

1986

Verlora Carlton v. Frank Hayden Carlton : Brief of Respondent

Utah Court of Appeals

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Recommended Citation

Brief of Respondent, *Carlton v. Carlton*, No. 860247 (Utah Court of Appeals, 1986).

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IN THE COURT OF APPEALS OF THE STATE OF UTAH

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VERLORA CARLTON, :
 :
Plaintiff/Respondent, :
 :
v. : Case No. 860247-CA
 :
FRANK HAYDEN CARLTON, : Priority 13(b)
 :
Defendant/Appellant. :
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BRIEF OF RESPONDENT

AN APPEAL FROM THE DECREE OF DIVORCE
OF THE THIRD JUDICIAL DISTRICT COURT,
SALT LAKE COUNTY, UTAH,
THE HONORABLE JAY E. BANKS,
JUDGE PRESIDING.

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Attorneys for Appellant

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COURT OF APPEALS

IN THE COURT OF APPEALS OF THE STATE OF UTAH

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Plaintiff/Respondent,	:	
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STATEMENT OF ISSUES PRESENTED ON APPEAL

ISSUE I

Was there sufficient evidence to support the trial court's property distribution?

ISSUE II

Did the trial court, in fact, award any of Appellant's pre-marital assets to the Respondent?

ISSUE III

Were the Findings of Fact and Conclusions of Law, when viewed in light of the entire record presently before this Court, including exhibits and testimony, adequate so as to uphold the trial court's decision?

ISSUE IV

If the Findings of Fact and Conclusions of Law were defective in any way, was such defect waived by the Appellant?

ISSUE V

Should Appellant be awarded her attorneys' fees and costs related to this appeal?

NATURE OF THE CASE

This is a divorce case. Respondent filed a complaint against Appellant seeking, among other things, a Decree of Divorce, an award of permanent alimony, an award of one-half of the marital estate and attorneys' fees. Appellant answered and counterclaimed, asking, among other things, for a Decree of Divorce, for no award of alimony, for an order allowing each party to keep the assets each brought into the marriage or acquired during the marriage with funds brought into the marriage, and for an order requiring each party to pay their own attorneys' fees and costs.

RELIEF SOUGHT ON APPEAL

Respondent seeks an affirmation of the trial court's decision, and an award of all attorneys' fees and costs incurred by her in connection with this appeal.

IN THE COURT OF APPEALS OF THE STATE OF UTAH

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VERLORA CARLTON,	:	
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Plaintiff/Respondent,	:	
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FRANK HAYDEN CARLTON,	:	Priority 13(b)
	:	
Defendant/Appellant.	:	

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BRIEF OF RESPONDENT

STATEMENT OF FACTS

Because Appellant has omitted certain important facts and has over-emphasized some while under-emphasizing others, Respondent feels it is necessary to supplement and clarify Appellant's Statement of Facts.

The marriage in this case occurred on June 13, 1979. The parties had residence together since February, 1979 (R. 360). They separated in the latter part of December of 1984, after Mrs. Carlton discovered that Mr. Carlton was seeing another woman at the marital residence (R. 261). A divorce trial was held in December of 1985, and a Decree of Divorce was entered on August 22, 1986 -- over seven years after the parties' marriage. The parties had no children (R. 260).

This was Mr. Carlton's seventh marriage, even though he had told Mrs. Carlton that it was his fourth (R. 263). Prior to the marriage, Mr. Carlton had been Mrs. Carlton's accountant for approximately twenty years (R. 264).

After meeting, Mrs. Carlton agreed to sell her house and her hairdressing business in Riverton, Wyoming, and to move to Salt Lake to reside with Mr. Carlton in his home on "K" Street in Salt Lake City. At that time, she gave all of her furniture to her children (R. 270).

At the time of marriage, Mrs. Carlton stated that she had approximately \$24,935.00 in assets (R. 332). At the time of trial, she had approximately \$22,000.00 (R. 333). Mr. Carlton stated that he had \$761,925.00 at the time of the marriage (R. 418, Ex. 35-1). As of the date of the filing of the Complaint, he felt he had \$837,732.00 (Exhibit 35-D), or a gain of only \$75,807.00 over the period of time of the seven-year marriage. That gain was based on his claim that the Bear Lake property had gone down in value by \$100,000.00 (R. 394, 396), and the opinion of his appraiser, Mr. Webber, that his home on "K" Street had appreciated only \$6,000.00 over the seven years of marriage (R. at 407). The trial court specifically found that there had been no decrease in value of the Bear Lake property (R. 189).

Mrs. Carlton did not ask to be awarded the stocks her husband brought into the marriage (R. 273). She testified that she knew numerous stocks had been purchased during the marriage

(R. 273), and she only became aware of Mr. Carlton's financial position when he filed his Financial Declaration with the Court (R. 272; Ex. 15-P). She also made no claim to his furniture, even though she had given hers away (R. 270, 271).

At the time of trial, each party submitted detailed exhibits reflecting their respective positions as to premarital assets and assets acquired and appreciation experienced during the marriage (Exhibits 14-P, 25-P and 35-D -- all have been included in the Addendum to this Brief). Mrs. Carlton's exhibit reflected valuation dates as of the date of the marriage and the date of trial (Ex. 14-P), while Mr. Carlton's exhibit contained values as of the date of the marriage and values only up to the date of separation (Ex. 35-D). These exhibits, the respective testimonies of each of the parties, the testimonies of two appraisers relative to the "K" Street property, and the testimonies of two appraisers relative to certain bronze sculptures constituted the evidence presented to the trial court relative to pre-marital and marital property identity, values and appreciation.

Each party called an appraiser as an expert witness to testify as to the value of the "K" Street property at the time of the marriage and at the time of trial. Contrary to Mr. Carlton's statement of facts, both appraisers used comparables in arriving at their respective opinions as to the value of this property at the time of the marriage (R. 294, 295). Mr. Carlton's appraiser

felt the property had increased in value by \$6,000.00 (R. 407), whereas Mr. Terrell, Mrs. Carlton's appraiser, felt there had been a \$27,500.00 increase in value (R. 292). Mrs. Carlton asked to be awarded one-half of that appreciation (R. 280).

At no time during this litigation did Mrs. Carlton claim an interest in Mr. Carlton's Bear Lake property (R. 395). She testified he could have the property and so proposed in her proposal for property distribution (Ex. 25-P). Likewise, she made no claim in or an offset for Mr. Carlton's extremely successful accounting business which employed several people and serviced over 600 clients (R. 441, Appellant's Brief p. 3).

By way of property distribution, all Mrs. Carlton requested was that she receive one-half of the assets acquired during the marriage and one-half of the appreciation which occurred during that seven-year period; namely, one-half of \$403,183.70, or \$201,591.85 (Ex. 12-P) Mr. Carlton's evidence was that his estate had increased only by \$75,000.00 during the seven-year marriage (R. 280).

Mr. Carlton was a successful accountant and very active in the National Association of Certified Public Accountants (R. 276). He had expressed to his wife his political aspirations related to that association (R. 276, 348-349). Consequently, the parties traveled extensively during the marriage in connection with that affiliation (R. 276). During those times, Mrs. Carlton

supported him and his ambitions and, as a result, was precluded from pursuing her own employment or career (R. 276).

Mr. Carlton's success as an accountant is demonstrated by the earnings for services he received between 1981 and 1983: 1981 -- \$78,555.00; 1982 -- \$103,003.00; 1983 -- \$111,282.00 (Exs. 19-P, 20-P, 21-P, included in the Addendum to this Brief). These sums do not reflect substantial interest income which was also received for each of these years. The parties filed joint tax returns through the year 1983 (Exhibits 19-P, 20-P, 21-P and 22-P) (R. 321).

During this marriage, both parties testified that Mr. Carlton controlled all of the finances (R. 336). The parties made no major furniture or appliance purchases (R. 442), and, according to Mr. Carlton, lived a frugal lifestyle (R. 390). During the course of his testimony, Mr. Carlton stated he had gross income for 1983 of \$185,000.00 (R. 354); that he had made numerous large withdrawals and transfers of monies from various accounts since the parties' separation (R. 366, 370), including \$48,000.00 for business and personal uses (R. 453).; that he regularly contributed \$17,000.00 to his retirement each year during the marriage, but did not intend to make the 1985 contribution until the divorce action had been completed (R. 382); and that there had been \$84,000.00 in appreciation of assets between the date of separation and the date of trial

(R. 431), even though he believed that the valuation cut-off date should have been the date of separation (R. 429).

He went on to say he was willing to provide Mrs. Carlton with the standard of living she had enjoyed during the marriage (R. 428), and felt she could live on \$1,300.00 per month. He also had not filed his 1984 tax returns as of the December 18, 1985 trial date (R. 353), and, further, had not provided income documentation relative to his 1985 income (R. 436). He also did not provide updated information on his retirement plan (R. 452-453), even though there had been an increase of \$17,665.00 between the date of separation and the date of trial (R. 435), and he had been subpoenaed to bring supporting documents with him to trial (R. 452-453).

Of significant importance is the fact that Mr. Carlton fails to mention in his Statement of Facts that Mrs. Carlton had asked for an award of alimony of \$1,400.00 per month for at least five years (Ex. 25-P; R. 326,244). The trial court gave her no alimony (R. 197). She also asked to be named as a beneficiary on Mr. Carlton's life insurance (R. 329). The trial court refused that request (R. 195-199). Finally, she asked the court to award her approximately \$5,000.00 in attorneys' fees and costs (Ex. 14-P). The trial court ordered each party to pay their own attorneys' fees and costs (R. 199).

Mr. Carlton also claims that Mrs. Carlton spent "quite a bit of money" on her children (Appellant's Brief, p. 7). Her actual

testimony on this is significantly different from Mr. Carlton's interpretation.

Q (MR. DART) And so you have values in your own name currently of about \$22,000 that are assets that you are asking you be awarded; is that correct?

A That's correct.

Q All right. So effectively, on straight dollar figures, you lost about \$2,000 in asset values, in hand, during the course of this marriage.

A Some of it was spent for children.

Q In fact, you spent some of your money for your children during the course of this marriage, and that accounts for quite a bit of it, does it not?

A Yes, it does. (R. 333)

Mr. Carlton also claims Mrs. Carlton was readily employable (Appellant's Brief, p. 6). Contrary to that factual assertion, Mrs. Carlton stated that given Mr. Carlton's involvement in the National Certified Public Accountants Association, it was not practical for her to work (R. 276). She felt it would take her at least five years to build a clientele equal to that which she had in Wyoming before liquidating her business (R. 326): that she was presently employed by Lifelike Hair, and that it would take study and preparation for her to pass the cosmetology test here in Utah (R. 326). She said she took her present job to get back into the line of work she had engaged in some seven years before (R. 342).

With regard to Mr. Carlton's Statement of Facts related to the temporary support he paid up until this matter was ultimately decided (Appellant's Brief, p. 7), it should also be noted that

the trial court took those sums into consideration in reaching its final decision in deciding the alimony and property distribution issues (R. 465). Mr. Carlton also suggests that \$8,000.00 of the support was paid when Mrs. Carlton was cohabiting -- a fact never proven, and, in fact, strenuously denied by Mrs. Carlton, with her position being supported by five affidavits of neighbors and acquaintances (R. 163). Mr. Carlton's position was supported only by a handwritten letter from a friend attached as an exhibit to Mr. Carlton's Affidavit (R. 183).

Finally, Mr. Carlton attempts to attach some significance to the fact that this matter was tried in the latter part of December, 1985, and not decided until the first part of July, 1986. The fact is, that the trial judge reviewed the entire record "from scratch" at a time when he was not involved in other court matters (R. 465). The decision is extensive, and addresses in detail all of the assets presented to the court. When the decision was given to counsel orally by the trial court in July of 1986, neither party requested a reporter. When Mrs. Carlton's counsel prepared proposed Findings of Fact and Conclusions of Law, objections were filed by Mr. Carlton (R. 175-176), but never called on for hearing, nor was a motion to amend the Findings ever filed. At no time did Mr. Carlton choose to submit to the court substitute or alternative Findings of Fact and Conclusions of Law; but, rather, simply refused to

sign-off on the Findings submitted by Mrs. Carlton's counsel (R. 193, 200).

SUMMARY OF ARGUMENTS

In divorce actions, a trial court is afforded a wide latitude of discretion in fashioning a remedy for the parties that best deals with their respective unique and individual needs. In this case, Appellant has not shown that the trial judge abused that discretion or in any way committed error justifying a reversal or alteration of its decision.

In making a property distribution, the trial judge is charged with the responsibility of arriving at a fair and equitable division and in so doing, may consider all assets of the parties. He is not required, as Appellant urges, to return separate property and related appreciations, to the party who brought it into the marriage in all cases.

In this case, the trial judge concluded that the parties, through their joint efforts, had acquired a marital estate of \$255,327.00, and, under the circumstances, it was fair to award each party one-half of that estate and return to each party the property he or she brought into the marriage. The trial court did not give Mrs. Carlton any of Mr. Carlton's separate property.

The evidence presented by Appellant related to marital property appreciation used an incorrect valuation date -- the date of separation. Respondent's evidence uses the correct date

-- the date of trial. Therefore, the only admissible evidence on the appreciation of the marital estate was Mrs. Carlton's, and the trial court was well within its bounds in relying on Respondent's evidence in reaching its decision.

Appellant's claim that the Findings of Fact were inadequate is without merit for two reasons. First, contrary to Appellant's assertions, detailed property valuations are not always required. However, in this case, the Findings were sufficiently detailed; especially when read in conjunction with the two exhibits (Ex. 14-P and 35-D), related to property valuations submitted by each of the parties. Second, the objections filed by Mr. Carlton do not address the issue of lack of specific values, but only that the basis of the trial court's decision is not set forth. Further, Appellant did not submit alternative proposed findings, nor did he request any transcript of the hearing at which the decision was rendered, or call on for hearing his objections or make any motion to amend the Findings. Consequently, he has waived his right to claim error on this basis.

The trial court's decision was fair to both parties. Appellant has shown no abuse of discretion; therefore, Mrs. Carlton should be awarded her attorneys' fees and costs related to the appeal and the trial court's decision should be affirmed in all respects.

ARGUMENT

POINT I

THE DECISION OF A TRIAL COURT IN A DIVORCE ACTION SHOULD NOT BE DISTURBED UNLESS THERE IS A CLEAR SHOWING OF A MISAPPLICATION OF THE LAW OR AN ABUSE OF DISCRETION RESULTING IN A SUBSTANTIAL ERROR OR A SERIOUS INEQUITY.

Appellant contends that the trial court erred in the manner it handled the property allocation and, consequently, abused the wide discretion afforded it in making such an award. The evidence presented to the trial court clearly shows that this is just not the case. What the trial court did was to review the value figures presented by both sides, as was reflected in Exhibits 14-P and 35-D (Addendum to this brief), and arrive at a fair allocation of property based upon the evidence presented it.

In order to prevail on this appeal, Appellant is required to show that the trial court, in making its distribution of property, misunderstood or misapplied the law, entered findings not supported by the evidence, or caused a serious inequity so as to constitute an abuse of discretion. English v. English, 565 P.2d 409, 410 (Utah, 1977). As was clearly stated in Searle v. Searle, 522 P.2d 697 (Utah, 1974):

Although it is both the duty and prerogative of this court in a case of equity to review the facts as well as the law, Article VIII, Section 9, Constitution of Utah, the trial judge has considerable latitude of discretion in adjusting the financial and property interests in a divorce case. The actions of the Trial Court are indulged with the presumption of validity, and the burden is on appellant to prove such a serious inequity as

to manifest a clear abuse of discretion.
(footnote) There is no fixed formula for the division of property; § 30-3-5 U.C.A. 1953 provides that when a decree of divorce is made the court may make such orders in relation to property as may be equitable.
(footnote) Id. at 700.

Appellant's burden is not an easy one and the record does not show in any way an abuse of discretion by the trial court. As was stated in Jackman v. Jackman, 696 P.2d 1191 (Utah 1985):

We have long adhered to the view that an appellate court cannot remain a court of appeals and invite a review of every case decided by a lower court where its judgment fails to satisfy one or both parties to the litigation. Neither can we properly serve our appellate function if we modify the factual determination of a trial court whenever we take a differing view of the evidence. Because the trial court alone can assess the demeanor and relative credibility of the witnesses, it is charged with the fact finding function and is responsible for determine an equitable resolution of the matter based on those findings, we accord its actions broad deference. On appeal, we review the findings of fact only to determine whether they are supported by substantial record evidence. And we will not disturb the conclusions drawn from these findings unless some clear abuse of discretion is shown. Id. at 1192 (citations omitted).

In making a property distribution, the trial court may consider numerous factors in arriving at an equitable result. Among those are such things as the property each party brought into the marriage; the property acquired during the marriage and the efforts and contributions of each party in the acquisition of such property; gifts received during the marriage; and inheritances. Because of the foregoing, a property division need

not be equal, but only equitable. See MacDonald v. MacDonald, 236 P.2d 1066 (Utah 1951).

After a comprehensive trial, most of which pertained to the financial situation of the parties, and the receipt of thirty-six exhibits, the trial judge properly weighed all of the factors related to this case and fashioned a remedy that would be as fair as possible to both parties under the circumstances of the case. This is clearly shown when the court commented about the manner in which it was going to decide this case. Appellant provided only a portion of the following statement by the Court on pages 13 and 14 of his brief in support of his position that the trial court had forgotten about the evidence presented to it. The following comprises the entire statement of the trial judge and demonstrates that before he made his decision, he intended to review all of the evidence.

THE COURT: Well, I am taking a week's vacation the 16th of June. I will be gone all this week, and during that vacation, I am going to get these things out.

MR. LIAPIS: Not a vacation, your Honor.

THE COURT: I know, but I can close the door and no court work. Trouble is, when you take one under advisement, you get to looking at it and you get part of it there, and when you go back to review it, you have to go right back to scratch again and start over. You have got sufficient time to go through it all.

I can tell you this. I would look realistically -- I mean, theoretically, I know what I am going to do on this case. I would take into consideration any monies that have been paid since reasonable time after

the divorce, regardless of when I do that.
So I will order the \$3200 paid over.

MR. DART: If the Court will give me
that check back, I will void it.

THE COURT: But I need the figures on
it. I would do that anyway.

In a case like this, I don't know what
it will boil down to, but if she gets what
you are asking for, she doesn't need any
alimony.

MR. LIAPIS: That may be, your Honor.

THE COURT: If he gets what he is
asking for, she would be entitled to some
alimony. That's what it boils down to.
Without indicating what I am going to do --
but I do know what I am going to do in this
case, and I would take into consideration the
monies that have been paid. (R. 465.)

Prior to addressing Appellant's claims of error, it should
be pointed out that Appellant's attack of the trial court's
decision uses an incorrect approach. Rather than analyzing the
parties entire financial situation and balancing all of the
equities, as did the trial court, Appellant has challenged on a
piecemeal basis certain portions of the Decree. Use of this
approach is entirely incorrect, inasmuch as in this case, as in
most divorce cases, the support and property awards are
necessarily interrelated and to readjust those awards as
Appellant has requested, would also require a readjustment of
awards with which Appellant is evidently satisfied (i.e., alimony
and attorneys' fees). To sanction this approach in connection
with the appeal of a divorce case necessarily goes against the
well-established principle that this Court will not attempt to
"second guess" a trial court's support and property awards. In

this case, there has been no error, nor is there any inequity so as to support a claim of abuse of discretion.

POINT II.

THE TRIAL COURT'S DECISION IN THIS CASE WAS
FAIR AND SUPPORTED BY THE EVIDENCE.

The job of any trial court in a divorce action is to fashion a remedy which meets the special and unique needs of the parties in each particular case.

Appellant makes two erroneous assumptions in his Brief. First, he assumes and argues that the trial court is obligated in all cases to keep separate property separate and divide only assets acquired during the marriage. Second, he assumes Mrs. Carlton received some of his pre-marital assets. Both assumptions are incorrect. The power of a trial court to make orders in divorce actions relating to the support and property of the parties is broad, and is set out in Utah Code Annotated, Section 30-3-5 (1984 ed.):

When a Decree of Divorce is rendered, the court may include in such orders in relation to the children, property and parties and the maintenance and health care of the parties and children as may be equitable. Id.

Nothing in this statute prohibits the trial court from considering only property accumulated during the marriage. Nothing in this statute requires the trial court to determine what is marital property and what is separate property. The statute gives the trial court plenary power to make orders

regarding all of the property of each of the parties as equity would require under the circumstances of each particular case.

This Court has consistently approved of this approach, as is clearly shown in Englert v. Englert, 576 P.2d 1274 (Utah 1978), when this Court analyzed § 30-3-5:

The import of our decision implementing the statute is that proceedings in regard to the family are equitable in a high degree; and that the court may take into consideration all of the pertinent circumstances. It is our opinion that the correct view under our law is that this encompasses all of the assets of every nature possessed by the parties whenever obtained and from whatever source derived. This should be given due consideration, along with all other assets, incomes, earnings and potential earning capacity of the parties in determining what is the most practical, just and equitable way to serve the best interests and welfare of the parties and their children. Id. at 1276 (Emphasis added.)

In exercising this broad discretion, this Court has also set out the following as elements to be considered by the trial court in providing for an equitable property settlement:

- a. The amount and kind of property owned by the parties.
 - b. Property accumulated during their marriage.
 - c. The ability of each to earn money.
 - d. The financial conditions and necessity of the parties.
 - e. Standard of living of the parties.
 - f. The health of the parties.
 - g. The duration of the marriage.
 - h. What the wife gave up by way of marriage.
 - i. The age of the parties.
- See, Searle v. Searle, 522 P.2d 697, 698 (Utah 1974).

The trial court in this case did exactly as it was charged, and applied the facts to these criteria.

- A. The Record Contains More Than Adequate Evidence To Support The Trial Court's The Findings of Fact.

Using the Searle criteria, the trial court had the following evidence before it.

Searle

Carlton

- | | |
|---|---|
| a) Amount and Kind of Property | a) Mr. Carlton had significant assets. Mrs. Carlton had minor assets and liquidated those to marry her husband. |
| b) Property Accumulated During Marriage | b) Mr. Carlton said little the property was accumulated during the marriage, and the parties had an agreement to keep their property separate. Mrs. Carlton said that various stocks had been acquired; that property she brought with her into the marriage had been reduced from \$22,000.00 to \$20,000.00. No evidence was presented by either side as to how property appreciation would be handled. |
| c) Ability to Earn Money | c) Mr. Carlton was earning over \$100,000.00 per year as a skilled accountant with over 600 clients. Mrs. Carlton hadn't worked for 5½ years, and was earning only \$630.00 per month. |
| d) Financial Condition and Necessity of Parties | d) Mr. Carlton had his business, the marital residence and an estate valued at over \$750,000.00. Mrs. Carlton had no residence, no furniture, and no skills, but had monthly needs of at least \$2,077.00. |

e) Standard of Living of Parties

e) Mr. Carlton had provided Mrs. Carlton with a good standard of living, even though he said he was frugal. Mrs. Carlton had no way of maintaining that standard , except with the help of Mr. Carlton.

f) Health of Parties

f) Neither party had significant or remarkable health problems.

g) Length of Marriage

g) This was a marriage of seven years.

h) What Wife Gave Up for Marriage

h) Mr. Carlton gave up nothing. Mrs. Carlton sold her home and business, gave her furniture away and supported her husband's professional endeavors at the expense of reducing her work skills.

i) Age of the Parties

i) Mr. Carlton was 65 and still working, with an intent to gradually slack off. Mrs. Carlton was 49.

It is without question that there was conflict in the testimony and exhibits. It was the job of the trial court to weigh all of the evidence and then fashion a remedy to assist both parties in starting a new life. Given the facts of this case, the trial court's remedy was a wise remedy. It didn't give Mrs. Carlton an award of alimony and thereby place a permanent financial burden on Mr. Carlton at a time when he was considering working a little less. Rather, it gave Mrs. Carlton a fund which she could look to to assist in her support after she had given up her only sources of income in order to marry Mr. Carlton. Because both had worked together over the seven years of marriage to assist Mr. Carlton in achieving his professional aspirations,

it gave to each one half of the monetary appreciation experienced during the marriage. It returned to each the property each had at the time of marriage. Then, because Mrs. Carlton was to receive a fund that with proper management could generate annual income of \$10,000-12,000.00 (the amount she was making at the time of the marriage), it required her to pay her own attorneys' fees. In short, it gave her some return on the investment she had made in her husband's career and some expectation of monthly income to help meet her living expenses. In so doing, it followed the Englert directive to consider all assets of the parties and determine a way to best serve the interests of both parties.

B. The Trial Court Did Not Award The
Respondent Any Of Appellant's
Pre-Marital Estate.

Mr. Carlton urges the proposition upon the Court that, in all cases, separate property may not be considered in a property distribution. Further, he goes on to argue that any appreciation related to that property should also not be considered unless the spouse who did not bring the property into the marriage in some way actively contributed to that appreciation. Such generalizations are simply not extremely useful in domestic cases because each case turns on its own individual facts. A trial court is certainly not precluded from considering separate property and related appreciation whether it be active or passive, if the facts of an individual case so require.

In this case, the following facts and/or evidence were before the court. During the marriage, the parties lived a very frugal lifestyle (R. 390), and, according to Mr. Carlton, had family living expenses in 1984 of \$1,027.39 per month (\$12,328.73) (Ex. 31-D). They made no major purchases (R. 442), except for a car driven by Mr. Carlton which was paid for in cash (R. 382). Mrs. Carlton sold her home and business and traveled with and supported Mr. Carlton in his political ambitions (R. 276). Mr. Carlton earned between \$90,000-135,000.00 per year (Exs. 19-P, 20-P, 21-P and 22-P), and those sums did not include business and travel expenses which were paid for by his accounting business.

In conjunction with all of this testimony, Mrs. Carlton's Exhibit 14-P reflected a total marital estate of \$403,183.70, which included a deduction of the assets each had at the time of the marriage, and Mrs. Carlton requested that she receive one-half -- \$201,591.85 -- and that she be reimbursed for the assets she liquidated, with Mr. Carlton to receive the remaining \$201,591.85 and the assets he had at the time of the marriage.

Mr. Carlton's Exhibit 35-D states that he acquired only \$60,000.00 in stocks and bonds during the marriage. That he lost \$50,000.00 in cash and savings accounts and increased his pension plan by \$90,000.00. This resulted in only a \$100,000.00 gain during the marriage up to the date of separation.

After reviewing all of this evidence, the trial court ordered that Mrs. Carlton be returned the \$27,228.00 that she brought into the marriage and receive \$114,049.00 -- one-half of the \$228,099.00 the trial court found that the parties had acquired during the marriage (R. 187, 188). This amount is approximately half of what Mrs. Carlton had requested she be awarded, and she received no alimony or attorneys' fees (R. 189, 190).

In reviewing this evidence in relation to the position taken by Mr. Carlton, there is still the question of "If Mr. Carlton was making approximately \$100,000.00 per year, had \$750,000.00 to begin with, spent \$12,000.00 per year for living expenses, had his travel expenses paid for by his business and made no major purchases, what happened to the money?" The answer to that question was found by the trial court in Exhibit 14-P; namely, that there had been significant accumulation of funds and property during the marriage and Mrs. Carlton, as the person who supported her husband in his career, was entitled to one-half of that sum.

Simply put, each party received the property he or she brought into the marriage and then each received one-half of the profits generated by the six to seven year partnership.

Mrs. Carlton did not receive any of Mr. Carlton's pre-marital assets, even though the court, under the facts of this case, had the power to award such.

C. The Appellant's Evidence As To Value Was
Founded Upon An Erroneous Valuation Date.

Both parties to this action presented evidence relative to what they felt the values of the various assets in dispute were. Each gave personal testimony. Each presented expert appraisal testimony, and each provided an exhibit which reflected their respective testimonies as to identify and value of assets.

However, the approach used by Mr. Carlton was erroneous in that, while he presented evidence as to what he felt was the value of the assets as of the date of the marriage, he presented no evidence as to what the value of these assets was as of the date of trial, with the exception of the present value of the "K" Street property.

The "cutoff" valuation date he used was the date of separation -- December, 1984 -- not the date of trial, December, 1985, as is clearly demonstrated by his own testimony.

Q The exhibit itself [Exhibit 35-D] stops valuing your assets as of the end of 1984; is that correct?

A That's correct.

Q Why did you not bring the asset values up to December 18, 1985?

A Because she left, according to her testimony, I think it was, the 19th of December, 1984.

Q So you basically have not included within this exhibit the current asset values of your properties?

A As of what date?

Q As of Today.

A No.

Q And is that something that your counsel indicated you should do for this trial?

A No. She left, that was the end,
the termination of the marriage.

Q So you have made the decision that
the values of the estate should be as of the
date she left?

A That's right. That's concurred
with by counsel. (R. 429)

This approach is incorrect and not in accord with current
Utah law. It requires that assets be valued as of the date the
evidence is presented to the court; not at a point prior in time.
As was stated in Berger v. Berger, 713 P.2d 695 (Utah 1985), in
holding that the trial court erred in valuing a company as of the
close of its fiscal year, and not at the time of trial:

The trial court erred in valuing
Enduratek as of March 21, 1981. The marital
estate should be valued as of the time of the
divorce decree. Fletcher, 615 P.2d at
122-23. (at 697)

The only admissible and proper evidence before the trial
court in this case as to present value of assets was the evidence
presented by Mrs. Carlton and set forth on Exhibit 14-P, which
provided the court with not only the values of the assets at the
time of marriage, but also as of the time of trial. Mr. Carlton
cannot now attempt to disturb those findings when his evidence
was simply inadequate on the issue of present value.

POINT III.

APPELLANT'S CLAIM THAT THE FINDINGS OF FACT
AND CONCLUSIONS OF LAW IN THIS CASE WERE
INADEQUATE IS WITHOUT MERIT.

A. The Trial Court Carefully
Considered All The Evidence Before
It And The Findings So Reflect That
Consideration.

Point I of Appellant's Brief argues that in all divorce cases the Findings of Fact must include specific findings on the values of items of property. (Appellant's Brief, p. 9.) That is not a correct statement of the present state of the law in Utah. The correct standard was recently set out in Boyle v. Boyle, 55 Utah Adv. Rep. 51 (Ct. App. 4/15/87), when this Court referred to the holding in Jones v. Jones, 700 P.2d 1072 (Utah 1985), and stated:

The Supreme Court declined to disturb the property distribution, stating that such claim had been waived because the party seeking reversal failed to attempt to include property values in the findings of fact. Jones at 1074-75. We agree that a failure to include property valuations in divorce actions may, in some cases, constitute an abuse of discretion sufficient to require remand for determination of values. (emphasis added) Id. at 52.

Here, the trial court had before it two comprehensive exhibits on property values, property appreciation and property identification, and the trial judge used those exhibits in making his decision. The Findings identify each item of property each party brought into the marriage; what property was acquired

during the marriage; that certain assets, such as IRA's and automobiles, would be offset against one another; and that there had been appreciation of assets acquired or maintained during the marriage of \$255,327.00. Paragraph 14 of the Findings sets out the identity and value of each item of property Mrs. Carlton was to receive and/or which was to be divided equally between the parties. The Findings then go on to set out the respective earnings of each party, and the Court's specific finding on the Bear Lake property. Under current Utah law, these findings are adequate and should not be disturbed.

A similar challenge to the adequacy of findings was made in the case of Sorenson v. Sorenson, 561 P.2d 1080 (Utah 1977). In rejecting that challenge, the Utah Supreme Court stated:

In regard to the matter of the sufficiency of findings of fact, a substantial compliance with Rule 52, Utah Rules of Civil Procedure, is sufficient, (footnote) and findings of fact and conclusions of law will support a judgment, though they are very general, where they in most respects follow the allegation of the pleadings.(footnote) Findings should be limited to the ultimate facts and if they ascertain ultimate facts, and sufficiently conform to the pleadings and the evidence to support the judgment, they will be regarded as sufficient, though not as full and complete as might be desired. (footnote) Id. at 1082.

In this case, the Findings signed by the court were limited to the ultimate facts in dispute, and sufficiently conformed to the pleadings and evidence presented by both parties at the time

of trial. Consequently, Appellant's claim of inadequate Findings is without merit.

B. The Appellant Waived Any Right To Challenge The Content of the Findings By Not Properly Objecting, By Not Submitting Alternative Proposed Findings And By Not Providing A Transcript of The Proceedings When The Trial Court's Decision Was Rendered.

Even assuming for the purpose of argument that the Findings as prepared and signed were inadequate, Appellant should now be precluded from challenging any such inadequacy.

After the trial court orally gave its decision to counsel, Mrs. Carlton's counsel was directed to prepare the Findings and Decree. Neither party requested a reporter at that hearing. Mrs. Carlton's counsel prepared the Findings and Decree and sent them to Mr. Carlton's counsel for review and approval. Mr. Carlton filed objections and did not approve the proposed Findings and instructed Mrs. Carlton's counsel to send the Findings and Decree on to the trial judge for signature. Mr. Carlton did not, at any subsequent time, request a hearing on those objections, nor did he submit alternate proposed Findings which very likely could have remedied the defects he now claims exists. By failing to do so, Appellant should not now be allowed to claim reversible error.

Appellant claims that the Findings do not set forth specific values of property. Mr. Carlton raises this objection for the

first time on appeal in that the only objection made at the trial level pertained to the failure of the Findings to include the "basis" by which the Court reached the conclusion that there had been appreciation in the marital estate (R. 175, 176). In order for a trial court to determine the adequacy of proposed findings, specific, as opposed to general, objections should be required: Appellant, in this case, failed to do so. Further, those objections were never called on for hearing, nor was a motion to amend the Findings ever made.

In addition, Mr. Carlton, when he concluded that the proposed findings were not acceptable, should have submitted alternative proposed Findings which would have had the effect of alerting the trial court to the problems he felt existed.

One final error on the part of Mr. Carlton was his failure to request a reporter at the hearing during which Judge Banks rendered his decision. It was during that hearing that Judge Banks gave the rationale for his decision. Without the benefit of a transcript, the trial judge's decision must be presumed to be correct.

In Sawyers v. Sawyers. 558 P.2d 607 (Utah 1976), the Appellant failed to provide a transcript of the proceedings below. Consequently, the Utah Supreme Court felt it had no alternative than to affirm, and stated:

Appellate review of factual matters can be meaningful, orderly and intelligent only in juxtaposition to a record by which lower

court's rulings and decisions on disputes can be measured. In this case, without a transcript, no such record was available, and therefore, no measurement of the District Court's actions can be made as urged upon us by Defendant.

And, as under elementary principles of Appellate review, we '. . . presume the findings of the Court to have been supported by admissible, competent, and substantial evidence . . . ' we affirm. Id. at 608-609.

Admittedly, Sawyers involved an entire trial transcript, but the principles set forth are applicable here where the Appellant claims there is an inadequate statement of the underlying reasons for the trial court's decision. It is very possible that those reasons would be revealed had the Appellant requested that the hearings related to the decision of the court and objections to findings be reported. Mr. Carlton cannot now cry "foul" when his own actions prevent this Court from having an entire record before it.

All of the foregoing constitute voluntary acts on the part of Mr. Carlton so as to now preclude him from arguing that the Findings as signed were fatally defective.

POINT IV.

RESPONDENT IS ENTITLED TO AN AWARD OF HER ATTORNEYS' FEES AND COSTS ASSOCIATED WITH THIS APPEAL.

No error has been shown to have been committed and Mr. Carlton's appeal of the trial court's decision is without merit.

When an appeal is shown to be without merit, the Respondent has the right to request this Court to award her attorneys' fees associated with the appeal. As this Court properly concluded in Carter v. Carter, 584 P.2d 904 (Utah 1978):

However, the defendant argues that inasmuch as the plaintiff was unwilling to abide by the trial court's judgment, and that she has been put to the necessity of defending this appeal, the plaintiff should have to bear the costs thereof, including reasonable attorney's fees for her counsel. We agree with the reasonableness and propriety of her request. [footnote] Id. at 906.

See, also, Ehninger v. Ehninger, 569 P.2d 1104 (Utah, 1977).

Here, Respondent has a limited net income of \$630.00 per month (T. at 327). On the other hand, the record shows Appellant earned \$131,205.00 in 1982 (Ex. 20-P), and \$135,888.00 in 1983 (Ex. 19-P). Given his monthly expenses and his frugal nature, he has necessarily substantial discretionary income. Since Mrs. Carlton received no attorneys' fees from the trial court, fairness requires that Respondent not be required to deplete her estate further in demonstrating that this appeal is without merit. She requests this Court to remand to the trial court for determination an award of her attorneys' fees and costs associated with this appeal.

CONCLUSION

A trial court in a divorce case is afforded wide discretion in fashioning a remedy for the parties that best deals with the facts which are unique to them. Appellant has not shown that the trial court abused that wide discretion which would justify a reversal or alteration of its decision.

In this case, each party received the assets he or she brought into the marriage. However, in making a property division, a trial court may consider all assets of the parties. He is not required, as Appellant urges, to return separate property and related appreciations to the party who brought it into the marriage in all cases. Each case will turn on its own facts.

In this case, the trial judge concluded that the parties, through their joint efforts, had acquired a marital estate of \$255,327.00, and, under the circumstances, it was fair to award each party one-half of that estate.

The evidence presented by Appellant related to marital property appreciation used an incorrect valuation date -- the date of separation. Respondent's evidence uses the correct date -- the date of trial. Therefore, the only admissible evidence on the appreciation of the marital estate was Mrs. Carlton's, and the trial court was well within its bounds in relying on Respondent's evidence in reaching its ultimate decision.

Appellant's claim that the Findings of Fact were inadequate is without merit for two reasons. First, contrary to Appellant's

assertions, detailed property valuations are not always required. In this case, the Findings were sufficiently detailed; especially when read in conjunction with the two exhibits (Ex. 14-P and 35-D), related to property valuations submitted by each of the parties. Second, the objections filed by Mr. Carlton do not specifically address the issue of lack of specific values, but only that the basis of the trial court's decision is not set forth. Further, Appellant did not submit alternative proposed findings, nor did he request any transcript of the hearing at which the decision was rendered. Consequently, he has waived his right to claim error on this basis.

The trial court's decision was fair to both parties and should be affirmed in all respects. Appellant has shown no abuse of discretion; therefore, Mrs. Carlton also should be awarded her attorneys' fees and costs related to the appeal.

RESPECTFULLY SUBMITTED this 13th day of May, 1987.

GUSTIN, ADAMS, KASTING & LIAPIS

By 1/57
PAUL H. LIAPIS
Attorneys for Respondent

CERTIFICATE OF DELIVERY

I hereby certify that four true and correct copies of the above and foregoing Brief of Respondent were duly hand delivered to the following:

B. L. Dart, Esq.
John D. Parken, Esq.
Attorneys for Appellant
Suite 1330
310 Main Street
Salt Lake City, Utah 84101

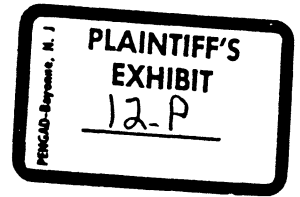
DATED this 13th day of May, 1987.

/s/

ADDENDUM

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ITEMS OWNED BY PLAINTIFF PRIOR TO MARRIAGE

Verlora Carlton v. Frank Hayden Carlton

A. Horse Equipment:

Saddle and blanket; one pair of stirrups (wide, heavy ones on Frank's present saddle); and spurs.

B. Household Items:

Kirby vacuum cleaner and attachments; covered wagon lamp; ceramic cowboy sculpture; one pair of mounted longhorn wall ornaments; a framed ink-print picture of a little boy, horse and dog; and two rugs - one Mexican woven and one Navajo woven, black, gray and off-white.

C. Furnishings:

Ceramic covered wagon cookie jar; a set of carving knives; two sets of western glasses; one set of small brandy type glasses; a tree cup and stoneware cups in cupboard; and two pillows.

D. Personal Items:

A step scraper; two pair of golf shoes; miscellaneous clothes and shoes; and three pairs of cowboy boots.

IRA account - \$3,918.72; home in Saratoga, Wyoming, net sale proceeds \$10,035.60; and sale of Plaintiff's beautician equipment and business - \$7,000.00.*

E. Furniture owned prior to the marriage - given to Plaintiff's children on Defendant's instructions.

* Said cash assets were used to acquire the following items:

1. Pagosa Water and Sanitation Tax Free Bonds, value \$5,000.00.
2. 100 shares Utah Power and Light, value \$2,550.00.
3. 100 shares Arizona Public Service, value \$2,433.00.
4. E. F. Hutton Money Management Fund, value \$468.00.



ASSETS OF PARTIES AND PROPOSED DISTRIBUTION

Verlora Carlton v. Frank Hayden Carlton

House at 573 K Street

Present value \$122,500.00 less current
mortgage of \$18,308.00 = \$104,192.00 equity;
Value at marriage \$95,000.00 less mortgage
of \$28,804 = \$66,196 equity;
Current appreciation during marriage \$ 37,996.00

Subdivision in Carbon County, Wyoming

Acquired in 1982 in which parties own a
1/2 interest;
Defendant's valuation from his Financial
Declaration is \$17,500.00.
\$17,500.00 divided by 2 = 8,750.00

Lot in Saratoga, Wyoming

Acquired in 1983.
Defendant's valuation from Financial
Declaration 10,000.00

1985 Lincoln

14,000.00

Stocks:

E. F. Hutton Investment Account 113,005.00

Defendant's Current Stock Holdings:

Thompson McKinnon

Plaintiff's Valley Bank Account IRA 2,000.00

Bank Accounts:

Plaintiff's IRA Account - Appreciation of
\$10,058.32 less the value at marriage of
\$ 3,918.72 6,139.60

Defendant -

Tracy Collins Tax Conference Committee
Account #71-29-162-9; Defendant withdrew
\$30,000.00 6/19/85 1,560.13

Parties' Assets
Page Two

Tracy Collins checking #71-24-049-3; Defendant withdrew \$14,056.69 between June 19, 1985 and November, 1985	587.01
Valley Bank checking #01-02-211-3	11,572.83
Valley Bank Certificate of Deposit 60 month - 12%	2,000.00
Valley Bank Money Market #01-07-9727 (Defendant closed account 8/28/85)	48,168.92
Valley Bank Savings - #21-113818	2,000.00
Valley Bank Savings - #21-105264	2,000.00
United Savings - savings account #0310518089	2,511.14
United Savings IRA - 5 years	2,703.24
United Savings - Keogh Plan - Present value \$209,185.19, less value at marriage of \$123,233.00	85,952.19
State Savings - Sandia - #08-24002119	17,929.32
State Savings - Sandia - #08-7080911-2	16,508.32
Plaintiff - First Security checking	600.00
Bronzes:	
First Jump Out	1,200.00
When Ropes Were Trouble	3,500.00
Western Help	1,800.00
On the Hook ↗	3,100.00
For Thirty a Month	2,800.00
6th Sculpture - Between Right and Wrong Defendant paid \$4,800.00	<u>4,800.00</u>
TOTAL ASSETS	\$403,183.70

\$403,183.70 divided by 2 = \$201,591.85

A-4

Other (specify) _____

TOTAL MONTHLY DEDUCTIONS _____

3 Net monthly income - take home pay _____

\$ 5,384	\$
\$ 3,889	\$

5306 -

4 Debts and obligations

Creditor's Name	For	Date Payable	Balance	Monthly Payment
Lawrence Shaul	Mortgage	20th	23,743	271
			\$ 23,743	\$ 271

(If insufficient space, insert total and attach schedule)

5 All property of the parties known to me owned individually or jointly (indicate who holds or how title held (H) Husband, (W) Wife (J) Jointly) WHERE SPACE IS INSUFFICIENT FOR COMPLETE INFORMATION OR LISTING PLEASE ATTACH SEPARATE SCHEDULE

	Value	Owed Thereon
(a) Household furnishings, furniture, appliances, and equipment <u>all premarriage except washer</u>	\$ 150	\$
(b) Automobile (Year-Make) _____		
(W) 1977 Chrysler Cordoba (45,000 mi)	2290	
(H) 1977 Chrysler station wagon (95,000 mi)	2015	
(H) 1967 one-ton truck (premarital)	-0-	
Note: All vehicles owned premarital		
(c) Securities - stocks, bonds		

SEE LIST ATTACHED

(d) Cash and Deposit Accounts (banks, savings & loans, credit unions - savings and checking)

SEE LIST ATTACHED

(e) Life Insurance

Name of Company	Policy No	Face Amount	Cash value, accumulated dividend, or loan amount
Minnesota Life		\$ 30,000	\$ -0- term insurance
NSLI		10,000	-0- term insurance
Equitable		5,000	-0- term insurance

(f) Profit sharing or Retirement Accounts

Name Statement attached for IRA and Keogh account at Item #5d

Name _____

(g) Other Personal Property and Assets (specify)

N/A

(h) Real Estate (Where more than one parcel of real estate owned, attach sheet with identical information for all additional property)

Address _____ <u>SEE ATTACHED SHEET</u>	Type of Property _____
Original Cost \$ _____	Date of Acquisition _____
Cost of Additions \$ _____	Total Present Value \$ _____
Total Cost \$ _____	Basis of Valuation _____
Mtg. Balance \$ _____	_____
Other Liens \$ _____	_____
Equity \$ _____	_____
Monthly Amortization \$ _____	And to whom _____
Taxes \$ _____	_____
Individual contributions _____	_____
_____	_____
_____	_____

(i) Business interest (Indicate name, share, type of business value less indebtedness) _____

(j) Other assets (Specify)

Promissory note receivable from Nancy Carlton \$24,688

--pmts \$200 month, 9% annual interest

6 Total monthly expenses *(Specify which party is the custodial parent and list name and relationship of all members of the household whose expenses are included)

	HUSBAND	WIFE
* _____	\$ _____	\$ _____
Rent or mortgage payments (residence) _____	271.00	
Real property taxes (residence) _____	136.00	
Real property insurance (residence) _____	40.00	
Maintenance (residence) _____	165.00	
Food and household supplies _____	350.00	
Utilities including water, electricity, gas and heat _____	150.00	
Telephone _____	35.00	
Laundry and cleaning _____	60.00	
Clothing _____	150.00	
Medical _____	25.00	
Dental _____	25.00	
Insurance (life, health, accident, comprehensive liability, disabilities) Exclude Payroll Deducted _____	370.00	
Child care _____		
Payment of child spousal support re prior marriage _____		
School _____		
Entertainment (includes clubs, social obligations, travel, recreation) _____	420.00	
Incidentals (grooming, tobacco, alcohol, gifts, and donations) _____	375.00	
Transportation (other than automobile) _____	100.00	
Auto expense (gas, oil, repair, insurance) _____	155.00	
Auto payments _____	427.00	
Installment payment(s) (Insert total and attach itemized schedule if not fully set forth in (d) on the first page hereof) <u>Second residence</u>	215.00	
Other expenses (Insert total and specify on attached schedule) <u>housekeeper</u>	160.00	
TOTAL EXPENSES _____	\$ 3202.00	\$ _____

(h) Real Estate (Where more than one parcel of real estate owned, attach sheet with identical information for all additional property)

Address 573 K Street
Salt Lake City, Utah
Original Cost \$ 55,000
Cost of Additions \$ _____
Total Cost \$ _____
Mtg Balance \$ 23,743
Other Liens \$ _____
Equity \$ 121,000
Monthly Amortization \$ 271.00
Taxes \$ 1400
Type of Property Residential
Date of Acquisition 1973
Total Present Value \$ 155,000
Basis of Valuation Def est.
And to whom Lawrence Shaul
Individual contributions This is a premarriage asset of defendant. Property has not appreciated in value since marriage.

(h) Real Estate (Where more than one parcel of real estate owned, attach sheet with identical information for all additional property)

Address Bear Lake lot
Type of Property recreational lot & cabin
Date of Acquisition 1959
Total Present Value \$ 200,000
Basis of Valuation _____
And to whom _____
Original Cost \$ _____
Cost of Additions \$ _____
Total Cost \$ _____
Mtg Balance \$ _____
Other Liens \$ _____
Equity \$ _____
Monthly Amortization \$ _____
Taxes \$ _____
Individual contributions This property owned by defendant prior to marriage. At marriage had fair market value of \$300,000 and has depreciated \$100,000 to time of separation of parties.

(h) Real Estate (Where more than one parcel of real estate owned, attach sheet with identical information for all additional property)

Address Saratoga Subdivision
Type of Property residential lots
Date of Acquisition 9/82
Total Present Value \$ 17,500
Basis of Valuation _____
And to whom _____
Original Cost \$ 17,500
Cost of Additions \$ _____
Total Cost \$ _____
Mtg Balance \$ -0-
Other Liens \$ _____
Equity \$ _____
Monthly Amortization \$ _____
Taxes \$ _____
Individual contributions This property owned in partnership with Jack Sintek on 50-50 basis. Values above are defendant's contribution and defendant's current value.

(h) Real Estate (Where more than one parcel of real estate owned, attach sheet with identical information for all additional property)

Address Saratoga lot
Type of Property residential lot
Date of Acquisition 4/83
Total Present Value \$ 10,000
Basis of Valuation _____
And to whom _____
Original Cost \$ 10,000
Cost of Additions \$ _____
Total Cost \$ _____
Mtg Balance \$ _____
Other Liens \$ _____
Equity \$ _____
Monthly Amortization \$ _____
Taxes \$ _____
Individual contributions _____

STATE OF UTAH }
COUNTY OF SALT LAKE } ss.

I swear that the matters stated herein are true and correct _____

Subscribed and sworn to before me this _____ day of _____, 19 _____

Notary Public residing in Salt Lake County, Utah

My Commission Expires _____

BRING TO THE PRE-TRIAL HEARING ALL DOCUMENTS AND OTHER SUPPORTING INFORMATION
NECESSARY TO VERIFY OR EXPLAIN THE STATEMENTS MADE IN THIS DECLARATION, INCLUDING
BUT NOT LIMITED TO, PAYROLL STUBS FOR THE MOST RECENT 90 DAYS, 3 MOST RECENT TAX
RETURNS, CREDIT UNION SHARE STATEMENTS, PASSBOOKS, CHECKBOOKS, CANCELLED
CHECKS, CERTIFICATES, POLICIES, AND OTHER RELEVANT AND MATERIAL DOCUMENTATION

SECURITIES, STOCKS AND BONDS

1. STOCKS OWNED BY FRANK CARLTON AS OF THE TIME OF THE MARRIAGE, JUNE 18, 1979. THERE HAVE BEEN NO CONTRIBUTIONS DURING THE MARRIAGE:

<u>Year</u> <u>Purch.</u>		<u>#Shares</u>	<u>Value at</u> <u>Separation</u> <u>12/31/84</u>	<u>Value at</u> <u>Marriage</u> <u>6/18/79</u>
1970	Arizona Pub. Serv. Comm.	130	\$ 2,397	\$ 1,725
1970	Continental Phone	78	1,765	1,258
1967	Harbor Fund	705	8,552	7,106
1966	Investor Realty Trust	336	7,468	3,192
1969	Lord Abbott Fund	137	1,340	1,370
1975	Idaho Power	107	3,939	2,113
1959	Putnam Growth Fund #1	2773	30,253	32,687
1959	Putnam Growth Fund #2	251	2,738	3,002
1969	Putnam Voyager Fund	150	2,205	1,937
1976	Sierra Pacific	132	2,243	1,250
1970	Texas Eastern	152	4,484	5,054
	Thomson McKinnon (portfolio bal.)		4,812	5,688
1968	U. S. Industries	155	1,550	1,336
1977	Utah Power & Light	121	2,662	1,800
1978	Utah Bancorp	500	11,875	7,500
1979	E. F. Hutton Tax Bd #18		5,000	5,000
1975	E. F. Hutton Tax Bd #17		5,000	5,000
1974	National Municipal #4		3,000	3,000
1974	National Municipal #6		5,000	5,000
1979	Pagosa Bond		10,000	10,000
1978	Ramada Inns Bonds		3,000	3,000

1974 AT&T	5,000	5,000
1974 MST&T	5,000	5,000
E. F. Hutton Account	91,617	29,217
	<hr/>	<hr/>
TOTALS	\$220,900	\$147,235

*E. F. Hutton account has been primarily created out of withdrawals from defendant's savings accounts owned at the time of the marriage.

2. STOCKS OWNED BY FRANK CARLTON AT TIME OF MARRIAGE WHICH HAVE BEEN SOLD WITH PROCEEDS APPLIED TO OTHER ASSETS

	<u>Shares</u>	<u>Value at Sale</u>	<u>Value at Marriage</u>
American Metals Climax	250	-0-	1,225
Dillon Company	255	4,207	3,443
Magna Investment	500	14,000	6,250
		<hr/>	<hr/>
TOTALS		\$18,207	\$10,918

3. SECURITIES, STOCKS AND BONDS ACQUIRED DURING MARRIAGE

<u>Year Purch.</u>	<u>#Shares</u>	<u>Separation 12/31/84</u>
7/82 E. F. Hutton #65 Bond		\$ 5,000
4/81 Intermountain Power Agency Bond		15,000
7/81 Intermountain Power Agency Bond		10,000
12/81 Intermountain Power Agency Bond		10,000
1981 Intermountain Power Agency Bond		10,000

Frank Carlton
Financial Decl. #5d, 5f

CASH AND DEPOSIT ACCOUNTS

<u>#5d</u>	At Marriage <u>6/18/79</u>	At Separation <u>12/31/84</u>
Great Western Savings	\$ 13,278	-0-
Utah Employees Credit Union	2,584	-0-
Tracy Collins checking	15,269	\$30,301
Tracy Collins rental checking	1,849	1,421
Valley Bank checking	17,186	5,845
Valley Bank CD	15,565	
Valley Bank savings	9,498	21,748
Westland Federal Savings	4,959	-0-
United Savings	24,439	-0-
United Savings	1,226	1,500
State Savings	-0-	16,232
UTELCU	2,958	4,091
	<hr/>	<hr/>
Totals	\$108,811	\$81,138

<u>#5f</u>	At Marriage <u>6/18/79</u>	At Separation <u>12/31/84</u>
United Savings Keogh	\$123,233	\$206,110
United Savings IRA	-0-	4,000
	<hr/>	<hr/>
Totals	\$123,233	\$210,110
Less Tax Consequences @50%	(61,616)	(105,055)
	<hr/>	<hr/>
Net Values	\$ 61,717	\$105,055
Marital Appreciation		\$ 43,438

Form 1040

Department of the Treasury — Internal Revenue Service

U.S. Individual Income Tax Return

1983

2922130824527

For the year January 1-December 31, 1983, or other tax year beginning

ending

OMB No. 1545-0074

Use IRS label. Otherwise, please print or type.	Your first name and initial (if joint return, also give spouse's name and initial)		Last name		Your social security number	
	F H AND VERLORA		CARLTON		071 18 2417	
	Present home address (Number and street, including apartment number, or rural route)					Spouse's social security number
	573 "K" STREET					520 36 1729
City, town or post office, State and ZIP code			Your occupation			
SALT LAKE CITY UTAH 84103			ACCOUNTANT			
			Spouse's occupation			
			HOUSEWIFE			

Presidential Election Campaign	Do you want \$1 to go to this fund?	Yes	<input checked="" type="checkbox"/>	No	Note: Checking "Yes" will not increase your tax or reduce your refund.
	If joint return, does your spouse want \$1 to go to this fund?	Yes	<input checked="" type="checkbox"/>	No	

Filing Status	1	Single	For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
	2 <input checked="" type="checkbox"/>	Married filing joint return (even if only one had income)	
	3	Married filing separate return. Enter spouse's full name here.	
	4	Head of household. If the qualifying person is your unmarried child, write child's name.	
	5	Qualifying widow(er) with dependent child (Year spouse died 19). (See page 6 of Instructions.)	

Exemptions	6a <input checked="" type="checkbox"/>	Yourselves	65 or over	Blind	Enter number of boxes checked on 6a and b
	b <input checked="" type="checkbox"/>	Spouse	65 or over	Blind	
	c First names of your dependent children who lived with you				

Always check the box labeled Yourself. Check other boxes if they apply.

d Other dependents:	(1) Name	(2) Relationship	(3) Number of months lived in your home	(4) Did dependent have income of \$1,000 or more?	(5) Did you provide more than one-half of dependent's support?	Enter number of children listed on 6c
e Total number of exemptions claimed						2

Income

Please attach Copy B of your Forms W-2, W-2G and W-2P here.

If you do not have a W-2, see page 5 of Instructions.

7	Wages, salaries, tips, etc.	7	2,400
8	Interest income (also attach Schedule B if over \$400 or you have any All-Savers interest)	8	8,388
9a	Dividends (attach Schedule B if over \$400)	9b	Exclusion 200
9c	Subtract line 9b from line 9a and enter the result	9c	12,420
10	Refunds of State and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss) (attach Schedule C)	12	111,282
13	Capital gain or (loss) (attach Schedule D)	13	
14	40% capital gain distributions not reported on line 13 (See page 10 of Instructions)	14	64
15	Supplemental gains or (losses) (attach Form 2131)	15	
16	Fully taxable pensions, IRA distributions, and annuities not reported on line 15	16	
17a	Other pensions and annuities, including rollovers. Total received	17a	
17b	Taxable amount, if any, from worksheet on page 10 of Instructions	17b	
18	Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)	18	1,334
19	Farm income or (loss) (attach Schedule F)	19	
20a	Employment compensation (insurance). Total received	20a	
20b	Taxable amount, if any, from worksheet on page 11 of Instructions	20b	
21	Income	21	
22	Income. Add amounts in column for lines 7 through 21	22	135,888

PLAINTIFF'S EXHIBIT

19-P

Adjustments to Income

(See Instructions on page 11)

23	Employer's contribution to a health plan	23	
24	Employee business expenses (attach Form 2106)	24	
25a	IRA deduction, from the worksheet on page 12	25a	4,000
b	Enter here IRA payments you made in 1984 that are included in line 25a above		4,000
26	Payments to a Keogh (H.R. 10) retirement plan	26	15,000
27	Penalty on early withdrawal of savings	27	
28	Alimony paid	28	
29	Deduction for a married couple when both work (attach Schedule W)	29	
30	Disability income exclusion (attach Form 2440)	30	
31	Total adjustments. Add lines 23 through 30	31	19,000
32	Adjusted gross income. Subtract line 31 from line 22	32	116,888

Adj. Gr. Inc.

For the year January 1–December 31, 1982, or other tax year beginning

ending

OMB No. 1545-0074

Use
IRS
label.
Other-
wise,
please
print
or type.

Your first name and initial (if joint return, also give spouse's name and initial)

F H AND VERLORA

Last name

CARLTON

Your social security number

071 18 2417

Present home address (Number and street, including apartment number, or rural route)

573 K STREET

Spouse's social security no.

520 36 1729

City, town or post office, State and ZIP code

SALT LAKE CITY UTAH 84103

Your occupation

SELF EMPL

Spouse's occupation

HOUSEWIFE

Presidential
Election Campaign

Do you want \$1 to go to this fund?

Yes

X

No

If joint return, does your spouse want \$1 to go to this fund?

Yes

X

No

Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status

Check only
one box.

1

Single

2

X

Married filing joint return (even if only one had income)

3

Married filing separate return. Enter spouse's full name here

4

Head of household (with qualifying person). (See page 6 of Instructions.) If the qualifying person is your unmarried child but not your dependent, enter child's name

5

Qualifying widow(er) with dependent child (Year spouse died 19). (See page 6 of Instructions)

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Exemptions

Always check
the box labeled
Yourself.
Check other
boxes if they
apply.

6a

X

Yourself

65 or over

Blind

Enter number of
boxes checked
on 6a and b

b

X

Spouse

65 or over

Blind

Enter number
of children
listed on 6c

c

First names of your dep. children who lived with you

d

Other dependents:
(1) Name

(2) Relationship

(3) Number of
months lived
in your home(4) Did dependent
have income of
\$1,000 or more?(5) Did you
provide more
than one-half
of dependent's
support?Enter number
of other
dependents
Add numbers
entered in
boxes above

e

Total number of exemptions claimed

Income

Please attach
Copy B of your
Forms W-2 here.If you do not have
a W-2, see
page 5 of
Instructions.Please
attach check
or money
order here.

7 Wages, salaries, tips, etc.

7

2,000

8 Interest income (attach Schedule B if over \$400 or you have any All-Savers interest)

8

4,735

9a Dividends (attach Schedule B if over \$400)

16,888

9b Exclusion 200

9a

16,688

c Subtract line 9b from line 9a

9c

10 Refunds of State and local income taxes

10

11 Alimony received

11

12 Business income or (loss) (attach Schedule C)

12

103,003

13 Capital gain or (loss) (attach Schedule D)

13

2,738

14 40% capital gain distributions not reported on line 13 (See page 6 of Instructions)

14

15 Supplemental gains or (losses) (attach Form 4797)

15

16 Fully taxable pensions, IRA distributions, and annuities not reported on line 17

16

17a Other pensions and annuities. Total received

17a

b Taxable amount, if any, from worksheet on page 10 of Instructions

17b

18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E)

18

2,041

19 Compensation or (loss) (attach Schedule F)

19

20a Compensation (insurance). Total received

20a

20b If any, from worksheet on page 10 of Instructions

20b

21

Add amounts in column for lines 7 through 21

22

131,205

Adjustments
to Income(See
Instruc-
tions on
page 11)

23 Moving expense (attach Form 3903 or 3903F)

23

24 Employee business expenses (attach Form 2106)

24

25 Payments to an IRA. You must enter code from page

25

4,000

26 Payments to a Keogh (H.R. 10) retirement plan

26

15,000

27 Penalty on early withdrawal of savings

27

28 Alimony paid

28

29 Deduction for a married couple when both work (at-

29

30 Disability income exclusion (attach Form 2440)

30

31 Total adjustments. Add lines 23 through 30

31

19,000

Adjusted
Gross Income

32 Adjusted gross income. Subtract line 31 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 62) on page 15 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions

32

112,205

[illegible]

Filing Status	1	Single	For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
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Exemptions		6a <input checked="" type="checkbox"/> Young <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind		Enter number of boxes checked on 6a and b
b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind		c First names of your dependent children who lived with you		Enter number of children listed on 6c
d Other dependents:		(1) Relationship	(2) Number of months lived in your home	(3) Did you provide more than one-half of dependent's support?
e Total number of exemptions claimed				

Adjustments to Income (See Instructions on page 1)	22 Moving expense (attach Form 3903 or 3903F)	22		
	23 Other business expenses (attach Form 2106)	23		
	24 Charitable contributions (attach Form 990)	24		
	25 Tax on health (H.R. 10) retirement plan	25		
	26 Penalty on early withdrawal of savings	26		
	27 Other adjustments—see page 12 ▶	27		
	28 Total adjustments. Add lines 22 through 27	28		
	29 Other adjustments—see page 12 ▶	29		
	30 Total adjustments. Add lines 22 through 29	30		

A-14

1040 U.S. Individual Income Tax Return 1980

Privacy Act Notice, see Instructions For the year January 1–December 31, 1980, or other tax year beginning

1980, ending

19

Your first name and initial (if joint return, also give spouse's name and initial)		Last name		Your social security number	
F H AND VERLORA		CARLTON		071 18 2417	
Present home address (Number and street, including apartment number, or rural route)				Spouse's social security no.	
573 K STREET				520 36 1729	
City, town or post office, State and ZIP code				Your occupation	
SALT LAKE CITY UTAH 84103				SELF EMP	
Identical		Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>		Spouse's occupation	
Spouse's name		Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>		HOUSEWIFE	
Where do you live (actual location of residence)? (See page 2 of Instructions.)		Do you live within the legal limits of a city, village, etc.?		In what county do you live?	
State: City, village, borough, etc.		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		SALT LAKE	
UT SALT LAKE CITY					
For IRS use only					
Filing Status		1 Single			
2 <input checked="" type="checkbox"/> Married filing joint return (even if only one had income)					
3 <input type="checkbox"/> Married filing separate return. Enter spouse's social security number above and full name here					
4 <input type="checkbox"/> Head of household. If qualifying person is your unmarried child, enter child's name					
5 <input type="checkbox"/> Qualifying widow(er) with dependent child (Year spouse died <input type="checkbox"/> 19 <input type="checkbox"/>). (See page 6 of Instructions.)					
Options		6a <input checked="" type="checkbox"/> Yourself <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind		Enter number of boxes checked on 6a and b <input type="checkbox"/> 2	
b <input checked="" type="checkbox"/> Spouse <input type="checkbox"/> 65 or over <input type="checkbox"/> Blind				Enter number of children listed <input type="checkbox"/> 1	
c First names of your dependent children who lived with you		SEE STATEMENT #1		Enter number of other dependents <input type="checkbox"/> 3	
d Other dependents:		(1) Name (2) Relationship (3) Number of months lived in your home (4) Did dependent have income of \$1,000 or more? (5) Did you provide more than one-half of dependent's support?			
7 Total number of exemptions claimed					
8 Wages, salaries, tips, etc.		8		6,205	
9 Interest income (attach Schedule B if over \$400)		9		8,191	
10a Dividends (attach Schedule B if over \$400) 8,391		10b Exclusion 200		10c	
c Subtract line 10b from line 10a				8,191	
11 State and local income tax refunds (does not apply unless refund is for year you itemized deductions)		11			
12 Alimony received		12			
13 Business income or (loss) (attach Schedule C)		13		79,226	
14 Capital gain or (loss) (attach Schedule D)		14		842	
15 Taxable part of capital gain distributions not reported on Schedule D		15			
16 Supplemental gains or (losses) (attach Form 4797)		16		22	
17 Fully taxable pensions and annuities not reported on Schedule E		17			
18 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)		18		859	
19 Farm income or (loss) (attach Schedule F)		19			
20a Unemployment compensation. Total amount received		20a			
b If any, from worksheet on page 10 of Instructions		20b			
21		21			
22		22		95,345	
23 Form 3903 or 3903F		23			
24 Employee business expenses (attach Form 2106)		24			
25 Payments to an IRA (enter code from page 10)		25			
26 Payments to a Keogh (H.R. 10) retirement plan		26		7,500	
27 Interest penalty on early withdrawal of savings		27			
28 Alimony paid		28			
29 Disability income exclusion (attach Form 2440)		29			
30 Total adjustments. Add lines 23 through 29		30		7,500	
31 Adjusted gross income. Subtract line 30 from line 22. If this line is less than \$10,000, see "Earned Income Credit" (line 57) on pages 13 and 14 of Instructions. If you want IRS to figure your tax, see page 3 of Instructions.		31		87,845	

Form 1040 (1980)

PLAINTIFF'S PROPOSED DISTRIBUTION

Verlora Carlton v. Frank Hayden Carlton

1. Plaintiff awarded one-half of the \$113,005.00 E. F. Hutton account in the sum of \$56,502.50.
2. Plaintiff awarded the appreciation in her IRA account of \$6,139.60. Plaintiff should also be awarded her \$2,000.00 IRA account and her \$600.00 First Security checking account.
3. One-half of the Valley Bank checking account #01-02-211-3 of \$5,786.42.
4. Both of the Valley Bank Time Certificates totaling \$4,000.00.
5. The Sandia Federal account #108-24002119 in the sum of \$17,929.32 and the second Sandia account #08-7080911-2 of \$16,508.32.
6. The lot in Saratoga, Wyoming, valued at \$10,000.00
7. Defendant should be required to pay to Plaintiff a cash sum of \$80,000.00 to equalize the marital estate, payable in increments of \$20,000.00 per year for a period of four years.
8. All said amounts to be paid above should be collateralized against the Defendant's Keogh Plan and the real property on K Street, until said amounts are paid in full.
9. Defendant should pay to Plaintiff the sum of \$1,400.00 per month as alimony for a period of five years with each payment to be made on the 1st day of each month, commencing January 1, 1986.
10. Plaintiff should be awarded the 1977 Cordoba automobile, Plaintiff's furniture and personal items in Defendant's possession, all of the personal property in her possession including the stocks with Utah Power and Light, Arizona Public Service, her E. F. Hutton account and her personal effects and belongings.
11. Defendant should assume and pay all debts and obligation from the marriage and hold Plaintiff harmless therefrom.

Proposed Distribution
Page Two

12. Plaintiff should be awarded a judgment against the Defendant in the sum of \$5,000.00 as and for attorney's fees to be paid forthwith.

13. Defendant should be awarded the remaining assets set out on Plaintiff's Exhibit 14.

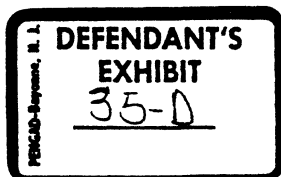
TRACY COLLINS JOINT ACCOUNT
FOR FAMILY EXPENSES DURING 1984

January	\$ 1400.00
February	943.73
March	1389.14
April	-0-
May	1140.82
June	1205.39
July	1964.27
August	2143.75
September	-0-
October	1115.83
November	1025.80
December	-0-
Total:	<u>\$ 12328.73</u>
Monthly Average:	\$ 1027.39



SEPARATE ASSETS OF FRANK CARLTON AT MARRIAGE AND AT SEPARATION

	Marriage <u>6/79</u>	Divorce Filing <u>12/31/84</u>
Nancy Carlton Note	-0-	\$ 24,688
Duplex--573 K Street (Webber appraisal)	\$116,000	122,000
Increase in value by mortgage deduction		8,387
Bear Lake Lot (\$240,000 land/\$60,000 cabin--1979) \$120,000 land/\$80,000 cabin--1984)	300,000	200,000
Stock/securities--premarriage (See Exhibit A attached)	137,235	210,900
Stocks/securities acquired during marriage (Exhibit B)	-0-	60,000
Stocks--premarriage (Exhibit C)	10,918	-0-
Checking/Savings Accounts (Exhibit D)	130,675	83,458
Retirement Accounts (Tax adjusted) (Exhibit D)	54,067	88,944
Bronzes (Exhibit E)	-0-	7,600
Vehicles (Exhibit F)	13,000	4,305
Saratoga Subdivision Partnership	-0-	17,500
Saratoga Lot	-0-	10,000
	<hr/>	<hr/>
TOTALS	\$761,925	\$837,732
Adjustment for loss of buying power resulting from inflation 6/79 to 12/84	x 1.45	
	<hr/>	<hr/>
	\$1,104,791	\$837,732



SECURITIES, STOCKS AND BONDS AT TIME OF MARRIAGE*
(From Defendant's Financial Declaration)

*STOCKS OWNED BY FRANK CARLTON AS OF THE TIME OF THE MARRIAGE, JUNE 18, 1979. THERE HAVE BEEN NO CONTRIBUTIONS DURING THE MARRIAGE:

<u>Year</u> <u>Purch.</u>		<u>#Shares</u>	Value at Separation <u>12/31/84</u>	Value at Marriage <u>6/18/79</u>
1970	Arizona Pub. Serv. Comm.	130	\$ 2,397	\$ 1,725
1970	Continental Phone	78	1,765	1,258
1967	Harbor Fund	705	8,552	7,106
1966	Investor Realty Trust	336	7,468	3,192
1969	Lord Abbott Fund	137	1,340	1,370
1975	Idaho Power	107	3,939	2,113
1959	Putnam Growth Fund #1	2773	30,253	32,687
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1969	Putnam Voyager Fund	150	2,205	1,937
1976	Sierra Pacific	132	2,243	1,250
1970	Texas Eastern	152	4,484	5,054
	Thomson McKinnon (portfolio bal.)		4,812	5,688
1968	U. S. Industries	155	1,550	1,336
1978	Utah Power & Light	121	2,662	1,800
1978	Utah Bancorp	500	11,875	7,500
4/79	E. F. Hutton Tax Bd #18		5,000	5,000
1975	E. F. Hutton Tax Bd #17		5,000	5,000
1974	National Municipal #4		3,000	3,000
1974	National Municipal #6		5,000	5,000
1978	Ramada Inns Bonds		3,000	3,000

1974 AT&T	5,000	5,000
1974 MST&T	5,000	5,000
** E. F. Hutton Account	91,617	29,217
	<hr/>	<hr/>
TOTALS	\$210,900	\$137,235

**E. F. Hutton account has been primarily created out of withdrawals from defendant's savings accounts owned at the time of the marriage.

SECURITIES, STOCKS AND BONDS ACQUIRED DURING MARRIAGE

<u>Year Purch.</u>	<u>Value at Separation 12/31/84</u>
10/79 Pagosa Bond	\$10,000
7/82 E. F. Hutton #65 Bond	5,000
4/81 Intermountain Power Agency Bond	15,000
7/81 Intermountain Power Agency Bond	10,000
12/81 Intermountain Power Agency Bond	10,000
1981 Intermountain Power Agency Bond	10,000
	<hr/>
	\$60,000

STOCKS OWNED BY FRANK CARLTON AT TIME OF MARRIAGE WHICH
HAVE BEEN SOLD WITH PROCEEDS APPLIED TO OTHER ASSETS

	<u>Shares</u>	<u>Value at Sale</u>	<u>Value at Marriage</u>
American Metals Climax	250	-0-	1,225
Dillon Company	255	4,207	3,443
Magna Investment	500	14,000	6,250
		<hr/>	<hr/>
TOTALS		\$18,207	\$10,918

CASH AND DEPOSIT ACCOUNTS

<u>Checking/Savings</u>	<u>At Marriage 6/18/79</u>	<u>At Separation 12/31/84</u>
Great Western Savings	\$ 13,278	-0-
Utah Employees Credit Union	2,584	-0-
Tracy Collins checking	15,269	\$30,301
Tracy Collins rental checking	1,849	1,421
Valley Bank checking	19,887	5,845
Valley Bank CD	15,565	
Valley Bank Money Market	9,498	21,748
Valley Bank savings	4,711	
Westland Federal Savings	4,959	-0-
United Savings CD	37,596	-0-
United Savings	3,069	2,409
State Savings	-0-	16,734
UTELCU	2,500	4,091
	<hr/>	<hr/>
Totals	\$130,765	\$83,458
<u>Retirement Accounts</u>	<u>At Marriage 6/18/79</u>	<u>At Separation 12/31/84</u>
United Savings Keogh 1984	\$123,233	\$191,520
United Savings IRA	-0-	2,000
Valley IRA		2,000
State Savings Keogh		15,000
	<hr/>	<hr/>
Totals	\$123,233	\$210,519
Less Tax Consequences:		
Federal	(61,616)	(105,260)
State	(9,550)	(16,315)
	<hr/>	<hr/>
Net Values	\$ 54,067	\$ 88,944

M. C. TROUT BRONZES

<u>Date Bought</u>	<u>Title</u>	<u>Price</u>
1982	"First Jump Out"	\$ 1,200
1983	"Winter Help"	1,400
8/3/84	"When Ropes Are Trouble"	2,500
6/5/84	"For Thirty a Month"	2,500
TOTAL OF BRONZES ACQUIRED DURING MARRIAGE		<hr/> \$ 7,600

Bronzes Acquired since Divorce Filing:

4/17/85	"Between Right and Wrong"	\$ 2,500
4/19/85	"On the Hook"	1,400
		<hr/> \$ 3,900

VEHICLES

	Marriage <u>6/79</u>	Divorce Filing <u>12/31/84</u>
1977 Cordoba	\$ 6,000	\$ 2,290
1977 Chrysler Station Wagon	7,000	2,015
	<hr/>	<hr/>
TOTALS	\$13,000	\$ 4,305