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Hearing Date: November 3, 2023
Honorable Wyman Yip
With 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,

**RESPONDENTS' MOTION TO DISMISS
TRUSTEE'S ACCOUNTING OF TRUST
AS A MATTER OF LAW**

a Trust.

I. INTRODUCTION

In the Petition (Dkt #1) filed by David Paice ("Paice"), he is seeking certification of his Accounting of Trust ("AOT"). Respondents will show that the AOT lacks foundation, does not meet the evidence standards required by Washington courts, violates California Probate Codes, and is actually a "compilation" and "summary," not an accounting as stated by Paice's own accountant. Respondents will further show that Paice's AOT contains numerous mathematical errors, omits required information and, most importantly, does not balance.

Sharon M. Harold ("Grantor") and Residual Beneficiaries Charles A. Harold, Jr., John J. Harold, Angel Harold, Amy Jane Small, and Josette Harold Ramirez (hereinafter "Respondents") respectfully request the entry of an Order deeming Paice's accounting uncertifiable as a matter of law and dismissed with prejudice.

1 **II. STATEMENT OF FACTS**

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

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

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

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

12 **06/10/2022** - Amy received a letter from Mr. Schilbach stating he was
13 representing Paice. He added, “Please be aware that we may also seek court approval
14 of the accountings, trustee’s fees, and attorneys’ fees, all of which will be expenses
15 borne by the Trust.” (Amy Dec. ¶ 7; Ex. 5.)

16 **06/22/2022** - Roger Gould, Esq. in Coos Bay, OR, composed a letter stating
17 that Grantor revoked Amy's Power of Attorney. (Amy Dec. ¶ 8; Ex. 6.)

18 **08/09/2022** – Mr. Schilbach sent a letter to beneficiaries with a copy of the AOT,
19 which excluded financial documents verifying the authenticity of the AOT. (Amy Dec. ¶
20 9; Ex. 7.)

21 **09/24/2022** – Grantor signed a release of liability for Paice, his wife Briana and
22 their minor daughter in order to receive the backup financial documents for the AOT.
23 (Amy Dec. ¶ 10; Ex. 8.)

24 **10/03/2022** – Mr. Schilbach sent a letter to beneficiaries notifying them that
25 Grantor had signed a release and also threatened to spend trust funds on future
26 attorney fees. The letter stated in part, “The alternative to obtaining a Release from
27 each of you by October 28 is for the Trustee to file a petition seeking court approval of
28 the accountings. **All costs associated with such a filing will be paid from the**

1 **assets of the Trust.”** (Amy Dec. ¶ 11; Ex. 9.)

2 **10/05/2022 – 10/07/22** - Grantor sent Mr. Schilbach three emails stating in part,
3 “I have come upon some discrepancies in the accounting. I wish to revoke the release
4 immediately” (Amy Dec. ¶ 12; Ex. 10.)

5 **10/05/2022 to 12/05/2022** – Respondents reviewed Paice’s AOT which
6 contained no financial records as backup and found numerous discrepancies, as
7 stated in the Verified Joint Objection (Dkt 28) and refused to sign Paice’s release.

8 2/05/2022 – Paice filed his Petition in this proceeding.

9 **III. EVIDENCE RELIED UPON**

- 10 1. The Declaration of David Paice dated December 2, 2022, and the exhibits
11 thereto (Dkt 3);
- 12 2. The Declaration of Amy Jane Small and the exhibits thereto;
- 13 3. The Declaration of Charles A. Harold, Jr. and the exhibits thereto; and
- 14 4. The files and records of this case.

15 **IV. ISSUES PRESENTED**

- 16 1. Should the Court enter an Order removing Paice as trustee? **Yes.**
- 17 2. Should the Court enter an Order naming a new professional California
18 trustee? **Yes.**
- 19 3. Should the Court enter a judicial decree approving the Trustee’s interim
20 accounting? **No.**
- 21 4. Should the Court dismiss Paice’s AOT with prejudice? **Yes.**

22 **V. ARGUMENT AND AUTHORITY**

23 **A. Procedural Standard**

24 Motions to dismiss are rarely granted because in doing so, the moving party is
25 denying the other party its day in court. However, this is not the case in the instant
26 motion since Paice had his Verified Petition heard; made several motions; had ample
27 time to propound discovery since the trial date has been extended twice at his request;
28 and he was heard in the Protective Order matter (*Harold v. Paice*, King County

1 Superior Court Case No. 23-2-03980-7), which is still pending Revision.

2 Washington courts have said, “it must appear beyond doubt that [Paice] can
3 prove no set of facts consistent with the complaint which would entitle [him] to relief.”
4 *Collins v. Lomas & Nettleton Co.*, 29 Wn. App. 415, 419, 628 P.2d 855 (1981). Since
5 Paice’s own evidence is barred by Washington rules of evidence and California
6 Probate Codes from obtaining the relief he seeks, this motion to dismiss is
7 appropriate.

8 Further, the case of *Bravo v. Dolsen Co.*, 125 Wn.2d 745, 888 P.2d 147 (1995)
9 created the modern standard for motions to dismiss, stating, “[a]ny hypothetical
10 situation conceivably raised by the complaint defeats a CR 12(b)(6) motion if it is
11 legally sufficient to support plaintiff’s claim.” *Id.* at 750. There are no material facts or
12 hypothetical situations available to Paice because: 1) Paice has stated under penalty
13 of perjury that his AOT is accurate; 2) the facts stated in this motion were derived from
14 Paice’s own evidence submitted to this Court under penalty of perjury, and 3) the AOT
15 is not legally sufficient to support the remedy Paice seeks. Additionally, no amendment
16 to Paice’s Verified Petition (Dkt. 1) would result in a different outcome because Paice
17 cannot go back in time and amend his admitted breaches or correct his denials later to
18 be proven true, as stated in Mr. Schilbach’s letter. (Declaration of Charles A. Harold, ¶
19 3; Ex. 11.) Nor can Paice correct his false statements made in his sworn declaration.
20 (Dkt. 3.)

21 **B. Paice’s Alleged Accounting of Trust Is Not An Accounting But a**
22 **“Summary of Account”, a “Compilation” Per His Own Accountant.**

23 Paice’s alleged AOT states it was prepared by McCord and Llewellyn
24 Accountancy Corporation, David Llewellyn, principal, is the predecessor Trustee to
25 Paice. Mr. Llewellyn’s cover letter, found on Page 5 / 103, to the 2010 Accounting of
26 Trust states:

27 “We have compiled the accompanying summary of account of the
28 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."

(Harold Dec., ¶ 4; Ex. 12.)

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

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

Any "financial statements" presented by Respondents came from Mr. Llewellyn who gave them to Grantor **after** Paice submitted his AOT to beneficiaries.

C. Trustee's "Compilation" of Trust Does Not Balance.

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

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

3 SHARON M HAROLD IRREVOCABLE TRUST
4 Accounting of Trustee
5 For Period March 10, 2010 to December 31, 2010

6 **SCHEDULE A - PROPERTY ON HAND AT BEGINNING OF ACCOUNTING PERIOD**

| 7 <u>DESCRIPTION</u> | 8 <u>AMOUNT</u> |
|--|------------------|
| 9 Cash in Boeing Employees' Credit Union (BECU) (account xxxxxx9232) | 10 \$ - |
| 11 Cash in BECU (account xxxxxx9307) | 12 - |
| 13 LPL Financial account #xxxx-4662 Cash Account | 14 - |
| 15 LPL Financial account #xxxx-4662 Investments | 16 _____ |
| 17 TOTAL Property on Hand as of March 10, 2010 | 18 \$ - |

19 (Harold Dec. ¶ 5; Ex.13.)

20 **March 10, 2010 AOT Discrepancy No. 1** – On January 24, 2011 at 6:08 pm,
21 Paice sent Grantor an email. Attached was a Microsoft Excel spreadsheet file named
22 “SharonTrustAccounting.xlsx.” According to Paice’s own spreadsheet, Paice received
23 \$533,529.60 into BECU savings account xxxxxx9232 on February 28, 2010, **ten days**
24 **before** it was allegedly deposited into BECU savings account xxxxxx9232. (Harold
25 Dec. ¶ 6; Ex. 14.)

26 **March 10, 2010 AOT Discrepancy No. 2 on page 13 / 103** – Note that these
27 accounts are NOT listed as the “Sharon M. Harold Irrevocable Trust”. Also, there is no
28 “Money Market” account No. xxxxxx9349 listed on page 13 even though this was one
of “Sharon M. Harold Irrevocable Trust” accounts at BECU, managed by Paice. There
are zero Trust assets deposited into the other Grantor’s BECU “trust” accounts or LPL
Financial accounts even though account numbers are listed. (Harold Dec. ¶ 5; Ex.
13.)

29 **March 10, 2010 AOT Discrepancy No. 3** – Contradicting Discrepancy No. 2 is
30 the BECU financial statement for the period 3/10/2010 – 03/12/2010. It shows
31 \$533,529.59 was deposited into an ATM Machine #WA033962 on March 10, 2010,
32 then transferred into Grantor’s alleged BECU “trust” account March 10, 2010. That

1 same day the BECU statement shows \$533,000 withdrawal (with no destination
2 stated) and \$33,000 was transferred to the Money Market account XXXXXX 9349.
3 Note that the statement contains no BECU logo and it has a two day statement period.
4 (Harold Dec. ¶ 7; Ex.15.)

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

7
8 SHARON M HAROLD IRREVOCABLE TRUST
9 Accounting of Trustee
10 For Period March 10, 2010 to December 31, 2010
11 SCHEDULE J - DISTRIBUTIONS TO BENEFICIARY

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

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

13 (Harold Dec. ¶ 8; Ex. 16.)
14

15 **March 29, 2010 AOT Discrepancy** – Paice purchased an “Official Check” No.
16 42059872 for \$2,000 through BECU where he was a manager. The check was made
17 out to “Sharon Harold Trust” for “April 2010 Expenses.” The check “Issued By:
18 Moneygram Payment Systems, Inc. P.O. BOX 9476 Minneapolis MN 55480” and listed
19 The “Drawer” was BECU; however the “**Drawee**” **was Preferred bank Los Angeles,**
20 **CA.** not part of the Sharon M. Harold Trust assets. **A Drawee is responsible for**
21 **fulfilling the payment obligation specified by the Drawer.** Nowhere on this check
22 does it reference any BECU account information for the Sharon M. Harold Irrevocable
23 Trust. (Harold Dec. ¶ 9; Ex.17.) On April 1, 2010, Grantor deposited Paice's \$2,000
24 “Official Check” into her USAA bank account xxxx8022. (*Id.*)

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

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

3 SHARON M. HAROLD IRREVOCABLE TRUST
4 SUMMARY OF ACCOUNT
5 THREE MONTHS ENDED MARCH 31, 2010

6

CHARGES

7 ASSETS ON HAND - JANUARY 1, 2010
8 SCHEDULE A \$ 538,849.59

9 TOTAL CHARGES \$ 538,849.59

10

CREDITS

11 DISBURSEMENTS - JANUARY 1, 2010 TO FEBRUARY 28, 2010
12 SCHEDULE C \$ 1,120.00
13 ASSETS ON HAND - FEBRUARY 28, 2010
14 SCHEDULE E 533,529.59
15 DISTRIBUTIONS
16 SCHEDULE D 4,200.00

17 See accountant's compilation report.

18 (Harold Dec. ¶ 11; Ex.19.)

19 **March 31, 2010 Summary of Account Discrepancy No. 1** – The 2nd to last
20 line of the Summary of Account page references “DISTRIBUTIONS SCHEDULE D –
21 4,200.” Respondents have reviewed the AOT numerous times and **THERE IS NO**
22 **SCHEDULE D** included in Paice's AOT for the period stated “JANUARY 1, 2010 TO
23 FEBRUARY 28, 2010.” (*Id.*)

24 **March 31, 2010 Summary of Account Discrepancy No. 2** On the last line of the
25 Summary of Account there is a note that states, “See accountant's compilation report.”
26 These words also appear on pages 7-9 of Paice's AOT. Respondents reviewed the
27 AOT numerous times and no “accountants' compilation report” contained within the
28 period stated “JANUARY 1, 2010 TO FEBRUARY 28, 2010.” (*Id.*)

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

SHARON M. HAROLD IRREVOCABLE TRUST
SCHEDULE E
ASSETS ON HAND
MARCH 31, 2010

| DESCRIPTION | AMOUNT |
|-------------------------|--------------|
| Cash in Bank of America | \$533,529.89 |

(Harold Dec. ¶ 12; Ex. 20.)

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

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

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

California Probate Code § 16400 states:

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

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

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

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

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

1 interest begins or ends when an income interest ends.

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

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

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

7 * * *

8
9 (5) A statement that the recipient of the account may petition the
10 court pursuant to Section 17200 to obtain a court review of the
account and of the acts of the trustee.

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

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

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

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

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

21 * * *

22 (c) Total charges shall equal total credits."

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

28 The \$8,000 cashier check listed in the AOT as being distributed to Grantor on

1 3-29-2010 was in actuality a \$2,000 check, leaving a \$6,000 difference in the AOT.
2 This discrepancy shows that total charges do not equal total credits.

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

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

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

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

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

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

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

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

20 **Washington Evidence Rule 901** states:

21 **REQUIREMENT OF AUTHENTICATION OR IDENTIFICATION**

22 (a) General Provision. The requirement of authentication or
23 identification as a condition precedent to admissibility is
24 satisfied by evidence sufficient to support a finding that the
matter in question is what its proponent claims.

25 (b) Illustrations. By way of illustration only, and not by way of
26 limitation, the following are examples of authentication or
identification conforming with the requirements of this rule:

27 (1) Testimony of Witness With Knowledge. Testimony that a
28 matter is what it is claimed to be.

Paice's Petition asks this Court to certify his submitted AOT. However, Paice

1 offered no testimony or declaration as to the authenticity of the accounting from his
2 own accountant who prepared the AOT. In fact, Paice's own accountant Mr. Llewelyn
3 offered testimony in conflict to Paice's request for his AOT certification when he stated,
4 "The trustee has elected to omit substantially all of the disclosures required by
5 generally accepted accounting principles."

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

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

11 A record of an act, condition or event, shall in so far as relevant, be
12 competent evidence if the custodian or other qualified witness
13 testifies to its identity and the mode of its preparation, and if it was
14 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.

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

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

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

25 * * *

26 (7) Absence of Entry in Records Kept in Accordance With RCW 5.45.
27 Evidence that a matter is not included in the memoranda, reports,
28 records, or data compilations, in any form, kept in accordance with
the provisions of RCW 5.45, to prove the nonoccurrence or
nonexistence of the matter, if the matter was of a kind of which a
memorandum, report, record, or data compilation was regularly

made and preserved, **unless the sources of information or other circumstances indicate lack of trustworthiness.**"

Paice's AOT was not "regularly made and preserved" in the past as required by **California Probate Codes §§ 16061, 16062 and 16063.**

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

VI. CONCLUSION

As the Court well knows, words are slippery; thought, however, is vicious. So how do we gain insight into a person's mindset or motivations?

The most tactile way is by observing a person's acts or omissions over time, manifest through the ongoing pattern and practice of his behavior, initiated by his thoughts then executed through free will. Using an objective lens, we can presume a person intends the natural and probable consequences of his acts.

When Paice's behavior is viewed as a collective work, a contiguous effort spanning over a decade of behavior, it is axiomatic that his breaches of trust were not the result of "inadvertent" behavior or a "serious misunderstanding of the Trust, the Trust estate, and Mr. Paice's role as Trustee," but something more, something orchestrated, contrived, something intentional.

We may never know all the facts surrounding this case but that is not required. Beyond a reasonable doubt is not the standard here. This Court needs only to weigh the preponderance of evidence against Paice and his murky tenure as trustee.

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1 For all the reasons stated hereinabove, Respondents respectfully urge this
2 Court to remove and replace David A. Paice as trustee, name a professional California
3 Trustee, and deem Paice's accounting uncertifiable.

4 DATED: October 20, 2023 s/Charles A. Harold, Jr.
5 Charles A. Harold, Jr., Residual Beneficiary and
6 Respondent in pro se
7 1455 N. Tomahawk Rd.
8 Apache Junction, AZ 85119
9 Tel: 818-652-6400 / E-mail: chuckharold@gmail.com

10 DATED: October 20, 2023 s/Sharon M. Harold
11 Sharon M. Harold, Grantor and
12 Respondent in pro se
13 100 River Bend Rd. #103
14 Reedsport, OR 97467
15 Tel: (541) 662-1937
16 Email: smharold7@gmail.com

17 DATED: October 20, 2023 s/John Harold
18 John Harold, Residual Beneficiary and
19 Respondent in pro se
20 230 Westmont Dr.
21 Reedsport, OR 97467
22 Tel: (541) 662-6262
23 Email: john6231@live.com

24 DATED: October 20, 2023 s/Angel Harold
25 Angel Harold, Residual Beneficiary and
26 Respondent in pro se
27 26707 Isabella Pkwy Unit 202
28 Canyon Country, CA 91351
Tel: (661) 289-4238
Email: angelharold25@gmail.com

1 DATED: October 20, 2023

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

6 DATED: October 20, 2023

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 4,048
words, in compliance with the Local Civil Rules.

APPENDIX



State of California

PROBATE CODE

Section 1061

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

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

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

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

(4) Net income from a trade or business.

(5) Gains on sales.

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

(7) Loss on sales.

(8) Net loss from trade or business.

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

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

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

SUMMARY OF ACCOUNT

CHARGES:

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

CREDITS:

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

(c) Total charges shall equal total credits.

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

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

State of California

PROBATE CODE

Section 16004

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

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

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

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

State of California

PROBATE CODE

Section 16004.5

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

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

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

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

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

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

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

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



State of California

PROBATE CODE

Section 16061

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

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

State of California

PROBATE CODE

Section 16062

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

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

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

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

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

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

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

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

State of California

PROBATE CODE

Section 16063

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

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

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

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

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

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

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

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

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



State of California

PROBATE CODE

Section 16322

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

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



State of California

PROBATE CODE

Section 16400

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

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