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2022 DEC 05 09:00 AM
KING COUNTY
SUPERIOR COURT CLERK
E-FILED
CASE #: 22-4-08326-1 KNT

SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

In re the Matter of

THE SHARON M. HAROLD
IRREVOCABLE TRUST DATED
NOVEMBER 12, 2004,

a Trust.

Case No.

**VERIFIED PETITION FOR
APPROVAL OF INTERIM
ACCOUNT; FOR DISCHARGE OF
SUCCESSOR TRUSTEE; AND FOR
APPOINTMENT OF SUCCESSOR
TRUSTEE**

I. RELIEF REQUESTED

David A. Paice ("Trustee" or "David"), in his capacity as successor trustee of the Sharon M. Harold Irrevocable Trust dated November 12, 2004 ("Harold Trust" or "Trust"), petitions the Court for (1) a judicial decree approving the Trustee's interim accounting of the Trust; (2) a release and discharge of David as Trustee; and (3) the appointment of a successor trustee. This Verified Petition for Approval of Interim Account; For Discharge of Successor Trustee; and For Appointment of Successor Trustee ("Petition") is filed pursuant to Chapter 11.96A RCW. A copy of the Trust is attached hereto as **Exhibit A**.

David has served as successor trustee of the Harold Trust, an irrevocable trust for the primary lifetime benefit of Sharon Harold, David's wife's grandmother, since early 2010. Although David has always kept Sharon fully apprised of the Trust's administration, until recently he was not aware of any requirement that he prepare formal trust accountings. *See* Declaration of David A. Paice, Trustee ("Paice Declaration") ¶ 5. Additionally, certain of Sharon's children, who are residuary beneficiaries of the Trust (collectively, "Residuary Beneficiaries"), have called into question David's actions as trustee. David has engaged in no wrongdoing, self-

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1 dealing or breach of fiduciary duty and now wishes to resign as trustee and to obtain a full release
2 and discharge from the Court.

3 **II. PARTIES, JURISDICTION, AND VENUE**

4 1. Petitioner. David Paice currently serves as the successor trustee of the Trust.
5 David's wife is Sharon M. Harold's granddaughter. David currently resides in King County,
6 Washington.

7 2. Respondent. Sharon M. Harold ("Sharon" or "Grantor") is the grantor of the Harold
8 Trust and the lifetime beneficiary of the Trust. Sharon currently resides in Reedsport, Oregon.

9 3. Respondent. Charles Anthony Harold, Jr. is Sharon's son and a residuary
10 beneficiary of the Harold Trust. On information and belief, Charles currently resides in Gold
11 Canyon, Arizona.

12 4. Respondent. John Joseph Harold is Sharon's son and a residuary beneficiary of the
13 Trust. On information and belief, John currently resides in Reedsport, Oregon.

14 5. Respondent. Jennifer Sawyer is Sharon's daughter and a residuary beneficiary of
15 the Trust. Jennifer is identified in the Trust by her former name, "Jenifer Francis Harold-
16 McWhirter." Jennifer currently resides in Tacoma, Washington.

17 6. Respondent. Angel Mary Harold is Sharon's daughter and a residuary beneficiary
18 of the Trust. On information and belief, Angel currently resides in Canyon Country, California.

19 7. Respondent. Amy Small is Sharon's daughter and a residuary beneficiary of the
20 Trust. Amy is identified in the Trust by her former name, "Amy Jane Harold-Aguilar." On
21 information and belief, Amy currently resides in Graeagle, California.

22 8. Respondent. Josette Marie Harold Ramirez is Sharon's daughter and a residuary
23 beneficiary of the Trust. On information and belief, Josette currently resides in Culver City,
24 California.

25 9. Respondent. Nicole Loomis is the daughter of Sharon's deceased son, Robert
26 Harold, and a residuary beneficiary of the Trust. On information and belief, Nicole currently
27 resides in Tonasket, Washington.

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10. Jurisdiction. This Court has jurisdiction over the matters raised herein pursuant to RCW 11.96A.020, RCW 11.96A.040, RCW 11.96A.060, RCW 11.96A.080, and RCW 11.106.030.

11. Venue. Venue is proper in King County pursuant to RCW 11.96A.050(1)(b).

III. FACTS

A. **The Harold Trust was created by Sharon Harold in November 2004 and provides that Sharon may receive net income and principal from the Trust for her lifetime.**

12. Sharon established the Harold Trust by executing the Declaration of Trust of the Sharon M. Harold Irrevocable Trust dated November 12, 2004. The property subject to the terms of the Trust ("Trust Estate") was \$10 and Sharon's "right to receive assets from the Joseph A. Daley Family Trust as beneficiary thereof." Trust, Schedule A (capitalizations omitted). Joseph Daley is Sharon's now-deceased brother. The Harold Trust is irrevocable and "may not be amended or revoked in whole or in part by the Grantor or any other person." Trust, Art. I.

13. Paragraph A of Article II of the Trust provided that Sharon may receive the following distributions:

The entire net income of the Trust Estate (or such lesser amounts thereof as the Grantor may direct the Trustee to pay to Grantor, the undistributed balance thereof to be added to principal of the Trust Estate) shall be paid in monthly or other convenient installments to or for the benefit of SHARON M. HAROLD, Grantor, during her life. If the Trustee shall deem the income to be insufficient, the Trustee shall pay to or apply for the benefit of Grantor as much of the principal of the Trust Estate as the Trustee shall, in the Trustee's discretion, deem necessary for her proper health, support, tax obligations, comfort, enjoyment, and welfare.

Trust, Art. II, ¶ A.

14. Upon the death of the Grantor, the Trust provides that, after the payment of taxes, the Trust Estate shall be distributed in equal shares to the Grantor's children free of trust:

Upon the death of the Grantor, and undistributed income of the Trust Estate shall be added to and become principal, and **the Trust Estate as then constituted shall be distributed by the Trustee, free of trust, in equal shares, to Grantor's children, namely, CHARLES ANTHONY HAROLD, JR., JOHN JOSEPH HAROLD, JENIFER FRANCIS HAROLD-McWHIRTER, ANGEL MARY HAROLD, ROBERT JOHN HAROLD, AMY JANE HAROLD-AGUILAR,**

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1 and JOSETTE MARIE HAROLD RAMIREZ. **In the event any**
2 **beneficiary named above does not survive the Grantor, then that**
3 **share shall be distributed, free of trust, to the deceased child 's**
4 **then living issue, by right of representation**, or, if there are no
5 such issue, then the share shall be distributed, free of trust, to
6 Grantor's then living issue, by right of representation .

7 Trust, Art. III, ¶ C.1 (emphasis added). Robert John Harold, one of the Grantor's children, is
8 deceased, and Respondent Nicole Loomis is Robert's living issue.

9 15. David accepted Sharon's request that he serve as trustee and executed the
10 appointment to serve as trustee of the Harold Trust in late February or early March 2010. **Exhibit B**
11 (Acceptance of David Allen Paice to Act as Successor Trustee of the Harold Trust); Declaration
12 of David A. Paice ("Paice Declaration") ¶ 3.

13 16. Although the Trust provides that the trustee "shall be entitled to reasonable
14 compensation for services rendered" under the Trust, David has never taken or received any
15 compensation from the Trust for his service as successor trustee. Trust Art V, ¶ G (entitling trustee
16 to "reasonable compensation"); Paice Declaration ¶ 4 (explaining no compensation ever taken).

17 **B. Throughout David's trusteeship he has kept Sharon fully informed regarding the**
18 **Trust Estate.**

19 17. As Trustee of the Harold Trust, David communicated with Sharon regarding the
20 Trust Estate, its investments, and Sharon's needs for income and distributions from the Trust. *See*
21 Paice Declaration. Although David communicated with Sharon at least once every month by
22 telephone regarding the Trust Estate, he was, until recently, unaware of any necessity for formal
23 trust accounting.

24 18. Following a request from certain Residual Beneficiaries for a formal accounting,
25 the Trustee engaged an accountant, Mr. David Llewellyn, Certified Public Accountant, of
26 Llewellyn Accountancy Corporation, to prepare an account for the Trust for the time that David
27 has served as Trustee, March 2010 through 2021 (collectively, "Trust Accountings"). The Trust
Accountings are attached as **Exhibit C** and span the following periods:

Trust Accountings
March 10, 2010 to December 31, 2010
January 1, 2011 to December 31, 2012
January 1, 2013 to December 31, 2014
January 1, 2015 to December 31, 2016
January 1, 2017 to December 31, 2018
January 1, 2019 to December 31, 2020
January 1, 2021 to December 31, 2021

19. The Trustee seeks the Court's approval of the Trust Accountings.

20. The Trust Accountings were sent to Sharon on June 21, 2022. Declaration of Aleksander R. Schilbach ("Schilbach Declaration") ¶ 2, **Ex. A** (Letter to S. Harold dated July 21, 2022). On August 9, 2022, and with Sharon's permission, the Trust Accountings and a copy of the Trust was sent to the Residuary Beneficiaries. *Id.* ¶ 3, **Ex. B** (Letter to Residuary Beneficiaries dated August 9, 2022). After receiving the Trust Accountings, Sharon executed a Release and Discharge of Successor Trustee. *Id.* ¶ 4, **Ex. C**. The Release and Discharge, however, was later rescinded by Sharon. *Id.* ¶ 6. The Trustee does not know precisely why Sharon rescinded her Release and Discharge. Jennifer Sawyer and Nicole Loomis, residuary beneficiaries of the Trust, have already approved the Trust Accountings. *Id.* ¶ 5, **Ex. D** and **Ex. E**.

C. The Residuary Beneficiaries have lodged serious—but wholly unsupported—allegations of misconduct against the Trustee, and the Trustee now wishes to resign as trustee.

21. One or more of the Residuary Beneficiaries has accused David of misconduct in administering the Harold Trust. *See* Paice Declaration ¶¶ 10-11 (describing accusations and harassment). David denies any misconduct, self-dealing or breach of fiduciary duty as trustee. David wishes to resign as successor trustee and seeks the appointment of a new successor trustee. *Id.* ¶ 12.

22. Although David has the power under the Trust to appoint a successor trustee, *see*

Trust, Art. V, ¶ A, David respectfully requests that the Court appoint a successor trustee and defers to the Court's determination in that regard.

D. The Trustee resides in and administers the Trust in Washington State, but the Trust provides that California law governs its terms.

23. David resides in King County, Washington and administers the Trust in Washington.

24. The Trust consists entirely of liquid assets (cash and mutual funds), which have their situs with the Trustee. The Trust does not contain a forum-selection clause and is silent as to the situs of the Trust where the Trustee resides in Washington.

25. Article III, ¶ I of the Trust provides that California law is the Trust's governing law:

This trust has been accepted by the Trustee in the State of California, and unless otherwise provided in this Instrument, or required by the laws of another state where property is situated, *its validity, construction and all rights hereunder shall be governed by the laws of California.* This Paragraph shall apply regardless of any change of residence of the Trustee or any beneficiary, or appointment or substitution of a Trustee residing in another state.

Trust, Art. III, ¶ I (emphasis added).

IV. EVIDENCE RELIED UPON

This Petition relies upon (1) the exhibits hereto; (2) the declaration of David A. Paice and the exhibits thereto; and (3) the declaration of Aleksander R. Schilbach and the exhibits thereto.

V. ISSUES PRESENTED

1. Should the Court rule that the situs of the Trust is Washington but apply California law to this proceeding? **YES.**

2. Should the Court approve the Trust Accountings from March 2010 through December 2021? **YES.**

3. Should the Court approve the Trustee's resignation, enter an order releasing and discharging the Trustee, and appoint a successor trustee? **YES.**

1
2 **VI. AUTHORITY**

3 **A. This Court has the power to settle questions of trust administration.**

4 1. Washington's Trust and Estate Dispute Resolution Act ("TEDRA") grants this
5 Court the power to administer and settle "[a]ll trusts and trust matters." RCW 11.96A.020.

6 2. TEDRA defines "matter" as "any issue, question, or dispute involving . . . the
7 direction of a personal representative or trustee to do or to abstain from doing any act in a fiduciary
8 capacity" and "the determination of any question arising in the administration of an estate or trust."
9 RCW 11.96A.030(2)(b), (c). If not already determined by RCW 11.98.005, the situs of a trust is a
10 "matter" for purposes of RCW 11.96A.030. RCW 11.98.005(3)(c).

11 3. In furtherance of settling all trust and trust matters, TEDRA grants this Court the
12 power to make and issue "any and all manner and kinds of orders, judgments, citations, notices,
13 summons, and other writs and processes that might be considered proper or necessary in the
14 exercise of the jurisdiction or powers given" under TEDRA. RCW 11.96A.060.

15 4. TEDRA permits any party to have a judicial proceeding "for the declaration of
16 rights or legal relations with respect to any matter, as defined by RCW 11.96A.030."
17 RCW 11.96A.080.

18 5. A judicial proceeding under TEDRA "is a special proceeding under the civil rules
19 of court." RCW 11.96A.090(1). Washington "procedural rules of court apply to judicial
20 proceedings under this title only to the extent that they are consistent with this title, unless
21 otherwise provided by statute or ordered by the court under RCW 11.96A.020 or 11.96A.050, or
22 other applicable rules of court." RCW 11.96A.090(4). RCW 11.96A.020 and .050 do not apply
23 here as the Court has not ordered "otherwise" and venue is proper under RCW 11.96A.050.

24 6. A court's paramount duty in construing a trust is to give effect to the settlors' intent.
25 *In re the Estate of Bernard*, 182 Wn. App. 692, 697, 332 P.3d 480, 483, *review denied*, 181 Wn.2d
26 1027, 339 P.3d 634 (2014). Courts determine intent from the language of the instrument as a whole.
27 *Id.* "[I]f a trust's language is unambiguous, the trust does not require either interpretation or
construction," and a court "cannot alter the settlor's intent by interpreting or construing the

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language used otherwise.” *In re Wash. Builders Ben. Tr.*, 173 Wn. App. 34, 75, 293 P.3d 1206 (2013) (citing *Templeton v. Peoples Nat’l Bank of Wash.*, 106 Wn.2d 304, 309, 722 P.2d 63 (1986)).

B. As part of this judicial proceeding, and in accordance with RCW 11.98.005(3)(c), the Court must determine that Washington is the Trust’s situs.

7. Because the Harold Trust provides that California law governs but is silent as to the Trust’s situs, RCW 11.98.005(3)(c) provides that the determination of situs “is a matter for purposes of RCW 11.96A.030.” Subsection (3)(c) provides that a Court will consider certain factors in determining whether the situs of the trust is Washington:

Whether Washington is the situs must be determined by a court in a judicial proceeding conducted under RCW 11.96A.080 if:

(i) A trustee has a place of business in or *a trustee is a resident of Washington*; or

(ii) *More than an insignificant part of the trust administration occurs in Washington*; or

(iii) *One or more of the qualified beneficiaries resides in Washington*; or

(iv) An interest in real property located in Washington is an asset of the trust.

RCW 11.98.005(3)(c)(i)–(iv) (emphasis added). *See also* Cal. Prob. Code § 17002(a) (“The principal place of administration of the trust is the usual place where the day-to-day activity of the trust is carried on by the trustee or its representative who is primarily responsible for the administration of the trust.”).

8. Here, the situs of the Harold Trust is Washington. First, David, the Trustee, is a resident of Washington and has always administered the Trust from Washington. *See* Paice Declaration (stating David is resident of King County, Washington and explaining all administration has occurred in Washington). Second, two of the Trust’s qualified beneficiaries reside in Washington. *See* RCW 11.98.002(2)(b) (defining qualified beneficiary); Petition ¶¶ 5, 9 (qualified beneficiaries Jennifer Sawyer and Nicole Loomis reside in Washington). Accordingly, the situs of the Harold Trust is Washington.

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1 9. Although the situs of the Harold Trust is Washington, the Trust provides that
2 California law governs its terms. Accordingly, the Court must apply California law to approve the
3 Trust Accountings. As this Petition was filed in King County, Washington under TEDRA,
4 however, Washington procedural rules of Court apply. RCW 11.96A.090(4) ("The procedural
5 rules of court apply to judicial proceedings under this title only to the extent that they are consistent
6 with this title").

7 **C. Pursuant to California Probate Code § 17200, the Trustee seeks an order settling the**
8 **accounts of the Trust, releasing and discharging the Trustee, and appointing a**
9 **successor trustee.**

10 10. California Probate Code § 17200(a) and (b) authorize the Trustee to petition the
11 Court for an order approving the Trust Accountings, approving the Trustee's resignation, releasing
12 and discharging the Trustee, and appointing a successor trustee:

13 (a) [A] trustee . . . of a trust may petition the court under this
14 chapter concerning the internal affairs of the trust or to determine
15 the existence of the trust.

16 (b) Proceedings concerning the internal affairs of a trust include,
17 but are not limited to, proceedings for any of the following purposes:

18

19 (5) Settling the accounts and passing upon the acts of the trustee,
20 including the exercise of discretionary powers.

21

22 (10) Appointing or removing a trustee.

23 (11) Accepting the resignation of a trustee.

24 Cal. Prob. Code § 17200(a), (b)(5), (b)(10)–(11). Under California Probate Code § 16063, an
25 account must contain the following information:

26 (1) A statement of receipts and disbursements of principal and
27 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

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1 of the trust or since the last account.

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

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

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

12 Cal. Prob. Code § 16063. This provision, from the Uniform Trust Code, is similar to
13 RCW 11.96A.070(1)(b)'s requirements for a "report" that will trigger the three year statute of
14 limitations for a breach of trust action. The California Probate Code also specifies that "[a]ll
15 accounts filed to be approved by a court" must be presented as specified in §§ 1060-1064 of the
16 California Probate Code. Cal. Prob. Code §§ 16063(b), 1060-64. In accordance with California
17 Probate Code §§ 1061-63, the accounts must contain a summary of account and supporting
18 schedules showing, of particular relevance here, receipts, disbursements, net income, gains or
19 losses on sales of property, distributions of cash or property to beneficiaries, and market values of
20 assets. *See* Cal. Prob. Code §§ 1061-63.

21 11. Under California Probate Code § 1064, the petition for approval of the account
22 must also contain the following:

23 (1) A description of all sales, purchases, changes in the form of
24 assets, or other transactions occurring during the period of the
25 account that are not otherwise readily understandable from the
26 schedule.

27 (2) An explanation of any unusual items appearing in the account.

(3) A statement of all compensation paid from the assets subject to
the account to the fiduciary or to the attorneys for the fiduciary other
than pursuant to a prior court order.

(4) A statement disclosing any family or affiliate relationship
between the fiduciary and any agent hired by the fiduciary during
the accounting period.

(5) An allegation disclosing whether all of the cash has been

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1 invested and maintained in interest bearing accounts or in
2 investments authorized by law or the governing instrument, except
3 for an amount of cash that is reasonably necessary for the orderly
4 administration of the estate.

5 Cal. Prob. Code § 1064(a)(1)-(5). Here, all of these requirements are met by this Petition and the
6 Paice Declaration.

7 12. The Court in its discretion may make any orders and take any other action necessary
8 or proper to dispose of the matters presented by the petition, including appointment of a temporary
9 trustee to administer the trust in whole or in part. Cal. Prob. Code § 17206. When reviewing a
10 trustee's petition to settle an account, the Court "has a duty imposed by law to inquire into the
11 prudence of the trustee's administration." *Schwartz v. Labow*, 164 Cal. App. 4th 417, 427, 78 Cal.
12 Rptr. 3d 838, 846 (2008), as modified (July 9, 2008) (internal quotations omitted).

13 13. The Trust Accountings contain all of the information required by California law
14 and should be approved and accepted by the Court. *See* Paice Declaration (addressing various
15 concerns and suspicions raised by Sharon and certain residuary beneficiaries); Cal. Prob. Code
16 §§ 1061-64 (addressing requirements of petition to approve account).

17 14. David seeks to resign as successor trustee of the Trust and obtain a discharge and
18 release. Pursuant to California Probate Code § 17200(b)(10) and (11), the Court should accept the
19 resignation of David and simultaneously enter an order releasing and discharging David.

20 15. David respectfully requests the Court appoint a successor trustee. David
21 respectfully takes no position on the identity of the successor trustee.

22 **VII. CONCLUSION**

23 David A. Paice, as Trustee of the Harold Trust, respectfully requests the Court enter an
24 order (1) approving the Trust Accountings presented together with this Petition; (2) accepting
25 David's resignation and enter an order releasing and discharging David as Trustee; and (3)
26 appointing a successor trustee.

1 Respectfully Submitted: December 2, 2022

2 LANE POWELL PC

3
4 By: 

5 Gail E. Mautner, WSBA No. 13161

6 Aleksander Schilbach, WSBA No. 51693

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13 *Attorneys for David A. Paice, Trustee of the Sharon*
14 *M. Harold Irrevocable Trust dated November 12,*
15 *2004*

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VERIFIED PETITION FOR APPROVAL OF INTERIM ACCOUNT;
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1 VERIFICATION

2 THE UNDERSIGNED hereby declares under penalty of perjury under the laws of the state
3 of Washington that he is the Petitioner herein named; that he has read the foregoing document,
4 knows the contents thereof, and believes the factual assertions contained therein to be true and
5 correct to the best of his knowledge and belief.

6
7 DATED this 1st day of December 2022 at Buvien, Washington.

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10 
11 David A. Paice, as Trustee of the Sharon M. Harold
12 Irrevocable Trust dated November 12, 2004
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SUPERIOR COURT OF WASHINGTON FOR KING COUNTY

In re the Matter of

Case No.

THE SHARON M. HAROLD
IRREVOCABLE TRUST DATED
NOVEMBER 12, 2004,

**DECLARATION OF DAVID A.
PAICE, TRUSTEE**

a Trust.

I, David A. Paice, declare as follows:

1. I am the Trustee of the Sharon M. Harold Irrevocable Trust dated November 12, 2004 ("Trust" or "Harold Trust"). I have personal knowledge of the facts set forth herein. I make this declaration based in support of the Verified Petition for Approval of Interim Account; For Discharge of Successor Trustee; and For Appointment of Successor Trustee ("Petition").

2. Relationship with Sharon M. Harold, Trustor of the Harold Trust. Sharon Harold, the trustor of the Harold Trust, is my wife's grandmother, and I have known her for over 20 years. Over the years Sharon and I have enjoyed a positive relationship. As a contributing member of Sharon's extended family, I have always tried to assist her with various things she needed help with. For example, even before I accepted the appointment as successor trustee of the Trust, I would answer Sharon's basic financial questions that she came to me with.

3. Acceptance of Trusteeship of the Harold Trust. Sometime in early 2010, Sharon asked me if I would be willing to serve as successor trustee of the Trust, and I agreed to serve. I accepted the appointment to become successor trustee of the Harold Trust in late February or early March 2010. The Acceptance of David Allen Paice to Act as Successor Trustee of the Sharon M.

DECLARATION OF DAVID A. PAICE, TRUSTEE - 1

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Harold Irrevocable Trust dated November 12, 2004 (“Acceptance”), a true and correct copy of which is attached as **Exhibit B** to the Petition, was undated, but I know that I opened bank accounts for the Trust at Boeing Employees’ Credit Union (“BECU”) in early March 2010.

4. Service as Successor Trustee of the Harold Trust. I have taken my fiduciary duties as trustee of the Harold Trust extremely seriously for the entire time that I have served as Trustee. When I first became Trustee I opened separate bank accounts at BECU in the name of the Trust and held all of the Trust’s funds in those accounts. As explained further below, at no time did I ever purposefully comingle funds belonging to the Trust with my own personal funds. In March 2010, I initially opened four accounts in the name of the Trust:

Harold Trust Accounts		
No.	Account	Type
1	BECU Account Ending x-9232	Savings
2	BECU Account Ending x-9349	Checking
3	BECU Account Ending x-9307	Money Market
4	LPL Financial Account Ending x-4662 ¹	Investment

On February 15, 2014, I closed the BECU Account Ending x-9349 and the remaining funds in that account (\$260.48) were deposited into the Trust’s BECU Account Ending x-9307. *See Ex. C* to Petition. During my time as Trustee, the Trust’s assets increased in value. When I took over as Trustee of the Harold Trust, for example, the Trust Estate was \$537,029.59, *see Ex. C*, but as of December 31, 2021, the Trust Estate totaled \$708,055.19. Although I understand the Harold Trust entitles the Trustee to receive compensation, I have never taken ***any compensation*** from the Trust.

5. I Kept Sharon Harold Informed About the Trust From the Beginning of My Trusteeship Through the Present. Until recently, I did not consult any attorney about the duties of a trustee. For this reason, I was not familiar with Washington statutes regarding trustee accounting

¹ Because the LPL Financial Account Ending x-4662 holds a mixture of cash and investments, the Trust Accountings list the LPL Financial Account ending x-4662 as having both a “Cash Account” component and an “Investments” account component, even though there is one LPL Financial Account Ending x-4662.

1 duties. Nonetheless, throughout the duration of my trusteeship, I have kept Sharon fully and
2 completely informed to the best of my abilities as to the Trust's assets and liabilities. Sharon and
3 I spoke at least once every month by telephone about the assets in the Trust. As the account
4 statements for the LPL Financial Account Ending x-4662, which is the Trust's investment account
5 that held the bulk of the Trust's assets, specifically state, Sharon received copies of those
6 statements at least beginning in November 2014, (see notation on each statement: "Copies of this
7 statement were sent to SHARON HAROLD").

8 6. Examples of Types of Information Shared. Sharon paid attention to what securities
9 the Trust invested in and she would often ask me about them. For example, I recall that she was
10 very interested in knowing whether the Trust's investment portfolio held stock in 3M; I recall she
11 asked me about this during our monthly telephone conversations. Sharon and I rarely, if ever,
12 communicated via e-mail. Sharon preferred speaking to me over the telephone or through text
13 about the Trust.

14 7. Regular and Additional Distributions. During our frequent telephone calls, Sharon
15 and I also discussed whether her monthly financial needs and distributions from the Trust.
16 Normally, the Trust distributed \$2,500 per month to Sharon. Depending on Sharon's need for
17 additional money, which she and I would talk about during our telephone calls, during certain
18 months I distributed more than \$2,500 to Sharon. Other times, I would make one-off distributions
19 to Sharon if she needed more than \$2,500. For example, she would often request additional
20 distributions around the Thanksgiving and Christmas holidays for gift purchases and expenses.
21 When I first became Trustee, I made the distributions to Sharon via checks. Over time, however,
22 it became more convenient for me and for her to make distributions electronically to Sharon's own
23 personal bank account from the Trust. During my time as trustee of the Harold Trust I have never
24 missed making any monthly distribution to Sharon even though I was deployed with the Coast
25 Guard three times and experienced the death of my child.

26
27 8. Trips with Sharon Harold; Reimbursement of Funds Advanced for Disneyland

1 Trip. Sharon enjoys traveling with her children and grandchildren. She would often go on trips
2 with various family members, including, sometimes, my wife, Bricana (Sharon's granddaughter);
3 my wife's mother (Sharon's daughter), and my children. In April 2016, for example, Sharon
4 wanted to take a trip to Disneyland in California with my wife, her mother, and my daughter.
5 Sharon, however, has mobility issues, and she was concerned about staying at a hotel some
6 distance away from Disneyland that would have required her to travel farther to and from
7 Disneyland. As an active-duty member of the armed forces (Petty Officer Second Class in the
8 United States Coast Guard), I am eligible for travel discounts when I purchase travel and show my
9 military identification card. At Sharon's express direction, and in order to make it so that Sharon
10 would not have as far to walk while at Disneyland, I used my military discount to purchase Sharon
11 and the other travelers' travel and hotel accommodations at a Disneyland hotel and was reimbursed
12 from the Trust. Accordingly, the Trust Accountings show \$2,049.03 in "Disneyland" distributions.

13 9. Reimbursement for Additional Expense Advanced to Sharon. In August 2017,
14 Sharon took a road trip with my family to Canada. At the time, my wife and I had a critically ill
15 child (who has since passed away), and we drove to Canada in our van to ensure we had everything
16 we needed for our late child's medical needs. Sharon drove from her home in Reedsport, Oregon,
17 to our home in Seattle, and we all drove together to Canada in our family van. When we returned
18 to Seattle, Sharon was too tired to drive herself back to her home in Reedsport and so she asked
19 me to drive her back. Accordingly, I drove Sharon to Reedsport in her car back and then flew back
20 to Seattle from Oregon. At Sharon's direction, the Trust reimbursed me for the airfare back to
21 Seattle (\$248).

22 10. Suspicious of Improper Conduct by Sharon's Children, Who Are Residuary
23 Beneficiaries. Although Sharon and I have enjoyed a positive and collaborative relationship from
24 the beginning of my time as Trustee, I understand that some of Sharon's children, who are
25 residuary beneficiaries under the Harold Trust, are suspicious of me. I understand that the
26 following concerns have been raised:

27 (a) ***Alleged Comingling of My Personal Funds with the Trust's Funds.*** I understand

1 that residuary beneficiaries believe I have comingled my personal funds with the Trust's assets.
2 They point to \$2,500 transferred from me and my wife's personal checking account to Sharon as
3 proof. This allegation of comingling is not true. I have never purposefully comingled any of my
4 or my wife's personal funds with the Trust's assets. In May 2021, Sharon sent my wife a check
5 for \$2,500 as a gift for graduating from college. Attached as **Exhibit A** is a true and correct copy
6 of a check from Sharon in the amount of \$2,500 dated May 15, 2021 ("Check from Sharon"). The
7 Check from Sharon states that it was "for" "B DAY[,] GRADUATION[,] VACATION." Id. My
8 wife cashed the check, but on November 2, 2021, my wife and I returned the money to Sharon
9 because I knew that Sharon was on a very limited income and my wife and I felt uncomfortable
10 about accepting Sharon's money. Attached as **Exhibit B** is a true and correct confirmation of a
11 transfer of \$2,500 from my and my wife's personal checking account ending x-2739 to Sharon. In
12 addition, on July 26, 2020, I inadvertently transferred \$1,000 from the Harold Trust's BECU
13 Account Ending x-9307 to my personal checking account ending x-2739—but upon recognizing
14 the error I immediately transferred \$1,000 from my personal checking account ending x-2739 back
15 to the Trust's BECU Account Ending x-9307. Accordingly, the Trust Accountings for January 1,
16 2019 to December 31, 2020 show a payment of \$1,000 to me (along with a footnote explaining
17 the inadvertent transfer) and the transfer of \$1,000 back to the Trust. *See Ex. C* to Petition
18 (Schedules E and G to Period January 1, 2019 to December 31, 2020).

19 **(b) My Name Appears on Sharon's Personal Bank Checks.** I understand that certain
20 beneficiaries of the Trust believe that I have comingled my personal funds with Sharon's Trust's
21 funds because my name happens to appear on checks for Sharon's bank account at USAA (account
22 ending x-2019). In mid-June 2022, I discovered that Sharon had, *without my knowledge or*
23 *consent*, put my name on her personal checks at her personal bank account held at USAA. Attached
24 as **Exhibit C** is a true and correct copy of a photo of one of Sharon's checks that lists my name on
25 it. On the top of the check it states:

26 Sharon M. Harold or
27 **David Paice**
100 River Bend Rd Spc 103

DECLARATION OF DAVID A. PAICE, TRUSTEE - 5

LANE POWELL PC
1420 FIFTH AVENUE, SUITE 4200
P.O. BOX 91302
SEATTLE, WASHINGTON 98111-9402
206.223.7000 FAX: 206.223.7107

1 Reedsport, OR 97467-1385

2 *Id.* (emphasis added). Upon learning of my name being on Sharon's checks, I called USAA Bank
3 to confirm that I did not have access to these accounts and that I was not listed as an owner of these
4 accounts, which USAA confirmed. In years past, however, I have accessed Sharon's USAA mobile
5 app at her request and with her express permission and login credentials (username and password)
6 she provided me with. Back before I was able to make distributions via electronic transfers from
7 the Harold Trust's BECU accounts to Sharon's personal bank account, Sharon would ask me to
8 deposit the distribution check for her in her personal USAA account so that she would not have to
9 wait to receive the distribution check from the Harold Trust in the mail. In order to avoid waiting
10 for the check in the mail, Sharon would ask me to deposit her checks from the Trust for her by
11 logging into the USAA mobile app on my phone with her login credentials, which she would
12 provide me with, and depositing the check. Since I never saved Sharon's login credentials, she
13 would provide me with her login credentials monthly so that I could deposit the check for her. To
14 the best of my recollection, Sharon and I stopped doing this in approximately mid-2014 after I was
15 able to electronically transfer the disbursement directly to Sharon's bank account without having
16 to write her a check. Apart from depositing certain checks at Sharon's request, I never accessed
17 Sharon's personal bank account. I did not store Sharon's login credentials to her bank account and
18 do not know how to access her personal bank account. I also did not ask Sharon to put my name
19 on her checks for her personal USAA bank account and I do not understand why she did this. After
20 I learned that my name was listed on her checks, even though I do not have any ownership or
21 access to her personal account, I called her and asked her to remove my name from the checks,
22 which she agreed to do. I do not know if she did, in fact, remove me from her personal bank
23 account checks.

24 (c) ***Alleged Secret P.O. Box Address for the Harold Trust Maintained with Convicted***
25 ***Felon.*** I also understand that some of the Trust's beneficiaries believe that I have a P.O. Box
26 where I receive "confidential trust paperwork and statements at," and that a convicted felon named
27 "Serena Crisamore," along with me and my wife, is listed as the owner of this P.O. Box. Further,

1 I understand that certain beneficiaries of the Trust believe that Ms. Crisamore has stolen Sharon's
2 identity because Ms. Crisamore has a social security number similar to that of Sharon's.
3 Apparently, certain of Sharon's family members believe this narrative is proof of alleged improper
4 actions by me with regard to the Harold Trust. *These allegations, however, are absolutely false.*
5 First, I do not know—and have never met—anyone by the name of “Serena Crisamore.” Second,
6 I do not maintain a P.O. Box. Since 2017 I have used my home address for all mailings, statements,
7 and accounts related to the Trust. Although my wife and I did maintain a P.O. Box before we
8 moved to our current home, I no longer have this P.O. Box. The BECU Statements reflect this
9 change in my mailing address. See BECU Statement for Period January 14, 2017 to February 10,
10 2017 (listing P.O. Box 48212 as mailing address; BECU Statement for Period February 11, 2017
11 to March 10, 2017 (listing my current home mailing address). To the extent that the allegations
12 relate to the P.O. Box that I no longer use or maintain, I have no knowledge of who now uses that
13 P.O. Box or what activities that P.O. Box may be used for currently. Third, I have not—and would
14 never—scheme or concoct a plan to defraud Sharon or steal her identity. I have worked closely
15 with Sharon to administer the Harold Trust for over a decade, and she and I are extended family
16 by virtue of the fact that she is my wife's grandmother. I donated my time and effort to serving as
17 Trustee not for personal gain, but to assist my wife's grandmother with the administration of her
18 Trust. As stated above, I never received a penny in compensation from the Trust even though the
19 Trust entitles the Trustee to receive compensation. Any allegation that I would actively seek to
20 defraud Sharon, or work in concert with another person to defraud Sharon, is absolutely meritless,
21 preposterous, and deeply hurtful.

22 11. Accusations Made Against Me as Trustee. In addition to the above accusations
23 made against me, I have received distressing text messages from anonymous numbers. I believe
24 that these texts were sent by one or more of the residuary beneficiaries. Attached as **Exhibit D** are
25 true and correct copies of screenshots of text messages that were received on Sunday, November
26 13, 2022. The limited liability company shown in the text messages has nothing to do with the
27 Harold Trust, the administration of the Trust, or the Trust's funds. Attached as **Exhibit E** is a true

1 13, 2022. The limited liability company shown in the text messages has nothing to do with the
2 Harold Trust, the administration of the Trust, or the Trust's funds. Attached as **Exhibit E** is a true
3 and correct copy of a screenshot of another text message from an anonymous number that I
4 received. Given the false accusations made against me, I understood these texts to relate to my
5 service as Trustee even though they do not expressly reference the Trust.

6 12. Resignation as Trustee of the Harold Trust. I wish to resign as Trustee of the Harold
7 Trust and respectfully request that the Court enter an order approving my accounting of the last
8 12 years of transactions, accepting my resignation and granting me a full release and discharge for
9 my actions as Trustee of the Harold Trust. I respectfully ask that the Court appoint a new successor
10 trustee.

11 I declare under penalty of perjury under the laws of the State of Washington that the
12 foregoing is true and correct to the best of my knowledge.

13 Executed on this 1st day of December, 2022, at Seattle, Washington.

14
15 
16 _____
17 David A. Paice
18
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5
6
7 SUPERIOR COURT OF WASHINGTON FOR PIERCE COUNTY

8 Lauret Schreier

9 Petitioner,

10 v.

11 Janet Reiner Brice,

12 Respondent.
13

Case No. 22-2-03060-2

GR 17 DECLARATION RE
ELECTRONIC DOCUMENT

14 I, Aleksander Schilbach, declare under penalty of perjury under the laws of the State of
15 Washington as follows:

16 1. I am an attorney with the law offices of Lane Powell PC located at 1420 Fifth
17 Avenue, Suite 4200, Seattle, Washington 98101, attorneys for Trustee David A. Paice, and make
18 this declaration pursuant to GR 17(a)(2).

19 2. I received the foregoing electronic signature page and attached to the document
20 entitled *Declaration of David A. Paice, Trustee* to which this declaration is attached via electronic
21 mail at the following address: schilbacha@lanepowell.com.

22 3. I have personally examined the electronic document and confirm that it is a
23 complete and legible image.

24 4. The electronic document consists of ten (10) pages including this declaration.
25
26
27

1 Dated at Seattle, Washington on December 2, 2022.

2 LANE POWELL PC

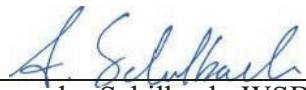
3 By 
4 Aleksander Schilbach, WSBA No. 51693

Exhibit A

PETS ARE FOR LIFE

THE HUMANE SOCIETY
OF THE UNITED STATES

1341

30-7426/2140

15 May 2021
Date

SHARON M HAROLD OR
DAVID PAICE
100 RIVER BEND RD SPC 103
REEDSPORT, OR 97467-1385

Pay to the
Order of Bruce Paice

\$ 2500.00

Twenty five hundred and 00/100

Dollars

0

00



USAA FEDERAL SAVINGS BANK
10780 MOOREMOTT Fwy
SAN ANTONIO, TEXAS 78260-0544
(210) 436-8000 1-800-432-3724

For Army graduation vacation

Emmanuel

4 26 91

26278022

325081403<

BEVU SEATTLE, WA

SHARON M HAROLD OR

Security Features exceed industry standards and

• uniqueness - Watermark and check number

on back front 1220 000

• Microprint - Microprint lines start to indicate

check has been deposited in a mobile device

• The Security Message pattern on back designed to deter fraud

• Microprint, MP, lines printed on front and back

• The words "ORIGIN DOCUMENT" across the back

• Plastic Safe Deposit - used for front and back

Do not cash if

• Any of the features listed above are missing or appear altered

• Fugitive tax on back looks grey or has disappeared

• Brown stains and colored spots appear on both front and back

R0051

B0067 S204720

CHECK HERE IF MOBILE OR REMOTE DEPOSIT
AT
DIRECT DEPOSIT ONLY

For graduation vacation

Emmanuel

Exhibit B



Processed



Sharon Harold

Check 52340973 was mailed to Sharon Harold for receipt by Nov 2, 2021.
Money was withdrawn from your joint checking *2739 account on Info Not Available.

Pay From joint checking *2739**Amount** \$2,500.00CHECK 

PROCESSED

**Nov
2**

(Estimated)

Confirmation S2VD7-Y9BWK

Exhibit C



*Sharon M Harold or
David Paice
100 River Bend Rd Spc 103
Reedsport, OR 97467-1385*

*Pay to
the order of* _____



USAA FEDERAL SAVINGS BANK

10750 McDERMOTT FWY

SAN ANTONIO, TEXAS 78288-0544

(210) 456-8000 1-800-832-3724

Exhibit D

10:35



< +1 (206) 607-9854 >

Type	PROFIT - WA LIMITED LIABILITY COMPANY
Category	Limited Liability Regular
Record Status	Voluntarily Dissolved
Incorporation State	WASHINGTON
Incorporation Date	2021-09-02
Expiration Date	2022-09-30
Dissolution Date	2022-08-14



So you dissolved your LLC
5 days after the
accounting? Why would
you do that? What about
the accounting biz?

What about your
photography biz?

You need to do the right
thing before it is too late
to do the right thing.



Text Message



Exhibit E

12:55



+1 (206) 531-3271 >

Text Message
Today 12:12 PM

"Whoever is careless with the truth in small matters cannot be trusted with important matters."
Albert Einstein

"It is better to offer no excuse than a bad one."
George Washington

"Honesty is the first chapter in the book of wisdom." -Thomas Jefferson

"A half truth is a whole lie." ~
Yiddish Proverb

"Every lie is two lies, the lie we tell others and the lie we tell ourselves to justify it." --Robert Brault

"Integrity is telling myself the truth. And honesty is telling the truth to other people."
— Spencer Johnson

"Honesty is the best policy. If I



Text Message

