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98657-6

Form 9. Petition for Review [Rule 13.4(d)]

FILED Court of Appeals Division I State of Washington 6/15/2020 8:00 AM

Court of Appeal Cause No. 78999-6-I

IN THE SUPREME COURT OF THE STATE OF WASHINGTON

CHAO LIU, Respondent
v.
JUNHUA CHANG, Petitioner
PETITION FOR REVIEW
Attorney for Petitioner Junhua Chang (Pro Se)
WSBA NoAddress:
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Seattle WA 98100

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A. IDENTITY OF PETITIONER

Pursuant to Washington Rule of Appellate Procedure 13.4, Petitioner Junhua Chang (the Petitioner) hereby asks this court to accept review of the Court of Appeals decision termination review designated in Part B of this petition in this matter, Chao Liu v. Junhua Chang (May. 14, 2020).

B. COURT OF APPEALS DECISION

Petitioner Junhua Chang, seeks review of the Court of Appeals decision entered on April 20, 2020, affirming the trial court's order awarding the Respondent 100% of the parties' family home valued at \$566,649, and giving the Petitioner his Bitcoin Account valued at \$328,903, despite expert witness' valuation of the Petitioner's Bitcoin Account as 0 at trial.

A copy of the decision is in the Appendix 1. A copy of the order denying petitioner's motion for reconsideration is in the Appendix 2.

C. ISSUES PRESENTED FOR REVIEW

Should the Court vacate trial court's order considering that there are significant irregularities in the trial procedures?

Should the Court vacate trial court's order considering that the trial court has made significant errors in assessing the Petitioner's Bitcoin Account value at trial?

D. STATEMENT OF THE CASE

The Respondent filed for divorce in June 2017, and the case went into trial without going through the mandatory Alternative Dispute Resolution (ADR) process.

The Petitioner has invested and later sold all his Bitcoin holdings prior to

divorce proceedings, and presented all his Bitcoin transaction documentation showing that he had no Bitcoin holdings at trial.

The court valued the Petitioner's Bitcoin assets at \$328, 903 at trial, and awarded the parties' family home valued at \$566,649 to the Respondent and gave the Petitioner his Bitcoin account which expert witness valued at 0 at trial.

The Petitioner appealed the trial court's Final Divorce order, contending that the court has abused its discretion by assigning significant wrong values of his Bitcoin assets at trial.

The Court of Appeals entered its Opinion on April 20, 2020. The Opinion concludes that the trial court did not abuse its discretions.

The Court of Appeals Opinion holds that the trial court's finding that Petitioner owned 53+ Bitcoin at the time of trial was within the acceptable range of credible evidence.

Expert witness valued the Petitioner's Bitcoin holdings at trial was 0. Appendix 4.

The Petitioner seeks review in this court.

E. ARGUMENT WHY REVIEW SHOULD BE GRANTED

The Petitioner respectfully requests that the Court to grant review of the case and vacate Final Divorce Order entered on August 30, 2018. Appendix 3.

There are significant irregularities and errors in trial proceedings, which the Court of Appeals may have overlooked or misapprehended. The trial court did not follow all court rules in issuing its Final Divorce Order. Appendix 3.

I. King County Superior Court Local Court Rules Mandates Alternative Dispute Resolution (ADR) for All cases

There are significant irregularities in trial court proceedings as Local Civil Rule and Local Family Law Rule have been violated (LCR 16 and LFLR 16)

LCR 16. Pretrial Deadlines and Procedures

Local Civil Rule

- (b) Alternative Dispute Resolution (ADR) All cases. See also LCR 4.
- (1) Unless excused by (1) an order signed by the judge to whom a case is assigned or (2) a family law commissioner in the case of a family law matter, or (3) the Order Setting Case Schedule issued does not, itself, provide for a deadline for participating in ADR, the parties in every case governed by an order setting case schedule as set forth by LCR 4(b) shall participate in a settlement conference or other alternative dispute resolution process conducted by a neutral third party.

LFLR 16. Alternative Dispute Resolution (ADR)

Local Family Law Rule

(a) Alternative Dispute Resolution Required. Except in cases involving domestic violence, child support only modifications (RCW 26.09.175), or where waived by a court order, the parties in every case shall participate in a settlement conference, mediation or other alternative dispute resolution process conducted by a neutral third person no later than thirty (30) days before trial.

The parties didn't go through Alternative Dispute Resolution mandated by Local Civil Rule and Local Family Law Rule before trial. Superior Court Civil Rules CR 59 (a) states irregularity in the proceedings of the court as ground for New Trial or Reconsideration.

Superior Court Civil Rules CR 59 NEW TRIAL, RECONSIDERATION, AND AMENDMENT OF JUDGMENTS

- (a) Grounds for New Trial or Reconsideration. On the motion of the party aggrieved, a verdict may be vacated and a new trial granted to all or any of the parties, and on all issues, or on some of the issues when such issues are clearly and fairly separable and distinct, or any other decision or order may be vacated and reconsideration granted. Such motion may be granted for any one of the following causes materially affecting the substantial rights of such parties:
- (1) Irregularity in the proceedings of the court, jury or adverse party, or any order of the court, or abuse of discretion, by which such party was prevented from having a fair trial.

The Petitioner respectfully requests the Court to grant review and vacate the Final Divorce Order entered by trial court on August 30, 2018 and assign the case to a new judge, considering that there are significant irregularities in trial court's proceedings and order the parties to go to mandatory Alternative Dispute Resolution (ADR) before trial.

II. Trial Court Made Significant Error in Assessing the Value of Petitioner's Bitcoin Account at Trial

There are significant errors in trial court's valuation of the Petitioner's Bitcoin account at trial.

Expert declarations support the Petitioner's claim that he did not own any Bitcoin at trial. Appendix 4.

DECLARATION OF ARIK K. VAN ZANDT IN SUPPORT OF VACATING FINAL DIVORCE ORDER

Therefore, Mr. Chang's total Bitcoin balance between the Coinbase wallet/address and the Multibit wallet/address would be at most 0.221574, as of the Date of Separation; the total Bitcoin balance as of the Final Order was 0.0, with the Coinbase wallet/address balance of 0.0 and the Multibit wallet/address balance of 0.0 of August 30, 2018.

The Bitcoin address that I have reviewed and exported from publicly available information provided the full detail of the Bitcoin account activity, and is a more accurate and complete representation of Mr. Chang's Bitcoin wallet, as it shows complete transaction activity beyond the May 1, 2015 date when the Multibit platform stopped updating the account activity.

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

The Petitioner respectfully requests the Court to grant review of the matter and vacate the Final Divorce Order entered by trial court on August 30, 2018, considering that there are significant errors in trial court's valuation of the Petitioner's Bitcoin account.

III. Trial Court's Disposition of the Parties' Assets Does Not Appear Just and Equitable

Washing State Law mandates that the court shall, without regard to misconduct, make such disposition of the property and the liabilities of the parties, either community or separate, as shall appear just and equitable after considering all relevant factors. RCW 26.09.080

Disposition of property and liabilities—Factors.

In a proceeding for dissolution of the marriage or domestic partnership, legal separation, declaration of invalidity, or in a proceeding for disposition of property following dissolution of the marriage or the domestic partnership by a court which lacked personal jurisdiction over the absent spouse or absent domestic partner or lacked jurisdiction to dispose of the property, the court shall, without regard to misconduct, make such disposition of the property and the liabilities of the parties, either community or separate, as shall appear just and equitable after considering all relevant factors including, but not limited to:

- (1) The nature and extent of the community property;
- (2) The nature and extent of the separate property;
- (3) The duration of the marriage or domestic partnership; and
- (4) The economic circumstances of each spouse or domestic partner at the time the division of property is to become effective, including the desirability of awarding the family home or the right to live therein for reasonable periods to a spouse or domestic partner with whom the children reside the majority of the time.

However, due to significant errors in trial court's valuation of the Petitioner's Bitcoin Account at trial, the court did not make such disposition of the property and the liabilities of the parties, either community or separate, as shall appear just and equitable. The Respondent was awarded the parties' family home valued at \$566,649, while the Petitioner was given his empty Bitcoin Wallet valued at \$328, 903, which in fact had value of 0 at trial according to expert witness declaration. Appendix 4.

F. CONCLUSION

For the reasons stated above, the Petitioner respectfully requests that the Court:

- (1) grant this petition for review;
- (2) vacate the Final Divorce Order entered by the trial court on Aug 30, 2018, and
- (3) assign the case to a new judge and order the parties to go to mandatory Alternative Dispute Resolution (ADR) before setting another trial.

Date: June 15, 2020

Respectfully submitted,

Junhowa Chry

Junhua Chang (Pro Se)

[Name of attorney]

Attorney for Petitioner

WSBA No.

APPENDIX NO. 1

UNPUBLISHED OPINION

Chao Liu v. Junhua Chang (Apr. 20, 2020)

RICHARD D. JOHNSON, Court Administrator/Clerk

The Court of Appeals
of the
State of Washington
Seattle

DIVISION I One Union Square 600 University Street 98101-4170 (206) 464-7750 TDD: (206) 587-5505

April 20, 2020

Junhua Chang 111 Terry Ave N #508 Seattle, WA 98109 junhuac@hotmail.com Chao Liu 15613 NE 1st Place Bellevue, WA 98008

CASE #: 78999-6-I

Chao Liu, Respondent v. Junhua Chang, Appellant King County, Cause No. 17-3-03503-7 SEA

Counsel:

Enclosed is a copy of the opinion filed in the above-referenced appeal which states in part:

"Affirmed."

Counsel may file a motion for reconsideration within 20 days of filing this opinion pursuant to RAP 12.4(b). If counsel does not wish to file a motion for reconsideration but does wish to seek review by the Supreme Court, RAP 13.4(a) provides that if no motion for reconsideration is made, a petition for review must be filed in this court within 30 days.

In accordance with RAP 14.4(a), a claim for costs by the prevailing party must be supported by a cost bill filed and served within ten days after the filing of this opinion, or claim for costs will be deemed waived.

Should counsel desire the opinion to be published by the Reporter of Decisions, a motion to publish should be served and filed within 20 days of the date of filing the opinion, as provided by RAP 12.3 (e).

Sincerely,

Richard D. Johnson Court Administrator/Clerk

LAW

Enclosure

c: The Honorable Susan Craighead

FILED 4/20/2020 Court of Appeals Division I State of Washington

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

	Respondent,)	DIVISION ONE
٧.)	UNPUBLISHED OPINION
JUNHUA CHANG,)	
	Appellant.)	

PER CURIAM. — Junhua Chang appeals a decree of dissolution. He challenges the trial court's property distribution, consideration of Bitcoin assets, and maintenance award. Because Chang fails to comply with the Rules of Appellate Procedure and, in any event, does not demonstrate an abuse of discretion, we affirm.

FACTS

In 2002, Junhua Chang married Chao Liu in Beijing, China. They lived in a condominium provided by Chang's employer. They subsequently moved to the United States, purchased a house in Bellevue, and had two children.

Chang is currently a software engineer with two master's degrees and earns between \$15,000 and \$17,500 per month. Chang also started four companies (General Computer Inc., General Group, Lightening Network LLC, and Lightening Express LLC), none of which are profitable. Liu works for the Seattle School District as a payroll technician earning \$3,400 per month.

In 2012, Chang left Liu and their children in Bellevue to start a company in Beijing. Chang and Liu discussed dissolving their marriage at that time, but reconciled when he returned to the United States in 2013 after his start-up failed.

Since 2012, Chang has had at least three extramarital romantic relationships. He used community income to support his girlfriends, giving one \$4,000 per month. He also used community income to purchase gifts and to rent hotel rooms and apartments for his girlfriends. He spent up to \$174,698 on these relationships.

In June 2017, Liu filed a petition for dissolution. The assets before the court included the Bellevue house, four motor vehicles, Chang's four businesses, Chang's Bitcoin account, and the parties' retirement accounts. Chang claimed Liu also received rental income from the condominium. Liu asked the court to award her the Bellevue house and to award Chang the Bitcoin account.

At the time of trial, the house was valued at \$863,895, but had \$297,246 in liens against it. The parties disputed ownership of the Beijing condominium. Liu testified that Chang's former employer, the Beijing Institute of Technology, owned it, but that she and Chang leased it to students and family members for a number of years. Chang, on the other hand, testified that he purchased the condominium and that Liu receives rental income from it.

Much of the trial focused on Chang's acquisition of Bitcoins during the marriage. In November 2017, Liu took a photograph of Chang's computer screen showing his MultiBit Classic Bitcoin Wallet with 53.21 Bitcoin valued at \$504,766. A May 2018 email from Chang contained screenshots of transactions for the Bitcoin wallet and showed the

same number of Bitcoins but with a lower value.¹ Chang testified that he sold all of the Bitcoin by 2015 and that the Wallet's balance was actually zero at the time of trial. He claimed the screenshots Liu provided were from obsolete software that stopped working before he transferred and sold his Bitcoin.

The court found that, "overall," Chang was not credible and that it could not determine "to what extent he was lying or delusional." The court found that Liu presented compelling evidence that Chang had 53+ Bitcoin as of May 2018 and Chang provided no evidence to support his claim that he had no Bitcoin. The court valued the Bitcoin at \$328,903 as of June 24, 2018, and awarded it to Chang "because the court has no viable way to transfer it to the wife." The court declined to rule on the ownership of the Bejing condominium or past rents for the condominium. The court found that neither party had an equity interest in the condominium and that there was no proof that Liu receives income from it.

The court further found that Chang's use of community income in his extramarital relationships constituted "waste" of community assets in the amount of \$174,698. Accordingly, the court put that amount "on his side of the ledger," finding that Chang "got the entire benefit of that, because he got the benefit of spending time with his girlfriends."

After considering the disparity in the parties' current and potential earnings, the court concluded that "an unequal division of assets is warranted in this case." Noting the parties had very few assets, the court found:

While this is a no-fault state, and the court cannot award money based on the husband's bad behavior, the court does note that giving the wife more than half of the community assets will help to make up in some way for the

¹ The May 2018 emails were admitted as Exhibit 57, but the exhibit has not been designated on appeal.

husband's having spent community assets on unproductive projects or simply on girlfriends.

The court then awarded the Bellevue house to Liu, explaining:

The court cannot go back and award the money the husband spent on girlfriends, or took out in cash, to the wife. That money is simply gone. It cannot award the Bitcoins, because their nature is that they are untraceable, and the court has no way to reach them. The court will therefore award the house to the wife

The court also awarded Lui one of the parties' cars and her retirement accounts. The court awarded Chang the value of the Bitcoin account and the other three cars.² This resulted in a property distribution of 55.41% to Liu and 44.59% to Chang. In making this determination, the court stated, "This is actually a lower ratio [for Liu] than the court would otherwise find appropriate, but there are no other assets to award her."

The court awarded Liu maintenance of \$3,000 per month for five years "based on the wife's needs and husband's ability to pay." Chang appeals.

DECISION

RAP Violations

Initially, we address Chang's noncompliance with our Rules of Appellate Procedure (RAP). "[P]ro se litigants are bound by the same rules of procedure and substantive law as attorneys." Westberg v. All-Purpose Structures Inc., 86 Wn. App. 405, 411, 936 P.2d 1175 (1997). Failure to comply with the RAP and related case law may preclude review. State v. Marintorres, 93 Wn.App. 442, 452, 969 P.2d 501 (1999). For example, arguments unsupported by references to the record or citation to authority need not be considered. Cowiche Canyon Conservancy v. Bosley, 118 Wn.2d 801, 809, 828 P.2d 549 (1992). Appellate courts are not required to search

² The court also awarded Chang his four businesses but noted they do not seem to make any money or have any assets.

the record to locate portions relevant to a litigant's arguments. Mills v. Park, 67 Wn.2. 717, 721, 409 P.2d 646 (1966). And conclusory claims presented without meaningful argument also need not be considered. State v. Rafay, 168 Wn.App. 734, 843, 285 P.3d 83 (2012). Chang's opening and reply briefs violate several of these principles.

RAP 10.3(a)(5) requires the appellant's brief to include "[a] fair statement of the facts and procedure relevant to the issues presented for review, without argument. Reference to the record must be included for each factual statement." Chang's statement of the case contains no references to the record. And with few exceptions, the argument section of his briefs violate RAP 10.3(a)(6), which requires "argument in support of the issues presented for review, together with citations to legal authority and references to relevant parts of the record." Finally, Chang has failed provide portions of the record necessary for review. Taken together, these omissions are fatal to Chang's appeal. Moreover, as discussed below, his arguments on appeal lack merit.

Property Distribution

Chang challenges the trial court's property distribution, arguing that the court abused its discretion by awarding Liu the majority of the assets, giving her the family home, and leaving him with an empty Bitcoin account.

We review a trial court's property division following a dissolution for manifest abuse of discretion. <u>In re Marriage of Muhammad</u>, 153 Wn.2d 795, 803, 108 P.3d 779 (2005). "A trial court abuses its discretion if its decision is manifestly unreasonable or based on untenable grounds or untenable reasons." <u>In re Marriage of Littlefield</u>, 133 Wn.2d 39, 46-47, 940 P.2d 1362 (1997).

In dissolution proceedings, a trial court has broad discretion to make "just and equitable distribution of property based on the factors enumerated in RCW 26.09.080."

In re Marriage of Wright, 179 Wn. App. 257, 261, 319 P.3d 45 (2013). These factors include, but are not limited to: "(1) The nature and extent of the community property; (2) The nature and extent of the separate property; (3) The duration of the marriage or domestic partnership; and (4) The economic circumstances of each spouse or domestic partner at the time the division of property is to become effective." RCW 26.09.080.

"Just and equitable distribution does not mean that the court must make an equal distribution." In re Marriage of DewBerry, 115 Wn. App. 351, 366, 62 P.3d 525 (2003). "A just and equitable division 'does not require mathematical precision, but rather fairness, based upon a consideration of all the circumstances of the marriage, both past and present, and an evaluation of the future needs of parties." In re Marriage of Larson and Calhoun, 178 Wn. App. 133, 138, 313 P.3d 1228 (2013), rev. denied, 180 Wn.2d 1011, 325 P.3d 913 (2014). "A trial court is not required to place the parties in precisely equal financial positions at the moment of dissolution." In re Marriage of Wright, 179 Wn. App. 257, 262, 319 P.3d 45 (2013).

The record demonstrates the court considered and weighed the relevant statutory factors. The court considered the nature and extent of the community and separate property, finding that

the parties have very few assets, other than the money the wife [ha]s managed to save, and the house, and the husband's Bitcoin account, because the husband seems to have either spent the money on various startup businesses which did not work out, or on girlfriends.

The court found it could not award Liu the Bitcoins because "their nature is that they are untraceable, and the court has no way to reach them."

The court also found that Chang wasted community funds and that giving Liu more than half the community assets "will help to make up in some way for the husband's having spent community assets on unproductive projects or simply on girlfriends." Because Chang does not assign error to these findings, we accept them as verities on appeal. Cowiche Canyon Conservancy v. Bosley, 118 Wn.2d 801, 808, 828 P.2d 549 (1992).

The court also considered the parties' economic circumstances, finding that Chang "makes anywhere from 4 to 5 times what the wife does, and in future years will have a vastly greater income earning ability." The court found Chang "has the ability and history of making \$17,500 per month" as a "talented and skilled software engineer," whereas Liu was just starting out as a payroll technician, earning \$3400 per month, and would not likely "earn a great deal more than this in the future." Again, Chang does not assign error to these findings, so we accept them as verities.

The court's unchallenged findings demonstrate that its property division was based on fairness and "upon a consideration of all the circumstances of the marriage, both past and present, and an evaluation of the future needs of parties." <u>Larson</u>, 178 Wn. App. at 138. Chang fails to show the trial court abused its discretion.

Bitcoin Account

Chang claims the court erred in finding he owned 53+ Bitcoins, arguing there was no evidence showing he owned Bitcoin at the time of trial. Chang points to his testimony that he sold all the Bitcoins by December 2015 to support himself. He also notes that the screenshot taken on his computer in November 2017 shows the Bitcoin Wallet software "synchronizing," and asserts this was not the final balance. Chang

further asserts that the transaction and ledger information he provided "clearly show the balance of his personal Bitcoin Wallet as 0 at trial."³

We will not overturn findings of fact if they are supported by substantial evidence in the record. In re Marriage of Katare, 175 Wn.2d 23, 35, 283 P.3d 546 (2012). Substantial evidence is "evidence sufficient to persuade a fair-minded person of the truth of the matter asserted." In re Marriage of Chandola, 180 Wn.2d 632, 642, 327 P.3d 644 (2014). We will not disturb credibility determinations or weigh evidence on appeal. In re Marriage of Fahey, 164 Wn. App. 42, 62, 262 P.3d 128 (2011). We defer to the trial court's finding if it is within the range of credible evidence. Marriage of Rockwell, 141 Wn. App. 235, 248, 170 P.3d 572 (2007).

The trial court found that Liu presented "compelling evidence" that Chang had 53+ Bitcoins in his control. Substantial evidence supports this finding. The account information Chang provided in May 2018 showed he had that amount of Bitcoin about a month before trial. Chang did not provide any evidence showing different current account values. Nor did he provide credible evidence that he no longer had the Bitcoins or that the word "synchronizing" on the screenshots meant the balances were not current. The trial court expressly found Chang's explanations about what happened to the Bitcoins not credible, stating in part:

The transaction register [Chang] provided show transfers into his personal wallet and no transfers out. The transaction register he provided for his. 2nd Bitcoin account in a company called client base, show unique link identifiers between his 2 personal accounts, which did not exist for all of the other transactions. He provided no actual account statements for either of his 2, accounts: In cross-examination, he agreed that if he took his computer [] to the court it would show that he still had 53+ Bitcoins in his account. Mr. Chang told a very complicated story about how we cannot possibly rely on this information because he no longer has that wallet due

³ This evidence was admitted as Exhibit 57, which was not designated on appeal.

to the demise of a computer program. Because of the nature of cryptocurrency, it is very difficult for anyone but the owner of the Bitcoin to establish how many Bitcoin are owned by whom at what time and at what value. The upshot is that Mr. Chang never provided any documentary evidence that he does not continue to own 53 Bitcoin if not more (his Closing suggested it was actually 60 Bitcoin).

. . . The court does not find Mr. Chang credible when he testified he no longer has the Bitcoins, when his own printouts, and screenshots, from his own computer, which he had complete control of, says he still has the Bitcoins. The court also notes that the photograph the wife took, shows the wallet actively "synchronizing with network", which indicates it was being run in November 2017, and again in May 2018. It is impossible to see why he would be actively running a program which he now claims was defective.

. . . [T]he court gave him every chance to show what had actually happened to the Bitcoins. This included him having the chance to bring his PC into court and show the court what had happened to the Bitcoins. He failed to do this. The court therefore finds that as of November 2017 and again in May 2018, he had 53+ Bitcoins.

The trial court's finding that Chang owned 53+ Bitcoin at the time of trial was within the acceptable range of credible evidence. <u>See Rockwell</u>, 141 Wn. App at 248.

Chang further contends the court erred by admitting evidence of the May 2018 email and screenshot despite his objection. Chang objected below as follows:

THE COURT: Any objection to 57?

THE RESPONDENT: Yes. So I want to clarify the original screenshot that my wife took. She used a defunct bitcoin wallet. That software has been abandoned three years ago. It doesn't show the latest balance because the company has bought by another company because they abandoned the software. So the 53 bitcoin has already been sold. It had all the transactions that will be presented.

THE COURT: Okay. But we know that we at least had -- you had 53 here when you sent the e-mail. Right?

THE RESPONDENT: Pardon me?

THE COURT: Looks like you still had 53 bitcoin when you sent this e-mail in May of 2018.

THE RESPONDENT: No, Your Honor. So it shows another -- that on May 1st, 2015, it has 53 bitcoin. It's on the exhibit, this exhibit. I think it's 57, page four. There's a clear date. It says May 1st, 2015. There is 53 bitcoins there. So –

MR. HANSEN: If I may continue, Your Honor.

THE COURT: You may. I don't see that this is an objection to the admissibility of it. You may certainly raise questions about it later.

We review a trial court's evidentiary rulings for abuse of discretion. <u>State v. Powell</u>, 126 Wn.2d 244, 258, 893 P.2d 615 (1995). The trial court correctly concluded that Chang's objection went to the weight, not the admissibility, of the evidence.

Maintenance

Chang challenges the maintenance award of \$3,000 per month for 72 months. We review a trial court's award of maintenance for abuse of discretion. In re Marriage of Zahm, 138 Wn.2d 213, 226, 978 P.2d 498 (1999). In re Marriage of Booth, 114 Wn.2d 772, 776, 791 P.2d 519 (1990). "The only limitation on the amount and duration of maintenance under RCW 26.09.090 is that the award must be 'just.'" In re Marriage of Wright, 179 Wn. App. 257, 269, 319 P.3d 45 (2013) (citing In re Marriage of Bulicek, 59 Wn. App. 630, 633, 800 P.2d 394 (1990)). "Maintenance is 'a flexible tool' for equalizing the parties' standard of living for an 'appropriate period of time.'" Wright, 179 Wn. App. at 269 (quoting In re Marriage of Washburn, 101 Wn.2d 168, 179, 677 P.2d 152 (1984)).

Chang fails to demonstrate an abuse of discretion in the court's maintenance award. The court awarded maintenance "based on the wife's needs, and the husband's ability to pay," noting Chang's monthly income of \$17,500 and Liu's monthly income of \$3,400. The court considered the length of the marriage (15 years), finding that "a ratio

of one year of maintenance to every 3 years of marriage is fair." The court also found that "at a 15 year point [in the marriage it] is appropriate to factor in the standard of living the parties could enjoy at \$150,000-\$200,000 per year, as well as solely the needs of the mother." The court found that Liu should be able to stay in the family home with the children, that she has a mortgage of \$2400, and that she "needs \$5730 per month, at minimum, which the court finds is a reasonable amount for her and the children." After considering the mortgage, Liu's net income and child support, the court determined \$3000 per month was "appropriate given the disparity in incomes."

Chang contends the court failed to consider Liu's financial resources, specifically her child support and rental incomes.⁴ As discussed above, the court considered all of Liu's sources of income, including child support. While Chang contends the court failed to consider the rental income from the Bejing condominium, the court found neither Chang nor Liu "have a property right [in the Beijing condominium] that can be bought and sold," and "there is no proof" that Liu receives "income derived from the condominium." We accept these unchallenged findings as verities on appeal.

Chang also claims the court failed to consider rental income from the Bellevue home, arguing that Liu can rent out extra rooms in that house. But the trial court made no findings about such income and Chang points to no support in the record for this claim.

Chang raises additional arguments in his reply brief that were not raised in his opening brief. We will not consider arguments raised for the first time in a reply brief.

⁴ Chang asserts that she receives \$2300 in monthly child support, though the court's findings indicate that amount is \$1505 per month. The child support order has not been designated on appeal.

Cowiche Canyon, 118 Wn.2d at 809 ("An issue raised and argued for the first time in a reply brief is too late to warrant consideration.").

Liu requests enforcement of the trial court's orders, claiming that Chang has, among other things, failed to pay attorney fees, maintenance, and child support. Enforcement matters are the province of the trial court.

Affirmed.

APPENDIX NO. 2 ORDER DENYING MOTION FOR RECONSIDERATION

Chao Liu v. Junhua Chang (May 14, 2020)

The Court of Appeals of the State of Washington

DIVISION I

One Union Square

600 University Street Seattle, WA 98101-4170 (206) 464-7750

TDD: (206) 587-5505

RICHARD D. JOHNSON, Court Administrator/Clerk

May 14, 2020

Junhua Chang 111 Terry Ave N #508 Seattle, WA 98109 junhuac@hotmail.com Chao Liu 15613 NE 1st Place Bellevue, WA 98008 binnyliu@hotmail.com

CASE #: 78999-6-I

Chao Liu, Respondent v. Junhua Chang, Appellant

Counsel:

Enclosed please find a copy of the Order Denying Motion for Reconsideration entered in the above case.

Within 30 days after the order is filed, the opinion of the Court of Appeals will become final unless, in accordance with RAP 13.4, counsel files a petition for review in this court. The content of a petition should contain a "direct and concise statement of the reason why review should be accepted under one or more of the tests established in [RAP 13.4](b), with argument." RAP 13.4(c)(7).

In the event a petition for review is filed, opposing counsel may file with the Clerk of the Supreme Court an answer to the petition within 30 days after the petition is served.

Sincerely,

Richard D. Johnson

Court Administrator/Clerk

LAW

Enclosure

c: Reporter of Decisions

FILED 5/14/2020 Court of Appeals Division I State of Washington

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

CHAO LIU, v. JUNHUA CHANG,	Respondent,)) No. 78999-6-I)) ORDER DENYING) MOTION FOR) RECONSIDERATION)
	Appellant.)))

Appellant, Junhua Chang, has filed a motion for reconsideration of the opinion filed on April 20, 2020. Respondent, Chao Liu, has not filed an answer to appellant's motion for reconsideration. The panel has determined that appellant's motion for reconsideration should be denied. Now, therefore, it is hereby

ORDERED that appellant's motion for reconsideration of the opinion filed on April 20, 2020, is denied.

FOR THE COURT:

Judge

APPENDIX NO. 3 TRIAL COURT'S ORDER

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Superior Court of Washington, County of King

In re the marriage of:	
Petitioner: No. 17-3-03503-7 SEA	
CHAO LIU Final Divorce Order (Dissolution Decree (DCD))
And Respondent: (Clerk's Action Required)	
JUNHUA CHANG	

Final Divorce Order

Money Judgment Summary

See child support order:

Judgment for	Debtor's name (person who must pay money)	Creditor's name (person who must be paid)	Amount	Interest
Lawyer's fees	Junhua Chang	Chao Liu	\$ 18,000	\$
Other fees and costs			\$	\$
Other amounts: (Water Heater and Roof Repair)	Junhua Chang	Chao Liu	\$ 4,000	\$

Yearly Interest Rate: % (12% unless otherwise listed)

Lawyer: Craig Jonathan Hansen represents: Chao Liu

Lawyer: Junhua Chang represents: Pro Se

CR 4.1 Mandatory Form (05/2016) FL Divorce 200 Final Divorce/Legal Separation/ Valid/Invalid Marriage Order p. 1 of 5

ORIGINAL

Hansen Law Group PS 12000 NE 8th St. Ste 202 Bellevue, WA 98005-3193 V: 425-709-6762/ F: 425-451-4931 Email: jhansen@hansenlaw.com

1.	Summary of Real Property Judgment (land or home)	
	☐ Tax ID: 403820-0640. The house at 15613 NE 1st Pl. Bellevue, WA 98008 goe wife as her separate property. The wife takes 100% of the equity in the house. husband is directed to move his things from the house within 7 days. The husb issue a quit claim deed and excise tax affidavit to the wife immediately. If the w sell the house, she has full authority to sell the property.	The and will
The	court has made Findings and Conclusions in this case and now	Orders:
2.	Marriage	
	☐ This marriage is dissolved. The Petitioner and Respondent are divorced.	
3.	Name Changes	
	□ Does not apply.	
4.	Separation Contract	
	☐ There is no enforceable separation contract.	
5.	Money Judgment (summarized in section 1 above)	30
	∑ The court awards a judgment against the husband as follows:	
	Equalizing payment: \$ Water Heater Repair and Roof Repair: \$4000.	
	Attorney fees payable to Wife: \$ 18,000	
6.	Real Property (land or home) (summarized in section 2 above)	
	☐ Tax ID: 403820-0640. The house at 15613 NE 1st Pl. Bellevue, WA 98008 goe wife as her separate property. The wife takes 100% of the equity in the house. husband is directed to move his things from the house within 7 days. The husb issue a quit claim deed to the wife immediately. The husband will provide the wife user ID and password for the mortgage online account so she can manage payments.	The and will vife with
	Alternative: (If the court orders the house sold): The house will be sold. The wife has authority to sell the house, including choosing a realtor, selecting a price, agree sale, and closing the sale. The husband will move out of the house within 7 day net will proceeds will divided as% to wife and% to husband.	eing to a
7.	Division of Property (possessions, assets or business interests of kind)	any
	Overall Community Property Division: See spreadsheet at Exhibit 1.	

1 l			
		Current Home: See above.	
2		Husband takes the Bitcoin account, as his separate property.	20
3		Husband takes any and all businesses in his name alone. The businesses include "General Computer Inc."; "General Group"; "Lightning Network LLC"; "Lightning Express LLC".	
		Husband takes the 401(k) and retirement plans that he cashed out.	
5 6		The court awards the husband the money he spent on girlfriends and other activitie attached spreadsheet.	s in the
7		Husband takes the BMW and the 2017 Toyota Prius, along with the loans on both vehicles. He also takes the 2001 Toyota Celica in his name alone The wife will the 2007 Toyota Prius. Husband will return all keys and key fobs, title, and regis	stration,
8		to the wife, on the court signing this Decree. The court will also sign the registra and title over to the wife as well.	ation
9		Wife takes the Pacific Whole Life policy, policy number VF51842530. Husband will immediately all documents required to transfer it to the wife.	sign
11		Wife takes all checking and savings account in her name alone, including the Chassavings account. Wife also takes all retirement plans in her name alone, including Vanguard account, and her current SERS 2 account.	se ing the
12 13		The wife will control the two Vanguard 529 accounts for the children's education. Sole authority to decide how to spend the money.	he has
14			15
15	8.	Division of Debt	
16		Each party must pay all debts he has incurred (made) since the date of separation, the court makes a different order about a specific debt.	ınless
17		The husband must pay the following debts:	
18		BMW 3 series loan	
19		2017 Toyota Prius Ioan	
		Any and all credit cards in his name alone	
20		Any and all other debts in his name alone.	
21		The wife must pay the following debts:	
22		Mortgage on the family home.	
23		Any and all debts in her name alone.	
24			-25
25			

9.	Spousal Support (maintenance/alimony)/ Other Payments
	∑ The husband is ordered to pay the wife \$3000 per month in maintenance, for 72 months, commencing on July 1, 2018. This is due on the first of the month. DCS collect the maintenance.
10.	Fees and Costs (Summarize any money judgment in section 1 above
	The court awards attorney fees in the amount of \$18,000. The court finds that these were incurred in large part to establishing collect child support, and will be collected DCS, through garnishment, along with the child support and maintenance.
11.	Protection Order
	No one requested an Order for Protection.
12.	Restraining Order
	No one requested a Restraining Order.
13.	Children
	∑ This court has jurisdiction over the children as explained in the Findings and Conclusions for this case.
14.	Parenting Plan
15.	Child Support

	16. Ordered.
l	Complete Com
	Judge or Commissioner
	Judge Susan J. Craighea Petitioner and Respondent or their lawyers fill out below.
	This document (check any that apply): This document (check any that apply):
	is an agreement of the parties
	is presented by me is presented by the court without notice to me imay be signed by the court without notice to me
١	
İ	Craig Jonathan Hansen/ WSB24060 Junhua Chang/ Pro Se
l	Attorney for Petitioner Respondent
İ	Chao Liu/ Petitioner
l	
١	
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CR 4.1 Mandatory Form (05/2016) FL Divorce 200 Final Divorce/Legal Separation/ Valid/Invalid Marriage Order p. 5 of 5 Hansen Law Group PS 12000 NE 8th St. Ste 202 Bellevue, WA 98005-3193 V: 425-709-6762/ F: 425-451-4931 Email: jhansen@hansenlaw.com

Liu v. Chang - Assets and Liabilities - W's DOM: 03/19/2002; DOS: 05/01/2017; Length: 15 Yrs 2 Mos

Community Property		Spreadsheet As Of:	July 3, 2018		
Asset	Gross Value	Lien/Sep. Port	Net Value	To H	To W
Real Estate:					
Home at 15613 NE 1st Pl.	863,895	-297,246	566,649	0	566,649
Real Property	863,895	-297,246	566,649	0	566,649
Bank/Retirement Accounts					
H's BitCoin Account (06/24/18 Close)	328,903		328,903	328,903	
Ws Vanguard 403B	32,864		32,864	1	32,864
W's SERS 2 Account	6,243	-6,243	0		(
H's Fidelity Inv. Account (H Withdrew)	405		405	405	
H's Zonar 401K (H Withdrew)	16,086		16,086	16,086	
Total	384,501	-6,243	378,258	345,394	32,864
W's Bank Account (DOS)		<u> </u> -			
W's Chase Savings (11/17 Value)	16,210		16,210		16,210
H's Chase Account (DOS)	<u> </u>				,
Pacific Life Insurance Value	8,365		8,365		8,365
Bank/Misc Accounts	24,575		24,575	0	24,575
Vehicles					<u>_</u>
2017 Toyota Prius (H's Name)	20,605	-31,137	-10,532	-10,532	
2013 BMW 3 Series (H's Name)	11,293	-17,736	-6,443	-6,443	
2007 Toyota Prius (H's Name) (To W)	2,000		2,000		2,000
2001 Toyota Celica (H's Name) (Damaged)	2,640		2,640	2,640	
Total Vehicles	36,538	-48,873	-12,335	-14,335	2,000
H's Non-Community Spending					
H's Check to Olivia Shirley (2051) (H's Int)	60,000		60,000	60,000	-
H's transfer to Savannah Kennedy (2051)	4,550		4,550	4.550	
H's Cash Withdrawals (BOA 2051)	27,852		27,852	27,852	
H's Cash Withdrawals (BOA 4802))	2,400		2,400	2,400	
H's CC Spending on Jill Janssen (BOA 7752)	16,095		16,095	16,095	
H's Other Non-Community Spending (2051)	63,801		63,801	63,801	
Total Other Spending	174,698		174,698	174,698	0
Total Assets	1,484,207	-352,362	1,131,845	505,757	626,088
Division				44.68%	55.32%
Equalizing Payment				-53,019	53,019
Total Assets	1,484,207	-352,362	1,131,845	452,738	679,107
Division				40.00%	60.00%
Maintenance Calculation					
Monthly Maintenance to Wife	4,000				
Number of Months	March 12, 1900				
Total Maintenance:	288,000				

APPENDIX NO. 4 DECLARATION

OF

ARIK K. VAN ZANDT IN SUPPORT OF VACATING FINAL DIVORCE ORDER

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5	SUPERIOR COURT OF WASHINGTON	
6	COUNTY OF KING	
7	In re the Marriage of:	No. 17-3-03503-7 SEA
8	CHAO LIU	No. 17-3-03303-7 SEA
9	Petitioner,	DECLARATION OF ARIK K. VAN
10	and	ZANDT IN SUPPORT OF VACATING FINAL DIVORCE ORDER
11	JUNHUA CHANG,	
12	Respondent.	
13		
14	Arik K. Van Zandt declares as follows:	
15	I am over the age of 18 and make these statements based upon my personal knowledge and	
16	review of the facts in this case, including the attached Coinbase-Tax Transactions Report, Multibit	
17	Wallet photos, and Bitcoin Address Export (Exhibit A).	
18	I am a Managing Director at Alvarez & Marsal Valuation Services, LLC ("Alvarez &	
19	Marsal"). My curriculum vitae is attached here as Exhibit B. Alvarez & Marsal has been retained	
20	by Junhua Chang as an expert to perform certain financial review and forensic services related to	
21	the tracing of Mr. Chang's Ritcoin account activity and the final balance of his Ritcoin as of the	
22		
23	date of separation, June 1, 2017.	
24	The parties were married on March 19, 2002 and separated on June 1, 2017 ("Date of	
25	Separation"). Based on the Final Divorce Order ("Order"), dated August 30, 2018, Mr. Chang	
26	was awarded the Bitcoin account with a gross value of \$328,903.	

From my review of various documents related to Mr. Chang's Bitcoin account activity, I have been able to determine that over the period from December 2013 through June 1, 2017, Mr. Chang's highest balance of Bitcoin was 58.54 Bitcoin, of which 54.26 were purchased. The amount of Bitcoin that was received over those that were purchased is based on his mining activity, which results in the receipt of Bitcoin. The remaining activity that I have been able to trace includes the transfer of 49 Bitcoin and the sale of 64.44 Bitcoin over the total transaction history. As of the date of Separation, based on the information included in Exhibit A, Mr. Chang's Coinbase wallet/address has a Bitcoin balance of 0.00.1

According to Coinbase Transactions Report, 48.5 of the 49 transferred Bitcoin were sent to the Bitcoin Address "17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8".² From my review of the total activity from this Bitcoin address, it does not appear that the account has held any Bitcoin since December 2017. Similarly, I have been able to identify the same 48.5 Bitcoin in the Multibit wallet photos.³ Exhibit A displays a Bitcoin balance of 53.21 Bitcoin totaling \$444,267.87, with the last activity as of January 30, 2015. Based on the documents included in Exhibit A, the 48.5 Bitcoin per the Coinbase Transaction Report was sent to the Multibit wallet via the Bitcoin address "17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8".

As of May 1, 2015, the Bitcoin address had 53.21484587 Bitcoin, including the 48.5 transferred Bitcoin and the addition of the mined Bitcoin.⁴ This is the exact balance reflected in the Multibit wallet screenshots. At that point in time, no Bitcoin had been sold from the Bitcoin address. No activity after May 1, 2015 is represented on the Multibit platform, including the eventual transfer and sale of Mr. Chang's entire Bitcoin holdings. The Multibit wallet in Exhibit

¹ Coinbase-TaxTransactionsReport-2018-09-21-20-26-51

² Bitcoin Address Export: "history-01-01-2012-02-02-2019"

³ Photos – Multibit Wallet.png

⁴ Bitcoin Address Export: "history-01-01-2012-02-02-2019"

C fails to reflect any activity related to the Bitcoin address after May 1, 2015. After May 1, 2015, the Bitcoin address received an additional 5.25892834 Bitcoin and 58.47377421 Bitcoin were transferred out of the account.⁵ The final transfer out of the Bitcoin address occurred December 5, 2017, transferring a total of 0.221574 Bitcoin out, leaving a balance of 0.0 Bitcoin. Because there was no activity at the address between June 1, 2017 and December 5, 2017, we can infer that the balance of the Multibit wallet/address "17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8", as of June 1, 2017, was at most 0.221574 Bitcoin.

We have been able to trace the transfer of the 58.4737742 Bitcoin out of the Multibit wallet/address to the Coinbase address/wallet through the Coinbase-Tax Transactions Report.⁶ The majority of the Bitcoin received in the Coinbase wallet/address was sold during 2015; specifically, we can identify sales of 28.0 Bitcoin on August 24, 2015 for \$5,974.21, 3.0 Bitcoin on September 1, 2015 for \$678.91, 6.0 Bitcoin on September 1, 2015 for \$1,352.66, 10.0 Bitcoin on September 30, 2015 for \$2,353.82, 4.0 Bitcoin on October 27, 2015 for \$1,175.25, 4.0 Bitcoin on October 28, 2015 for \$1,185.86, 1.0 Bitcoin on October 29, 2015 for \$313.89, 3.0 Bitcoin on November 5, 2015 for \$1,171.81, and 1.0 Bitcoin on November 11, 2015 for \$306.59. In total, Mr. Chang sold 60.0 Bitcoin from his Coinbase wallet/address in 2015.⁷ In review of the Coinbase-Tax Transactions Report, we have been able to confirm that Mr. Chang's Coinbase wallet/address had a balance of 0.0 Bitcoin as of the Date of Separation.

Therefore, Mr. Chang's total Bitcoin balance between the Coinbase wallet/address and the Multibit wallet/address would be at most 0.221574, as of the Date of Separation; the total Bitcoin

⁵ Bitcoin Address Export: "history-01-01-2012-02-02-2019"

⁶ Coinbase-Transactions-09-21-2018

⁷ Ibid.

balance as of the Final Order was 0.0, with the Coinbase wallet/address balance of 0.0 and the Multibit wallet/address balance of 0.0 of August 30, 2018.

The Bitcoin address that I have reviewed and exported from publicly available information provided the full detail of the Bitcoin account activity, and is a more accurate and complete representation of Mr. Chang's Bitcoin wallet, as it shows complete transaction activity beyond the May 1, 2015 date when the Multibit platform stopped updating the account activity.

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

Signed at Seattle, Washington on August 28, 2019.

Arik K. Van Zandt

Exhibit A:

Coinbase-Tax Transactions Report, Multibit Wallet Photos and Bitcoin Address Export

(from the admitted Trial Exhibit 36)

Transactions

User junhuac@hotmail.com 52a4c756e346e53cc3000160

Timestamp	Transaction Type	Asset	Quantity Tr US	D Spot P U	SD Amou Address	Notes
12/13/2013	Buy	BTC	0.5	868.34	434.17	Bought
12/14/2013	Send	BTC	0.5	858.26	429.13 12Y6qha92	Sent to
12/27/2013	Buy	ВТС	0.5	725.95	362.98	Bought
12/29/2013	Send	BTC	0.5	728.56	364.28 17prKndWj	Sent to
1/31/2014	Buy	втс	2	797	1594	Bought
1/31/2014	Send	BTC	2	804	1608	Sent to
2/18/2014	Buy	BTC	4	625.99	2503.96	Bought
2/18/2014	Send	BTC	4	627.69	2510.76 17prKndW _I	Sent to
2/24/2014	Buy	BTC	2	572.56	1145.12	Bought
2/24/2014	Buy	BTC	2	572.56	1145.12	Bought
2/24/2014	Send	BTC	4	564.16	2256.64 17prKndWj	Sent to
2/24/2014	Buy	BTC	2	563.56	1127.12	Bought
2/24/2014	Buy	BTC	2	540.81	1081.62	Bought
2/24/2014	Buy	BTC	2	507.58	1015.16	Bought
2/24/2014	Send	BTC	6	471.41	2828.46 17prKndWj	Sent to
2/25/2014	Buy	BTC	2	555.16	1110.32	Bought
2/25/2014	Buy	BTC	2	574.93	1149.86	Bought
2/25/2014	Send	BTC	4	590.08	2360.32 17prKndW _l	Sent to
2/26/2014	Buy	BTC	2	579.38	1158.76	Bought
2/26/2014	Buy	BTC	2	592.1	1184.2	Bought
2/27/2014	Send	BTC	4	580.15	2320.6 17prKndWj	Sent to
2/28/2014	Buy	BTC	2	562.46	1124.92	Bought
2/28/2014	Buy	BTC	2	573.1	1146.2	Bought
2/28/2014	Buy	BTC	2	573.1	1146.2	Bought
2/28/2014	Buy	BTC	2	545.31	1090.62	Bought
2/28/2014	Send	BTC	8	559.34	4474.72 17prKndWj	Sent to
2/28/2014	Buy	BTC	4	563،13	2252.52	Bought
2/28/2014	Buy	BTC	4	563.13	2252.52	Bought
2/28/2014	Buy	BTC	2	565.95	1131.9	Bought
2/28/2014	Send	BTC	10	564.8	5648 17prKndW _l	Sent to
4/21/2014	Buy	BTC	2	497.32	994.64	Bought
4/21/2014	Send	BTC	2	499.99	999.98 17prKndW	Sent to
5/6/2014	Buy	BTC	2	431.11	862.22	Bought
5/6/2014	Send	BTC	2	431.77	863,54 17prKndW	Sent to
5/20/2014	Buy	BTC	2	497.69	995.38	Bought
5/20/2014	Send	BTC	2	493.89	987.78 17prKndW	Sent to
12/16/2014	Buy	BTC	1	336.73	336.73	Bought
2/13/2015	Buy	BTC	1	251.88	251.88	Bought
5/15/2015	Buy	BTC	1	238.61	241	Bought
8/24/2015	Receive	BTC	26	216.97	5641.22	Received
8/24/2015		BTC	28	215.52	5974.21	Sold 28.0000 BTC for \$5,974.21
9/1/2015	Receive	BTC	2	227.86	455.72	Received
9/1/2015		BTC	3	228.59	678.91	Sold 3.0000 BTC for \$678.91 US
	Receive	BTC	1.5	226.66	339.99	Received
	Receive	BTC	4.5	226.88	1020.96	Received
9/1/2015	5 Sell	BTC	6	227.72	1352.66	Sold 6.0000 BTC for \$1,352.66

9/30/2015 Receive	BTC	10	237.25	2372.5	Received
9/30/2015 Sell	BTC	10	237.76	2353.82	Sold 10.0000 BTC for \$2,353.82 (
10/27/2015 Receive	BTC	4	294.86	1179.44	Received
10/27/2015 Sell	BTC	4	296.78	1175.25	Sold
10/28/2015 Receive	BTC	4	298.64	1194.56	Received
10/28/2015 Sell	BTC	4 .	299.46	1185.86	Sold
10/29/2015 Receive	BTC	1	315	315	Received
10/29/2015 Sell	BTC	1	317.06	313.89	Sold
11/4/2015 Receive	BTC	3	404.8	1214.4	Received
11/5/2015 Sell	BTC	3	394.55	1171.81	Sold
11/11/2015 Receive	BTC	1	310.2	310.2	Received
11/11/2015 Sell	BTC	1	309.69	306.59	Sold 1.0000 BTC for \$306.59 USC
1/6/2016 Receive	BTC	0.5	432.95	216.48	Received
1/7/2016 Sell	втс	0.5	456.12	225.78	Sold
1/10/2016 Receive	BTC	0.5	451.44	225.72	Received
1/10/2016 Sell	BTC	0.5	450.28	222.89	Sold 0.5000 BTC for \$222.89 USD
3/2/2016 Receive	BTC	0.25	414.94	103.74	Received
3/3/2016 Sell	BTC	0.25	419	103.7	56d88398c936d136cb000381
12/1/2017 Buy	BTC	0.009197	10547.44	100	Bought
12/2/2017 Receive	BTC	0.064509	10988.5	708.85	Received
12/2/2017 Buy	BTC	0.026824	11019.83	300	Bought
12/5/2017 Receive	BTC	0.220977	11792.7	2605.91	Received
12/12/2017 Sell	втс	0.3	17648.3	5215.6	5a30283b963e3a027a4472eb
12/18/2017 Buy	ВТС	0.005212	18612.64	100	Bought
12/22/2017 Buy	BTC	0.06547	15049.88	1000	Bought
12/27/2017 Receive	BTC	0.010682	15266.64	163.07	Received
1/3/2018 Sell	ВТС	0.067304	14858.07	985.1	5a4dd1b991e9fb0570f80957
1/20/2018 Sell	BTC	0.031913	12534.01	394.04	5a636c8a013e48012ba8f0bc
4/29/2018 Sell	BTC	0.003569	9360.82	31.42	5ae65f8c7de84a011529311e
12/21/2017 Buy	всн	0.031186	3110.69	100	Bought
12/21/2017 Receive	всн	0.064509	3153.36	203.42	Received
12/22/2017 Buy	всн	0.341608	2884.36	1000	Bought
12/22/2017 Receive	всн	0.2215	2771.5	613.89	Received
12/27/2017 Receive	· BCH	0.010682	2689.92	28.73	Received
1/3/2018 Sell	всн	0.41274	2422.83	985.1	5a4dd1e2bf3ac005d9157d6d
1/20/2018 Sell	всн	0.213836	1870.59	394.04	5a636caa9fd2c301a440a0a7
4/29/2018 Sell	всн	0.042908	1431.19	58.42	5ae65fae7de84a15d82933b1
12/18/2017 Buy	ETH	0.12923	750.68	100	Bought
12/22/2017 Buy	ETH	1.352338	728.6	1000	Bought
1/5/2018 Sell	ETH	1.026479	974.2	985.1	5a4f45dc31a16503f7a86cf2
1/8/2018 Send	ETH	0.251407	1198.86	301.4	Sent to
1/20/2018 Sell	ETH	0.177099	1129.32	197.01	5a636ccb21cabd017f9c1d95
4/29/2018 Sell	ETH	0.026584	687.63	16.79	5ae65fddb63a9c148bf70bcf
12/18/2017 Buy	LTC	0.30162	321.63	100	Bought
4/29/2018 Sell	LTC	0.30162	152.54	44.02	5ae65fc5b63a9c1752f719b6
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Last

4.174.28

396.98

1,207.95

Exchange Currency

Bitstamp USD 8,348.57

Try MultiBit HD

? Show transaction datab... Export

Synchronising with network...

Ralance	53.21484587 BTC	(\$444.267.87)

New Walet

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🖸 Send 🔁 Request 🗏 Transactions 🔘 Messages 🗙 Wallets Amount (BTC) Amount (\$) Status Your wallet description 30 Jan 2015 14:38 | Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.0206425 172.34 53.21484587 BTC (\$444,267.87) 22 Dec 2014 00:41 Received with 17prKndWpVT2xDYQjrxKdGeE8mU2SYjBT8 170.55 0.02042906 171.51 16 Nov 2014 12:42 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.02054355 170.35 17 Oct 2014 01:58 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8 0.02040431 170.55 20 Sep 2014 01:50 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.02042914 170.11 26 Aug 2014 10:18 Received with 17prKndWpVT2xDYQtrxKdGeE8mU25YiBT8 0.02037554 180.60 09 Aug 2014 14:06 Received with 17prKndWpVT2xDYOlxxKdGeE8mU25YBT8 0.02163283 24 Jul 2014 11:11 | Received with 17prKndWpVT2xDYQjnKdGeE8mU25YjBTB 95.70 0.01146359 96.20 09 Jul 2014 12:29 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.01152299 02 Jul 2014 10:48 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Y)BT8 83.59 0.01001213 26 Jun 2014 23:16 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8 85.80 0.01027675 26 Jun 2014 22:00 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YJBT8 27.08 0,00324314 19 Jun 2014 13:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 167.13 0.02001898 1 10 Jun 2014 12:30 Received with 17prKndWpVT2xDYQfxKdGeE8mU25YjBT8 167.14 0.02001979 02 Jun 2014 02:00 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8 167.00 0.02000353 20 May 2014 22:45 Received with 17prKndWpVT2xDYOirxKdGeE8mU25YjBT8 16,697.14 19 May 2014 15:45 Received with 17prKndWnVT2xDYOinxKdGeE8mU25YiBT8 167.20 0.02002721 167.07 12 May 2014 20:00 Received with 17prKndWpVT2x0YQjrxKdGeE8mU25YjBT8 0.02001182 16,697.14 06 May 2014 21:17 Received with 17prKndWpVT2xDYQjxXkdGeE8mU25YjBT8 06 May 2014 19:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.02000328 167.00 30 Apr 2014 18:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 167.18 0.02002509 25 Apr 2014 08:00 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8 167.65 0.02008168 21 Apr 2014 19:31 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8 16,697,14 20 Apr 2014 00:45 Received with 17prKndWpVT2xDYQjrxKdGeE8mU2SYj8T8 167.11 0.02001688 835.06 01 Apr 2014 02:45 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.10002385 835.07 14 Mar 2014 16:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBTB 0.10002521 83,485.70 28 Feb 2014 22:08 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Yj8T8 10 66,788.56 28 Feb 2014 18:57 Received with 17prKndWpVT2xDYQirxKdGeE8mU25YjBT8 8 33,394.28 27 Feb 2014 21:37 Received with 17prKndWpVT2xDYOjrxKdGeE8mU25YiBT8 27 Feb 2014 21:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.10002315 835.05 33.394.28 25 Feb 2014 22:43 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 24 Feb 2014 22:00 Received with 17prKndWpVT2xDYQjxKdGeE8mU25YjBT8 50.091.42 6 24 Feb 2014 09:18 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 33.394.28 18 Feb 2014 18:21 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 33,394.28 4 15 Feb 2014 15:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 835.13 0.10003248 835.81 05 Feb 2014 17:45 Received with 17prKndWpVT2xDYQirxKdGeE8mU25YjBT8 0.10011458 16,697.14 31 Jan 2014 18:48 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Yj8T8 27 Jan 2014 14:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 835.13 0.1000326 1,670.16 18 Jan 2014 22:49 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.20005365 301.51 05 Jan 2014 20:15 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Yj8T8 0.03611515 495.73 03 Jan 2014 21:15 Received with 17prKndWpVT2xDYQjrxKdGeE8rrU25YjBT8 0.05937945 306.93 31 Dec 2013 18:36 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8 0.0367639

29 Dec 2013 16:44 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8

17 Dec 2013 05:27 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8

09 Dec 2013 19:45 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8

0.5

0.04755027

0.14468897

Online

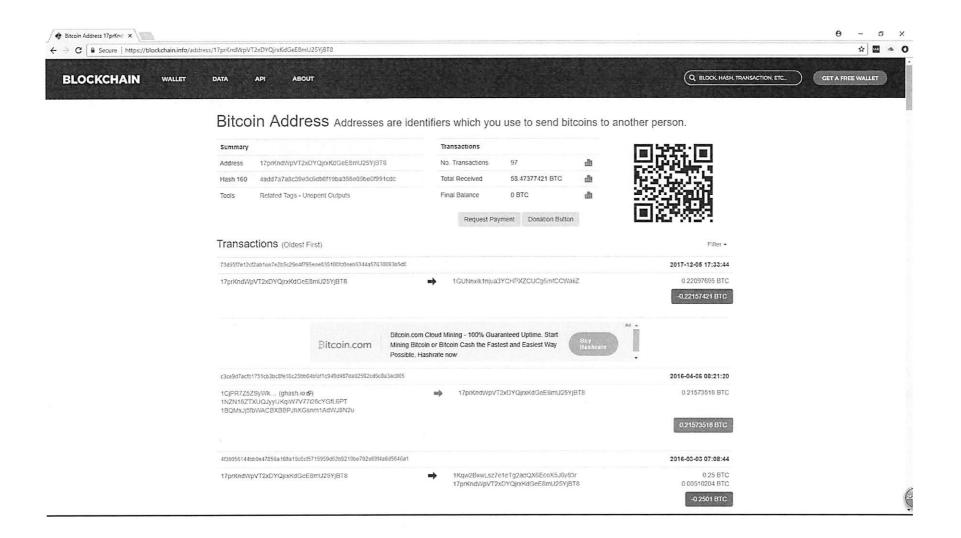
Balance 53.21484587 BTC (\$444,267.87)

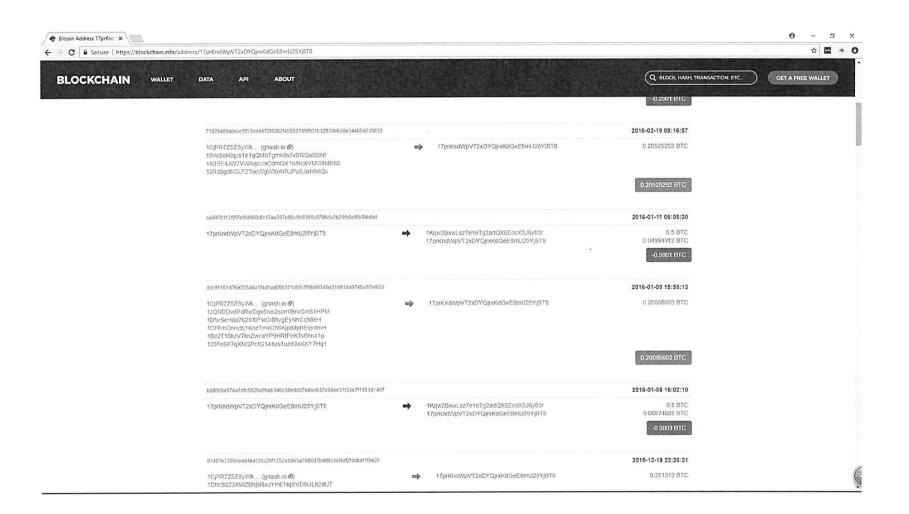
Try MultiBit HD Exchange Currency Last

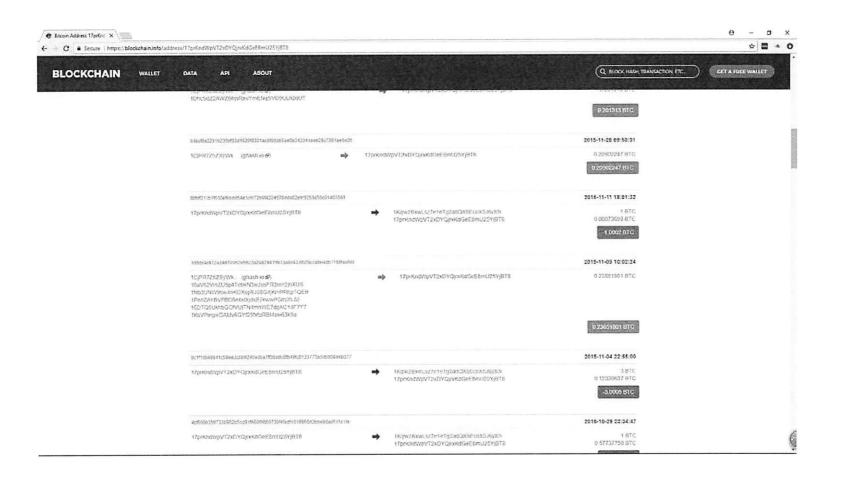
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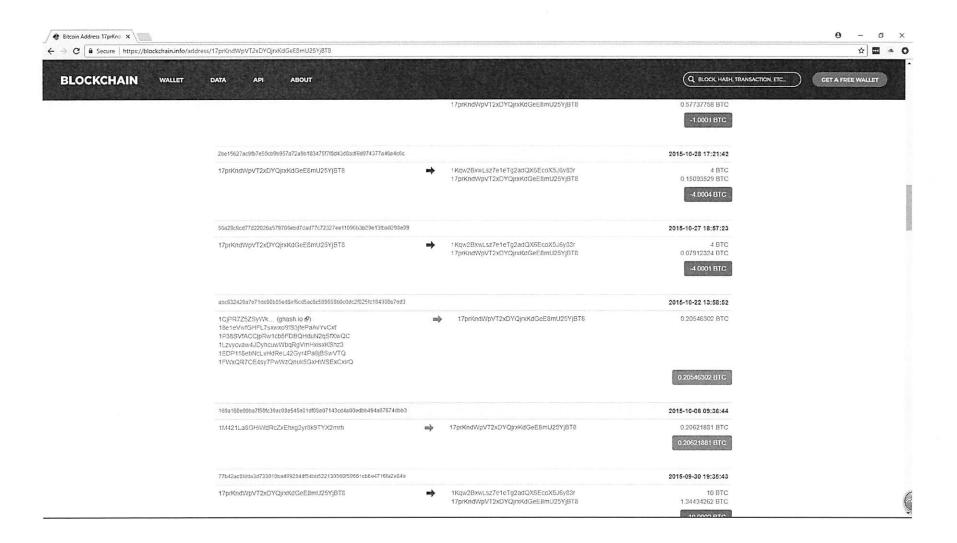
Mallets	Send 🚵 Request 🎹 Transactions 🔾			
Your wallet description	Status	Date Description	Amount (BTC)	Amount (\$)
	1	01 May 2015 06:32 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.22954708	1,916.39
53.21484587 BTC (\$444,267.87)	V	26 Apr 2015 12:50 Received with 17prKndWpVT2xDYQjrxKdGeE8mlU25YjBT8	0.20743509	1,731.7
	4	22 Apr 2015 12:09 Received with 17prKndWpVT2xDYQjnxKdGeEBmU25YjBTB	0.21971232	1,834.2
	4	14 Apr 2015 23:49 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBTB	0.23498387	1,961.7
	4	09 Apr 2015 13:49 Received with 17prKndWpVT2xDYQjrxKdGeE8miJ25Yj8T8	0.22952041	1,916.1
	4	31 Mar 2015 10:54 Received with 17prKndWpVT2xDYQjnxKdGeE8mJJ25YjBTB	0.21202711	1,770.1
	4	26 Mar 2015 05:48 Received with 17prKndWpVT2xDYQjrxKdGeE8mlJ25YJ8T8	0.20081858	1,676.5
	1	21 Mar 2015 03:22 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8	0.20873152	1,742.6
	4	16 Mar 2015 01:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.24170902	2,017.9
	4	10 Mar 2015 11:57 Received with 17prKndWpVTZxDYQjnxKdGeE8mU25YjBT8	0.22002377	1,836.8
	✓	04 Mar 2015 08:40 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.23843523	1,990.5
	✓ ·	27 Feb 2015 15:19 Received with 17prKndWpVT2xDYQjnKkdGeE8mU25YjBTB	0.20262177	1,691.6
		24 Feb 2015 03:47 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Yj8T8	0.25884454	2,160.9
	4	18 Feb 2015 14:03 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.2792435R	2,331.2
	*	10 Feb 2015 06:47 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBTB	0,03520493	293.9
	4	30 Jan 2015 14:38 Received with 17prKndWpVT2xDYQjrxKdGeE8mJJ25YjBT8	0.0206425	172.3
	4	22 Dec 2014 00:41 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.02042906	170.
	4	16 Nov 2014 12:42 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.02054355	171.5
	4	17 Oct 2014 01:58 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBTB	0.02040431	170.
	4	20 Sep 2014 01:50 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.02042914	170.
	4	26 Aug 2014 10:18 Received with 17prKndWpVT2xDYQlnKdGeE8mU25YJBT8	0.02037554	170.
	4	09 Aug 2014 14:06 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0,02163283	180.0
	7	24 Jul 2014 11:11 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.01146359	95.7
	4	09 Jul 2014 12:29 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8	0.01152299	96.2
	4	02 Jul 2014 10:48 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.01001213	83.
	4	26 Jun 2014 23:16 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.01027675	85.
	1	26 Jun 2014 22:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.00324314	27.
	9	19 Jun 2014 13:30 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8	0.02001898	167.
	1	10 Jun 2014 12:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.02001979	167.
	1	02 Jun 2014 02:00 Received with 17prKndWpVT2xDYQjrxKdGeEBmU25YjBT8	0.02000353	167.0
	4	20 May 2014 22:45 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8	2	16,697.
	4	19 May 2014 15:45 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBTB	0,02002721	167.3
	4	12 May 2014 20:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBTB	0.02001182	167.0
	9	06 May 2014 21:17 Received with 17prKndWpVT2xDYQjrxKdGeESmU25YjBT8	2	16,697.1
	4	06 May 2014 19:00 Received with 17prKndWpVT2xDYQJrxKdGeEBmU25YJBT8	0.07000378	167.0
	4	30 Apr 2014 18:30 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.02002509	167.1
	4	25 Apr 2014 08:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25Yj8T8	0.02008168	167.4
	7	21 Apr 2014 19:31 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	7	16,697.
	9	20 Apr 2014 00:45 Received with 17prKndWpVT2xDYQrxKdGeE8mU25YjBT8	0.02001688	167.:
	7	01 Apr 2014 02:45 Received with 17prKndWpVT2xDYQjnxKdGeE8mU25YjBT8	0,10002385	835.0
		14 Mar 2014 16:00 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	0.10002521	835.0
	7	28 Feb 2014 22:08 Received with 17prKndWpVT2xDYQjrxKdGeEBmU25YjBT8	10	83,485.7
	7	28 Feb 2014 18:57 Received with 17prKndWpVT2xDYQjrxKdGeE8mU25YjBT8	8	66,788.
	7	27 Feb 2014 21:37 Received with 17prKndWpVT2xDYQjrxKdGeEBmU25YjBT8	4	33,394.2
	7	27 Feb 2014 21:30 Received with 17prKndWpVT2xDYQjrxKdGeEBmU25YjBT8	0.10002315	835.0

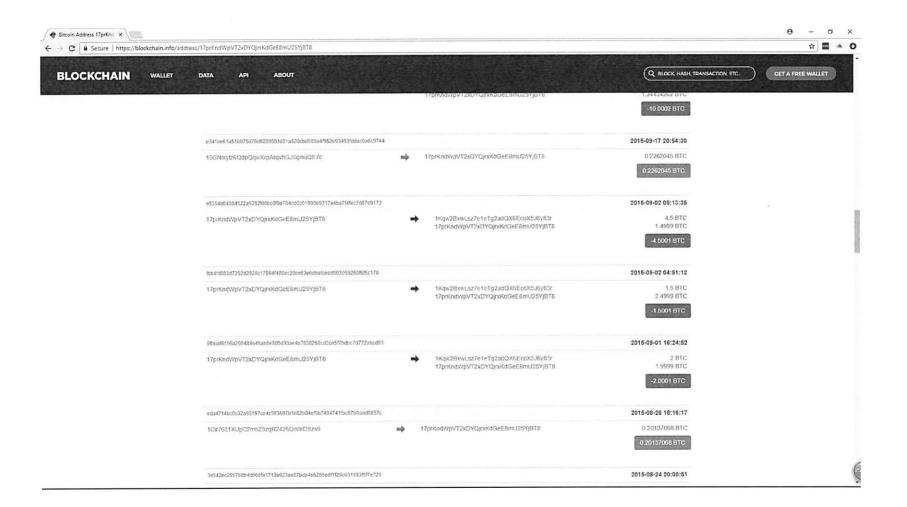
Page 8

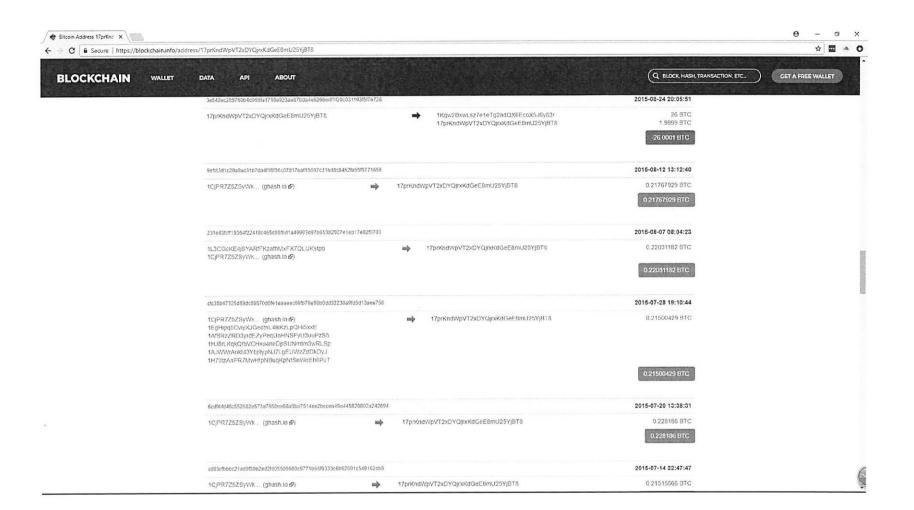


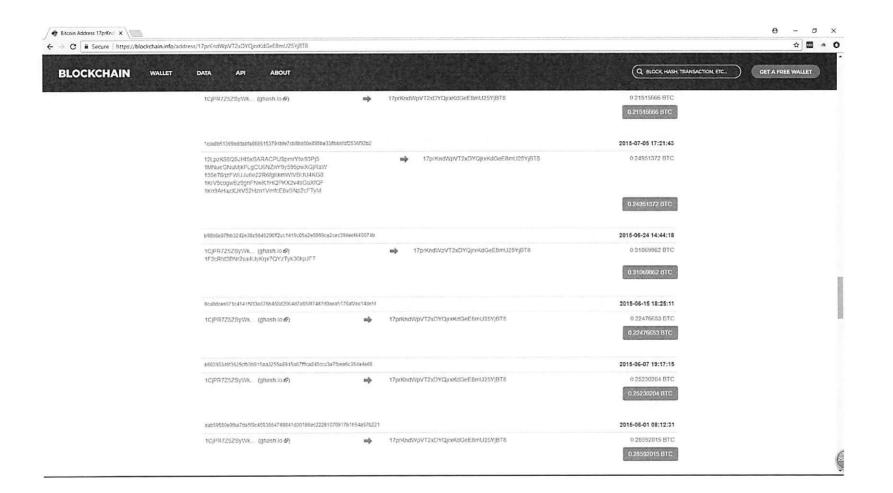


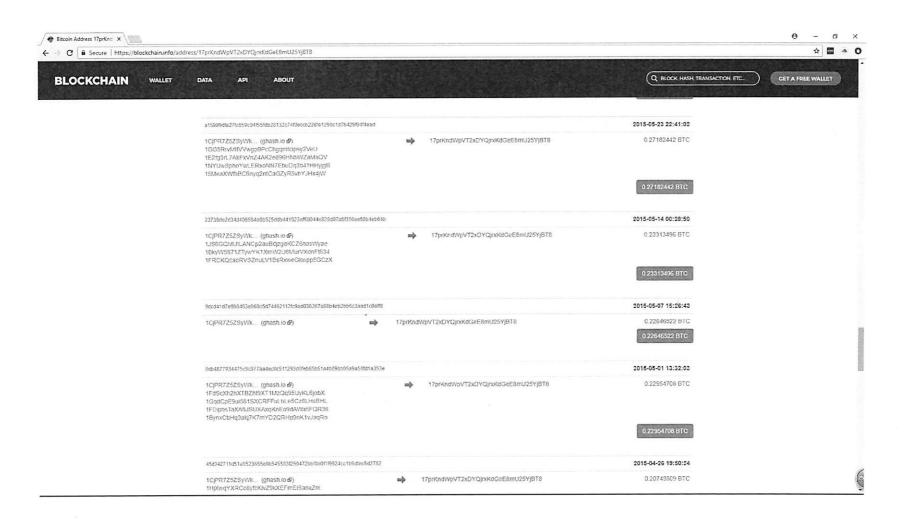


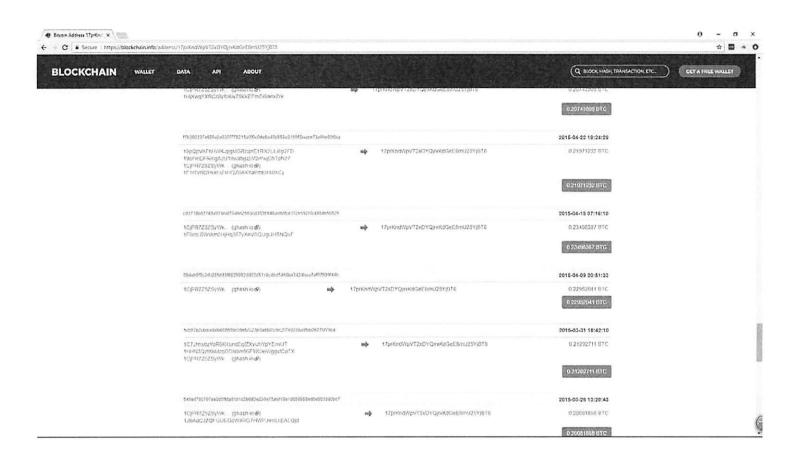


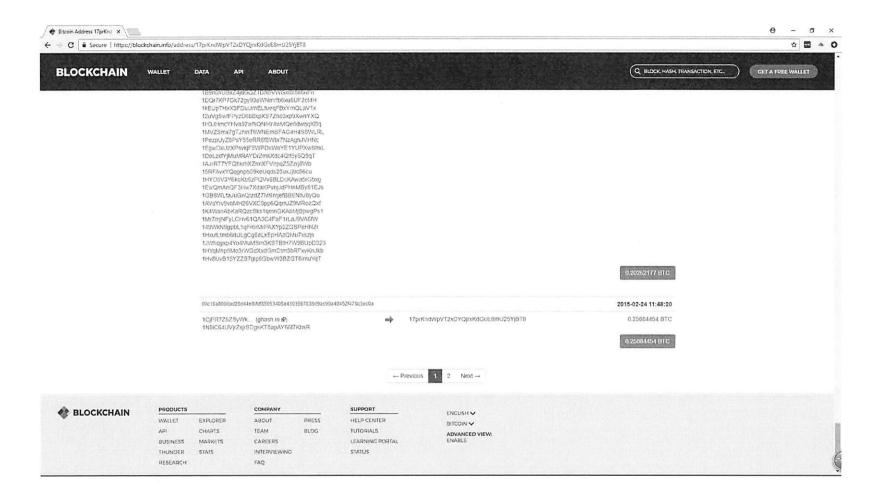


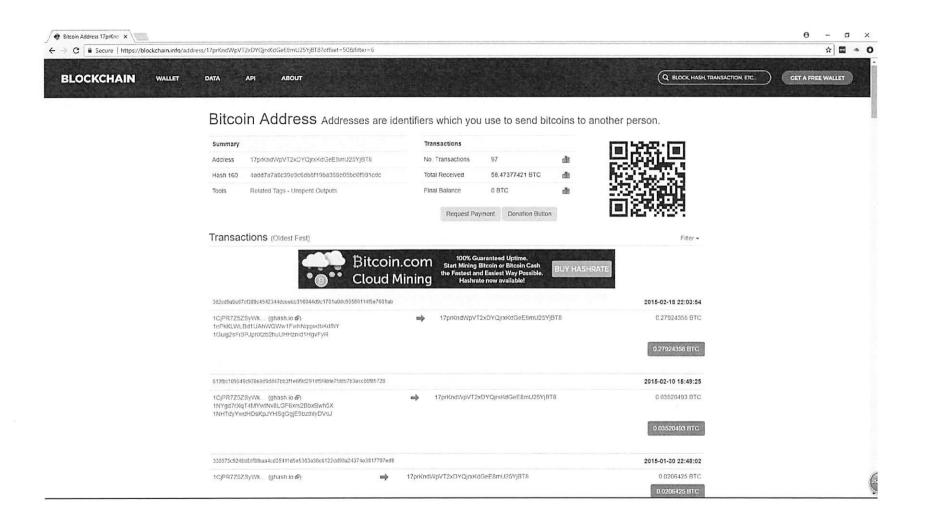


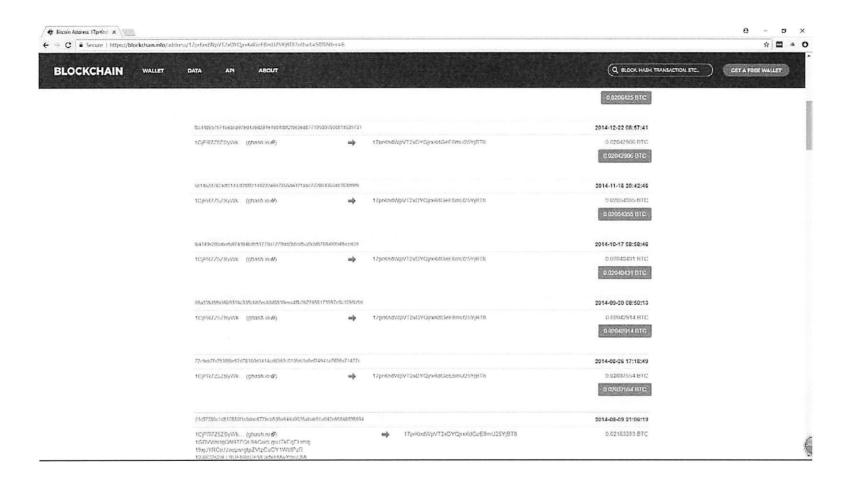


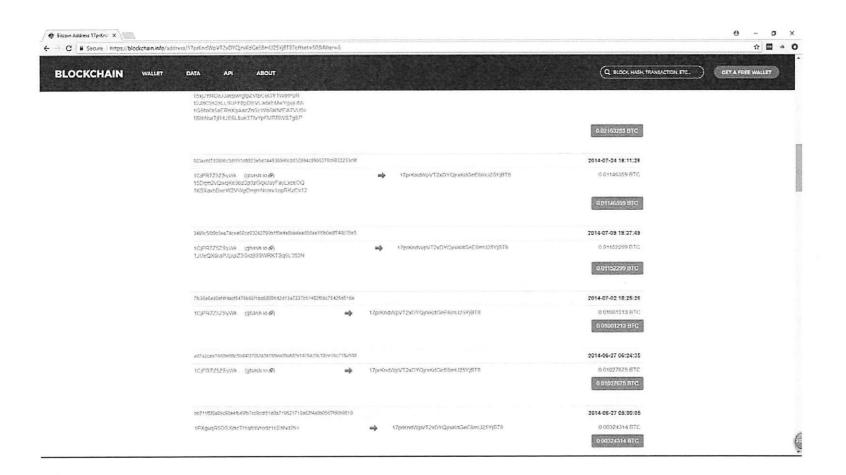


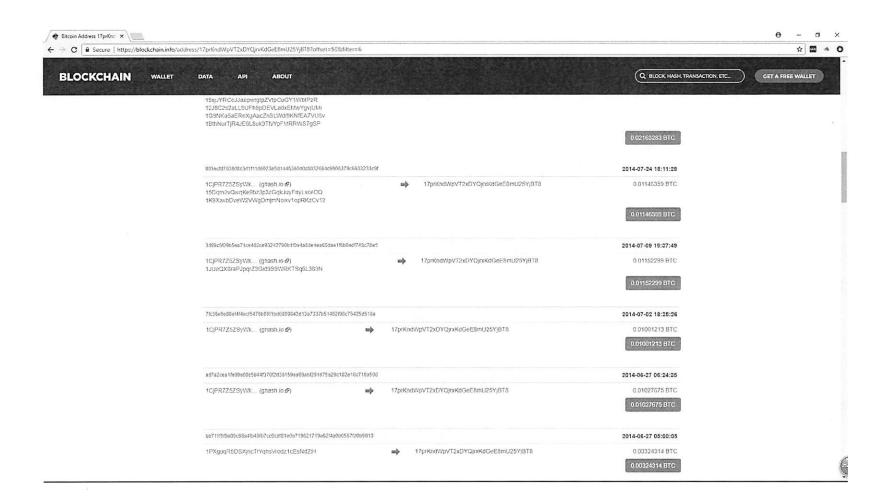


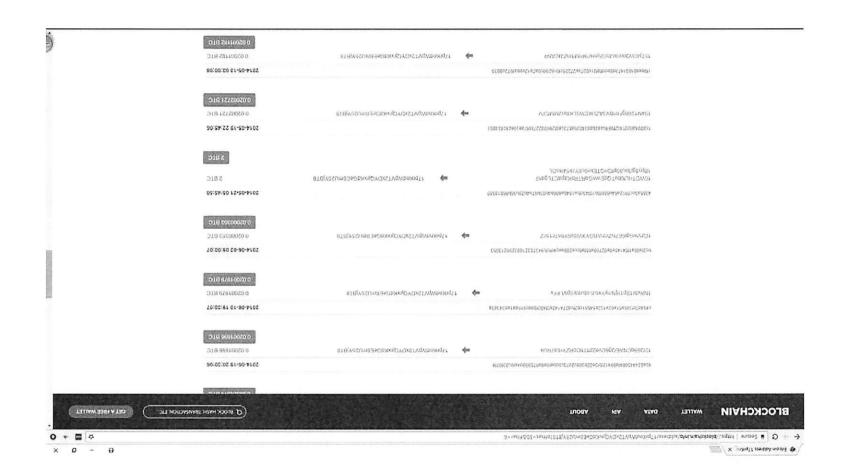


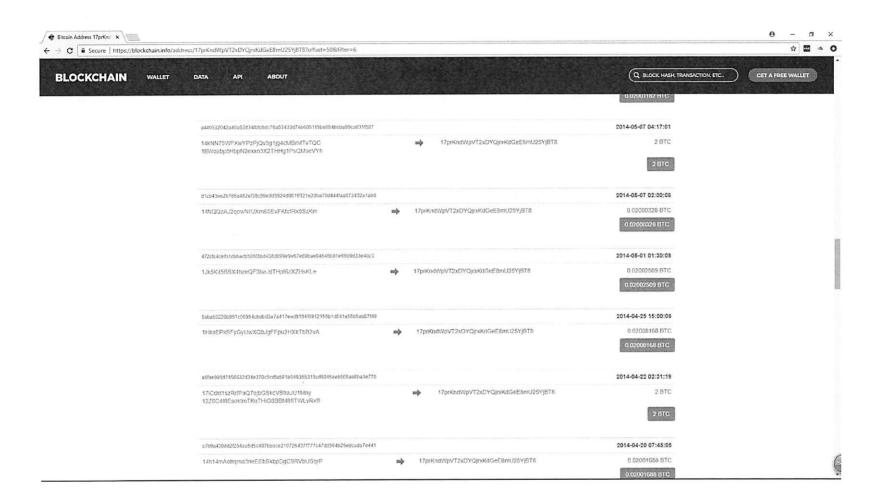


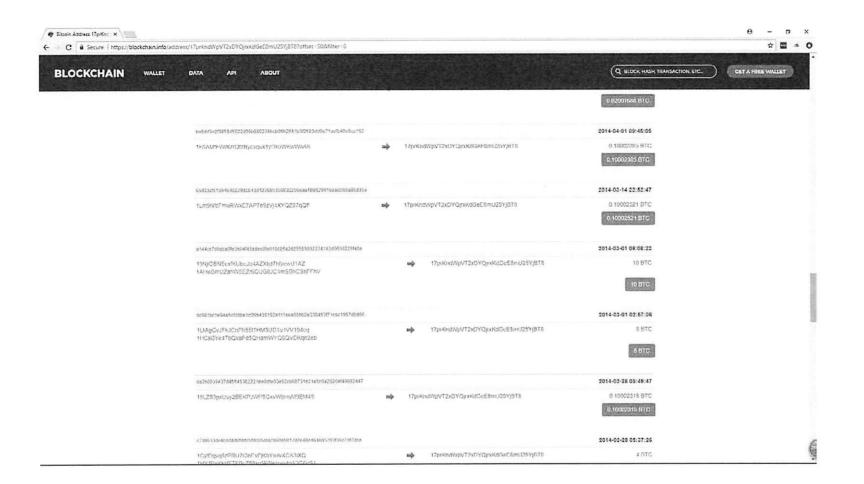


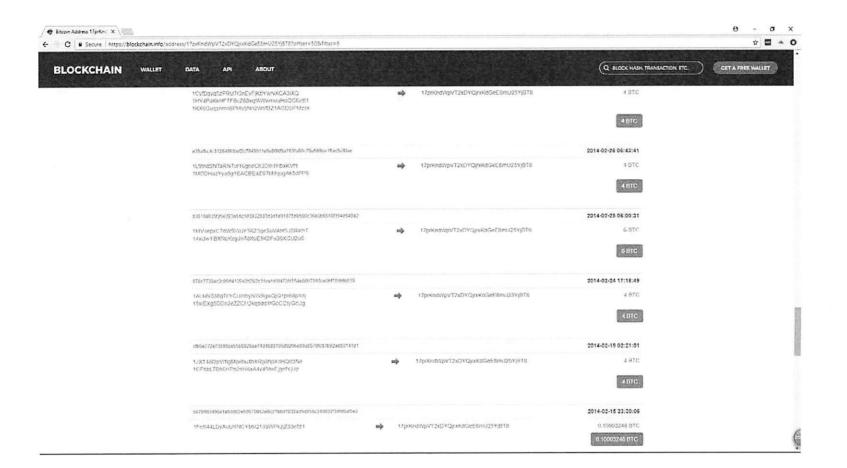












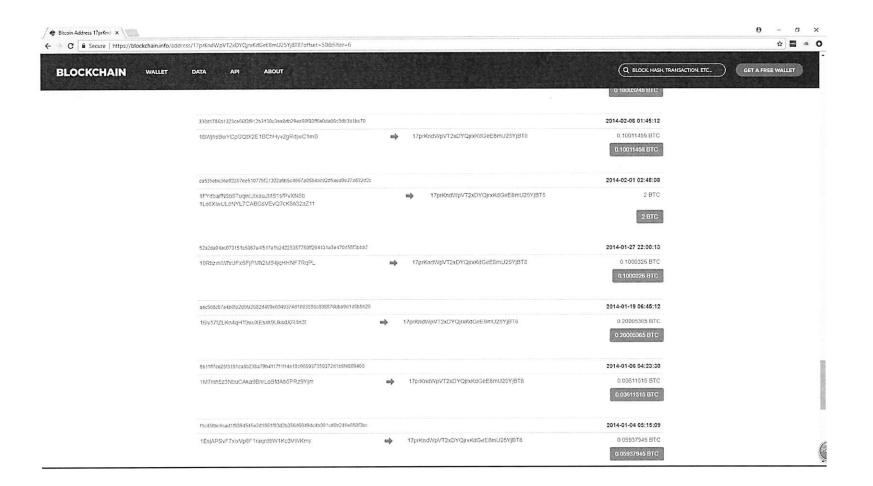


Exhibit B: Resume

PROFESSIONAL EXPERIENCE

Alvarez & Marsal Valuation Services, LLC - Managing Director

A Managing Director with Alvarez & Marsal Valuation Services, LLC, Mr. Van Zandt conducts valuations of closely held businesses operating in a variety of industries for purposes of litigation support (marriage dissolutions, contract disputes, lost profits claims, general damages and others), acquisitions, sales, recapitalizations, buy-sell agreements, and estate planning and taxation. Mr. Van Zandt also assists clients and counsel in matters involving complex commercial disputes and allegations of fraud, and he performs economic analysis in the areas of forensic accounting, personal injury, wrongful death, and wrongful termination actions. Mr. Van Zandt's primary focus is supporting clients by performing in-depth financial analysis related to complex commercial litigation, valuation disputes, and expert testimony.

Grant Thornton LLP – Senior Manager

Mr. Van Zandt was a Senior Manager and local office Practice Leader for Grant Thornton's forensic and valuation services group. He provided business valuations, economic damage analyses, and forensic accounting during two separate stints at Grant Thornton spanning nine years.

Finacorp Securities – Chief Financial Officer

Mr. Van Zandt was the CFO of this securities broker/dealer whose lines of business included the sales and trading of debt and equity instruments to institutional clients, operations of a money market portal, and the underwriting of agency, municipal, and corporate debt. Mr. Van Zandt was responsible for all accounting, finance, legal, human resource, and compliance for the firm.

PROFESSIONAL QUALIFICATIONS AND MEMBERSHIPS

- Accredited Senior Appraiser (ASA), granted by the American Society of Appraisers
- Certification in Distressed Business Valuation, granted by the Association of Insolvency & Restructuring Advisors

EDUCATION

Mr. Van Zandt holds a Bachelor of Arts in Economics from Stanford University. He has completed the American Society of Appraisers Business Valuation Course, Levels I-IV. He has also completed the Association for Insolvency and Restructuring Certification in Distressed Business Valuation courses I-III. Mr. Van Zandt was also a faculty member of the 2014 joint ASA/CICBV Advanced Business Valuation Conference.

ARIK K. VAN ZANDT, ASA, CDBV

TESTIMONY EXPERIENCE

DEPOSITION

Date	Case Name	Type of Business	Jurisdiction
9/15	McKenney v. Huddlestone/Kovanda	Individual Economic Loss	Pierce County Superior Court
11/15	Move, Inc. v. Beardsley	Real Estate Websites	United States District Court - California
9/16	Dahl v. McNeil	Various Technology Start-ups	King County Superior Court
9/16	Lockett v. King County	Vehicle Licensing Agency	King County Superior Court
10/16	Arceo v. Ross	Individual Economic Loss	Lewis County Superior Court
11/16	JMT Inc. v. Intermatic Inc., et al.	Industrial and Commercial Machinery	United States District Court - California
2/18	Yaron v. Conley	Retail Cannabis	King County Superior Court
6/18	Hacker v. Hacker & Willig, Inc., P.S.	Law Firm	King County Superior Court
7/18	Day v. Day	Data Analytics	Boone County Superior Court
1/19	Renton Heritage LLC v. Associated Materials, Inc.	Residential Real Estate	King County Superior Court
1/19	Wooding v. Woolworth	Real Estate Investment	Judicial Arbitration and Mediation Services
4/19	Frost v. Gauthier	Estate Asset Distribution	King County Superior Court
4/19	Offutt-Evanger v. Georgia Pacific Gypsum LLC	Building Materials	Pierce County Superior Court
5/19	Digital Mammography Specialists, Inc., et al. v. Reddy, et al.	Imaging Center	Fulton County Superior Court
7/19	Arena Sports Issaquah, LLC, et al. v. Exxel Pacific, et al.	Recreational Sports Centers	King County Superior Court

ARIK K. VAN ZANDT, ASA, CDBV

TRIAL TESTIMONY

	Casa Nama	Tune of Business	l. wie dietie w
Date	Case Name	Type of Business	Jurisdiction
1/15	In Re: Marriage of Scholz/Levy	Asset and Liability Analysis	King County Superior Court
3/15	Finlay v. Raymond Jarris, Jr., M.D.	Individual Economic Loss	King County Superior Court
5/16	Columbia State Bank v. Astoria Builders Supply	Building Supplies	Circuit Court for the State of Oregon, Clatsop County
10/16	Dahl v. McNeil	Various Technology Start-ups	King County Superior Court
11/16	Arceo v. Ross	Individual Economic Loss	Lewis County Superior Court
1/17	Ketilsson v. Bonzer	Individual Economic Loss	Pierce County Superior Court
1/17	Lyons v. Oberson Tanker Transport	Individual Economic Loss	King County Superior Court
4/17	JMT Inc. v. Intermatic Inc., et al.	Industrial and Commercial Machinery	United States District Court - California
6/17	Larry Francis, et al. v. Camel Point Ranch, Inc.	Real Estate Holding Company	Mesa County District Court, Colorado
1/18	Kramer v. Renggli	Sports and Recreation Instruction	King County Superior Court
2/18	Washington State Nurses Association v. Yakima Regional Medical and Cardiac Center	Skilled Nursing	Yakima County Superior Court
7/18	Hacker v. Hacker & Willig, Inc., P.S.	Law Firm	King County Superior Court
10/18	USA/SEC v. Dawn J. Bennett	Internet Retail – Sports Apparel	United States District Court - Maryland
1/19	Estate of Derschmidt v. Ride the Ducks International, LLC, et al.	Loss to the Estate	King County Superior Court
1/19	Hiraoka v. Ride the Ducks International, LLC, et al.	Individual Economic Loss	King County Superior Court
1/19	Cooley v. Ride the Ducks International, LLC, et al.	Individual Economic Loss	King County Superior Court

CURRICULUM VITAE

ARIK K. VAN ZANDT, ASA, CDBV

TRIAL TESTIMONY, Continued

Date	Case Name	Type of Business	Jurisdiction
1/19	Gerke v. Ride the Ducks International, LLC, et al.	Individual Economic Loss	King County Superior Court
1/19	Wooding v. Woolworth	Real Estate Investment	Judicial Arbitration and Mediation Services
3/19	Yaron v. Conley	Retail Cannabis	King County Superior Court
5/19	Digital Mammography Specialists, Inc., et al. v. Reddy, et al.	Imaging Center	Fulton County Superior Court
7/19	Naness v. Hotson-Naness	Leather Wholesaler	King County Superior Court
8/19	Pemberton v. State Farm Mutual Automobile Insurance Company, et al.	Vehicle Sales	King County Superior Court

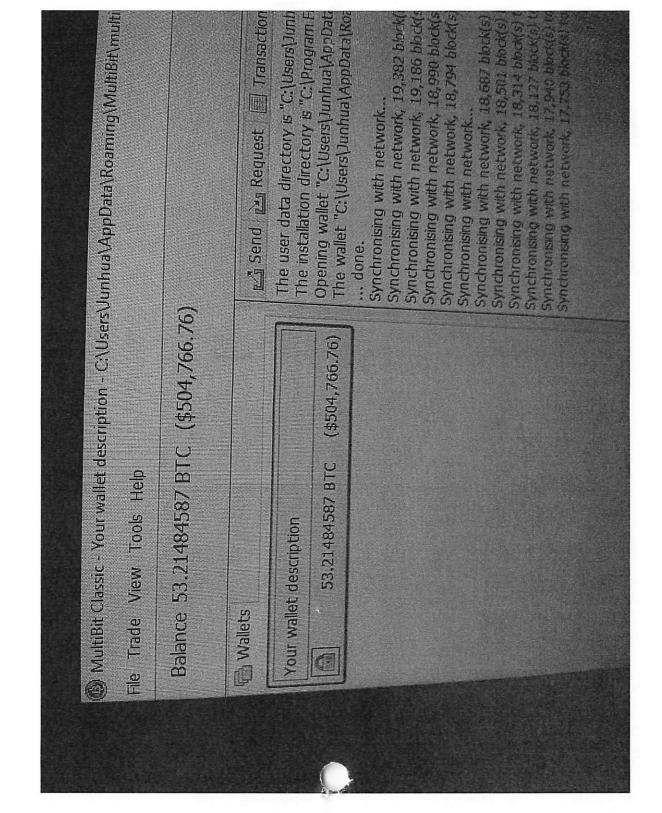
ARIK K. VAN ZANDT, ASA, CDBV

SPEECHES/PUBLICATIONS

Venue	Date	Subject
Microsoft Corp.	5/11	Intellectual Property: Valuation & Litigation
Miller Nash	5/11	Valuation 101
Forsberg & Umlauf	8/11	Best Practices for Utilizing an Economic Expert
BNY Mellon	6/12	International Divorce
AREA	6/12	Financial Information Review for Self-Employed
Strafford Publications	11/12	Divorce and Dividing Stock Options
The Million Dollar Divorce	4/13	Overview of Business Valuation in the Context of High Value Divorces
BNY Mellon	5/13	Asset Tracing in Divorce
AICPA	7/13	Expert Witness Workshop
KL Gates	7/13	Accounting for Lawyers
IAML Intl Conference	5/14	International Divorce
NACVA Annual Conference	7/14	Top Five Commercial Litigation Assignments
AAML	3/15	Technology in the Courtroom
The Million Dollar Divorce	9/15	Personal and Business Tax Returns
Texas Society of CPAs	10/15	Lost Profits and Economic Damages
AICPA	11/16	Asset Tracing in Divorce and Beyond
AICPA	11/16	So You Want to be a Forensic Expert
The Seminar Group	4/17	Forensic Accounting
Washington Collaborative Law	12/17	Business Valuation 101
Valuation Services Group	2/18	Initial Coin Offerings
Strafford Publications	4/18	Divorce Under Tax Reform
Business Valuation Resources	7/18	Cryptocurrency - Price versus Value
AAML	3/19	Forensic Tracing Issues, Valuation Issues, & Tax
The Seminar Group	4/19	Impact of the New Tax Code – A Panel Discussion
NYSSCPA/FAE Conference	5/19	Cryptocurrency: Price vs. Value
WSCPA	8/19	Current Valuation Trends in Cannabis

Exhibit C:

Multibit Wallet Screenshot (from the admitted Trial Exhibit 36) that failed to reflect activities after 5/1/2015



	In The Court of Appeals of The	State of Washington D	ivision I	
In r	re:			
Re	spondent:	No. <u>78999-6-I</u>		
	CHAO LIU	Declaration of Service		
An	d Apellant:			
	JUNHUA CHANG			
	Declaration	of Service		
l ded	clare:			
1.				
2.	Personal Service			
	I served court documents for this case to (name of party): CHAO LIU by (check one):			
	giving the documents directly to him/he	er.		
	$oxed{\boxtimes}$ giving the documents to him/her by em	ail: binnyliu@hotmail.com		
	giving the documents to <i>(name)</i> :, a person of suitable age and discretion who lives at the same address as the party.			
3.	Date, time, and address of service			. ,
•		_		
	Date: <u>June 15, 2020</u> Time: <u>8:00</u> ⊠ a.	.m. 🗌 p.m.		
	Address:			
	15613 NE 1 st PI	Bellevue	WA	98008
	Number and street	city	state	zip

4. **List all documents you served** (check all that apply): (The most common documents are listed below. Check only those documents that were served. Use the "Other" boxes to write in the title of each document you served that is not already listed.) □ Petition to/for Review ☐ Summons (Attach a copy.) Notice of Hearing Order Setting Case Schedule ☐ and Restraining Order ☐ Proposed Temporary Family Law Order Notice Re Military Dependent Motion for Immediate Restraining Order (Ex Proposed Parenting Plan Parte) Immediate Restraining Order (Ex Parte) and Proposed Child Support Order Hearing Notice Proposed Child Support Worksheets Restraining Order ☐ Sealed Financial Documents ■ Motion for Contempt Hearing ☐ Financial Declaration Order to Go to Court for Contempt Hearing Declaration of: Notice of Intent to Move with Children (Relocation) Objection about Moving with Children and Declaration of: Petition about Changing a Parenting/ Custody Order (Relocation) Other: ☐ Other: ☐ Other: 5. Fees charged for service □ Does not apply. Fees: \$ _____ + Mileage \$ ____ = Total: \$_____ 6. Other Information (if any):

I declare under penalty of perjury under the laws of the state of Washington that the statements on this form are true.

Signed at (city and state): Seattle Date: June 15, 2020

Junhua Chang

Signature of server

JUNHUA CHANG

Print or type name of server

To the party having these documents served:

- File the original *Declaration of Service* with the court clerk.
- If you served a Restraining Order signed by the court, you must also give a copy of this Declaration of Service and a Law Enforcement Information Sheet to law enforcement.

state. Your signature must be notarized or	y served the documents <i>outside</i> Washington sworn before a court clerk. signature does not need to be notarized or sworn
Signed and sworn to before me on (date	e):
	Signature of notary or court clerk
	Print name of notary or court clerk
	I am a notary public in and for the state of:
	My commission expires:
	I am a court clerk in a court of record in (county):
(Print seal above.)	(state):

JUNHUA CHANG - FILING PRO SE

June 15, 2020 - 7:25 AM

Transmittal Information

Filed with Court: Court of Appeals Division I

Appellate Court Case Number: 78999-6

Appellate Court Case Title: Chao Liu, Respondent v. Junhua Chang, Appellant

The following documents have been uploaded:

• 789996_Petition_for_Review_20200615072324D1547142_7947.pdf

This File Contains: Petition for Review

The Original File Name was Appellant so Petition for Review - Junhua Chang combine pdf.pdf

A copy of the uploaded files will be sent to:

• binnyliu@hotmail.com

Comments:

Sender Name: Junhua Chang - Email: junhuac@hotmail.com

Address:

108 5th Ave S Unit 416

Seattle, WA, 98104 Phone: (425) 443-0892

Note: The Filing Id is 20200615072324D1547142

JUNHUA CHANG - FILING PRO SE

June 15, 2020 - 11:55 PM

Filing Petition for Review

Transmittal Information

Filed with Court: Supreme Court **Appellate Court Case Number:** Case Initiation

Appellate Court Case Title: Chao Liu, Respondent v. Junhua Chang, Appellant (789996)

The following documents have been uploaded:

• PRV_Petition_for_Review_20200615235238SC641565_7077.pdf

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Address:

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