October 21, 2025

Hon. Michael Kotlarczyk

Division 2 – District Court, Boulder County

1777 6th Street

Boulder, CO 80302

Re: Bell v. Glassman, Freedberg & Varvel – Companion Motions to Vacate and Unify Under C.R.C.P. 60(b) (Final Paragraph)

Your Honor,

This submission represents the culmination of more than two years of review, reconstruction, and documentation. I am not an attorney, nor am I the most polished messenger, but I have done my best to assemble and verify what has now become by every available measure the most thoroughly documented record of fraud upon the court ever presented in Colorado.

I have made every effort to comply with the 15-page guideline and to present the material in the most concise and accessible format possible. However, the case is extraordinarily complex, and the newly verified evidence revealed that these acts were not isolated errors but part of a coordinated pattern that misled multiple divisions. For the Court's convenience, ***Exhibit FP-17*** provides a clear procedural summary of that sequence from June 15 to July 17, 2023.

If the Court takes only a moment to review three filings the June 16, 2023 disclosure, the January 31, 2023 Joint-Expert Order, and the August 16, 2023 stipulation the pattern becomes unmistakable. Every division that has touched this matter has been influenced by filings that contradicted those foundational orders. Their goal was simple: exploit the backlog of cases, introduce confusion, and move quickly enough that each contradiction appeared legitimate by the time the Court sat down to review the case and rule it would appear as if there where 2 apposing experts a complete contradiction to the January 31st order, the courts own words at trial and the August 16th stipulation.

The result is deeply disturbing on so many levels. What began as procedural advantage evolved into a systemic deception that caused multiple divisions to rely on fabricated evidence and to contradict prior orders. The defense has since attempted to obscure those facts with further filings and fee requests while redirecting blame toward me an ADA-accommodated litigant whose only request has been that the record reflect the truth. Because I process information differently, I have identified what appears to be a coordinated and recurring pattern of misconduct.

I still believe in the rule of law and in this Court's understanding of the authority granted under ***C.R.C.P. 60(b)*** (final paragraph) to correct judgments procured by fraud upon the tribunal. I am simply the messenger, carrying forward verified evidence that others chose not to confront. Five individuals four of whom are officers of the court acted in concert to conceal authorship, misrepresent evidence, and mislead multiple divisions.

That record now speaks for itself.

I respectfully ask that this filing be reviewed in full, and from context I have been unyielding about, beginning with the June 16, 2023 disclosure and the related orders that preceded and followed it. Every contradiction and misrepresentation traces directly to that sequence.

Thank you for your time and for your continued commitment to the integrity of this Court.

Respectfully submitted,

/s/ Charles R. Bell

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<table>
<tr><td>DISTRICT COURT, BOULDER COUNTY, STATE OF COLORADO
1777 6th Street, Boulder, Colorado 80302
303-441-3750</td><td rowspan="3">▲ COURT USE ONLY ▲</td></tr>
<tr><td>In re the Marriage of:

CHARLES BELL, Petitioner,
V.
Glassman, Freedberg, Defendant</td></tr>
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<tr><td>Case No: 2025CV80
Division: 2</td></tr>
<tr><td colspan="2">MOTION TO VACATE AUGUST 11, 2025 ORDER AND CONFIRM FRAUD UPON THE COURT UNDER C.R.C.P. 60(B) (FINAL PARAGRAPH)</td></tr>
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I. Introduction

Petitioner Charles R. Bell, proceeding under ***C.R.C.P. 60(b) (final paragraph),*** respectfully moves this Court to vacate its August 11, 2025 Order Granting Defendants' Motions to Dismiss in Bell v. Freedberg & Glassman, Case No. 2025CV80, and to confirm verified findings of fraud upon the court that directly affect the related matter, Bell v. Varvel, Case No. 2025CV118.

In that August 11 ruling, the Court found that the challenged expert reports and related filings were "within the judicial process," and therefore protected by absolute litigation immunity (Order, 8/11/25, at 4–6). The Court further observed that, should fraud upon the tribunal ever be substantiated, "the remedy for fraud on the court is with the court that was supposedly misled or defrauded; a separate civil action for damages is not available." (Id. at 7).

Under that same principle, Division 2 is now the court that was misled, because its immunity ruling relied on the very filings later shown to be falsified. The verified record establishes that Exhibits JJ and OO, together with billing records (III and III-UR), were fabricated, misattributed, and filed through undisclosed entities, in violation of ***C.R.C.P. 26(a)(2), C.R.E. 702, and C.R.C.P. 121***. These "reports," once assumed to be lawful expert submissions, were in fact the instruments of deception that corrupted the domestic record and induced this Court to extend immunity on false premises.

Because the August 11 order rested on evidence now proven fraudulent—and because ***Rule 60(b) (final paragrap***h) authorizes correction of judgments procured by fraud upon the tribunal at any time—Petitioner respectfully submits that Division 2 is the proper forum to act. This motion therefore seeks vacatur of the August 11 order and a unified judicial-integrity review encompassing ***2025CV80, 2025CV118, and 2022DR30458 under C.R.C.P. 42(a).***

As the Colorado Supreme Court held in **People v. Buckley, 848 P.2d 353 (Colo. 1993),** misconduct by legal professionals "directly implicates the integrity of the judicial system itself." Once verified fraud is shown, the tribunal must act to protect its own record and the public's trust in justice.

This motion does not seek damages or re-litigation of domestic issues. It invokes the Court's inherent authority to correct its own record where prior reliance on fabricated filings has been demonstrated. Consistent with the August 11 order's directive that fraud "is remedied by the court that was misled" (Order, 8/11/25, at 7), Division 2 now occupies that role and is the proper tribunal to restore the integrity of the judicial process.

II. Procedural History and New Evidence

1. Joint Expert Order (Jan 31, 2023)

The Court approved a ***stipulation limiting both parties to a single joint expert,*** Jeremy Harkness, under ***C.R.C.P. 16.2(g)(5***). The order became controlling under C.R.C.P. 16(e). No modification or good-cause motion was ever filed. (June 15 - 16, 2023 – Unauthorized Expert Activity) ***(see file ID: D9F074CCD0FFD)***

- **June 15:** Billing logs confirm communication between counsel Carol Glassman and Jay E. Freedberg, CPA/ABV/CFF, in violation of the joint-expert order. ***(ExhibitIII-UR pg.33 vs EXHIBIT III - PAGE 25 File ID: FED53E8356F6C)***

⚠️ **June 16:** A false "rebuttal expert" disclosure listed Freedberg as Petitioner's expert 59 days late under Rule 26(a)(2)(C) and without Petitioner's knowledge. ***(see file ID: D9F074CCD0FFD)***

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2. July 17, 2023 – Dual Disclosure and Reports

Co-Petitioner re-designated Freedberg as her own witness and filed two unapproved reports (Exhibits JJ, OO) as "for service only," never seeking leave from the Court. ***(see file ID: 44663CF4891B9 & FEFC7A0FD2506)***

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3. The Joint-Expert Order and Its Binding Effect (Aug 16, 2023)

On August 16, 2023, the Court entered the *Order Re Stipulation Regarding Expert Jeremy Harkness' Reports as Direct Testimony* ***(file ID FEFC7A0FD2506).*** This order adopted the parties' stipulation under ***C.R.C.P. 16.2(g)(5)*** and confirmed Harkness as the sole authorized expert. The stipulation listed three joint reports Exhibits GG, HH, and NN covering valuation and income analyses through spring 2023. Under C.R.C.P. 16(e), this order controlled the subsequent course of the action. No motion for leave to designate a rebuttal or second expert was ever filed. Therefore, all later disclosures naming ***Jay E. Freedberg (June 16 and July 17, 2023; Filing IDs 12E14E22975AD and 44663CF4891B9)*** were procedurally void *ab initio.* Those filings violated the Court's own order and Rule 16.2(g)(5), which allows only one expert absent written modification for good cause.

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4. Trial Misrepresentation (Aug 23, 2023)

Transcript excerpts ***(Ex. AA, pp. 43–46)*** confirm that counsel first described Freedberg as a **"regular witness"** and then used his reports as expert evidence, bypassing voir dire and C.R.E. 702 foundation.

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5. Permanent Orders (Oct 6, 2023)

The written order lists both Jeremy Harkness and Jay E. Freedberg as experts stipulated under ***C.R.E. 702***, directly contradicting the ***January 31, 2023 Joint-Expert*** Order and the trial record. This duplication violated ***C.R.C.P. 16.2(g)(5)***, which limits expert testimony to one joint expert absent a prior written modification for good cause, and ***C.R.C.P. 16(e)***, which makes such pretrial stipulations binding on the subsequent course of the action unless modified by the court. No motion for modification or finding of good cause was ever filed or granted, rendering the inclusion of a second expert procedurally void ab initio.

This violation provided the procedural gateway for the false expert narrative introduced through the unauthorized use of Jay E. Freedberg to enter the record. That act, carried out in direct defiance of the Court's standing order, constitutes fraud upon the court within the meaning of ***C.R.C.P. 60(b) and Buckley Powder Co. v. State, 70 P.3d 547 (Colo. App. 2002***), as it corrupted the tribunal's ability to rely on the integrity of its own proceedings.

II. Newly Verified Evidence

A comprehensive post-trial forensic review encompassing late-filed billing records, appellate findings, and permanent orders now proves beyond dispute that between June 15 and July 17, 2023, opposing counsel coordinated a deliberate sequence of filings to insert unapproved expert work into the case file, in direct violation of the Court's January 31, 2023 Joint-Expert Order and ***C.R.C.P. 16.2(g)(5)***. These actions were not clerical oversights or tactical missteps; they were intentional manipulations of the record designed to mislead the tribunal, distort evidentiary interpretation, and create the appearance of legitimate expert authority where none existed.

The cumulative effect of these acts was to induce judicial reliance on fabricated and unauthorized data, thereby corrupting both the trial and appellate records. This is not a matter of competing narratives it is a verified forensic chain showing that the record itself was altered through procedural deceit. Such misconduct satisfies every element of fraud upon the court under ***C.R.C.P. 60(b)*** and Colorado precedent, requiring this Division to act to restore the integrity of the proceedings.

III. Judicial Duty to Act

Under Colorado law, once fraud upon the court is verified, the Court's obligation to act is mandatory and non-discretionary***. In Buckley Powder Co. v. State, 70 P.3d 547, 556 (Colo. App. 2002), the Court of Appeals held:***

> *"Fraud upon the court is a wrong against the institutions set up to protect and safeguard the public. When such fraud is discovered, the court itself must act to protect the integrity of its own processes."*

Similarly, in ***First Nat'l Bank of Telluride v. Fleisher, 2 P.3d 706, 713 (Colo. 2000), the Colorado Supreme Court affirmed***:

> *"A trial court retains the inherent power recognized in C.R.C.P. 60(b) to vacate its own judgment procured by fraud upon the court."*

Together, these authorities make clear that once verified misconduct has been shown to have corrupted judicial proceedings, the Court must intervene sua sponte to restore the lawful record and protect the integrity of the tribunal.

IV. Application of Newly Verified Evidence to the Court's Five-Element Fraud Analysis (Aug. 11 Order, pp. 7–8)

(Responding to the Court's analysis at pp. 7–8 of the August 11 2025 Order)

The August 11 Order identified five elements of fraudulent misrepresentation. Verified record evidence now satisfies each.

Element	Court's 2025 Finding	New Verified Evidence and Correction
1. False representation of a material fact	Court assumed Exhibits JJ and OO were authentic expert reports authored by Freedberg and filed in good faith.	The June 16 2023 disclosure falsely identified Freedberg as Petitioner's expert. Billing and authorship records (**Exhibits III, III-UR, JJ, OO, FP-17; File ID 12E14E22975AD**) show the reports were ghost-written by counsel and filed under a false name.

Element	Court's 2025 Finding	New Verified Evidence and Correction
2. Knowledge of falsity	Court found no evidence counsel knew the reports were false.	On **July 17 2023**, counsel disclosed Freedberg for the first time ninety days late and without leave and simultaneously served **JJ and OO** "for service only," then filed them nine days before trial in direct violation of Rule 26(a)(2). The **June–July 2023** billing timeline (**Exhibit III-UR**) confirms deliberate coordination with undisclosed entities (**Six Consulting, Freedberg Ltd.**) to fabricate these reports, proving knowing misrepresentation and intent to deceive. *(File ID FEFC7A0FD2506)*
3. Intent that Plaintiff rely	Court found no intent to mislead.	The June 16 disclosure and July 17 filings were structured to mislead both the tribunal and replacement counsel, ensuring the fabricated income report (**OO**) and valuation (**JJ**) would be accepted before trial. Internal billing records and exhibit logs demonstrate calculated intent to influence findings on income, maintenance, and valuation.
4. Actual and justifiable reliance	Court held Petitioner did not rely on the statements.	In fraud-upon-the-court analysis, **judicial reliance substitutes for party reliance.** The tribunal itself relied on the falsified exhibits when admitting the reports and extending immunity. *See Buckley Powder Co. v. State*, 70 P.3d 547 (Colo. App. 2002).
5. Resulting damages	Court found no showing of harm.	Damages are substantial and documented: over **$125,000** in attorney fees paid to Co-Petitioner's counsel and about **$100,000** in Petitioner's own legal costs before proceeding pro se. The falsified reports (**JJ, OO**) and redacted billing (**III**) distorted income and valuation findings, producing the **$15,000** fee award later reversed on appeal (24CA0141) and continuing prejudice on remand. The deception also caused **familial alienation** and loss of trust human consequences directly traceable to the same misrepresentations that defrauded the tribunal.

Result: Each element now stands verified. The reports at the center of the August 11 Order were the very instruments of deception, not lawful submissions entitled to immunity. Because the Court's prior analysis depended on their presumed authenticity, the August 11 Order must be vacated under ***C.R.C.P. 60(b) (final paragraph)*** to preserve the integrity of the judicial process.

V. Reassessment of Absolute Immunity in Light of Verified Evidence

The August 11 Order extended absolute litigation immunity to Defendants on the premise that their acts were part of the judicial process. That premise was grounded in the assumption of good-faith participation and lawful expert disclosure. The verified record now shows that those same acts were the very means by which the judicial process was defrauded.

Absolute immunity does not and cannot extend to fabricated evidence, falsified authorship, or knowing deception of the tribunal. As the Colorado Court of Appeals clarified in ***Begley v. Ireson, 399 P.3d 777, 783*** (Colo. App. 2017), the litigation privilege "does not apply to statements or conduct that are themselves fraudulent or perjurious," because such conduct subverts, rather than serves, the judicial process. Here, the challenged reports were false instruments submitted through undisclosed entities and never authenticated under Rule 702, placing them wholly outside the bounds of protected advocacy.

Absolute immunity is a shield for honest participation, not a license for deceit. Once the predicate of lawful participation is removed, the legal foundation for immunity collapses. The Court's August 11 analysis presumed integrity; the verified record now demonstrates deception.

Accordingly, this Court retains both the jurisdiction and the obligation under ***Buckley Powder Co. v. State, 70 P.3d 547, 556 (Colo. App. 2002)***, to vacate the immunity order, correct the record, and restore public confidence in the integrity of its own proceedings.

VI. Verified Disclosure Irregularities – Exhibit FP-17 (Procedural Fraud Summary)

Verified Exhibit FP-17 documents the coordinated sequence of procedural acts that transformed a single, court-approved joint-expert stipulation into a false dual-expert record. The evidence shows direct violations of ***C.R.C.P. 16.2(e)(3) and the January 31, 2023 Joint-Expert Orde***r.

The record establishes:

1. **June 15 Billing Entry:** ***"Telephone conference with Jay Freedberg; revise witness disclosures – 1 hour,"*** evidencing coordination before any authorized disclosure. ***(Exhibit III-UR pg 33)***
2. **June 16 Disclosure (Filing ID 12E14E22975AD):** Falsely designated Jay E. Freedberg as Petitioner's rebuttal expert 59 days late.
3. **July 17 Reports (Exhibits JJ and OO):** Filed "serve-only," unsigned, and never qualified under C.R.E. 702.
4. **August 16–17 Filings:** Mis-labeled joint-expert reports (GG, HH, NN) as Co-Petitioner's and then entered as "So Ordered."
5. **Permanent Orders (Nov 2023):** Relied on ***"Mother's expert Freedberg,"*** contradicting the August 17 Order that limited experts to one.

If Division 2 reviews the record and the orders cited in prior dismissal rulings, it will see that many determinations were made without evidentiary review, relying instead on procedural shortcuts and assumptions drawn from Petitioner's pro se status.

The pattern shows repeated denial of meaningful participation motions resolved without conferral, limitations on filings, and adverse inferences entered without factual inquiry.

When Petitioner disclosed early evidence of misconduct in good faith to seek resolution, opposing counsel responded by moving to terminate the conferral requirement. Subsequent attempts by Petitioner to obtain review were characterized as vexatious, motion was sent to limit his fillings. Court responded limited his filings rather than requiring disclosure. These constraints insulated the fraud from exposure and magnified prejudice.

By the time of the **June 11 2025 hearing**, Co-Petitioner's counsel had already filed Exhibit DD, doubling down on prior concealments. Knowing that withdrawal would expose the earlier falsifications, counsel instead sought permission to file the Joint Trial Management Certificate separately contrary to Rule 16.2 allowing Exhibit DD to enter the record unopposed. Petitioner's written and oral objections were denied. Finally**,** **Rule 50 a trial-stage rule,** was invoked to prevent a subpoenaed witness from testifying, though that same witness's statements were later relied upon in the ruling.

> *Ironically, at the June 11, 2025 hearing, the presiding judge expressly stated on the record that he found Petitioner to be honest and that he would "take [his] word as the truth." He further noted that he had "rarely seen someone in [Petitioner's] situation show such respect."*
>
> *Yet despite this express acknowledgment of credibility, subsequent rulings continued to treat Petitioner's filings as procedurally suspect rather than factually grounded, and the court permitted counsel to expand the record with unverified financial and expert material that contradicted the same judicial findings of reliability. This contradiction underscores the systemic bias that developed through procedural manipulation rather than evidence.*

Counsel has since sought over $100,000 in additional legal fees and the court has permitted Co-Petitioner to pursue claims for $22,000 arising from the remand hearing ordered by the Court of Appeals and $80,000 from a maintenance review that concluded under Rule 50 a trial-stage rule. Each request rests on tainted orders derived from Exhibit III and unauthorized expert data. These filings appear calculated not to recover legitimate costs but to deflect judicial scrutiny from the underlying fraud and preserve the benefit of orders already proven to lack evidentiary support.

Exhibit FP-17 demonstrates that these coordinated actions produced a self-contradictory judicial record and satisfy every element of fraud upon the court under ***C.R.C.P. 60(b) (final paragraph) and Buckley Powder Co. v. State, 70 P.3d 547 (Colo. App. 2002).*** Pattern of Judicial Misapprehension and Constructive Bias

Following the ***August 2023 tria***l, Co-Petitioner's counsel initiated post-judgment actions compounding the existing fraud, including fee applications exceeding $100,000 and reliance on unauthorized expert material.

VII. Concealed Coordination within Exhibit III and Exhibit III-UR

Post-trial forensic review of Exhibit III (redacted billing invoice filed August 21, 2023) and Exhibit III-UR (its unredacted reconstruction) confirms that the redactions were used to conceal direct coordination between Carol Glassman, Nelissa Milfeld, Jay E. Freedberg, and Eric Six of Six Consulting LLC.

Entries within the original billing record later omitted or blacked out show:

- Repeated references to Six Consulting and Eric Six months before any disclosure of Freedberg;
- Drafting and editing of a "rebuttal report" during the period July 13–17, 2023, before any such report was authorized or disclosed; and

- Review of that same rebuttal report by Ms. Milfeld on July 25, 2023, proving contemporaneous knowledge of the fabrication.

These omissions were not clerical. They targeted the precise entries that would have revealed how opposing counsel and two undisclosed experts coordinated to create a false record of expert authorship. The unredacted portions that remain confirm that Tool Studios, LLC not Co-Petitioner personally was billed and paid for this work.

The pattern in Exhibit III and Exhibit III-UR thus corroborates the same fraudulent sequence outlined in Exhibit FP-17, showing that redaction was used as a tactical device to obscure expert collaboration, conceal billing fraud, and mislead the tribunal in violation of ***C.R.C.P. 16.2(g)(5), C.R.C.P. 26(a)(2), and C.R.E. 702.***

VIII. Judicial Misunderstanding and Procedural Distortion

Division 14's rulings reflected a fundamental misunderstanding of ***C.R.C.P. 16.2(g)(5)*** and ***C.R.E. 702.*** Despite verified evidence that Exhibits JJ and OO were never admitted and that Jay E. Freedberg was not qualified as an expert, the Court treated those materials as record evidence. ***When Petitioner objected, the Court characterized his filings as repetitive and improperly applied*** **Rule 50 a trial-stage rule** ***a trial-stage rule to terminate a post-remand maintenance hearing.*** This denied Petitioner both due process and the right to cross-examine a subpoenaed expert whose statements the Court later relied upon in its ruling.

Petitioner appealed to Division 5, which denied relief without addressing the improper use of Rule 50 a trial-stage rule. A subsequent motion for reconsideration was likewise denied without analysis. During the October 7, 2025 hearing, Petitioner directed the witness to read aloud the June 16, 2023 disclosure showing that counsel had falsely assigned the witness to him and emphasized that the disclosure was filed well past the deadline. The Court responded that it ***"did not matter,"*** reasoning that Judge Collins had previously ruled under **C.R.C.P. 60(b)** but ***applied subsection (3) instead of the final paragraph, concluding that all fraud allegations were void due to the 182-day time limit a clear misapplication of law*** that directly contradicts the controlling rule and appellate precedent.

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6. Structural Necessity for Transfer to Division 2

Division 2 has already recognized the correct procedural law governing judicial fraud. In its August 11, 2025 Order in Bell v. Freedberg & Glassman (25CV80), Judge Kotlarczyk held that ***"the remedy for fraud on the court is with the court that was supposedly misled or defrauded; a separate civil action for damages is not available."***

That principle now governs this proceeding. Both Divisions 5 and 14 were the tribunals misled by counsel's coordinated misuse of expert reports, redacted exhibits, and falsified financial data. Those divisions, having relied on the tainted record, cannot now review their own misconduct without perpetuating it.

Division 2, which issued the immunity order before the newly discovered **June 15–16 and July 17** disclosures came to light, has not yet evaluated this evidence. It therefore remains the only division positioned to independently restore judicial integrity, assess new findings (including the identification of Eric Six as an undisclosed expert participant), and determine whether prior immunity rulings should be vacated under **C.R.C.P. 60(b) (final paragraph).**

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7. Continuing Harm

Counsel has since sought over $100,000 in additional legal fees, despite verified procedural fraud and repeated notice. $80,000 was requested for the maintenance review that concluded under Rule 50 where Petitioner was denied the right to cross-examine a subpoenaed witness. The record shows these fee requests were used as a defensive mechanism rather than legitimate compensation, and that no supporting documentation has ever been produced beyond Exhibit III, despite four good-faith requests.

An additional $22,000 was sought in connection with the Court of Appeals' remand order, during which the Court allowed Petitioner to select either written response or live hearing. Petitioner chose the hearing. During that proceeding, the Court nonetheless granted Co-Petitioner's request to request attorney fees over objection, and permitted sworn testimony from Ms. Varvel based on inaccurate financial disclosures, including a misstatement of Petitioner's income. When Petitioner attempted to cross-examine, the Court refused, stating he was ***"out of time."*** These actions compounded the prejudice and further entrenched reliance on tainted financial evidence already rejected by the appellate court.

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8. Continuation of Misrepresentation and Denial of Cross-Examination (October 7, 2025 Hearing)

During the October 7, 2025 hearing, counsel Carol Glassman again misrepresented Exhibit III, portraying redactions as legitimate despite knowing the exhibit was never admitted and that the Court of Appeals found lack of evidentiary support. When Petitioner attempted to clarify that fraud upon the court cannot be insulated by prior orders, the Court adopted counsel's framing and described his filings as repetitive. Counsel then requested additional restrictions on Petitioner's filings (not yet ruled upon). In that same proceeding, the Court permitted a witness to present new financial data containing false income statements but denied Petitioner any cross-examination, citing expiration of the one-hour allotment per side. That ruling violated ***C.R.E. 611(b) and C.R.C.P. 43(e***), depriving Petitioner of a fundamental right. These acts confirm ongoing bias and procedural deprivation resulting from deliberate actions intended to deceive the Court and suppress verified evidence of fraud.

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9. Procedural Misconduct Affecting Division 2 Proceedings

The Division 2 record reflects continuing procedural and ethical irregularities by counsel for multiple defendants, each of whom has now received verified notice through both this Rule 60(b) (f inal paragraph) motion and the October 15, 2025 OARC submission (Complaint No. 25-472). The OARC filing documented the June 16 2023 false expert disclosure, the July 17 serve-only filings of Exhibits JJ and OO, and the August 21 2023 redacted billing statement (Exhibit III) all of which together form the verified basis for this motion .

Freedberg Representation - Procedural Defects and Silence

Attorney Adam Wiens (Lewis Brisbois) filed an Entry of Appearance and Motion to Dismiss simultaneously, bypassing the ***C.R.C.P. 121 §1-15(8)*** conferral requirement and avoiding disclosure of whether Mr. Freedberg would testify at the June 11 2025 hearing. Court staff and witnesses observed Mr. Freedberg present in the courtroom despite no appearance or testimony of record. It is reasonably inferred that Rule 50 was invoked to prevent testimony an action insulating prior misrepresentations from cross-examination.

Despite three written requests, Mr. Wiens has not denied or clarified his client's participation. Under ***Colo. RPC 8.3(a),*** every attorney aware of credible evidence of fraud upon the tribunal has a mandatory duty to report and correct. Continued silence after verified notice constitutes an independent procedural breach and an implicit acknowledgment that the misconduct cannot be defended on the merits.

Glassman Representation - Active Opposition to Verified Fraud

On October 21, 2025, Mr. William Dewey, of Gordon Rees Scully Mansukhani LLP, confirmed his firm “will oppose” this Rule 60(b) motion on behalf of Carol Glassman. This opposition, offered after receipt of the verified OARC record and without factual refutation, conflicts with the duties of candor and correction imposed by Colo. RPC 3.3(a)(1) and 8.4(c). Once falsified filings are verified, continued advocacy in their defense transforms passive representation into active participation in the fraud upon the tribunal rather than its correction.

Varvel Representation – Acknowledgment of Jurisdiction

Also on October 21, 2025, Attorney Michael Mills (MHZ Legal) confirmed that he continues to represent Alyson Varvel, asserting no firsthand knowledge of the related proceedings but conceding that ***“this is for determination by the judge in the case where the alleged acts occurred.”*** That statement aligns with Division 2’s jurisdictional duty: the tribunal that was misled must remedy the fraud. Nevertheless, continued representation after verified notice engages obligations under Colo. RPC 1.2(d), 8.3(a), and 8.4(c) to avoid assisting ongoing misrepresentation.

Collective Impact and Ethical Duty

Taken together, these responses establish a clear pattern:

- **Wiens** - silence after verified notice;
- **Dewey** - active opposition without factual rebuttal;
- **Mills** - acknowledgment of jurisdiction but continued representation under conflicting ethical duties.

Each has now received both the OARC filing (Oct 15, 2025) and this draft of this Rule 60(b) motion, and therefore stands on formal notice of verified fraud upon the court. Their silence, opposition, and deflection collectively serve only to preserve orders obtained through deception an outcome directly contrary to ***C.R.C.P. 60(b) (final paragraph) and Colo. RPC 3.3(b), 5.1(c), 8.3(a), and 8.4(c).***

Accordingly, Division 2 is now the only forum positioned to act consistent with its own August 11, 2025 order ***("the remedy for fraud on the court is with the court that was supposedly misled or defrauded")*** and to restore the integrity of the judicial record through its inherent authority under Rule 60(b) (final paragraph).

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10. Undisclosed Expert and Financial Irregularities

Record analysis confirms that multiple business entities were used to what appears to disguise expert involvement and compensation:

Entity	Filing Context	Address / Domain	Relevance
Shuster & Company, P.C.	Listed on court filings for Jay E. Freedberg, CPA/ABV/CFF	10200 E. Girard Ave., Suite B321, Denver CO 80231	Entity of record for professional registration.
Six Consulting	Used for income and valuation work forming Exhibits JJ and OO	Louisville CO 80027	Owned by Eric Six, later confirmed by DORA license data
Freedberg Ltd (freedbergltd.com)	Appears on Exhibit DD (2025 filing)	Denver CO area	Successor entity following exposure of earlier concealments

A review of metadata and visible footers on ***Exhibits JJ and OO confirms that Eric Six'***s name and personal cell phone number appear on the final pages of both reports, identifying him as the preparer or responsible consultant. These reports were filed under Jay E. Freedberg's credentials and represented by Carol Glassman as the work of ***“Freedberg & Company.”*** The conflicting authorship, paired with the undisclosed professional relationship between Six and Freedberg, establishes material misrepresentation.

Eric Six was personally served but has not responded to formal service or follow-up correspondence. ***Public DORA records confirm that Mr. Six’s Colorado professional license expired on October 31, 2023***, making any expert participation thereafter unauthorized under state law.

The overlap among these entities combined with refusal by Alyson Varvel and Carol Glassman to produce and fiscal records supporting legal-fees owed or received raises serious concerns of a coordinated cash-for-results arrangement in violation of ***C.R.E. 703–705 and Colo. RPC 3.3(a)(1)***. Ms. Varvel's finances have an unaccountable amount of money when she assumed the loan and still refuses to disclose where a transfer she made 2 days after court into her personal savings. Div 14, dismissed his effort for disclosure claiming **"** ***not relevant as it was after the trial*****"**.

This emerging evidence satisfies all four elements of fraud upon the court as defined in Buckley Powder Co. v. State, 70 P.3d 547 (Colo. App. 2002):

1. **False representation** - authorship and billing misstatements;
2. **Intent to deceive** - coordinated concealment of expert identity and payments;
3. **Reliance by the tribuna**l - courts adopted findings derived from these reports; and
4. **Corruption of the judicial process** - concealment of source and compensation of expert work central to multiple rulings.

IX. Fraud Upon the Court - Legal Standard

"This Rule does not limit the power of a court to entertain an independent action… or to set aside a judgment for fraud upon the court."

Colorado Authorities

➡ ***Buckley Powder Co. v. State, 70 P.3d 547, 556 (Colo. App. 2002):***

> *"Fraud upon the court is a wrong against the institutions set up to protect and safeguard the public. When such fraud is discovered, the court itself must act to protect the integrity of its own processes."*

➡ ***First Nat'l Bank of Telluride v. Fleisher, 2 P.3d 706, 713 (Colo. 2000)***

> *"A trial court retains the inherent power recognized in C.R.C.P. 60(b) to vacate its own judgment procured by fraud upon the court."*

➡ ***People v. Buckley, 848 P.2d 353, 356 (Colo. 1993):***

> *"Misconduct by legal professionals implicates the integrity of the judicial system itself; discipline exists not to protect decorum but to preserve public confidence in justice."*

X. Relief Requested

Under ***First Nat'l Bank of Telluride v. Fleisher, 2 P.3d 706 (Colo. 2000)***, a trial court retains inherent authority to vacate judgments obtained through fraud upon the court, independent of any time limits or finality doctrines.

1. **Stay of Enforcement Pending Integrity Review –** Stay all financial enforcement or maintenance orders entered after Feb 2023 pending fraud verification.

2. **Independent Expert or Special Master –** Authorize appointment under C.R.E. 706 to review billing, authorship, and disclosure records.

3. **In-Camera Review and Protective Filing –** Permit Petitioner to submit evidence directly to chambers consistent with C.R.C.P. 121 §1-5 and ADA accommodations.

4. **Judicial Determination Under Rule 60(b) –** Confirm fraud upon the court; vacate orders relying on Freedberg or related counsel; direct corrective measures consistent with the January 31, 2023 Joint-Expert Stipulation.

5. **Equitable and Restorative Relief** – Reserve jurisdiction for compensatory and consequential damages once record integrity is restored.

6. **Retention of Supervisory Jurisdiction –** Division 2 to maintain oversight to ensure consistent application of corrective measures.

XI. Exhibit List

See Exhibit_FP_Master_Packet_(FP-1_through_FP-6)_Verified_Record.pdf

XII. Conclusion

This matter now concerns the integrity of the tribunal itself. The verified record demonstrates a coordinated pattern of misconduct, procedural distortion, and continued prejudice across multiple divisions. **Divisions 5 and 14 were the primary tribunals misled;** Division 2, though initially influenced by the resulting immunity filings, remains the only venue structurally capable of restoring judicial integrity.

The newly verified record **now includes proof of expert misuse**, improper invocation of ***Rule 50 a trial-stage rule*** and attorney conduct inconsistent with ***C.R.C.P. 16.2,***

26(a), and Colo. RPC 8.3(a). Division 2 alone has the jurisdictional foundation, as previously stated in its August 11, 2025 order, to remedy these acts and enforce the Court's independent duty under ***C.R.C.P. 60(b) (final paragraph).***

Petitioner respectfully requests *that the Court exercise that duty, grant the relief requested, and evaluate this record with heightened awareness of his ADA accommodations and the documented cognitive and emotional impact arising from prolonged procedural manipulation and denial of review.*

Respectfully submitted,

/s/ **Charles R. Bell**

Petitioner Pro Se | Under ADA Accommodations

210 Emery Street, Unit 12 Longmont, CO 80501

bell@partnersandbell.com | 303-931-6101

CERTIFICATE OF SERVICE

I certify that, on **Tuesday, October 21, 2025**, I caused to be served on the following a true and correct copy of the foregoing by electronic service pursuant to **C.R.C.P. 121 §1-26** directed to:

- **Adam B. Wiens –** Adam.Wiens@lewisbrisbois.com
- **John M. Palmeri** – jpalmeri@grsm.com
- **William G. Dewey** – wdewey@grsm.com
- **Michael Mills -** mfm@mhzlegal.com>

Charles R. Bell

Charles R. Bell
____ DATE: **October 21, 2025**

<table>
<tr><td>DISTRICT COURT, BOULDER COUNTY, STATE OF COLORADO
1777 6th Street, Boulder, Colorado 80302
303-441-3750</td><td rowspan="3">▲ COURT USE ONLY ▲</td></tr>
<tr><td>In re the Marriage of:

CHARLES BELL, Petitioner,
V.
Freedberg, Glassman, Varvel, Defendents.</td></tr>
<tr><td rowspan="2">Charles R. Bell
Pro Se
210 Emery Street Unit 12
Longmont, Co 80544
cbell@toolstudios.com
303-931-6101</td></tr>
<tr><td>Case No: 2025CV80 & 2025CV118
Division: 2</td></tr>
<tr><td colspan="2">COMPANION MOTION TO VACATE AND UNIFY UNDER C.R.C.P. 60(B) (FINAL PARAGRAPH)</td></tr>
</table>

I. INTRODUCTION AND PURPOSE

Plaintiff Charles R. Bell, proceeding pro se under approved ADA accommodations, respectfully submits this companion motion pursuant to ***C.R.C.P. 60(b) (final paragraph)***. It incorporates and relies upon the verified findings presented in Bell v. Glassman & Freedberg, Case No. 2025CV80, currently pending before this Division.

The evidence demonstrates that Cases 2025CV80 and 2025CV118 arise from the same verified acts of fraud upon the tribunal originating in 2022DR30458. To prevent inconsistent rulings and preserve judicial integrity, Plaintiff requests that this case be unified with 2025CV80 for coordinated review under Division 2, with administrative coordination by Chief Judge Nancy Salomone (Division 13) as warranted.

II. INCORPORATION OF VERIFIED RECORD

All verified exhibits, file IDs, and findings set forth in the Motion to Vacate and Unify (2025CV80) are incorporated herein by reference pursuant to ***C.R.C.P. 121 §1-26.***

These include, without limitation:

- **Exhibit JJ** (Unauthorized Valuation Report) - ***file ID 5E574FCC1A11C***
- **Exhibit OO** (Fabricated Income Report, $197,200) - ***file ID 44663CF4891B9***
- **Exhibit III / III-UR/3** (Redacted and Unredacted Billing Records) – f***ile IDs FED53E8356F6C & 1445DAA19E770***
- **Exhibit FP-17** - Procedural Fraud Summary, June 15–July 17 2023 – included in filling.
- **Exhibit A** (Master Exhibit List & Verified File IDs) – At the end of this motion

These materials collectively demonstrate coordinated misconduct involving unauthorized expert reports, concealed authorship, and reverse-engineered financial data used to influence maintenance and valuation findings.

III. LEADERSHIP OF UNIFIED REVIEW

Plaintiff respectfully requests that Division 2 assume primary responsibility for unified judicial-integrity review under C.R.C.P. 60(b) (final paragraph) and C.R.C.P. 42(a), coordinating with Chief Judge Salomone (Division 13) as appropriate. Division 13 presided over the original permanent-orders hearing in 2022DR30458; her participation would ensure continuity of record while maintaining impartial oversight distinct from Divisions 5 and 14, where bias concerns have arisen.

Division 2 is uniquely positioned to review both civil and related domestic proceedings arising from the same verified record while remaining independent of the divisions previously affected by the fraud.

IV. JURISDICTION AND STANDARD OF REVIEW

The Court possesses continuing jurisdiction under C.R.C.P. ***60(b) (final paragraph)*** to vacate any judgment procured by fraud upon the tribunal at any time, regardless of finality. ***The six-month limitation of subsections (1) – (3) does not apply.***

Colorado authority is clear:

- ***First Nat'l Bank of Telluride v. Fleisher, 2 P.3d 706 (Colo. 2000***) - A court retains the inherent power to vacate its own judgment obtained through fraud.
- ***Buckley Powder Co. v. State, 70 P.3d 547 (Colo. App. 2002)*** - When fraud upon the court is discovered, the court must act to protect its integrity.
- **People v. Buckley, 848 P.2d 353 (Colo. 1993)** - Misconduct by legal professionals implicates the integrity of the judicial system itself.

V. BASIS FOR RELIEF

The verified record shows that Exhibits JJ and OO, filed July 17 2023, were fabricated reports falsely attributed to Jay E. Freedberg and introduced in violation of the January 31 2023 Joint-Expert Order in 2022DR30458 and ***C.R.C.P. 26(a)(2).***

For the reasons stated above and those set forth in the concurrently filed Motion to Vacate and Unify (2025CV80), Plaintiff respectfully requests the following relief:

1. The verified record shows that Exhibits JJ and OO filed July 17, 2023 were fabricated reports falsely attributed to ***Jay E. Freedberg*** and introduced in violation of the ***January 31, 2023 Joint-Expert Order in 2022DR30458and C.R.C.P. 26(a)(2).***

2. These same exhibits were subsequently relied upon in the domestic and civil proceedings to determine income, maintenance, and attorney-fee awards later reversed for lack of evidentiary support (COA Case No. 24CA0141).

3. The continuation of proceedings based on those falsified materials constitutes ongoing fraud upon the court within the meaning of ***C.R.C.P. 60(b) (finla Paragraph).***

4. Unified review is necessary to correct the record across all divisions and prevent further inconsistency or reliance on tainted evidence.

5. The facts supporting this companion motion are identical to those detailed in the Verified Motion to Vacate (August 11 Order, 2025CV80).

VI. RELIEF REQUESTED

Plaintiff respectfully requests that the Court:

1. Vacate any orders in 2025CV118 that rely, directly or indirectly, on Exhibits JJ, OO, or III.

2. Reopen this matter for unified judicial review with 2025CV80 and 2022DR30458 under C.R.C.P. 42(a).
3. Designate Division 2 as the coordinating division for all fraud-upon-the-court proceedings arising from the verified record.
4. Issue a temporary division-wide stay under C.R.C.P. 62 pending completion of unified review.
5. Direct inter-division coordination with Chief Judge Salomone (Division 13) for oversight or reassignment as warranted.
6. Grant such additional relief as may be necessary to restore public confidence in the administration of justice.

VII. ADA NOTICE AND SIGNATURE

This filing is submitted under approved ADA accommodations and in accordance with § 504 of the Rehabilitation Act.

Respectfully submitted,

/s/ Charles R. Bell

Pro Se | ADA Accommodations on File

210 Emery Street, Unit 12 | Longmont, CO 80501

bell@partnersandbell.com | 303-931-6101

CERTIFICATE OF SERVICE

I certify that, on **Tuesday, October 21, 2025**, I caused to be served on the following a true and correct copy of the foregoing by electronic service pursuant to **C.R.C.P. 121 §1-26** directed to:

- **Adam B. Wiens** – Adam.Wiens@lewisbrisbois.com
- **John M. Palmeri** – jpalmeri@grsm.com
- **William G. Dewey** – wdewey@grsm.com
- **Michael Mills -** mfm@mhzlegal.com>

Sign & Date

Charles R. Bell

Charles R. Bell

____DATE: **October 21, 2025**

EXHIBIT PACKET – VERIFIED RECORD UNDER C.R.C.P. 60(B) (FINAL PARAGRAPH)

Supporting Evidence for Motion to Vacate and Confirm Fraud Upon the Court
Case Nos. 2025CV80 • 2025CV118 • 2022DR30458
Petitioner: Charles R. Bell | Pro Se (ADA Accommodations on File)
Contents

This packet consolidates all verified record materials supporting Petitioner's Motions to Vacate under C.R.C.P. 60(b) (final paragraph).

Each exhibit is authenticated by filing ID or source record within the 20th Judicial District and includes full cross-reference to the Verified Reference Guide (FP-4).

Included Exhibits

- **FP-1** Disclosure Irregularities – Jay E. Freedberg, CPA/ABV/CFF
- **FP-3** Five Elements of Fraud Reference Table D
- **FP-4** Verified Reference Guide (Master Index)
- **FP-6** Exhibit III vs III-UR Comparative Analysis
- **FP-17** Procedural Fraud Summary
- **III-UR** Billing Statements (Redacted)
- **Exhibit QQQ** (Excerpt) Deposition – Alyson Varvel (pp. 77–80)
- **Exhibit AA** (Excerpt) Glassman's testimony – "Regular Witness" and Court's Directive on exhibits and confirmation of one Joint Expert.

I, Charles R. Bell, being of lawful age and proceeding under approved ADA accommodations, hereby verify that:

1. Each document contained in this packet is a true and correct copy of an official filing, transcript excerpt, or authenticated record obtained from the Boulder County District Court docket or produced in discovery;

2. All exhibit labels correspond exactly to the designations used in the Verified Motions to Vacate filed October 2025; and

3. No new or altered evidence has been introduced. The materials are presented solely to enable judicial verification of fraud upon the tribunal under C.R.C.P. 60(b) (final paragraph).

Executed this Tuesday, October 21, 2025, in Longmont, Colorado

Charles R. Bell

____

Charles R. Bell

Exhibit FP-4 - VERIFIED RECORD MATERIALS REFERENCE GUIDE

Filed Pursuant to C.R.C.P. 60(b) (Final Paragraph) and C.R.C.P. 251.10(b)

No.	Exhibit Title / Description	Filing Date	File ID / Reference	Relevance / Claim
1	Order Re: Joint Expert Stipulation (So Ordered)	**Jan 31 2023**	D9F074CCD0FFD	Establishes “one joint expert, one report” rule; foundation for Claims 1 & 2.
2	Joint Expert Stipulation – Jeremy Harkness (Causey Demgen & Moore)	**Jan 31 2023**	D9F074CCD0FFD	Confirms parties’ agreement limiting expert testimony.
3	Causey Demgen & Moore Report (Jeremy Harkness Valuation Report)	**May 4 2023**	FEFC7A0FD2506	Baseline joint expert valuation; context for later falsified rebuttal.
4	Harkness Income Report (March 28 2023) filed as NN	**Mar 28 2023**	40354C7AF6323	Pre-existing income analysis used to show timeline before false rebuttals.
5	**Co-Petitioner’s Witness Disclosure (Freedberg Misattributed to Petitioner) filed as Exhibit 1**	**Jun 16 2023**	**12E14E22975AD**	**False filing creating illusion of separate experts; core of Claim 1.**
6	Deposition Excerpt (Exhibit QQQ pp. 77–80)	**Jul 6 2023**	11CF90781D400	Proves Petitioner’s lack of knowledge of Freedberg; supports Claim 1.
7	**Co-Petitioner’s Rebuttal Witness Disclosure (for Service Only) filed as Exhibit 2**	**Jul 17 2023**	**44663CF4891B9**	**Serve-only filing introducing unauthorized rebuttal; Claim 2.**
8	Freedberg Rebuttal Valuation Report (Exhibit JJ)	**Jul 17 2023**	5E574FCC1A11C	Unauthorized rebuttal valuation; core of Claim 2.
9	Freedberg Rebuttal Income Report (Exhibit OO)	**Jul 17 2023**	44663CF4891B9	Companion rebuttal report fabricated $197,200 income; Claim 2.
10	Freedberg CV and Rule 26(a) Disclosure (Exhibit II)	**Jul 17 2023**	44663CF4891B9	Unsigned disclosure later misrepresented as stipulated; Claims 1 & 2.
11	Joint Trial Management Certificate (JTMC)	**Aug 14 2023**	33A962B0C5F50	Falsely asserts both experts qualified; used in-court to mislead; Claim 1 & 2.
12	Filed Rebuttal Reports (JJ & OO) Nine Days Pre-Trial	**Aug 14 2023**	FEFC7A0FD2506	Retroactive filing without leave; timeline proof for Claim 2.

No.	Exhibit Title / Description	Filing Date	File ID / Reference	Relevance / Claim
20	**Co-Petitioner's Exhibit List for Permanent Orders Hearing (August 21 2023)**	**August 14 2023**	**11CF90781D400**	**Filed nine days before trial; groups Freedberg's July 17 reports (JJ & OO) and other disputed materials under Tool Studios LLC, reinforcing the false attribution that these were Petitioner's company records. Demonstrates intentional misclassification to disguise unauthorized expert filings. Supports Fraud Claim One (False Expert Attribution) and Claim Two (Late Expert Report Submission).**
13	Exhibit III – Redacted Billing Statement	**Aug 21 2023**	FED53E8356F6C	Filed 46 hrs before trial; redactions conceal authorship; Claim 3.
14	Exhibit III-UR – Unredacted Backup Billing Copy	**Post-Trial (2023)**	1445DAA19E770	Labeled incorrectly in footer as "Exhibit 3," corrected in binder copies; reveals concealed July–August entries confirming deliberate redaction pattern.
15	Trial Transcript (Exhibit AA Vol. I pp. 42–69)	**Aug 23 2023**	1445DAA19E770	Court confirms Freedberg is "regular witness"; Glassman misrepresents status; Claims 1 & 2.
16	Trial Transcript (Exhibit AA Vol. I pp. 5–12)	**Aug 23 2023**	1445DAA19E770	Court outlines which exhibits will be considered; context for Claim 3.
17	Glassman Email Re: Tool Studios Payments (Exhibit 51)	**Jul 14 2023**	1445DAA19E770	Shows fees paid by Tool Studios; rebuts "outstanding bill" claim; Claim 3.
18	Court of Appeals Opinion (24CA141)	June 20 2025	Orders filed in our case without File ID	Reverses $15,000 fee award for lack of evidence; core to Claim 3.
19	Orders of July 23 & 25 2025 (Div. M and Div. 14)	**Jul 2025**	Orders filed in our case without File ID	Denied fraud review; "fraud not relevant"; continuing impact; Claim 3.
21	Stipulation Regarding Expert Jeremy Harkness' Reports as Direct Testimony	August 16 2023	FEFC7A0FD2506	Confirms one Joint Expert before trail
22	Order: Order Re Stipulation Regarding Expert Jeremy Harkness' Reports as Direct Testimony- So Ordered	August 17 2023	Orders filed in our case without File ID	Order: Order Re Stipulation Regarding Expert Jeremy Harkness' Reports as Direct Testimony- So Ordered

The Orders of July 23 and 25, 2025 (Divisions M and 14) were entered via minute order and distributed by electronic service (email). These rulings were not assigned formal Filing IDs by the 20th Judicial District's E-Filing System but remain part of the certified case record.

Exhibits 3, 42, and 43 were filed into the remand record and are verified under File ID 1445DAA19E770, confirming inclusion in the official docket.

EXHIBIT FP-17 – PROCEDURAL FRAUD SUMMARY: DUAL-EXPERT SUBSTITUTION AND MISREPRESENTATION OF RECORD

Case: In re the Marriage of Bell and Varvel, No. 2022DR30458 (Boulder Cty. Dist. Ct.)
Prepared by: Charles R. Bell (Pro Se – ADA Accommodations)
Purpose: To document the chain of filings that converted a single-expert stipulation into a false record showing two opposing experts, resulting in contradictory judicial findings and violation of C.R.C.P. 16.2(e)(3).

I. TIMELINE OF KEY FILINGS AND PROCEDURAL EVENTS

Date	Event	Procedural Significance	File ID
Jan 31 2023	Pre-Trial Order (Division 13) confirming one joint expert / one report rule under C.R.C.P. 16.2(e)(3).*	Establishes binding limitation; no rebuttal expert permitted absent leave of court.	D9F074CCD0FFD
Mar 28 2023	Joint expert Jeremy Harkness, CPA/ABV (Causey Demgen & Moore) issues income analysis $115,000 annual income.	Starting point of record-verified income figure.	40354C7AF6323/
May 4 2023	Harkness valuation (Exhibit GG) filed – Tool Studios value ≈ $305,000.	Factual baseline; no contrary expert authorized.	FEFC7A0FD2506
May 17 2023	Co-Petitioner submits CRE 408 offer using $145,776 "four-year average."	First inflation of income without expert support.	-
Jun 13 2023	Petitioner's new counsel appears.	Creates transition window exploited by opposing counsel.	DECA13F3B8AD4
Jun 15 2023	Billing entry: "CEG Telephone conference with Jay Freedberg; revise witness disclosures – 1 hour."	Evidence of coordination before false filing.	1445DAA19E770 Exhibit 3 vs FED53E8356F6C Exhibit III
Jun 16 2023	Glassman files witness disclosure falsely naming Freedberg as Petitioner's rebuttal expert.	Procedural fraud; no retainer or Rule 26 packet served.	12E14E22975AD
Jul 17 2023	Unauthorized reports (Exhibits JJ & OO) filed "serve-only," unsigned.	Violates Rule 16.2(g)(5) timing and Rule 26 disclosure requirements.	44663CF4891B9

Date	Event	Procedural Significance	File ID
Aug 16 2023	Glassman files "Stipulation Regarding Expert Jeremy Harkness' Reports as Direct Testimony" attaching Exhibits GG, HH, NN but labels them as Co-Petitioner's Exhibits.	Mislabels joint reports as her own; conceals their neutral status.	FEFC7A0FD2506
Aug 17 2023	Court enters Order ("So Ordered") approving stipulation under Rule 16.2(e)(3).	Confirms Harkness as sole expert and bars additional expert testimony.	Filed by court ID: NA
Aug 23 2023	Trial begins.	Court operates under misleading record showing two experts.	-
Nov 7 2023	Permanent Orders – Judge Salomone writes: "The third valuation came from Jay Freedberg, Mother's expert…" and adopts Freedberg's $305,000 valuation.	Court treats Freedberg as authorized expert despite the Aug 17 Order.	Filed by court ID: NA
Jun 11-12 2025	Remand hearing – Rule 50 invoked to block cross-exam of Freedberg; unauthenticated Exhibit DD relied upon.	Due-process violation; fraud carried into post-appeal record.	Minute Order Regarding Motion to Modify Maintenance and Child Support

II. FINDINGS

1. Filing Manipulation and Record Misrepresentation

The August 16 2023 e-filing identifies the joint expert's reports (GG, HH, NN) as **"Co-Petitioner's Exhibits**," concealing their neutral origin. That mislabeling, combined with the June 16 false disclosure, caused the case to appear as if each party had its own expert.

2. Judicial Reliance on Contradictory Record

The Permanent Orders explicitly reference "Mother's expert Freedberg," while acknowledging Harkness as the joint expert. This contradicts the August 17 Order and constitutes a self-conflicting judgment under C.R.C.P. 60(b) (final paragraph).

3. Intent and Pattern of Deception

The timeline shows advance coordination (June 15 billing entry) followed by false filing, strategic labeling, and adoption of unauthorized evidence. Each step was calculated to create the illusion of dual experts and thereby legitimize Freedberg's fabricated report.

4. Resulting Harm and Jurisdictional Impact

The Court's findings on income and valuation rest on an expert who was never approved under Rule 16.2(e)(3). This constitutes fraud upon the court and renders subsequent orders void under C.R.C.P. 60(b) (final paragraph).

5. APPLICABLE AUTHORITY

- ***C.R.C.P. 16.2(e)(3)*** **–** When a joint expert is appointed, no additional expert testimony may be introduced without prior leave of court.
- ***C.R.C.P. 60(b), final paragraph*** **–** The court retains inherent power to vacate judgments procured by fraud upon the court.
- ***People v. Buckley, 848 P.2d 353 (Colo. 1993)*** **–** Misconduct by officers of the court "strikes at the integrity of the judicial process."
- ***Buckley Powder Co. v. State, 70 P.3d 547 (Colo. App. 2002)*** **–** Once fraud upon the court is shown, the court has no discretion; it must act.

4. CONCLUSION

The fraudulent scheme originated on June 15, 2023, during a documented call between Attorney Carol Glassman and Jay Freedberg to "revise witness disclosures."

The following day, June 16, 2023 (Filing ID 12E14E22975AD), Ms. Glassman filed a witness disclosure falsely designating Freedberg as Petitioner's rebuttal expert, despite no engagement, communication, or authorization. That single filing created a false appearance of dual experts, allowing the Court months later to rule as though two competing opinions existed. Every subsequent act the July 17 "serve-only" reports, the August 16 mislabeled joint expert filing, and the November 2023 Permanent Orders stemmed from that initial misrepresentation. This pattern constitutes intentional deception directed at the tribunal and satisfies every element of fraud upon the court under C.R.C.P. 60(b) (final paragraph).

Prepared October 2025

Charles R. Bell | Petitioner (Pro Se – ADA Accommodations)

210 Emery Street Unit 12 | Longmont, CO 80501 | 303-931-6101 |

bell@partnersandbell.com

Exhibit FP-3

Each Fraud Element Is Now Satisfied

At pages 7–8 of the August 11 Order, the Court set out the five elements of fraudulent misrepresentation. The new record satisfies each.

Material Fact

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1. **Court's 2025 Finding:** The Court assumed that Exhibits JJ and OO were authentic expert reports authored by Freedberg and submitted in good faith.

   Verified Correction (Based on New Evidence)

   The June 16, 2023 disclosure falsely identified Freedberg as Petitioner's expert. Billing and authorship records **(Exhibits III, III-UR, JJ, OO, FP-17)** prove the reports were ghostwritten by counsel and filed under a false name.

✓ *See file ID: 12E14E22975AD*

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2. **Knowledge of Falsity:** The Court found no evidence that counsel knew the reports were false.

   Verified Correction (Based on New Evidence)

   On July 17, 2023, opposing counsel disclosed Jay E. Freedberg for the first time as a "rebuttal witness" ninety days after the disclosure deadline and without court permission. On the same day, Exhibits JJ and OO were served "for service only" and then filed with the Court nine days before trial, in direct violation of procedural rules. The billing timeline (Exhibit III-UR) from June–July 2023 confirms deliberate coordination between counsel and undisclosed entities *(Six Consulting and Freedberg Ltd.)* to fabricate these reports. The sequence of the June 16 disclosure and July 17 filings proves knowing misrepresentation and intent to deceive the tribunal.

✓ *See file ID: FEFC7A0FD2506*

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3. Intent to Induce Reliance: The Court found no intent to mislead.

Verified Correction (Based on New Evidence)

Opposing counsel misled the Court into contradicting its own prior order and their own representations made during trial. The coordinated June 16 disclosure and July 17 filings were structured to deceive both the tribunal and Petitioner's replacement counsel, ensuring the fabricated income report (Exhibit OO) and valuation (Exhibit JJ) would be accepted before trial. Internal emails, billing records, and exhibit logs demonstrate calculated intent to influence the Court's findings on income, maintenance, and valuation.

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4. Intent to Induce Reliance: The Court held that Petitioner did not rely on the statements, and thus no fraud was shown.

Correction (Based on New Evidence)

In fraud upon the court, **judicial reliance substitutes for party reliance.** The Court itself relied on the false exhibits when admitting the reports and extending immunity. See *Buckley Powder Co. v. State*, 70 P.3d 547 (Colo. App. 2002).

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5. Resulting Damages: The Court held that Petitioner did not rely on the statements, and thus no fraud was shown.

Correction (Based on New Evidence)

The damages are substantial and now fully documented. Petitioner incurred over $125,000 in attorney fees paid to Co-Petitioner's counsel (Glassman) and an additional $100,000 in his own legal costs before being forced to proceed pro se under ADA accommodations. These losses were directly caused by the falsified expert reports (Exhibits JJ and OO) and the redacted billing entries (Exhibit III) that distorted income, valuation, and maintenance findings. The misuse of those filings also produced the $15,000 attorney-fee award later reversed on appeal (24CA0141) and continues to affect the remand proceedings. Beyond financial harm, the protracted deception and judicial reliance on fraudulent materials caused profound personal and familial consequences, including the alienation of Petitioner's children, who were led to believe he was at fault for outcomes manufactured through deception. This erosion of family trust stemming directly from the same misrepresentations now verified constitutes further injury to the integrity of justice and the human cost of the fraud upon the court.

EXPERT FP-1 - DISCLOSURE IRREGULARITIES – JAY E. FREEDBERG, CPA/ABV/CFF

Comprehensive Report on Exhibits OO, JJ, DD and II

I. CHRONOLOGY

Under ¶14 of the Court's Pre-Hearing Order (Trailing Docket), expert reports were due 56 days before trial and rebuttals 21 days thereafter pursuant to C.R.C.P. 16.2(g)(5).

Date / Time	Filing ID	Title	Procedural Effect
June 16, 2023	Co-Petitioner's Witness Disclosure - Id - 12E14E22975AD	Falsely listed Jay Freedberg as "Petitioner's rebuttal expert." No report attached.	Falsely lists Freedberg as Petitioner's rebuttal expert with no report. Creates illusion of timely disclosure. Violates C.R.C.P. 16.2(e)(3), 26(a)(2).
July 17th, 2023	Rebuttal Witness Disclosure (Week of Aug 21 Trial) file ID - 5E574FCC1A11C	Re-assigned Freedberg to Co-Petitioner. Promised "rebuttal reports" same day.	Reassigns Freedberg to Co-Petitioner and promises "rebuttal reports." Mislabels non-rebuttal work to bypass deadlines.
July 17th, 2023	file ID - 44663CF4891B9	**Exhibit JJ -** "Rebuttal Valuation of Tool Studios LLC"	Unsigned, missing Rule 26(a)(2)(B) materials; inadmissible under C.R.E. 702/901.
July 17th, 2023	file ID - 44663CF4891B9	**Exhibit OO -** "Rebuttal to Charles and Alyson Bell Income Analysis"	Assigns false $197,200 income; unsigned, unsupported. Later reused in RR and DD.
Aug 14th, 2023	"Exhibit II – C.R.C.P. 26(a) Disclosure of Jay Freedberg" + CV + JJ + OO - file ID - 40354C7AF6323	Cover sheet only; missing all Rule 26(a)(2)(B) elements. First filing of JJ/OO nine days before trial.	First official filing, only nine days before trial. Missing data, methods, and Rule 26(a)(2)(B) attachments.
Aug 14th, 2023	Joint Trial Management Certificate	Lists Freedberg as "Regular Witness," concealing untimely expert disclosure and preventing voir dire.	This links directly to the procedural coverup ow documented.
Aug 21st, 2023	Exhibit III (Redacted Billing Statement) - file ID - FED53E8356F6C	< 48 hrs before trial; masks July 13–17 drafting entries.	Filed <48 hrs before trial; conceals July 13–17 drafting. Used to frame false fee burden.
Aug 22st, 2023	Exhibits RR SS TT (Maintenance Worksheets) - fike ID - F4C02B05AF4FA	Introduces the same $197 200 figure drawn from OO.	Reintroduces $197,200 figure without expert foundation or Rule 702 review.
Aug 23rd, 2023	Trial	Freedberg never testified or adopted the reports (JJ, OO, DD) under oath.	

April 16st 2025	Exhibit DD – "Analysis of Charles Bell's Income" file ID - A4D36EF9D2B58	New report addressed to Carol Glassman, not to the Court; repeats 2023 data; filed "serve only."	Filed "serve-only." Repeats false data; prepared pre-fraud exposure. Continues false authorship pattern.
June 4th 2025	Re-filing of Exhibit DD - file ID: AF59C3706D8E0	Late disclosure—after 56-day deadline for June 11 hearing.	Filed after 56-day deadline; never authenticated. Reinforces $197,200 fabrication.

II. RULE 26(A)(2)(B) COMPLIANCE MATRIX

Required Element	JJ (7-17-23)	OO (7-17-23)	DD (4-16-25)	Exhibit II (8-14-23)	Result / Procedural Effect
Signed expert report	✗ No signature page	**X**	Typing only; no attestation	**X**	Non-compliant; authenticity denied
Complete statement of opinions	Partial tables	Partial	Advocacy narrative only	None	Non-compliant; selective disclosure
Data relied upon (attached)	✗ None	**X**	Internal averages only	**X**	Violates C.R.C.P. 26(a)(2)(B)(ii)
CV + testimony list (10 / 4 yrs)	✗ None	**X**	**X**	CV only; no list	Non-compliant
Compensation statement	$270 / hr only	$270 / hr only	$300 / hr only	**X**	Incomplete
Signature of preparer / adoption of report	✗ None	**X**	**X**	**X**	Not authenticated; adoption denied
Filing deadline (56 days before trial / hearing)	Late (Aug 14 file)	Late	Late (Apr–Jun 25)	Late	Violates Rule 16.2(g)(5) & 26(a)(2)(C)
Opportunity for authentication or voir dire	Denied at trial	Denied	Blocked by Rule 50 misuse	Never offered	Obstruction of authentication and cross-examination; violates C.R.E. 702 & 901

Serve Only *status was used to simulate compliance while withholding actual disclosure. No '****Serve Only'**** document in this case remained dormant; each was later activated immediately before hearing or trial, ensuring surprise and avoiding procedural challenge.*

III. EVIDENTIARY AUTHENTICATION (C.R.E. 901 / 702)

Element	Finding
August 23rd - Testimony or voir dire by Freedberg	Was present as a "regular witness"[1]
June 11th, 2025 23rd -Testimony or voir dire by Freedberg	None in record; expert never appeared. [1]
Adoption of reports	No affidavit or declaration authenticating authorship.
Chain of custody for data	DD claims "financial information provided by Charles Bell," yet no discovery proof or email shows such delivery.
Opposing counsel's role	All reports addressed to or transmitted through Carol Glassman and Nelissa Milfeld.
Judicial foundation	None; admitted without Rule 702 reliability finding or cross-examination.

Evidentiary Defect and Lack of Judicial Qualification

[1] *The evidentiary record confirms that no voir dire or C.R.E. 702 foundation was ever established for Mr. Freedberg's opinions or for the admission of Exhibits JJ, OO, or DD. At trial, counsel merely stipulated that he was "qualified," and the Court accepted that stipulation without conducting its own inquiry, contrary to the non-delegable gatekeeping duty described in* ***People v. Ramirez, 155 P.3d 371 (Colo. 2007).*** *No affidavit or declaration authenticates the authorship of his reports, and no document or email demonstrates that the underlying financial data were ever provided by Petitioner. Instead, all communications, cover letters, and service records identify counsel Carol Glassman and Nelissa Milfeld as the points of contact and transmitters of the work. As a result, the reports entered the record without authentication under C.R.E. 901, without reliability findings under C.R.E. 702, and without any opportunity for cross-examination. These omissions render the expert evidence procedurally defective and inadmissible*

as a matter of law, and their continued reliance constitutes an ongoing violation of C.R.C.P. 60(b), final paragraph, concerning fraud upon the court.

IV. SUBSTANTIVE DEFECTS

1. **False Attribution (2023) –** June 16 disclosure falsely claimed Freedberg was Bell's expert.
2. **Ghostwriting and Redaction –** Exhibit III billing (7-13 to 7-17 2023) conceals drafting entries.
3. **Late and Serve-Only Filings –** JJ/OO filed Aug 14 2023; DD serve-only Apr 16 2025; no notice to Petitioner.
4. **Data Misrepresentation (DD) –** "Provided by Charles Bell and Tool Studios" misstates source of records.
5. **Continuing Reliance Across Report**s **–** DD explicitly references JJ and OO, extending the fraudulent record.
6. **Absence of Expert Independence –** Addressed to counsel, contains advocacy phrases ("consistent with the Court's findings"), contrary to C.R.E. 702 neutrality.

V. LEGAL IMPLICATIONS

Rule / Authority	Effect
C.R.C.P. 26(a)(2)(B)	Reports invalid for lack of required elements.
C.R.C.P. 37(c)(1)	Non-disclosed or non-compliant expert may not be used at hearing or trial.
C.R.E. 901(a)	Reports unauthenticated; cannot support findings of fact.
C.R.E. 702	No foundation for expert qualification or methodology.
C.R.C.P. 60(b) (final paragraph)	Repeated use of fabricated reports constitutes fraud upon the court and warrants vacatur of orders derived therefrom.

C.R.C.P. 16.2(g)(5) & 26(a)(2)(C)	**Late expert disclosures are automatically inadmissible absent leave of court; none was requested or granted.**

VI. Conclusion

The Freedberg reports (JJ, OO, DD) were filed 90–118 days beyond the court-ordered deadline, unauthenticated, and misrepresented as timely through the Joint Trial Management Certificate. Each violates C.R.C.P. 16.2(g)(5), 26(a)(2)(B) and (C), C.R.E. 901, and 702. Their continued use constitutes an ongoing fraud upon the court within the meaning of C.R.C.P. 60(b), final paragraph.

FP- 6 - EXHIBIT III & III-UR AND WHAT IT TELLS.

Exhibit III filled less then 48 hours before trial. We discovered the unredacted versions late from ToolStudios, LLC dropbox back-up.

ERIC SIX AND SIX CONSULTING

February 7, 2023

***ML** Confer with CEG; Review email and upload documents provided by J. Harkness in Dropbox; Provide Dropbox link t**o Alyson, E. Six, and N. Milfeld**; Forward engagement letter to Alyson 0.40*

February 14, 2023

*ML Upload documents provided to J. Harkness to client file and Dropbox; **Forward E. Six Dropbox link regarding J. Harkness files**. 0.25*

April 19, 2023

*CEG **Meeting with Six** 0.20*

May 16, 2023

*ML Download documents uploaded by B. Bueno at Causey to **Dropbox; Forward to J. Freedberg and E. Six.** 0.20*

May 17, 2023 - MISSED REDACTION

CEG Emails with Goodbody; Telephone conference with Six 0.25

June 21, 2023

*CEG Meeting **with Eric Six** 0.35*

COSTS AND DISBURSEMENTS

02/27/23 ***Six Consulting LLC*** *- 583.50*
03/27/23 ***Six Consulting LLC*** *- 459.00*
06/29/23 ***Six Consulting LLC*** *- 702.00*
04/27/23 ***Six Consulting LLC*** *- Professional Services 1,728.00*

Not Redacted
[1] 05/31/23 Six Consulting LLC 2,979.00
[2] 07/17/23 Jay Freedberg, Six Consulting 4,050.00

1 - stoped Redactions after the Joint Export filed his report

2 - this aligns with the day he was disclosed.

JAY FREEDBERG - BY ALIAS

February 16, 2023 - MISSED REDACTION

CEG Read emails regarding accountant; Call Erin Pierce and left message 0.20

February 24, 2023

CEG Telephone conference with ***forensic accountant*** *0.25*

March 2, 2023 - MISSED REDACTION

CEG Telephone call to Erin Pierce; Emails to potential therapists; Left message for accountant 0.50

March 3, 2023

CEG Telephone call to ***accountant****; Telephone conference with Alyson 0.50*

March 8, 2023

CEG Telephone conference with Alyson; Review financial documents sent to Jeremy; Email to ***accountant 0.75***

JAY FREEDBERG - BY NAME

May 8, 2023

*CEG Meeting **with Jay Feinberg regarding income analysis over 4 years average** 0.40*

May 9, 2023

*CEG **Review draft report from J. Freedburg**; Read two emails from Alyson regarding exchanges between parties; Review emails with J. Harkness regarding updated balance sheet; Emails (x2) to Alyson 0.75*

*CEG Read email from Jon Gaddis; **Email to J. Freedberg;** Email exchange with Alyson 0.50*

May 15, 2023

***CEG** Numerous emails **with Jay**; Review documents; Instructions to paralegal 0.90*

May 10, 2023

*Read additional emails; Telephone conference with Alyson; Read emails **from J.** and responded to same; Read Gaddis' email and responded regarding mediation; Instructions to paralegal 0.70*

June 7, 2023

*CEG **Review Jay Freedberg schedules; Email to Jay regarding finalizing report; Draft Witness Disclosure blurb;** Email to all experts; Email to David Littman; Instructions to paralegal regarding expert report disclosures 0.75*

June 13, 2023

*ML Request updated Rule 26 Disclosures **from J. Freedberg and J. Harkness; Receive** disclosures; Save in client Witness Disclosures file 0.20*

June 15, 2023

*CEG **Telephone conference with Jay Freedberg;** Revise Witness Disclosures; Review changes to discovery requests; Instructions to paralegal; Email to Katie regarding Parenting Plan 1.00*

June 23, 2023

*CEG **Work on discovery responses;** Email to Alyson with orders for Parenting Plan andStipulated Order; Email to Alyson regarding same; Send Alyson Charles' Witness Disclosures; Draft Exhibit List and email to Katie regarding Nationwide claim. 1.50*

June 27, 2023

*CEG Read letter from K. Goff; Forward same to client **and Jay Freedberg;** Review revised Order for David Littman 0.40*

June 28, 2023

*CEG Read emails from Alyson **and J. Freeberg**; Respond to same 0.40*
*CEG Email with Alyson; Email to **Jay** 0.30*

***NOTE:** We do not have un-redacted **July pages** and Court Denied IN camera review. "Not Relevant" However missed redaction and forensic analysis, some assumption can be mad.*

July 13, 2023 - LIKLY MISSED REDACTION

ML Format first draft of J. Freedberg's Rebuttal Report Witness Disclosure and Submission of J. Freedberg's Valuation of Tool Studios and Income Analysis reports. 0.35

Note:** the exposure of this support a pattern of search and replace and in this case **"J. Freedberg "** was not searched and then again **"Freedberg's"

JULY 17, 2023 - THE DAY THEY DISCLOSED FREEDBERG

July 25, 2023 - the first time Freedberg name appears in the redacted exhibit III.

NM Review Petition, Sworn Financial Statement and discovery in preparation for drafting Joint Trial Management Certificate; Review Freedberg rebuttal report 1.40

NELISSA MILDFRED ENTRIES REDACTED

It should be noted that Nelissa's line of questions during the deposition includes questions in relation to my knowledge of the June 16th, 2023 filling, and when you look at the deposition against the June 16th filling where they assigned Freedberg to Peteionare. It clearly shows that she was involved in the plan to deceive the court. (See QQQ)

June 5, 2023

NM ***Review email correspondence with Mr. Bell; Multiple email correspondence*** *regarding Parenting Plan, offer and deposition 0.20*

NM ***Review Confidential Mediation Statement and Exhibits 0.40***

NM ***Begin drafting deposition questions 0.50***

June 8, 2023

NM ***Continue drafting deposition questions*** *1.40*

June 12, 2023

NM ***Meeting with Ms. Glassman regarding deposition and trial; Discuss Witness 4.80 Disclosures; Discuss discovery; Discuss Parenting Plan; Finish deposition questions***

June 14, 2023

NM ***Review Co-Petitioner's Pattern and Non-Pattern Interrogatories to Petitioner; Review Co-Petitioner's Pattern and Non-Pattern Production of Documents to Petitioner; Review Co-Petitioner's Witness Disclosures*** *0.40*

MISC REDACTIONS OF INTEREST

FEBRUARY 7, 2023

*CEG Read client email; Send **redacted email** to Erin; Read email from client 0.35*

May 12,2023

*CEG Read email from Gaddis and Motion to Withdraw; **Read Alyson's proposed changes to 408 Communications;** Instructions to paralegal 0.40*

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ALYSON BELL
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DECEMBER 31, 2022
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
December 2, 2022		
CEG	Numerous emails with Stephanie regarding Parenting Time and initial pleadings	0.40
December 3, 2022		
CEG	Read email exhcnages; Telephone conference with client	0.75
December 5, 2022		
ML	T/C with Alyson to obtain SSN's; Input information in initial documents	0.20
CEG	Telephone conferences (x2) with Alyson; Email to Opposing Counsel regarding Parenting Time proposal	0.40
CEG	Read and respond to Opposing Counsel; Read and respond to client	0.40
December 6, 2022		
CEG	Read and respond to email; Read lengthy email from Charles to Alyson; Email with Opposing Counsel's paralegal; Respond to Alyson	0.20
December 7, 2022		
CEG	Read and respond to email	0.20
CEG	Read email from client; Email to Stephanie; Withdrawal of funds from account	0.20
December 8, 2022		
ML	Email to Alyson regarding financial disclosures; Create Dropbox for same.	0.20

EMP	DESCRIPTION	HOURS
December 9, 2022		
CEG	Follow up with Stephanie regarding $15,000 withdrawal	0.10
CEG	Read and respond to email from Stephanie	0.20
CEG	Emails with Opposing Counsel and client regarding all pending issues	0.75
December 10, 2022		
CEG	Emails with client	0.50
December 11, 2022		
CEG	Read client's email and texts between parties; Email to Stephanie regarding finances; Respond to client regarding insurance	0.35
December 12, 2022		
CEG	Read emails between parties; Respond to client	0.20
December 13, 2022		
ML	Update pleadings index with initial documents filed in case.	0.30
CEG	Read and respond to client's email; Email to S. Fournier; Read S. Fournier's email; Respond to email to S. Fournier; Read additional email from Stephanie and Alyson; Set conference; Read email from client; Email regarding Initial Status Conference date	0.40
December 16, 2022		
CEG	Read exchange between parties; Forward bank account information to Opposing Counsel; Email to Alyson regarding same	0.20
CEG	Review P&Ls; Read and respond to email regarding Camryn's parenting time	0.50
CEG	Telephone conference with Alyson	0.30
December 17, 2022		
CEG	Draft Stipulation and Order	0.75
December 19, 2022		
CEG	Email exchanges with client	0.35

EMP	DESCRIPTION	HOURS
CEG	Review first draft of Stipulation and Order; Email to client regarding same	0.35
ML	Format first draft of Stipulation Regarding Interim Agreements and proposed Order	0.25
ML	Index Notice of Initial Status Conference in client file; Calendar same; Email to client with instructions.	0.25
December 20, 2022		
CEG	Read numerous emails from client and respond to same	0.40
ML	Download Alyson's 16.2 disclosure documents from Dropbox in client file (.15); Format first draft of Certificate of Compliance (.6)	0.75
December 21, 2022		
CEG	Read emails; Email to Stephanie	0.35
ML	Continue Certificate of Compliance	0.40
CEG	Read and respond to emails	0.65
December 22, 2022		
ML	Index Motion to Withdraw in client file; Calendar deadline to respond.	0.20
CEG	Read Motion to Withdraw; Email to Alyson regarding same	0.20
December 28, 2022		
CEG	Read email from client and text from Charles; Respond to same	0.30
December 29, 2022		
CEG	Read email from client	0.20
December 30, 2022		
CEG	Read email from Erin Pierce; Read Entry of Appearance; Telephone conference with Erin; Telephone conference with client; Revise Stipulation; Email to client regarding same	1.25
December 31, 2022		
CEG	Read email from client regarding Charles and Camryn	0.10

SUMMARY OF SERVICES

Attorney/Glassman	10.95 hrs	@ 400.00	$	4,380.00
Paralegal/LaPlume	2.55 hrs	@ 175.00	$	446.25

TOTAL PROFESSIONAL SERVICES	13.50 HOURS	$ 4,826.25

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
12/12/22	E-filing charges	24.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 24.00

TOTAL NEW CHARGES		$ 4,850.25
	Applied from Retainer/Trust Account	-4,850.25
RETAINER/TRUST ACCOUNT		
RETAINER/TRUST BALANCE FORWARD		$ 6,535.00
12/31/22	Applied from Retainer/Trust Account	-4,850.25
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 1,684.75

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 0.00
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	4,850.25
APPLIED FROM RETAINER/TRUST ACCOUNT	-4,850.25
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 5,815.25
TOTAL AMOUNT DUE	$ 5,815.25

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JANUARY 31, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
January 1, 2023		
CEG	Read and respond to Erin's email	0.40
January 2, 2023		
CEG	Read email from client and supporting text mesages; Respond to same	0.35
January 3, 2023		
CEG	Telephone conference with client	0.35
January 4, 2023		
ML	Index Entry of Appearance of E. Pierce and Parenting Certificate in client file; Input E. Pierce information into system; Forward documents to Alyson; Email to Alyson regarding parenting class	0.30
CEG	Read email from Erin regarding Stipulation; Email to Alyson	0.20
January 5, 2023		
CEG	Review Stipulation and emails to and from Erin	0.35
CEG	Read and respond to more emails	0.35
January 6, 2023		
CEG	Read email from client	0.20

EMP	DESCRIPTION	HOURS
January 8, 2023		
CEG	Telephone conference with Erin; Telephone conference with Alyson; Telephone conference with Erin; Review Alyson's financial disclosures	2.20
CEG	Read email from Charles; Email to Erin regarding same	0.20
January 9, 2023		
ML	E-file Alyson’s Co-parenting Certificate; Index Order Granting Motion to Withdraw and Certificate in client file; Forward to Alyson.	0.25
CEG	Review revisions to Stipulation; Emails with client	0.40
CEG	Revise Stipulation; Emails with client; Read Charles' lengthy message; Email to Erin with revised Stipulation	0.35
CEG	Email regarding texts to Camryn	0.10
January 10, 2023		
CEG	Email to client regarding questions for Sworn Financial Statement	0.20
CEG	Read Alyson's response	0.20
January 11, 2023		
ML	Revise Alyson’s Sworn Financial Statement and Certificate of Compliance	0.25
CEG	Read emails from client regarding communications with Camryn; Read Charles' emails to family members	0.35
January 12, 2023		
CEG	Read and respond to email regarding moving to 3rd Avenue	0.30
January 14, 2023		
CEG	Read communications regarding personal property removal; Email to Alyson; Email to Erin	0.50
CEG	Read email from Alyson and read and respond to Erin	0.30
CEG	Numerous emails with Alyson and Erin regarding removal of personal property and appraisal of marital home	0.40

EMP	DESCRIPTION	HOURS
CEG	Read and respond to emails	0.35
January 16, 2023		
CEG	Read and respond to emails regarding appraisal	0.25
January 17, 2023		
CEG	Read email regarding M. Baris; Email to client regarding same; Emails to Erin regarding same	0.30
January 18, 2023		
ML	Review C.R.C.P. 16.2 disclosures with CEG	1.40
ML	E-file Sworn Financial Statement and Certificate of Compliance; Index in client file; Forward to Alyson.	0.30
CEG	Numerous emails regarding Mitch Baris and Camryn; Review Sworn Financial Statement and Certificate of Compliance; Email to client; Review revisions	1.00
January 19, 2023		
ML	Index Charles' Certificate of Compliance filed with the Court; Download and review Charles' C.R.C.P. 16.2 disclosures; Forward to Alyson.	0.75
CEG	Read email from Erin regarding Initial Status Conference topics	0.20
January 20, 2023		
CEG	Meeting with client	0.60
CEG	Telephone conference with Erin	0.25
CEG	Appear for Initial Status Conference	0.30
January 23, 2023		
CEG	Read weekend correspondence; Email to Alyson regarding same	0.35
CEG	Review Charles' 16.2 disclosures; Draft email to Jeremy Harkness	0.75
January 24, 2023		
ML	Format first draft of Joint Expert Stipulation	0.30

EMP	DESCRIPTION	HOURS
ML	Update pleadings index in client file.	0.30
January 25, 2023		
ML	Calendar deadlines and reminders from Initial Status Conference Order and Pre-Hearing Order in Outlook, LTB, and wall calendar.	0.40
CEG	Review first draft of Joint Expert Stipulation	0.20
January 26, 2023		
ML	Final review of Joint Expert Stipulation with CEG	0.15
ML	Review email from E. Pierce; Finalize Joint Expert Stipulation; Circulate for parties’ signatures via AdobeSign.	0.10
CEG	Read client email and exchange between parties; Telephone conference with Erin; Telephone conference with Alyson; Review Sworn Financial Statement; Telephone conference with Alyson	1.20
CEG	Revise Expert Stipulation; Instructions to paralegal; Email to Erin	0.30
CEG	Email exchanges with Alyson	0.20
January 27, 2023		
CEG	Email to Erin regarding unwanted contacts and status of Stipulation	0.20
January 28, 2023		
CEG	Read email from Erin and respond to same; Instructions to paralegal; Email to Jeremy regarding engagement	0.40
CEG	Read Alyson's responses and edit them; Forward to Erin	0.25
January 30, 2023		
CEG	Read email from Alyson; Email to Erin regarding same	0.25
CEG	Read email from Erin; Email to Alyson regarding same	0.20
January 31, 2023		
ML	E-file Joint Expert Stipulation; Receive Order from Court approving same; Index in client file; Forward to Alyson.	0.25

EMP	DESCRIPTION	HOURS
CEG	Telephone conference with Alyson and email to Erin	0.50

SUMMARY OF SERVICES

Attorney/Glassman	15.75 hrs	@ 400.00	$	6,300.00
Paralegal/LaPlume	4.75 hrs	@ 175.00	$	831.25

TOTAL PROFESSIONAL SERVICES	20.50 HOURS	$ 7,131.25

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
01/12/23	E-filing charges	24.00	
01/19/23	E-filing charges	24.00	
01/31/23	E-filing charges	24.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 72.00

TOTAL NEW CHARGES		$ 7,203.25
	Applied from Retainer/Trust Account	-7,203.25

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 1,684.75
01/26/23	Retainer Received	7,500.00
01/31/23	Applied from Retainer/Trust Account	-7,203.25
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 1,981.50

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 0.00
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	7,203.25
APPLIED FROM RETAINER/TRUST ACCOUNT	-7,203.25
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 5,518.50
TOTAL AMOUNT DUE	$ 5,518.50

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FEBRUARY 28, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
February 1, 2023		
CEG	Email exchange with Alyson regarding dog; Email to Erin regarding same; Review proposed Stipulation; Email to Alyson regarding same; Read and respond to email regarding therapist; Email to Erin	0.75
February 2, 2023		
CEG	Email exchanges with Alyson; Accept changes to Stipulation Email to Erin regarding same	0.35
CEG	Email exchanges with Alyson	0.20
February 4, 2023		
CEG	Read emails from Alyson; Respond to same; Email to Erin; Email to Jeremy Harkness; Read and respond to Erin	0.50
February 5, 2023		
CEG	Read and respond to email	0.20
February 6, 2023		
CEG	Telephone conference with Alyson	0.75
February 7, 2023		
ML	Confer with CEG; Review email and upload documents provided by J. Harkness in Dropbox; Provide Dropbox link to Alyson, E. Six, and N. Milfeld; Forward engagement letter to Alyson	0.40

EMP	DESCRIPTION	HOURS
CEG	Organize documents sent from Erin for Jeremy; Instructions to paralegal; Read email from client	0.40
CEG	Telephone conference with Erin Pierce	0.75
CEG	Email to Alyson	0.35
CEG	Read and redact email from Alyson	0.20
CEG	Email to Erin; Read email regarding dog and forward to client	0.25
CEG	Read client email; Send redacted email to Erin; Read email from client	0.35
February 9, 2023		
ML	Review email from CEG; Email to G. Fleckenstein regarding information for appraisal of marital home	0.20
CEG	Read and respond to email	0.30
CEG	Read and respond to emails regarding appraisal; Read proposed email to Glenn Fleckenstein; Revise same; Instructions to paralegal	0.35
February 10, 2023		
CEG	Read Alyson's email with text from Charles regarding use of marital funds	0.20
February 14, 2023		
ML	Upload documents provided to J. Harkness to client file and Dropbox; Forward E. Six Dropbox link regarding J. Harkness files.	0.25
CEG	Read emails from client; Email to Erin regarding same	0.20
CEG	Read and respond to email from Erin; Email to Alyson; Email to Jennifer Norton	0.50
CEG	Read email regarding house repairs; Email to Monte Atkinson	0.25
February 15, 2023		
CEG	Read email from Alyson; Telephone call to Alyson	0.50
CEG	Read email and message regarding dogs; Respond to same	0.20

EMP	DESCRIPTION	HOURS
February 16, 2023		
CEG	Read and respond to email	0.10
CEG	Read emails regarding accountant; Call Erin Pierce and left message	0.20
CEG	Read response from Erin Pierce	0.20
February 17, 2023		
CEG	Read Alyson's email; Telephone conference with Alyson; Respond to Erin's email; Review qualifications of Kathryn Bright	0.50
CEG	Telephone conference with Alyson	0.75
February 19, 2023		
CEG	Read emails regarding bookkeeper; Email to Erin regarding same	0.25
February 20, 2023		
CEG	Read email regarding on-going business; Respond to same; Read next email	0.25
CEG	Read and respond to email from Jolyn; Telephone conference with Alyson	0.60
February 24, 2023		
CEG	Telephone conference with forensic accountant	0.25
CEG	Read and respond to email regarding proposed PREs	0.20
February 27, 2023		
CEG	Read email; Telephone conference with Alyson	0.50
CEG	Email to Kevin Albert	0.10
CEG	Read email from Erin regarding PREs contacted; Read and respond to additional email from Allyson and read responses	0.40
February 28, 2023		
CEG	Telephone conference with Erin Pierce	0.75
CEG	Telephone conference with Alyson	0.40

EMP	DESCRIPTION	HOURS
CEG	Emails to Erin Pierce	0.30
CEG	Left detailed message for Li (Camryn's therapist)	0.10
CEG	Email to J. Harkness	0.10

SUMMARY OF SERVICES

Attorney/Glassman	13.50 hrs	@ 400.00	$	5,400.00
Paralegal/LaPlume	0.85 hrs	@ 175.00	$	148.75

TOTAL PROFESSIONAL SERVICES	14.35 HOURS	$ 5,548.75

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
01/31/23	E-filing charges	24.00	
02/27/23	Six Consulting LLC	583.50	
	TOTAL COSTS AND DISBURSEMENTS		$ 607.50

TOTAL NEW CHARGES		$ 6,156.25
	Applied from Retainer/Trust Account	-6,156.25

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 1,981.50
02/20/23	Retainer Received	7,500.00
02/28/23	Applied from Retainer/Trust Account	-6,156.25
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 3,325.25

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 0.00
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	6,156.25
APPLIED FROM RETAINER/TRUST ACCOUNT	-6,156.25
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 4,174.75
TOTAL AMOUNT DUE	$ 4,174.75

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BOULDER, CO 80301
(303) 442-1403

ALYSON BELL
ALYSONVARVELBELL@GMAIL.COM

MARCH 31, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
March 1, 2023		
ML	Create Marital Balance Sheet	0.75
ML	Format first draft of Stipulation Re Sale of Marital Home	0.20
CEG	Read and responded to email from Alyson; Emails to/from Erin Pierce; Emails with client regarding $90,000 adjustment; Emails to Erin; Telephone conference with Alyson	0.90
March 2, 2023		
CEG	Telephone call to Erin Pierce	0.10
CEG	Telephone call to Erin Pierce; Emails to potential therapists; Left message for accountant	0.50
CEG	Draft Stipulation regarding sale of marital home	0.50
CEG	Read email for Jill Reiter; Email to Erin regarding same	0.30
March 3, 2023		
CEG	Read and forward gym email to Erin; Read email from Jennifer Norton and Lanning Schiller; Email to Erin regarding same; Sent email regarding sale of marital home	1.00
CEG	Telephone call to accountant; Telephone conference with Alyson	0.50
March 6, 2023		
CEG	Read and respond to Alyson's email; Telephone conference with S. Brown, Ph.D.;	0.50

EMP	DESCRIPTION	HOURS
	Email exchange with Erin	
CEG	Read intake form for Jill and respond to same; Read email regarding Kari Fraser	0.20
March 7, 2023		
CEG	Email to Jill Reiter; Read response from Erin	0.20
March 8, 2023		
ML	Review and save Tool Studios corporate documents sent to J. Harkness from Alyson in client file.	0.10
CEG	Telephone conference with Alyson; Review financial documents sent to Jeremy; Email to accountant	0.75
March 9, 2023		
CEG	Read email from Erin; Read email from Alyson and respond to Erin	0.20
March 10, 2023		
CEG	Read emails; Forward same to Erin	0.30
CEG	Forward additional documents; Email to Erin regarding status of marital home sales Stipulation and intake form to Jill Reiter	0.30
March 13, 2023		
CEG	Read email regarding weekend messages and responded to same	0.30
March 14, 2023		
CEG	Telephone conference with Alyson	0.50
CEG	Telephone conference with Erin Pierce	0.75
March 15, 2023		
CEG	Telephone conference with Alyson	0.50
CEG	Email exchange with Jill Reiter	0.20
March 16, 2023		
CEG	Read and respond to emails from Jeremy; Emails with Freedberg; Emails regarding	5.00

EMP	DESCRIPTION	HOURS
	setting mediation	
CEG	Read and respond to emails; Email to Erin	0.25
March 17, 2023		
CEG	Read and respond to email	0.10
CEG	Email to Jeremy	0.20
March 19, 2023		
CEG	Email exchanges regarding mediation date	0.10
March 20, 2023		
CEG	Meeting with J. Reiter	0.75
CEG	Telephone conference with Alyson	0.75
CEG	Email to Jill; Email to Li; Email to Erin regarding Charles' commitment to Jill and to mediation date; Email to Erin regarding phone plan	0.75
March 21, 2023		
CEG	Read and respond to Gaddis' email; Telephone conference with Alyson	1.60
March 22, 2023		
CEG	Telephone call to Opposing Counsel	0.50
March 23, 2023		
ML	Format first draft of Nominees and proposed Order for PRE	0.25
CEG	Read email from Gaddis to Reiter; Respond to same; Draft Joint Request for additional time to submit names of nominees to the court; Sent out emails to potential PREs; Telephone conference with Alyson regarding on-going emails with Gaddis	1.75
CEG	Telephone call to Gaddis; Draft Nominee pleading; Draft Motion Opposing PRE	1.75
March 27, 2023		
NM	Briefly review 14-10-127 in preparation for revising Petitioner's Motion Opposing the Appointment of PRE; Edit and revise Petitioner's Motion	1.00

EMP	DESCRIPTION	HOURS
CEG	Review revisions to Motion to Deny Parental Responsibilities Evaluation; Revise nominee Motion; Email exchange with John Gaddis	0.50
CEG	Telephone conference with Alyson	0.40
March 28, 2023		
ML	Format Order regarding Motion in Opposition of PRE; File with the Court	0.20
CEG	Read and respond to Gaddis' email; Revise motion; Email to Alyson	0.50
CEG	Read email from Jill Reiter; Email to Gaddis regarding same	0.20
CEG	Telephone conference with Alyson; Revise Motion; Sent out email regarding Jan Derk	0.60
March 29, 2023		
ML	Index Motion in Opposition of PRE in client file; Forward to Alyson	0.20
CEG	Read email from Jill Reiter; Email exchange with John Gaddis regarding vocational evaluation; Email to Erin regarding Jane Derk	0.35
March 30, 2023		
CEG	Read emails from Alyson; Telephone conference with Alyson; Email to Erin Pierce	0.50
March 31, 2023		
CEG	Emails with Jeremy Harkness; Multiple emails with John Gaddis regarding PRE; Review reports from Jeremy; Read court orders regarding PRE	1.50

SUMMARY OF SERVICES

Attorney/Glassman	26.55 hrs	@ 400.00	$	10,620.00
Paralegal/LaPlume	1.70 hrs	@ 175.00	$	297.50
Attorney/Milfeld	1.00 hr	@ 325.00	$	325.00

TOTAL PROFESSIONAL SERVICES 29.25 HOURS $ 11,242.50

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
03/24/23	E-filing charges	24.00	
03/27/23	Six Consulting LLC	459.00	
03/29/23	E-filing charges	24.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 507.00

TOTAL NEW CHARGES		$ 11,749.50
	Applied from Retainer/Trust Account	-10,825.25

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 3,325.25
03/07/23	Retainer Received	7,500.00
03/31/23	Applied from Retainer/Trust Account	-10,825.25
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 0.00

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 0.00
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	11,749.50
APPLIED FROM RETAINER/TRUST ACCOUNT	-10,825.25
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 7,500.00
TOTAL AMOUNT DUE	$ 8,424.25

AGED BALANCE	CURRENT	OVER 30	OVER 60	OVER 90	TOTAL
FEES	924.25	0.00	0.00	0.00	924.25
COSTS	0.00	0.00	0.00	0.00	0.00
TOTAL	924.25	0.00	0.00	0.00	924.25

INTEREST WILL BE CHARGED ON PAST DUE AMOUNTS
AT A PERCENTAGE RATE OF 18.00 PER ANNUM (1.5% MONTHLY)

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APRIL 30, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PREVIOUS BALANCE DUE $ 924.25

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
April 3, 2023		
CEG	Read email from Alyson; Email to Erin about others attending Reunification Therapy	0.20
April 4, 2023		
ML	Send Alyson job search efforts template	0.10
April 5, 2023		
CEG	Read Dustin's email; Email from Gaddis; Email to accountants	0.30
April 6, 2023		
CEG	Read and respond to email from Jay; Email to Harkness; Email to Jay; Revise Marital Balance Sheet	0.50
April 9, 2023		
CEG	Read and respond to Gaddis' email	0.20
April 10, 2023		
CEG	Review emails from Sunday; Email to John Gaddis regarding same	0.20
April 13, 2023		
CEG	Read letter from Charles; Email to Jeremy; Follow up	0.20

EMP	DESCRIPTION	HOURS
April 14, 2023		
CEG	Send email to Alyson; Read email from Alyson and respond to same	0.25
April 18, 2023		
CEG	Meeting with client; Email to Gaddis; Email to client with worksheet; Email regarding Jeremy's report	1.50
CEG	Read feedback from Jay; Email to Jeremy regarding hypothetical	0.20
CEG	Email exchange with Gaddis	0.20
April 19, 2023		
CEG	Meeting with Six	0.20
April 21, 2023		
CEG	Read and respond to Allison's emails; Email to John Gaddis	0.35
CEG	Email exchange with Alyson	0.10
CEG	Read and respond to additional emails	0.35
CEG	Read and respond to emails regarding business valuation; Email to Jeremy regarding all cash accounts	0.20
April 25, 2023		
CEG	Read email from client; Emails to J. Freedberg; Instructions to paralegal regarding bank statements; Read email from client regarding closed bank account; Email to J. Freedberg regarding same; Read email from client regarding house and employment	0.50
April 26, 2023		
CEG	Read emails from J. Gaddis; Read email from J. Freedberg; Read email between J. Gaddis and J. Harkness; Email to J. Harkness; Email to J. Gaddis; Email to client	0.50
CEG	Read numerous emails and respond to same	0.35
April 27, 2023		
CEG	Read and respond to Gaddis' email regarding valuation; Review bank statements	0.75

EMP	DESCRIPTION	HOURS
	as of February 28; Numerous emails with Jay regarding Jeremy's requests; Email exchange with Alyson	
CEG	Additional email exchanges	0.25
CEG	Review email from Alyson; Email to Jeremy regarding updates to report	0.30
CEG	Read email from Gaddis; Draft response; Email to Alyson	0.25

April 28, 2023

EMP	DESCRIPTION	HOURS
CEG	Numerous emails with John Gaddis, Jeremy Harkness and Peggy Goodbody regarding business valuation and mediation	1.00

SUMMARY OF SERVICES

Attorney/Glassman	8.85 hrs	@ 400.00	$	3,540.00
Paralegal/LaPlume	0.10 hrs	@ 175.00	$	17.50

TOTAL PROFESSIONAL SERVICES 8.95 HOURS $ 3,557.50

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
04/27/23	Six Consulting LLC - Professional Services	1,728.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 1,728.00

TOTAL NEW CHARGES $ 5,285.50

Applied from Retainer/Trust Account -6,209.75

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 0.00
04/05/23	Retainer Received	7,500.00
04/30/23	Applied from Retainer/Trust Account	-6,209.75
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 1,290.25

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 924.25
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	5,285.50
APPLIED FROM RETAINER/TRUST ACCOUNT	-6,209.75
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 6,209.75
TOTAL AMOUNT DUE	$ 6,209.75

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MAY 31, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PROFESSIONAL SERVICES

	EMP	DESCRIPTION	HOURS
May 2, 2023			
	CEG	Read message exchange between parties about bookkeeping	0.10
May 3, 2023			
	CEG	Read and respond to email from Alyson; Email to P. Goodbody; Email with Jeremy; Email to Alyson regarding updated statements	0.35
	CEG	Read and respond to several emails; Email to Jill Reiter	0.50
May 4, 2023			
	ML	Download updated statements received by Alyson; Rename and save in client file; Update Marital Balance Sheet; Forward updated statements to opposing counsel and request same.	1.25
	ML	Format first draft of Confidential Mediation Statement to P. Goodbody (.4); Email from Alyson including additional statements/balances; Upload documents to client file; Forward to opposing counsel (.2)	0.60
May 5, 2023			
	CEG	Conference with associate	0.25
	CEG	Review email exchanges; Meeting with Alyson	1.35
May 7, 2023			
	CEG	First draft of Confidential Mediation Statement	3.30

EMP	DESCRIPTION	HOURS
May 8, 2023		
CEG	Meeting with Jay Feinberg regarding income analysis over 4 years average	0.40
CEG	Email to clerk requesting status conference	0.35
CEG	Read email from Jill Reiter and Alyson regarding 5-way meeting	0.20
May 9, 2023		
MAL	Administrative assistant - Transcribe Confidential Mediation Statement	0.75
ML	Compile exhibits to Confidential Mediation Statement.	0.10
ML	Update pleadings in client file	0.25
CEG	Review draft report from J. Freedburg; Read two emails from Alyson regarding exchanges between parties; Review emails with J. Harkness regarding updated balance sheet; Emails (x2) to Alyson	0.75
CEG	Read email from Jon Gaddis; Email to J. Freedberg; Email exchange with Alyson	0.50
CEG	Review email from Judge Mulvihill; Email to client regarding same	0.20
May 10, 2023		
ML	Format first draft of CRE 408 Settlement Communication with CEG	1.50
CEG	Read additional emails; Telephone conference with Alyson; Read emails from J. and responded to same; Read Gaddis' email and responded regarding mediation; Instructions to paralegal	0.70
CEG	Mediation preparation	2.00
May 11, 2023		
CEG	Confidential Mediation Statement revisions	1.50
May 12, 2023		
CEG	Email to Alyson regarding 408 Communication	0.20
CEG	Read email from Gaddis and Motion to Withdraw; Read Alyson's proposed changes to 408 Communications; Instructions to paralegal	0.40

EMP	DESCRIPTION	HOURS
May 14, 2023		
CEG	Read and respond to Alyson's email; Instructions to paralegal regarding Gaddis' withdraw pleading	0.30
May 15, 2023		
CEG	Read and respond to emails from Gaddis	0.35
CEG	Numerous emails with Jay; Review documents; Instructions to paralegal	0.90
May 16, 2023		
ML	Download documents uploaded by B. Bueno at Causey to Dropbox; Forward to J. Freedberg and E. Six.	0.20
ML	Review Confidential Mediation Statement with CEG; Compile exhibits; Forward to Alyson for review	1.00
CEG	Instructions to paralegal; Respond to Gaddis' email to Jeremy	0.35
CEG	Telephone conference with J. Freedberg; Emails to J. Harkness	0.50
CEG	Revisions to Mediation statement and offer; Email from Gaddis	1.00
May 17, 2023		
ML	Review and finalize CRE 408 settlement communication, Marital Balance Sheet, Confidential Mediation Statement and exhibits; Forward emails to J. Gaddis and P. Goodbody regarding 5/18/23 mediation.	1.00
ML	Create mediation notebook for CEG	0.25
CEG	Review revisions to letter to Peggy and 408 Communications	0.50
CEG	Emails with Goodbody; Telephone conference with Six	0.25
CEG	Meeting with Jill Reiter	0.50
May 18, 2023		
CEG	Review emails from Charles	0.30
CEG	Mediation and client meeting	4.30
CEG	File Mediation Certificate	0.20

EMP	DESCRIPTION	HOURS
May 19, 2023		
CEG	Read email from Charles and Alyson's proposed response; Telephone conference with Alyson	0.50
May 21, 2023		
CEG	Read and respond to email; Read and respond to Goodbody email	0.20
May 22, 2023		
CEG	Read email from Charles; Instructions to paralegal regarding Parenting Plan	0.20
May 23, 2023		
MAL	Administrative assistant -Format first draft of Parenting Plan	0.80
CEG	Draft Parenting Plan	1.35
CEG	Review first draft of Parenting Plan	0.50
May 24, 2023		
ML	Attend Zoom meeting with CEG and Alyson regarding Parenting Plan.	0.50
CEG	Send Alyson first draft of Parenting Plan	0.10
CEG	Meeting with Alyson regarding Parenting Plan	1.00
May 25, 2023		
ML	Update client pleading file; Forward updated documents to Alyson	0.20
CEG	Email to Charles with Parenting Plan; Email to Alyson; Read email from Charles and Jill; Start deposition exhibit folder	0.40
May 28, 2023		
CEG	Read and respond to email	0.35
May 31, 2023		
CEG	Read email exchange between parties regarding business obligations; Email to Alyson regarding same	0.20

SUMMARY OF SERVICES

Attorney/Glassman	27.30 hrs	@ 400.00	$	10,920.00
Administrative/LaPlume	1.55 hrs	@ 65.00	$	100.75
Paralegal/LaPlume	6.85 hrs	@ 175.00	$	1,198.75

TOTAL PROFESSIONAL SERVICES	35.70 HOURS	$ 12,219.50

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
05/18/23	E-filing charges	24.00	
05/31/23	Six Consulting LLC	2,979.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 3,003.00

TOTAL NEW CHARGES		$ 15,222.50
	Applied from Retainer/Trust Account	-8,790.25

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 1,290.25
05/15/23	Retainer Received	7,500.00
05/31/23	Applied from Retainer/Trust Account	-8,790.25
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 0.00

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 0.00
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	15,222.50
APPLIED FROM RETAINER/TRUST ACCOUNT	-8,790.25
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 7,500.00
TOTAL AMOUNT DUE	$ 13,932.25

AGED BALANCE	CURRENT	OVER 30	OVER 60	OVER 90	TOTAL
FEES	6432.25	0.00	0.00	0.00	6432.25
COSTS	0.00	0.00	0.00	0.00	0.00
TOTAL	6432.25	0.00	0.00	0.00	6432.25

INTEREST WILL BE CHARGED ON PAST DUE AMOUNTS
AT A PERCENTAGE RATE OF 18.00 PER ANNUM (1.5% MONTHLY)

EXHIBIT HHAA

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ALYSON BELL
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JUNE 30, 2023
CLIENT CODE: 1411.01

MATTER: DISSOLUTION

PREVIOUS BALANCE DUE $ 6,432.25

PROFESSIONAL SERVICES

EMP	DESCRIPTION	HOURS
June 1, 2023		
CEG	Email exchange with Alyson; Email to Charles regarding status of Parenting Plan	0.20
CEG	Email to Bob Cooper and Courtney Cline	0.20
CEG	Read and respond to email from Courtney Cline	0.20
June 2, 2023		
CEG	Meeting with associate regarding Deposition preparation, case issues and discovery	0.75
CEG	Email to David Littman regarding PCDM appointment; Read emails from Charles	0.35
NM	Meeting with Ms. Glassman regarding case	0.60
June 5, 2023		
CEG	Read emails from Charles; Instructions to Nelissa; Review David Littman's curriculum vitae; Email to Alyson	0.40
CEG	Review case deadlines and numerous tasks with paralegal	0.35
NM	Review email correspondence with Mr. Bell; Multiple email correspondence regarding Parenting Plan, offer and deposition	0.20
NM	Review Confidential Mediation Statement and Exhibits	0.40
NM	Begin drafting deposition questions	0.50

EMP	DESCRIPTION	HOURS
June 7, 2023		
CEG	Read email from Charles regarding vocational assessment; Instructions to associate; Instructions to paralegal; Review Notice of Deposition	0.50
CEG	Review Jay Freedberg schedules; Email to Jay regarding finalizing report; Draft Witness Disclosure blurb; Email to all experts; Email to David Littman; Instructions to paralegal regarding expert report disclosures	0.75
ML	Format Notice of Deposition of Charles.	0.20
ML	E-serve Notice of Deposition of Charles Bell; Forward to Mr. Bell; Index in client file; Calendar date/time.	0.30
June 8, 2023		
NM	Continue drafting deposition questions	1.40
NM	Email correspondence with Mr. Bell regarding vocational assessment	0.10
June 9, 2023		
CEG	Read and respond to numerous emails; Review changes to Parenting Plan; Emails with associate	0.75
June 11, 2023		
CEG	Draft Motion for Stipulated Order regarding Jill Reiter; Meeting with Ms. Milfeld; Instructions to paralegal	0.75
NM	Draft Entry of Appearance as Co-Counsel	0.10
NM	File and serve Entry of Appearance as Co-Counsel	0.10
June 12, 2023		
CEG	Deposition preparation; Draft Witness Disclosures; Work on discovery; Review draft of Joint Motion and Stipulation	4.00
CEG	Revise Parenting Plan; Review Motion and Stipulated Order; Email to Alyson; Proposed email to Charles	0.50
ML	Format first draft of Witness Disclosures	0.35
ML	Format first draft of Motion Adopting Stipulated Order Regarding Reunification and Order.	0.35

EMP	DESCRIPTION	HOURS
NM	Meeting with Ms. Glassman regarding deposition and trial; Discuss Witness Disclosures; Discuss discovery; Discuss Parenting Plan; Finish deposition questions	4.80
June 13, 2023		
CEG	Read and respond to email regarding health insurance; Sent email to Charles with Parenting Plan and Motion	0.30
CEG	Email to K. Goff; Email to client	0.25
CEG	Review and revise discovery and Witness Disclosures to C. Bell	0.50
ML	Update pleading index in client file; Forward Entry of Appearances to Alyson.	0.25
ML	Request updated Rule 26 Disclosures from J. Freedberg and J. Harkness; Receive disclosures; Save in client Witness Disclosures file	0.20
June 14, 2023		
CEG	Email to K. Goff regarding direct communications from Charles; Read and respond to email regarding back dating Parenting Plan	0.40
NM	Review Co-Petitioner's Pattern and Non-Pattern Interrogatories to Petitioner; Review Co-Petitioner's Pattern and Non-Pattern Production of Documents to Petitioner; Review Co-Petitioner's Witness Disclosures	0.40
NM	Download and organize deposition exhibits	0.30
June 15, 2023		
CEG	Telephone conference with Jay Freedberg; Revise Witness Disclosures; Review changes to discovery requests; Instructions to paralegal; Email to Katie regarding Parenting Plan	1.00
June 16, 2023		
CEG	Telephone conference with Alyson	0.30
CEG	Read proposed changes from Katie Goff	0.20
June 18, 2023		
CEG	Read business valuation	0.60

EMP	DESCRIPTION	HOURS
June 19, 2023		
CEG	Read Charles' discovery requests and Witness Disclosures from Charles; Read email from Katie	0.30
June 20, 2023		
ML	Update pleading file; Calendar Alyson's discovery deadline.	0.30
CEG	Telephone conference with Alyson; Revise Parenting Plan; Email to Katie regarding same	1.30
CEG	Read email from Katie; Revise Parenting Plan and Stipulated Order; Emails with Alyson	0.65
June 21, 2023		
MAL	Administrative assistant - Format first draft of Order Appointing Decision Maker/Arb	0.40
ML	Format first draft of Alyson's discovery responses	0.40
CEG	Meeting with Eric Six	0.35
CEG	Email to Goeff	0.20
June 22, 2023		
ML	Emails with opposing counsel; Finalize Parenting Plan, Joint Motion and Stipulated Order; Send documents out for electronic signature via AdobeSign (.3); E-file documents with the Court; Forward to Alyson; Index in client file (.3)	0.60
CEG	Read email from Katie; Instructions to paralegal; Telephone conference with Alyson	1.00
CEG	Email to David Littman; Draft Order for Parenting Plan	0.35
June 23, 2023		
ML	Update pleadings in client file	0.20
ML	Email to J. Reiter enclosing reunification pleadings filed and issued by the Court; Email to D. Littman enclosing reunification pleadings and Parenting Plan filed and issued by the Court.	0.40

EMP	DESCRIPTION	HOURS
CEG	Work on discovery responses; Email to Alyson with orders for Parenting Plan and Stipulated Order; Email to Alyson regarding same; Send Alyson Charles' Witness Disclosures; Draft Exhibit List and email to Katie regarding Nationwide claim	1.50
June 24, 2023		
CEG	Draft PC/DM/arb order	0.50
June 26, 2023		
ML	Create Dropbox folder for Alyson's discovery documents.	0.10
June 27, 2023		
ML	Format Order PC-DM/Arb	0.25
CEG	Read letter from K. Goff; Forward same to client and Jay Freedberg; Review revised Order for David Littman	0.40
CEG	Email to Draft. Littman regarding Order of Appointment and fees	0.20
June 28, 2023		
ML	Email from N. Milfeld; Upload C. Bell deposition exhibits.	0.25
CEG	Read emails from Alyson and J. Freeberg; Respond to same	0.40
CEG	Email to K. Goff with proposed PC-DM/Arb Order; Draft Joint Submission of PC-DM/Arb Order pleading	0.30
CEG	Email with Alyson; Email to Jay	0.30
June 29, 2023		
CEG	Read letter from David Littman; Read and respond to client email regarding same; Email exchange with Katie Goff; Instructions to paralegal; Email to Alyson regarding job details; Email to Alyson regarding debriefing	0.75
June 30, 2023		
CEG	Email exchange with Alyson; Review Deposition exhibits	1.00

SUMMARY OF SERVICES

Attorney/Glassman	22.75 hrs	@ 400.00	$	9,100.00
Administrative/LaPlume	0.40 hrs	@ 65.00	$	26.00
Paralegal/LaPlume	4.15 hrs	@ 175.00	$	726.25
Attorney/Milfeld	8.90 hrs	@ 325.00	$	2,892.50

TOTAL PROFESSIONAL SERVICES 36.20 HOURS $ 12,744.75

COSTS AND DISBURSEMENTS

DATE	DESCRIPTION		AMOUNT
06/07/23	E-filing charges	12.68	
06/11/23	E-filing charges	24.00	
06/16/23	E-filing charges	12.00	
06/20/23	E-filing charges	24.00	
06/22/23	E-filing charges	24.00	
06/29/23	Six Consulting LLC	702.00	
	TOTAL COSTS AND DISBURSEMENTS		$ 798.68

TOTAL NEW CHARGES $ 13,543.43

Applied from Retainer/Trust Account -13,932.35

RETAINER/TRUST ACCOUNT

RETAINER/TRUST BALANCE FORWARD		$ 0.00
06/09/23	Retainer Received	7,500.00
06/09/23	Retainer Received	4,000.00
06/16/23	Retainer Received	2,432.35
06/30/23	Applied from Retainer/Trust Account	-13,932.35
NEW RETAINER/TRUST ACCOUNT BALANCE		$ 0.00

SUMMARY OF ACCOUNT

BALANCE FORWARD	$ 6,432.25
PAYMENTS AND CREDITS	0.00
TOTAL NEW CHARGES	13,543.43
APPLIED FROM RETAINER/TRUST ACCOUNT	-13,932.35
PLEASE REPLENISH CLIENT TRUST FUNDS WITH	$ 7,500.00
TOTAL AMOUNT DUE	$ 13,543.33

AGED BALANCE	CURRENT	OVER 30	OVER 60	OVER 90	TOTAL
FEES	6043.33	0.00	0.00	0.00	6043.33
COSTS	0.00	0.00	0.00	0.00	0.00
TOTAL	6043.33	0.00	0.00	0.00	6043.33

INTEREST WILL BE CHARGED ON PAST DUE AMOUNTS
AT A PERCENTAGE RATE OF 18.00 PER ANNUM (1.5% MONTHLY)

DISTRICT COURT
BOULDER, COLORADO

1777 6th St.
Boulder, CO 80302

Petitioner:

CHARLES BELL

V.

Co-Petitioner:

ALYSON BELL

▲ COURT USE ONLY ▲

Case Number:

2022DR30458

Courtroom S

VOLUME I OF II

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The matter came on for hearing on Wednesday, August 23, 2023, before the HONORABLE NANCY W. SALAMONE, Magistrate of the District Court, and the following proceedings were had.

I N D E X

TABLE OF EXHIBITS

	Offered for Identification	Admitted Into Evidence
PETITIONER'S EXHIBIT 13	11	11
PETITIONER'S EXHIBIT 14	11	11
PETITIONER'S EXHIBIT 15	11	11
PETITIONER'S EXHIBIT 16	11	11
PETITIONER'S EXHIBIT 17	11	11
PETITIONER'S EXHIBIT 18	11	11
PETITIONER'S EXHIBIT 19	11	11
PETITIONER'S EXHIBIT 20	11	11
PETITIONER'S EXHIBIT 22	11	11
PETITIONER'S EXHIBIT 23	11	11
PETITIONER'S EXHIBIT 24	11	11
PETITIONER'S EXHIBIT 26	11	11
CO-PETITIONER'S EXHIBIT A	10	11
CO-PETITIONER'S EXHIBIT B	10	11
CO-PETITIONER'S EXHIBIT C	10	11
CO-PETITIONER'S EXHIBIT D	10	11
CO-PETITIONER'S EXHIBIT G	10	11
CO-PETITIONER'S EXHIBIT H	10	11
CO-PETITIONER'S EXHIBIT K	10	11
CO-PETITIONER'S EXHIBIT L	10	11
CO-PETITIONER'S EXHIBIT M	10	11
CO-PETITIONER'S EXHIBIT N	10	11
CO-PETITIONER'S EXHIBIT P	10	11
CO-PETITIONER'S EXHIBIT Q	10	11
CO-PETITIONER'S EXHIBIT S	10	11
CO-PETITIONER'S EXHIBIT T	10	11
CO-PETITIONER'S EXHIBIT U	10	11
CO-PETITIONER'S EXHIBIT V	10	11
CO-PETITIONER'S EXHIBIT X	10	11
CO-PETITIONER'S EXHIBIT Y	10	11
CO-PETITIONER'S EXHIBIT BB	10	11
CO-PETITIONER'S EXHIBIT CC	10	11
CO-PETITIONER'S EXHIBIT FF	10	11
CO-PETITIONER'S EXHIBIT GG	10	11
CO-PETITIONER'S EXHIBIT HH	10	11
CO-PETITIONER'S EXHIBIT II	10	11
CO-PETITIONER'S EXHIBIT JJ	10	11
CO-PETITIONER'S EXHIBIT KK	10	11
CO-PETITIONER'S EXHIBIT NN	10	11
CO-PETITIONER'S EXHIBIT OO	10	11
CO-PETITIONER'S EXHIBIT RR	10	11
CO-PETITIONER'S EXHIBIT SS	10	11
CO-PETITIONER'S EXHIBIT TT	10	11

TABLE OF EXHIBITS (CONTINUED)

	Offered for Identification	Admitted Into Evidence
CO-PETITIONER'S EXHIBIT WW	10	11
CO-PETITIONER'S EXHIBIT XX	10	11
CO-PETITIONER'S EXHIBIT YY	10	11
CO-PETITIONER'S EXHIBIT ZZ	10	11
CO-PETITIONER'S EXHIBIT AAA	10	11
CO-PETITIONER'S EXHIBIT BBB	10	11
CO-PETITIONER'S EXHIBIT CCC	10	11
CO-PETITIONER'S EXHIBIT EEE	10	11
CO-PETITIONER'S EXHIBIT FFF	10	11
CO-PETITIONER'S EXHIBIT GGG, page 16	193	193
CO-PETITIONER'S EXHIBIT III	10	11
CO-PETITIONER'S EXHIBIT JJJ	10	11
CO-PETITIONER'S EXHIBIT LLL	11	11
CO-PETITIONER'S EXHIBIT MMM	10	11
CO-PETITIONER'S EXHIBIT NNN	10	11
CO-PETITIONER'S EXHIBIT OOO	10	11
CO-PETITIONER'S EXHIBIT PPP	10	11

BOULDER, COLORADO; WEDNESDAY, AUGUST 23, 2023

(Call to Order at 9:01 a.m.)

THE COURT: Good morning. We are on the record at this time in 22DR30458, the Bell matter.

Could I have entries of appearance, starting with Mr. Bell?

MS. GOFF: Kathryn Goff, 19116, entering my appearance on behalf of Charles Bell, who's present in the courtroom with me this morning, Your Honor.

THE COURT: Good morning, Mr. Bell.

THE PETITIONER: Good morning.

THE COURT: It's nice to see you, Ms. Goff.

And you as well, Ms. Glassman.

MS. GLASSMAN: Good morning. Carol Glassman, attorney registration 11321, and Nelissa Milfeld, attorney registration 40753, appearing on behalf of Alyson Bell, who is at counsel table. We are ready to proceed.

THE COURT: Good morning.

And good morning, Ms. Bell.

THE CO-PETITIONER: Good morning.

THE COURT: So we have a permanent orders hearing this morning. I have read the joint trial management certificate pretty closely, so I think I know where we're going. I have a handful of questions that I'm sure the parties will answer during the hearing, and if you don't, I'll pepper you with those questions as we get towards the end.

We're set for a full day, and I kind of hate running the chess clock, in all honesty, but sometimes, it comes to that because folks sometimes bite off more than they can chew.

Do either of you have any concerns that I ought to run a clock because we might endanger 5:00? If I were to run the clock, it would be about three hours for each side's full presentation.

MS. GLASSMAN: Your Honor, we think, on behalf of Co-Petitioner, that we're well within three hours, we think. So we don't think you need to run the clock, but I don't know what -- Ms. Goff and I have not talked about this.

THE COURT: All right. So I think what I'll do is I'll ask Mr. Collins (phonetic) to run it, but I won't taunt you with it constantly until and unless we get in trouble around time.

Anything preliminarily from either party?

MS. GOFF: Yes, Your Honor. I've discussed this with Ms. Glassman. So I would like -- we're going to call Mr. Harkness to the stand first, and I'm going to cross him first, and then Ms. Glassman will cross, and then she'll call Mr. Friedberg because they're both in the courtroom. And my client -- Mr. Harkness, not Ms. -- not my client. Mr. Harkness is going to stay in the courtroom while Mr. Freedberg testifies.

And I would like the option to recall Mr. Harkness to address anything that Mr. Freedberg says if it needs addressing. I'm not saying that I'm going to call him, but I may, and I would like permission to do so because -- yes.

THE COURT: Any objection to that process?

MS. GLASSMAN: Your Honor, we stipulated to the report being used as his direct. So the procedural posture would be, the report is used as the direct, both parties would have the opportunity to cross-examine Mr. Harkness, and then that would conclude his testimony. I believe that Ms. Goff could theoretically call him under sort of a redirect examination, but there's no procedural pathway for him to be used as a surrebuttal, especially because he's a joint expert.

THE COURT: Okay. Why don't we get it started with the stipulation that you all made, and let's hope we don't burn time arguing about a thing that might not even become a thing. So you're going to start with the cross-examination of -- and I'm sorry. I don't remember whose experts are whose. So I'm --

MS. GOFF: Well --

THE COURT: -- in danger of using the wrong name.

MS. GOFF: Mr. Harkness is the --

THE COURT: Mr. --

MS. GOFF: -- joint expert.

THE COURT: -- Harkness is the joint expert, and he is the individual whose report has been agreed to serve as direct examination?

MS. GOFF: That's correct.

THE COURT: And so you're going to cross him, and then Ms. Bell will also cross him?

MS. GOFF: Yes.

THE COURT: And if we get past that, I'll make rulings as needed.

MS. GOFF: Okay.

THE COURT: Okay.

MS. GOFF: So I can ask you, then, if I want Mr. Harkness to testify after Mr. Freedberg's testimony -- if I want him to, I'll ask you, and then you'll make a ruling?

THE COURT: That's right.

MS. GOFF: Okay.

THE COURT: Okay?

MS. GOFF: Thank you.

THE COURT: Anything else preliminarily?

MS. GLASSMAN: Yes. We have stipulated to the vast majority of exhibits.

Does the Court want us still to admit reference and admit stipulated exhibit? Some of the judges want them for the record.

THE COURT: Yup. So if you have a stipulation that covers some or all of the exhibits, just tell me now which ones are stipulated. And I'm glad you brought this up because this is pretty important.

Know that, in a record that contains something like 50 or 60 or more exhibits -- that if you don't reference them, either testimony or in argument, I am unlikely to hunt them up on my own when I'm writing the order and try to figure out how they fit into either party's position. So for the purpose of the record, let's just have you all tell me which ones are stipulated, and I'll admit them now, and then you won't have to do anything foundational or even referential during the hearing itself. But know that if you didn't mention them in the JTMC, and you don't mention them in argument, and no witness talks about them, I will probably not even look at them.

So do you want to tell me which exhibits are stipulated to?

MS. GLASSMAN: I can tell you what I believe. I believe that in terms of Co-Petitioner's exhibits. A, B, C, D, G, H, K, L, M, N, P, Q, S, T, U, V, X, Y, BB, CC, FF, GG, HH, II --

THE COURT: Okay. Slow down for just a second because I'm writing while you're talking, and so is Mr. Collins. I think I'm with you so far.

MS. GLASSMAN: Last one was II.

THE COURT: Yes.

MS. GLASSMAN: Okay? JJ, KK, NN, OO, WW, XX, YY, ZZ,

AAA, BBB, CCC, DDD, EEE, FFF, III, JJJ, MMM, NNN, OOO, PPP. And then, Your Honor, we had, on behalf of Co-Petitioner, three exhibits for demonstrative purposes that I assume there's no objection to, and those are RR, SS, TT.

THE COURT: Okay. I wrote them all down.

Ms. Goff, do you agree that those exhibits are Co-Petitioner's stipulated exhibits?

MS. GOFF: Yes.

THE COURT: Okay. And do you also have a list of Petitioner's stipulated exhibits?

MS. GLASSMAN: I do.

THE COURT: And if you are okay, Ms. Goff, with letting Ms. Glassman tell me, I'm good with that too.

MS. GOFF: Okay. Sure, she can tell you, but -- all right. I got them too.

MS. GLASSMAN: 13, 14, 15, 16, 17, 18. She has proposed child support and maintenance worksheets. There would be no objection for demonstrative purposes for 19.

THE COURT: That's demonstrative 19?

MS. GLASSMAN: Yes.

THE COURT: Okay. Just 19?

MS. GLASSMAN: I believe --

MS. GOFF: 19 is the child support and the maintenance --

THE COURT: Okay.

MS. GOFF: -- worksheets together.

THE COURT: Great.

MS. GLASSMAN: 20, 22. 23 is a spreadsheet, and I'm assuming that's demonstrative.

MS. GOFF: Yes.

MS. GLASSMAN: And Your Honor, you should note -- I didn't say it -- that Co-Petitioner's exhibit LLL is a marital balance sheet and it, too, is demonstrative.

THE COURT: I'm sorry. Okay. So among the list of demonstratives in Co-Petitioner's case, you had earlier given me RR, SS, TT, and you want to add LLL?

MS. GLASSMAN: Correct. I had said it as if it were not demonstrative. Didn't put it in the group.

So getting back to Petitioner's list. 24 and 26.

THE COURT: Got it.

Ms. Goff, do you agree that that's the list of Petitioner's stipulated exhibits?

MS. GOFF: I agree, Your Honor.

THE COURT: Okay. So I've got those.

(Petitioner's Exhibits 13, 14, 16 through 20, 22 through 24, 26 and Co-Petitioner's Exhibits A through D, G, H, K through N, P, Q, S through V, X, Y, BB, CC, FF through KK, NN, OO, RR through TT, WW through ZZ, AAA through CCC, EEE, FFF, III, JJJ, LLL through PPP admitted into evidence)

THE COURT: There is no need to lay foundation for them or anything for the purpose of admission. Really understand what I indicated before -- is that I'll need you to reference them either in testimony or argument if you want me to consider them substantial.

Anything else preliminarily?

MS. GLASSMAN: Nothing for Co-Petitioner.

THE COURT: Looks like we're done with preliminaries. And so the parties agreed that the first witness will be Mr. Harkness?

MS. GLASSMAN: Yes. Thank you.

THE COURT: Perfect. Is Mr. Harkness here?

Good morning.

MR. HARKNESS: Good morning.

THE COURT: And are you all agreeing that there's no one else in the courtroom who is subject to a sequestration order that the Court ought to enter?

MS. GLASSMAN: On behalf of Co-Petitioner, no one else other than Mr. Freedberg is here.

THE COURT: And he's listening on purpose because their testimony is directly relational? Got it.

MS. GOFF: Just a second.

THE COURT: I'm going to swear Mr. Harkness while you talk with your client.

JEREMY C. HARKNESS, PETITIONER'S WITNESS, SWORN

THE COURT: Thank you.

And so that I can have it open during Mr. Harkness's testimony, Mr. Harkness's report that serves as his cross-examination -- or sorry -- his direct examination is which exhibit, please?

MS. GOFF: Is Exhibit 13, 14, and 15.

THE COURT: And those are admitted exhibits, so I'm ready to go.

DIRECT EXAMINATION

BY MS. GOFF:

Q So do you have those exhibits in front of you, Mr. Harkness?

A I believe so.

Q All right.

THE COURT: Anybody know where that's coming from? You.

MS. GLASSMAN: Yeah. I know. The better question is can anyone stop that?

THE COURT: Hopefully, yes.

BY MS. GOFF:

Q So Exhibit 14, Mr. Harkness, is your initial report, so can you turn to that document, please?

A Yes. I'm here.

Q Okay. So on your first evaluation in February of 2023, what did you value the company at?

A My conclusion of value in the -- as of 2023, was

$276,000 on a investment value basis, and $262,000 on a fair market value basis.

Q And what documents did you review in order to come up with that evaluation?

A The documents that I utilize are listed in the appendix that doesn't appear to be in 14. It was --

Q It's in 14 maybe.

A I don't think -- let's see. Maybe it's on the back side or something.

MS. GLASSMAN: Your Honor, if I could help the Court and the witness? In the black book, GG is a complete report. I think there may be some omitted pages from the Petitioner's exhibit, but it's the same exhibit.

THE COURT: Okay.

MS. GOFF: Thank you.

THE COURT: GG is 14 or some that overlaps with 14?

MS. GOFF: Well, Your Honor, I --

THE COURT: This is where the fun starts.

MS. GOFF: I think that --

MS. GLASSMAN: Yes. Yes.

MS. GOFF: -- what happened with that I just didn't quite have all -- the entire exhibit. So Mr. Harkness can look for -- look at GG, which is the entire --

THE WITNESS: Oh, I did find it in 14 too. Sorry.

MS. GOFF: All right.

THE WITNESS: Page 3 of 14.

MS. GOFF: Okay.

THE COURT: If the parties agree that GG is the complete document, can we --

MS. GLASSMAN: Yes.

THE COURT: -- all use GG as Mr. Harkness talks? If it's not -- if that's not in agreement, I'm fine with 14, but --

MS. GOFF: Just makes it easier for --

THE COURT: It makes it easier.

MS. GOFF: We can --

THE COURT: And you've got to understand that I'm jumping into the decision-maker role without a lot of history, and so when you draw my attention to bits and parts of something, I might not understand how they fit into the whole.

BY MS. GOFF:

Q So we're going to use Exhibit GG. So --

A Okay.

Q -- if you want to look at that document as we go through this testimony, that will be the one that you should look at, okay? So --

A Got you.

Q -- you did fine, then. The documents you listed are on page 3, I -- well, now it -- now, it's not this page 3. So maybe you should look at GG and just tell the Court what documents you look at when you did this --

A So on page 6 of GG, page 3 of my report, there's a list of documents that I reviewed, which were ToolStudios financial statements for 2018 through '22. And as of February 28, 2023, five years of tax returns; the parties' personal individual income tax returns; a depreciation schedule, which is a schedule of fixed assets; accounts receivable for the company as of February 28, '23; general ledgers for four years; and an analysis of personal expenses, prepared by Alyson Bell; ToolStudios' rent agreement --

THE COURT: Will you slow down a little bit, Mr. Harkness?

THE WITNESS: Sure.

THE COURT: Thanks.

A And the DealStats database of business transactions, ERI, Economic Research Institute, salary survey, the IBISWorld industry report, and I interviewed the parties.

BY MS. GOFF:

Q Okay. And you'd looked at the tax returns -- just to confirm what you've just testified to. That you looked at their tax returns for both ToolStudios and their individual returns for the five years, right?

A That's correct. Or I believe ToolStudios' 2022 return wasn't completed when I did mine, so I looked at 2021.

Q Okay. Did you find anything in the tax returns that concerns you?

A I did. I made several adjustments regarding the reporting of income, particularly in 2020.

Q Okay. And did you make any adjustments to their individual tax returns?

A No. No, I don't --

Q And the individual tax returns would be both of the parties' income stated in the adjusted gross income on that return, correct?

A That's correct.

Q What has been the range of earnings for Mr. Bell?

A The range of earnings? From ToolStudios, I assume. I don't -- GG, my -- well, so the business has earned -- you know, but like -- between 36- and $72,000 in '18, $371,000 in 2020, and then it lost 18,000 and $6,000 in '21 and '22. To that, you have to add reasonable compensation for Mr. Bell, which is approximately $115,000 a year.

Q But in those years, he didn't receive that 115,000, correct?

A That's right. That's a provision for reasonable compensation.

Q Right. Was this a complicated valuation?

A Well, they're all complicated on some level, I like to think, but I -- I -- not particularly.

Q Okay. Did you see ToolStudios' QuickBooks? Did you look at their books?

A I did.

Q When you were working on this --

A Or well -- sorry.

Q I'm sorry. I didn't mean to interrupt.

A I -- no. I did not look at a copy of their QuickBooks file. I looked at the general ledger which is, I think, what you're indicating, which is a -- or getting at, which is a listing of all of the accounting transactions in a given year.

Q Okay. And when you were working on this evaluation -- what you did see of the books -- how did you find the books?

A There was adjustments to be made for sure. There -- you know, particularly as it related to 2020. I -- you know, they earned a lot of income in that year, and did some creative things to, you know, pay as little tax on the income in 2020 as they could. I'll put it that way.

Q Would you say that the books were pretty much a mess?

A There was -- I would. There was definitely a lot of adjustments to be made. There was lots of personal expenses. There was things on the balance sheet that didn't belong on there. It was -- there was a lot of adjustments to be made to determine the value.

Q Were the books compliant with generally accepted accounting principles?

A No. But I would say that, really, no small business keeps, like, gap-compliant books. It's very complicated, it's expensive, and it's just not -- it's beyond the needs of a business like this, to do that.

Q Let's talk about 2020. What happened in that year?

A So in 2020, there was a global pandemic, which we all remember. But to this business, they secured a extremely large client that was in a hurry to -- to get into the e-commerce space, and they essentially more than doubled their revenue, and pretty much tripled their income that they had been reporting historically, due to that large client.

Q Do you remember what the large client's product was?

A I believe they were in the cannabis space, but I -- I don't exactly recall.

Q Okay. Now, what did you -- so did you -- in the books -- what you reviewed, did you see any other clients that came close to that client that they had in 2020?

A No, I didn't.

Q So what did you do with that 2020 income?

A I excluded it from the weighting of historical earnings in order to determine what the business could earn if it went forward. It's not something that I typically do, to exclude a year in my -- I'm generally -- you know, you take the good and the bad when I do these types of things. I have a lot of experience in this. But in this particular instance, the client was so large, the situation seemed so unique, that I determined that it was appropriate to exclude it from my historical earnings when trying to determine what this business is likely to earn going forward.

Q So I think I've asked you this, but in the years that you looked at, you did not see another year like 2020 in the books of this company, correct?

A I did not. I mean, a good illustration of that -- if you look at GG-24, is the historical income statement of the business. And you can -- you can see on the top line, the total revenues. You know, just the money coming in is, you know, 663,000 in '18, 692 in '19, a million-four in 2020, and then it's kind of right back down to 630, and then 501 for 2022.

So when we're doing the analysis, you look for outliers. Like I said, if -- you know, if somebody has a particularly good year or a particularly bad year, I usually just leave them in because businesses experience good and bad years. And -- but not like that. I mean, that is just something you don't see every day, and so I -- it was worth researching and determining what I wanted to do with it in my valuation.

Q When you were preparing your valuation, did you look to see if there were any similar companies for sale?

A I did.

Q And were there any similar companies for sale?

A I didn't find any sufficiently comparable sales to -- that would be reliable enough to utilize.

Q Isn't it true that the value of ToolStudios is now what Mr. Bell can generate as sole proprietor of this company?

A Well, in my determination of value, really, it -- the value ended up being the value of the stuff on the balance sheet plus a component of going concern value, which was $15,000. So --

THE COURT: I'm sorry. A component of what -- did you say?

THE WITNESS: Of going concern value. I'm sorry. It's in my report.

A Of $15,000 which is essentially an amount above and beyond the value of the assets for the assemblage of them as a revenue-generating enterprise. You know, customer relationships and processes that are in place, and relationships with, you know, vendors, people that he uses to help run his business. That sort of a thing. That has value, I think. And it's not really captured if you're -- you know, you look at the cash and you minus the liabilities, and you know, you look at the computers, that's not in there. And so we added a component for going concern value of $15,000.

BY MS. GOFF:

Q Now, you did another valuation for this company, correct?

A I did.

Q And when would -- when did you do that?

A I believe it was as of April 30th. I don't remember exactly when I sent that, but it was as of April 30th.

Q And what was the value of the company on April 30th?

A We're at Exhibit HH, by the way.

THE COURT: Thank you.

MS. GOFF: Okay. Thank you.

A On page 7 of HH, my conclusion of value at that date was 218,000 for investment value and 207,000 as the fair market value.

BY MS. GLASSMAN:

Q And what was the reason that the company came from 276 to 207?

A It was primarily due to the -- a little bit of a decrease in cash and a little bit of increase in retainers, which are, you know, work to be performed. That cash has already been received. So a little increase in liabilities and a little decrease in the assets.

Q Do you think that it's a correct assumption that with Ms. Bell leaving the company now, and this divorce going to be final today, that Mr. Bell would not be able to earn as much money as he did in the past?

MS. GLASSMAN: Objection. Lack of foundation. And not relevant.

THE COURT: Could you lay some foundation in terms of what he understands about the changes in the business moving forward? I think I can take judicial notice of the fact that the divorce is going to become one.

BY MS. GOFF:

Q Okay. What would be your analysis of the business going forward?

A Well, going --

MS. GLASSMAN: Objection, as far as calls for speculation. Mr. Harkness and Mr. Freedberg are using historical earnings as a proxy for what the business will do, but they -- I think Mr. Harkness will admit that he can't predict the future of what will happen with ToolStudios.

THE WITNESS: Certainly.

THE COURT: Overruled as to the legal objection. And I'm sure you'll point that out in cross. So I forgot the question.

You can ask a narrower question since it is a cross-examination. I think where you were going was Mr. Harkness as some reason to believe that Ms. Bell will no longer work for the business.

MS. GOFF: Right.

THE COURT: What does that mean?

BY MS. GOFF:

Q Right. And what does that mean, then, when Ms. Bell is no longer in the business?

THE COURT: Well --

MS. GOFF: First of all --

THE COURT: I think we need a --

MS. GOFF: -- what was your --

THE COURT: -- foundation about his understanding of what's going to happen.

BY MS. GOFF:

Q Okay. Okay. So you've looked at the books. What is your understanding based on what you've seen as to how the business will run when Ms. Bell is longer a part of the business?

MS. GLASSMAN: Your Honor, same objection as far as lack of foundation.

THE COURT: Sustained.

So I think what we're getting at is it's not clear to me what's going to happen with Ms. Bell. And if Mr. Harkness knows, where did he get that idea? The foundational objection is around -- we've assumed for the purpose of your questions that Ms. Bell is leaving, but I don't know where we got the idea that Ms. Bell is leaving, and I don't know anything about when or how he knows it or why he thinks it.

MS. GOFF: Okay. I'll just pass on this question.

BY MS. GOFF:

Q So could you turn to Exhibit -- well, it would be my Exhibit 13. We're going to be talking about Mr. Bell's income.

A Sure.

Q So I don't know what exhibit that is in your book. It's FF in their book.

A FF -- my FF is just my CV.

Q Well, let's look at Exhibit -- it's our Exhibit 13. Before I ask you that, I have a question. When you appraised the company in February for 276, how much money was in the bank?

A $211,209.

Q And then turning to our Exhibit 15, when you did the next valuation in April, how much money was in the bank?

A 203,854.

Q And would you turn to Exhibit 26?

A I'm there.

Q And how much money is in the bank now?

A This statement says 109,125.

Q So all things being equal on the balance sheet, if ToolStudios has 50,000 less cash, would that reduce the April 30th, '23 value?

A It would. It's directly -- I mean, cash is a component of our value. Of course, you know, it doesn't take into account all of the other things on the balance sheet, but if everything else was completely static, less cash would equal less value.

Q Okay. So in April, the had 203, now they have 109?

A I think they have two bank accounts. Now, they have 109, which is the first page of 26, plus -- I think you would have to add about halfway through 26, there's another statement with a balance of 60,009. I don't know if everybody sees that. I think you would have to add those two. I think that's the cash balance of $170,000.

Q Okay. So based on all things being equal, if we use the 207 number, then it would reduce it by -- we had 203. We now have 150/160. We'd reduce it by about 40,000?

A Yes, that's right, if everything else were static.

Q So would you agree that the value of the company today, then, is the 207 less the 40, which would be about 150/160?

MS. GLASSMAN: Objection, as far as lack of foundation.

THE COURT: Overruled.

A The "all things being equal" is a pretty humongous stipulation, so I wouldn't say that I -- I would say that that's the value. I would say, in this hypothetical scenario where the liabilities are the same, the receivables are the same, and the cash went down by $50,000, yes, that would decrease the value by $50,000. I wouldn't say that that's the value today.

BY MS. GOFF:

Q Regarding Mr. Bell's earnings, where you state that he has 115,620, in Exhibit -- our Exhibit 13, did you happen to go back and -- you did not look at any of the books for 2023, correct?

A That's correct.

Q And did you look at his income for 2022?

A 2021 and 2022.

Q Okay.

A Is what I --

Q Even though the tax return wasn't complete?

A That's right.

Q Okay. And I believe that, when you started out, you testified that Mr. Bell has not earned 115,620. He didn't -- he had -- that's an average. He hasn't earned that amount of money for, well -- since -- well, in 2020, he earned more, correct? But what about the other years?

A So in my income analysis, I only included 2021 and 2022. Obviously, with knowledge of what has happened in the past because I did the business valuation. I included '21 and '22 because I thought that was a good representation of what his current income is, in accordance with the statute. In 2022, he earned $115,620, and in 2021, he earned $93,620. And ultimately, I didn't average them. I just used 2022. I don't believe I averaged them as his earnings. The 115,620.

Q But it would not be out of line if you averaged those two years, correct?

A No. I mean, you can -- you know, you can make whatever determination you think is appropriate. I did -- I thought 2022 was appropriate.

Q Okay. Have you had an opportunity to review the rebuttal report?

A I have.

Q Did Mr. Freedberg discuss his rebuttal report with you?

A We didn't talk about it, no.

Q Okay. And did he request any documents from you?

A I believe I produced a copy of my file.

Q What would you say is the main difference between your report and Mr. Freedberg's report?

A Really the main difference between our two conclusions of value is that Mr. Freedberg included 2022 in his analysis of historical income in order to determine what he thought the business could afford going forward. And I --

THE COURT: 2022 or 2020?

THE WITNESS: Oh, I'm sorry. 2020. I misspoke.

A And I excluded it. He -- he didn't fully weight it. He weighted it at half of the other years but included it nonetheless, and I excluded it completely.

BY MS. GOFF:

Q And do you think that that's the main difference, then, in the two valuations that each of you came up with?

A At the end of the day, yes. He -- including it made his -- you know, made one of the methods more relevant than -- than mine, so we ended up utilizing different methods, but more as -- that's more of a product of including 2020 than a difference in, you know, methodology. I would have used his method had I included 2020.

Q And I -- how -- what does it mean when you talk about weighting the income of what -- what exactly does that mean?

A So both Mr. Freedberg and I looked at five years of historical income of the business in order to determine what we think the earnings of the business are going to be going forward. It's -- and when you do that, it's up to the valuator. I mean, it's your experience. You use your, you know, knowledge and experience and judgment in order to determine what you think is most appropriate. And that's the money that ends up getting capitalized. That's the earnings of the business that go into the valuation model. And when you do that, like I said, it's not subjective, but it's definitely the opinion of the valuator whether to include years, exclude years, do a five-year average, do a three-year average, do only last year, do a weighted average. You can do whatever -- whatever you think is appropriate.

And I complete -- and in that analysis, I completely excluded 2020. He included it, but he only weighted it at half of the other years. I would assume. I don't want to speak for Mr. Freedberg, but I would assume to recognize that he saw that it was an outlier, and you know, therefore give it less weight than the other years. And that's -- you plug that into the valuation model, and essentially, that's the difference in our value.

MS. GOFF: Okay. I have nothing further.

THE COURT: Cross-examination, Ms. Milfeld?

MS. MILFELD: Thank you.

CROSS-EXAMINATION

BY MS. MILFELD:

Q Mr. Harkness, you conducted two evaluations in this case, correct?

A Yes. I only issued one report, but yes, I updated it at the request of one of the parties.

Q In conducting these two valuations, you did not have any restrictions or limitations in the scope of your work?

A That's correct. I ended up with everything I needed.

Q You didn't have any restrictions or limitations in the data that was available to you for analysis?

A That's correct.

Q You testified that the books were a bit of a mess. You agree that you've conducted many business valuations?

A That's right.

Q You've reviewed books of many companies, including small companies like ToolStudios?

A Correct.

Q You've seen books that are better than ToolStudios?

A Yes.

Q You've seen books that are far worse than ToolStudios?

A Yes.

Q The condition of the ToolStudios books did not prevent you from issuing your opinion of value?

A That's correct.

Q In your evaluations, as you testified, you make adjustments for personal expenses?

A I do.

Q As you said, you typically make these kinds of adjustments in valuing small companies?

A When it's necessary.

Q You asked Ms. Bell to provide you with additional information regarding personal expenses?

A I did.

Q Ms. Bell reviewed the general ledger?

A Um-hum. Yes.

Q She highlighted personal expenses on the general ledger?

A Yes.

Q Ms. Bell gave you the information regarding personal expenses that you had requested?

A That's right.

Q You used this information to make the appropriate adjustments for personal expenses?

A Yes, that's right.

Q You talked about how you used an average of four years to determine the business value of ToolStudios, correct?

A I believe it was five, but -- or well -- five -- four, excluding 2022. Yes. Or 2020. I keep doing that.

Q You are unable to predict what will happen with the future of ToolStudios?

A I'm sorry say that -- say that again?

Q You are unable to predict what will happen with the future of ToolStudios?

A Within -- yes. Correct. I don't know the future. Yeah.

Q In business valuations, you used past earnings as a proxy for what can reasonably be expected in the future?

A That's right.

Q You talked about excluding 2020. You excluded 2020 based on two main reasons, correct?

A Yes.

Q You --

A Well, I'm -- I don't know what your two main reasons are, sorry.

Q You opined that the company had not demonstrated the ability to secure similarly large projects, correct?

A Correct.

Q You also opined that the processes and systems of the company were not equipped to handle a similarly large project?

A That's correct.

Q When you opined that the company didn't have the ability to secure large projects, you were not aware that ToolStudios had previously obtained six large clients before the 2020 client, Trulieve, correct?

A No, that's not true. I would say that, in my analysis, you know -- it's the definition of "large". And this is where, you know, as valuators, you know, you have to decide, okay, what's a large client? You know, is a large client a $300,000 client who pays all his bills, and it's great, and you have a good year and -- and you know, do you exclude those? No, I wouldn't. Is a client three times the size of your -- of your large client -- your largest other clients an outlier that likely won't happen again? I think it is. So it's -- the definition of large is --

Q Let me ask you this a different way. When you interviewed Mr. Bell, he did not tell you himself that he had represented six to seven large clients over 21 years, correct?

A I don't recall that, but I would assume there's going to be, in a service business like this that's been in business for a long time, there's -- the good clients are going to come along.

Q You were not aware that Telerx, this new client in 2023, was from the same referral source as Trulieve in 2020, were you?

A I didn't look at 2023.

Q You weren't aware that, in the process of this valuation, that Mr. Bell had actually obtained a very large client, Telerx, correct?

MS. GOFF: Your Honor, the -- he testified that he didn't look at 2023, so how would he know that answer? That client was acquired in 2023. She just said it.

THE COURT: Overruled.

You can answer.

A I'm sorry. Repeat the question?

BY MS. MILFELD:

Q You were not aware that ToolStudios had obtained a large client, Telerx, in 2023, correct?

A Define "large".

Q Well, you weren't even aware --

A Uh-huh.

Q -- about Telerx, correct?

A No.

Q You were not aware, from your interviews with Mr. Bell, that he had actually assembled large teams for previous projects, correct?

A No, I was aware of that.

Q You weren't aware that --

A I mean particularly in 2020.

Q You weren't aware that he frequently assembled teams ranging from 1 to 14 people, correct?

A Yeah, I'm -- I was.

Q But you just testified that it was your opinion that ToolStudios didn't have the systems and processes to handle a large client, but Mr. Bell had told you that, actually, he had, right?

A I understand that he's done it in the past. I don't think that that's going to be a regular part of their business going forward, was my conclusion with the totality of the information that I had.

Q But you agree that one thing you do as a valuator is you look at the past to help predict what the company will do in the future, correct?

A Yup.

Q So if a company has scaled their business such that they frequently assemble teams, that would be a good indicator they're able to do that in the future, correct?

A Yes. Not to that -- they just haven't shown the ability to secure a huge job like that in the past. Or you know, except for that one time. And so I mean, do I understand it could be possible? I suppose, but I mean, you know, the -- the feeling that I got was this was a, you know, really not -- would not want to do this again due to the toll that it took on the company and on Mr. Bell.

Q I guess what's wrong is I'm not asking that about the feeling you got, but more of an opinion. In doing your valuation, you weren't aware that Mr. Bell was currently assembling a team of five people which include offshore employees for current project, were you?

A No. I -- my understanding is he employs people -- you know, contractors as needed.

Q In determining the fair market value, you applied a five percent discount for lack of marketability or lack of control, correct?

A Marketability.

Q You agree that Mr. Bell holds the controlling interest of the company?

A I do.

Q He is the hundred percent owner of ToolStudios?

A Yes.

Q He's the only owner of ToolStudios?

A Correct.

Q You cited the case Thornhill in your February 28th, 2023 report, which is Exhibit GG. You cited Thornhill for the proposition that a court -- it's not abuse of discretion to apply a discount in fair market principles, correct?

A That's right.

Q In Thornhill, the husband owned shares in a closely held oil company?

A Um-hum.

Q Is that yes?

A Yes.

Q The husband owned about 70 percent of the shares?

A Um-hum.

Q Correct?

A I believe so.

Q The husband was not the hundred percent equity owner like Mr. Bell, correct?

A That's right.

Q You provided the investment value in addition to the fair market value as part of your valuations, correct?

A Correct.

Q The investment value does not have a discount?

A Correct.

Q You do not opine, and you cannot opine on which standard valuation is more appropriate, right?

A I typically do not.

Q When you say typically you do not, what you're meaning is a joint expert -- you typically do not render opinion about which is more appropriate, to use the fair market value or the investment value?

A That's correct.

Q You used different methodology for the business and income valuations, correct?

A Do you mean year -- looking at the years?

Q Yes.

A Because methodology is sort of a different thing. Yes, I only looked at two years during -- for the income, rather than five years for the business.

Q For example, for the business valuation, you used a historical period of five years, and you excluded 2020?

A Correct.

Q For the parties' income, you looked at 2021 and 2022?

A That's right.

Q You testified about Mr. Freedberg's method of weighting 2020 as half. And you said and agreed that if you were to have included 2020, you would have used a similar process, right?

A No. Well, I didn't. So not quite. I said he weighted it half relative to the other years, presumably because it looks like an outlier.

Q What you meant by that is if you had included 2020, you believe it is appropriate to give it different weight,

correct?

A If I would have -- well, I gave it a weight of zero, so I'll let that speak for itself.

Q But if you had included 2020, you agree that it is appropriate for Mr. Freedberg to give it the weight that he did, correct? As an outlier?

A No, I don't agree with his weighting on 2020. I weighted it zero. He weighted it at .5.

Q In business valuations, you said that it is actually not typical to exclude one year, correct?

A I said I typically do not

Q Right. So for you, in your own valuations, you typically do not throw out an entire year?

A Not typically.

Q And it's not unusual to normalize earnings based on a weighted average methodology like Mr. Freedberg did, right?

A That's correct.

Q Developing a weighted average is a common technique that you, as business valuators, use to normalize earnings, right?

A That's right.

Q What that means is, when you normalize earnings -- is you're adjusting profits to remove the impact of unusual revenues or outliers, correct?

A Yes. Well, there's more to it, but yes.

Q There are many factors that go into valuing a business, correct? For example, the money in the bank alone does not determine how much a business is worth?
A That's correct.
Q How much money is in the bank is just one of many factors that you use in valuing a business?
A That's correct.
Q An ongoing business is not static as to excess earnings?
A I don't quite understand the question.
Q An ongoing business is not static, correct?
A Correct.
Q As part of your evaluation, you reviewed the revenues of ToolStudios, right?
A Yes.
Q In your review, you found that there was variability from year to year?
A Yes.
Q You found that the net revenues, in your own words, fluctuated significantly during years reviewed?
A Correct.
Q The variability of the net revenue impacts the income to owner, for example, Mr. Bell?
A Usually. It did in this case.
Q You also found fluctuation in Mr. Bell's own income,

correct?

A Yes.

Q You determined Mr. Bell's income, for example, in 2021, to be $93,620?

A Yes.

Q You determined Mr. Bell's income in 2022 to be $115,620?

A That's correct.

Q In calculating Mr. Bell's income, you followed statutory guidance?

A Yes.

Q You added the reported income from ToolStudios, correct?

A Adjusted.

Q You adjusted back tax basis depreciation?

A Yes.

Q You added personal expenses?

A Correct.

Q You followed the statutory definition of income, as set forth in 14-10-114?

A Yes.

Q That requires you -- the statute requires you to add personal expenses and all the other things that we discussed, correct?

A Yes.

MS. MILFELD: Okay. Nothing further. Thank you.

THE COURT: Any follow up, cross-examination?

MS. GOFF: I have no cross-examination.

THE COURT: All right. So Mr. Harkness is going to step down at this point, but he is not yet excused.

Do I understand that correctly? This goes back to, I think, the issue of whether Ms. Goff can necessarily recall him.

MS. MILFELD: Well, Your Honor, I think that Ms. -- we provided some leeway that Ms. Goff was able to ask Mr. Harkness his opinion about what Ms. -- Mr. Freedberg wrote in his report. So I think, at this time, based on the expanded scope of her cross, that it would be inappropriate for Mr. Harkness to be recalled.

THE COURT: So Mr. Harkness, I don't think I'm going to direct you to stay. There's obviously an issue surrounding the question of whether you will or will not be -- to be recalled, and it's going to depend on some things that I don't think I can forecast right now. So I'm not going to direct that you stay.

I understand that Ms. Goff would like you to do so, but you are released from your obligations in so far as the Court's orders.

MR. HARKNESS: Okay. Thank you, Your Honor.

THE COURT: Thank you.

And at this point, is it right that the parties agree I will hear from Mr. Freedberg?

MS. GLASSMAN: Yes. We've agreed that he will be called out of order.

THE COURT: Okay. And he is to be direct examined?

MS. GLASSMAN: Yes, Your Honor.

THE COURT: With no report serving as the necessary basis for anything up to now?

MS. GLASSMAN: That is correct.

THE COURT: I understand.

MS. GLASSMAN: Just a regular --

THE COURT: Witness.

Good morning.

MR. FREEDBERG: Good morning.

JAY FREEDBERG, CO-PETITIONER'S WITNESS, SWORN

THE COURT: Thank you.

DIRECT EXAMINATION

BY MS. GLASSMAN:

Q Mr. Freedberg, I will be referring to the black book, which are the lettered exhibits. And we're going to do some flipping around, so --

A Okay.

Q -- put your seatbelt on. For the record, please state your name.

A Jay Freedberg.

Q And Mr. Freedberg, what is your occupation?
A I am a consultant and certified public accountant.
Q And as part of your work as a public accountant and consultant, do you do business valuations?
A Yes, I do.
Q And for how long have you been engaged as an accountant, consultant, and business evaluator?
A Since 2004.
Q Is the focus of your consulting practice business valuation and forensic accounting for Colorado divorce cases?
A Yes.
Q And if you turn to Exhibit II? Is this a copy of your CV and your C.R.C.P. Rule 26 disclosures?
A Yes.
Q And does it set forth your education and your training, your experience, and the multiple jurisdictions in which you have testified and offered opinions as an expert?
A It does.

MS. GLASSMAN: We have stipulated, Your Honor, in the JTMC, that Mr. Freedberg is qualified as an expert to render opinions. And I will be asking him to render opinions regarding the value of Mr. Bell's 100 percent ownership interest in ToolStudios, LLC, and Mr. Bell's income and Ms. Bell's income in accordance with the Colorado Revised Statutes Title 14 definition of income.

BY MS. GLASSMAN:

Q Mr. Freedberg, after the issuance of Mr. Harkness's ToolStudios valuation report, valuating the business as of February 28th, 2023 and April 30th, 2023, and his income analysis of both parties, dated March 28th of 2023, did I ask you to review his reports?

A Yes, you did.

Q And do you agree with Mr. Harkness's valuation of Mr. Bell's 100 percent ownership interest of ToolStudios as of February 28th, 2023, or April 30th, 2023?

A No, I do not.

Q Do you agree with Mr. Harkness's analysis of Mr. Bell's income?

A No, I do not.

Q And do you agree with Mr. Harkness's analysis of Ms. Bell's income?

A No, I do not.

Q In addition to Mr. Harkness's report, what documentation did you review to formulate the opinions that you will testify to today?

A I was provided with income tax returns for ToolStudios, as well as Mr. Bell and Ms. Bell's personal income tax returns from 2018 through 2022. And then I was also provided with a copy of Mr. Harkness' file that they -- including his notes of -- regarding the valuation.

Q Did you interview either one of the parties?

A I did. I interviewed Ms. Bell and had a bit of email correspondence asking questions and getting confirmations.

Q And did you review portions of Mr. Bell's deposition testimony -- the transcript of his deposition testimony -- the deposition which was taken on July 6th, 2023?

A Yes, I did.

Q Did you issue a rebuttal report dated July 17th, 2023, regarding the value of Mr. Bell's 100 percent ownership interest of ToolStudios, which is in the black exhibit book as Exhibit JJ?

A Yes, I did.

Q And did you issue a rebuttal report dated July 17th, 2023, regarding Mr. and Mrs. Bell's incomes, which is in the exhibit book as Exhibit OO?

A Yes, I did.

Q And Mr. Freedberg, can you give an estimate of what your fees are for the totality of the work you've done in this case? The issuance of the two rebuttal reports, based on the review of documentation you've just described, and the preparation and for your appearance and appearance today.

A It -- approximately $9,000.

Q Regarding the valuation of ToolStudios, are you and Mr. Harkness' findings and schedules substantially similar with respect to the company's historic balance sheets?

A Yes.

Q So here's where we're going to start jumping around. If you look at Exhibit JJ and you turn to page 10. And the pages are numbered at the bottom next to the exhibit stamp.

A I'm there.

Q This is your Schedule 1, is it not?

A It is.

Q And it's captioned historic balance sheet?

A Correct.

Q And then if you flip over to Exhibit GG, this is Mr. Harkness' valuation report. And you go to page 23, again, looking at the pages that are stamped with the exhibit stamp. That's Mr. Harkness' Schedule 1, also captioned historic balance sheet. Are they the same schedules?

A They are, essentially, the same, yes.

Q And are your findings substantially similar with respect to the company's historic income statements?

A So our income statement being?

Q So I'm going to take you to -- go back to JJ. This is your report and go to page 11.

A I'm there.

Q And that's captioned -- this is your schedule for five years, historic income statements. And then if you go to GG. That's Mr. Harkness' report and you go to page 24, that's his schedule captioned historic income statements. And the question is, are they substantially similar?

A Yes, they are.

Q And then are your findings substantially similar with respect to the company's adjusted balance sheet? And I'll have you turn to Exhibit JJ. That's your report, page 13. This is your schedule for -- captioned adjusted balance sheet and compare that to Exhibit GG, Mr. Harkness' report and then go to page 25, his schedule 3, also captioned adjusted balance sheet.

A They are substantially similar.

Q So with respect to the company's income statements, adjustments, and normalized earnings, are your schedules and Mr. Harkness' schedules substantially similar? And we'll do the same thing. Go to Exhibit JJ. That's your report, page 12. And that's your Schedule 3 captioned income statement adjustments and normalized earnings. And compare that to Mr. Harness' report, Exhibit GG, page 26. That's his Schedule 4 captioned income statement adjustments. Substantially similar?

A Yes, they are.

Q So since you and Mr. Harkness reached different conclusions of value, what is the difference between the methodologies and assumptions?

A The -- the difference was the weighting of the results of the year 2020. Results of operation for the year 2020.

Q And Mr. Harkness just testified. You sat through his testimony. Is it correct that Mr. Harkness applied a zero weight and just completely excluded the company's results of operations for the year ending December 31st, 2020, in his calculation of weighted average adjusted net income on his Schedule 5?

A Yes. That is correct.

Q And turn to your report, Exhibit GG, page 27. Oops, excuse me. This is Mr. Harkness' report. On the top line -- so we're at GG, page 27 -- is that what Mr. Harkness did in his weighting factors? That the schedule of what he's testified to and what you've just testified to?

A Yes.

Q And that reflects that year 2020 has a zero for its weighting factor?

A That is correct.

Q And does it reflect that in the years 2018, 2019, '21, and '22, they all got the same weight by Mr. Harness, but 2020 got a zero?

A That is correct, yes.

Q And that's what's reflected on Exhibit GG, page 27?

A Yes.

Q So in giving the year 2020 zero, in essence, did Mr. Harkness' valuation of February 28 and April 30th, which was his schedule, completely ignore the company's performance for year 2020?

A Yes. By giving it a zero weight, it's as if it never occurred.

Q So what is your understanding as to what happened with this company in 2020?

A It's my understanding that ToolStudios received a significant amount of income from one client, being Trulieve.

Q And based on Mr. Harkness' report, what is your understanding as to why he completely ignored the company's performance in 2020?

A In Mr. Harkness' report, he stated that he did not believe that the -- the company would be able to secure a similarly large client in the future, nor did it have the processes in place to handle such a large client in the future.

Q So do you agree with that approach of just like looking at the history of a company, seeing what it actually did, and then looking forward and saying oh, that could just never happen again?

A No, I do not.

Q And why don't you agree with that approach?

A Well, 2020 obviously, it happened and it's reasonable that -- it's a valid data point to -- for a evaluator to consider.

Q And in your opinion, would it be inappropriate to just eliminate one out of five years, based upon this idea that it could never, ever happen again?

A No.

Q Are you able to predict the future?

A I am not.

Q And do you agree with what Ms. Milfeld asked Mr. Harkness that business valuation -- I mean, the heartbeat of this valuation, as you look at the history, to predict the future?

A Yes. That is correct.

Q Within the context of this valuation for marital dissolution purposes, do you always look back to establish value?

A Yes.

Q And is it your testimony that, since you can't predict the future, you have to rely on the past?

A Yes. That's all that we have.

Q So in doing business valuations, is it, in your experience, more common to exclude a year where there's a spike in revenues or to give it a lower weight?

A My approach is to give it a lower weight.

Q And is that what you've always done through the history of your experience?

A No. In -- in the old days, what we used to do was throw out the highest and the lowest and then --

Q And how come you don't just throw out the highest and the lowest currently?

A Primarily, from technology, we're able to calculate averages much easier now with the use of spreadsheets, as opposed to putting in a bunch of numbers into a calculator.

Q So did Mr. Harkness kick out the top and the bottom? I mean, did he get that subset in the middle by excluding the high and excluding the low?

A No.

Q So am I correct that he only excluded the top?

A He excluded 2020 which was the largest income.

Q Year of the five?

A Yeah.

Q In Mr. Harkness' report, he stated that 2020 was an outlyer. In your opinion, when he kicked it out, when he ignored it, did he treat it as an outlyer?

A No. He treated it as if did not exist.

Q Please turn to Exhibit GG. This is Mr. Harkness' report and please go to page 24. Is this Mr. Harkness' Schedule 2 that is titled historic income statements?

A Yes.

Q And what does Schedule 2 reflect?

A In my opinion, that the -- the company is capable of scaling its operations to meet the needs of all of its clients, both large and small.

Q And is that apparent from the line midway through under expenses where it's consultants, where you see that the company, in fact, does have a business expense for outsourced labor?

A Yes.

Q Is this conclusion supported by Mr. Harkness' conclusion that the company could never have the ability to scale up, as it's demonstrated in the past? Is that conclusion supported by Mr. Bell's own statement when you reviewed his deposition testimony?

A Yes. Mr. Bell indicated in his deposition testimony that he assembled a team of individuals to help him provide services to a current client, including the use of offshore personnel to provide those services.

Q Did Mr. Bell further testify that in 2023 the same client, who had referred him this Trulieve client, also referred him Telerx, which is substantially larger than his regular client base?

A That is consistent with Mr. Bell's testimony.

Q So when a client that -- when a historic client refers you one, two more new clients, is that goodwill at work? I mean, is that that going concern piece of a business' value?

A Yeah. It's certainly illustrative of, you know, your name in the -- the community in which you are engaged.

Q And so with six to seven -- did Mr. Bell testify that he had six or seven big clients over the course of 21 years?

A Yes, he did.

Q And on average, is that one bigger client every three years?

A Approximately, yes.

Q And has that been true for the last three years?

A Yes. Considering Trulieve in 2020 and Telerx in 2023.

Q Now, did Mr. Bell testify in his deposition that Telerx paid him a $50,000 retainer?

A Yes, he did.

Q And based upon the deposition testimony that you reviewed, how did that $50,000 -- how did Mr. Bell report that compared to a typical client?

A That it was substantially larger.

Q And did Mr. Bell testify in his deposition that he -- that ToolStudios, in fact, has scaled up to accommodate the needs of Telerx's work?

Q Yes. Again, that he's been able to assemble a team of individuals to provide services to Telerx.

Q Since approximately every three years ToolStudios has a large client, what is your opinion about how 2020 should be treated?

A It's my opinion that 2020 should be included in the calculation of a weighted average.

Q And for -- I'm sorry.

A It's just that that year shouldn't be given as much weight as the other years, recognizing that it is an outlyer in the data that's presented.

Q And so for the reasons you just stated, did you conclude that it was not appropriate to just ignore 2020 but to just give it the appropriate weight as a database point, so that it is part of that historic lookback of the business for valuation purposes?

A It's my opinion that it's appropriate to include 2020 in the development of a normalized income.

Q And how did you weigh 2020 compared to 2018, 2019, '21, and '22?

A It received approximately one-ninth of the weight in our methodology.

Q So if you turn to Exhibit JJ. This is your valuation report. And if you go to page 14.

A I'm there.

Q And this is your Schedule 5. Does this reflect the different weighting factors on the income valuation approach as you've just described?

MS. GLASSMAN: And I'll just point everyone's attention to the second numbered row.

A Yes, it does.

BY MS. GLASSMAN:

Q And what valuation -- so it looks like from that second numbered row, every other year got two but 2020 giving it appropriate weight, as you just described, for the reasons you just described, got a one?

A Yes, that's correct.

Q So in the big scheme, it's contribution to your findings as one-ninth?

A That is correct, yes.

Q What valuation approaches and methods did you consider when you were asked to value the company?

A We considered the -- the same methodologies that were included in Mr. Harkness' report.

Q And he said that because you included 2020 the methodologies started veering a bit. Can you explain a little bit more about that?

A Certainly. So I'll start with our methods. So we use the capitalization of earnings and the capitalization of excess earnings. Both of those -- well, one of those amounts returned an amount that was less than the net tangible assets of the business, as adjusted, and one was greater. You know, we took an average of those two to arrive at our opinion about it.

Q So if you turn to page 15 of your report, are these your valuation schedules?

A Yes.

Q And this is based on everything we've looked at. All the other schedules, which are substantially similar to Mr.

Harkness' schedules, with the difference being the treatment of 2020, correct?

A That is correct, yes.

Q And based upon that, did you conclude that the investment value of the business was $325,000, compared to Mr. Harkness' $276,000 as of February 28th, 2023?

A Yes, that is correct.

Q Now, there's been some suggestion by Mr. Bell that the books of ToolStudios are a mess. Do you agree with that conclusion?

A I mean, mess is sort of a subjective term. Certainly not one that I would use as an accountant.

Q Were the books comparable to -- or the state of the books comparable to books you regular review for business valuation purposes?

A Yes.

Q No better, no worse?

A No better, no worse.

Q And in your experience, do the books of companies require adjustments for business valuation purposes?

A Yes.

Q So when you are tasked with valuing a business, is it very typical that you're going to make adjustments to bring those books into accordance with what you need in order to value the company?

A Correct. I mean, even gap-base books, we're making adjustments for valuation purposes.

Q And with those adjustments, you were able to proceed in valuing ToolStudios, just as Mr. Harkness testified he was able to do?

A Yes.

Q Mr. Harkness stated in his report he had no restrictions or limitations in the scope of his work or the data available to him for analysis. Do you agree with that, that you too did not have any restrictions or limitations, based on the data you looked at?

A That is correct.

Q So of that $325,000 of value as of February 28th, compared to Mr. Harkness' valuation of $276, how much goodwill, that going concern value, did you ascribe to the company?

A So on Exhibit JJ, page 14, down at the bottom under the excess screenings method, we calculated goodwill in the amount of $137,455.

Q And what we're talking about there, that intangible value, that's the client referrals. That's one part of intangible value, right?

A Yeah. It -- it's representative of the 21 years of existence of ToolStudios.

Q Now, based upon your valuation, because Mr. Harkness then went ahead and gave us a schedule for April 30th, 2023, did you also value ToolStudios as of that same date, April 30th, 2023?

A Yes.

Q And what was your conclusion of value as of that date?

A $305,000.

Q And that would be compared with Mr. Harkness' valuation of $218,000?

A Yes.

Q And of that $305,000, how much did you ascribe to goodwill?

A So in Exhibit JJ, page 17, we calculated the $156,242 applicable to goodwill.

Q Now, Mr. Harkness testified $15,000 for the going concern component of his valuation. Do you know how he arrived at that $15,000?

A I do not.

Q Do any of his schedules support how he arrived at $15,000?

A There was no narrative description, only the amount in his calculation.

Q Did the money in the bank, which is part of the tangible assets of the company, account for the decrease in value between February 28th, 2023, of $325,000 to April 30th, 2023, of $305,000?

A Not in and of itself.

Q So can you expound upon that?

A Certainly. So both Mr. Harkness and I identified, as of February 28th, 2023, tangible net assets of the business of $267,555. As of April 30th, 2023, we determined the tangible assets totaling $269,002.

Q So the tangible assets, which the money in the bank is a part of, actually went up between February 28th, 2023 and April 30th, 2023; am I getting that right?

A That is correct, yes.

Q So what accounts for the fact that the valuation of the business came down?

A It -- it was primarily the recognition of client retainers that were recorded as liabilities.

Q So does that mean that, if on that very day that you value a company, if you have retainer money in your business account, haven't yet worked it off, that's a liability?

A Yes.

Q And did Mr. Harness, when his valuation came down from $276 to $218 on those two dates, was it because of this $50,000 liability?

A Primarily, yes.

Q Because the money in the bank went up?

A I mean, the money in the bank wasn't substantially different. And as we've seen, the -- the tangible assets were actually greater at April 30th than at February 28th. But the -- the net tangible, once you take into consider -- into consideration these retainers and the liability associated with them, that was the driver of that change.

Q So on those -- on that particular day, February 28th, that money had not yet been earned and booked as a liability?

A Correct.

Q Now, assume that the ToolStudios' bank account balances are lower today than they were at date of valuation. Does that factor alone change the value of the business?

A No.

Q What are the other factors that contribute to the value of a business?

A Well, you would look at the assets that it controls, the liabilities that it owes, so you'd want to know accounts receivable. You would want to know work in process. You would want to know current liabilities for employment taxes, any personal property taxes that the business may owe as of that date. It --

Q Would you be considering your accounts receivables, your work in progress, all those factors, in addition to your tangible assets?

A Correct.

Q So are you able to formulate a conclusion of value based on the money -- the balance of the money in the bank alone?

A No.

Q And if one suggested that that -- or there was some sort of one-to-one ratio without taking into account all these other factors -- one-to-one ratio of how much money there was on a particular date, how much money there is on another particular date -- would that be a legitimate approach to business valuation?

A No.

Q Now, Mr. Harkness, as the joint expert, gave us two numbers for each point in time for the value of the business, the fair market value which was discounted five percent, and an investment value which was not discounted. Did you apply a discount to your conclusion of value?

A Well, it's my opinion that it would be inappropriate to apply a discount to Mr. Bell's subject ownership.

Q And why is that?

A Because he's the 100 percent owner. He controls the cashflows of the business and the assets of the business. There's no reason to -- to discount those.

Q And certainly, in the course of your experience, you do find times when you conclude it is appropriate to apply a discount?

A Yes.

Q But not in this case?

A Not in this case.

Q If you turn to Exhibit JJ, page 18, is this your Schedule 9? Is this the synthesis of your calculation of value as of April 30th, 2018, which supports $305,000?

A Yes. That is correct.

Q Mr. Freedberg, do you agree that all business valuations are a snapshot of a point in time?

A Yes.

Q And to your knowledge, has a business valuation been done for ToolStudios as of today, August 23rd?

A Not that I have seen.

Q In a divorce case, is it your experience -- in your experience, is it typical that business valuations lag behind the actual court date?

A Yes. I mean, that they're -- oftentimes, we're relying on a December 31st valuation.

Q And so in your opinion, is the valuation of April 30th still valid today?

A Yeah. It's the -- the best information that we have as of today.

Q And would you expect that it would -- the April 30th, which isn't that long ago in business valuation world, would approximate the value of the company today?

A Without substantial changes to the business, yes.

Q And if the funds of a business bank account are used for nonbusiness-related expenses, does that impact the profitability of a business?

A No.

Q Does it, in and of itself, impact the value of a business?

A No.

Q So in summary, is it your position that the value of ToolStudios, as of February 28th, 2023, was $325,000 and as of April 30th was $305,000?

A That is correct.

Q And since April 30th is the most current valuation we have, is that your opinion today of the value of the company?

A It's my opinion as of April 30th.

Q So if you turn to Exhibit OO --

THE COURT: Ms. Glassman, whenever it's logical, can you look for our morning breaktime?

MS. GLASSMAN: This would be an excellent time.

THE COURT: Perfect. Let's take a little more than ten which would put us back at 10:45 in the courtroom. Thank you.

(Recess at 10:32 a.m., recommencing at 10:46 a.m.)

THE COURT: We back on the record at this time in the Bell matter. And Mr. Freedberg, you're still under the oath I administered earlier.

THE WITNESS: Yes, Your Honor.

THE COURT: If you could restart whenever you're ready, Ms. Glassman.

MS. GLASSMAN: Thank you.

RESUMED DIRECT EXAMINATION

BY MS. GLASSMAN:

Q Mr. Freedberg, please turn to Exhibit OO. Is this your income analysis rebuttal report dated July 17th, 2023?

A Yes, it is.

Q And does your business valuation and Mr. Harkness' business valuation -- so your other reports, JJ and GG -- do they include the incomes of Mr. Bell embedded in the business valuation?

A Somewhat. It depends on how you approach your schedules. With the way Mr. Harkness initially approached his, I followed his lead on this one, being a rebuttal. It's not exactly clear from the business valuation reports, so it's sort of necessary to do these other calculations for the purposes of calculating income.

Q But typically, would a business valuation have the income of the owner embedded in its data?

A Yes. By its very nature.

Q Are the parties' incomes fixed or variable year-to-year?

A They've been variable year-to-year.

Q And is that reflected in both your report and Mr.

Harkness' report?

A Yes.

Q And did Mr. Harkness use that four-year lookback period -- I know he says it's five years but he excluded 2020 -- so did he use a four-year lookback period for his income valuation?

A No, he did not.

Q Did he only, ultimately, use 2022?

A Yes, that is correct.

Q Do you agree with that approach?

A No, I do not.

Q In your opinion, is Mr. Harkness using one year for Mr. Bell's income determination inconsistent with his business valuation?

A It is inconsistent.

Q And why is that?

A Because he used one year in his income valuation and used four years average in his business valuation.

Q And why do you think a four- -- or if you include 2020 -- a five-year lookback period to determine Mr. Bell's income is appropriate?

A The purpose of using a longer lookback period, when the parties' incomes are variable, is to capture that variability for the purposes of -- of calculating both the -- the business valuation and income.

Q And if you turn to page 5 of Exhibit OO.

A Okay.

Q Using Mr. Harkness' four-year lookback period -- I know you used five but in essence, his was four -- what is your opinion of Mr. Bell's average income? And I believe you state that on the last line of the report.

A Yeah.

Q On page 5.

A Yeah. The last line is the monthly amount which is $12,148 which is --

Q And that would be excluding 2020?

A That does exclude 2020, yes.

Q And in your rebuttal business valuation, you use a five-year lookback period because you gave 2020 less weight but you included it. Did you formulate an opinion of Mr. Bell's income using a five-year average?

A Yes. A weighted average using the same methodology that we used in the business valuation, we determined a monthly income of $16,433.

Q And so when you say we used the same approach, are you saying that 2020 was one-ninth of the calculation of his income when you looked over a five-year period?

A Yes, that's correct.

Q Please turn to page 6, the very next page of Exhibit OO. Is this the same exercise -- the four-year and the five-year period for Ms. Bell?

A Yes, it is.

Q And for Ms. Bell on the five-year lookback, do you weight her -- did you weigh 2020 differently?

A I used a straight average for the calculation of Ms. Bell's income.

Q And why is that?

A There wasn't as much variability as there was with Mr. Bell's income.

Q And so for the four-year lookback, her monthly income would be $1,845; is that correct?

A That is correct.

Q And for the five-year straight average $1,776 a month?

A Yes. That is correct.

Q And does her income, did it include, not just her work for ToolStudios, but her contract work for Rebecca Folsom and for the Left Hand Courier newspaper?

A It did, yes.

Q Assume that Ms. Bell's been offered a job at $50,000 a year. Does that salary exceed what she had been earning on your findings at ToolStudios, with Rebecca Pepin and the Left Hand Valley Couriers?

A Yes, it does.

Q So in summary, Mr. Bell's average monthly income for the four-year lookback is $12,148 a month; is that right?

A Correct.

Q And the five-year lookback weighted with that one-ninth contribution for 2020 average income is $16,433 a month?

A Yes, it is.

MS. GOFF: Thank you.

THE COURT: Cross-examination, Ms. Goff.

CROSS-EXAMINATION

BY MS. GOFF:

Q You testified that you talked to Aly prior to issuing your rebuttal report?

A That is correct, yes.

Q But you never talked to Mr. Bell did you?

A That is correct.

Q And so while he's the sole proprietorship and owner of this business, which we've heard frequently this morning, you never -- you decided not to talk to the sole proprietor and owner of the business, but rather talk to Ms. Bell?

A So generally, when we're engaged as a solo expert, we have dialogue and communication with our client but not with the opposing client. When we're a joint, it's - it's different.

Q They, in 2020, Tele -- Tele -- or the client that they had, Telerx, was --

A Trulieve.

Q Or Trulieve, rather. Sorry.

A That's Okay.

Q Trulieve brought in $1.4 million, correct?

A I believe that that was the total. I don't know if that was entirely attributable to -- to Trulieve or not. But I know that Trulieve did provide the majority of the revenues is my understanding.

Q And isn't it true that that's a very large client?

A That -- yeah. That is a very large client, yes.

Q And ToolStudios has never had another client that large; isn't that correct?

A That I do not know for sure. All I -- the basis for -- for my opinions were based on Mr. Bell's deposition testimony, which indicated that he had had six or seven large clients over his 21 years.

Q But you don't know whether those were $1.4 million clients or not do you?

A No. And we considered that in the development of our weighted average by applying lesser weight to 2020 than we did to the other years that were under analysis.

Q But you didn't give it a significant discount?

A I -- in my opinion, a one-ninth weighting is a significant discount.

Q Okay. Would you agree that there's a difference between a $1.4 million client, once in a lifetime, and a

$200,000 client?

A I guess, so --

Q Would agree there's a difference between those two clients?

A There is a -- a dollar difference between those two.

Q So if you have a $1.4 million client, a $200,000 client really isn't a large client, right?

A Well, you would need seven of them to -- to make up the difference under that analysis.

Q Okay. Do you know -- you talked about Telerx. This is the client that Mr. Bell landed in 2023. Do you know how large of a client that is?

A I believe, again, based on his deposition testimony, he anticipated $180,000 of revenues through August.

Q Would you agree that there's a major difference between $1.4 million and $180,000?

A There is a -- a dollar difference, yes.

MS. GOFF: I have nothing further.

THE COURT: Any redirect?

MS. GLASSMAN: Just one.

REDIRECT EXAMINATION

BY MS. GLASSMAN:

Q Mr. Freedberg, there's no ability, based on the data you've received, that the gross revenues in 2020 of $1.4 million represents one client. It would seem to be the totality of the revenues the business earned that year?

A That is the total of the revenues. I do not know if it was solely attributable to one client.

MS. GLASSMAN: Okay. Nothing further.

THE COURT: May Mr. Freedberg be excused at this time? That seems to be the question.

MS. GLASSMAN: Yes.

THE COURT: Ms. Goff, do you agree?

MS. GOFF: I agree.

THE COURT: Thank you, Mr. Freedberg.

THE WITNESS: Thank you.

THE COURT: You are excused at this time.

And so now, we are going back to Petitioner's next witness; is that right?

MS. GOFF: Right.

MS. GLASSMAN: Yes.

THE COURT: All right. You may call your next witness.

MS. GOFF: It will be Charlie Bell.

THE COURT: And set down what you have, if you'd like, but remain standing so I can swear you in.

THE PETITIONER: Sure.

CHARLES BELL, PETITIONER, SWORN

THE COURT: And if you could just go ahead and close the binder there and put it back up to a place where it's accessible but not to be looking at it, unless and until we get to a point where you say that you need something in it. Thanks.

Go ahead, Ms. Goff.

DIRECT EXAMINATION

BY MS. GOFF:

Q State your name for the Court.
A Charles Robert (phonetic) Bell.
Q How many children do you have?
A Three. Three.
Q And where do you work?
A ToolStudios.
Q Explain to the Court what ToolStudios does.
A We're a brand and web development company. And we do websites and we do logos and we do email stuff.
Q Explain how you -- how long have you been running this business?
A We've been running it 21 -- yeah. We -- 2001 so 22 years, I guess.
Q And who's been your helper in the business?
A It's been Aly and I, primarily.
Q Have you had other full-time employees through the years?
A Yeah, off and on. Yep.
Q Do you have any full-time employees now?

A No. Just Aly for part-time, I guess.

THE COURT: So Mr. Bell --

THE WITNESS: I'm sorry.

THE COURT: I'm going to have you talk a little closer to the --

THE WITNESS: Okay. I'm trying --

THE COURT: -- microphone and keep your voice up as much as you can.

THE WITNESS: Okay.

THE COURT: We have a recording system that's running and when I can't hear you, it can't either.

BY MS. GOFF:

Q So explain how you operated ToolStudios for 21 years.

A You know, we started out just, you know, running it like employees and then, you know, a typical business. Everybody had different salaries and -- and we just ran it that way. You know, real traditionally.

Q Did you use -- how did you share the work?

A Ask the question again, please.

Q How -- when you operated the business -- when you started out the business --

A Uh-huh.

Q -- how did you share the work? How did you and Ms. Bell share the work?

A Oh. So Aly was, you know, kind of the bookkeeper but then also account support person. She would do print buying, she would help with interviews, she would, you know, talk to clients. She would go on location. She would do, you know, pretty much everything, other than, you know, sales and creative. But she did -- she had -- yeah.

Q How old are you?

A 62. 62.

Q Okay. And do you have any health issues?

A So recently I -- I'm due for MRIs in my back and my neck to try to rule out MS. And I'm also recently diagnosed with ADHD and that makes this very hard.

Q Where are your offices for ToolStudios?

A They're in Niwot. Downtown Niwot.

Q And how much rent do you pay?

A $3,000 -- I think, $3,200.

Q And how long is your lease on that building?

A We have, I think, two and a half years left. Three years -- maybe three years.

Q Do you have any of the space in that space that you have rented subleased?

A Yeah. I got -- I have one office and I have two subleasers right now to -- to offset the, you know, expense.

Q When you and Ms. Bell worked together in ToolStudios, and you've done that for the 21 years, was she also the bookkeeper?

A Yeah. Yes.

Q What are your concerns now that Ms. Bell will no longer be working for the company?

A You know, we -- we had this clear division of labor, you know, and our company was intertwined, both personally and professionally. And it's just how it worked and Aly would do everything and I would just sell. And mow the lawn on the weekend and try to take small projects on but she handled the books, the finances, the kids. She handled everything. So now, I'm slowly trying to offset that somehow and I've been trying different things. And then the ADHD, it -- it's -- I'm just creative. That's what I do; that's what I've always done. And you know, for the longest time it was this Yin and Yang. That's just what it was.

Q During the years that you worked in the company together, what would happen when you had challenging financial times?

A We would stop paying ourselves. Cut back on everything and you know, I think like every Mom-and-Pop shop.

Q Currently, are you getting a salary?

A Yes.

Q Now, you've testified that you don't have any full-time employees. Do you have anybody working for you at the moment under a contract basis?

A Well, I have contractors. None of them are -- are physically contracted. They're just freelancers that I hire. You know, that I work with.

Q You heard Mr. Freedberg talk to you about they're a line item as consultants?

A Yeah.

Q And in 2020 you had quite a few consultants, correct?

A Consultants? I had contractors.

Q Or --

A Yeah, yeah. Contractors in what year?

Q In 2020.

A Yeah. In 2020 I had a lot of contractors.

Q Okay. How many do you have now?

A It fluctuates but right now I have -- there's two -- wait, three -- the full-time contractors, I have two. And part-time contractors, I have three.

Q And those part-time contractors, how many hours a week do they work?

A One works 20 and the other one, just lately, it works three or four.

Q Okay. Explain to the Court what happened in 2020.

A Do you mind? Can I get a piece of paper that I put some notes on over on --

Q Yeah.

A -- right there. On the desk.

THE COURT: So there are specific rules --

THE WITNESS: Okay.

THE COURT: -- about when you can use paperwork to refresh your testimony. You can bring it to him if you like.

But Mr. Bell, the rule is, basically, Ms. Goff has to ask you a question and you need to indicate that you can't remember the answer without looking at something. And then, if she goes through that process, I can let you --

THE WITNESS: Okay.

THE COURT: -- look at it for a particular question. So --

THE WITNESS: Yeah.

THE COURT: You can bring the paper but why don't you ask a narrower question because I don't want to get a narrative off of paper.

MS. GOFF: Okay. So well, I need to ask him first, explain to you what happened in 2020.

THE COURT: Yep.

BY MS. GOFF:

Q So you can do that without a piece of paper, correct?

A Okay. So in 2020 we got a big project from a company called Trulieve that's in the cannabis space. And that was -- ended up being 69.3 percent of our business that year. And it generated, you know, the income that we have and that -- that they've stated.

Q Did Trulieve generate the $1.4 million?

A Yes.

Q And then the other clients were the rest; is that what you're testifying to?

A Yes. Trulieve, yeah. It was 69.8 percent of all revenues.

Q When did Trulieve retain you?

A In 2018.

Q And why the spike in 2020; what happened?

A Okay. Trulieve is a cannabis -- a very large cannabis company. And in 2018 through a referral from another cannabis company I had worked with, I got contacted by one of the big investors of the company. And they brought me in to build their first website -- their first commerce website for Florida -- it was Florida. And then in -- then 2000 -- so we built that and it was $175 so you know, it was a great -- it was, you know, one of the five to six projects -- large projects.

And then in 2019 when the company had just gone public and they had -- obviously, they had really aggressive expansion plans. And then the pandemic started coming and it was real big thing about how you couldn't go into stores anymore. And they got that exemption that would allow, you know, the drive-up pickups. And so we were 2018 and a little bit the beginning of 2019, you know, their commerce system would do, like, $30,000 -- I mean $30 -- yeah, $30,000 a month.

And then this is when I need that notes. If I -- yeah.

THE COURT: So --

THE WITNESS: All right. I'm sorry.

THE COURT: -- ask a different question.

THE WITNESS: Okay.

THE COURT: Because I think you've gone beyond what's responsive --

THE WITNESS: Yeah, yeah.

THE COURT: -- to her question.

THE WITNESS: Yep.

BY MS. GOFF:

Q Okay. So what was the extent of the business that Trulieve brought to you in 2019/2020?

A It was to build a very advanced commerce system that would allow people to go online and order from one of a 100 different locations and be able to drive up to any of the Trulieve's -- I think at the time it started out as 50 and then by the end of 2020 we had 140 different locations that we were just trying to keep up with the -- you know, the demand. Because the pandemic hit and everybody had to go online and they had to go order online and then pick up. They couldn't walk into a store anymore, so they had no way of doing it. So they -- they said, Charlie, can you do it and I -- you know, I took it on.

Q So when the pandemic ended and people could go into stores, what happened to the cannabis business?

A Well, at the end of 2020 --

MS. MILFELD: Objection, as far as relevance with the overall cannabis business industry.

THE COURT: Sustained.

BY MS. GOFF:

Q So what happened to Trulieve once the pandemic no longer was --

A I would -- yeah.

Q -- happening and people could go into stores again?

A I can't really -- I'm not sure what happened to Trulieve. We -- we --

MS. MILFELD: Objection, as far as now this -- I think the further answer would be speculative, based upon his response.

THE COURT: So --

MS. GLASSMAN: He's not sure what happened to Trulieve.

THE COURT: Overruled from what he said so far. I think that, essentially, what we're talking about is try to not to guess if you don't know.

THE WITNESS: Yeah. No, it --

THE COURT: And I think you said you didn't know.

THE WITNESS: No, I know. I'm sorry.

THE COURT: And so, Ms. Goff, go ahead and ask another question.

BY MS. GOFF:

Q Okay. So what happened to Trulieve when people could start going back into the stores?

MS. MILFELD: Objection. Lack of foundation.

THE COURT: I think he just said he didn't know.

THE WITNESS: No, I didn't.

MS. GOFF: I don't think he said that. I think he knows what happened to Trulieve.

BY MS. GOFF:

Q Is Trulieve still a client?

A No.

Q All right. Why are they no longer a client?

A They fired us.

Q Okay. And why did they fire you?

A Because I -- I made, personally, three major mistakes and -- and caused their system to crash and so it was over.

Q How often in the 21 years that ToolStudios has been in business did you get a client like Trulieve?

A Never. Never.

Q And do you -- was Trulieve a publicly traded company?

A They went public in 2018.

Q And have you ever had a publicly traded company as a client before?

A No.

Q Okay. Can you turn to Exhibit 21?
A Is there a letter on that?
THE COURT: I think the numbered ones are in the purple book.
THE WITNESS: I'm sorry. Thank you. Okay.
BY MS. GOFF:
Q Can you identify this document?
A Yes.
Q What is it?
A It's our top clients over the last ten years.
Q Who generated this document?
A I did out of QuickBooks.
Q And how did you do that?
A I took an export of, you know, sales by client.
Q And then what?
A And then I took that information and I put it into a spreadsheet.
Q And then you printed it?
A Yes.
MS. GOFF: Okay. I move for the entry of Exhibit 21, Your Honor.
THE COURT: Position as to 21?
MS. MILFELD: Your Honor, we object to Exhibit 21. First, it's listed as top clients over ten years. And if the Court notices, after the seventh line, there aren't dates for

the remaining clients. And so it's -- it doesn't purport to be what it says. In addition, we don't have access to the underlying data. A proper summary under 1006, under the Colorado Rules of Evidence, requires that the person who wishes to submit a summary needs to provide that information to us and we don't have that. We also have concerns about inaccuracies in this document, based on our client's quick review, so we would object pursuant to 401 and 403 of the Colorado Rules of Evidence, as well as an improper summary.

THE COURT: I think the Court will find, at this point, that the 1006 foundation hasn't yet been laid. It's not clear to me whether you can, but at at this point, you haven't. And so the Court, at this point, is not admitting 21.

MS. GOFF: Okay.

BY MS. GOFF:

Q Let me ask you this. How often did you get a client like Trulieve?

A Never.

Q And are you prepared to handle those size of projects?

A No.

Q How did you manage to handle that client when you got that client?

A I tried by hiring different freelancers in order to, you know, rely on their expertise to build a system. I then designed it all and then handed it off to these freelance teams. And along the way, the client started interjecting their own experts, as they saw we were really struggling. And so I attempted to bring all these people together and for a while we did a lot of cool things. But at the end, it was just so overwhelming and I worked seven days a week. I credit it -- you know, a big part of why my marriage -- it was just too much. I -- I -- I'll -- I'll never do it again.

Q How many clients do you currently have?

A I am at four active clients.

Q And does Alyson, your wife -- does Ms. Bell have any clients within ToolStudios?

A Yes.

Q And how many active clients does she have?

A She has five, I think.

Q Will you be able to retain those clients after today or do you think they'll go with Ms. Bell?

A I would assume they would go with Ms. Bell.

Q How much of your business is repeat business?

A You know, the goal is to try to have an 80-20 split. So repeat business being 80 percent and mine's opposite of that. So I have a very low repeat business customer base.

Q Is it true that -- well, who's your -- who's your largest client right now?

A Active is NOBO. Active, the large -- well, largest -- largest active client would be, probably, ongoing, Callie's. Callie's probably. Yeah, Callie's and NOBO.

Q Okay. What about Telerx?

A They are a project-based, so that's, you know, can you build us a website? Yeah. How much would it cost? It'll cost this much and I gave them a proposal that had a range on it. And it went from $140 to $180.

Q So is that what you're doing for Telerx is building a website for them?

A Yes.

Q Okay. And the most amount of money you would get out of that project is $180,000?

A Yes.

Q About how much revenue does NOBO generate a year?

A Well, they used -- they hire -- they recently hired another agency but we're only handling their web work. But large -- over a period of seven years, you know, they were a large client. But no pending projects right now for them.

Q So you have no income from NOBO right now?

A We have some but it's, maybe, I think, in the last four months $5,000, $6,000.

Q And what about Callie's?

A Callie's is a regular client that we do social media for and they do about anywhere between $8 and $11,000 a month. So I consider them a large client. And they're really the kind of client I -- I'm after or I hope to be after again.

Q Between about $8,000 a month?

A Yeah. Well, they -- I think the most Callie's -- we had a project in the beginning back in 2017, '16. And then we built their website, so that was the big project. And then it goes to monthly social media and just maintenance of their stuff. And then, you know, packaging design and that kind of stuff. And they've been paying us, you know, $10 to $12,000 a month.

Q No one has looked -- none of the two experts that we heard this morning looked at the books for 2023. How is the company doing?

A Really bad. We're really bad.

Q Can you look at Exhibit 26? Can you identify this document?

A Yeah. It's our checking -- business checking account.

Q And how much money do you have in your business checking account as of July 31st?

A We had $109.

Q And has that gone up or down as of today?

A It's down to $68,000.

Q And then do you have any money in the savings account at some --

A Yeah, we do. We have $50,000 there.

Q Okay.
A And part of that's retainer.
Q Has anyone approached you and asked to purchase your company?
A No.
Q Do you agree with Mr. Harkness' value of the company? He gave it two values, $276 and $218.
A No.
Q Why not?
A Because we have a lot less cash and he -- he -- him and I discussed it and he said --
MS. MILFELD: Objection as to hearsay.
THE COURT: Sustained.
BY MS. GOFF:
Q He can't --
A He stated less cash.
THE COURT: So --
MS. GOFF: He --
THE WITNESS: I'm sorry. I'm sorry.
THE COURT: No. The reason for the objection is that you're not allowed to repeat what other people have said to you in general.
THE WITNESS: Okay. All right. Thank you.
BY MS. GOFF:
Q Okay.

A Because we have less cash than we did in 20 -- when in April or in February.

Q And do you have less accounts receivable too?

A Yes.

Q So basically, has everything gone down on the balance sheet, except --

A Yes.

MS. MILFELD: Objection as far as lack of foundation. We don't -- we haven't received any of the balance sheets. We don't know what those look like.

THE COURT: Overruled.

THE WITNESS: Okay.

THE COURT: You can answer.

A A lot less.

BY MS. GOFF:

Q Do you agree with Mr. Freedberg's value of the company?

A No.

Q What do you -- what are you asking the Court today to give the value of your company?

MS. MILFELD: Your Honor, we would object to Mr. Bell providing his opinion as to the value of his business. That's 702 testimony, unlike a homeowner giving an opinion of the value of a house. This is completely different. I searched for case law to see if a person -- a layperson could provide an opinion of a business value and I wasn't able to find it. And so I think, based on the testimony that we've heard from Mr. Harkness and Mr. Freedberg, the business valuations require different types of methodology that Mr. Bell lacks the training and experience. And so he is a layperson who doesn't have the scope of knowledge to provide this opinion.

THE COURT: Response?

MS. GOFF: Well, Your Honor, he's owned this company for 21 years. I think that he has a very good idea of what his company is worth and I object to the fact that he can't. I mean, I have no idea why he can't testify as to what his company is worth.

THE COURT: Well, Ms. Milfeld, objects to that.

MS. GOFF: Yeah. She --

THE COURT: Because she thinks it's expert testimony and he's not an expert.

MS. GOFF: He's an expert on his own company. You know, I mean --

THE COURT: So the --

MS. GOFF: -- you own your own company. You know, you're an expert on your company. He's the sole owner.

THE COURT: So it's an interesting question because I don't know case law either about whether it is similar or dissimilar to something like a house. I'm going to hear Mr. Bell's estimate but I think there's a strong argument that the

Court could discount it for the reasons that you indicate.

MS. MILFELD: And I think --

THE COURT: So --

MS. MILFELD: Oh, I'm sorry, Your Honor.

THE WITNESS: I want to answer it, honestly. Is that --

THE COURT: So hold on.

THE WITNESS: Oh, I'm sorry.

THE COURT: A record that you want to make?

MS. MILFELD: Yes. I think, in addition, the Court heard testimony from Mr. Bell that Ms. Bell was the primary bookkeeper and she was in charge of finances. So I think that creates a problem for him opining as to a business value when he doesn't even have that information and he doesn't have a foundation.

THE COURT: I think it creates an issue as to weight and so the Court's going to hear his estimate but be mindful of your rationale.

You may answer.

A The value of the company, as Mr. Hartman (sic) was based on the money that we had in the bank --

THE COURT: So --

THE WITNESS: Okay.

THE COURT: So Mr. Bell, I'm sorry.

THE WITNESS: Well, the -- a 100 --

THE COURT: It's clear to me that you don't get to comment on Mr. Harkness' processes.

THE WITNESS: Okay. I'm sorry. I'm sorry. Okay. I get it.

THE COURT: But you can say an amount that you think it's worth and why.

A Okay. I feel it's worth $120,000. No, I'm sorry. $150,000 because I took the amount of cash that we have, I took the amount of receivables that we have, and I took into account the cash on hand. And plus, I also took into account the furniture and that's how I came up with that number.

BY MS. GOFF:

Q Would you turn to Exhibit 14? Exhibit 4 of that exhibit -- page 4 of that or --

A Sorry.

Q Schedule 4 of that exhibit.

MS. MILFELD: I don't have Schedule 4.

MS. GLASSMAN: I'm sorry. Katy (phonetic), did you say Exhibit 14?

MS. GOFF: I did.

MS. ELLIS: It's page 12.

MS. GLASSMAN: There's no page 4.

MS. GOFF: It's Schedule 4. What did you say?

MS. ELLIS: It's page 12.

MS. GOFF: Which is page 12.

THE COURT: Of Exhibit --

MS. GOFF: Yeah.

THE COURT: Which --

MS. GOFF: It's page 12.

THE COURT: Of exhibit what?

MS. GOFF: 14.

THE COURT: 14, page 12. Thank you.

THE WITNESS: Thank you.

MS. GOFF: It's Schedule 4 and towards the back.

THE WITNESS: Got it. I'm almost there. Schedule 4?

MS. GOFF: Yes. It's page --

THE WITNESS: I got it. I got it.

MS. GOFF: Okay.

THE WITNESS: All right.

BY MS. GOFF:

Q So in 2021 at the top of the page, what happened to ToolStudios?

A '21 at the top of the page.

Q The very first line.

A Oh, we showed a loss of $46,000.

Q And what happened in 2022?

A We showed a loss of $26,000.

Q And if we have the book -- and what would be the books of those numbers for 2023?

A A negative $78,500.

Q During years 2021 and 2022 were you working full time for the company during those year?
A Very much so.
Q And why did the company lose money?
A We paid ourselves too much.
Q If we --
MS. MILFELD: Objection as far as lack of foundation for that answer.
THE WITNESS: Okay. We had --
THE COURT: Overruled. Overruled for the same reasons.
A Okay. We were heavily involved in the cannabis industry. And after the pandemic, the cannabis industry really started to decline and we saw our clients and business referrals go way down. And we didn't have any really -- you know, we had some good projects but nothing, you know, big or large and that's why.
BY MS. GOFF:
Q Turn to Exhibit 24. Can you identify this document?
A Yeah. Yes. It's my financial statement.
Q How much is your annual salary this year?
A $98,500.
Q And what does that equate to a month?
A $8,208.
Q Who set your -- who decided you were going to earn

$98,500 for salary this year?

A I don't remember but Aly enters it all, so Aly.

Q Okay. So then when you get a salary there's withholding on your check, correct?

A I would assume. Yes, yes.

Q Okay. Who does your payroll?

A Aly.

Q Okay. And so what -- looking at page 2 of that document, what is your mortgage payment every month?

A $2,870.

Q And do you have an HOA in your community?

A Yes. Yes. And --

Q And how much is your HOA fees?

A I think it was $29 a month but we pay it one time a year.

Q Okay. And then do you -- does this accurately reflect the utilities on the marital home?

A Yes.

Q Running about $610 a month? And I see -- did you recently cancel the property care?

A Yes.

Q And then do the groceries and supplies, do those accurately reflect what you're spending?

A I had my son living with me this summer, so they're probably going to drop a little bit but right around that, yes.

Q Okay. Which child lived with you?

A My middle son Julian.

Q Okay. And looking at page 3 of that document, do you still have -- are you still paying the therapist for Camryn?

A Yes.

Q And are you -- looking at the children's expenses, you listed tuition for Julian at a $1,000 -- or his rent, rather. Julian's rent. Can you tell Judge Salomone what you intend to do? Have you paid that yet?

A The first month was paid through his college fund and I -- I hope that I can, you know, really start contributing to his rent and his college.

Q Have you paid his tuition for this first semester?

A It came out of his college fund.

Q Okay. And where is he going to school?

A CSU.

Q Okay. And then looking at your miscellaneous expenses, do those accurately reflect your expenses for your miscellaneous expenses for the month?

A Yes.

Q Turning to page 4 is a list of the debts and these debts are listed in your financial affidavit here. Would you please explain to the Court the debt to Joyce (phonetic) Bell?

A When we started ToolStudios, my mom gave us $50,000 in exchange for ten percent of the company and we had been slowly paying her back. And when the company started not doing so great, I -- I didn't want -- and my started to age, I asked her -- you know, I talked to my sister and wanted her out of the company. And at that point, my sister brokered, you know, that we would give her $500 a month and she would give us back the ten percent. The company paid that $500 for a while until it became a personal debt on Aly and I. And we've been paying her from our personal account for, I think, over a year and a half $500 a month. And we agreed to pay her $500 a month for life.

Q Do you believe that that's a marital debt?

A Absolutely. We've been paying it.

Q How are you asking the Court to pay the marital debts today? From what -- how do you want them paid?

A I just want to sell the house, pay off our debts, and split the rest and let us move on.

Q Okay. Let's look at page 5 of that document.

A Okay.

Q Can you explain, "We've agreed that the value of Timothy Place" -- is that the marital home?

A Yes.

Q Okay. "And we've agreed that it's worth $990"?

A Yes.

Q What is the mortgage on that home?

A $519,893 as of the date.

Q Okay.

A Yeah.

Q And have we found out that that mortgage can be assumed?

A We have.

Q Okay. And then are you driving the Nissan Maxima?

A Yes.

Q And does Ms. Bell have a vehicle now, as well?

A Yes.

Q Do you each have a IRA?

A Yes.

Q And are they about equal in value?

A I think they're exactly equal.

Q And then do you have -- are these your Chase savings? Are these yours and Ms. Bell's bank accounts?

A The first two are the Chase and our -- our personal. And then the other two are my personal savings and checking.

Q And those numbers there, at the time you signed this financial affidavit, are those accurate?

A Yes.

Q And then going down to the bottom, you have a business interest in ToolStudios and how much did you value that at?

A Based on the same equation I did today, it was $150,000.

Q Could you turn to Exhibit 16? And can you identify this document?

A Yes.

Q What is it?

A It's our legal fees as of that date.

Q And who have -- who's paid the legal fees?

A ToolStudios has paid these.

Q Okay. Now, can you turn back again to Exhibit 14, Schedule 4. That would be page 12.

A Which schedule? 4?

Q Yeah. Schedule 4.

A I got it. I got it.

Q Okay. I just wanted you to look at your ordinary income for ToolStudios.

A I got it.

Q Okay. So what did ToolStudios earn in 2018?

A $82,000.

Q And then 2019?

A $92.

Q And then in 2020?

A $303.

Q And then in '21 and '22 you've already testified to that loss, correct?

A Correct.

Q Can you turn to Exhibit 25? And then can you turn to

Exhibit 1?

A Which section? I'm sorry.

Q Look at Exhibit -- turn to Exhibit 1.

A Oh, 1. Sorry. I thought you said 25.

Q Can you identify this document?

A Yes.

Q What is it?

A Our tax return.

Q Which one?

A 2017.

Q Is this your individual tax return?

A It's our joint.

Q How much is your adjusted gross income for 2017 for you and Ms. Bell?

MS. MILFELD: Your Honor, we object --

A $56 --

MS. MILFELD: -- at this time because this exhibit has not been introduced into evidence and we have not stipulated to this.

THE COURT: You mean it's not among the stipulated exhibits? Can you --

MS. GOFF: It is not. So --

THE COURT: Can you lay some foundation for it?

MS. GOFF: Yes. I'm laying the foundation right now. So --

THE COURT: Well --

MS. GOFF: I've asked him what this document is and who prepared --

THE COURT: So you have -- so you have to admit it before you can approach your testimony from it.

MS. GOFF: Okay. Okay.

BY MS. GOFF:

Q Who prepared this -- your tax return for 2017?

A David Black.

Q Okay. And does this accurate -- does this exhibit accurately reflect the first two pages of that tax return that you filed?

A Yes.

Q And did you file this tax return with the Internal Revenue Service?

A Yes.

Q And did both of you sign this document?

A Yes.

MS. GOFF: Okay. I move for the entry of Exhibit 1.

THE COURT: Position as to Exhibit 1?

MS. MILFELD: Your Honor, we object to Exhibit 1 on a few -- for a few different reasons. The first being, it's not relevant under 401 and 403 because income under 14-10-114 and 14-10-115 has a very different definition than what you can submit to the IRS. So it's not relevant and it's not helpful to the Court. This tax return is also incomplete. We only have the first two pages, it's not signed. We are unable to see any of the adjustments that were made, which would be in the accompanying pages. And so the Court should not admit this exhibit just because it's not going to give the Court the information it needs for determining either business income or his own income.

THE COURT: Sustained. I think you could ask him certain questions and then he could use a document to refresh his recollection if he doesn't remember. But the objection to the exhibit is also sustained.

MS. GOFF: Okay.

BY MS. GOFF:

Q Do you agree that you had -- that your income in 2017 was -- your personal income was around $56,000?

A Your Honor, 2017 tax return, it was $56,000.

Q Okay. And what has been the most money that you and Aly have ever reported on a tax return since you've been married -- you and Ms. Bell have ever reported on a tax return?

A 2020.

MS. MILFELD: Objection as --

THE WITNESS: Sorry.

MS. MILFELD: -- far as relevance. What they report on their tax return isn't relevant as far as what their actual income is for under 14-10-114 and 14-10-115.

THE COURT: Overruled. It's not perfect but it's somewhat indicative.

So you may answer.

A 2020.

BY MS. GOFF:

Q And how much money did you report on your tax return in 2020?

A I'm not -- I think it was $303. I can't --

MS. GOFF: Can I have him turn to 25 -- Exhibit 25, Your Honor, to refresh his memory?

THE COURT: Ask him if that would help and then --

BY MS. GOFF:

Q Would that help --

A Yes.

Q -- if you could --

A Yes.

Q -- turn to Exhibit 25 to refresh your memory?

A $287.

Q Okay. Let's turn to their Exhibit N. Can you identify this document?

A Yes. It's our home equity line of credit (indiscernible).

Q Is this your universal residential loan application? It's Exhibit N.

A Yes.

Q Okay.
A This is the HELOC.
Q No. I don't -- look at it again, Mr. Bell.
A Sorry. We're talking M -- M?
Q It's your universal residential loan. The amount was $548,250.
A Are we on M you said?
Q We're on N.
A Oh, N.
THE COURT: N, like Nancy.
A Oh, N. That's the problem.
BY MS. GOFF:
Q N, like Nancy. Sorry.
A Sorry. There's the problem.
Q Okay. So can --
A Yes. Yes.
Q So this is the loan on your home, correct?
A Correct. Correct.
Q And turn to page 2.
A Yep.
Q And on page 2 there's the base employer income at $13,414.32. Whose income is that?
A Aly and I's.
Q And that was the income that you reported when you took out your -- when you purchased your home for a month,

correct?

A Yes. When we refinanced, that was our income on the mortgage.

Q Turn to Exhibit 18. Can you identify this document?

A We're on 18?

Q Yes.

A Okay. Sorry. This is my Social Security statement.

Q And on page 2, do those numbers accurately reflect your Social Security earnings for the years represented there?

A Correct. Yes.

Q And what was the highest year that you had for Social Security income?

A 2021.

Q And is that because the number went up from the IRS?

MS. MILFELD: Objection as far as lack of foundation.

THE COURT: Sustained.

BY MS. GOFF:

Q So the $13,000 income shown on the universal loan application --

A Uh-huh.

Q -- is that in line with what you and Ms. Bell had been earning consistently for the last few years, about $13,000 a month together?

A What we'd been earning is $98,500 plus $35,000 divided by 12. And that's what we've been living off for over a year and a half until 2023 -- until this time.

Q Let's talk about the marital home. What do you think -- what are you asking the Court today to do with the marital home?

A I'd like the marital home sold so we have the money then to pay off this debt and you know, try to start new.

Q Did you, at one time, send Ms. Bell an email and say that you were offering her the house?

A In the beginning, in the first three months, I was sending a lot of emails trying to avoid this. And I was offering -- you know, they live in the house. I was offering $522,500 with our dogs. I was offering to live in the little house that -- that they live in now. And I offered a lot of it but --

Q Have you changed your mind about whether you think -- well, clearly, you've testified that you now think the home should be sold?

A Six -- six months later and a $150,000 plus less money, I -- we have no choice.

Q Now, you also have a HELOC on this home, correct?

A Correct.

Q Can you turn to Exhibit M --

A Yeah.

Q -- in the other book?

A Yeah.

Q Who's listed on -- who are the people who are securing this HELOC?

A Aly and I's -- Aly and I.

Q Okay. And how much is the credit limit on the HELOC?

A $132.

Q And have you -- did you take $5,000 off of that or no?

A No.

Q So does the whole $132 still remain there?

A Yes.

Q What is the term of this HELOC note?

A I think, if I remember correctly -- I mean, I can read it probably. It's -- I think it's ten years interest only and then you refi after that. Or no, you then have to pay principals.

Q So you have a draw period of 10 years and a loan term of 20, correct?

A Correct.

Q And when did you take this out?

A When we refinanced.

Q And can you look at the date on that? It's on the first page.

A April 1st, 2021.

Q Now, what is the co-petitioner proposing regarding the house?

A That they assume the loan and --

MS. MILFELD: Objection as far as --

THE WITNESS: Oh.

MS. MILFELD: -- lack of foundation, at this point.

THE COURT: Overruled. You can answer.

A In their documents they want to keep my name on the mortgage and assume the loan. And take my name --

MS. MILFELD: Your Honor, I --

A -- off of it after 90 days, I think it was.

MS. MILFELD: Your Honor, as far -- our objection is, based on his responses for a settlement communication, it's unclear if he's discussing what's in the JTMC or if he's talking about some other type of offer that was made.

MS. GOFF: Well --

THE COURT: I think it's appropriate that that be clarified.

THE WITNESS: Yeah.

BY MS. GOFF:

Q What was the offer in the JTMC?

A Is there a reference page for me?

THE COURT: I mean, I can take judicial notice of the JTMC.

MS. GOFF: Okay. Why don't we do that.

THE COURT: Okay.

MS. GOFF: That's a good idea. Thank you, Your

Honor.

BY MS. GOFF:

Q Are you in agreement that your name would remain on the HELOC until such time as until we don't when?

A Correct.

Q Are you in agreement with that or do you think that that would cause you trouble?

A Having my name on anything -- that anything that would accumulate debt is not a good thing and keeps me from being able to buy something myself.

Q So are you asking that your name be removed from the HELOC --

A Yes.

Q -- if she were to assume it? So she would have to assume it in order to get your name off of the HELOC -- correct -- or refinance?

A Refinance, yes.

Q Okay. Would you like your son Camryn to attend Niwot High School?

A Absolutely.

Q And is it your belief that your wife and Camryn have to live in the marital home in order for this to happen?

A No. No.

Q Look at Exhibit 24, page 2. And we've looked at this before. I was just going to go over the payment on the house.

What is the total payment on the house?

A $28,070.

Q And if there's borrowing against the HELOC, will that increase the payment?

A It would be a separate payment, yes.

Q Does the home need maintenance right now?

A We got two appraisals for air conditioning. One said it needs to be replaced, the other one said it's on its last leg.

MS. MILFELD: Objection as far as hearsay.

THE COURT: Sustained.

THE WITNESS: It does need --

BY MS. GOFF:

Q Are there --

THE COURT: It's also nonresponsive.

THE WITNESS: Okay. Sorry.

BY MS. GOFF:

Q Are there any pressing maintenance issues on the home right now?

A Air conditioning, heater, hot water heater, and --

MS. MILFELD: Objection as far as lack of foundation because he's basing all this information on hearsay.

THE COURT: Can you lay a little foundation so I know?

MS. GOFF: He has --

BY MS. GOFF:

Q Do you live in the marital home?

A Yes.

Q Is your air conditioning working well?

A No.

Q Do you need a new air conditioner?

A Yes.

Q Is the hot water heater working well?

A No.

Q Do you need a new hot water heater?

A Yes.

Q Could you turn to Exhibit Y? It's in their book.

A Yeah. Okay.

Q I would just -- would you please explain to Judge Salomone what this document is?

A It's an option agreement.

MS. MILFELD: Your Honor, just -- I don't know if Ms. Goff received this information but we do stipulate to this exhibit.

THE COURT: I had it in my list of stipulated.

MS. MILFELD: And we do -- we also stipulate to the disposition of this in the JTMC.

THE COURT: Okay. I think -- I understood that to be a stipulated issue in the JTMC but I'm not sure if you want to talk about it for a different reason.

MS. GOFF: I just wanted to point out to the Court that he received the stock options and he didn't pay $138,000 for them. That was my only purpose in that document. That document shows $138,000 as the value. And he received the stock options because NOBO is his client and they just gave them to him because he sits on the board.

THE COURT: Okay. So I think the only thing that I understood to be stipulated was the disposition of the stock options. So if there's another purpose for which you want me to consider the stock options, then go ahead and ask him questions about that.

MS. GOFF: Yeah. I think that that -- that, as long as we follow the stipulation, that we're fine then. We'll just forget that question for right now.

THE COURT: Okay.

MS. GOFF: Give me a moment, Your Honor. I have nothing further, Your Honor.

THE COURT: This seems like a logical time for a lunch recess. If I take until 1:15, do the parties think that we're, basically on track, in terms of where you assumed that we would be?

MS. MILFELD: Yes.

THE COURT: I do that too. Agree, Ms. Goff?

MS. GOFF: Yeah, I agree.

THE COURT: Okay. So let's take a recess until 1:15

and we'll resume with cross-examination of Mr. Bell. We're in recess at this time. Thank you.

(Recess at 11:59 a.m., recommencing at 1:16 p.m.)

THE COURT: We are back on the record in the Bell matter.

Mr. Bell, could you go back up to the witness stand for me, please? I'm not going to give you a new oath. You're still under the same one that I administered earlier.

THE WITNESS: Thank you, Your Honor.

THE COURT: And Ms. Milfeld, cross-examination.

MS. MILFELD: Thank you.

MS. GOFF: Your Honor, could I just ask Mr. Bell two questions? The attorney fee affidavit just came in yesterday and I missed it.

THE COURT: Is that okay with you, Ms. Milfeld?

MS. MILFELD: That's fine. Thank you.

THE COURT: Okay.

MS. GOFF: Thank you.

THE WITNESS: I forgot my glasses.

THE COURT: Okay.

MS. GOFF: Oh, here.

THE WITNESS: Sorry.

THE COURT: And feel free to get your water too, if you'd like.

THE WITNESS: Thank you.

THE COURT: Or there's also water in the pitcher there.

THE WITNESS: Thank you.

THE COURT: Go ahead, Ms. Goff.

THE WITNESS: Thanks.

RESUMED DIRECT EXAMINATION

BY MS. GOFF:

Q So yesterday we received an attorney fee affidavit from your wife's attorney, correct?

A Correct.

Q Will you please tell the Court, what is your position on paying anymore attorney fees?

A I do not want to pay anymore attorney fees.

Q Who has paid all of the attorney fees, as far as you know, to date?

A ToolStudios paid the majority of them. And then our personal Acorn account for one of our -- paid her through a checking account of Aly's. That -- that's all I can tell you. And then there's some money missing. Like, $7,800; I don't know how that was paid.

Q Okay. And then I have one more question. Could you turn to Exhibit 23?

MS. GOFF: This doesn't have anything to do with attorney fees. I forgot to ask him about this spreadsheet.

BY MS. GOFF:

Q Can you -- these are demonstrative only. Can --
THE COURT: I'm sorry. Which exhibit again?
MS. GOFF: It's 23.
THE COURT: Thanks.
BY MS. GOFF:
Q So can you identify these two -- this first document?
A Yes.
Q Okay. What is it?
A It's a spreadsheet that shows division of settlement distribution or something. I think that's what it's called.
Q Does it show that Ms. Bell will keep the house in that one?
A No. Wait. I'm sorry. Yes, it does.
Q And then on the second one, what does that show?
A It looks to be --
Q Is this the one that we would ask the Court to use if you sell the house?
THE COURT: Ms. Goff, I'm fine with you --
A I don't know. I don't know.
THE COURT: -- arguing the --
THE WITNESS: Yeah.
MS. GOFF: Okay.
THE COURT: -- proposals without hearing testimony on them.
MS. GOFF: Okay.

THE COURT: They're admitted as a demonstrative by stipulation of the parties, so we don't have to go through this with Mr. Bell.

MS. GOFF: Okay.

THE WITNESS: Okay. Thank you.

MS. GOFF: Thank you, Your Honor.

THE COURT: Ms. Milfeld, cross-examination.

MS. MILFELD: Thank you.

CROSS-EXAMINATION

BY MS. MILFELD:

Q Mr. Bell, you testified regarding health concerns that you have.

A Yes.

Q Correct?

A Yes.

Q You testified that you suffer from back issues, neck issues, and ADHD, correct?

A No, incorrect.

Q You testified that you suffer from ADHD?

A Yes. That's true, yes.

Q You testified that you suffer from back issues?

A No. I said I needed an MRI because I was -- I have numbing in my feet and it's starting to grow up to my leg. And the person ordered an MRI --

Q Okay. I'm not -- Mr. Bell --

A -- for neck and my head.
Q Okay.
A Neurological MRI. Neurological seeing if it's nerve damage.
Q Mr. Bell, if you could --
A I'm sorry.
Q -- just answer the question.
A Okay.
Q You testified that you might have some neck issues that you're looking into, correct?
A No, incorrect.
Q At the deposition, I asked you, on a scale of one to ten, with ten being the best functioning, how you would rate yourself; do you remember that?
A No.
Q Mr. Bell, you remember attending the deposition, correct?
A Correct.
Q The deposition took place at Ms. Glassman's office?
A Correct.
Q I was present, right?
A Correct.
Q Your attorney was present?
A Correct.
Q There was a court reporter there?

A Correct. Correct.

Q At the deposition, you took an oath?

A Yes.

Q You agreed to tell the truth?

A Yes.

Q Please turn to Exhibit QQQ.

MS. GOFF: This exhibit hasn't been entered.

THE COURT: Are you talking to me?

MS. GOFF: This exhibit has not been entered. I object to this exhibit.

THE COURT: It's impeachment. It's not being entered.

Go ahead.

BY MS. MILFELD:

Q Please turn to page 129. That is the page that would appear on the top corner. Mr. Bell, are you there?

A Yeah.

Q I'm sorry. Are you there?

A Yes. Yes.

Q Line 25:

"Q: On a scale of one to ten, with ten being the best functioning, how would you rate yourself today?

"A: Ten."

Mr. Bell, you also testified at the deposition that you were working diligently to make sure that you were living your best life, correct?

A Can you ask the question again, please?

Q You testified at the deposition that you were working on diligently to make sure that you were living your best life, correct?

A Where's that on here? Sorry.

Q Please turn to page 128, lines 20 through 24. "And it's been something we've been working on diligently to make sure that I'm living my best life. And you know, what they would say and what I say is the diagnosis that I've (indiscernible) agree was life changing and the treatment was life changing for me." You said that, correct.

A Correct.

Q When you were referring to the diagnosis and treatment being life changing, you were referring to your ADHD?

A Correct.

Q You then testified that you had never felt better --

A Correct.

Q -- physically or mentally. And that you were going on 150 days of three miles a day and that you are running now?

A Correct.

Q This deposition was a little bit more than two months ago, correct.

A Correct.

Q That was in July?

A Correct.
Q We're now in August.
A Correct.
Q So a little bit more than two months ago you said that you were feeling better than you've ever felt before?
A Yeah.
Q In 2001 you incorporated ToolStudios as an LLC, correct?
A Well, go ahead.
Q In 2001 you incorporated ToolStudios as an LLC?
A We started our company in 2001. I don't know when we incorporated.
Q When you incorporated ToolStudios you owned 90 percent of the company?
A Correct.
Q Your mother owned ten percent of the company?
A Correct.
Q In 2021 you bought your mom's shares?
A Correct.
Q In 2021 you became the 100 percent shareholder of ToolStudios?
A Correct.
Q You were the only owner of ToolStudios?
A Correct. Correct.
Q In the JTMC you stated that ToolStudios was a

partnership, correct?

A I said it was always considered a partnership between me and my wife. Yes, I said that.

Q You referred to Ms. Bell as a partner, right?

A Correct.

Q When you founded ToolStudios, you did not incorporate it as a partnership?

A Correct.

Q You and Ms. Bell do not have a partnership agreement?

A Correct.

Q Ms. Bell is not a named partner, right?

A Correct.

Q Ms. Bell is not a named shareholder?

A Correct.

Q Ms. Bell does not receive a K-1?

A I don't know what that is.

Q You, as the owner of ToolStudios, determine your own schedule, right?

A Correct.

Q You determine what clients to take?

A I determine what clients I take, yes.

Q You determine the scope of your clients' projects?

A No.

Q You determine what work you'll do on the project, correct?

A Yes, correct.
Q You do all the creative work for ToolStudios?
A Incorrect.
Q You are the creative director?
A Correct.
Q You make all the business decisions for ToolStudios?
A No.
Q Please turn to Exhibit QQQ, page 19.
"Question: Who makes the business decisions in your company?
"Answer: I do."
A Which line is that, please?
Q Page 19 --
A I'm looking.
Q -- lines 2 to 3.
"Question: Who makes the business decisions in your company?
"Answer: I do."
Mr. Bell, you make the decisions, the business decisions, in your company, correct?
A Can you be more specific about which decisions?
Q You make business decisions in your company, correct?
A I do make business decisions in my company.
Q You make the business decisions in your company?
A I make business decisions in my company.

Q ToolStudios has been in business for 21 years, correct?

A Correct.

Q In 21 years, you've obtained six to seven big clients?

A I'm not sure what a "big client" is to you.

Q Turn to Exhibit QQQ.

A Uh-huh.

Q We're on page 78. We're on lines 17 through 21.

"Question: Do you expect to get more clients like Telerx?

"You know, like I said, if I look at my career, 21 years, I've gotten maybe six or seven clients like that, so I can't say I predict that one."

You'd agree that Telerx is a big client, correct?

A It's a big project.

Q Look at QQQ, page 78.

A Which page?

Q 78, lines 14 through 16.

"Would you consider Telerx to be a bigger client?

"Answer: Oh, I would say they're probably the top ten clients of my career."

A Correct.

Q When you were then asked if you expected to get more clients like Telerx, you said you've gotten six or seven clients like Telerx in your career, correct?

A Correct.

Q You obtained Trulieve in 2018?

A Correct.

Q A lot of the business you did for Trulieve was in 2020, correct? A lot of the work that you did for Trulieve --

A Yeah.

Q -- was in 2020?

A Correct.

Q You obtained Telerx this year, correct?

A Correct.

Q In the past three years, you've had two big clients, right? You had Trulieve in 2020. You have Telerx in 2023?

A I'm still confused by "big". Trulieve and Telerx are not the same, but I would consider them big projects.

Q So in the past three years, you've had clients that have given you two big projects, correct?

A Correct.

Q You normally do not take retainers for your projects, correct?

A Big projects, I always take retainers.

Q When you take retainers, the normal amount that you take is around $4,000, right?

A Big projects I take between 25 and 50,000.

Q Exhibit QQQ, page 78 --

A Uh-huh.

Q -- lines 11 through 13.

A Which page?

Q Page 78, lines 11 through 13.

"Question: Is $50,000 a normal retainer amount?

"Answer: No, no. 4,000 is typical, when I've done it in the past, but I don't do retainers. Very rarely."

You took a large retainer for Telerx, correct?

A For a large project, correct.

Q You took a $50,000 retainer?

A Large project, correct.

Q The question was, you took a $50,000 retainer? Yes or no?

A Yes.

Q $50,000 is a larger retainer than what you typically take?

A On large projects, no.

Q $50,000 retainer is larger than the retainer you typically take. Yes or no?

A Can I ask for clarification again about retainers in large project versus --

Q Mr. Bell, the question is, $50,000 is not a normal retainer amount, correct?

A For all projects?

Q The question is just, is $50,000 a normal retainer amount at your company?

A Okay. No, it's not.

Q As you said in your deposition, $4,000 is the typical amount, correct?

A It's all based on percentages of the project.

Q You would agree that, when you attended the deposition, you stated that 4,000 is typical, when you've taken a retainer, and you didn't quantify that in any way, correct?

A No.

Q When you work on a project for a client, you typically assemble a team, correct?

A Yeah, correct.

Q The team size varies depending on the scope of the project?

A Correct.

Q A smaller project might involve just you?

A No.

Q The team size for a project could range from you, as 1 person, to 14 people, correct?

A 2 to 14.

Q For the Trulieve project, you assembled 14 people on three continents, correct?

A Incorrect.

Q Exhibit QQQ, page 63, lines 22 through 23.

A Which page?
Q Page 63, lines 21 through 23.
A 63. Hold on.
Q "So that's how I run my company. Very much like attorneys. But I have several attorneys working for me when things go really go like Trulieve. Why we made so much money is I had, I think, 14 people working on three continents."
You stated that, correct?
A 14 people working, not working for me.
Q There were 14 people working for the Trulieve project, correct?
A I don't know how many people were working on it.
Q You said, I. "I had 14 people working on three continents." That's what you said, correct?
A I might've said that. Yes.
Q Well, you didn't might've said that. You can read on --
A Again --
Q -- page 63 that -- Mr. Bell, hold on. On page 63, you agree with me that you said, "I had, I think, 14 people working on three continents", correct?
A I had 14 people working on three continents.
Q Mr. Bell, I'm just asking you to --
A I'm trying to -- my brain doesn't do well in these

adversarial things. I don't -- I'm trying to calculate, and I get confused, so I'm sorry.

Q Mr. Bell, I'm not asking you --

A I understand.

Q -- to do any -- Mr. Bell, look at me. I'm not asking you to do any calculations.

A I --

Q I'm asking you whether you said, on this piece of paper, I had 14 people working on three continents?

A On this piece of paper, that's what it says, yes.

Q Because that's what you said at the deposition, correct?

A I guess I said that, yes.

Q You talked about the team size. Turn to page 77, please.

A Okay.

Q Line 17.

MS. GOFF: Your Honor, in order for her to impeach the witness, she has to ask the question, and then when he doesn't answer it right, she can use this document.

MS. MILFELD: He said that there was never one person just working on a team, and that's to impeach that statement.

THE COURT: The foundation has been laid. You can ask the question.

A All right. What's the question, please?

BY MS. MILFELD:

Q Page 77. We're looking at lines 17 through 22.

"Question: For work that you do, is it typical that you assemble a team for a project?

"Answer: Uh-huh.

"Question: Is that a yes for the --

"Answer: Yes. I'm sorry. Yes, yes. Is a team of one sometimes or a team of five."

A Which line are we on, 77?

Q Page 77.

A Okay. Line? Which line?

THE COURT: 17 through 22.

MS. MILFELD: 17 through 22. Thank you.

A When I said that I was referring to --

BY MS. MILFELD:

Q So Mr. Bell, I'm not asking what you're referring to. I'm just asking if you said that.

A I said it there.

Q Mr. Bell, you assembled a team of five for the Telerx project, correct?

A Five. Five.

Q One of the team members for Telerx also used offshore employees, correct? It's a yes or no question, Mr. Bell.

A I don't know for sure. I might've said yes, so I'll say yes.

Q The way that you obtain clients for your company is through referrals?

A Yes.

Q You received Trulieve and Telerx from the same referral?

A Yes.

Q You do not market? You do not advertise?

A SEO work I do. That's our marketing.

Q You do not pursue clients, correct?

A I pursue clients. I mean, word of mouth is the biggest, if that's what you're asking, but I have a website, and that gets tracked.

Q Mr. Bell --

A Sorry.

Q -- you do not go out and pursue clients, correct?

A No.

Q You have not had to pursue clients, correct?

A No.

Q ToolStudios pays for some of your personal expenses?

A Yes.

Q ToolStudios pays for some of your gas?

A Yes.

Q Pays for of your health insurance?

A Yep.

Q ToolStudios pays for some of your therapy?

A Yep.
Q Pays for some of your legal fees, correct?
A Yes.
Q ToolStudios also pays for some of Ms. Bell's expenses, correct?
A Yeah.
Q ToolStudios pays for Ms. Bell's rental?
A Yeah.
Q ToolStudios pays for Ms. Bell's living expenses?
A Yeah.
Q ToolStudios pays for Ms. Bell's legals fees, or some of them, correct?
A Correct.
Q There are personal expenses unique to this divorce, correct?
A Correct.
Q Attorney fees are new expenses that you're incurring?
A Correct.
Q Additional therapeutic services are new expenses?
A Correct.
Q Ms. Bell's separate living costs are new expenses?
A Correct.
Q These new personal expenses have been significant, right?
A Correct.

Q Spending has increased since the divorce?
A Correct.
Q More money has been going out than before?
A Correct.
Q These personal expenses will stop after the divorce, right?
A Correct.
Q And if you could just wait until I finish the question for --
A I'm sorry.
Q -- the record.
A I'm sorry.
Q For example, you're not going to have to pay for a second rental or second home for Ms. Bell --
A Correct.
Q -- right?
A Correct.
Q Therapeutic expenses will decrease?
A Can you clarify whose therapeutic expenses will go down?
Q Let me ask you a different question.
A Okay. Thank you.
Q Legal fees will stop after the divorce?
A Correct.
Q There are new significant expenses unique to this

divorce that are not recurring?

A Correct.

Q Before the divorce, you carried less debt?

A Correct.

Q You applied for a loan on January 5th, 2021, which is Exhibit N?

A In January? Which page?

Q Exhibit N is the residential loan application. That's when you applied for a loan, correct?

A Of what year? I'm sorry. I thought you said this year.

Q January 5th of 2021 --

A Oh, okay.

Q -- you applied for a loan, which is Exhibit N, correct?

A Correct.

Q In this loan application, you listed your debt?

A Correct.

Q You disclosed all of the debt that you had at the time, right?

A I am looking for the debt part. Sorry. If I can have a minute.

I would assume it's all the debt. I didn't fill that out, but I'll still say yes because I signed it.

Q Before the divorce, you made payments towards your credit cards each month, right?

A Correct.

Q You testified that you believe your income is $98,500 or $8,208 a month, correct?

A Correct.

Q You are basing your income on the W-2 salary that ToolStudios pays you, right?

You are basing -- let me ask you this way. You are basing your income on what your paycheck is, right?

A I'm saying that's part of it.

Q Well, you've said that your income is $98,500, right?

A Yes. That's my -- on my W-2. That's the, I guess, paycheck. That's my paycheck. Yes, correct. Sorry.

Q You believe that you've always paid yourself the same amount, right?

A Not always.

Q Exhibit QQQ --

A Uh-huh.

Q -- page 69.

A All right.

Q We're on lines 15 through 16.

A Which -- which page?

Q We're on page 69.

A Of Q what?

Q We're on Exhibit --

A QQQ?

Q -- QQQ.

A All right. Thank you. Hold on.

Which page?

Q We're on page 69.

A Okay.

Q We're on line 15 through 16. "I have never -- my paycheck has always been 98.5, right? That's always been my paycheck. That's what's on my W-2."

You said that, correct?

A Yeah. That wasn't a true statement.

Q So Mr. -- oh. Mr. Bell, are you saying that you didn't make true statements at your deposition?

A I was referencing, I guess, just a couple of years, when always was --

Q So Mr. --

A Okay. I'm sorry.

Q Mr. Bell, the question was, are you saying you weren't truthful at your deposition?

A No. I'm saying I was confused by the question.

Q Mr. Bell, you'd agree with me that you said, "My paycheck has always been 98.5, right?"

A I said it, but --

Q Thank you.

Turn to Exhibit HH, please. Page 2. Do you see the line under "expenses" that says "officer's compensation"?

Are you there, Mr. Bell?

A I'm trying to find it.

Q It's the black bold "expenses" with an underline.

A Wait. We're on page HH. Which page? 2?

Q Page 2.

A Officer's compensation?

Q Do you see how under 2018 the compensation to officers was $76,337, correct?

A Correct.

Q In 2021 the compensation was $127,277, correct?

A That's what it says, yeah.

Q You're the only officer of your company, ToolStudios, correct?

A Can you define "officer"?

Q You're the 100 percent shareholder of ToolStudios, correct?

A Yeah. Correct.

Q You filed your sworn financial statement, your first one, on January 19th of this year, correct? Yes?

A What was the date?

Q You filed a sworn financial statement on January 19th, 2023, correct?

A Okay. Correct.

Q Turn to Exhibit H. On your sworn financial statement, you listed your annual salary of $94,814.50, correct?

A Which page?

Q Page 1. "My pay is based on an annual salary of $94,814.50", correct?

A Yeah, correct.

Q Going down, you listed your annual gross income for tax year 2021 as $127,276.77, correct?

A I don't remember these, doing this, but correct, I guess. It's what it says here. Yeah. So correct.

Q Turn to Exhibit N.

A Okay. Correct.

Q Looking at Exhibit N, first page, under "borrower", you list the borrower's name as "Charles R. Bell", correct?

A Correct.

Q Turn to page 2. Under "borrower", you listed your monthly income as $13,414.32, correct?

A Incorrect.

Q On this page, the borrower base employee income is listed as $13,414.32. Mr. Bell, I'm asking whether that's --

A I understand what you're asking. I just didn't do this document, so.

Q I'm just asking you --

A Again, that's what it says, yes. Correct.

Q Turn to page 1. Under "borrower information", the coborrower is listed as Alyson V. Bell, correct?

A Correct.

Q Turn to page 2.

A Correct.

Q Under "coborrower base employee income", that section is left blank, correct?

A Correct.

Q You signed this loan application, correct?

A Correct.

Q Now, at the deposition, we talked about your income, and you said that you and Ms. Bell had never paid yourselves more than $133,500 and that you were living off of that amount, correct?

A Correct.

Q You agree, Mr. Bell, that you are self-employed, correct?

A Correct.

Q You own your own business?

A Correct.

Q Your opinion that your income is $98,500 is not based on your business gross receipts, right?

A It's based on what my wife told me.

Q So Mr. Bell, the question is, your opinion that your income is $98,500 is not based on your business gross receipts, correct?

A Ask the question again, please.

Q Your opinion that your income is $98,500 is not based on your business gross receipts, correct?

A Correct.

Q Your business is an S corporation?

A Can you explain an S corp versus an LLC?

Q At year end, what is left in your business account becomes part of your income, correct?

A I don't know.

Q Your business money gets taxed as part of your personal income, correct?

A I think that's correct.

Q We talked about the variability of your own income, and that's also true about your business revenues, correct?

A Correct.

Q Your business does not earn the same amount each year?

A Correct.

Q For example, in 2018 your total revenues were $663,948?

A Correct.

Q In 2022 your total revenues were $501,558, correct?

A Say that again, please.

Q In 2022 your total revenues were $501,558?

A Can you give me a reference, please?

Q Turn to GG, page 24.
A Okay.
Q In 2022, under "total revenues," which is the first line --
A Yes.
Q -- was $501,558, correct?
A Correct. That's what it says. Yeah.
Q You provided an opinion of the value of your business, Mr. Bell, correct?
A Correct.
Q Your opinion that your business is $150,000 is lower than both Mr. Freedberg and Mr. Harkness' opinions, correct?
A Correct.
Q You don't value businesses for a living, right?
A Correct.
Q You testified that your business lost a certain amount of money in 2021 and 2022, correct?
A Correct.
Q Turn to Exhibit 15, please.
A What page?
Q We're on Exhibit 15.
A Exhibit --
Q Page 1.
A What section? I have BB, CC, DD.
Q Page 15, Schedule 4, which is the fourth page.

A Which section? I have A, B, C, D, E, F, G. Are we looking in my book?

Q So we're under Exhibit Number 15, which is in your exhibit book.

A Okay. Thank you. Okay.

Q You testified that in 2021 your business experienced a loss of $46,381, correct?

A Which year?

Q Do you remember that?

A Which year?

Q 2021.

A I don't see it on this page of loss.

Q In 2021, it's the first line, "ordinary income", $46,381.

A Oh, wait. I think I'm on the wrong page. Exhibit 14, you said? Which page? I'm in --

Q We're on Exhibit 15.

A I'm in 15, page 15. What's the next thing?

Q Okay. I want you to listen carefully. Exhibit 15. Are you in Exhibit 15?

A I think so. Yes.

Q Schedule 4, which is at the bottom of the page.

A Got it.

Q Under "ordinary income", under 2021, $46,381 is in parentheses. Do you see that?

A Correct. Yes, I do. I see that.
Q Parentheses means a loss, right?
A Correct.
Q Go down to the bold line that starts with, "After-tax net income loss". Do you see that?
A After?
Q It says, "After tax net income (loss)."
A After, after.
THE COURT: You can approach and assist, if you need to.
MS. MILFELD: Thank you.
A No, it's all right. After -- I'm just -- we're on Schedule 4, right?
BY MS. MILFELD:
Q Yes.
A Okay. And I see calculations of adjusted net income.
MS. MILFELD: May I approach, please?
A Is that real --
THE COURT: Yes, please.
A After --
BY MS. MILFELD:
Q So Mr. Bell --
A Uh-huh.
Q -- excuse me.
A Sure.

Q After tax net income loss.
A Okay. I'm sorry. I'm sorry about that.
Q Go over to line 21.
A Yep.
Q It says $18,507, correct?
A Correct.
Q Looking at 2022, just to the right of that is $6,213, correct?
A Correct.
Q That is the actual loss because that's the net income, correct?
A I don't know.
Q Mr. Bell, you have three children, correct?
A Correct.
Q You have an adult child, Dustin (phonetic), from a previous marriage?
A Correct.
Q You have an adult child with Ms. Bell, Julian, who's 19?
A 20 today.
Q You and Ms. Bell also share a minor child, Camryn, who's 13?
A Correct.
Q During your marriage, Ms. Bell took care of the household?

A Correct.
Q She did the shopping for the house?
A Correct.
Q She prepared meals?
A Correct.
Q She took the children to and from school?
A Correct.
Q She handled the children's appointments?
A Correct.
Q Your son, Dustin, moved in with you from ages 11 through 18?
A Correct.
Q Ms. Bell also helped raise Dustin, correct?
A Correct.
Q Ms. Bell took care of all of your children?
A Correct.
Q She has always been the primary caretaker?
A Correct.
Q Ms. Bell's role, as the primary caretaker, allowed you to do your job, right?
A Absolutely. Correct.
Q Her role allowed you to focus on your business, right?
A Yep. Correct.
Q Her role allowed you to grow your business, correct?

A Correct.

Q Her role allowed you to earn money for the household?

A Correct.

Q Before you got married, Ms. Bell worked full time?

A Correct.

Q Ms. Bell started working less when you had your first child?

A For Tool? Yeah. Sorry.

Q Ms. Bell just started working less when you had your first child, correct?

A Working less for Tool? I think that's correct.

Q She started working less to help take care of the household, right?

A Uh-huh. Correct.

Q She started working less to help take care of the children?

A Correct.

Q Ms. Bell worked as a bookkeeper for ToolStudios?

A Correct.

Q Her bookkeeping job at ToolStudios was a part-time position?

A Correct.

Q She also worked two other jobs recently, Rebecca Folsom and Left Hand Courier, correct?

A Correct.

Q These jobs were all part-time positions?

A Correct.

Q She worked 20 hours a week between these three jobs?

A I don't know.

Q Exhibit QQQ.

A Uh-huh. Okay.

Q Turn to page 89. We're on lines 7 through 10.

A Oh, wait. Sorry. Page -- oh, I'm on -- I see QQQ, page 86, and then it goes to R.

MS. MILFELD: May I approach, please?

THE COURT: Yes.

BY MS. MILFELD:

Q So the bottom, it's page 24.

A Oh, okay. Thank you. I got it. Okay.

Q Okay. We're on line 7.

A Okay. Thank you.

Q When you were asked about how much Ms. Bell was working, you said, "So my best guesstimate that Aly was working with everything maybe 20 hours a week between Tool and Rebecca Folsom averaging is my guess."

A So what's your question?

Q You said that, correct?

A Correct.

Q During this divorce process, you and Ms. Bell have discussed what to do with the marital home, correct?

A The home, I don't think we've discussed what to do with the marital home, but maybe I'm just not understanding the question.

Q You discussed who should get the marital home in the divorce, correct?

A I've never discussed it.

Q Turn to Exhibit -- well, let me ask you --

A Yeah.

Q -- this.

A Yeah.

Q You've told Ms. Bell that you want her and Camryn to stay in the marital home, correct?

A I never said that. I --

Q So Mr. Bell --

A Okay.

Q Mr. Bell --

A I've already explained this. Okay.

Q Your attorney can ask you questions --

A Yeah.

Q -- later.

A No, that's all right. I'm sorry. Go ahead.

Q So let's turn to Exhibit --

A Yes, I have. Yes.

Q You've told Ms. Bell that she needs to be in the house with Camryn, right?

A Yep. I said that in a -- somewhere. Email.

Q You said that in an email to Ms. Bell, correct?

A Correct.

Q You've also told Ms. Bell that she and Camryn being in the home is the right thing for Camryn, correct?

A Yeah. Correct.

Q The marital home is in the Niwot school district?

A Correct.

Q Your son Camryn just started attending Niwot High School?

A Correct.

Q You think that it is very important for Camryn to attend Niwot High?

A Correct.

Q You have told Ms. Bell that you want Camryn to finish school in the marital home?

A Correct.

Q You'd agree that your son Camryn has undergone difficult challenges over the past few years?

A Correct.

Q Camryn has been going through a gender transition?

A Correct.

Q Camryn is now dealing with this divorce?

A Correct.

Q You and Camryn have had disagreements about you remaining in the marital home? Yes or no, Mr. Bell?

A No.

Q You're saying you have not had disagreements about you being in the marital home?

A Yeah. "Disagreements" means one feels this way and one feels that way. That's -- no.

Q So your testimony today is that you and your son, Camryn, have not had a disagreement about you staying in the marital home?

A I'm --

MS. GOFF: Asked and answered. He said, no.

THE COURT: Sustained.

BY MS. MILFELD:

Q You'd agree that stability is important for Camryn right now?

A Of course. Yes.

Q On January 19th -- and we talked about this a little bit earlier -- you filed your sworn financial statement?

A Yes.

Q In your sworn financial statement, you listed your debts, correct?

A Which?

Q Turn to Exhibit H. Are you on Exhibit H?

A Where?

Q Turn to page 6.

A Okay.
Q Under your debts, you listed your Bank of America business credit card as a debt, correct?
A Unsecured debts. All right. Ask the question again.
Q Under unsecured debts --
A Yep. Okay.
Q -- you listed the card BOFA business, correct?
A Yep. Correct.
Q You also listed, two lines below that, RLET Properties Niwot as a debt?
A Yep.
Q You also listed the Subaru as a debt?
A Correct.
Q The Bank of America business and RLET Properties, those are business debts, correct? We're on the same page.
A Yeah. No. Yes, that's correct.
Q The Subaru debt, that's actually being paid for by your sister, correct?
A It's my debt. It's my name on the car.
Q I'm not asking whether it's your debt or your name on the car. But your sister is paying that debt, correct?
A Yeah. Yes. She makes the payments.
Q Turn to Exhibit G, which is your updated sworn financial statement.
A Where am I looking? Sorry.

Q We're on Exhibit G. Turn to page 3. Under page 3, under F, children expenses, you listed tuition, Julian's rent, as $1,000, correct?
A Hold on a second.
Okay. Tell me where to go.
Q Mr. Bell, we're under F, children's expenses and activities.
A Okay.
Q You listed the tuition and Julian's rent as $1,000?
A You said F, right?
Q Exhibit G, as in George.
A Okay. All right.
Q Page 3.
A I got it. Thank you.
Q You listed the tuition and Julian's rent as $1,000?
A Yes.
Q You're not currently paying for that, correct?
A Correct. Well --
Q Julian does not live with you currently, right?
A Correct.
Q Julian's tuition and rent is currently paid by his 529 account and student loans, right?
A I don't know about student loans, but 529, yes.
Q Turning to page 4 of the same exhibit, you listed the Chase, Inc. business card as a debt, correct?

A Correct.

Q You also listed the Bank of America business card as a debt?

A Correct.

Q Those are business debts, right?

A My debts, but yeah, okay. Yeah.

Q Mr. Bell, this case was filed in December?

A Fuck. Sorry.

Yeah. Correct. Correct.

Q Since December you have used four different law firms, right?

A Incorrect.

Q You've used Jorgensen, Brownwell & Pepin --

A Oh --

Q -- correct?

A No. Four, correct. Sorry.

Q You've used five different attorneys, correct?

A Correct.

Q Your first attorney was Ms. Fournier at Jorgensen?

A Correct.

Q Your second attorney was Ms. Pierce at Gaddis Lyons?

A They worked as a team, but correct.

Q You actually asked Ms. Pierce --

A Correct, yeah. You're right. You're correct.

Q -- to step aside, and then you wanted Mr. Gaddis?

A Incorrect.

Q Mr. Gaddis stepped in on the case after Ms. Pierce had entered, correct?

A Correct.

Q Your fourth attorney was a consultant at the Harris Law Firm?

A Correct.

Q Your fifth attorney is Ms. Goff?

A Correct.

Q You have received discounts on some of the attorney's services --

A Incorrect.

Q -- correct? If you could let me finish my question, please.

Mr. Gaddis tore up your last bill of $15,000?

A Incorrect.

Q Turn to Exhibit QQQ.

A It was 12,000. If I said 15, I apologize.

Q So Mr. Bell, there wasn't a question. If you could wait for a question --

A Sorry.

Q -- and then you can answer.

A Okay. Sorry.

Q So page 52, which is at the bottom.

A Okay.

Q And then transcript page 204, line 13. What source -- and this is in the discussion of attorney's fees.

"Answer: Because Gaddis refunded me or tore up their final bill, 15,000 or something and change bill."

A Yes.

Q That's what you said, correct?

A Correct.

Q Ms. Goff works primarily on trade, correct?

A Incorrect.

Q You are helping Ms. Goff with her website?

A Incorrect.

Q You told Ms. Bell that Ms. Goff is working on your case partially in exchange for a new website?

A Incorrect.

Q You have spent $34,000 in attorney fees. Turn to Exhibit triple --

A Yeah. No, I -- correct, but I --

Q Hold on, Mr. Bell.

A Correct.

Q The Gaddis bill that was torn up, that would've increased your fees to 49,000, correct?

A Correct.

Q You also recently put $5,000 for Ms. Goff on a credit card?

A Can you give me a reference again so I can get these numbers right for you?

Q The question is --

A Uh-huh.

Q -- Mr. Bell, and I'm not asking you to look at an exhibit.

A Oh, I thought you did before.

Q The question is, you put $5,000 recently on a credit card for Ms. Goff's fees?

A Correct.

Q Now, in July Ms. Bell told you that she needed money to pay bills, correct?

A Incorrect.

Q You had a discussion with Ms. Bell about whether she should use her Acorn account, correct?

A Correct.

Q You told her, in a TalkingParents message --

A Uh-huh.

Q -- that you have $13,000 in Acorn and my IRA and yours?

A Correct.

Q And you told her that you could take it out of the Acorn, right?

A Take it out of the --

Q That she could take money out of the Acorn?

A Correct.

Q You told her that you would transfer the IRA money?
A Correct. Correct.
Q You didn't actually transfer the IRA?
A Correct.
Q The money that you put for $5,000 towards Ms. Goff, that was on a business credit card, correct?
A Correct.
Q After the filing of divorce, you initially agreed that Ms. Bell and Camryn would stay in the marital home and you would move out, right?
A Incorrect.
Q You found a condo to rent, correct?
A After the divorce is how you said that. Sorry. Ask your question again, please.
Q After the filing of the divorce --
A Filing.
Q -- paperwork, you agreed that Ms. Bell and Camryn would stay in the marital home and that you would move out, correct?
A Correct.
Q You found a condo to rent?
A Incorrect.
Q You found a place to rent or an Airbnb?
A Aly found it.
Q You moved out into that place?

A Incorrect.
Q You stayed at that place for one night, correct?
A Incorrect. Well, I moved out to a friend's house. Okay.
Q You moved out because you and Ms. Bell agreed that you would move out, correct?
A Correct. Correct.
Q You then came back to the marital home, right, after staying at your friend's house or the place that --
A Yeah.
Q -- Ms. Bell had found, right?
A I came back to the house, yeah. Correct.
Q Ms. Bell asked you to leave so that she and Camryn could stay in the marital home, correct?
A It's hard for me to -- yes, no answers, so I'm trying really hard to. Ask your question again, please.
Q When you came back to the marital home, Ms. Bell asked you to leave?
A I don't remember.
Q Ms. Bell and Camryn ultimately moved out into the cottage, right?
A Correct.
Q Throughout the divorce proceedings, you have told Ms. Bell different things about what you would like to see happen with the marital home in this divorce?

A Correct.
Q As you testified earlier under direct examination, there have been many offers, right?
A Correct.
Q In January of this year, you asked Ms. Bell if she wanted the house?
A Ask the question again, please.
Q In January of this year, you asked Ms. Bell if she wanted the house?
A If she wanted the house. Do you have a reference?
Q Turn to Exhibit GGG, as in three Georges. We are on page 1, first line. This is a message from you, correct? Do you see your name, Charles Bell, at the top?
A Yeah.
Q Is that a yes?
A Yeah. That's correct.
Q Then you say, "Do you want the house?"
A Correct.
Q Then, in February of this year, you told Ms. Bell that you wanted to figure out a way for her to stay in the home, correct?
A Can you have -- do you have a reference?
Q Turn to page 6 of that same exhibit. You stated, on the second line --
A Yeah.

Q -- or second paragraph, "Is there any scenario you can come up with that will allow us to keep the house with you living here? I think we can agree Camryn in a home for the next four years makes sense." You said that, correct?

A In a home. In a home. Correct.

Q Well, in the previous sentence, you said -- you're talking about a situation that will allow her to live in the house, correct?

A Correct.

Q You only own one house, and that's on Timothy Place?

A Correct?

Q On February 27th, so just a few days after that, you told Ms. Bell that you were preparing to sell the house, correct?

A Preparing to sell the house. I was fixing the house. Yeah, correct. Correct. Yeah.

Q Then, in mid-April, you went back to what you said, and you told Ms. Bell that you were open to her keeping the house, correct?

A Correct.

Q We've talked about the deposition that you attended?

A Correct.

Q At the deposition, I asked you, in the order of priority, what would you like to see happen to the house. Do you remember that?

A If you can just read it to me. All right. Tell me where to go.

Q Do you remember testifying at the deposition that you wanted to keep the house? That was your number one choice?

A Correct. Yeah.

Q You did, in fact, when you told Ms. Bell that you were preparing to sell the house, you took steps to sell the home, correct?

A I took steps to sell the home. What date? What was the date? In --

Q So when you told Ms. Bell, back in the end of February, that you're preparing to sell the house, you did, in fact, take steps to prepare the house to sell it?

A I never said I was -- I was fixing. I was patching. Yeah. I was just fixing up the house in case we had to sell it.

Q You had your attorney draft up an agreement to sell the home, correct?

A I don't know. I don't remember. If I have -- if there's some reference.

Q Turn to Exhibit JJJ, as in John.

A I got it.

Q Page 17. Now, this exhibit, these are bills that you received from Lyon Gaddis, correct?

A Yeah, it looks like it.

Q Well, it doesn't look like it. It is --
A Yeah. It looks -- yeah. Okay. Yeah.
Q Do you see the first line, where it says, "Review and analyze stipulation draft regarding home listing and confer with opposing counsel regarding the same"? You see that, correct?
A Which page? Where is that "review"?
Q So we're on page 17.
A Got it.
Q We're on the very first paragraph.
A Oh, okay. There you go.
Q It says, "Review and analyze stipulation draft regarding home listing and confer with opposing counsel regarding same." Do you see that?
A Yeah, I see it.
Q Your attorneys drafted an agreement to sell the house at your request, correct?
A Incorrect.
Q You then later told Ms. Glassman and Bell that you never agreed to sell the house and that was a mistake by your attorneys, correct?
A Correct.
Q It's fair to say, during this divorce, you have been extremely indecisive about what you'd like to see happen with the marital home?

A First three months, yes.

Q Well, not just the first three months.

A Yeah.

Q I'm talking about from the filing of the petition until today's date, you've been indecisive about what to do with the marital home? Yes or no, Mr. Bell?

A No.

Q When you were at the deposition, you said that, I have driven people nuts by not having clarity on this issue. Do you remember saying that?

A First three months, yes.

Q Well, you didn't say the first three months. You said that you've driven people nuts by having (sic) clarity on this issue, correct?

A Do you have a reference?

Q Turn to Exhibit QQQ. We're on page 37, which is at the bottom.

A All right.

Q We're on transcript page 141, which is the box on the top left side.

A Which page? 37?

Q Yes.

A Thank you. Okay. I'm there.

Q We're on lines 7 --

A Which box?

Q -- through 12. We're on page 141.
A Okay.
Q "What are your preferences in the order of what you'd like to see happen in the house? Either you keep it or Aly" sells it or -- "keeps it or sells it?
"Answer: I know I have -- I know I drive a lot of people nuts by not having clarity on that question."
A There you go.
Q That's what you said, right?
A Correct.
Q And this deposition was taken in July, right?
A Correct.
Q Which is more than three months after the filing of the petition?
A Yeah.
Q So Mr. Bell, I'm not asking you to look at something in the --
A No, I'm --
Q -- exhibit. I'm just asking you that, when you took the deposition in July --
A Yeah.
Q -- you'd agree with me that is more than three months after the petition was filed in December?
A Again, I agree, I guess. I don't know.

Q And during this divorce, you've also repeatedly changed your mind about parenting issues, correct?

THE COURT: I'm going to pause you for a second before you answer the question.

Ms. MILFELD, I just want to give you a time check. You're at about two hours and 15 minutes used.

And Ms. Goff, you're at about 1.41 used.

MS. MILFELD: So one moment.

BY MS. MILFELD:

Q Mr. Bell, you first requested a PRE in this case, correct?

A Correct.

Q You agreed to reunification therapy?

A Correct.

Q After agreeing to reunification therapy, you said that you still wanted the PRE, correct?

A I don't remember. If there's something I said, then okay.

Q You delayed in signing the reunification paperwork, correct?

A Yes, correct. I mean, delay. It was wrong.

Q So Mr. Bell, I'm not asking whether it was wrong, but you agree you delayed, correct?

A Correct.

Q In this case, you also asked Mr. Harkness to issue a second valuation, correct?

A I think John did that. I didn't.

Q Well, John was your lawyer, right?

A Yeah. Is that -- okay. Yeah. I guess correct then.

Q You delayed and signing the David Littman engagement, correct?

A Incorrect.

MS. GOFF: Signed yesterday.

BY MS. MILFELD:

Q The David Littman engagement was only signed yesterday, correct?

A I signed it as soon as I had it.

Q Mr. Bell, at the deposition, one of the things that you said is that you couldn't give the value of your business because you needed new numbers. Do you remember that?

A Nope. But --

Q Mr. Bell, one of your issues was that you didn't like the way that the personal expenses were categorized, correct?

A I didn't know how they were categorized.

Q Right. And you didn't know, and you said that you needed to figure that out in order to get a number, right?

A I needed the bookkeeper to figure that out. I don't know what -- okay.

Q Is that a yes?

A I don't --

Q I'm sorry, what was that?
A Ask the question again, please.
Q One of your issues was the way that personal expenses were categorized, correct?
A With the books in general?
Q Yes.
A Yeah. That's true.
Q You couldn't come up with a number for the business because you wanted that figured out, right?
A Correct.
Q Now, you told Ms. Bell that this process would take past August of this year, correct?
A I don't recall but --
Q Turn to GGG, as in three Georges, page 18.
A Again -- okay. Which one? GG you said?
Q GGG, page 18.
A Okay.
Q "But be prepared for this to last until August or beyond." Do you remember saying that?
A I don't. It was January. Yeah.
Q You said that, correct?
A Correct.
MS. MILFELD: Nothing further. Thank you.
THE COURT: Any redirect?
MS. GOFF: Yes.

THE COURT: I was looking at the clock to decide about the break, but unless it's real extensive, I think let's just get through it before the break, please.

MS. GOFF: I have to go to the bathroom.

THE COURT: We'll take the break.

MS. GOFF: Thank you.

THE COURT: Let's take a little more than ten minutes. So we'll return to the courtroom around 2:50. A little more maybe. Be in recess until then.

(Recess at 2:41 p.m., recommencing at 2:53 p.m.)

THE COURT: We are back on the record in the Bell matter.

Ms. Goff, I'm ready for your redirect.

Mr. Bell, you're still under the same motion that I administered quite some time ago.

REDIRECT EXAMINATION

BY MS. GOFF:

Q Mr. Bell, why did you have five attorneys?

A The first one was a young attorney, and when I started explaining the complexities of the case, with how it all came about, she -- she recognized and said, I think you'd be better served by a larger firm. And that was very early.

And then the next one, who was Lyon Gaddis, was Erin, and Erin was putting a lot of pressure on me to buy or sell the house, and at the same time, they were asking for a business evaluation. And I was pushing back, pushing back, and then, all of a sudden, I got a message that -- from Aly that Niwot Realty was going to be selling our house.

And I went to the head, Gaddis, John Gaddis, and I said, John, how did this happen? And I said, how can I agree to buy or sell the house if there's a business evaluation going where the money is? And he said, I agree.

MS. MILFELD: Objection as far as hearsay.

THE WITNESS: Okay.

THE COURT: Sustained.

A It was -- okay. Then -- and then John Gaddis withdrew after he wanted a very large retainer, that I just felt we didn't have, in order to go into mediation, and they withdraw. And then I tried, because of money, to just have a consult, and then that didn't work. I just had a consultant for $600 just to guide me on a couple things.

BY MS. GOFF:

Q That was with the Harris Law Firm?

A Correct. That was with Harris. And then -- you know, then you came along. And I've made the decision definitely financially based, big time, because I knew we could not survive if both of us started this fight. And I just -- I'm not a -- I don't -- I can't fight. I don't -- I'm just --

Q So --

A I've lost everything. I've lost all my kids' money.

I didn't do that. I didn't do it.

Q So --

A Sorry.

Q -- you were asked whether you had paid our firm $5,000?

A Yeah. Correct.

Q You have paid our firm $5,000, correct?

A More than that.

Q Or 10,000 now?

A Yeah. I think it was 35 and 5.

Q You put another five --

A Yeah. Correct.

THE COURT: Counsel, you're --

THE WITNESS: I'm sorry.

BY MS. GOFF:

Q Are you working on --

THE COURT: You're talking over your witness.

MS. GOFF: I'm sorry. I know I am.

THE COURT: Just both of you, please be careful.

THE WITNESS: Yeah. I'm sorry.

THE COURT: One question, one answer.

THE WITNESS: Okay. I'm sorry.

BY MS. GOFF:

Q And are you working -- you are not working on our website, are you?

A No.

Q Okay. On the marital home, what as the -- what made you change your mind and be firm on the fact that you believe it needs to be sold?

A Financially.

Q Are you out of money?

A We're down to $100,000 and then -- a little more than that with the business, but we have no personal assets or money outside of our IRAs. I don't see --

Q And Camryn is not living in the marital home anyway, is he now?

A No, no.

Q And the home that Camryn is living in, he can live in there at least until December, correct?

A Correct.

MS. MILFELD: Objection as far as leading.

THE COURT: Sustained.

BY MS. GOFF:

Q Where is Camryn living now?

A With his mom.

Q Where?

A On Third Avenue.

Q And how long can they stay there?

A Until the end of the year.

Q Turn to Exhibit N.

A Okay.
Q Who drafted that document?
A Aly.
Q Is there any comparison between the amount of money that you made from Trulieve and what you're making from Telerx?
A Telerx is a good project, but it will not come anywhere close to Trulieve. It'll come in at one -- maybe 180. That's my ceiling. And Trulieve, 1.5.
Q So there's no comparison, correct?
A No, none.
Q I want to ask you about your medical issues. Have you developed some recent medical issues?
A Yes. In the last 30 days.
Q And what are they?
A I had numbness in my feet, and it started growing up to my leg. And I thought it was from running and working out and you know, trying to be really healthy. And I went in to the neurologist, because I've had numbness in my feet, but it started to grow up my leg, and he did another examination, and then he's ordered -- last week he ordered MRI on my brain and then my spine to -- what he said, we need --
MS. MILFELD: Objection as far as hearsay.
THE COURT: Sustained.
THE WITNESS: Does that mean I can answer? No.
THE COURT: Sorry. It means that you can't.

THE WITNESS: I'm sorry. Okay.

MS. GOFF: I have nothing further.

THE COURT: All right. Mr. Bell, you can step down at this time.

THE WITNESS: Thank you.

THE COURT: Further witnesses, Ms. Goff?

MS. GOFF: We have nothing further, Your Honor.

THE COURT: Your first witness, Ms. Glassman?

MS. GLASSMAN: Yes. Alyson Bell.

ALYSON BELL, CO-PETITIONER, SWORN

DIRECT EXAMINATION

BY MS. GLASSMAN:

Q Please state your name and address of your current residence.

A Alyson Bell, 265 Third Avenue in Niwot.

Q And Ms. Bell, how old are you?

A I'm 52.

Q And is Mr. Bell 62?

A Yes.

Q Has Mr. Bell shared with you, in the last 30 days, any recent health problems?

A Not to my recollection. He may have mentioned it in a message quickly but not what.

Q And does he talk to you quite frequently?

A Yes.

Q At the time that you and Mr. Bell met, where were you working? And this is back in 1998.

A I was working with Banana Republic.

Q And what were you doing for them?

A I was a store manager on Pearl Street.

Q And was Mr. Bell working full time?

A Yes. He was at Mango as a creative director also off of Pearl Street.

Q Now, you and Mr. Bell have three boys together. Dustin is Mr. Bell's biological child. Did you raise Dustin from ages 11 to 18?

A I met him when he was -- he 11. He moved in full time with us as a freshman in high school. I believe that's 13 or almost 13.

Q And what agreements did you and Mr. Bell have about you being employed if you had children?

A It was a big concern to me. If I were to have children, I didn't necessarily want to have children until I was probably -- after I was 30. We had Dustin, and that was great, but when we did, I wanted to stay at home more often or work from -- at a remote capacity.

Q And once Julian was born, your middle child, did that, in fact, come to pass, where you primarily were responsible for the three boys?

A Yes. Two at that time, but yes.

Q And then when Camryn came about?
A Yes.
Q And in that capacity, were the roles between you and Mr. Bell very traditional? He worked; You stayed home?
A Yes.
Q And did you also help out at ToolStudios on a part-time basis?
A Yes.
Q Where do you Julian and Camryn attend school?
A Julian is a junior at CSU, and Camryn is a freshman at Niwot High School.
Q And is Camryn a transgender male?
A Yes.
Q And when did he start his gender transition?
A One and a half to two years ago.
Q And is Camryn living with you full time?
A Yes.
Q Since separation -- that was November of 2022 -- has Camryn spent any overnight parenting time with his father?
A Just one.
Q And did you and Mr. Bell enter into a parenting plan which was approved by this Court on June 22nd, 2023?
A Yes, we did.
Q How does the parenting plan address Mr. Bell's future parenting time?

A We have to complete reunification therapy with Jill Reiter, and once that is finished, then the parenting plan will evolve.

Q And it has started, has it not?

A Correct. Yes.

Q And has there been any progress in that direction as of yet?

A It's a very slow process. So progress would have -- that's kind of a loaded question. We're moving slowly toward progress.

Q And in addition to appointments with Jill Reiter, and as I understand it, that's once a week and now going to be every other week since Camryn has started school, what other kinds of activities and extracurricular activities and appointments does Camryn have in a typical week that require your support?

A That one is a little different now because over the summer activities were different than only being in school for a week. But already been to a softball game, already had an audition after school. We've been to the orthodontist, the eye doctor, the -- oh, I just lost my train of thought. Going to friends' houses. Yeah. Those kinds of things.

Q And given Camryn's age, does he need for you to drive him to anything that he can't walk or bus to himself?

A Yes.

Q Does Mr. Bell assist with any of this?

A Sometimes. Not often.

Q And do you expect that Camryn will continue to live with you full time for the foreseeable future?

A Currently, yes.

Q Are you asking the Court to calculate child support with Camryn spending all of his overnights in your care?

A Yes.

Q What was the initial plan with respect to who would live where when the two of you physically separated in November 2022?

A Charles agreed to move out, and we -- I found an Airbnb in Gunbarrel that wasn't going to quite be ready, so he had to piece together a couple of other things, places to stay before then.

Q And what happened with the plan?

A He went and stayed with our friends. The unit was available starting December 5th. He stayed one night, and then told me on December 6th he was moving home.

Q And what did you do after that? Did you ask him to leave the marital home?

A I did.

Q And what was his response?

A That he was not going to leave, that he was coming home.

Q And so in response to his definitiveness at that point that he would stay in the marital home, what did you do?

A I chose to leave and go to the Airbnb. It was paid for. It was non-refundable for 30 days. So I went to the Airbnb.

Q And did Camryn go with you?

A He did.

Q And then after the 30 days, what did you do next?

A Then we moved to our friend, Ann Postal's (phonetic) house, for the next two weeks.

Q And after that?

A And after that, we moved to the cottage that we're currently in.

Q How big is this cottage?

A It's about 1,000 square feet.

Q And how does that compare to the marital home?

A It's 2,800 square feet. 26, 28.

Q What is the amount of rent that you're paying on the cottage?

A 2,150.

Q And how was that rent paid? What was the -- let's start with this. What was the initial term of your lease?

Q It was difficult to find month-to-month, and I didn't know how long this was going to go on, but I knew I had to get some stability for Camryn and myself for him to finish out the eighth-grade year. So I was looking for at least three months, but the shortest terms I could find were six months, and I didn't qualify to sign the lease to pay every month. So I had to pay six months up front. That was the shortest lease term that --

Q And when you say you didn't qualify, you're saying that the landlord didn't think that you had enough income to have you sign up on a lease?

A Correct. Unless I had Charles cosign.

Q And you were unwilling to do that?

A Correct.

Q So the six months of rent that got paid up front -- and was the rent, you said $2,150 a month?

A Correct.

Q So six months of rent was prepaid?

A It was.

Q And what was the source of money that was used to prepay the rent?

A The business checking account.

Q Now, during the pendency of the case, have you continued to request Mr. Bell move out of the marital home so that you and Camryn could move back in?

A Yes.

Q And what has been his response?

A No. He will not move out.

Q And what impact -- you're with your son. You have opportunities to observe him and his moods. What impact has not being able to return to the marital home had on Camryn?

A It's been very difficult. He misses his things and his room and his dogs and his -- and the big sofa and the big TV and most of all, like, just there's no privacy in the cottage. We're, like, on top of one another. So he misses the space and being able to have his own independent, you know, privacy situations as well.

Q And now that six months has passed, what is the term of your lease at the cottage?

A It's currently month-to-month.

Q And if the Court awards you the martial home, are you prepared to move in as soon as possible after the order is entered?

A Yes.

Q When did you and Mr. Bell purchase the Timothy Place home?

A June 6th, 2006.

Q And why did the two of you select this home for your family?

A It's the perfect neighborhood. It's on a cul-de-sac. It had a nice yard. Had a nice fenced-in yard. We wanted to get dogs. It's in the best school district ever. I love our schools. And we've taken all three boys through Niwot

Elementary, then on to Sunset Middle, and finally, to Niwot High.

Q And so did you ever get those dogs?

A We have two. One is a pandemic puppy, unfortunately.

Q And have one of the agreements that have been reached in this case an informal 5-2-2-5 schedule for the dogs?

A Yes.

Q And is Camryn attached to the dogs?

A Very. Yes. We all are.

Q And do they provide him emotional comfort?

A Absolutely. I think their emotional support -- I mean, if you could -- they're not trained, but they're definitely emotional support dogs for sure.

Q And will you, once you start working -- and we'll get to that -- once you start working full time just in a couple of days from now, will you be able to keep the dogs on this 5-2-2-5 pattern of time at the cottage?

A No, especially when the weather is so hot right now. There's -- we don't have forced air. We don't have air conditioning. So we have one window unit, but it's not quite enough to keep the air circulating in such a small space.

Q And so will you return the dogs then to Mr. Bell out of -- you know, out of necessity for them?

A We've done TalkingParents messages with that, and he's agreed that he can take them on more. And then I'm not sure what it's going to look like, but I'll get them as often as I can and as much as I can.

Q And how do you think the separation from the dogs will impact Camryn?

A It'll be hard for him. It will be really tough for both of us.

Q Do you want to retain the Timothy Place residence as part of the stores?

A Absolutely. It's my number one priority.

Q And have you communicated your position regarding keeping the house to Mr. Bell?

A Yes.

Q And has that been an ongoing communication?

A Yes.

Q And has he been at all committed to saying yes, you can keep the house?

A He's made mention of it, but it's been very off and on. Like, I want you to stay in the house. I want one of us to stay in the house. I want us to keep the house. I don't want to sell the house. I want to sell the house. I mean, it's --

Q And were multiple stipulations drafted by the lawyers addressing the disposition of the house as these positions were changing?

A Yes, for sure. And we had -- we didn't know the house was assumable when those were being drawn up. I thought that was our only choice. He thought that was our only choice. And yeah, we had picked out the realtors. He had -- he made several messages to me saying that I got one -- the daughter, and I would take the mother. And he was really working with these realtors quite closely it seemed.

Q And at the time that you agreed or tentatively agreed that the house would be sold, you were unaware that the first mortgage in favor of RoundPoint Mortgage could be assumed at its current 2.75 mortgage interest rate?

A Correct. Charles was the one who dug deepest to find that information. I dug as hard as I could, and I was told no on every angle, but we did finally get the correct answer.

Q And these agreements that were drafted by the lawyer as we sort of chase these different scenarios for the disposition of the marital home, were any of them ever signed?

A No.

Q Drafted but not signed.

A Drafted but not signed. And more legal fees. I mean, it was, like, one -- going down one path, and we thought we were there, and then going down another path, and then we thought we were there. And it just was a lot of work.

Q Since Mr. Bell's position regarding the disposition of the house has not been definitive, have you considered housing alternatives, especially when you were thinking about selling the home?

A I just can't in good conscience look anywhere outside of where Camryn can walk to and from school, walk to and from potential jobs. He has some job offers that are coming up. To be able to walk to and from friends' houses because I will start working full time out of the home on Friday, and he will have to be a little more responsible in getting himself here and there. Won't be able to take him everywhere.

Q And so the current home is within walking distance of Niwot High?

A Yes.

Q Do you think that it is in Camryn's best interests to retain the marital home?

A Yes. Absolutely.

Q And do you think that Camryn, with this transgender transition, the divorce, not being in his home, do you think that has created some instability for him?

A Completely. I think the only way for him that I would feel the best, and I believe Charles has agreed with this over these months as well, is for his sanity, for his stability, given everything he has on his plate right now, his home should not be taken from him. He should be able to remain in his home.

Q So before you knew that you could assume a loan, had you considered buying a replacement home in Niwot that would accomplish at least keeping Camryn in his familiar proximity to his school --

A Yes.

Q -- and his job offers?

A I did. I did look early in the year, and the real estate is outrageous, and the interest rates are outrageous. And there's no way that I could afford a home. I would have to rent. And rent even in Niwot is more than -- in some places is more than our current mortgage.

Q Have you and Mr. Bell stipulated that the value of the Timothy Place home is $990,000, consistent with Glenn Fleckenstein's appraisal, which is stipulated Exhibit K?

A Yes, that's correct.

Q And the RoundPoint Mortgage balance is $519,000; is that correct?

A Yes, that's correct.

Q And that's reflected on Exhibit L, yes?

A Yes.

Q Now, the interest rate for the home at 2.75, that can be available upon assumption of the RoundPoint mortgage?

A Yes, that's correct.

Q And that would keep the principal, interest, taxes, and insurance $2,869?

A That's correct.

Q And if you were to pursue assuming this loan, how much time are you requesting from the Court to allow you to refinance the home?

A I need at least six months. And I know that there's some debate around three or six months, but because I have to prove my income, they're asking for six months.

Q So would that be your scenario if you were applying for a new loan?

A Yes. Anywhere I go, I'm going to have to have six months to prove income.

Q Now, is there a HELOC against the marital home, so it's in the second position behind RoundPoint, in the amount of $132,000, which is unused?

A Yes.

Q Would you need the same time frame to assume the HELOC in your name alone?

A Correct.

Q And Mr. Bell in his JTMC position raises concerns about being on the mortgage and the HELOC with you. And maybe that would disqualify him from being able to buy his own place. Has Mr. Bell told you he already prequalified for a loan?

A He did.

Q And did he share with you how much that loan amount was that he was able to qualify for?

A He told me he qualified for -- prequalified for $750,000.

Q All right. So based on that conversation, did it appear that Mr. Bell could, in fact, move forward with a new loan?

A That was my understanding.

Q And with respect to his liability for the next six months, if the Court were to allow you to retain the home and give you the requisite time to refinance -- or not refinance, assume the first or assume and/or refinance the HELOC. Are you a timely bill payer?

A Incredibly.

Q And have you been the party in the marriage who has paid family bills throughout the marriage?

A I do all the personal finances, as well as business.

Q And has Mr. Bell ever raised a concern about you paying bills on time?

A No.

Q Have you -- has his credit score increased based upon your timely bill pay for joint bills?

A We both have stellar credit scores.

Q Would there be then in your opinion any validity to Mr. Bell having a concern of you paying the mortgage on time while your name is still on the loan --

A No.

Q -- while his -- excuse me -- his name is still on the loan?

A No. I would -- I would make sure that they were paid timely.

Q What are your concerns if the Court orders the sale of the home?

A Well, that would be horrific for me just because I can't afford to buy another home currently in this state of real estate and interest rates right now. So it would be horrible. There -- it would -- Camryn would potentially lose out on so much if we had to move out of Niwot. And that would kill me.

Q And if you moved out of Niwot, let's say for example, you move to Longmont, and you -- would that necessitate that so long as Camryn is living with you that he would need to change schools?

A I guess it would just depend on where we could find something, because it's very expensive in Longmont as well. It's very expensive in Gunbarrel. I've looked at apartments. I've looked at homes. It's, you know, very similar to Niwot with exclusion of the hill and summer stuff, but it's -- it's expensive.

Q And if -- even if you lived in Longmont, he wouldn't be able to walk to school in Niwot?

A No.

Q How has the Niwot community been of support to Camryn?

A Niwot is my family. Niwot is our community. All of us. I mean, we have had our business there for almost -- for 22 years. I'm very heavily involved in the community on the NCAA board. I'm involved in a lot of the events. Charles was president of the NBA for a while. We've been in town for a long time. And I rely on a lot of people in town and will have to now that I'm going to be a single mom to help me. And the people that are in my community will do that for me. And it's really important to me.

Q If you would turn in the exhibit book to LLL. Is this what I refer to as the marital balance sheet?

A Yes.

Q And does this reflect that you would retain the house, and that each of you would retain your own cars, that the joint checking account would be divided, that you'd each keep your other small joint checking -- excuse me -- separate checking accounts. You would divide the NOBO by contract as we've stipulated. You'd each keep your IRA. And you'd each your own debts. So if you turn to page 2 of Exhibit LLL, what falls to the bottom line in order for you and Mr. Bell to have a 50-50 division of property?

A That I would owe him $82,692.66.

Q And that is premised on ToolStudios being valued at Mr. Freedberg's opinion of value at 305,000?

A That's correct.

Q If you retain the house, how will you pay Mr. Bell the equalization payment, which on our marital balance sheet based on our assumptions that are set forth on Exhibit LLL, how are you going to pay him that 82,693?

A I would assume the loan on the house. Once I had the house, I would use the house -- that -- that accomplished, I would then use the house's collateral to assume the HELOC.

Q And would you then tap into that HELOC to make the equalization payment --

A Yes.

Q -- to Mr. Bell?

A Yes.

Q And there was $132,000 available?

A That's correct.

Q Is that an interest-only loan?

A It is.

Q So if you borrow money against the HELOC, the payment for is based on a variable interest rate --

A Yes.

Q -- and interest only? Are you asking the Court to order that if the Court allows you the six months to assume the first, are you asking for some additional time to go through the assumption or refinance process for the HELOC?

A It was -- they are going to require me to prove six months of income.

Q So that same six months -- so do you need about another 30 days --
A Probably. So I would say --
Q -- just to get the --
A Yeah.
Q -- ink dried on the HELOC --
A Correct.
Q -- assumption to refinance?
A Yes. And -- and if it happens sooner, it happens sooner, but you know, they can't make any promises.
Q Are you asking the Court to order that while you're both on this HELOC for the next six months that neither party use that loan before it is assumed by you or refinanced by you?
A Correct. Yes.
Q And is that important so that you don't have another liability? Like, if Mr. Bell were to use that loan, another liability that could work against you on the assumption of the first mortgage?
A Correct. I have to keep my debt-to-income ratio very low.
Q If you cannot refinance the home in the period of time that the Court provides and if the Court awards you the house, will you just sell the house?
A I'll have no choice.
Q And in terms of moving Camryn out of his community

and perhaps Niwot High School, has he been in high school with those kids since kindergarten, some of them?

A He's gone all the way through the Niwot feeder system. So from preschool to Niwot Elementary to Sunset, now to Niwot High.

Q And given, you know, now his gender transition, is that an important community support, the kids he's always known that embrace him no matter --

A Absolutely.

Q -- who he is or who he loves?

A I think it would be very disturbing if we had to move out of the community for him.

Q And so if you had to sell the house, are you asking the Court that you would to retain 100 percent of the proceeds, and from those proceeds, you would pay Mr. Bell the equalization payment?

A Yes.

Q And if the Court awards you the house, when would you want to take possession of it?

A As soon as possible.

Q Maybe within two weeks of the Court's order?

A Yes.

Q Now, with ToolStudios, you have been described as the bookkeeper. And were your responsibilities basically the data entry, the payroll, and the bill pay?

A Correct.

Q And did Mr. Bell give you bookkeeping instructions, what to do, where to -- how to pay bills, from what account?

A Yes.

Q And is that current? Is he still doing that?

A Yes. Yes.

Q And it's been suggested that if you leave ToolStudios, you're going to take, I think he said as many as five clients with you. How many clients to you have?

A I work with Rebecca Fulsom, and I have for 23 or -4 years now. And I do anything she needs. Now, Charles also -- ToolStudios, we have her as a client as well, but that is -- the things ToolStudios does for Rebecca Folsom are not things I can do for her. Websites, that -- you know, the design work, I do office admin, some PR stuff, marketing.

Q So after you leave --

THE COURT: Ms. Glassman, I'm sorry for interrupting. I just want to let you know that you're at about 15 minutes left of that original three-hour allotment in your case.

MS. GLASSMAN: Thank you. I can talk fast.

THE COURT: Every time I do that, it makes people talk fast, and then I miss things.

MS. GLASSMAN: But I talk New York fast.

THE COURT: Oh, boy.

BY MS. GLASSMAN:

Q After you leave ToolStudios, based on what you've described, will Ms. Folsom, if she chooses to, still get the majority of the services she needs from ToolStudios?

A I'm sure -- I can't do that work. So she would have to go to ToolStudios to do that. I will keep her on as my regular client.

Q If you would turn to Exhibit GG -- or excuse me -- GGG, page 16. Is this a copy -- a message that you received from Mr. Bell on April 25th, 2023?

A I'm going. I'm trying to go fast.

Q Quickly. Quickly.

A I'm trying. I'm trying. 15. 16. Yes.

Q What does Mr. Bell state about the value of your bookkeeping skills to the company?

A "Everyone agrees you are not a bookkeeper and would be best for all for you to slowly step away."

MS. GLASSMAN: And I move to admit just page 16 of GGG.

THE COURT: Position as to the single page of GGG? Ms. Goff?

MS. GOFF: No objections.

THE COURT: Page 16 of GGG is admitted.

(Co-Petitioner's Exhibit GGG, page 16 admitted into evidence)

(Proceeding continued in Volume II)

CERTIFICATE

I hereby certify that the foregoing is a true and correct transcript from the electronic sound recording of the proceedings in the above-entitled matter.

MEGAN DUMAS
Digital Court Transcriber

DEETTE HICKS
Digital Court Transcriber

STEPHEN SAMUEL
Digital Court Transcriber

ELISSA STEEN, CDLT-293
Digital Court Transcriber

TABITHA JONES
Digital Court Transcriber

DATED and SIGNED this 26th day of March, 2024.

A No, not yet, but I'm expecting it any day.
Q Have you already gone through the retainer?
A I don't get billings from my one team that's handling the majority of this, but yeah, they're definitely working against it for sure right now.
Q Who is part of this team?
A Steven Kidwell. He's an individual out of Florida, and he has some offshore guys that I don't even know who they are, but I pay him, and then I have another freelance person that's been with me for a long time.
Her name is Jessica, and then her son is also helping. My son is now helping which is great so he's able to make some money for college, so that's my team and me and Tara. Sorry. Five of us.
Q For work that you do is it typical that you assemble a team for a project?
A Uh-huh.
Q Is that a "yes" for the --
A Yes. I'm sorry. Yes. Yes. It is a team of one sometimes or a team of five.
Q Do you have any additional work with TelyRx?
A No.
Q Is the work done with TelyRx?

A No, no, no. We're still in progress. We're supposed to launch August 1st, but we're not going to make that, so it will go over probably I'm thinking the end of August is what I think the contract will end.
Q How much do you expect to earn from this client TelyRx?
A 20 percent. 20 percent of the billings, so let's just say 150,000. If we bill 150,000, we will make whatever that number is, 30,000.
Q Is $50,000 a normal retainer amount?
A No. No. 4,000 is typical when I've done it in the past, but I don't do retainers, very rarely.
Q Would you consider TelyRx to be a bigger client?
A Oh, I would say they are probably the top ten clients of my career.
Q Do you expect to get more clients like TelyRx?
A You know, like I said, if I look at my career, 21 years, I've gotten maybe six or seven clients like that, so I would say I can't predict that one.
Q Do you have a rebuttal valuation?
A What's a rebuttal valuation?
Q Are you going to use or have you used a person to look at Jeremy Harkness's reports and give you an

opinion about a different value of Tool Studios and your income?
A No.
Q Are you planning to retain an expert to rebut --
A No.
Q And just so I can finish the question.
A Yeah. I'm sorry.
Q Do you plan on retaining an expert to rebut Mr. Harkness's reports?
A I don't know.
Q Why don't you know?
A I haven't even thought of it. I didn't even know you could.
Q When you started the company did anyone contribute any funds?
A Yeah, my mother.
Q What is your mother's name?
A Joyce Bell.
Q Did anyone else contribute funds when the company started?
A Not when it started.
Q Did anyone else contribute funds at any other time to Tool Studios?
A Yeah. We had met with bankruptcy attorneys twice and we had a line of credit that the bank called

and we were ready to go under, and my best friend called Allie and offered her a line of credit because he knew I wouldn't take it. Anyway, he bailed us out at $109,000.
Q Who is your best friend?
A Mark Grylicki.
Q When did Mark Grylicki give you 109,000?
A 2009. A five-year term loan, and we paid him back every penny and 2 percent interest.
Q Besides your mother --
A And my father gave us 100,000. At one point we were doing really bad, and then we paid him back as well. In 2020 we finally paid him back, and he gave us that 100,000 in 2005 probably, and we paid it off finally in 2020.
Q Anyone else?
A I'm trying to think. No.
Q How much money did your mother contribute?
A 50,000.
Q How did it come about that she gave your company 50,000?
A Her father had just passed away -- her mother had just passed away and left her some money, and I had been working for another agency and then there was problems with their financials and some