

FOUNDATION AFFIDAVIT OF CHARLES R. BELL

Identifying Record Materials, Timeline Events, and Post-April 7, 2025 Evidence Relevant to Pending C.R.C.P. 60(b) Final-Paragraph Relief

(C.R.E. 803(6), 902(11); C.R.C.P. 60(b) Final Paragraph)

I, Charles R. Bell, being of lawful age and first duly sworn under penalty of perjury under the laws of the State of Colorado, hereby state as follows:

I. IDENTITY AND PERSONAL KNOWLEDGE

1. I am Charles R. Bell, the Petitioner in the above-captioned dissolution-of-marriage action. I was the Plaintiff in the related civil action Bell v. Freedberg et al., Case No. 2025CV80, in Boulder County District Court, Civil Division 2, dismissed March 11, 2026, with motions for review on new evidence presently pending. I was also the Plaintiff in the related civil action Bell v. Varvel, Case No. 2025CV118, in the same court, dismissed November 18, 2025, with motions for review on new evidence presently pending.
2. I have personal knowledge of the matters set forth in this Affidavit, all of which are within my personal knowledge or are matters of record in the Boulder County District Court file in 2022DR30458 of which the Court may take judicial notice. I am over the age of eighteen and competent to testify.
3. At all times material to this Affidavit, I have been the sole owner and have held one hundred percent (100%) of the membership interest in Tool Studios LLC, a Colorado limited liability company.
4. When I identify a court filing, transcript, order, or filing ID in this Affidavit, I am identifying the document as it appears in the court record or in my numbered exhibit set. I do not ask the Court to accept legal conclusions from this Affidavit. Where applicable, I identify business-record certifications, court-filed documents, transcript excerpts, filing IDs, and authentication records. I understand that admissibility is for the Court to decide.

II. THE JOINT EXPERT STIPULATION

5. On January 31, 2023 at 9:37 AM, the Joint Expert Stipulation was filed in this Court (Filing ID D9F074CCD0FFD, Exhibit 01). The Stipulation was created, circulated, and filed by Carol Glassman, P.C. The Adobe Sign audit log embedded in the executed Stipulation

(Exhibit 01) identifies Carol Glassman (carol@carolglassman.com) as the document creator on January 26, 2023 at 10:27:34 PM GMT.

6. Paragraph 2 of the Joint Expert Stipulation designated Jeremy C. Harkness, CPA of Causey Demgen & Moore P.C., as the parties' sole joint business valuation expert for Tool Studios LLC. Paragraph 3 prohibited ex parte communications, including telephone communications, between the joint experts, the attorneys, and the parties prior to the issuance of the final reports. Paragraph 4 required that any retention of additional experts be "presented to counsel for a joint decision" and that any disputes be resolved by the Court. Paragraph 7 limited marital-funds payment to fees "required or incurred by their joint experts."
7. On February 9, 2023 at 7:50 PM UTC, nine days after the Joint Expert Stipulation became a court order, Erin C. Pierce of Lyons Gaddis (then counsel of record for Petitioner) sent me an email under the subject "Dog collars/leashes; Experts" (Exhibit-CG-01, EVID-009653). The verbatim operative language is: "Have you taken a look at the addendum to Jeremy Harkness's engagement letter, it had a list of information that is needed. I gave him what I had for financials and asked Carol to have Alyson work on a producing all the specific Quickbooks Reports he requested." I identify this email as contemporaneous record evidence of the parties treating Mr. Harkness as the parties' joint business valuation expert and of both sides routing financial information to him under the Stipulation framework.

III. THE ASSET STRUCTURE OF THE MARRIAGE AND THE ABSENCE OF LIQUID MARITAL FUNDS

8. On May 17, 2023, a Marital Balance Sheet was prepared and exchanged between counsel summarizing the asset and liability picture of the marriage as of April 21, 2023 (Exhibit 42A). The balance sheet, on its face, identifies the following marital asset categories: (a) real estate at 7210 Timothy Place, Niwot, Colorado, valued at \$990,000.00 with mortgage debt of \$523,018.68, for net equity of \$466,981.32; (b) Tool Studios LLC valued at \$276,000.00; (c) combined Chase bank accounts holding aggregate cash of \$4,495.76; (d) combined retirement accounts (Merrill Lynch IRAs) holding aggregate value of \$26,915.55; (e) Acorns brokerage account holding \$12,839.64; and (f) NOBO Inc. stock options listed at \$100,000.00.
9. The NOBO Inc. stock options listed at \$100,000.00 on the May 17, 2023 Marital Balance Sheet had no realizable value as of that date. The shares were unvested as of May 17,

2023, the underlying instrument was restricted and illiquid, and any realizable value would have required cash exercise at the \$1.38 per share strike price for shares that could not be publicly sold (Exhibit 286). Adjusted for the NOBO realizable value of zero, the marital asset total reflected on Exhibit 42A is \$843,853.15.

10. Based on the asset categories and balances shown on Exhibit 42A, I have not identified any liquid marital cash source, other than Tool Studios LLC operating revenue, sufficient to pay the \$92,396.86 fee-and-cost figure (\$79,750.25 in fees plus \$12,646.61 in costs) reflected in Exhibit III. I offer paragraphs 7 through 9 as statements based on Exhibit 42A and the arithmetic shown on the face of that exhibit.

IV. THE HARKNESS REPORTS

11. On May 4, 2023, Causey Demgen & Moore P.C. issued the Tool Studios LLC Valuation Engagement and Conclusion of Value as of February 28, 2023 (Exhibit 22/GG, designated GG at trial). At page 11, Mr. Harkness concluded: “The application of the capitalization of earnings method results in negative economic earnings and therefore, an indicated operating value of \$84,981.” At page 12, Mr. Harkness concluded: “Capitalizable excess earnings are \$0.” At page 12, Mr. Harkness concluded: “the going concern value of the Company is \$15,000 over the value of the tangible assets for the reputation and assemblage of the business. The value obtained from application of the going concern valuation method is \$276,259.” The conclusion of value at page 15 is investment value \$276,000 (rounded) and fair market value \$262,000 (rounded).
12. On April 30, 2023, Causey Demgen & Moore P.C. issued updated valuation schedules (Exhibit 24/HH, designated HH at trial). The Court of Appeals at paragraph 15 of its May 1, 2025 Opinion (24CA0141) reported the updated investment value as \$218,000 and the updated fair market value as \$207,000. The trend was downward.
13. On March 28, 2023, Mr. Harkness issued an Income Analysis report letter (Exhibit 23/NN, designated NN at trial). That report letter was stamped DRAFT and remained in draft form until July 14, 2023 (described in paragraph 21 below).

V. THE EXHIBIT 70 GADDIS EMAIL OF APRIL 27, 2023

14. On April 27, 2023 at 4:14 PM, John W. Gaddis, then counsel of record for Petitioner, sent the email captioned “RE: [EXTERNAL]RE: [EXTERNAL]RE: BELL: Tool Studios Further Explanation” to Carol Glassman and Jeremy C. Harkness, with Bonnie Bueno, Michele

LaPlume, the Lyons Gaddis Team distribution list, and Erin Pierce copied. I was not the sender or recipient of this email. My knowledge of it comes from the authenticated business-record exhibit and the court filing.

15. The verbatim operative language of the April 27, 2023 email is: “It would be incorrect to state that the funds are all funds that are available to the Company. I believe that Ms. Bell knows this and that she should be communicating that as part of the emails she is sending to Mr. Harkness. It is significantly misleading otherwise. Until that is taken into account, I oppose any new updates to the valuation. I do oppose Mr. Harkness opining on my client’s income.”
16. On March 16, 2026, the email of April 27, 2023 was authenticated by Affidavit of Custodian of Business Records executed by John W. Gaddis under C.R.E. 803(6) and 902(11). It is on file in this Court as Exhibit 70.
17. On March 9, 2023 at 7:01 PM Mountain Time, I sent Mr. Harkness an email continuing the management interview thread (Exhibit-CG-08, EVID-010379). The verbatim operative language includes: “the 50k in attorneys fee’s that will be coming out of the business to pay as she already wiped out our personal savings” and “our largest client that went by the way side yesterday. (NOBO).” I identify this email as record evidence that, in March 2023, the joint expert was on direct written notice from me that (a) Tool Studios LLC revenue was being treated as the source of attorney-fee payments and (b) NOBO had ceased to be a client of Tool Studios LLC as of March 8, 2023.

VI. THE PRE-DISCLOSURE PAYMENTS TO SIX CONSULTING LLC

18. Exhibit III-UR is the unredacted Glassman, P.C. master billing record for the period December 2022 through June 2023. The unredacted invoices are authenticated by my sworn Affidavit of Custodian of Business Records executed April 30, 2026 under C.R.E. 803(6) and 902(11) (Exhibit 124).
19. Exhibit III-UR reflects three Glassman, P.C. cost-line disbursements to Six Consulting LLC predating any Witness Disclosure: February 27, 2023 (\$583.50); March 27, 2023 (\$459.00); and April 27, 2023 (\$1,728.00). On the redacted Exhibit III filed at trial, these three cost-line entries appear with the description redacted but the dollar amounts visible. The same cost ledger reflects unredacted Six Consulting LLC entries on May 31, 2023 (\$2,979.00), June 29, 2023 (\$702.00), and a “Jay Freedberg, Six Consulting” entry on July 17, 2023 (\$4,050.00).

20. To my knowledge, and based on my review of the dockets available to me, I have not located any order entered by any forum that, on its face, finds (a) that the Six Consulting LLC engagement was presented to counsel for a joint decision under Paragraph 4 of the Joint Expert Stipulation prior to February 27, 2023, or (b) that the use of marital funds (the source of which Carol Glassman herself identified as “Tool Studios”) to pay Six Consulting LLC complied with Paragraph 7 of the Stipulation.

VII. THE GLASSMAN-TO-HARKNESS “GO FINAL” EMAIL

21. On July 14, 2023 at 12:28 PM, Carol Glassman emailed Jeremy C. Harkness with the subject “*Bell: income report,*” with Bonnie Bueno, Katie Goff, and Nelissa Milfeld copied. The verbatim operative language is: “*I noticed that the March 28, 2023, income report that you prepared is stamped draft. I do not see that you ever sent us a final. Please go final with this report.*” On July 17, 2023, three days later, Six Consulting LLC issued the rebuttal letters described in paragraph 22 below.

VIII. THE SIX CONSULTING REBUTTAL LETTERS OF JULY 17, 2023

22. On July 17, 2023, Six Consulting LLC issued two letters to Carol Glassman, P.C., served only and not filed at that time. Letter one was the Rebuttal Valuation of Tool Studios, LLC (Exhibit JJ at trial). Letter two was the Rebuttal to Charles Bell and Alyson Bell Income Analysis (Exhibit 21/OO at trial). At page 2 of Exhibit 21/OO, Six Consulting LLC stated: “If the CDM Income Report had been prepared in a manner consistent with its valuation methodology Mr. Bell’s income would total \$145,774 annually or \$12,148 monthly.” Both letters were authored on Six Consulting LLC letterhead, with Jay E. Freedberg, CPA/ABV/ CFF as the signing analyst.

IX. THE WITNESS DISCLOSURES OF JUNE 16 AND JULY 17, 2023

23. On June 16, 2023 at 5:00 PM, Co-Petitioner filed “Co-Petitioner's Witness Disclosures for Permanent Orders” under C.R.C.P. 16.2(e)(3) (Filing ID 12E14E22975AD). The June 16 disclosure listed three expert witnesses (Jeremy Harkness, Glenn Fleckenstein, and Jay E. Freedberg), non-retained expert witnesses, and a lay witness section. The June 16 disclosure named Mr. Freedberg as “*Petitioner’s retained expert*” and stated his rebuttal reports “*shall be produced on or before July 17, 2023.*” On July 17, 2023 at 4:30 PM, Co-Petitioner filed “Co-Petitioner's Rebuttal Witness Disclosure” under C.R.C.P. 16.2(g)(5) (Filing ID 5E574FCC1A11C). The July 17 disclosure named only Mr. Freedberg, attributed

him as “*Co-Petitioner’s retained expert*,” specified his methodology as “*a weighted average of 5 years*” and “*a 4-year analysis (excluding 2020) and a 5-year analysis of 2018-2022 (appropriately weighted for Mr. Bell)*,” and stated his reports were “*being electronically served to Petitioner under separate filing contemporaneously with this filing.*” The two filings are different documents: filed under different rules, with different titles, different scope, different methodology specifications, and different report-status descriptions. They are thirty-one days apart.

24. On July 25, 2023 at 9:24 PM UTC, eight days after the July 17, 2023 Rebuttal Witness Disclosure, Kathryn J. Goff, then counsel of record for Petitioner, sent Mr. Harkness an email under the subject “*RE: Bell Dissolution of Marriage – Invoice Period Ended 6.30.23*” (Exhibit-CG-22, EVID-013547). The verbatim operative language is: “*Did that guy at Six accounting every talk to you? When I asked Carol if the rebuttal guy had looked at the books she said he reviewed your file.*” On July 25, 2023 at 9:51 PM UTC, twenty-seven minutes later, Mr. Harkness replied (Exhibit-CG-24, EVID-013549). The verbatim full operative reply is: “*I never talked to him.*” I identify these two emails as the joint expert’s direct written confirmation, twenty-nine days before commencement of the Permanent Orders Hearing, that the Six Consulting LLC rebuttal expert had not consulted with the joint expert as of that date.
25. The unredacted Glassman, P.C. billing record (Exhibit III-UR) at the entries dated June 12 through June 16, 2023 reflects, in pertinent part: (a) on June 12, 2023, paralegal time formatting “*first draft of Witness Disclosures*” and attorney time drafting “*Witness Disclosures*”; (b) on June 13, 2023, attorney time “*Review and revise discovery and Witness Disclosures to C. Bell*” and paralegal time “*Request updated Rule 26 Disclosures from J. Freedberg and J. Harkness; Receive disclosures; Save in client Witness Disclosures file*”; (c) on June 14, 2023, associate time “*Review Co-Petitioner’s Witness Disclosures*”; (d) on June 15, 2023 at 1.00 hour, attorney time for “*Telephone conference with Jay Freedberg; Revise Witness Disclosures*”; and (e) on June 16, 2023, attorney time for “*Telephone conference with Alyson*” and “*Read proposed changes from Katie Goff,*” followed by the 5:00 PM filing of the disclosure. On the redacted Exhibit III filed at trial, the description fields for the June 15, 2023 entry referencing the telephone conference with Mr. Freedberg are redacted. I have not located any separate amended disclosure, errata, notice of correction, or motion to correct the June 16, 2023 disclosure filed in this case before the July 17, 2023 rebuttal disclosure.

26. On February 4, 2026, Adam B. Wiens of Lewis Brisbois Bisgaard & Smith LLP, on behalf of Jay Edward Freedberg (License No. CPA.0027356) and Freedberg Ltd. (License No. FRM.5000712), addressed a written response to Karen Phelan, Program Director of the Colorado Board of Accountancy in Complaints #2025-10459 and #2025-10460 (Exhibit 14). At page 5 of that letter, Mr. Wiens stated: “the Witness Disclosure submitted by Carol Glassman on June 16, 2023, contained a typographical mistake describing Mr. Freedberg as ‘Petitioner’s’ retained expert as opposed to ‘Co-Petitioner’s’ retained expert. This mistake was corrected in the Rebuttal Witness Disclosure on July 17, 2023, which accompanied the submission of Mr. Freedberg’s rebuttal report.” The Wiens letter further stated at page 4 the heading: “A typographical error by an attorney does not amount to a professional violation by Respondent Freedberg.” The Wiens letter additionally characterized Mr. Freedberg's role as “initially engaged as a consultant to Carol Glassman, legal counsel for Alyson Varvel” and contained internally inconsistent characterizations of Six Consulting LLC, identifying it both as Mr. Freedberg's “employer” and as paying him “as a non-employee/contractor in payment for his time and expertise.” A formal hearing before the Colorado Board of Accountancy is set for June 17, 2026. The Wiens letter does not address the substantive differences between the June 16 and July 17 filings beyond the attribution change. The Wiens letter does not address the June 15, 2023 telephone conference with Mr. Freedberg or the contemporaneous revisions to the Witness Disclosures reflected in Exhibit III-UR.

X. MY DEPOSITION TESTIMONY OF JULY 6, 2023

27. On July 6, 2023, Nelissa Mildfred took my sworn deposition in this matter. This deposition occurred after the June 16, 2023 disclosure and before the July 17, 2023 rebuttal disclosure. At page 21 of the deposition transcript (Exhibit QQQ), the verbatim exchange reads:

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: “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."*

28. I did not retain Six Consulting LLC. I did not retain Mr. Freedberg. I did not approve, in writing or otherwise, the use of any marital funds to pay Six Consulting LLC. I have never been a client of Mr. Freedberg, Six Consulting LLC, or Freedberg Ltd. The Lewis Brisbois letter at page 5 confirms: *"Charles Bell was never a client of Mr. Freedberg, Mr. Bell was not a client of Six Consulting LLC, nor a client of Freedberg Ltd."*

XI. GLASSMAN'S WRITTEN ADMISSION OF SOURCE OF PAYMENT

29. On July 14, 2023 at 9:19 PM, Carol Glassman sent an email to Kathryn J. Goff, then counsel of record for Petitioner, with Nelissa Milfeld, Co-Petitioner Alyson Bell, and Michele LaPlume copied. The verbatim operative language is:
30. *"Alyson pays all of the bills. The parties salaries which are transferred to their joint checking account are insufficient to meet the financial obligations of two households. The money in Tool Studios is the only source of money to pay their bills. This has been the status quo throughout the marriage."* (Exhibit 07)
31. On July 14, 2023 at 5:29:05 PM Mountain Time, four hours before the Glassman email at paragraph 29, I sent a Talking Parents message to Co-Petitioner. The verbatim operative language as authenticated by TalkingParents (Single Message Record, Authentication Code 2UTM-Q9VB-BJQK-S23U; Exhibit 262) reads, in pertinent part: *"Allie: Over teh [sic] next few days I will be taking control over all account accept [sic] for personal checking and savings, while I try and get a handle on spending. At this rate we will be out of cash in less then [sic] 30 days. ... Carol has been notified."*
32. On July 15, 2023 at 8:00:41 AM Mountain Time, approximately ten hours and forty-one minutes after the Glassman email at paragraph 29, Co-Petitioner sent a Talking Parents message to me. The verbatim operative language as authenticated by TalkingParents (Single Message Record, Authentication Code 2UTM-Q9VB-BJQK-S23U; Exhibit 262) reads, in pertinent part: *"Charles, we all want to move forward. ... Until then, which will likely be the first week of October everything must remain status quo. Most importantly the bank accounts and numbers as that is one of the things you disagree with the most."*

33. On July 20, 2023 at 2:17 PM Mountain Time, Co-Petitioner sent a Talking Parents message with the subject “Bills to pay” (Exhibit 263). The full text reads in pertinent part: “I have around \$26k in bills that need paid. ... I am going to have to use the heloc to pay these as we don’t have enough personal money left to cover them.”

XII. THE COURT’S DIRECTIVE AT THE START OF TRIAL

34. On August 23, 2023, at the commencement of the Permanent Orders Hearing, the Court (Honorable Nancy W. Salomone) issued the following directive on the record. The verbatim language at Exhibit AA, page 9, lines 3-13 is: “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. ... 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.” The Court further stated at Exhibit AA, pages 10-11, lines 25, 1-2: *“I’ll need you to reference them either in testimony or argument if you want me to consider them substantial.”*

XIII. THE “REGULAR WITNESS” EXCHANGE REGARDING FREEDBERG

35. On August 23, 2023, prior to Mr. Freedberg's testimony, the Court and Carol Glassman had the following on-record exchange. Exhibit AA, page 43, lines 5-12, verbatim:

THE COURT: “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.”

36. Mr. Freedberg was thereafter sworn as “CO-PETITIONER’S WITNESS” (transcript page 43, line 15). The Court completed counsel’s phrase with the word “Witness.” I do not characterize this paragraph as a formal evidentiary ruling. I identify it because it appears in the transcript immediately before Mr. Freedberg was sworn.
37. At Exhibit AA page 43, lines 7-8, the Court framed the question: *“With no report serving as the necessary basis for anything up to now?”* Glassman at line 9 expressly confirmed:

“That is correct.” Notwithstanding that on-record framing, the trial court’s subsequent Permanent Orders adopted Mr. Freedberg’s reports (Exhibits JJ and OO) as the basis for the Tool Studios valuation of \$305,000 and Charles Bell’s monthly income of \$16,433.

XIV. EXHIBIT III - DAY-BEFORE-TRIAL FILING ON ATTORNEY FEES

38. The Joint Trial Management Certificate (“JTMC”) was filed in this Court on August 14, 2023 at 2:24 PM (Filing ID 33A962B0C5F50, Exhibit 123). At Section VI of the JTMC, the parties stated verbatim: “Each party’s Exhibit Lists will be filed with the Court contemporaneously with the Joint Trial Management Certificate.” On August 14, 2023 at 5:14 PM, Co-Petitioner filed her Exhibit List under C.R.C.P. 16.2(d) (Filing ID 11CF90781D400). The Exhibit List included the entry *“Exhibit III - Affidavit for Attorney Fees, Carol Glassman, PC”* under the heading “ATTORNEY FEES.” The Exhibit III document itself did not exist on August 14, 2023 and was not filed until seven days later. On August 21, 2023 at 10:40 AM (Filing ID FED53E8356F6C), Carol Glassman, P.C. and Milfeld Law LLC filed Co-Petitioner’s Counsel’s Affidavit for Attorney Fees and Costs (“Exhibit III”). Exhibit III represents that Co-Petitioner had incurred \$79,750.25 in attorney fees and \$12,646.61 in costs from November 29, 2022 through July 31, 2023. The filing is forty-six hours and twenty minutes before commencement of the Permanent Orders Hearing on August 23, 2023.

39. Exhibit III was referenced exactly once during the Permanent Orders Hearing, in the testimony of Co-Petitioner under direct examination by Carol Glassman. The verbatim exchange at Exhibit AAA, Vol. II, page 206, is:

Q: “Turn to Exhibit III ... through July, have you incurred \$79,000 in fees and \$12,000 in costs?”

A: “Sadly, yes.”

40. No further testimony, no foundation, no argument, and no further reference to Exhibit III appears in the trial transcript. The substance of Exhibit III was not addressed in the JTMC at paragraphs 1 through 16 of the Undisputed Facts and Stipulations, was not addressed in argument, and was referenced in testimony only through the four-line exchange quoted above. The Court’s start-of-trial directive at paragraph 34 above is the operative framework for that posture. I include Exhibit III and Exhibit RR (paragraph 41) together because both were filed within approximately two days of trial and both bore directly on fees, income, and maintenance.

XV. EXHIBIT RR - DAY-BEFORE-TRIAL MAINTENANCE WORKSHEET

41. On August 22, 2023 at 2:39 PM (Filing ID F4C02B05AF4FA), Carol Glassman, P.C. filed Exhibit RR, a Maintenance Worksheet captioned “Bell 5 year weighted average,” prepared by Carol Glassman, P.C. on August 11, 2023, generated by math4law. Exhibit RR, on its face, states: Mother monthly gross income \$4,166.00; Father monthly gross income \$16,433.00; Father annual income \$197,196.00; combined annual \$247,188.00. Exhibit RR notes: “Annual income exceeds the \$240,000 statutory threshold for the applicability of this formula to calculate Maintenance.” Exhibit RR calculates maintenance after non-taxability adjustment at \$3,055.20 per month (line 7), length of marriage 20 years 10 months. The Father income input of \$16,433 monthly equals \$197,196 annually, which is the five-year weighted average advanced by Six Consulting LLC in Exhibit OO at page 2.
42. Exhibit RR was filed twenty-eight hours and twenty-one minutes before the commencement of the Permanent Orders Hearing on August 23, 2023, and twenty-four hours and twenty-nine minutes after Exhibit III.

XVI. THE COURT OF APPEALS DECISION IN 24CA0141

43. On May 1, 2025, the Colorado Court of Appeals issued its Opinion in In re the Marriage of Bell, 24CA0141 (Exhibit 31), Division VII, Opinion by Judge Johnson, Lipinsky and Moultrie, JJ., concur. The disposition is verbatim: “JUDGMENT AFFIRMED IN PART AND REVERSED IN PART, AND CASE REMANDED WITH DIRECTIONS.” At paragraph 1, the issue framing is verbatim: “In this dissolution of marriage case between Charles Robert Bell (husband) and Alyson Bell (wife), husband appeals those portions of the permanent orders concerning the marital property division, maintenance, child support, and attorney fees.” The Opinion is NOT PUBLISHED PURSUANT TO C.A.R. 35(e). The Mandate issued June 20, 2025.
44. At paragraphs 36 to 42, the Court of Appeals reversed the \$15,000 attorney-fee award for inadequate findings and remanded for further proceedings. The Opinion did not decide the post-appeal evidence identified in this Affidavit, including Exhibit III-UR, the February 4, 2026 Wiens letter, or the March 16, 2026 Gaddis custodian affidavit.

XVII. THE OCTOBER 2, 2025 COLLINS ORDER

45. On October 2, 2025 at 3:02 PM, the Honorable J. Keith Collins, District Court Judge, issued an Order denying my Motion for Relief from Judgment filed April 7, 2025. The

framing language at page 1 of the October 2, 2025 Order is verbatim: *“The attached motion was previously stayed pending appeal. As the appeal has now been resolved, the motion is ripe for consideration.”* The motion attached to the October 2, 2025 Order was the April 7, 2025 Rule 60 motion. Evidence obtained after April 7, 2025, including the February 4, 2026 Wiens letter and the March 16, 2026 Gaddis custodian affidavit, was not part of that motion.

XVIII. CIVIL DIVISION 2 ORDERS REGARDING FORUM AND JURISDICTION

46. On November 18, 2025 at 9:44 AM, the Honorable Michael Kotlarczyk, District Court Judge of Civil Division 2 of the Boulder County District Court, issued the Order Granting Motion to Dismiss in Bell v. Varvel, 2025CV118.
47. At page 2, the verbatim ruling is: *“A Rule 60(b) motion to address allegations of deceiving the tribunal must be brought to the tribunal whose judgment is being challenged, not as a standalone claim in a new lawsuit. See In re Marriage of Seely, 689 P.2d 1154, 1159 (Colo. App. 1984) ... This Court has no authority to review the rulings made by another district court. See State ex rel. Dep’t of Corrs. v. Pena, 911 P.2d 48, 57 (Colo. 1996) ...”* At page 3, Judge Kotlarczyk further stated: *“Even though the same judicial officer is overseeing this case and 2025CV80, the same rule applies: this Court cannot, in this case, supervise the judgment entered in another case.”*
48. Judge Kotlarczyk reaffirmed the rule on January 22, 2026 at 8:08 AM in his Order Denying Motion to Vacate Dismissal in 2025CV118: *“As the Court has previously recognized, the place for objecting to procedures in his divorce case is in that court or to the Court of Appeals. This Court cannot decide the propriety of actions by other district courts.”* Judge Kotlarczyk applied the same rule on March 11, 2026 in 2025CV80.
49. As a procedural matter, the civil-division orders directed the issues back to the domestic case. The domestic case was then assigned to Domestic Division 14. I identify this sequence to show the procedural path by which the present motion returned to the domestic case.

XIX. THE DECEMBER 14, 2025 FEE ORDER ON REMAND

50. On December 14, 2025 at 6:36 PM, the Honorable Timothy L. Johnson, District Court Judge of Domestic Division 14, issued the Order re: Attorney Fees following the October 7, 2025 remand hearing (Exhibit 50). At the October 7, 2025 remand hearing, Ms. Strickler

testified that the fees were paid from marital funds, with each party contributing a portion. Exhibit CCC, page 43, lines 22-25, verbatim: “First of all, I noted the fact that in reviewing the transcript that the fees were being paid during the pendency of the action through a marital business, which are marital funds, and so they’re each contributing a portion to that.” The Court later adopted the same framing in its own words at Exhibit CCC, page 49, lines 21-25 through page 50, line 10: “*And the Colorado law has basically decided in order to kind of recognize that, that it really doesn’t matter who’s out earning the paycheck, the money that’s coming in from any job is marital funds. ... It’s the marital funds that went to pay for that before the decree was issued.*”

51. At Exhibit CCC, page 54, lines 12-22, I attempted to identify the \$91,000 attorney-fee debt issue by reference to the Court of Appeals Opinion and the Permanent Orders. The verbatim exchange reads:

Q (BELL): “*The facts of the case, if you look at the Court of Appeals, if you look at permanent orders, it assigns that debt of \$91,000 to Ms. Varvel.*”

MS. GLASSMAN: “*Objection. Assumes facts that are not in evidence.*”

THE COURT: “*Sustained.*”

MR. BELL: “*They are in evidence.*”

THE COURT: “*Sustained.*”

MR. BELL: “*They’re in evidence.*”

THE COURT: “*Point to an exhibit where it’s in evidence.*”

52. At Exhibit CCC, page 55, lines 8-21, the Court took judicial notice of Permanent Orders pages 18-19 and stated: “I’ll note that under attorney fees, there is no mention as to the full amount. It basically indicates the \$15,000 and that’s the only thing that appears in the permanent orders. ... The Court notes that on pages 18 and 19, there is a discussion of how \$15,000 was an appropriate amount to award for attorney fees.”
53. The December 14, 2025 Order, on its face, contains the page-4 finding that Co-Petitioner’s legal fees “were paid using marital funds” and the page-7 lodestar finding that “Ms. Varvel incurred \$79,750.00 in attorney fees, including paralegal and secretarial time.” The Order then awards seventeen percent of those fees (\$15,000) against Petitioner without identifying whether the award represents
- (a) a share of total reasonable fees incurred,
 - (b) reimbursement of fees personally unpaid by Co-Petitioner,
 - (c) a retrospective reallocation of marital or business funds already spent, or

(d) some combination of those theories. Paragraphs 48 through 51 identify statements appearing on the face of Exhibit CCC, the Court of Appeals Opinion, and the December 14, 2025 Order. Any legal effect of those statements is reserved for the accompanying motion.

54. Tool Studios LLC, the marital business identified by expert witness Lee Strickler at Exhibit CCC page 43, lines 22-25 and characterized as “marital funds” by the Court in its own words at Exhibit CCC page 49, lines 21-25 through page 50, line 10, is wholly owned by me. The same inconsistency identified in paragraph 51 is the subject of Issue 2 of Petitioner’s Opening Brief in 2026CA153.

XX. THE GLASSMAN AND MILFELD WITHDRAWAL OF APRIL 17, 2026

55. On March 25, 2026 at 9:03 PM (Filing ID DB173CD6143F4), Carol Glassman, Carol Glassman, P.C., and Nelissa Milfeld, Milfeld Law LLC, filed a Motion to Withdraw as Counsel under C.R.C.P. 121 sec. 1-1(2)(b). At paragraph 3 of the Motion, counsel represented: *“It is the professional opinion of undersigned counsel that none of the pending matters raised by Petitioner in this case have any merit, that further involvement by counsel for the Co-Petitioner is unnecessary at this juncture, and that the interests of justice dictate that Co-Petitioner not continue to incur legal fees and expenses by having counsel continue to monitor Petitioner’s legal pursuits.”* The Motion lists ten pending matters in the dissolution case. The Motion does not reference 2025CV118 (Bell v. Freedberg, Glassman, Milfeld) in which Carol Glassman and Nelissa Milfeld are named defendants.

56. On April 13, 2026, in 2025CV118, Defendants Carol Glassman and Jay Freedberg jointly filed a Motion for Entry of Court Order Relieving Defendants from Responding to Plaintiff’s Filings. On April 17, 2026 at 10:36 AM, the dissolution court entered an Order granting Glassman and Milfeld leave to withdraw.

XXI. POST-APRIL 7, 2025 MATERIALS NOT BEFORE THE OCTOBER 2, 2025 ORDER

57. To my knowledge, and based on my review of the dockets available to me, I have not located any order entered by any forum that, on its face, addresses on the merits the post-April 7, 2025 record. The post-April 7, 2025 record includes, without limitation:

- (a) the February 4, 2026 Wiens DORA letter conceding the June 16, 2023 Witness Disclosure was a *“typographical mistake”* (Exhibit 14);

- (b) the unredacted Glassman master billing recovered in 2025 (Exhibit III-UR);
- (c) Co-Petitioner's August 1, 2023 sworn Response to Petitioner's Pattern and Non-Pattern Requests for Production of Documents (Filing ID 2113CA895D170), the corresponding Adobe Sign Final Audit Report showing sixty seconds between email view at 8:26:19 PM GMT and e-signature at 8:27:19 PM GMT on July 31, 2023, the Dropbox folder "BELL: C-P'S SUPPORTING DOCS TO RFP OF DOCS TO O.C." transmitted by counsel's paralegal on August 1, 2023 at 4:02 PM, and the file metadata of the produced redacted Glassman invoice ("*NP No. 3 Carol Glassman Invoice_Redacted.pdf*") showing original creation date July 6, 2023 at 17:00:03 and redaction-modification date July 13, 2023 at 10:52:40 (Exhibit 220);
- (d) the cost-line redaction pattern visible on the face of the August 21, 2023 Exhibit III;
- (e) the March 25 to April 17, 2026 Glassman / Milfeld withdrawal sequence;
- (f) the April 13, 2026 Glassman / Freedberg joint motion in 2025CV118;
- (g) the March 16, 2026 Gaddis custodian affidavit authenticating Exhibit 70;
- (h) the April 30, 2026 Bell custodian affidavit authenticating Exhibit III-UR (Exhibit 124); and
- (i) the December 14, 2025 Order re: Attorney Fees (Exhibit 50) and any subsequent appellate filings in 2026CA153.

I include this list to identify materials that were created, obtained, filed, or became available after April 7, 2025.

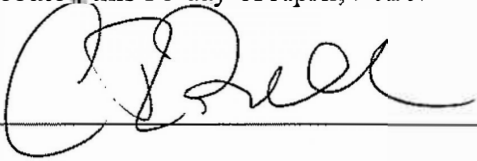
XXII. RELATED FINANCIAL THEMES SHOWN BY THE RECORD

- 58. The record materials identified above concern several related financial subjects: Tool Studios LLC valuation, my income, payment of attorney fees, characterization of Tool Studios LLC operating revenue, and the amount of maintenance and fee obligations entered against me. I identify these materials together because they bear on the same financial findings in the Permanent Orders and later fee proceedings.
- 59. I do not assert in this Affidavit that any tribunal has adopted my interpretation of these materials. I state only that the documents exist, that they are identified above by exhibit number, filing date, transcript citation, or filing ID, and that I have not located an order adjudicating the combined post-April 7, 2025 record on its merits. Any legal argument concerning fraud upon the tribunal, materiality, causation, or available relief is reserved for the accompanying motion.

XXIII. DECLARATION

I, Charles R. Bell, declare under penalty of perjury under the laws of the State of Colorado that the foregoing is true and correct, on personal knowledge.

Executed this 30 day of April, 2026.



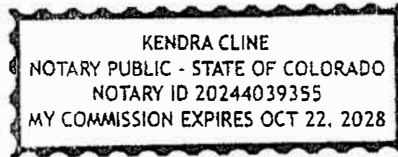
/s/Charles R. Bell

Sole Member, Tool Studios LLC

Subscribed and sworn to before me this 30 day of April, 2026.



Notary Public



My Commission Expires: October 22, 2028