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

In re the Matter of

Case No. 22-4-08326-1 KNT

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

**SUPPLEMENTAL BRIEF RE: LANE
POWELL’S FALSE EQUIVALENCE
REQUIRES SUA SPONTE
INTERVENTION**

a Trust.

Respondents Charles A. Harold, Jr., John J. Harold, Angel Harold, Amy Jane Small and Josette Ramirez herein incorporate by reference all prior submissions to this Court in the captioned TEDRA matter, and all prior submissions to the Protection Court in *Harold v. Paice*, Case No. 23-2-03980-7 as if fully set forth herein. Each and every allegation, argument, exhibit and objection previously submitted by Respondents is reiterated and realleged with the same force and effect as if fully stated in this document, the Supplemental Brief re: Lane Powell’s False Equivalence requires sua sponte intervention in Support of the Verified Joint Objection (Dkt 28) as follows:

I. INTRODUCTION

Respondents will demonstrate that Lane Powell and “Trustee’s” Verified Petition for Approval of Interim Account cannot be approved because it is a “false equivalence” submitted while in active and ongoing breach of California Probate Codes, California

Evidence Codes and the Revised Code of Washington. Since it is a false equivalence, it cannot achieve an equitable remedy.

II. DEFINITIONS

1) The False Equivalence

A false equivalence is a cognitive logical fallacy where two things are falsely presented as being equivalent, despite significant differences between them. For example, while a petition for approval of a 12 year **retroactive** “interim account” of Trust, that does not balance, and is in violation of dozens of probate codes, filed as “verified” may cognitively appear to be the same as a petition for approval of an annual interim account and accounting prepared concurrently in the course of Trust business, that balances, and is code compliant, **the two are not the same thing logically or legally.**

Interim “Account”

An interim account typically refers to a specific financial statement or report that is prepared for a period shorter than a full fiscal year (not 12 to 14 years). It provides a snapshot of the financial position and performance of an entity, such as a trust, at a specific point in time. Interim accounts are often used to provide updates between annual reports and can include balance sheets, income statements, and cash flow statements.

Interim “Accounting”

Interim accounting is a broader term that encompasses the entire process of preparing and reporting the final product, the interim financial account. It involves the collection, recording, and analysis of all financial data regarding the administration of the Trust. Interim accounting ensures that beneficiaries receive timely and regular updates on financial performance, allowing for better decision-making throughout the year.

The Key Differences

The key differences between an interim “account” and interim “accounting” are found in the scope. An interim account is a specific financial report, while interim

1 accounting refers to the overall process of preparing such reports. In usage, interim
2 accounts are the end products (e.g., financial statements), whereas interim accounting
3 includes all the activities and procedures **(the verifiable process)** involved in
4 generating those reports.

5 **2) Two Different Legal Terms of Art**

6 While the terms are closely related, they are two different terms of art and often
7 incorrectly used interchangeably.

8 Presenting a retroactive “interim account,” a financial report without the
9 underlying “interim accounting” records, ledgers, and audit trails that substantiate the
10 reported figures is like submitting an architectural blueprint without the calculations,
11 material specifications, and construction logs that went into building the structure.

12 **Both** an “account” and an “accounting” are essential for providing timely financial
13 information to beneficiaries, (and this Court) but they serve different roles within the
14 financial reporting framework.

15 Neither can stand alone under the weight of logic and scrutiny. An "account" of
16 trust must be accompanied by an "accounting" of trust or it simply is not credible.

17 **III. AUTHORITY**

18 **RCW 5.45.020** states, “A record of an act, condition or event, shall in so far as
19 relevant, be competent evidence if the custodian or other qualified witness testifies to
20 its identity and the mode of its preparation, and if it was made in the regular course of
21 business, at or near the time of the act, condition or event, and if, in the opinion of the
22 court, the sources of information, method and time of preparation were such as to justify
23 its admission.”

24 **California Evidence Code § 1271** sets forth the business records exception to
25 the hearsay rule. For a business record to be admissible, it must meet several
26 requirements, including that "the writing was made at or near the time of the act,
27 condition, or event." This suggests that records prepared long after the fact, such as
28

1 Paice's 12-year retroactive "interim account" prepared only a few weeks before the
2 TEDRA petition was filed does not meet the contemporaneity requirement.

3 **California Evidence Code § Section 1272** deals with proving the non-
4 occurrence of an event based on the absence of a record in the business's regular
5 recordkeeping. It requires that "it was the regular course of that business to make
6 records of all such acts, conditions, or events at or near the time of the act, condition, or
7 event and to preserve them." Again, this implies records must be made
8 contemporaneously to prove a negative inference from their absence.

9 **California Probate Code § 16062** mandates annual, not retrospective
10 accountings, such as "Trustee" Paice's "accounting."

11 The above statutes confirm that "Trustee" Paice's "verified interim account" is
12 inadmissible as evidence and cannot be approved. It is therefore fraudulent before this
13 Court.

14 Lane Powell, TEDRA experts are presumed to know the law, even California Law
15 because Gail Mautner received her JD from the University of California, Hastings
16 College of the Law (1979 - 1982) and was admitted to the California State Bar in 1983.
17 Ms. Mautner's California State Bar admission became inactive on January 1, 2005.

18 **IV. DISCUSSION**

19 On December 2, 2023, "Trustee" Paice filed a "Verified Petition for Approval of
20 Interim Account; for Discharge of Successor Trustee; and for Appointment of Successor
21 Trustee." (Dkt 1.) (The Court should note that "Trustee" pled for an interim "account"
22 NOT an interim "accounting." This will prove highly significant later in our discussion.)

23 Paice's "interim account" filed with his "verified" petition only included the years
24 2010 to 2021. It omitted account information for 2022 and 2023, even though the
25 "Trustee" had an affirmative duty to provide that financial information to Grantor, the
26 beneficiaries and this Court. Almost two entire years of "interim" account was concealed
27 from the Court in Lane Powell's petition.

1 To Respondents knowledge, no supplemental interim account for the years 2022
2 and 2023 have to date been filed with the TEDRA Court.

3 What exactly was Lane Powell and "Trustee" Paice asking the Court to do in their
4 "verified" petition, violate California Probate Code, which requires an account of trust to
5 be filed at the beginning of the trust, annually and at the transfer of the trust?

6 Lane Powell attempted to cure this additional breach of "Trustee" Paice's duty by
7 concealing the 2022 "interim account" from the TEDRA Court by submitting the
8 2022 account of Trust in their Objection to Respondents VAPO in March 2023.

9 Lane Powell and "Trustee" Paice again concealed evidence from this Court when
10 an improper 2023 interim account of Trust was submitted to Respondents and Grantor
11 during mediation in 2024. This issue will be discussed in another supplemental brief.

12 As trial approaches, Respondents ask this Court again, what exactly is "Trustee"
13 and Lane Powell asking this Court to approve and why are well all still before this Court?

14 **V. WHAT DID LANE POWELL KNOW?**

15 When Lane Powell filed "Trustee" Paice's "verified" petition, it knew that the
16 "interim account" was retroactive and that "Trustee" Paice was in an active and ongoing
17 12 year breach of duty, and in violation of numerous California Probate Codes. Lane
18 Powell knew this because as attorneys and TEDRA experts, they are presumed to know
19 the law.

20 After TEDRA litigation began, "Trustee" Paice was summoned before the VAPO
21 court. The VAPO court issued a temporary protection order, which ordered "Trustee"
22 Paice to provide a full accounting of the Trust. This accounting ordered by the VAPO
23 court should have included an account up to February of 2023, yet Paice only included
24 2022. Why?

25 "Trustee" Paice violated the protection order by missing the submission deadline.
26 He submitted the account late and most importantly omitted an "interim" account for
27 2023. This late filing was noted by Commissioner Judson wherein he acknowledged
28 Petitioner's Motion to Strike "Trustee's" Objection, which contained the retroactive and

1 incomplete 2022 account. Commissioner Judson stated, “He’s [Petitioner] right,” but
2 added it was a moot point because he had already ruled. Judson’s ruling apparently
3 included reviewing incomplete accounting evidence in violation of the temporary
4 protection order.

5 **VI. CPA DID NOT PROVIDE ASSURANCE OF TRUSTEE’S ACCOUNTS**

6 “Trustee” Paice’s and Lane Powell’s own evidence presented to this Court
7 contained clear and concise language from their own accountant David Llewelyn,
8 verifying that what looked like an “interim account” was in fact a retroactive compilation
9 of undisclosed financial records and not a legitimate “account” of trust. It was in fact
10 something completely different.

11 Each year of “Trustee” Paice’s accounts contained a cover letter from Mr.
12 Llewellyn stating that Paice’s account was not a proper accounting. **(Exhibit. A.)**

13 Here is an example of the pertinent parts of one of the letters. All the other letters
14 contain similar and even more damning language:

15 The accompanying financial statements of the Sharon M Harold
16 Irrevocable Trust as of December 31, 2010 and for the period March
17 10, 2010 to December 31, 2010, were not subjected to an audit,
review, or compilation engagement by us and we do not express an
opinion, a conclusion, nor provide any assurance on them.

18 The Trustee has elected to omit substantially all of the disclosures
19 required by accounting principles generally accepted in the United
20 States of America. If the omitted disclosures were included in the
financial statements, they might influence the user's conclusions about
the trust's financial statements.

21 Accordingly, the financial statements are not designed for those who
22 are not informed about such matters.

23 **VII. TRUSTEE’S “INTERIM” ACCOUNTS ARE EVIDENCE OF FRAUD.**

24 Irrefutable proof of the “interim account” being retroactive can be found in the
25 “Trustee”’s own evidence, the invoices from his accountant charged to Grantor’s Trust,
26 proves the “interim account” was compiled between May 25, 2022 and November 25,
27 2022, **not contemporaneously to the past 12 years of “Trustee’s” administration**
28 **of the Trust.**

1 The cover pages of Trustee “interim account” alone, prepared by his own CPA
2 make his “interim account” inadmissible as evidence under RCW 5.45.020 and
3 California Evidence Code §§ 1271 and 1272, supra.

4 Specifically, because CPA David Llewelyn is the “custodian or other qualified
5 witness” and did not testify “to its identity and the mode of its preparation” in person or
6 in a sworn declaration and it was not “made in the regular course of business, at or near
7 the time of the act, condition or event.”

8 Lane Powell and “Trustee” Paice’s false equivalence was an attempt to make
9 the already vapid “verified” “interim account” appear more honest, balanced
10 and reasonable than it actually was, thus deceiving both Respondents and this Court.

11 As shown by the attached invoices (**Exhibit B**), “Trustee” Paice’s account was
12 not contemporaneous as required by California Probate Code and Washington
13 Evidence Codes since the Trust was billed for the accounting approximately a month
14 before the TEDRA petition was filed.

15 Lane Powell, was not only presumed to know the law regarding trust accounting
16 but knew it better than even judges and commissioners. Gail Mautner is a TEDRA law
17 professor/expert that teaches TERDA law to judges, commissioners and attorneys.
18 Commissioner Judson in fact, attended one of Lane Powell’s CLE classes.

19 Therefore, Lane Powell of all people, knew or should have known that the “interim
20 account’ submitted in the ‘verified” petition was in fact fraudulent since “Trustee” Paice’s
21 had an antecedent duty to provide an annual interim accounting to Grantor and
22 beneficiaries that was legally obligated by California Probate Code. “Trustee” was
23 required to provide details about the Trust’s financial activities contemporaneously, and
24 to include receipts, disbursements, and other relevant transactions. This duty ensured
25 transparency.

26 Had “Trustee” Paice fulfilled his duty, it would have allowed beneficiaries to
27 monitor the “Trustee’s” management of the trust in clear, real time, not 12 years later in
28 foggy hindsight and we all would not be here wasting the Court’s valuable time.

1 Lane Powell and "Trustee" Paice's entire "verified" petition is the definition of a
2 false equivalence, manufactured to deceive Grantor, Respondents and this Court and
3 gain a financial advantage for themselves over Grantor and the Trust assets.

4 What is the financial advantage? "Trustee" encumbering Trust assets for Lane
5 Powell's attorney fees to conceal his breaches of trust from Respondents and the Court
6 and pay to defend his personal malfeasance to the tune of approximately \$260,000.

7 The "verified" petition is therefore prima facia evidence of both criminal and civil
8 fraud.

9 **VIII. PAICE'S ACTIONS ARE MALUM PROHIBITUM & MALUM IN SE.**

10 **1) Malum Squared:** Trustee" Paice's actions presented herein are both malum
11 prohibitum (wrong because prohibited by law) and malum in se (inherently wrong).

12 "Trustee" gross failure to provide annual accountings for 12 to 14 years,
13 depending on how one counts, as required by California Probate Code, is a statutory
14 violation (malum prohibitum). Additionally, the intentional and extraordinary deception
15 involved in creating a retroactive account and submitting false statements to this Court
16 to justify taking his Grandmother's trust assets to pay his personal attorney fees is
17 inherently wrong (malum in se).

18 These actions reveal "Trustee" Paice's "nefarious" intentional conduct, further
19 justifying the imposition of penalties and legal consequences.

20 **2) Intent to Deceive:** "Trustee" Paice's malum prohibitum and malum in se
21 actions are demonstrative of an intent to deceive both the beneficiaries and this Court.
22 "Trustee" Paice is attempting to cover up years of non-compliance and potentially
23 improper management of the Trust. This deceptive intent is a hallmark of trust
24 mismanagement and undermines the integrity of the trust administration process.

25 **3) Verification and Accuracy**

26 "Trustee" Paice has ***not*** asked this Court to verify his interim "accounting" of
27 Trust which is additional evidence of fraud and concealment.

1 **4) Beneficiary Rights and Oversight:** Beneficiaries have the right to be
2 informed. By submitting a retroactive account, “Trustee” Paice deprived beneficiaries of
3 their right to timely and accurate oversight along with the ability to address issues as
4 they arise. This retroactive approach effectively nullifies Respondents’ rights and
5 oversight capabilities, creating a false equivalence.

6 **IX. TRUSTEE’S COGNITIVE PICKLE**

7 “Trustee” Paice could not ask this Court to approve an interim “accounting” for
8 two reasons:

9 1) “Trustee” Paice’s interim “account” does not exist in logic or law because Paice
10 did not contemporaneously collect records, and analyze financial data in each of the 12
11 years prior to his filing of his petition. He cannot hop in Mr. Peabody’s Way-Back
12 Machine, and recreate his physical and cognitive processes that were not created
13 contemporaneously to his fiduciary duty to report annually.

14 2) Had “Trustee” Paice asked this Court to approve an interim “accounting,” the
15 behavior he engaged in to create the retroactive accounting would have further revealed
16 his gross breaches of fiduciary duty and concealment of trust assets.

17 **X. CONCLUSION**

18 “Trustee” Paice’s attempt to submit a 12 year retroactive accounting, omitting the
19 “interim” years of 2022 and 2023, is a clear example of a false equivalence and fraud
20 before this Court. Lane Powell and “Trustee” Paice’s “interim account” fails to meet the
21 standards of timeliness, verification, and beneficiary oversight required by California
22 Probate Code.

23 Furthermore, the lack of documentation and the intent to mislead this Court and
24 beneficiaries constitutes gross violations of fiduciary duties and Rules of Professional
25 Conduct.

26 To ensure transparency, legal compliance, and the protection of beneficiary
27 rights, it is imperative to include the process of interim “accounting” when petitioning for
28

1 an interim account of trust. Submitting an interim “account” without the detailed interim
2 “accounting” is an attempt to obscure financial details, indicating fraudulent intent.

3 By requiring both the interim account and the interim accounting, this Court can
4 safeguard against potential fraud and ensure that the “Trustee” is held accountable for
5 his management of the trust.

6 The “Trustee’s” retroactive interim “account” lacks the required periods of the
7 account, the necessary financial documents to verify its accuracy and an accompanying
8 “accounting” that would substantiate “Trustee” Paice’s behavior and cognitive
9 processes. Without this information, no account can be independently verified, making
10 it inherently unreliable and inaccurate.

11 As stated in previous filings, “Trustee” Paice’s interim “account” is also barred
12 from submission to this Court under RCW 5.45.020 and California Evidence Code §§
13 1271 and 1272.

14 **XI. REQUESTS FOR SUA SPONTE RELIEF**

- 15 1. Immediate removal of David Allen Paice as “Trustee”.
- 16 2. Appointment of a temporary trustee.
- 17 3. An Order of a forensic accounting of the Trust, paid for by the “Trustee” David
18 Allen Paice and Lane Powell.
- 19 4. A Surcharge against Lane Powell and David Allen Paice to restore the Trust
20 to its pre-TEDRA case assets of approximately \$708,000.
- 21 5. End the TEDRA and VAPO matters immediately because 3 years of litigation
22 is in direct conflict with the spirit of RCW 11.96A.010 - Legislative Intent
23

24 DATED: July 10, 2024

s/Charles A. Harold, Jr. _____

Charles A. Harold, Jr., Residual Beneficiary and
Respondent in pro se

1455 N. Tomahawk Rd.

Apache Junction, AZ 85119

Tel: 818-652-6400 / E-mail: chuckharold@gmail.com

1 DATED: July 10, 2024

s/John Harold
John Harold, Residual Beneficiary and
Respondent in pro se
230 Westmont Dr.
Reedsport, OR 97467
Tel: (541) 662-6262
Email: john6231@live.com

6 DATED: July 10, 2024

s/Angel Harold
Angel Harold, Residual Beneficiary and
Respondent in pro se
26707 Isabella Pkwy Unit 202
Canyon Country, CA 91351
Tel: (661) 289-4238
Email: angelharold25@gmail.com

11 DATED: July 10, 2024

s/Amy Jane Small
Amy Jane Small, Residual Beneficiary and
Respondent in pro se
P.O. Box 352
Graeagle, CA 96103
Tel: (805) 827-0051
Email: aj.harold9@gmail.com

17 DATED: July 10, 2024

s/Josette Harold Ramirez
Josette Harold Ramirez, Residual Beneficiary and
Respondent in pro se
11319 Playa St.
Culver City, CA 90230
Tel: (310) 280-6229
Email: jobabe007@gmail.com

We certify that this memorandum contains 2,816
words, in compliance with the Local Civil Rules.

CERTIFICATE OF SERVICE

I am and was at the time of service of these papers herein, over the age of eighteen (18) years.

On July 11, 2024, I caused the following documents: **SUPPLEMENTAL BRIEF RE: LANE POWELL'S FALSE EQUIVALENCE REQUIRES SUA SPONTE INTERVENTION** to be electronically served on the interested parties in this action as follows:

Gail E. Mautner, Esq.
Aleksander Shilback, Esq.
LANE POWELL, PC
1420 Fifth Avenue, Suite 4200
P.O. Box 91302
Seattle, Washington 98111-9402
Tel: (206) 223-7000 / Fax: (206) 223-7107
E-mail: mautnerg@lanepowell.com
schilbacha@lanepowell.com

Counsel for David A. Paice, Trustee of the
Sharon M. Harold Irrevocable Trust dated
November 12, 2004

Paul Barrera, Esq.
NORTH CITY LAW, PC
17713 Fifteenth Avenue NE, Suite 101
Shoreline, WA 98155-3839
Tel: (206) 413-7288 / Fax: (206) 367-0120
E-mail: paul@northcitylaw.com

Counsel for Sharon M. Harold, Grantor of the
Sharon M. Harold Irrevocable Trust dated
November 12, 2004

John J. Harold
230 Westmont Dr.
Reedsport, OR 97467
Tel: (541) 662-6262
Email: john6231@live.com

Residual Beneficiary, Pro Se

Amy Jane Small
P.O. Box 352
Graeagle, CA 96103
Tel: (805) 827-0051
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Residual Beneficiary, Pro Se

Angel Harold
100 River Bend Rd. #103
reedsport, OR 97467
Tel: (661) 289-4238
Email: angelharold25@gmail.com

Residual Beneficiary, Pro Se

1 Josette Harold Ramirez
2 11319 Playa St.
3 Culver City, CA 90230
4 Tel: (310) 280-6229
5 Email: jobabe007@gmail.com

Residual Beneficiary, Pro Se

6 Jenifer Sawyer
7 1819 74th St. E
8 Tacoma, WA 98404
9 E-mail: send2jen3@hotmail.com

Residual Beneficiary, Pro Se

10 Nicole Loomis
11 31688D U.S. 97
12 Tonasket, WA 98855
13 E-mail: crazyapples10@gmail.com

Residual Beneficiary, Pro Se

14 via the electronic filing system maintained by the Clerk's Office at the above-captioned
15 court or by email if they were not registered to receive electronic service via the Clerk's
16 Office.

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

19 Dated July 11, 2024, at Apache Junction, Arizona.

20 s/Charles A. Harold, Jr.
21 Charles A. Harold, Jr

EXHIBIT A.

McCord and Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Canada, Ca 91011
818-952-1040

To David F. Llewellyn, Trustee
Sharon M. Harold Irrevocable Trust

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

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

The trustee 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. Accordingly, these financial statements are not designed for those who are not informed about such matters.

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


McCord and Llewellyn Accountancy Corporation

March 5, 2010

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of December 31, 2010 and for the period March 10, 2010 to December 31, 2010, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.


La Cañada, California

June 29, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the two years ended December 31, 2012, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.


La Cañada, California

June 8, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the two years ended December 31, 2014, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.


La Cañada, California


June 8, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the two years ended December 31, 2016, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.


La Cañada, California

June 29, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the two years ended December 31, 2018, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink that reads "Llewellyn Accountancy Corporation". The script is cursive and fluid, with the company name written in a single line.

La Cañada, California

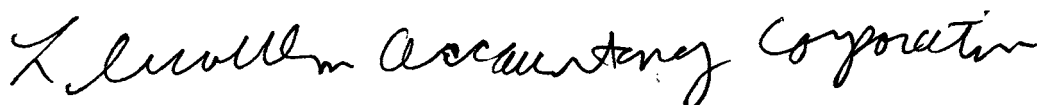
June 8, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washington

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the two years ended December 31, 2020, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.


La Cañada, California

June 8, 2022

Llewellyn Accountancy Corporation
1150 Foothill Boulevard, Suite G
La Cañada, California 91011
(818) 952-1040

To David Paice, Trustee
Sharon M Harold Irrevocable Trust
Burien, Washinton

The accompanying financial statements of the Sharon M Harold Irrevocable Trust as of and for the year ended December 31, 2021, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

The Trustee has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the trust's financial statements. Accordingly, the financial statements are not designed for those who are not informed about such matters.

A handwritten signature in black ink that reads "Llewellyn Accountancy Corporation". The script is cursive and fluid, with the company name written in a single line.

La Cañada, California

June 8, 2022

EXHIBIT B.

Llewellyn Accountancy Corporation

1150 FOOTHILL BLVD., SUITE G
LA CANADA, CA 91011

Phone: (818) 952-1040

Sharon Harold Trust
16644 Marine View Dr. SW

Burien, WA 98166

Invoice: 57349
Date: 05/25/2022
Due Date: 06/24/2022

For professional service rendered as follows:

Accounting Services

\$440.00

Billed Time & Expenses

\$440.00

Invoice Total

\$440.00

Beginning Balance

\$0.00

Invoices

440.00

Receipts

0.00

Adjustments

0.00

Amount Due

\$440.00

"Please make check payable to Llewellyn Accountancy Corp., disregard if you have already remitted payment."

Please return this portion with payment.

Invoice: 57349

ID: 6414

Sharon Harold Trust

Date: 05/25/2022

Due Date: 06/24/2022

Amount Due: \$440.00

Amount Enclosed: \$ _____

Llewellyn Accountancy Corporation

1150 FOOTHILL BLVD., SUITE G
LA CANADA, CA 91011

Phone: (818) 952-1040

Sharon Harold Trust
16644 Marine View Dr. SW

Burien, WA 98166

Invoice: 57366
Date: 06/25/2022
Due Date: 07/25/2022

For professional service rendered as follows:

Accounting Services	\$4,504.00
Billed Time & Expenses	\$4,504.00
Invoice Total	\$4,504.00
Beginning Balance	\$440.00
Invoices	4,504.00
Receipts	0.00
Adjustments	0.00
Amount Due	\$4,944.00

"Please make check payable to Llewellyn Accountancy Corp., disregard if you have already remitted payment."

Please return this portion with payment.

ID: 6414
Sharon Harold Trust

Invoice: 57366

Date: 06/25/2022
Due Date: 07/25/2022

Amount Due: \$4,944.00

Amount Enclosed: \$_____

Llewellyn Accountancy Corporation

1150 FOOTHILL BLVD., SUITE G
LA CANADA, CA 91011

Phone: (818) 952-1040

Sharon Harold Trust
16644 Marine View Dr. SW

Burien, WA 98166

Invoice: 57411
Date: 07/25/2022
Due Date: 08/24/2022

For professional service rendered as follows:

Accounting Services	\$2,090.00
Billed Time & Expenses	\$2,090.00
Invoice Total	\$2,090.00
Beginning Balance	\$4,944.00
Invoices	2,090.00
Receipts	0.00
Adjustments	0.00
Amount Due	\$7,034.00

"Please make check payable to Llewellyn Accountancy Corp., disregard if you have already remitted payment."

Please return this portion with payment.

ID: 6414
Sharon Harold Trust

Invoice: 57411

Date: 07/25/2022
Due Date: 08/24/2022

Amount Due: \$7,034.00

Amount Enclosed: \$_____

Llewellyn Accountancy Corporation

1150 FOOTHILL BLVD., SUITE G
LA CANADA, CA 91011

Phone: (818) 952-1040

Sharon Harold Trust
16644 Marine View Dr. SW

Burien, WA 98166

Invoice: 57562
Date: 10/25/2022
Due Date: 11/24/2022

For professional service rendered as follows:

Accounting Services

\$440.00

Billed Time & Expenses **\$440.00**

Invoice Total **\$440.00**

Beginning Balance	\$2,090.00
Invoices	440.00
Receipts	(2,090.00)
Adjustments	0.00
Amount Due	\$440.00

"Please make check payable to Llewellyn Accountancy Corp., disregard if you have already remitted payment."

Please return this portion with payment.

ID: 6414
Sharon Harold Trust

Invoice: 57562

Date: 10/25/2022
Due Date: 11/24/2022

Amount Due: \$440.00

Amount Enclosed: \$_____

Llewellyn Accountancy Corporation

1150 FOOTHILL BLVD., SUITE G
LA CANADA, CA 91011

Phone: (818) 952-1040

Sharon Harold Trust
16644 Marine View Dr. SW

Burien, WA 98166

Invoice: 57599
Date: 11/25/2022
Due Date: 12/25/2022

For professional service rendered as follows:

Accounting Services		\$330.00
	Billed Time & Expenses	\$330.00
	Invoice Total	\$330.00
	Beginning Balance	\$440.00
	Invoices	330.00
	Receipts	0.00
	Adjustments	0.00
	Amount Due	\$770.00

"Please make check payable to Llewellyn Accountancy Corp., disregard if you have already remitted payment."

Please return this portion with payment.

ID: 6414
Sharon Harold Trust

Invoice: 57599

Date: 11/25/2022
Due Date: 12/25/2022

Amount Due: \$770.00

Amount Enclosed: \$ _____

APPENDIX

RCW 5.45.020 Business records as evidence. 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. [1947 c 53 § 2; Rem. Supp. 1947 § 1263-2. Formerly RCW 5.44.110.]

State of California

EVIDENCE CODE

Section 1271

1271. Evidence of a writing made as a record of an act, condition, or event is not made inadmissible by the hearsay rule when offered to prove the act, condition, or event if:

- (a) The writing was made in the regular course of a business;
- (b) The writing was made at or near the time of the act, condition, or event;
- (c) The custodian or other qualified witness testifies to its identity and the mode of its preparation; and
- (d) The sources of information and method and time of preparation were such as to indicate its trustworthiness.

(Enacted by Stats. 1965, Ch. 299.)

State of California

EVIDENCE CODE

Section 1272

1272. Evidence of the absence from the records of a business of a record of an asserted act, condition, or event is not made inadmissible by the hearsay rule when offered to prove the nonoccurrence of the act or event, or the nonexistence of the condition, if:

(a) It was the regular course of that business to make records of all such acts, conditions, or events at or near the time of the act, condition, or event and to preserve them; and

(b) The sources of information and method and time of preparation of the records of that business were such that the absence of a record of an act, condition, or event is a trustworthy indication that the act or event did not occur or the condition did not exist.

(Added by Stats. 1965, Ch. 299.)

State of California

PROBATE CODE

Section 16062

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.)

RCW 11.96A.020 General power of courts—Intent—Plenary power of the court. (1) It is the intent of the legislature that the courts shall have full and ample power and authority under this title to administer and settle:

(a) All matters concerning the estates and assets of incapacitated, missing, and deceased persons, including matters involving nonprobate assets and powers of attorney, in accordance with this title; and

(b) All trusts and trust matters.

(2) If this title should in any case or under any circumstance be inapplicable, insufficient, or doubtful with reference to the administration and settlement of the matters listed in subsection (1) of this section, the court nevertheless has full power and authority to proceed with such administration and settlement in any manner and way that to the court seems right and proper, all to the end that the matters be expeditiously administered and settled by the court. [1999 c 42 § 103.]