refunded. The order for the petitioner to pay an additional \$6,000 sanctions for failing to comply with the commissioner's orders should be vacated as the petitioner has demonstrated that the superior court violated

federal tax laws, denied due process and sanctions were clearly punitive, not moot per the Appeals court. The Appeals court erred declining to review and address this matter properly. The IRS tax laws and relief measures during the pandemic took precedence over Washington state laws in matters such as stimulus payments, unemployment benefits, child tax credits (CTC), earned income tax credits (EITC) and filing deadlines, and these federal rules applied uniformly across all states, including Washington. Washington as we know, does not have a state income tax with state-specific tax credits for dependents. Therefore, only federal tax law applied when determining who could claim tax credits for dependents based on federal eligibility laws during the pandemic. Claiming Faith as a dependent for tax credits during the pandemic governed by federal government IRS, governed eligibility mandated laws not Washington state laws and were clearly the petitioners right by law to claim Faith on both the 2020 and 2021 income tax returns. Federal law has the authority in matters related to national tax policy, and state laws must comply with and adjust to those federal requirements, which is exactly what Governor Inslee did.

These are the facts the petitioner was trying to communicate with the respondent and prevent any further court litigation proceedings. The respondent was given multiple opportunities to respond to the petitioner's emails, text messages and phone calls to have a conversation to discuss these changes enacted by the federal government during the pandemic but chose to ignore these requests, including calling Mr. Cubano himself for free help clarification or even a three way conference call with the professional tax payor advocate Carlos Cubano. Respondent was informed of the new federal income tax laws. Respondent could have simply called the Internal Revenue Department independently himself to explain the situation requesting guidance if he needed help, did not understand or disagreed with the information the petitioner had emailed him regarding the new federal tax laws. The IRS pandemic related changes to tax filings were significant for my family including unemployment benefits we needed after my full-time RN position was eliminated when the clinic was forced to close, the federal pandemic unemployment compensation (FPUC) benefits, and tax credits and deferrals were all federally mandated. These were all

designed to support families and businesses during the pandemic and Washington state had to comply with these federal guidelines. The respondent had no legal right to claim Faith on his married filing single taxes for 2020 or 2021, thus the petitioner did not violate the law and did not deserve contempt of court punitive sanctions plus incarceration of 5 nights! However, Respondent would not respond refusing to cooperate to my request after repeated emails, text messages and phone calls sending IRS documents with the qualifications/eligibility **requirements** needed in order to claim a dependent on the federal income tax return. Due to respondents passed failures to file tax returns and pay taxes in 2006, 2007 and 2008 and because the petitioner wanted to follow the new laws accurately preventing **ANY** mistakes and in the best interest of Faith, petitioner erred on the side of caution and contacted the IRS Tax Payor Advocates Office seeking clarification with the new tax mandates Congress had passed. After lengthy discussion with IRS Tax Payor Advocate attorney Carlos Cubano, he provided the federal tax law instructions that 1) the year 2021 was an odd year and per the 4/2018

Clark County Superior Court child support orders, petitioner is entitled to claim Faith as a dependent on my 2021 tax return 2) respondent is not entitled to claim Faith as a dependent on his 2020 tax return due to Faith did not spend any parenting visitation time at all in TX for that year thus failing to qualify, 3) respondent is also unable to claim the children after he moved to TX in 2014, for years retro 2014, 2016, 2018, and for Faith in 2022 because the children only spent less than 3 months total of overnight visits in TX with him. Mr. Cubano, also instructed petitioner to file an IRS whistleblowers tax fraud complaint form 3949-A, which I faxed the next day and 4) claim Faith on my 2021 federal income taxes. This tax fraud complaint form was reviewed audited by the IRS federal government in 3/2024 and resulted in respondent and his wife purposely committing federal tax fraud, abusive tax avoidance scheme, tax evasion, false exemptions-earned income credits and deductions, unreported income/receiving untraceable cash payments, business income violations, organized crime violations, with several others including my own family members in Arkansas, engaging in illegal extortion and laundering illegal

money through a business/off-shore accounts, public corruption, false documents, embezzlement, forgery, identity theft and years of theft of a money/property inheritance gifted to the **petitioner** by her own relatives! FBI Investigations have been completed and a court hearing will soon be scheduled to prosecute the respondent, his wife and others involved in these matters.

On 12/19/2022 the week of Christmas, respondent filed a case for contempt of the 4/2018 child support court orders for Petitioner's mistake of claiming Faith as a dependent on her 2020 income tax return, almost two years later. Respondent alleged on the record, petitioner's violation of the 2020 child support order resulted in an increased tax liability for him of "\$7,146" after his tax return was rejected due to a duplicate dependent claim. The respondent claimed he was unable to obtain a printout of his original tax filing for 2020 and unable to document the difference in tax liability of \$7,146 that resulted from the petitioner claiming Faith in 2020 which violates the Washington State Rules of Evidence ER 801-806 hearsay laws. The respondent had an ordered obligation to present factual

evidence of his tax returns but failed to do so, unverified sources thus lacking credibility. The petitioner raised objections for these violations during the court hearings but were ignored The Clark County Superior Court judges rulings and the Washington Court of Appeals Division II unpublished opinion rulings are based on alleged improper admission of hearsay evidence based on assumptions rather than concrete proof thus misapplying and violating evidentiary laws in Washington.

The notice of recusal of the judge was based on these grounds and when the judge refused to allow a hearing for the petitioners motion contempt of court on the respondent for custodial interference/parental alienation and regarding hearsay evidence abusing discretion, violations of the petitioners constitutional rights, despite the petitioners objections in court. The IRS provided clear instructions on processes to review the tax return if it was rejected in order to dispute the dependent claim by filing form 886-H-DEP but chose not to simply because after reading the IRS documents I sent him, he was made fully aware of the petitioner's right to claim the dependent child on her 2020 and 2021 taxes but chose to

repeatedly misuse the legal system and file an abusive litigation claim to cause the petitioner, a domestic violence survivor, with more court proceedings to harass, intimidate, control, cause more unnecessary financial burdens, abusing the process using the courts as a weapon against the petitioner. Washington rules of civil procedure (CR11), imposes monetary sanctions against persons for filing abusive lawsuits and I am requesting the Courts order this for petitioners defending against this case. I was denied a protection order against the respondent in the Clark County Superior Court for protection, for ongoing harassment, stalking and bar the respondent from filing further lawsuits without the Court's permission. The respondent has since literally hired a "hitman," his "intimate partner" local attorney Jon McMullen to attempt to unalive the petitioner!!! They are both facing criminal prosecution including prison.

CONCLUSION

The petitioner ask the Courts to consider retracting false statements, reversing and vacating contempt of court charges, refunding \$1,000 fine

previously paid to the respondent on 2/2023 and compensate for the 5 nights of unlawful punitive incarceration. Pursuant to RAP 18.1, the petitioner requests an award of trial court fees and costs in defending this matter since 12/19/2022 and the costs incurred to bring the case to the Washington Appeal Court. State v. Dye, 178 Wash. 2d 541, 548, 309 P.3d 1192, 1196 (2013).

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

Petitioner certifies this document is in compliance, timely filed with 2,371 words, excluding those portions exempt under RAP 18.17(b)(c)(2).

Dated this 13th day of March, 2025.

Respectfully submitted,

Sheila R. Swan
212 N 33rd Ct.
Ridgefield, WA 98642
360.991.2141

CERTIFICATE OF SERVICE

I, Sheila R. Swan, hereby certify on the date set forth above, I electronically filed the petitioners motion for discretionary review of the Washington State Court of Appeals Division II-Unpublished Opinion and electronically served the respondent via court approved email communication to craigcswan@gmail.com.

SHEILA SWAN - FILING PRO SE

March 13, 2025 - 2:56 PM

Transmittal Information

Filed with Court: Court of Appeals Division II
Appellate Court Case Number: 59910-4
Appellate Court Case Title: Sheila Swan, Appellant v. Craig Swan, Respondent
Superior Court Case Number: 07-3-01846-5

The following documents have been uploaded:

- 599104_Motion_20250313145320D2118449_6112.pdf
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Washington Supreme Court Motion for Discretionary Review

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212 N 33rd Ct.
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Phone: (360) 852-4405

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February 11, 2025

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

DIVISION II

In the Matter of the Marriage of:

SHEILA RENEE SWAN,

Appellant,

v.

CRAIG CHRISTOPHER SWAN,

Respondent.

No. 59910-4-II

UNPUBLISHED OPINION

PRICE, J. — Sheila Swan appeals the superior court’s orders finding her in contempt for violating the superior court’s final child support order. We affirm.

FACTS

In 2018, the superior court entered a final order modifying child support for C.S. and F.S., the children of Sheila and Craig Swan.¹ Among its provisions, the final child support order provided that the parents had the right to claim F.S. as a dependent on their federal taxes on alternating years. Craig was entitled to this tax benefit on even years, Sheila on odd years.

On January 11, 2023, Craig filed a motion for contempt alleging that Sheila had improperly claimed F.S. as a dependent on her 2020 tax return, contrary to the terms of the child support order. Craig alleged Sheila’s violation of the child support order resulted in an increased tax liability for him of \$7,146. In support of the motion for contempt, Craig included an email exchange with

¹ Because Sheila and Craig Swan share the same last name we use their first names for clarity. We intend no disrespect.

Sheila in which she stated that she claimed F.S. as a dependent in 2020 by accident. In the email, Sheila agreed that Craig could claim F.S. in 2021. But notwithstanding this agreement, once again, Sheila claimed F.S. as a dependent in 2021. This time, however, Sheila did not say it was an accident—Sheila told Craig that she was entitled to claim F.S. in 2021 because, under federal tax law, F.S. was not a qualifying child for Craig. The hearing on the motion for contempt was heard on January 25.

At the hearing, Sheila argued that she was not in contempt because the Internal Revenue Service (IRS) informed her that she had the right to claim F.S. under the federal tax code. The superior court commissioner explained that the federal tax law applies unless a Washington court specifically orders something different. And here, because of the terms of the child support order, Sheila was required to allow Craig to claim F.S. as an exemption in even years. Accordingly, the commissioner found that Sheila violated the child support order by claiming F.S. in 2020. The commissioner set the case over until February 1 for presentation of the order and to allow Craig to present documentation supporting the alleged increased tax liability of \$7,146.

At the February 1 hearing, Craig told the commissioner that he was unable to obtain a printout of his original tax filing for 2020 and, therefore, could not document the difference in tax liability resulting from Sheila wrongfully claiming F.S. in 2020. So, instead of awarding monetary damages, the commissioner decided to order Sheila to file an amended tax return for 2021 so that Craig could claim F.S. for 2021. The commissioner entered a written order finding Sheila in contempt which required Sheila to pay \$1,000 in sanctions and to file an amended 2021 tax return by February 22.

Sheila apparently failed to comply with the order. In June 2023, Craig filed another motion for contempt. In support of his motion, Craig alleged that, instead of amending her 2021 tax return as ordered, Sheila had reported him for attempted tax fraud. She also initiated a tax investigation against Craig and refused to amend her 2021 tax return until the investigation was completed. In response, Sheila stated she was continuing to comply with federal tax law and the advice of tax professionals, including the IRS Tax Payor Advocate who instructed her to file a fraud complaint regarding Craig's attempt to claim F.S. as a dependent.

Craig's new contempt motion was heard by a superior court judge on July 14. At the hearing, Sheila continued insisting that she was not refusing to comply with the commissioner's order but was trying to comply with federal law and the instructions of the IRS. The judge rejected Sheila's excuse and again required her to file an amended 2021 tax return. The judge further ordered that Sheila pay \$50 per day until the amended tax return was filed. The judge set a review hearing for September 8.

Still refusing to file an amended 2021 tax return, Sheila filed a notice of disqualification against the judge. At the September 8 review hearing, the judge noted the filing of Sheila's notice of disqualification, but because discretionary rulings had already been made in the case, the judge refused to remove herself. Sheila then repeated her earlier argument that she was following federal tax law and that the superior court did not have the authority to order her to act contrary to what the IRS tax advocate instructed her to do.

Ultimately, the judge became convinced that Sheila was going to continue to refuse to amend her 2021 tax return. Thus, the judge appointed an attorney to represent Sheila and set the matter for a hearing to decide whether Sheila should be jailed for refusing to comply with the superior court's orders.

Sheila still refused to amend her tax return. On November 3, the judge remanded Sheila into custody and set another review hearing five days later on November 8. When Sheila continued to refuse to amend her tax returns after five days in jail, the judge ordered Sheila released from custody. At that point, instead of continuing to require Sheila to amend her tax return, the judge decided to enter a monetary judgment against Sheila so Craig could "get the money back for your—whatever you didn't get in your taxes." Verbatim Rep. of Proc. (VRP) at 100. After Craig told the superior court he could not produce a specific figure, the superior court ordered Sheila to pay \$6,000 within 60 days.

Sheila appeals.

ANALYSIS

Sheila raises numerous errors related to the superior court's contempt orders. We address four alleged errors: (1) the commissioner erred in finding her in contempt because the federal tax law supersedes the final child support order, (2) the judge erred in refusing to abide by her notice of disqualification, (3) the judge erred by imposing \$6,000 in sanctions against her for the

contempt, and (4) the judge erred by incarcerating her for five days as a sanction for her failure to comply with the superior court's orders.²

A. CONTEMPT FINDING

Sheila argues that the commissioner improperly found her in contempt because the federal tax law supersedes the final child support order. We disagree.

“We review a trial court's decision in a contempt proceeding for an abuse of discretion.” *In re Marriage of Ecklund*, 143 Wn. App. 207, 212, 177 P.3d 189 (2008). A trial court abuses its discretion by exercising its discretion on untenable grounds or for untenable reasons. *Id.* We review questions of statutory interpretation de novo. *Jametsky v. Olsen*, 179 Wn.2d 756, 761, 317 P.3d 1003 (2014).

² Sheila also raised numerous issues related to allegations of abusive use of conflict and interference with the parenting plan, prior allegations of domestic violence, stalking, harassment, conspiracy, and intentional infliction of emotional harm. These allegations are outside the scope of the orders on appeal and the factual assertions underlying them are unsupported by the record on appeal. *See* RAP 2.4(a) (Generally, this court will review the decision designated in the notice of appeal.); RAP 10.3(a)(5) (“Reference to the record must be included for each factual statement.”). Accordingly, we do not further address the assignments of error related to these allegations.

Further, Sheila argues that the superior court erred under Clark County Superior Court Local Court Rule 4.1(h)(1) because a motion for contempt should have been heard by the assigned family law judge rather than a commissioner. Clark County LCR 4.1(h)(1) (“The following types of cases shall be heard by the assigned family law judge on their motion dockets or calendar and shall not be set on a commissioner's dockets or calendar: . . . Post-Final Order Motions (including but not limited to Motions for Contempt, or to Enforce or Clarify Final Orders) . . .”). However, this section of the local court rule was not effective until September 2023, several months after the initial motion for contempt was heard by the superior court commissioner. Accordingly, Clark County LCR 4.1(h)(1) did not apply at the time the motion for contempt was heard by the superior court Commissioners (January-July 2023).

RCW 26.09.050(1) requires the superior court to “make provision for the allocation of the children as federal tax exemptions” It is well-established that domestic relations are an area in which states have a particular interest and, therefore, federal tax law does not preclude the Washington state courts from retaining authority to order an allocation for claiming children as federal tax exemptions. *In re Marriage of Peacock*, 54 Wn. App. 12, 16, 771 P.2d 767 (1989).

Although Sheila relies on changes to the federal tax law that occurred since 2020, she has not identified any language in the tax law that demonstrates Congress now intends to preempt state authority in allocating federal tax exemptions for children. *See id.* at 15-16. Thus, the commissioner did not abuse their discretion in finding that Sheila was in contempt for failing to comply with the child support order (which allowed Craig to claim F.S. as a federal tax exemption in 2020) and ordering her to amend her 2021 tax return to allow Craig to claim F.S.

B. DISQUALIFICATION OF SUPERIOR COURT JUDGE

Sheila also argues that the judge erred by refusing to abide by her notice to disqualify the judge. We disagree.

RCW 4.12.040 provides that no superior court judge will hear a case if the judge has been disqualified under RCW 4.12.050. RCW 4.12.050 provides, in relevant part:

(1) Any party to or any attorney appearing in any action or proceeding in a superior court may disqualify a judge from hearing the matter, subject to these limitations:

(a) Notice of disqualification must be filed and called to the attention of the judge before the judge has made any discretionary ruling in the case.

Here, Sheila attempted to disqualify the judge in August—a month after the superior court had heard Craig’s motion for contempt in July. At the contempt hearing in July, the judge made several discretionary rulings, including a finding that Sheila was in contempt for failing to comply

with the commissioner's order to amend her 2021 tax return. These rulings necessarily involved an exercise of the judge's discretion. Because the judge had already made discretionary rulings in the case, the superior court judge could not be disqualified under RCW 4.12.050. Thus, the judge properly rejected the notice to disqualify.

C. MONETARY SANCTIONS

Next, Sheila argues that the judge improperly ordered her to pay \$6,000 in punitive sanctions. We disagree.

A superior court may impose sanctions for contempt of court. RCW 7.21.020. Sanctions may be either remedial or punitive. RCW 7.21.030, .040. Remedial sanctions may be imposed after notice and a hearing. RCW 7.21.030. Punitive sanctions may only be imposed after complying with all the procedural requirements of RCW 7.21.040. In addition to remedial sanctions authorized by RCW 7.21.030, the superior court may "order a person found in contempt of court to pay a party for any losses suffered by the party as a result of the contempt and any costs incurred in connection with the contempt proceeding, including reasonable attorney's fees." RCW 7.21.030(3).

Here, Sheila characterizes the \$6,000 imposed by the superior court as a punitive sanction, but we disagree. Initially, the commissioner intended to compensate Craig for the losses resulting from Sheila improperly claiming the tax exemption for F.S. Craig estimated the difference in taxes owed was approximately \$7,100 but, ultimately, was unable to produce documentation supporting the specific amount of the loss. Because Craig could not produce documentation of the loss, the commissioner determined an appropriate remedy would be to order Sheila to amend her tax return so Craig could subsequently amend his tax return. However, when Sheila refused to comply with

the court order to amend her tax return, the superior court only ordered Sheila to pay the \$6,000 (an amount close to the \$7,100 in losses claimed by Craig). Considering the record as a whole, it is clear that the superior court ordered Sheila to pay the \$6,000 to compensate Craig for his losses once the loss could not be remedied by amending the tax returns.

Because the \$6,000 was ordered to compensate Craig for the losses resulting from Sheila's refusal to comply with the court's orders, the sanction is properly characterized as a remedial sanction under RCW 7.21.030(3), not a punitive sanction. Accordingly, the superior court was not required to comply with the procedural requirements of RCW 7.21.040.

D. IMPRISONMENT FOR FAILURE TO COMPLY WITH SUPERIOR COURT'S ORDERS

Finally, Sheila argues that the judge erred by ordering her incarcerated for failure to comply with the commissioner's order to amend her 2021 tax return. Because this issue is moot, we decline to review it.

An issue is moot if a court can no longer provide effective relief. *See Maldonado v. Maldonado*, 197 Wn. App. 779, 790, 391 P.3d 546 (2017). An issue that is moot is generally dismissed. *See* RAP 18.9(c).


Here, Sheila has already been released from jail. Therefore, there is no further relief this court can grant, making this issue moot. Accordingly, we decline to address it.

CONCLUSION

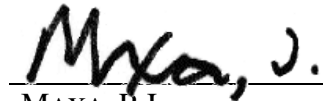
The superior court commissioner did not err by finding Sheila in contempt for failing to comply with the child support order which allowed Craig to claim the federal tax exemption for F.S. on even years. The superior court judge did not err by denying Sheila's motion for disqualification or by ordering Sheila to pay \$6,000 in sanctions for failing to comply with the

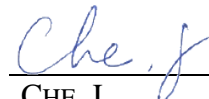
commissioner's order. And whether the superior court erred by sanctioning Sheila to confinement in jail is moot. Accordingly, we affirm the superior court's orders.

A majority of the panel having determined that this opinion will not be printed in the Washington Appellate Reports, but will be filed for public record in accordance with RCW 2.06.040, it is so ordered.


PRICE, J.

We concur:


MAXA, P.J.


CHE, J.