

CHUCK HAROLD JR.  
GRANTOR  
SHARON M. HAROLD  
GRANTOR  
IRREVOCABLE TRUST DATED  
NOVEMBER 12, 2004,  
a Trust.

HONORABLE WYMAN YIP  
Hearing Date: October 6, 2023  
Without Oral Argument

**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,  
  
a Trust.

**DECLARATION OF CHARLES A.  
HAROLD, JR. IN SUPPORT OF  
OPPOSITION OF RESPONDENTS TO  
PETITIONER TRUSTEE'S MOTION TO  
CONTINUE TRIAL DATE**

I, Charles A. Harold, Jr., declare as follows:

1. I am a Respondent in this action and a beneficiary of the Sharon M. Harold Irrevocable Trust dated November 12, 2004 (the "Trust"). I am Grantor's son and hold a durable power of attorney, including attorney-in-fact with power to litigate for her.

2. On or about September 13, 2023, Grantor Sharon M. Harold called me to tell me that she has not been feeling well, and she had gone to visit her personal physician, Dr. Jacques. I asked Grantor to have her doctor call me directly to explain what her current health issues were.

3. On September 14, 2023, I was contacted by Dr. Jacques' nurse, Kara Sharrai. She informed me Grantor had recently been in to see Dr. Jacques and had tests performed. She explained to me that it was Dr. Jacques' opinion that this litigation directly and adversely has impacted Grantor's health and continues to do so. Ms. Sharrai told me that she instructed Grantor to go home, relax and stop thinking

1 about this case and to focus on getting better. I agreed with the nurse and told her  
2 that I am 62 years old, and the litigation stresses me out every day.

3 4. I reviewed invoices for Mr. Llewellyn's preparation of Paice's alleged  
4 accounting of trust. Invoices lacked specific details as to which invoice was attributable  
5 to which year. The invoices provided no details as to what services were provided and  
6 the hours billed. The invoices were insufficient for anyone to understand what services  
7 were provided to compile the alleged accounting of trust.

8 5. In an attempt to obtain clarity regarding Mr. Llewellyn's invoices, I sent  
9 an e-mail to Mr. Llewellyn, Mr. Schilbach, Ms. Mautner and all Respondents  
10 requesting detailed information from Mr. Llewellyn. A true and correct copy of this  
11 email is attached hereto as Exhibit 1. At the time of the preparation of this declaration,  
12 there has been no acknowledgment of receipt nor response to my email.

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

15  
16 DATED: September 29, 2023

s/Charles A. Harold, Jr.  
Charles A. Harold, Jr.  
Respondent in pro se

# **EXHIBIT 1**

**Re: Invoices**

1 message

**Chuck Harold** <chuckharold@gmail.com>

Sun, Sep 24, 2023 at 4:48 PM

To: David Llewellyn <llewellyncpa@yahoo.com>, Sharon <smharold7@gmail.com>, "aj. harold9" <aj.harold9@gmail.com>, david.paice@live.com, "Schilbach, Aleksander" <schilbacha@lanepowell.com>, david.paice@becu.org  
Cc: "Mautner, Gail" <Mautnerg@lanepowell.com>, John Harold <john6231@live.com>, IN Jeni Harold <send2jen3@hotmail.com>, Angel Harold <angelharold25@gmail.com>, ms\_readybetty <nikkiloomis20@gmail.com>, Joie harold ramirez <jobabe007@gmail.com>

Hi David,

Upon closer inspection of the invoices for Mom's 12 years of back-dated Accounting of Trust (AOT), they are not clear to us.

When I look at the invoices sorted by ascending date for example, I can't tell which invoice is charged to which specific year of accounting. There is no detail, for example, explaining the appearance of a \$4,500 charge when the previous invoice was only \$450.00.

Can you please resubmit these invoices to include.

- 1) The details of work you rendered and the corresponding hours billed.
- 2) Which invoice(s) are attributed to which year of accounting.
- 3) Include any emails, correspondence or notes from David Paice.
- 4) Any directions you received from David Paice and or Mr. Schlbach about how to prepare the AOT.
- 5) Any and all backup documents David Paice or Mr. Schlbach provided you to create the AOT.
- 6) The source of funds used to pay you for your services.
- 7) A signed copy of IRS Form 56, Notice Concerning Fiduciary Relationship of David Paice and Mom's Trust
- 8) Information on any life insurance policies for Mom you may be aware of now or in the past.

Despite the current litigation, David Paice is required to continue acting in the best interest of the Grantor and the Trust. To that end, his fiduciary duty is to serve the benefit of the Grantor and beneficiaries, not his attorney or his litigation.

David is not your client, Mom's Trust is your client and Mom, as Grantor, is the owner of the Trust per the IRS.

Under 26 USC § 677: Income for benefit of grantor

(a) General rule

The grantor shall be treated as the owner of any portion of a trust, whether or not he is treated as such owner under section 674, whose income without the approval or consent of any adverse party is, or, in the discretion of the grantor or a nonadverse party, or both, may be-

- (1) distributed to the grantor or the grantor's spouse;
- (2) held or accumulated for future distribution to the grantor or the grantor's spouse; or
- (3) applied to the payment of premiums on policies of insurance on the life of the grantor or the grantor's spouse (except policies of insurance irrevocably payable for a purpose specified in section 170(c) (relating to definition of charitable contributions)).

Please send these items to me by the end of business Monday, 9-25-23. It should be an easy lift since these files are recent and readily available and I assume included in Mom's 2022 taxes.

For your files I have included Cal. Probe Codes regarding annual AOT requirements, my Durable Power of Attorney for Mom and your original invoices.

Thanks!

Charlie

818-652-6400

On Fri, Jan 20, 2023 at 12:08 PM David Llewellyn <[llewellyncpa@yahoo.com](mailto:llewellyncpa@yahoo.com)> wrote:

Attached

Thank you,

Llewellyn Accountancy Corporation  
1150 Foothill Blvd., Suite G  
La Canada, CA 91011  
Tel. 818-952-1040  
Fax 818-952-5628

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On Thursday, January 19, 2023 at 02:06:44 PM PST, Chuck Harold <[chuckharold@gmail.com](mailto:chuckharold@gmail.com)> wrote:

Hi David,


Could you please send me a copy of your invoice you sent to Mom or David that paid for the 12-year accounting you ultimately provided.


Thanks!

C.


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#### 4 attachments

 **PROB\_16062..Annual Accounting required.pdf**  
76K

 **PROB\_16063..accounting requirements.pdf**  
78K

 **2022-10-21 Charlie Harold Amy HARold Small Durable General Power of Attorney for Sharon M. Harold (2).pdf**  
6601K

 **SHARON HAROLD TRUST INVOICES.pdf**  
167K