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**SUPERIOR COURT OF THE STATE OF WASHINGTON  
FOR THE COUNTY OF KING**

In re the Matter of  
  
THE SHARON M. HAROLD  
IRREVOCABLE TRUST DATED  
NOVEMBER 12, 2004,  
  
a Trust.

Case No. 22-4-08326-1 KNT  
  
**SECOND SUPPLEMENTAL BRIEF IN  
SUPPORT OF RESPONDENTS’  
VERIFIED JOINT OBJECTION**

Respondents Charles A. Harold, Jr., John J. Harold, Angel Harold, Amy Jane Small and Josette Ramirez hereby submit their Second Supplemental Brief in Support of the Verified Joint Objection to Verified Petition for Approval of Interim Account; For Discharge of Successor Trustee; and For Appointment of Successor Trustee (hereinafter “Joint Objection”) as follows:

**I. INTRODUCTION**

Respondents newly discovered evidence, based upon Paice’s own documents, will show that Paice’s Accounting of Trust (“AOT”) lacks foundation, does not meet the evidence standards required by Washington courts, violates California Probate Codes, and is a “compilation” and “summary,” not an accounting as stated by Paice’s own accountant. Respondents will show that Paice’s AOT contains numerous mathematical errors, omits required information and, most importantly, does not balance. Paice’s accounting is therefore uncertifiable per his own evidence and as a matter of law.

1 **II. BACKGROUND INFORMATION**

2 **04/27/2022** – Under her Power of Attorney (“POA”) for Grantor, Respondent  
3 Amy Jane Small (“Amy”) mailed a letter to Paice requesting an AOT. (Declaration of  
4 Amy Jane Small, ¶ 3; Ex. 1.)

5 **05/23/2022** - Amy received a representation letter from attorney Jeanne Kvale  
6 (“Kvale”) stating Paice and his accountant have met with Grantor and she had  
7 adequate trust assets for her health care. (Amy Dec. ¶ 4; Ex. 2.)

8 **06/01/2022** - Amy sent Kvale an email stating that Paice called Grantor to  
9 discuss Amy's POA paperwork. (Amy Dec. ¶ 5; Ex. 3.)

10 **06/07/2022** - Kvale sent Amy a letter stating she was no longer representing  
11 Paice or Grantor. Both were advised to seek independent counsel. (Amy Dec. ¶ 6; Ex.  
12 4.)

13 **06/10/2022** - Amy received a letter from Mr. Schilbach stating he was  
14 representing Paice. He added, “Please be aware that we may also seek court approval  
15 of the accountings, trustee’s fees, and attorneys’ fees, all of which will be expenses  
16 borne by the Trust.” (Amy Dec. ¶ 7; Ex. 5.)

17 **06/22/2022** - Roger Gould, Esq. in Coos Bay, Oregon, composed a letter  
18 stating that Grantor revoked Amy's POA. (Amy Dec. ¶ 8; Ex. 6.)

19 **08/09/2022** – Mr. Schilbach sent a letter to beneficiaries with a copy of the AOT,  
20 which excluded financial documents verifying the authenticity of the AOT. (Amy Dec. ¶  
21 9; Ex. 7.)

22 **09/24/2022** – Grantor signed a release of liability for Paice, his wife Briana and  
23 their minor daughter in order to receive the backup financial documents for the AOT.  
24 (Amy Dec. ¶ 10; Ex. 8.)

25 **10/03/2022** – Mr. Schilbach sent a letter to beneficiaries notifying them that  
26 Grantor had signed a release and also threatened to spend trust funds on future  
27 attorney fees. The letter stated in part, “The alternative to obtaining a Release from  
28 each of you by October 28 is for the Trustee to file a petition seeking court approval of

1 the accountings. **All costs associated with such a filing will be paid from the**  
2 **assets of the Trust.**” (Amy Dec. ¶ 11; Ex. 9; emph. added.)

3 **10/05/2022 – 10/07/22** - Grantor sent Mr. Schilbach three emails stating in part,  
4 “I have come upon some discrepancies in the accounting. I wish to revoke the release  
5 immediately.” (Amy Dec. ¶ 12; Ex. 10.)

6 **10/05/2022 to 12/05/2022** – Respondents reviewed Paice’s AOT which  
7 contained no financial records as backup and found numerous discrepancies, as  
8 stated in the Verified Joint Objection (Dkt 28) and refused to sign Paice’s release.

9 **02/05/2022** – Paice filed his Petition in this proceeding.

### 10 **III. ANALYSIS OF NEWLY DISCOVERED EVIDENCE**

#### 11 **A. Paice Has Admitted to Breaches of Duty.**

12 **12/02/2022** - The facts stated herein were derived from Paice’s own evidence  
13 submitted to this Court under penalty of perjury. In his declaration, Paice swore that  
14 his AOT was accurate. (Dkt. 3.) It was not accurate at all on the face of it. Paice  
15 cannot go back in time and amend his admitted breaches; Paice cannot retract his  
16 denials that were later proven true. Nor can Paice correct his various other incomplete  
17 and deceitful statements made in his sworn declaration that have been subsequently  
18 proven to this Court to be false.

19 **11/23/2022** – In a letter to Grantor’s attorney, Mr. Schilbach admitted to Paice  
20 commingling trust funds, accepting a gift from Grantor, and failing to keep Grantor  
21 informed. He called several of these breaches of California Probate Code “inadvertent”  
22 and stated, “As Trustee, Mr. Paice has never purposefully comingled the Trust’s funds  
23 with his (or his wife’s) personal funds.” Despite Mr. Schilbach’s statements to the  
24 contrary, the violations did in fact occur. (Harold Dec. ¶ 3; Ex. 11.)

#### 25 **B. Paice’s Alleged Accounting of Trust Is Not An Accounting But a** 26 **“Compilation” as Unequivocally Described by His Own Accountant.**

27 Paice’s alleged AOT states it was prepared by McCord and Llewellyn  
28 Accountancy Corporation, David Llewellyn, principal, is the predecessor Trustee to

1 Paice. Mr. Llewellyn's cover letter, found on Page 5 / 103, to the 2010 Accounting of  
2 Trust states:

3 "We have compiled the accompanying summary of account of the  
4 Sharon M. Harold Irrevocable Trust and the related schedules on  
5 pages 3 to 5 as of February 28, 2010 and for the two months then  
6 ended, in accordance with Statements on Standards for  
7 Accounting and Review Services issued by the American Institute  
8 of Certified Public Accountants.

9 A compilation is limited to presenting in the form of financial  
10 statements information that is the representation of the trustee of  
11 the Sharon M. Harold Irrevocable Trust. We have not audited or  
12 reviewed the accompanying financial statements and, accordingly,  
13 do not express an opinion or any other form of assurance on  
14 them.

15 The trustee has elected to omit substantially all of the disclosures  
16 required by generally accepted accounting principles. If the  
17 omitted disclosures were included in the financial statements, they  
18 might influence the user's conclusions about the Trust's financial  
19 position, results of trust activities, and cash flows. Accordingly,  
20 these financial statements are not designed for those who are not  
21 informed about such matters.

22 We are not independent with respect to the Sharon M. Harold  
23 Irrevocable Trust."

24 (Harold Dec., ¶ 4; Ex. 12.)

25 **California Probate Codes §§ 16061, 16062, 16063 and 16322** clearly define  
26 an accounting of Trust. Paice's AOT does not comply with the referenced codes, and  
27 Mr. Llewellyn's cover page disclaimer supports this conclusion. (*Id.*)

28 Mr. Llewellyn further stated he "compiled" his summary of account based on  
"accompanying financial statements." Respondents have never received any  
"accompanying financial statements" from Paice or his attorney. It is unclear whether  
Mr. Llewellyn received all required documentation from Paice because he states,  
"[Paice] has elected to omit substantially all of the disclosures required by generally  
accepted accounting principles. If the omitted disclosures were included in the  
financial statements, they might influence the user's conclusions about the Trust's  
financial position, results of trust activities, and cash flows." (*Id.*)

Any "financial statements" presented by Respondents came from Mr. Llewellyn

1 who gave them to Grantor **after** Paice submitted his AOT to beneficiaries.

2 **C. Trustee’s “Compilation” of Trust Does Not Balance.**

3 The following is a chronological examination of the AOT evidence Paice  
4 submitted to Respondents and to this Court followed by the discrepancies found  
5 within that evidence.

6 **March 10, 2010 AOT Evidence** – On page 13 / 103 of Paice’s AOT, Paice  
7 presented the following evidence for the Court’s approval and certification.

8 SHARON M HAROLD IRREVOCABLE TRUST  
9 Accounting of Trustee  
10 For Period March 10, 2010 to December 31, 2010

11 SCHEDULE A - PROPERTY ON HAND AT BEGINNING OF ACCOUNTING PERIOD

12 <u>DESCRIPTION</u>	<u>AMOUNT</u>
13 Cash in Boeing Employees' Credit Union (BECU) (account xxxxxx9232)	\$ -
14 Cash in BECU (account xxxxxx9307)	-
15 LPL Financial account #xxxx-4662 Cash Account	-
16 LPL Financial account #xxxx-4662 Investments	-
17	_____
18 TOTAL Property on Hand as of March 10, 2010	\$ -

19 (Harold Dec. ¶ 5; Ex.13.)

20 **March 10, 2010 AOT Discrepancy No. 1** – On January 24, 2011 at 6:08 pm,  
21 Paice sent Grantor an email. Attached was a Microsoft Excel spreadsheet file named  
22 “SharonTrustAccounting.xlsx.” According to Paice’s own spreadsheet, \$533,529.60  
23 was on deposit into BECU savings account xxxxxx9232 on February 28, 2010, **ten**  
24 **days before** it was allegedly deposited into BECU savings account xxxxxx9232.

25 (Harold Dec. ¶ 6; Ex. 14.)

26 **March 10, 2010 AOT Discrepancy No. 2** – Note that these accounts are NOT  
27 listed as the “Sharon M. Harold Irrevocable Trust”. Also, there is no “Money Market”  
28 account No. xxxxxx9349 listed on page 13 even though this was one of “Sharon M.  
Harold Irrevocable Trust” accounts at BECU managed by Paice. There are zero Trust  
assets deposited into the other Grantor’s BECU “trust” accounts or LPL Financial  
accounts even though account numbers are listed. (Harold Dec. ¶ 5; Ex. 13.)

1 **March 10, 2010 AOT Discrepancy No. 3** – Contradicting Discrepancy No. 2 is  
2 the BECU financial statement for the period 3/10/2010 – 03/12/2010. It shows  
3 \$533,529.59 was deposited into an ATM Machine #WA033962 on March 10, 2010,  
4 then transferred into Grantor’s alleged BECU “trust” account March 10, 2010. That  
5 same day the BECU statement shows \$533,000 withdrawal (with no destination  
6 stated) and \$33,000 was transferred to the Money Market account xxxxxx9349. Note  
7 that the statement contains no BECU logo, and it has a two day statement period.  
8 (Harold Dec. ¶ 7; Ex.15.)

9 **March 29, 2010 AOT Evidence** – On page 19 / 103 of Paice’s AOT, Paice  
10 presents the following evidence for the Court’s approval and certification.

11 SHARON M HAROLD IRREVOCABLE TRUST  
12 Accounting of Trustee  
13 For Period March 10, 2010 to December 31, 2010  
14 SCHEDULE J - DISTRIBUTIONS TO BENEFICIARY

Payment	Check No.	Name	Amount
3/29/2010	CASHIERS	Sharon Harold – Distribution (Note 1)	\$8,000.00

16 “Note 1 Documentation for cashiers check for \$8,000 on 3/29/2010 is pending.”

17  
18 (Harold Dec. ¶ 8; Ex. 16.)

19 **March 29, 2010 AOT Discrepancy** – Paice purchased an “Official Check” No.  
20 42059872 for \$2,000 through BECU where he was a manager. The check was made  
21 out to “Sharon Harold Trust” for “April 2010 Expenses.” The check “Issued By:  
22 Moneygram Payment Systems, Inc. P.O. BOX 9476 Minneapolis MN 55480” and listed  
23 the “Drawer” was BECU; however, the “**Drawee**” was **Preferred Bank Los Angeles,**  
24 **CA.**, not part of the Sharon M. Harold Trust assets. **A Drawee is responsible for**  
25 **fulfilling the payment obligation specified by the Drawer.** Nowhere on this check  
26 does it reference any BECU account information for the Sharon M. Harold Irrevocable  
27 Trust. (Harold Dec. ¶ 9; Ex.17.) On April 1, 2010, Grantor deposited Paice’s \$2,000  
28 “Official Check” into her USAA bank account xxxx8022. (*Id.*)

1 To date, Respondents have not received any “documentation” from Paice or  
2 Llewelyn about the \$8,000 check even though it has been requested several times,  
3 most recently in an email to Mr. Schilbach and Mr. Llewelyn dated October 5, 2023.  
4 (Harold Dec. ¶ 10; Ex.18.)

5 **March 31, 2010 Summary of Account - Page 6 / 103 of Paice’s AOT, Paice**  
6 **presents the following evidence for the Court’s approval and certification.**

7 SHARON M. HAROLD IRREVOCABLE TRUST  
8 SUMMARY OF ACCOUNT  
9 THREE MONTHS ENDED MARCH 31, 2010

10 CHARGES

11 ASSETS ON HAND - JANUARY 1, 2010  
12 SCHEDULE A \$ 538,849.59

13 TOTAL CHARGES \$ 538,849.59

14 CREDITS

15 DISBURSEMENTS - JANUARY 1, 2010 TO FEBRUARY 28, 2010  
16 SCHEDULE C \$ 1,120.00

17 ASSETS ON HAND - FEBRUARY 28, 2010  
18 SCHEDULE E 533,529.59

19 DISTRIBUTIONS  
20 SCHEDULE D 4,200.00

21 See accountant's compilation report.

22 (Harold Dec. ¶ 11; Ex.19.)

23 **March 31, 2010 Summary of Account Discrepancy No. 1 – The 2<sup>nd</sup> to last**  
24 **line of the Summary of Account page references “DISTRIBUTIONS SCHEDULE D –**  
25 **4,200.” Respondents have reviewed the AOT numerous times and **THERE IS NO****  
26 **SCHEDULE D** included in Paice’s AOT for the period stated “JANUARY 1, 2010 TO  
27 FEBRUARY 28, 2010.” (*Id.*)

28 **March 31, 2010 Summary of Account Discrepancy No. 2 – On the last line of**  
the Summary of Account there is a note that states, “See accountant's compilation  
report.” These words also appear on pages 7-9 of Paice’s AOT. Respondents  
reviewed the AOT numerous times and could not find the “accountants’ compilation

1 report” contained within the period stated “JANUARY 1, 2010 TO FEBRUARY 28,  
2 2010.” (*Id.*)

3 **March 31, 2010 Schedule E** - Page 9 / 103 of Paice’s AOT, he presents the  
4 following evidence for the Court’s approval and certification.

5  
6 SHARON M. HAROLD IRREVOCABLE TRUST  
7 SCHEDULE E  
8 ASSETS ON HAND  
9 MARCH 31, 2010

9 DESCRIPTION AMOUNT

10 Cash in Bank of America \$533,529.89

11 (Harold Dec. ¶ 12; Ex. 20.)

12 **March 31, 2010 Schedule E Discrepancy** – Page 9 / 103 of Paice’s AOT listed  
13 “Cash in Bank of America \$533,529.89.” According to the BECU statement,  
14 \$533,529.**59** cents was deposited into account xxxxxx9232, NOT \$533,529.**89** cents,  
15 therefore **30** cents is unaccounted for in the Accounting of Trust. (*Id.*)

16 According to all AOT evidence supplied by Paice himself, as stated herein,  
17 approximately \$533,529 of Grantor’s Trust funds were simultaneously located in three  
18 places on three dates; 1) with Paice, personally (Ex. 14); 2) with BECU (Ex. 15); and  
19 3) in Bank of America with Llewelyn (Ex.20). Three separate deposits totaling  
20 \$1,600,587 in Trust assets.

21 **D. Trustee’s Accounting of Trust Does Not Meet Mandatory California**  
22 **Probate Code Requirements.**

23 **California Probate Code § 16400** states:

24 A violation by the trustee of any duty that the trustee owes the  
25 beneficiary is a breach of trust.

26 **California Probate Code § 16062(a)** requires a Trustee to account at three  
27 separate times during his tenure:



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Except as otherwise provided in this section and in Section 16064, the trustee **shall** account at least annually, at the termination of the trust, and upon a change of trustee, to each beneficiary to whom income or principal is required or authorized in the trustee’s discretion to be currently distributed.

**California Probate Code § 16322(b)** defines an accounting period;

“Accounting period” means a calendar year unless another 12-month period is selected by a fiduciary. The term includes a portion of a calendar year or other 12-month period that begins when an income interest begins or ends when an income interest ends.

Paice breached this duty each year for 12 years during his tenure as Trustee by never providing an annual accounting.

**California Probate Code § 16063** states in part:

(a) An account furnished pursuant to Section 16062 **shall** contain the following information:

\* \* \*

(5) A statement that the recipient of the account may petition the court pursuant to Section 17200 to obtain a court review of the account and of the acts of the trustee.

(6) A statement that claims against the trustee for breach of trust may not be made after the expiration of three years from the date the beneficiary receives an account or report disclosing facts giving rise to the claim.

(b) All accounts filed to be approved by a court shall be presented in the manner provided in Chapter 4 (commencing with Section 1060) of Part 1 of Division 3.

Paice’s AOT contains none of the mandatory requirements specifically set forth above in § 16063. Most importantly, the required language of § 16063(a) and (b) were not included in any of the 12 years of accounting submitted by Paice.

**California Probate Code § 1061** states in part:

“(a) All accounts shall state the period covered by the account and contain a summary showing all of the following, to the extent applicable:

\* \* \*

(c) Total charges shall equal total credits.”

1 In Paice's AOT, the total charges do NOT in fact equal the total credits as  
2 shown by the discrepancies listed above. In Paice's own spreadsheet (Ex. 14),  
3 Grantor's trust assets were in Paice's possession between February 28, 2010 and  
4 March 10, 2010 while the BECU statement (Ex. 15) shows the funds were deposited  
5 on March 10, 2010.

6 The \$8,000 cashier check listed in the AOT as being distributed to Grantor on  
7 3-29-2010 was in actuality a \$2,000 check, leaving a \$6,000 difference in the AOT.  
8 This discrepancy shows that total charges do not equal total credits.

9 This \$6,000 discrepancy in unaccounted Trust funds occurred in 2010, just 17  
10 days after Paice opened the alleged Trust account at BECU.

11 **California Probate Code § 16004.5(a)** states;

12 A trustee may not require a beneficiary to relieve the trustee of  
13 liability as a condition for making a distribution or payment to, or for  
14 the benefit of, the beneficiary, if the distribution or payment is  
required by the trust instrument.

15 Paice asking to have his wife and daughter released from liability and  
16 threatening to spend future Trust funds which would diminish the value of the Trust for  
17 future distributions is a violation of 16004.5(a).

18 California Probate Code **§ 16004(a)** states:

19 The trustee has a duty not to use or deal with trust property for the  
20 trustee's own profit or for any other purpose unconnected with the  
21 trust, nor to take part in any transaction in which the trustee has an  
interest adverse to the beneficiary.

22 Seeking a judicial decree approving an accounting that is not certifiable using  
23 Grantor's Trust funds is adverse to the interest of the beneficiary.

24 **E. Paice's AOT Lacks Foundation and Does Not Meet Evidence**  
25 **Standards under Washington State Law.**

26 **Washington Evidence Rule 901** states:

27 **REQUIREMENT OF AUTHENTICATION OR IDENTIFICATION**

28 (a) General Provision. The requirement of authentication or

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identification as a condition precedent to admissibility is satisfied by evidence sufficient to support a finding that the matter in question is what its proponent claims.

- (b) Illustrations. By way of illustration only, and not by way of limitation, the following are examples of authentication or identification conforming with the requirements of this rule:
  - (1) Testimony of Witness With Knowledge. Testimony that a matter is what it is claimed to be.

Paice’s Petition asks this Court to certify his submitted AOT. However, Paice offered no testimony or declaration as to the authenticity of the accounting from his own accountant who prepared the AOT. In fact, Paice’s own accountant Mr. Llewelyn offered testimony in conflict to Paice’s request for his AOT certification when he stated, “The trustee has elected to omit substantially all of the disclosures required by generally accepted accounting principles.”

Paice offered no evidence “sufficient to support a finding that the matter in question is what its proponent claims” and no “testimony of a witness with knowledge. Testimony that a matter is what it claims to be.” Therefore, Paice’s AOT is inadmissible pursuant to ER 901.

**RCW 5.45.020 Business Records as Evidence** states:

A record of an act, condition or event, shall in so far as relevant, be competent evidence if the custodian or other qualified witness testifies to its identity and the mode of its preparation, and if it was made in the regular course of business, at or near the time of the act, condition or event, and if, in the opinion of the court, the sources of information, method and time of preparation were such as to justify its admission.

Paice offers his AOT spanning 12 years as evidence that he fulfilled his duties under California Probate Codes. However, Paice’s AOT prepared 12 years after the required time frames is barred from evidence under RCW 5.45.020 because it was not “made in the regular course of business, at or near the time of the act, condition, or event.” Therefore, “the sources of information, method and time of preparation” do not “justify its admission.” The AOT is unreliable at best when using an objective standard.

1           **Washington Evidence Rule 803(a)(7)** is NOT an exception to the hearsay rule  
2 as it applies to Paice’s AOT. It states:

3                   (a) Specific Exceptions. The following are not excluded by the  
4 hearsay rule, even though the declarant is available as a witness:

5                                   \* \* \*

6                   (7) Absence of Entry in Records Kept in Accordance With RCW 5.45.  
7 Evidence that a matter is not included in the memoranda, reports,  
8 records, or data compilations, in any form, kept in accordance with  
9 the provisions of RCW 5.45, to prove the nonoccurrence or  
nonexistence of the matter, if the matter was of a kind of which a  
memorandum, report, record, or data compilation was regularly  
made and preserved, **unless the sources of information or other  
circumstances indicate lack of trustworthiness.**”

10                 Paice’s AOT was not “regularly made and preserved” in the past as required by  
11 **California Probate Codes §§ 16061, 16062 and 16063.**

12                 Paice’s AOT contains omissions of data that if present, as stated by Paice’s  
13 own accountant, “might influence the user’s conclusions about the Trust’s financial  
14 position, results of trust activities, and cash flows.” Therefore, the “sources of  
15 information and circumstances” surroundings Paice’s AOT “indicate lack of  
16 trustworthiness” and is therefore not admissible to prove Paice complied with  
17 **California Probate Codes §§ 16061, 16062 and 16063.**

18                                   **IV. OPINIONS AND CONCLUSION**

19                 The most tactile way to uncover Paice’s intent is to observe his acts or  
20 omissions as acting Trustee over time, initiated by his thoughts, executed through his  
21 free will then manifest through his ongoing pattern and practice of behavior. Viewing  
22 Paice through an objective lens, we can presume that Paice intended the natural and  
23 probable consequences of his acts and omissions.

24                 Paice's behavior is a collective work, a contiguously calculated effort spanning  
25 over a decade of behavior. It is axiomatic that Paice’s breaches of trust were NOT the  
26 result of "inadvertent" behavior or a “serious misunderstanding of the Trust, the Trust  
27 estate, and Mr. Paice’s role as Trustee.” Paice’s tenure as acting Trustee is something  
28 more than gross negligence. His schemes were orchestrated, contrived, intentional. In

1 short, his tenure as Trustee has been fraudulent from day one. Paice's own  
2 declaration (Dkt. 3) demonstrates this wherein it states:

3 "Over the years Sharon and I have enjoyed a positive relationship.  
4 As a contributing member of Sharon's extended family, I have  
5 always tried to assist her with various things she needed help with.  
6 For example, even before I accepted the appointment as successor  
7 trustee of the Trust, I would answer Sharon's basic financial  
8 questions that she came to me with."

9 On one hand, Paice claims ignorance of his duties in his declaration yet here,  
10 he answers Grantor's "basic financial questions"? Paice self-reports as an expert in  
11 public records, as a person who can answer more than "basic financial questions."

### 12 **Jobs**

13 BECU - Sr. Business Systems Analyst - Duration - Jan 26, 2022 - Apr 27, 2023

14 BECU - Information Technology Business Analyst - Duration Mar 4, 2020 - Apr  
15 27, 2023

16 BECU - Business Analyst – IT - Duration - Feb 13, 2019

17 BECU - Business Continuity Program Manager – Duration Oct 1, 2015 - Apr 27,  
18 2023

19 U.S. Coast Guard - Marine Science Technician – Duration Oct 1, 2015 - Apr 27,  
20 2023

21 BECU - Financial Center Manager – Duration Oct 1, 2015 - Apr 27, 2023

22 BECU - Member Consultant Lead – Duration Oct 1, 2015 - Apr 27, 2023

23 BECU - Branch Manager – Duration Sep 21, 2012

### 24 **Education**

25 University Of Phoenix – Masters - Attendance Dates - Jan 1, 2007 - Dec 31,  
26 2009

27 Paice was or still is the BECU Financial Center Manager with a Masters  
28 Degree! Yet he would have this Court believe that his ongoing acts of malfeasance,  
breaches of duty and omissions in the administration of the Trust were "inadvertent"  
and unintentional? Fortunately, **California Probate Code 16014** helps us separate  
what Paice said from what Paice did or should have done:

1           “(a) The trustee has a duty to apply the full extent of the trustee’s skills.

2  
3           (b) If the settlor, in selecting the trustee, has relied on the trustee’s  
4           representation of having special skills, the trustee is held to the standard  
5           of the skills represented.”

6           The California Penal Code is clear and does not let Paice take a “mulligan” for  
7           his wanton and willful breaches of fiduciary. California Penal Code § 134 states:

8                     “Every person guilty of preparing any false or ante-dated book,  
9                     paper, record, instrument in writing, or other matter or thing, with  
10                    intent to produce it, or allow it to be produced for any fraudulent or  
11                    deceitful purpose, as genuine or true, upon any trial, proceeding, or  
12                    inquiry whatever, authorized by law, is guilty of felony.”

13           In the presence of doubt, there is no doubt that Paice’s “Compilation” of Trust  
14           does not hold up under the scrutiny of a reasonable and prudent person and therefore  
15           cannot be ratified by this Court.

16           DATED: October 30, 2023                     s/Charles A. Harold, Jr.  
17   Charles A. Harold, Jr., Residual Beneficiary and  
18   Respondent in pro se  
19   1455 N. Tomahawk Rd.  
20   Apache Junction, AZ 85119  
21   Tel: 818-652-6400 / E-mail: [chuckharold@gmail.com](mailto:chuckharold@gmail.com)

22           DATED: October 30, 2023                     s/John Harold  
23   John Harold, Residual Beneficiary and  
24   Respondent in pro se  
25   230 Westmont Dr.  
26   Reedsport, OR 97467  
27   Tel: (541) 662-6262  
28   Email: [john6231@live.com](mailto:john6231@live.com)

          DATED: October 30, 2023                     s/Angel Harold  
   Angel Harold, Residual Beneficiary and  
   Respondent in pro se  
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DATED: October 30, 2023

s/Amy Jane Small  
Amy Jane Small, Residual Beneficiary and  
Respondent in pro se  
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DATED: October 30, 2023

s/Josette Harold Ramirez  
Josette Harold Ramirez, Residual Beneficiary and  
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We certify that this memorandum contains 4,162 words, in compliance with the Local Civil Rules.

# **APPENDIX**





**State of California**

**PROBATE CODE**

**Section 1061**

1061. (a) All accounts shall state the period covered by the account and contain a summary showing all of the following, to the extent applicable:

(1) The property on hand at the beginning of the period covered by the account, which shall be the value of the property initially received by the fiduciary if this is the first account, and shall be the property on hand at the end of the prior account if this is a subsequent account.

(2) The value of any assets received during the period of the accounting which are not assets on hand as of the commencement of the administration of an estate.

(3) The amount of any receipts of income or principal, excluding items listed under paragraphs (1) and (2) or receipts from a trade or business.

(4) Net income from a trade or business.

(5) Gains on sales.

(6) The amount of disbursements, excluding disbursements for a trade or business or distributions.

(7) Loss on sales.

(8) Net loss from trade or business.

(9) Distributions to beneficiaries, the ward or conservatee.

(10) Property on hand at the end of the accounting period, stated at its carry value.

(b) The summary shall be in a format substantially the same as the following, except that inapplicable categories need not be shown:

**SUMMARY OF ACCOUNT**

**CHARGES:**

Property on hand at beginning of account (or Inventories)	\$ _____
Additional property received (or Supplemental Inventories)	_____
Receipts (Schedule _____)	_____
Gains on Sale or Other Disposition (Schedule _____)	_____
Net income from trade or business (Schedule _____)	_____
<b>Total Charges:</b>	<b>\$ _____</b>

CREDITS:

Disbursements (Schedule _____)	\$ _____
Losses on Sale or Other Disposition (Schedule _____)	_____
Net loss from trade or business (Schedule _____)	_____
Distributions (Schedule _____)	_____
Property on hand at close of account (Schedule _____)	_____
 Total Credits:	 \$ _____

(c) Total charges shall equal total credits.

(d) For purposes of this section, the terms "net income" and "net loss" shall be utilized in accordance with general accounting principles. Nothing in this section is intended to require that the preparation of the summary must include "net income" and "net loss" as reflected in the tax returns governing the period of the account.

(Amended by Stats. 1997, Ch. 724, Sec. 6. Effective January 1, 1998.)



**State of California**

**PROBATE CODE**

**Section 16004**

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16004. (a) The trustee has a duty not to use or deal with trust property for the trustee's own profit or for any other purpose unconnected with the trust, nor to take part in any transaction in which the trustee has an interest adverse to the beneficiary.

(b) The trustee may not enforce any claim against the trust property that the trustee purchased after or in contemplation of appointment as trustee, but the court may allow the trustee to be reimbursed from trust property the amount that the trustee paid in good faith for the claim.

(c) A transaction between the trustee and a beneficiary which occurs during the existence of the trust or while the trustee's influence with the beneficiary remains and by which the trustee obtains an advantage from the beneficiary is presumed to be a violation of the trustee's fiduciary duties. This presumption is a presumption affecting the burden of proof. This subdivision does not apply to the provisions of an agreement between a trustee and a beneficiary relating to the hiring or compensation of the trustee.

(Enacted by Stats. 1990, Ch. 79.)



**State of California**

**PROBATE CODE**

**Section 16004.5**

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16004.5. (a) A trustee may not require a beneficiary to relieve the trustee of liability as a condition for making a distribution or payment to, or for the benefit of, the beneficiary, if the distribution or payment is required by the trust instrument.

(b) This section may not be construed as affecting the trustee's right to:

(1) Maintain a reserve for reasonably anticipated expenses, including, but not limited to, taxes, debts, trustee and accounting fees, and costs and expenses of administration.

(2) Seek a voluntary release or discharge of a trustee's liability from the beneficiary.

(3) Require indemnification against a claim by a person or entity, other than a beneficiary referred to in subdivision (a), which may reasonably arise as a result of the distribution.

(4) Withhold any portion of an otherwise required distribution that is reasonably in dispute.

(5) Seek court or beneficiary approval of an accounting of trust activities.

(Added by Stats. 2003, Ch. 585, Sec. 1. Effective January 1, 2004.)



**State of California**

**PROBATE CODE**

**Section 16061**

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16061. Except as provided in Section 16069, on reasonable request by a beneficiary, the trustee shall report to the beneficiary by providing requested information to the beneficiary relating to the administration of the trust relevant to the beneficiary's interest.

(Amended by Stats. 2010, Ch. 621, Sec. 3. (SB 202) Effective January 1, 2011.)



**State of California**

**PROBATE CODE**

**Section 16062**

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16062. (a) Except as otherwise provided in this section and in Section 16064, the trustee shall account at least annually, at the termination of the trust, and upon a change of trustee, to each beneficiary to whom income or principal is required or authorized in the trustee's discretion to be currently distributed.

(b) A trustee of a living trust created by an instrument executed before July 1, 1987, is not subject to the duty to account provided by subdivision (a).

(c) A trustee of a trust created by a will executed before July 1, 1987, is not subject to the duty to account provided by subdivision (a), except that if the trust is removed from continuing court jurisdiction pursuant to Article 2 (commencing with Section 17350) of Chapter 4 of Part 5, the duty to account provided by subdivision (a) applies to the trustee.

(d) Except as provided in Section 16064, the duty of a trustee to account pursuant to former Section 1120.1a of the Probate Code (as repealed by Chapter 820 of the Statutes of 1986), under a trust created by a will executed before July 1, 1977, which has been removed from continuing court jurisdiction pursuant to former Section 1120.1a, continues to apply after July 1, 1987. The duty to account under former Section 1120.1a may be satisfied by furnishing an account that satisfies the requirements of Section 16063.

(e) Any limitation or waiver in a trust instrument of the obligation to account is against public policy and shall be void as to any sole trustee who is either of the following:

(1) A disqualified person as defined in former Section 21350.5 (as repealed by Chapter 620 of the Statutes of 2010).

(2) Described in subdivision (a) of Section 21380, but not described in Section 21382.

(Amended by Stats. 2016, Ch. 86, Sec. 250. (SB 1171) Effective January 1, 2017.)



**State of California**

**PROBATE CODE**

**Section 16063**

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16063. (a) An account furnished pursuant to Section 16062 shall contain the following information:

(1) A statement of receipts and disbursements of principal and income that have occurred during the last complete fiscal year of the trust or since the last account.

(2) A statement of the assets and liabilities of the trust as of the end of the last complete fiscal year of the trust or as of the end of the period covered by the account.

(3) The trustee's compensation for the last complete fiscal year of the trust or since the last account.

(4) The agents hired by the trustee, their relationship to the trustee, if any, and their compensation, for the last complete fiscal year of the trust or since the last account.

(5) A statement that the recipient of the account may petition the court pursuant to Section 17200 to obtain a court review of the account and of the acts of the trustee.

(6) A statement that claims against the trustee for breach of trust may not be made after the expiration of three years from the date the beneficiary receives an account or report disclosing facts giving rise to the claim.

(b) All accounts filed to be approved by a court shall be presented in the manner provided in Chapter 4 (commencing with Section 1060) of Part 1 of Division 3.

(Repealed and added by Stats. 1997, Ch. 724, Sec. 26. Effective January 1, 1998.)



**State of California**

**PROBATE CODE**

**Section 16322**

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16322. "Accounting period" means a calendar year unless another 12-month period is selected by a fiduciary. The term includes a portion of a calendar year or other 12-month period that begins when an income interest begins or ends when an income interest ends.

(Added by Stats. 1999, Ch. 145, Sec. 5. Effective January 1, 2000.)





**State of California**

**PROBATE CODE**

**Section 16400**

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16400. A violation by the trustee of any duty that the trustee owes the beneficiary is a breach of trust.

(Enacted by Stats. 1990, Ch. 79.)